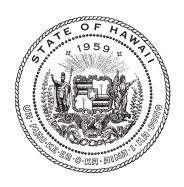
## STATE OF HAWAII DEPARTMENT OF TAXATION



# General Information and Scannable Specifications for Form N-40 (Rev. 2024)

#### **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

#### FORM N-40 (Rev. 2024)

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. 2024: 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. 2024): 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. 2024): 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).

#### 6. Dollar Amounts

999999999

- 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 tailing spaces.

## Form N-40 (Rev. 2024) General Information and Scannable Specifications

- 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. 2024) cannot be filed until 2025.

#### 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):
  - Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 10.
  - 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 2024A 01 VIDXX

The required QR code for page 2 is: N40 T 2024A 02 VIDXX

The required QR code for page 3 is: N40\_T 2024A 03 VIDXX

The required QR code for page 4 is: N40 T 2024A 04 VIDXX

The QR code includes the form number code (N40), an underscore, type of form (T), space, 4-digit form

- year (2024), 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: N401K1W3

The required form serial number for page 2 is: N402K1W3

The required form serial number for page 3 is: N403K1W3

The required form serial number for page 4 is: N404K1W3

#### 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.

N-40(REV 2024)

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## FIDUCIARY INCOME TAX RETURN

Place QR Code Here    Human Readable text here   X Schedule PTE-U attached   X Composite Qualified Funeral Trusts	(REV. 2024)	For calendar year 2024		
OR Cole	DI			
The content of the		grand tax your togrammy	++++	
A Type of antity (cees inst.) Name of estate or trust (Grantor type thust, see Instructions)  X Decocers's estate  NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		and ending <u>12-12</u> , <b>20</b> <u>12</u>	++++	
A Type of antity (cees inst.) Name of estate or trust (Grantor type thust, see Instructions)  X Decocers's estate  NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Human Roadable toyl hore	· · · · · · · · · · · · · · · · · · ·		
X Decoderative destate  NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXX    Complex fluid   Complex fl	Turnair readable text filere		Compo	site Qualified Funeral Trusts
NAME OF ESTATE OF TRUST XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	-       -	Name of estate or trust (Grantor type trust, see Instructions)	С	
Name and title of fiduciary   Nam	Doosdon S Colaio	Thank of forme of meron varyavaravaravara	<del>,        </del>	9999999999999
X Complex fuest  X Coalified disability furst  X SERT (5 portion only)  X Coanton open trust  X SERT (5 portion only)  X Bankrouptcy eatter − Ch. 7 t  X Poceel income fund  E Number of Schedules K-1 t  Allached > 99.999  X Intelligent of March only to the special or the special o		NAME OF ESTATE OR TRUST XXXXXXXXXXXXXX	Б	Date entity created
SERT (S portion only)   NAME AND TITLE OF FIDUCIARY XXXXXXXXXXX   E   Sancruptory center of control of the co	o op.ox. t. d.o.	Name and title of fiduciary	$\Box$	12-12-1212
Mailing Address of fiduciary (number and etreet)	X Qualified disability trust		$-\Box$	
Sandruptycy estate - Ch. 7   Sandruptycy estate - Ch. 11   Sandr	X ESBT (S portion only)	NAME AND TITLE OF FIDUCIARY XXXXXXXXXX	I E	
X   Bandrupticy estats - Ch. 14   Sandrupticy estats - Ch. 15   Bandrupticy estats - Ch. 15   Bandrupticy estats - Ch. 16   City   State and Postal/ZIP Code. If Koreign address, see Instructions.   X   Address   Ad	X Grantor type trust	Mailing Address of fiduciary (number and street)		
X   Bankrupto, estatis - Ch. 11   MAILING ADDRESS OF FIDUCTARY XXXXXXXXX   A   Pocked in Corner fund	X Bankruptcy estate - Ch.			applicable boxes:
Number of Schedules <-1			<   x	Described in IRC section
