DO NOT WRITE OR STAPLE IN THIS SPACE

FORM
N-100A
(REV. 2005)
2005

STATE OF HAWAII—DEPARTMENT OF TAXATION

APPLICATION FOR ADDITIONAL EXTENSION OF TIME TO FILE HAWAII RETURN FOR A PARTNERSHIP, TRUST, OR REMIC

Type of return: ☐ **Form N-20** ☐ **Form N-40** ☐ **Form N-66** ☐ **Form N-70NP (TRUST)**

CALENDAR YEAR 2005 or other tax year

beginning _____ , 2005 and ending ● _____, 20 _____

Do not file this form unless Form N-100 has been previously filed.
Please read reverse side before preparing form.
A copy of the application will be returned to you only if your request is rejected.

AMD	UNP	008	PNT	INT	

• PRINT OR TYPE •		
	NAME	● Federal Employer I.D. Number
	DBA or C/O	
	ADDRESS	
	CITY, STATE and ZIP CODE	

NOTE: File this form with the Hawaii Department of Taxation at P.O. Box 1530, Honolulu, HI 96806-1530. **This is not an extension of time for payment of tax.** The law requires that a penalty be charged for late payment of tax and late filing unless you show reasonable cause for not paying the tax when due. Interest will be charged on any unpaid tax from the regular due date of the return until the tax is paid.

1. I request an additional extension of time until ● _____, 20_____ to file my income tax return. **(This line MUST be filled in.)**

2. Were you previously granted an extension of time to file this year? ☐ Yes ☐ No

3. Previous extension granted to (date)_____, 20_____

4. State in detail why you need an additional extension. _____

_____

_____

_____

DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that the statements contained herein are true and correct.

● _____ _____
SIGNATURE DATE

REASONS FOR REJECTION OF EXTENSION

☐ 1. The request was not in this office or mailed on or before the expiration of the automatic 3-month extension for filing the return.

☐ 2. Your application cannot be considered because no previous extension of time to file the return was granted.

☐ 3. The 6-month limitation has expired. (Extension will be granted for a maximum of 6 months only.)

☐ 4. We have NOT approved the application. However, because of your reasons stated above, we have granted a 10-day grace period from the date shown below or due date of the return including extensions, whichever is later. This 10-day grace period is considered to be a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.

☐ 5. Other — _____

_____

FORM
N-100A
(REV. 2005)

INSTRUCTIONS

Note: Do not file this form unless you have first used Form N-100, Application for Automatic Extension of Time to File Hawaii Return For A Partnership, Trust, or REMIC, to get an automatic 3-month extension.

1. Purpose of Form N-100A.—Use this form to ask for an additional extension of time to file Form N-20, N-40, N-66, or N-70-NP(Trust).

Generally, an additional extension of time for filing a return will be granted for a valid reason. However, you must file an application on time and show reasonable cause why you cannot file the return within the time allowed by the previous extension. Generally, we will consider the application based on your efforts to fulfill the filing requirements, rather than on the convenience of your tax return preparer. But if your tax return preparer is not able to complete the return by the due date for reasons beyond his or her control, or if in spite of reasonable efforts you are not able to get professional help in time to file, we will generally grant the additional extension.

Clearly describe on line 4 the reasons that will cause your delay in filing the return. We cannot accept incomplete reasons, such as "illness" or "practitioner too busy," without adequate explanations. If it is clear that an application was made for no important reason but only to gain time, we will deny the application.

2. How to Obtain Tax Forms.—To request tax forms by fax or mail, you may call 808-587-7572 or toll-free 1-800-222-7572.

Tax forms are also available on the Internet. The Department of Taxation's site on the Internet is:

www.hawaii.gov/tax

3. Period of Extension.—We cannot grant an extension of more than 6 months. The 6-month extension period granted includes the 3-months granted on Form N-100 previously filed.

An extension of time for filing an income tax return does not extend the time for payment of the tax.

4. Blanket Requests.—We will not grant blanket requests for extensions. You must file a separate extension form for each return.

5. When to File.—To apply for an extension of time to file Form N-20, N-40, N-66, or N-70NP (Trust), file an application by the extended due date shown on Form N-100 previously filed. Do so early enough so that we will have time to act on the application before the return's previously extended due date.

Private Delivery Services.—Hawaii has adopted the Internal Revenue Code provision to allow documents and payments delivered by a designated private delivery service to qualify for the "timely mailing treated as timely filing/paying rule." The Department of Taxation will conform to the Internal Revenue Service listing of designated private delivery service and type of delivery services qualifying for the "timely mailing treated as timely filing/paying rule." Timely filing of mail which does not bear the U.S. Post Office cancellation mark or the date recorded or marked by the designated delivery service will be determined by reference to other competent evidence. The private delivery service can tell you how to get written proof of the mailing date.

6. Where to File.—This form must be submitted to the Hawaii Department of Taxation at P.O. Box 1530, Honolulu, HI 96806-1530. Any additional extensions require the filing of a new application.

7. How to Fill Out This Form.—At the top, indicate if you are filing an extension for Form N-20, N-40, N-66, or N-70NP (Trust). If you are on a fiscal year, fill in the dates your tax year begins and ends. Below that, fill in the spaces with the name, address, federal employer I.D. number, of the partnership, fiduciary, trust, or REMIC, and the date on which your request for extension will end.

Indicate, on line 2, if you were previously granted an extension of time to file and, on line 3, the date to which the extension was granted.

8. Penalties.—You may be assessed one or both of the following penalties:

Failure to Pay Tax After Filing Timely Return.—Form N-100A does not extend the time for payment of income tax. The penalty for failure to pay the tax after filing a timely return is 20% of the tax unpaid within 60 days of the prescribed due date. The 60-day period is calculated beginning with the prescribed due date even if the prescribed due date falls on a Saturday, Sunday, or legal holiday.

Late Filing of Return.—The penalty for failure to file a return on time is assessed on the tax due at a rate of 5% per month or part of a month, up to a maximum of 25%. If you file a return late, attach a full explanation with the return.

To avoid being assessed a penalty when filing your return, be sure you attach a copy of the approved extension to your completed return at the time of filing.

9. Interest.—Interest at the rate of $\frac{2}{3}$ of 1% per month or part of a month shall be assessed on unpaid taxes and penalties beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

10. Signature.—Application for an additional extension for filing Hawaii partnership, fiduciary, or REMIC tax return must be individually made and personally signed by a member or general partner (partnership), by a fiduciary, trustee, or an officer representing the fiduciary or trustee (trust), or by a residual holder filing Form N-66 (REMIC).

11. Signature by Other than Taxpayer.—Persons who may sign for the taxpayer include attorneys, certified public accountants, or other persons qualified to practice before the IRS, or any duly authorized agent with a power of attorney. If the taxpayer cannot sign because of illness, absence, or other good cause, a person in close personal or business relationship to the taxpayer may sign provided a proper explanation is attached as to why the taxpayer cannot sign this form. It is not necessary that such person hold a power of attorney.