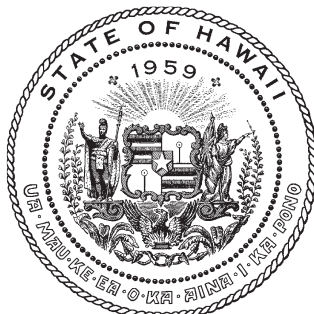


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-40 (Rev. 2023)**

Contact Information for General Questions

Hawaii Department of Taxation
Technical Section
Attn: Sharlene Tagami, Forms Coordinator
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Telephone: (808) 587-1577
Fax: (808) 587-1584
E-mail: Tax.Technical.Section@hawaii.gov

**Contact Information for Mailing
Test Packages and Testing Inquiries**

Hawaii Department of Taxation
Attn: Document Processing — Quality
Assurance Test Team
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Email: tax.dp.qa@hawaii.gov

Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

FORM N-40 (Rev. 2023)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-40. Form N-40 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-40 must create the form so the variable data (specified fields containing

taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable forms **MUST** meet the requirements as established in this document and our current Forms Reproduction Policy, and be approved prior to release or distribution.

GENERAL INFORMATION

1. Substitute Form

- We highly recommend you use the Department's official Form N-40 PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the form must not be submitted to the Department for processing.
- Substitute forms must be proofread prior to submission.

2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

3. Fonts

- The form was designed using the following font:
 1. Arial
- The following fonts and sizes should be used for the form number and revision year located at the top left corner on page 1 of the form:
 1. FORM: 8 pt Arial bold
 2. N-40: 18 pt Arial bold
 3. REV. 2023: 8 pt Arial
- The following fonts and sizes should be used for the form number and revision year located at the top left corner on pages 2 through 4 of the form:
 1. FORM N-40 (REV. 2023): 8 pt Arial bold

- The following font and size should be used for the form number located at the bottom right corner on pages 1 through 4 of the form:

1. FORM N-40 (REV. 2023): 10 pt Arial bold

4. Variable Data

- All variable data fields must utilize 12 pt Courier font.
- All variable data fields require exact placement.
- Print all alpha characters uppercase.
- Use a bold X (**X**) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

5. Variable Data Delimiters

- Other tax year beginning and ending must be printed with dash (-) delimiters. For example:
MM-DD
(2 digits for month, followed by a dash (-), followed by 2 digits for day).
- Date entity created must be printed with dash (-) delimiters. For example:
MM-DD-YYYY
(2 digits for month, followed by a dash (-), followed by 2 digits for day, followed by a dash (-), followed by 4 digits for the year).

999999999

6. Dollar Amounts

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Amounts are right justified.
- Amounts must be rounded. Dollar and cent signs should not be used when the field is rounded to whole dollars.

7. Testing and Approval of the Scannable Form

- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).

- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form N-40 (Rev. 2023) cannot be filed until 2024.

SCANNABLE SPECIFICATIONS

1. Layout

- Open space around variable data fields should be adhered to as much as possible except for the areas that do not require optical character recognition. Do not place any additional information in these areas.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions:
 1. Pages 1 - 4: The 2-digit Hawaii Vendor I.D. Number should begin at column 42, row 64.

3. QR code

- A 2D QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibit for exact placement):
 1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 10.
 2. Pages 2 - 4: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 7.
- Height of the QR code is 0.5 inch.
- Length of the QR code is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is:
N40_T 2023A 01 VIDXX

The required QR code for page 2 is:
N40_T 2023A 02 VIDXX

The required QR code for page 3 is:
N40_T 2023A 03 VIDXX

The required QR code for page 4 is:
N40_T 2023A 04 VIDXX

The QR code includes the form number code (N40), an underscore, type of form (T), space, 4-digit form year (2023), 1-letter revision indicator (A), space, 2-digit page number (01), (02), (03), or (04), space, vendor I.D. label (VID), and your 2-digit Hawaii Vendor I.D. Number (XX). There are no hyphens.