Minther of Schedules K-1   Attached > 99.99   CITY STATE AND ZIP CODE XXXXXXXXXXXXXX   X   X   Attached > 99.99   CITY STATE AND ZIP CODE XXXXXXXXXXXXXXX   X   X   Attached   X   Initial return   X   Final Return   X   Amended Return (Attach Sch.Min)   X   NOL Carrylack (Match-Sch.Min)   X   RISA Adjustment   X   X   Change in fiduciary   X   Change in fiduciary   X   X   X   Change in fiduciary   X   X   X   X   X   X   X   X   X				
Attached > 99999 CITY STATE AND ZIE CODE XXXXXXXXXXXXXX X		<u>+</u>		
Fig. Checks applicable boxes		CITY STATE AND ZIP CODE XXXXXXXXXXXXXXXXX	∢   X	
G. Check here if the estate or filing trust made an IRC section 645(a) electron and attach a copy of the federal form 8855. ➤ X  1. Inherest Income 2. Ordinary Dividends 3. Income or (losses) from partnerships, other estates or other trusts (Attach lederal Schedule E) (See Instructions). 3. 99999999999 4. Not rent and royally income or (loss) (Attach federal Schedule E) 5. Net business and farm income or (loss) (Attach federal Schedule E) 6. Capital gain or (loss) (Attach Schedule D (Form N-40)). 6. Capital gain or (loss) (Attach Schedule D (Form N-40)). 7. Ordinary gains or (losses) (From Schedule D (Form N-40)). 8. 9999999999 8. Other income (State nature of nooms). 9. Total income (State nature of nooms). 9. Total income (Add lines 1 through 8). 10. Inherest (Explain in Schedule C). 11. Taxes (Explain in Schedule C). 12. Fiduciary fees (Explain in Schedule C). 13. Ordinary fees (Explain in Schedule C). 14. 199999999999999999999999999999999999	F Check Y Initial	eturn X Final Return X Amended Return (Attach Sch AMD) V NOL Comback (A	Hana Cab	
G. Check here if the estate or filing trust made an IRC section 645(a) electron and attach a copy of the federal form 8855. ➤ X  1. Inherest Income 2. Ordinary Dividends 3. Income or (losses) from partnerships, other estates or other trusts (Attach lederal Schedule E) (See Instructions). 3. 99999999999 4. Not rent and royally income or (loss) (Attach federal Schedule E) 5. Net business and farm income or (loss) (Attach federal Schedule E) 6. Capital gain or (loss) (Attach Schedule D (Form N-40)). 6. Capital gain or (loss) (Attach Schedule D (Form N-40)). 7. Ordinary gains or (losses) (From Schedule D (Form N-40)). 8. 9999999999 8. Other income (State nature of nooms). 9. Total income (State nature of nooms). 9. Total income (Add lines 1 through 8). 10. Inherest (Explain in Schedule C). 11. Taxes (Explain in Schedule C). 12. Fiduciary fees (Explain in Schedule C). 13. Ordinary fees (Explain in Schedule C). 14. 199999999999999999999999999999999999	annlicable			
1.	boxes. A Chan			
Attach tederal Schedule L) (See Instructions)   3 99999999999	G Check here if the estate o	filing trust made an IRC section 645(a) election and attach a copy of the federal f	orm 885	
Attach tederal Schedule L) (See Instructions)   3 99999999999	Interest Income     Ordinary Dividends			
Attach tederal Schedule b.   (See Instructions).   3   99999999999999999999999999999999	2. Ordinary Dividends			2 99999999999
Attach tederal Schedule b.   (See Instructions).   3   99999999999999999999999999999999	3. Income or (losses) fr	m partnerships, other estates or other trusts		
4 Net rent and royally income or (loss) (Attach federal Schedule E).  5 99999999999999999999999999999999999		ule E) (See Instructions)		3   99999999999
6. Capital gain or (loss) (Attach Schedule D (Form N-40))	4. Net rent and royalty i			4 99999999999
6	S. Net business and far	n income or (loss) (Attach federal Schedules C and F)		<b>5</b> 99999999999
12   12   13   13   13   13   14   15   15   15   15   15   15   15	6. Capital gain or (loss)			6 99999999999
12   1329393939393939393939393939393939393939	7. Ordinary gains or (lo			7 99999999999
12   12   13   13   13   13   14   15   15   15   15   15   15   15	8. Other income (State			8 99999999999
12   12   13   13   13   13   14   15   15   15   15   15   15   15	9. Total income (Ad			9 99999999999
12   1329393939393939393939393939393939393939	110 Interest (Explain in S			10 999999999999
12   1329393939393939393939393939393939393939	11 Taxes (Explain in Sci			
13. Charitable deduction (From Schedule A, line 6 or 7(c))   13. 99999999999999999999999999999999999	112 Fiduciary fees (Fyola			
