

FRANCHISE TAX RETURN BANKS, OTHER FINANCIAL CORPORATIONS, AND SMALL BUSINESS INVESTMENT COMPANIES

CALENDAR YEAR 2024 OR FISCAL YEAR BEGINNING IN 2024

Place QR Code Here

(Based on income for calendar year 2023 or fiscal year beginning on 12-12, 2023 and ending 12-12, 2012) (First year, Second year, & Final return filers, see Instructions)

Human Readable text here

Form header section including checkboxes for AMENDED Return, IRS Adjustment, NOL Carryback, and fields for Hawaii Tax I.D. Number, Federal Employer I.D. No., Name, Main Business Activity, DBA, Date Business Began in Hawaii, Mailing Address, Date of Incorporation, and City, State, and Postal/ZIP Code.

CHECK BOX, IF APPLICABLE:

- First year return, Second year return, Final return (Business end date 12-12, 2012), Election to pay via the installment payment method

A COPY OF ALL PAGES OF YOUR FEDERAL RETURN MUST ACCOMPANY THIS RETURN.

If this is a consolidated return, attach copy of Hawaii Forms N-304 and N-303 for each subsidiary.

Table with columns for Gross Income (lines 1-10), Tax (lines 69-84), and Amended Return (lines 83-84). Includes sub-tables for Interest (lines 5-6) and Tax (lines 75-76).

Please Sign Here

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 Taxation of Banks and Other Financial Corporations, Chapter 241, HRS. Signature of officer: 12-12-1212, Date: 12-12-1212, Title: TITLE XXXXXXXXXXXX

Paid Preparer's Information

Preparer's Signature, and Print Preparer's Name: PREPARER NAME XXXXXXXX, Date: 12-12-12, Check if self-employed: X, PTIN: PREP ID NO XX, Firm's name (or yours if self-employed), address, and Postal/ZIP Code: FIRM NAME XXXXXXXXXXXXXXXXXXXXXXXX, ADDRESS XXXXXXXXXXXXXXXXXXXXXXXX, Federal E.I. No.: 99-9999999, Phone No.: (999) 999-9999

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Table with 2 columns: Name as shown on return (NAME, XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX) and Federal Employer Identification Number (99-9999999)

Main table for lines 10-24. Includes (a) TOTAL INCOME, DEDUCTIONS (11-22), and 24. Net income before Hawaii adjustments.

STATE ADJUSTMENTS

Table for lines 25-29. Includes ADD: 25. Taxable dividends, 26(a) Interest on obligations, 26(b) Interest on state bonds, 27. Amount of deduction for bad debts, 28. Other additions, 29. Total of lines 24 through 28.

DEDUCT:

Table for lines 30-34. Includes 30. Entire dividends, 31. Bad debt deduction, 32. Other deductions, 33. Total of lines 30 through 32, 34. Net income after Hawaii adjustments.

Note: If you do not need to apportion your income, skip lines 35 through 56, enter the amount on line 34 on line 57, and continue with line 58. Otherwise, continue with line 35.

ADJUSTMENTS TO ARRIVE AT APPORTIONABLE BUSINESS INCOME SUBJECT TO TAX

DEDUCT:

Table for lines 35-42. Includes 35. Nonbusiness dividends, 36. Nonbusiness interest, 37. Royalties, 38. Net profit from rental property, 39. Net gain from assets, 40. Other adjustments, 41. Total (lines 35 to 40), 42. Balance (line 34 minus line 41).

ADD:

Table for lines 43-47. Includes 43. Net loss from rental property, 44. Net loss from assets, 45. Total of lines 43 and 44, 46. Business income from sources, 47. Allocate 0.99999% (from Schedule P, line 8).