- The human readable text for the QR code MUST be printed below the QR code utilizing 6 pt Arial font. Placement of the human readable text is as follows (see exhibits for exact placement):
 1. Page 1: Column 6, row 11
 2. Pages 2 - 4: Column 6, row 8
- Please do not print the outline around the human readable text and QR code. The outline is used to show the placement of the human readable text and QR code.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

4. Form Serial Number

- The form serial number MUST be printed at column 6, row 64, utilizing 12 pt Courier New font.
- The required form serial number for page 1 is:
N401E3T4

The required form serial number for page 2 is:
N402E3T4

The required form serial number for page 3 is:
N403E3T4

The required form serial number for page 4 is:
N404E3T4

5. Acetate Overlays

- Acetate overlays will assist in the exact data field placement. Verify your form samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.
- Acetate overlays will be mailed to vendors who submitted a Letter of Intent to participate in the Forms Reproduction Program and who will be reproducing

Form N-40. If you did not receive the acetate overlays, please contact the Forms Coordinator.

- Although the form was revised for 2023, the placement of the variable data has not changed from revision 2022. To help minimize costs, please use the acetate overlays from revision 2022. If you do not have the overlays from revision 2022, please contact the Forms Coordinator.

FORM N-40 (REV. 2023)

FIDUCIARY INCOME TAX RETURN 2023

For calendar year 2023

or other tax year beginning 12-12, 2023

and ending 12-12, 20 12

Place QR Code Here

Human Readable text here

X Composite Qualified Funeral Trusts

Form sections A through F containing entity type, fiduciary name, address, and tax election information.

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. X

Table with 22 rows for INCOME and DEDUCTIONS, including interest, dividends, and total taxable income.

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 and Date section for the fiduciary, including fields for name, title, and date.

Preparer's information section including signature, name, address, date, and PTIN.

Place QR Code Here	Name as shown on return	Federal Employer Identification Number
	NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXXXXX	9999999999999999

Human Readable text here

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	1	9999999999
2.	(a) Tax exempt interest and other income nontaxable irrespective of source, allocable to charitable distribution	2(a)	9999999999
	(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	2(b)	9999999999
	(c) Total (Add lines 2(a) and 2(b))	2(c)	9999999999
3.	Balance (Line 1 minus line 2(c))	3	9999999999
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	4	9999999999
5.	Amounts paid or permanently set aside for charitable purposes from gross income of a prior year (See Instructions)	5	9999999999
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	6	9999999999
7.	(a) Portion of line 6 amount which is to be used exclusively in Hawaii	7(a)	9999999999
	(b) Portion of excess of line 6 amount over amount on line 7(a) which is within percentage limitations (See Instructions)	7(b)	9999999999
	(c) Enter here and on page 1, line 13, the sum of lines 7(a) and (b)	7(c)	9999999999

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)	1	9999999999
2.	(a) Tax-exempt interest and other income nontaxable irrespective of source (as adjusted)	2(a)	9999999999
	(b) Nontaxable income of nonresident estate or trust from property owned outside Hawaii or other source outside Hawaii (as adjusted)	2(b)	9999999999
	(c) Add lines 2(a) and 2(b)	2(c)	9999999999
3.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter zero)	3	9999999999
4.	Schedule A, line 4 plus line 5	4	9999999999
5.	Long-term capital gain, included on Schedule A, line 1 (See Instructions)	5	9999999999
6.	Short-term capital gain, included on Schedule A, line 1 (See Instructions)	6	9999999999
7.	If the amount on page 1, line 6, is a capital loss, enter here as a positive figure	7	9999999999
8.	If the amount on page 1, line 6, is a capital gain, enter here as a negative figure	8	9999999999
9.	Distributable net income (Combine lines 1 and 2c through 8)	9	9999999999
10.	Amount of income for the tax year determined under the governing instrument (accounting income)	10	9999999999
11.	Amount of income required to be distributed currently (See Instructions)	11	9999999999
12.	Other amounts paid, credited, or otherwise required to be distributed (See Instructions)	12	9999999999
13.	Total distributions (Add lines 11 and 12). (If greater than line 10, see Instructions)	13	9999999999
14.	Enter the total amount of tax-exempt income included on line 13	14	9999999999
15.	Tentative income distribution deduction (Line 13 minus line 14)	15	9999999999
16.	Tentative income distribution (Line 9 minus line 2(c))	16	9999999999
17.	Income distribution deduction. Enter the smaller of line 15 or line 16 here and on page 1, line 19	17	9999999999

Place QR Code Here	Name as shown on return	Federal Employer Identification Number
	NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXXXXXXX	9999999999999999

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.)