Total (Add lines 10 through 16).  15. Other deductions NOT subject to the 2% floor (Explain in Schedule C).  16. Allowable miscellaneous iternized deductions subject to the 2% floor (Explain in Schedule C).  17. Total (Add lines 10 through 16).  18. Une 9 minus line 17 (Complex trusts and estates also enter this amount on Schedule B, line 1).  18. 999999999999999999999999999999999999	13 Charitable deduction			
Total (Add lines 10 through 16).  15. Other deductions NOT subject to the 2% floor (Explain in Schedule C).  16. Allowable miscellaneous itemized deductions subject to the 2% floor (Explain in Schedule C).  17. Total (Add lines 10 through 16).  18. Use 9 minus line 17 (Complex trusts and estates also enter this amount on Schedule B, line 1).  18. 999999999999999999999999999999999999	45 14 Attorney accountant	and return preparer fees (Explain in Schedule C)		· · · ·   · · · · · · · · · · · · · ·
16   999999999999999999999999999999999	5 15 Other deductions NC			
Total (Add lines 10 through 16)   17   99999999999999999999999999999999				
19. Income distribution deduction (From Schedule B, line 17) (See Instructions)   (attach Schedules K-1 (Form N-40))	Total (Add lines			
19. Income distribution deduction (From Schedule B, line 17) (See Instructions)   (attach Schedules K-1 (Form N-40))	GIANT Line O minus line 17			
(attach Schedules K-1 (Form N-40))	G Ido			18 33333333333
20. Exemption (\$400 for an estate trusts see Instructions)				40 1 0 0 0 0 0 0 0 0 0 0
21. Total (Add lines 19 and 20)			1111	
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				
DECLARATION: I declare, under the penalties set forth in section 231-38, 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.    NAME OF FIDUCIARY XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			>	
Signature of fiduciary or officer representing fiduciary  NAME OF FIDUCIARY XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	best of my knowledge and be	ef, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuarit to the Haw	aii Income	Tax Law, Chapter 235, HRS. Declaration
Signature of fiduciary or officer representing fiduciary  NAME OF FIDUCIARY XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	of preparer (other than taxpay	r) is based on all information of which preparer has any knowledge.		
NAME OF FIDUCIARY XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<u></u>		12-	-12-1212
NAME OF FIDUCIARY XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Signature of fiduc			
* May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 1 of the Instructions)  * May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 1 of the Instructions)  * Preparer's signature Print Preparer's Name  * Preparer's Name  * PREPARERS NAME XXXXXXXX 12-12-12  * Print Preparer's Name (or yours, if self-employed)  * FIRMS NAME ADDRESS AND ZIP CODE Phore no. > (123) 456-7890  * FIRMS NAME ADDRESS AND ZIP CODE Phore no. > (123) 456-7890	8	<del></del>		
Preparer's signature Print Preparer's Name Pre	May the Hayesi Dane			otions) X ves X 112
Preparer's signature Print Preparer's Name PREPARERS NAME XXXXXXXX 12-12-12 Self-employed X PREPARER NAME ADDRESS AND ZIP CODE Self-employed FIRMS NAME ADDRESS AND ZIP CODE Prior no X (123) 456-7890	This designation do		e mstruc	Alons) 22 Tes 22 No
Paid Preparer's Name PREPARERS NAME XXXXXXXX 12-12-12 Self-employed X > PREP ID NOX Preparer's Information If self-employed PREPARERS NAME ADDRESS AND ZIP CODE Files NAME ADDRESS AND ZIP CODE Priore no > (123) 456-7890		Data L.	##	TPTIN
Preparer's information if self-employed) Address and ZIP Code FIRMS NAME ADDRESS AND ZIP CODE Phone no > (123) 456-7890		Direction of the contract of t		
Address and ZIP Code FIRMS NAME ADDRESS AND ZIP CODE Phone no > (123) 456-7890	Preparer's			
	I I I Firm's name (or your	FIRMS NAME ADDRESS AND ZIP CODE   END		
では、あった。1911年1日 18 20 22 24 26 28 30 32 34 36 D 38 D 48 42 X 44 46 48 50 52 54 56 58 60 62 64 15 の 15 M N - 47 A (日本で かね A)	Address and ZIP Coo	E FIRMS NAME ADDRESS AND ZIP CODE Phone	no > (	. T Z 3) 4 D 6 - 7 8 9 0
	767 / 8 1 19 1 127 2 14 16 18 20	22 24 26 28 30 32 34 36 D 38 N #8 42 V 44 46 48 50 52 54 56 58 60	62 64	FOOTEN NILVA (BEV) VA286