Place QR Code Here Human Readable text here	Name as shown on return NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federal Employer Identification Number 99-9999999
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CLASSIFICATION OF APPORTIONABLE BUSINESS INCOME SUBJECT TO TAX

48. Enter the portion of the amount on line 47 that is ordinary income	48	999999999	.00
49. Enter the portion of the amount on line 47 that is net capital gain. Also, enter on line 60	49	999999999	.00
50. Total (lines 48 and 49). This total must be equal to the amount on line 47.	50	999999999	.00

INCOME WHOLLY ATTRIBUTABLE TO HAWAII SUBJECT TO TAX

51. Gain (or loss) from sale of real estate and other tangible assets located in Hawaii	51	999999999	.00
52. Royalties from property located in Hawaii	52	999999999	.00
53. Net profit (or loss) from nonbusiness rental property within Hawaii	53	999999999	.00
54. Net gain from sale of nonbusiness assets located in or having tax situs in Hawaii:			
(a) Net short-term capital gain	54(a)	999999999	.00
(b) Net capital gain attributable to Hawaii. (This amount, if any, also should be entered on line 60)	54(b)	999999999	.00
(c) Net gain (or loss) from sale or exchange of property other than capital assets	54(c)	999999999	.00
55. Income from intangible personal property. Include entire income (or loss) of intangibles which, because of domicile of the corporation or business situs of intangibles, are located in Hawaii. Add back Hawaii allocated, nonbusiness income and dividends.			
(a) Dividends included on line 35 above (Attach schedule)	55(a)	999999999	.00
(b) Interest	55(b)	999999999	.00
(c) All other income from intangibles (Attach schedule)	55(c)	999999999	.00
56. Total income wholly attributable to Hawaii (lines 51 to 55(c)).	56	999999999	.00
57. Total of lines 47 and 56 (or the amount from line 34 if you did not need to apportion your income)	57	999999999	.00
58. Net operating loss deduction—submit schedule. (See instruction XI)	58	999999999	.00
59. Net income (or loss) for Hawaii tax purposes (line 57 minus line 58)	59	999999999	.00

TAX COMPUTATION

60. Enter the amount of net capital gains as shown on page 1, line 8(a). (If you apportioned your income, enter the amounts from lines 49 and 54(b), if any, instead)	60	999999999	.00
61. Line 59 minus line 60 (If less than zero, enter zero)	61	999999999	.00
62. (a) Tax on capital gain — 4% of amount on line 60.	62(a)	999999999	.00
(b) Tax on net income — 7.92% of amount on line 61	62(b)	999999999	.00
(c) Total of lines 62(a) and 62(b)	62(c)	999999999	.00
(d) Using the 7.92% rate, compute tax on all taxable income using amount from line 59	62(d)	999999999	.00
63. Total tax (enter lesser of line 62(c) or 62(d))	63	999999999	.00
64. Recapture of Capital Goods Excise Tax Credit from Form N-312, Part II	64	999999999	.00
65. Recapture of Low-Income Housing Tax Credit from Form N-586, Part III	65	999999999	.00
66. Recapture of Capital Infrastructure Tax Credit from Form N-348, Part II .	66	999999999	.00
67. Total recapture of tax credits (Add lines 64, 65, and 66)	67	999999999	.00
68. Total tax (Add lines 63 and 67). Enter here and on page 1, line 69	68	999999999	.00

Schedule C INCOME FROM DIVIDENDS (Classified for Hawaii Purposes)

1. Name of declaring corporation	2. National Banking Associations	3. Received from an affiliate (including foreign) as IRC section 243(b) qualifying dividend	4. Received by a small business investment co. operating under Small Business Investment Act	5. All other dividends
NAME OF CORPORATION XXXXX	999999999.00	999999999.00	999999999.00	999999999.00
NAME OF CORPORATION XXXXX	999999999.00	999999999.00	999999999.00	999999999.00
NAME OF CORPORATION XXXXX	999999999.00	999999999.00	999999999.00	999999999.00
6. Total dividends (Add amounts in columns 2, 3, 4, and 5). Enter here and on page 1, line 4				999999999.00
7. Dividends qualifying for the 70% dividends received deduction (Total of amounts in column 5)				999999999.00
8. Multiply line 7 by .30 (30%).				999999999.00
9. Taxable mutual funds dividends				999999999.00
10. Total taxable dividends (Add lines 8 and 9). Enter here and on page 2, line 25.				999999999.00