Line No.	Explanation	Amount
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999
99999	EXPLANATION XXX	99999999999999

Schedule E - Nonrefundable Credits (Enter fiduciary's share only on Schedule CR and attach to this form.)

Schedule F - Refundable Credits (Enter fiduciary's share only on Schedule CR and attach to this form.)

Schedule G - Tax Computation

1. Tax on amount on page 1, line 22 (Use tax rate schedule or <input checked="" type="checkbox"/> Schedule D (Form N-40)	1	9999999999
(<input checked="" type="checkbox"/> includes tax from Forms N-152, N-312, N-338, N-344, N-348, N-586, and section 641(c) tax. Attach appropriate Forms)		
(a) Enter amount from Schedule D (Form N-40), line 41	1(a)	9999999999
2. Total Refundable Tax Credits from Schedule CR, line 10	2	9999999999
3. ADJUSTED TAX LIABILITY — Line 1 minus line 2. If line 3 is zero or less, see Instructions.	3	9999999999
4. Total Nonrefundable Tax Credits from Schedule CR, line 32.	4	9999999999
5. Difference — Line 3 minus line 4.	5	9999999999
6. OTHER (a) 2023 Estimated tax payments:		
N-201V 9999999999 N-288A 9999999999	6(a)	9999999999
(b) Tax Withheld (Attach supporting documents to this return.)	6(b)	9999999999
(c) Add line 6(a) and 6(b)	6(c)	9999999999
(d) Estimated tax payments allocated to beneficiaries (from N-40T)	6(d)	9999999999
CREDITS: (e) Line 6(c) minus line 6(d)	6(e)	9999999999
(f) Amount applied from 2022 return	6(f)	9999999999
(g) Payments with extension	6(g)	9999999999
7. Total (Add lines 6(e) through 6(g))	7	9999999999
8. Penalty for underpayment of estimated tax. (See Instructions.) If Form N-210 is attached, check this box <input checked="" type="checkbox"/>	8	9999999999
9. TAX DUE — If the total of lines 5 and 8 is larger than line 7, enter AMOUNT OWED	9	9999999999
10. PAYMENT AMOUNT — Send a check or money order payable to the "Hawaii State Tax Collector"	10	9999999999
11. OVERPAYMENT — If line 7 is larger than the total of lines 5 and 8, enter AMOUNT OVERPAID.	11	9999999999
12. Enter the amount of line 11 to be CREDITED to 2024 estimated tax	12	9999999999
13. Enter the amount of line 11 to be REFUNDED.	13	9999999999
14. Amount paid (overpaid) on original return — AMENDED RETURN ONLY (See Instructions).	14	9999999999
15. BALANCE DUE (REFUND) with amended return (See Instructions)	15	9999999999

Place QR Code Here

Name as shown on return

Federal Employer Identification Number

NAME OF ESTATE OR TRUST

9999999999999999

Human Readable text here

XXXXXXXXXXXXXXXXXX

ADDITIONAL INFORMATION REQUIRED

- 1. Was an income tax return filed for the preceding year?
2. Was a final Hawaii individual income tax return filed for the decedent?
3. (a) If a complex trust, is the trust making the election under IRC section 663(b)?
(b) If a complex trust, was there undistributed net income at the beginning of the year?
4. Is an election under IRC section 643(e)(3) being made?
5. If a trust, was there an accumulation distribution?
6. Did the estate or trust receive tax-exempt income?
7. Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?
8. If return is for a trust, enter name and address of grantor:
9. Is this the final return?
10. Is this return for a short taxable year?
11. Did the estate or trust have any passive activity loss(es)?

Table with 2 columns: YES, NO. Contains 'X' marks for questions 1, 2, 3, 4, 5, 6, 7, 9, 10, 11.