D.	40 (REV. 2024) Name as shown on return	+++	Federal Em	lover I	Page dentification Numbe
Place QR Code			rederal Emp	noyer I	dentinication Numbe
Here	NAME OF ESTATE OR TRU	UST	999	9990	99999999
uman Rea	dable text here XXXXXXXXXXXXXXX				
	Schedule A COMPUTATION OF CHARITABLE DEDUCTIO	N (Se	ee Instructions fo	r Sch	edule A)
	(Submit statement giving name and address of	charit	table organizatior	s)	
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	041	9999999999		
	to charitable distribution	2(b)	19999999999	2(4)	999999999
2	(c) Total (Add lines 2(a) and 2(b))			2(c) 3	9999999999
3.	Balance (Line 1 minus line 2(c))	nt tox	vaar allacable ta	3	
4.	Enter the net short-term capital gain and the net long-term capital gain of the curre corpus paid or permanently set aside for charitable purposes	iii tax	year anocable to	4	999999999
5.	Amounts paid or permanently set aside for charitable purposes from gross income	ofan	rior year		
	(See Instructions)	. Grap		5	9999999999
6.	Total (Add lines 3, 4, and 5). Enter here and on page 1, line 13, IF TOTAL OF CHA	ARITAI	BLE DISTRIBUTIONS		
	ARE TO BE USED EXCLUSIVELY IN HAWAII. In other cases, complete line 7.			6	999999999
7.	(a) Portion of line 6 amount which is to be used exclusively in Hawaii	7(a)	999999999	أحزرا	
	(b) Portion of excess of line 6 amount over amount on line 7(a) which is within				
		7(b)	9999999999		
	(c) Enter here and on page 1, line 13, the sum of lines 7(a) and (b)			7(c)	9999999999
80	hedule B COMPUTATION OF INCOME DISTRIBUTION DEDU	ICTIC	)N (See Instruction	ns fo	r Schedule (3)
		,0110	or (see madacho	113 101	
1.	Enter amount from page 1, line 18, computed by using Schedule A, line 6 for				9999999999
	page 1, line 13 (If loss see Instructions)	<del>-   -   -  </del>		1 ]	
2.	(a) Tax-exempt interest and other income nontaxable irrespective of	2(a)	9999999999		
	source (as adjusted)	∡(ā)			
	outside Hawaii or other source outside Hawaii (as adjusted)	2(b)	9999999999		
	(c) Add lines 2(a) and 2(b)	£.(U)		2(c)	999999999
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	999999999
9.	Distributable net income (Combine lines 1 and 2c through 8)			9	999999999
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 Instruct			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
	Tentative income distribution deduction (Line 13 minus line 14)			15	9999999999
15.	Tentative income distribution (Line 9 minus line 2(c))			16	9999999999
15. 16.	To be take the ballout of a trade with the land and a lead of the land extend a letter lead of the land a lead of the land.	page 1	, line 19	17	9999999999
15.	Income distribution deduction. Enter the smaller of line 15 or line 16 here and on p				
15. 16.	Income distribution deduction. Enter the smaller of line 15 of line 16 here and on I				
15. 16.	Income distribution deduction. Enter the smaller of line 15 or line 16 here and on				
15. 16.	Income distribution deduction. Enter the smaller of line 15 or line 16 here and on				
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15. 16.	Income distribution deduction. Enter the smaller of line 15 or line 15 here and on				
15. 16.	Income distribution deduction. Enter the smaller of line 15 or line 16 here and on				

