

STATE OF HAWAII—DEPARTMENT OF TAXATION  
**FIDUCIARY INCOME TAX RETURN**  
**2018**  
 For calendar year

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or other tax year beginning • 12-12, 2018  
 and ending • 12-12, 2012

•  Composite Qualified Funeral Trusts

<b>A</b> Type of entity (see instr.): <input checked="" type="checkbox"/> Decedent's estate <input checked="" type="checkbox"/> Simple trust <input checked="" type="checkbox"/> Complex trust <input checked="" type="checkbox"/> Qualified disability trust <input checked="" type="checkbox"/> ESBT (S portion only) <input checked="" type="checkbox"/> Grantor type trust <input checked="" type="checkbox"/> Bankruptcy estate – Ch. 7 <input checked="" type="checkbox"/> Bankruptcy estate – Ch. 11 <input checked="" type="checkbox"/> Pooled income fund	Name of estate or trust (Grantor type trust, see Instructions) NAME OF ESTATE OR TRUSTXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<b>C</b> <input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN <input checked="" type="checkbox"/> ITIN • 999999999999999999
	Name and title of fiduciary NAME AND TITLE OF FIDUCIARYXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
	Mailing Address of fiduciary (number and street) MAILING ADDRESS OF FIDUCIARYXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<b>E</b> Nonexempt charitable and split-interest trusts, check applicable boxes: <input checked="" type="checkbox"/> Described in IRC section 4947(a)(1) <input checked="" type="checkbox"/> Not a private foundation <input checked="" type="checkbox"/> Described in IRC section 4947(a)(2)
	City, State and Postal/ZIP Code. If foreign address, see Instructions. CITY STATE AND ZIP CODEXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
<b>B</b> Number of Schedules K-1 Attached ▶ 999999		

**F** Check applicable boxes:  
 Initial return  Final Return  Amended Return (Attach Sch AMD)  NOL Carryback (Attach Sch AMD)  IRS Adjustment  
 Change in fiduciary  Change in fiduciary's name  Change in fiduciary's address  Trust Name Change

**G** Check here if the estate or filing trust made an IRC section 645(a) election and attach a copy of the federal form 8855. ▶

<b>INCOME</b>	1. Interest Income . . . . .	1●	9999999999999999
	2. Ordinary Dividends . . . . .	2	9999999999999999
	3. Income or (losses) from partnerships, other estates or other trusts (Attach federal Schedule E) (See Instructions) . . . . .	3	9999999999999999
	4. Net rent and royalty income or (loss) (Attach federal Schedule E) . . . . .	4●	9999999999999999
	5. Net business and farm income or (loss) (Attach federal Schedules C and F) . . . . .	5●	9999999999999999
	6. Capital gain or (loss) (Attach Schedule D (Form N-40)) . . . . .	6	9999999999999999
	7. Ordinary gains or (losses) (From Schedule D-1, line 19) . . . . .	7	9999999999999999
	8. Other income (State nature of income) . . . . .	8●	9999999999999999
	9. <b>Total</b> income (Add lines 1 through 8) . . . . .	9	9999999999999999
<b>DEDUCTIONS</b>	10. Interest (Explain in Schedule C) . . . . .	10	9999999999999999
	11. Taxes (Explain in Schedule C) . . . . .	11	9999999999999999
	12. Fiduciary fees (Explain in Schedule C) . . . . .	12	9999999999999999
	13. Charitable deduction (From Schedule A, line 6 or 7(c)) . . . . .	13	9999999999999999
	14. Attorney, accountant and return preparer fees (Explain in Schedule C) . . . . .	14	9999999999999999
	15. Other deductions NOT subject to the 2% floor (Explain in Schedule C) . . . . .	15	9999999999999999
	16. Allowable miscellaneous itemized deductions subject to the 2% floor (Explain in Schedule C) . . . . .	16	9999999999999999
	17. <b>Total</b> (Add lines 10 through 16) . . . . .	17	9999999999999999
	18. Line 9 minus line 17 (Complex trusts and estates also enter this amount on Schedule B, line 1) . . . . .	18	9999999999999999
	19. Income distribution deduction (From Schedule B, line 17) (See Instructions) (attach Schedules K-1 (Form N-40)) . . . . .	19	9999999999999999
	20. Exemption (\$400 for an estate; trusts see Instructions) . . . . .	20	9999999999999999
	21. <b>Total</b> (Add lines 19 and 20) . . . . .	21	9999999999999999
	22. <b>Taxable income of fiduciary</b> (Line 18 minus line 21) . . . . .	22●	9999999999999999