STATE OF HAWAII—DEPARTMENT OF TAXATION
FIDUCIARY INCOME TAX RETURN
 For calendar year **2023**

THIS SPACE FOR DATE RECEIVED STAMP

Place QR Code Here

or other tax year beginning 12-12, 2023
 and ending 12-12, 2012

Human Readable text here

Composite Qualified Funeral Trusts

A 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)	C <input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN <input checked="" type="checkbox"/> ITIN 9999999999999999
	NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXXXXXXX	D Date entity created 12-12-1212
	Name and title of fiduciary	E 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)
	NAME AND TITLE OF FIDUCIARY XXXXXXXXXXXX	
	Mailing Address of fiduciary (number and street)	
MAILING ADDRESS OF FIDUCIARY XXXXXXXXXXXX		
City, State and Postal/ZIP Code. If foreign address, see Instructions.		
B Number of Schedules K-1 Attached <u>99999</u>	CITY STATE AND ZIP CODE XXXXXXXXXXXXXXXXXXXX	

F Check applicable boxes:

<input checked="" type="checkbox"/> Initial return	<input checked="" type="checkbox"/> Final Return	<input checked="" type="checkbox"/> Amended Return (Attach Sch AMD)	<input checked="" type="checkbox"/> NOL Carryback (Attach Sch AMD)	<input checked="" type="checkbox"/> IRS Adjustment
<input checked="" type="checkbox"/> Change in fiduciary	<input checked="" type="checkbox"/> Change in fiduciary's name	<input checked="" type="checkbox"/> Change in fiduciary's address	<input checked="" type="checkbox"/> 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.

INCOME	1. Interest Income	1	999999999999
	2. Ordinary Dividends	2	999999999999
	3. Income or (losses) from partnerships, other estates or other trusts (Attach federal Schedule E) (See Instructions)	3	999999999999
	4. Net rent and royalty income or (loss) (Attach federal Schedule E)	4	999999999999
	5. Net business and farm income or (loss) (Attach federal Schedules C and F)	5	999999999999
	6. Capital gain or (loss) (Attach Schedule D (Form N-40))	6	999999999999
	7. Ordinary gains or (losses) (From Schedule D-1, line 19)	7	999999999999
	8. Other income (State nature of income)	8	999999999999
	9. Total income (Add lines 1 through 8)	9	999999999999
DEDUCTIONS	10. Interest (Explain in Schedule C)	10	999999999999
	11. Taxes (Explain in Schedule C)	11	999999999999
	12. Fiduciary fees (Explain in Schedule C)	12	999999999999
	13. Charitable deduction (From Schedule A, line 6 or 7(c))	13	999999999999
	14. Attorney, accountant and return preparer fees (Explain in Schedule C)	14	999999999999
	15. Other deductions NOT subject to the 2% floor (Explain in Schedule C)	15	999999999999
	16. Allowable miscellaneous itemized deductions subject to the 2% floor (Explain in Schedule C)	16	999999999999
	17. Total (Add lines 10 through 16)	17	999999999999
	18. Line 9 minus line 17 (Complex trusts and estates also enter this amount on Schedule B, line 1)	18	999999999999
	19. Income distribution deduction (From Schedule B, line 17) (See Instructions) (attach Schedules K-1 (Form N-40))	19	999999999999
	20. Exemption (\$400 for an estate; trusts see Instructions)	20	999999999999
	21. Total (Add lines 19 and 20)	21	999999999999
	22. Taxable income of fiduciary (Line 18 minus line 21)	22	999999999999

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 FIDUCIARY
 Date: 12-12-1212
 Title: TITLE

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	<u>PREPARERS NAME XXXXXXXXX</u>	Date	<u>12-12-12</u>	Check if self-employed <input checked="" type="checkbox"/>	PTIN	<u>PREP ID NOX</u>
	Firm's name (or yours, if self-employed) Address and ZIP Code	<u>FIRMS NAME ADDRESS AND ZIP CODEX</u>	Federal E.I. No.	<u>12-3456789</u>	Phone no.	<u>(123) 456-7890</u>	