4	FORM N-40	(REV. 2024)	30 30 40 42 44 40 40	30 32 3	30 38 00 02 04	00 08	70 /2 /4 /0 /8 80 3
5	Place	Name as	shown on return		Federal Em	ployer	Identification Number
6	QR Code						6
7	Here	NAME	OF ESTATE OR I	TRUST	999	9999	99999999
8	Human Readable	text here XXXXX	XXXXXXXXX				8
9							9
10	Sch	edule C EXPLANATION OF DEDU	CTIONS CLAIMED O	N PAGE	1, LINES 10, 11,	12, 14	4, 15, and 16
11		(See Instructions. Attach	a separate schedule	e if more	space is neede	d.)	
12	Line No.		Explanation				Amount 1
13	999999		XXXXXXXXXXXXXX				99999999999
14	999999		XXXXXXXXXXXXXXX				99999999999
15	999999		XXXXXXXXXXXXXXX				99999999999
16	999999		XXXXXXXXXXXXXX				99999999999
17	999999		XXXXXXXXXXXXX				99999999999
18	999999		XXXXXXXXXXXXX				99999999999
19	999999		XXXXXXXXXXXXXX				99999999999 999999999999
20		EXPLANATION XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(XXXX)	XXXXXXXXXXX		999999999999999999999999999999999999
21	999999		<u> </u>				999999999999
22	999999		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		<u> </u>		99999999999
24	999999		XXXXXXXXXXXXXX				99999999999
25	999999		XXXXXXXXXXXXXX				999999999999
26	999999	<del>                                     </del>	XXXXXXXXXXXXXX	XXXXX	XXXXXXXXXX		99999999999
27		EXPLANATION XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXX	XXXXXXXXXX		999999999999
28	999999	EXPLANATION XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXX	XXXXXXXXXX		999999999999
29	999999	EXPLANATION XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXX	XXXXXXXXXX		99999999999
30	999999	EXPLANATION XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXX	XXXXXXXXXXX	XX !	99999999999
31	999999	EXPLANATION XXXXXXXXXXX	XXXXXXXXXXXXX	XXXXX	XXXXXXXXXX	XX :	99999999999
32	999999	EXPLANATION XXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXX	XXXXXXXXXXX	XX :	99999999999
33	999999	EXPLANATION XXXXXXXXXXX	XXXXXXXXXXXXX	(XXXXX	XXXXXXXXXX	XX !	99999999999
34			XXXXXXXXXXXXXX				99999999999
35		Schedule E - Nonrefundable Credits					
36		Schedule F - Refundable Credits (I			nedule CR and attac	h to thi	is form.)
37			edule G - Tax Compu			<del> </del>	9999999999
38	1. <b>Tax</b> o	n amount on page 1, line 22 (Use tax rate schedi		1		1	999999999
39	, ,	Includes tax from Forms N-152, N-312, N-325, N-338, N- ter arnount from Schedule D (Form N-40), line 4			9999999999999		
41		Refundable Tax Credits from Schedule CR, line 1		.   I(a)	>	2	9999999999
42		STED TAX LIABILITY — Line 1 minus line 2. If		etructions		3	9999999999
43		Nonrefundable Tax Credits from Schedule CR, lir		structions.		4	9999999999
44		ence — Line 3 minus line 4				5	999999999
45	6. <b>OTHE</b>						
46		N-201V 9999999999 N-28	BA 99999999999	6(a)	999999999		4
47		(b) Tax Withheld (Attach supporting document	s to this return.)	6(b)	9999999999		4
48		(c) Add line 6(a) and 6(b)		. 6(c)	999999999		4
49		(d) Estimated tax payments allocated to beneficia	ries (from N-40T)	. 6(d)	9999999999		4
50	CRED	ITS: (e) Line 6(c) minus line 6(d)	<del></del>	. 6(e)	999999999		5
51		(f) Amount applied from 2023 return	<u> </u>	. 6(f)	9999999999		5
52		(g) Payments with extension	<del> </del>	. 6(g)	9999999999		5
53		Add lines 6(e) through 6(g))				7	9999999999
54		y for underpayment of estimated tax. (See Instru			eck this box X	8	9999999999 5
55		UE — If the total of lines 5 and 8 is larger than li				9	9999999999
56		ENT AMOUNT — Send a check or money order				10	9999999999
57		PAYMENT — If line 7 is larger than the total of li		I OVERPA	ND	11	9999999999
58		the amount of line 11 to be CRED TED to 2025 $\epsilon$ the amount of line 11 to be REFUNDED.	sunateu tax			13	9999999999
60		nt paid (overpaid) on original return — AMENDE	D RETURN ONLY (See Inst	tructions)		14	9999999999
61		NCE DUE (REFUND) with amended return (See				15	999999999
62	2/12/	The state of the s					
63						FORM	1 N-40 (REV. 2024)
4 64	M403K1	3 14 16 18 20 22 24 26 28 30 32 34	36 D 38 N 60 X X 44 46 48	50 52 5	4 56 58 60 62 64	66 68	70 72 74 76 78 80 8