Place QR Code Here	Name as shown on return NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federal Employer Identification Number 99-9999999
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Schedule E COMPENSATION OF OFFICERS					
1. Name and address of officer	2. Official title	3. Time devoted to business	Percent of corporation stock owned		6. Amount of compensation
			4. Common	5. Preferred	
NAME AND ADDRESS OF OFFIC	TITLE XXXXXXXX	99999	99999	99999	999999999.00
NAME AND ADDRESS OF OFFIC	TITLE XXXXXXXX	99999	99999	99999	999999999.00
NAME AND ADDRESS OF OFFIC	TITLE XXXXXXXX	99999	99999	99999	999999999.00
NAME AND ADDRESS OF OFFIC	TITLE XXXXXXXX	99999	99999	99999	999999999.00
NAME AND ADDRESS OF OFFIC	TITLE XXXXXXXX	99999	99999	99999	999999999.00
Total compensation of officers (Enter here and on page 2, line 11)					999999999.00

Schedule F BAD DEBTS							
1. Last 3 Prior and Current Taxable Years	2. Amount of Notes and Accounts Receivable Outstanding at End of Year	3. Taxable (or Net) Income Reported	4. Sales on Account	5. Bad Debts of Corporation if No Allowance Is Carried on Books	If Corporation Carries An Allowance		
					6. Gross Amount Added to Allowance	7. Amount Charged Against Allowance	8. Balance of Allowance
20 99	999999.00	999999.00	999999.00	999999.00	999999.00	999999.00	999999.00
20 99	999999.00	999999.00	999999.00	999999.00	999999.00	999999.00	999999.00
20 99	999999.00	999999.00	999999.00	999999.00	999999.00	999999.00	999999.00
20 99	999999.00	999999.00	999999.00	999999.00	999999.00	999999.00	999999.00

Schedule H NONREFUNDABLE CREDITS		
1. Carryover of the Credit for Energy Conservation (Attach Form N-323)	1	999999999.00
2. Low-income Housing Tax Credit (Attach Form N-586)	2	999999999.00
3. Carryover of the High Technology Business Investment Tax Credit (Attach Form N-323)	3	999999999.00
4. Carryover of the Renewable Energy Technologies Income Tax Credit (for systems installed and placed in service before July 1, 2009) (Attach Form N-323)	4	999999999.00
5. Renewable Energy Technologies Income Tax Credit for Systems Placed in Service on or after July 1, 2009 (Attach Form N-342) Check the type of energy system: <input checked="" type="checkbox"/> Solar <input checked="" type="checkbox"/> Wind	5	999999999.00
6. Total Nonrefundable Credits. Add lines 1 through 5. (Enter here and on page 1, line 72)	6	999999999.00

Schedule I REFUNDABLE CREDITS		
1. Capital Goods Excise Tax Credit (Attach Form N-312)	1	999999999.00
2. Renewable Energy Technologies Income Tax Credit for Systems Placed in Service on or after July 1, 2009 (Attach Form N-342) (Note: The refundable credit applies only to solar energy systems and not to wind powered energy systems)	2	999999999.00
3. Total Refundable Credits. Add lines 1 and 2. (Enter here and on page 1, line 70)	3	999999999.00

Schedule P COMPUTATION OF APPORTIONMENT FACTORS				
Property — (use original cost)	In Hawaii		Total Everywhere	
	Beginning of taxable year	End of taxable year	Beginning of taxable year	End of taxable year
Land	999999999.00	999999999.00	999999999.00	999999999.00
Buildings	999999999.00	999999999.00	999999999.00	999999999.00
Loans	999999999.00	999999999.00	999999999.00	999999999.00
Credit card receivables	999999999.00	999999999.00	999999999.00	999999999.00
Leasehold interests*		999999999.00		999999999.00
Rented Property*		999999999.00		999999999.00
Other Property	999999999.00	999999999.00	999999999.00	999999999.00
Total	999999999.00	999999999.00	999999999.00	999999999.00

* Enter net annual rent X 8.

	A. In Hawaii	B. Everywhere	Percent in Hawaii**
1 Property values (average value of property above)	999999999.00	999999999.00	
2 Property factor (line 1, col. A divided by line 1, col. B)			0.99999 %
3 Total compensation	999999999.00	999999999.00	
4 Payroll factor (line 3, col. A divided by line 3, col. B)			0.99999 %
5 Total Sales	999999999.00	999999999.00	
6 Sales factor (line 5, col. A divided by line 5, col. B)			0.99999 %
7 Total of factors (add lines 2, 4, and 6)			0.99999 %
8 Average of factors (divide line 7 by 3). Enter here and on page 2, line 47			0.99999 %

** Compute all percentages to 5 decimal places (.00000%).