Place QR Code Here	Name as shown on return	Federal Employer Identification Number
Human Readable text here	NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXXXXXXX	9999999999999999

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	1	9999999999
2. (a) Tax exempt interest and other income nontaxable irrespective of source, allocable to charitable distribution.	2(a)	9999999999
(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.	2(b)	9999999999
(c) Total (Add lines 2(a) and 2(b))	2(c)	9999999999
3. Balance (Line 1 minus line 2(c))	3	9999999999
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	4	9999999999
5. Amounts paid or permanently set aside for charitable purposes from gross income of a prior year (See Instructions).	5	9999999999
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	6	9999999999
7. (a) Portion of line 6 amount which is to be used exclusively in Hawaii	7(a)	9999999999
(b) Portion of excess of line 6 amount over amount on line 7(a) which is within percentage limitations (See Instructions)	7(b)	9999999999
(c) Enter here and on page 1, line 13, the sum of lines 7(a) and (b)	7(c)	9999999999

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)	1	9999999999
2. (a) Tax-exempt interest and other income nontaxable irrespective of source (as adjusted)	2(a)	9999999999
(b) Nontaxable income of nonresident estate or trust from property owned outside Hawaii or other source outside Hawaii (as adjusted)	2(b)	9999999999
(c) Add lines 2(a) and 2(b)	2(c)	9999999999
3. Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter zero)	3	9999999999
4. Schedule A, line 4 plus line 5	4	9999999999
5. Long-term capital gain, included on Schedule A, line 1 (See Instructions)	5	9999999999
6. Short-term capital gain, included on Schedule A, line 1 (See Instructions)	6	9999999999
7. If the amount on page 1, line 6, is a capital loss, enter here as a positive figure.	7	9999999999
8. If the amount on page 1, line 6, is a capital gain, enter here as a negative figure	8	9999999999
9. Distributable net income (Combine lines 1 and 2c through 8)	9	9999999999
10. Amount of income for the tax year determined under the governing instrument (accounting income)	10	9999999999
11. Amount of income required to be distributed currently (See Instructions)	11	9999999999
12. Other amounts paid, credited, or otherwise required to be distributed (See Instructions)	12	9999999999
13. Total distributions (Add lines 11 and 12). (If greater than line 10, see Instructions)	13	9999999999
14. Enter the total amount of tax-exempt income included on line 13	14	9999999999
15. Tentative income distribution deduction (Line 13 minus line 14)	15	9999999999
16. Tentative income distribution (Line 9 minus line 2(c))	16	9999999999
17. Income distribution deduction. Enter the smaller of line 15 or line 16 here and on page 1, line 19	17	9999999999

Place QR Code Here	Name as shown on return NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXXXXXXX	Federal Employer Identification Number 9999999999999999
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Human Readable text here

ADDITIONAL INFORMATION REQUIRED

	YES	NO
1. Was an income tax return filed for the preceding year?	X	X
2. Was a final Hawaii individual income tax return filed for the decedent?	X	X
3. (a) If a complex trust, is the trust making the election under IRC section 663(b)?	X	X
If "Yes," state amount <u>9999999999</u>		
(b) If a complex trust, was there undistributed net income at the beginning of the year?	X	X
4. Is an election under IRC section 643(e)(3) being made? (Attach Schedule D (Form N-40))	X	X
5. If a trust, was there an accumulation distribution?	X	X
If "Yes," attach Schedule J (Form N-40)		
6. Did the estate or trust receive tax-exempt income? (If "Yes," enter amount \$ <u>9999999999</u>)	X	X
If "Yes," did you deduct any expense allocable to it? (Attach a computation of the allocation of expenses)	X	X
7. Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?	X	X
8. If return is for a trust, enter name and address of grantor: Name <u>NAME XXX</u> Address <u>ADDRESS XXX</u> City/State and Postal/Zip Code <u>CITY STATE ZIP CODE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>		
9. Is this the final return?	X	X
10. Is this return for a short taxable year?	X	X
11. Did the estate or trust have any passive activity loss(es)? (If "Yes," enter the amount of any such loss(es) on federal Form 8582, Passive Activity Loss Limitations, to figure the allowable loss)	X	X