**DECLARATION:** I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of fiduciary or officer representing fiduciary: NAME OF FIDUCIARYXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 Print or type name of fiduciary or officer representing fiduciary

▶ Date: 12-12-1212  
 Title: TITLEXXXXXXXXXXXXXXXXXXXX

★ **May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 1 of the Instructions)**  Yes  No  
 This designation does not replace Form N-848, Power of Attorney.

Paid Preparer's Information	Preparer's signature Print Preparer's Name ▶ PREPARERS NAMEXXXXXXXXXXXX	Date 12-12-1212	Check if self-employed ▶ <input checked="" type="checkbox"/>	Preparer's identification no. • prep id noxx
	Firm's name (or yours, if self-employed) Address and ZIP Code ▶ FIRMS NAME ADDRESS AND ZIP CODEXXXXXXXXXX	Federal E.I. No ▶ 12-3456789	Phone no. ▶ (123) 456-7890	

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<b>Name as shown on return</b> NAME OF ESTATE OR TRUSTXXXXXXXXXXXXXXXXXXXXXXXXXX	<b>Federal Employer Identification Number</b> 10000000000000000000
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**Schedule A — COMPUTATION OF CHARITABLE DEDUCTION (See Instructions for Schedule A)**  
**(Submit statement giving name and address of charitable organizations)**

1. Amounts paid or permanently set aside for charitable purposes from current year's gross income . . . . .		<b>1</b>	99999999999
2. (a) Tax exempt interest and other income nontaxable irrespective of source, allocable to charitable distribution. . . . .	<b>2(a)</b>	99999999999	
(b) Income of a nonresident estate or trust nontaxable because it is derived from property owned outside Hawaii or other source outside Hawaii, allocable to charitable distribution. . . . .	<b>2(b)</b>	99999999999	
(c) Total (Add lines 2(a) and 2(b)) . . . . .	<b>2(c)</b>	99999999999	
3. Balance (Line 1 minus line 2(c)) . . . . .	<b>3</b>	99999999999	
4. Enter the net short-term capital gain and the net long-term capital gain of the current tax year allocable to corpus paid or permanently set aside for charitable purposes . . . . .	<b>4</b>	99999999999	
5. Amounts paid or permanently set aside for charitable purposes from gross income of a prior year (See Instructions). . . . .	<b>5</b>	99999999999	
6. Total (Add lines 3, 4, and 5). Enter here and on page 1, line 13, IF TOTAL OF CHARITABLE DISTRIBUTIONS ARE TO BE USED EXCLUSIVELY IN HAWAII. In other cases, complete line 7. . . . .	<b>6</b>	99999999999	
7. (a) Portion of line 6 amount which is to be used exclusively in Hawaii . . . . .	<b>7(a)</b>	99999999999	
(b) Portion of excess of line 6 amount over amount on line 7(a) which is within percentage limitations (See Instructions). . . . .	<b>7(b)</b>	99999999999	
(c) Enter here and on page 1, line 13, the sum of lines 7(a) and (b) . . . . .	<b>7(c)</b>	99999999999	