2	6	8 10 12 14 16 18 20 22 24 26 28	30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68	70 72 74 76 78 80 82 84
3		RM N-40 (REV. 2024)	30 32 34 30 36 40 42 44 40 46 30 32 34 30 36 00 02 04 00 06	Page 4
4		ace	Name as shown on return Federal Employer Ide	entification Number
5		Code		5
6	1	ere	NAME OF ESTATE OR TRUST 999999	99999999 7
/	Huma	an Readable text here	XXXXXXXXXXXXX	8
5				9
10	$\top$			10
11			ADDITIONAL INFORMATION REQUIRED	11
12				YES NO 12
13	1.	Was an income tax return filed for the pred	eding year?	X X 13
14	2.	Was a final Hawa i individual income tax re	eturn filed for the decedent?	X X 14
15	3.	(a) If a complex trust, is the trust making	the election under IRC section 663(b)?	X X 15
16		If "Yes," state amount 9999999		16
17			uted net income at the beginning of the year?	X X 17
18	4.		being made? (Attach Schedule D (Form N-40))	. X X 18
19	5.	If a trust, was there an accumulation distri		X X 19
20		If "Yes," attach Schedule J (For	ncome? (If "Yes." enter amount \$ 999999999999999)	20 X X 21
21	6.	If "Ves" did you deduct any expense	allocable to it? (Attach a computation of the allocation of expenses)	X X 21
23	7.		rt of the earnings (salary, wages, and other compensation) of any individual by	X X 23
24		reason of a contract assignment or similar		X X 24
25	8.	If return is for a trust, enter name and add		25
26		Name NAME XXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
27			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
28		City/State and Postal/Zip Code CITY	STATE ZIP CODE XXXXXXXXXXXXXXXXXXXXXXXXXXX	<b>F</b>
29	9.	Is this the final return?		. <b>X</b> X 29
30	10	. Is this return for a short taxable year?		X X 30
31	11		ctivity loss(es)? (If "Yes," enter the amount of any such loss(es) on federal	31
32		Form 8582, Passive Activity Loss Limitation	ns, to figure the allowable loss)	. <b>X</b> X 32
33	-			33
34				34
35				35
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56				56
57				57
58				58
59				59
50				60
51				61
62			Forms	N 40 (PEV 2024)
63	<b>1</b> €T ∕1	8 4 1 1 3 14 16 18 20 22 24 26 28		<b>N-40 (REV. 2024)</b> 63 70 72 74 76 78 80 82 84