**Schedule B — COMPUTATION OF INCOME DISTRIBUTION DEDUCTION (See Instructions for Schedule B)**

1. Enter amount from page 1, line 18, computed by using Schedule A, line 6 for page 1, line 13 (If loss, see Instructions) . . . . .		<b>1</b>	99999999999
2. (a) Tax-exempt interest and other income nontaxable irrespective of source (as adjusted) . . . . .	<b>2(a)</b>	99999999999	
(b) Nontaxable income of nonresident estate or trust from property owned outside Hawaii or other source outside Hawaii (as adjusted) . . . . .	<b>2(b)</b>	99999999999	
(c) Add lines 2(a) and 2(b) . . . . .	<b>2(c)</b>	99999999999	
3. Net gain shown on Schedule D (Form N-40), line 19, column (a) (If net loss, enter zero) . . . . .	<b>3</b>	99999999999	
4. Schedule A, line 4 plus line 5. . . . .	<b>4</b>	99999999999	
5. Long-term capital gain, included on Schedule A, line 1 (See Instructions) . . . . .	<b>5</b>	99999999999	
6. Short-term capital gain, included on Schedule A, line 1 (See Instructions) . . . . .	<b>6</b>	99999999999	
7. If the amount on page 1, line 6, is a capital loss, enter here as a positive figure. . . . .	<b>7</b>	99999999999	
8. If the amount on page 1, line 6, is a capital gain, enter here as a negative figure . . . . .	<b>8</b>	99999999999	
9. Distributable net income (Combine lines 1 and 2c through 8) . . . . .	<b>9</b>	99999999999	
10. Amount of income for the tax year determined under the governing instrument (accounting income) . . . . .	<b>10</b>	99999999999	
11. Amount of income required to be distributed currently (See Instructions) . . . . .	<b>11</b>	99999999999	
12. Other amounts paid, credited, or otherwise required to be distributed (See Instructions) . . . . .	<b>12</b>	99999999999	
13. Total distributions (Add lines 11 and 12). (If greater than line 10, see Instructions) . . . . .	<b>13</b>	99999999999	
14. Enter the total amount of tax-exempt income included on line 13 . . . . .	<b>14</b>	99999999999	
15. Tentative income distribution deduction (Line 13 minus line 14) . . . . .	<b>15</b>	99999999999	
16. Tentative income distribution (Line 9 minus line 2(c)). . . . .	<b>16</b>	99999999999	
17. Income distribution deduction. Enter the smaller of line 15 or line 16 here and on page 1, line 19 . . . . .	<b>17</b>	99999999999	

**Schedule C is on the bottom of page 4.**

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Table with 2 columns: Name as shown on return, Federal Employer Identification Number. Name: NAME OF ESTATE OR TRUSTXXXXXXXXXXXXXXXXXXXXXXXXXXXX. FID: 10000000000000000000

Schedule E - Nonrefundable Credits (Enter fiduciary's share only.)

Table with 3 columns: Line number, Description, and Amount. Lines 1-18 for nonrefundable credits, all amounts are 999999999999.

Schedule F - Refundable Credits (Enter fiduciary's share only.)

Table with 3 columns: Line number, Description, and Amount. Lines 1-9 for refundable credits, all amounts are 999999999999.

Schedule G - Tax Computation

Table with 3 columns: Line number, Description, and Amount. Lines 1-15 for tax computation, including tax on amount, credits, and balance due.

Place QR Code Here

Name as shown on return
NAME OF ESTATE OR TRUSTXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Federal Employer Identification Number
10000000000000000000

ADDITIONAL INFORMATION REQUIRED

Table with 11 rows of questions and YES/NO columns. Questions include: Was an income tax return filed for the preceding year? Was a final Hawaii individual income tax return filed for the decedent? etc.

Schedule C — EXPLANATION OF DEDUCTIONS CLAIMED ON PAGE 1, LINES 10, 11, 12, 14, 15, and 16 (See Instructions. Attach a separate schedule if more space is needed.)

Table with 3 columns: Line No., Explanation, and Amount. Contains multiple rows of placeholder text for deductions.