#### STATE OF HAWAII—DEPARTMENT OF TAXATION

**FORM** N-40(REV. 2024)

### FIDUCIARY INCOME TAX RETURN

For calendar year 2024

Place QR Code Here

HERE

ATTACH CHECK OR MONEY ORDER AND FORM

or other tax year beginning  $\underline{\phantom{0}}$  12-12 , 2024

12-12 .20 12 and ending Human Readable text here X Schedule PTE-U attached X Composite Qualified Funeral Trusts Name of estate or trust (Grantor type trust, see Instructions) Type of entity (see instr.): X FEIN X SSN X ITIN X 99999999999999 Decedent's estate NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXXX X Simple trust Date entity created X 12-12-1212 Complex trust Name and title of fiduciary X Qualified disability trust NAME AND TITLE OF FIDUCIARY XXXXXXXXXXX Ε Nonexempt charitable and X ESBT (S portion only) split-interest trusts, check X Mailing Address of fiduciary (number and street) Grantor type trust applicable boxes: X Bankruptcy estate - Ch. 7 X MAILING ADDRESS OF FIDUCIARY XXXXXXXXX X Described in IRC section Bankruptcy estate - Ch. 11 4947(a)(1) X Pooled income fund City, State and Postal/ZIP Code. If foreign address, see Instructions. X Not a private foundation R Number of Schedules K-1 X Described in IRC section CITY STATE AND ZIP CODE XXXXXXXXXXXXXXX 99999 Attached > 4947(a)(2) Initial return **X** Final Return **X** Amended Return (Attach Sch AMD) Check X NOL Carryback (Attach Sch AMD) X IRS Adjustment applicable boxes: X Change in fiduciary's name X Change in fiduciary's address X Trust Name Change Change in fiduciary 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. > 9999999999 1 1. 9999999999 2. 2 3. Income or (losses) from partnerships, other estates or other trusts 9999999999 3 NCOME 9999999999 4. Net rent and royalty income or (loss) (Attach federal Schedule E).......... 4 9999999999 5. 5 9999999999 6. 6 99999999999 Ordinary gains or (losses) (From Schedule D-1, line 19) 7 7. 9999999999 8. 8 9999999999 9 9 99999999999 10. 10 9999999999 11. 11 9999999999 12 12. Fiduciary fees (Explain in Schedule C)..... 9999999999 13 13. 9999999999 14. 14 DEDUCTIONS 99999999999 15. 15 9999999999 16. Allowable miscellaneous itemized deductions subject to the 2% floor (Explain in Schedule C) . . . . . . . . . 16 99999999999 17. Total (Add lines 10 through 16)...... 17 9999999999 18. 18 Line 9 minus line 17 (Complex trusts and estates also enter this amount on Schedule B, line 1) . . . . . . . . 19. Income distribution deduction (From Schedule B, line 17) (See Instructions) 9999999999 19 99999999999 20 20. 21 9999999999 21. 9999999999 Taxable income of fiduciary (Line 18 minus line 21) 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 Here of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Sign ! 12-12-1212 Signature of fiduciary or officer representing fiduciary Date TITLE XXXXXXXXXX NAME OF FIDUCIARY XXXXXXXXXXXXXXXXXXXXXXXXX Please Print or type name of fiduciary or officer representing fiduciary X No X Yes May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 1 of the Instructions) This designation does not replace Form N-848, Power of Attorney. PTIN Date Preparer's signature Check if Paid 12-12-12 self-employed > X > PREP ID NOX Print Preparer's Name PREPARERS NAME XXXXXXXX Preparer's Firm's name (or yours, ZIP Federal > 12-3456789 FIRMS NAME **ADDRESS** AND CODE Information if self-employed) Address and ZIP Code

ZIP

CODE

Phone no. ➤ (123)

456-7890

ADDRESS AND

FIRMS

NAME

Place QR Code Here

Federal Employer Identification Number

NAME OF ESTATE OR TRUST XXXXXXXXXXXXXXXX

	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	s gross	s income	1	999999999			
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)	999999999			
3.	Balance (Line 1 minus line 2(c))			3	999999999			
4.	Enter the net short-term capital gain and the net long-term capital gain of the curre							
	corpus paid or permanently set aside for charitable purposes			4	9999999999			
5.	Amounts paid or permanently set aside for charitable purposes from gross income							
	(See Instructions)		•	5	999999999			
6.	Total (Add lines 3, 4, and 5). Enter here and on page 1, line 13, IF TOTAL OF CH							
	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			
Sc	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)	<u></u>		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)	999999999			
3.	Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter			3	999999999			
4.	Schedule A, line 4 plus line 5			4	999999999			
5.	Long-term capital gain, included on Schedule A, line 1 (See Instructions)			5	999999999			
6.	Short-term capital gain, included on Schedule A, line 1 (See Instructions)			6	999999999			
7.	If the amount on page 1, line 6, is a capital loss, enter here as a positive figure. $$ .			7	999999999			
8.	If the amount on page 1, line 6, is a capital gain, enter here as a negative figure $$ .			8	999999999			
9.	Distributable net income (Combine lines 1 and 2c through 8)	<u></u>		9	9999999999			
10.	Amount of income for the tax year determined under the governing							
	instrument (accounting income)							
11.	Amount of income required to be distributed currently (See Instructions)			11 12	9999999999			
	12. Other amounts paid, credited, or otherwise required to be distributed (See Instructions)				9999999999			
13.	13. Total distributions (Add lines 11 and 12). (If greater than line 10, see Instructions)				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 XXXXXXXXXXXXXXXX

99999999999999

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
999999	EXPLANATION	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
999999	EXPLANATION	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
999999	EXPLANATION	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
999999	EXPLANATION	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
999999	EXPLANATION	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99999999999
999999	EXPLANATION	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
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999999	EXPLANATION	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
999999	EXPLANATION	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99999999999
999999	EXPLANATION	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99999999999
	Schedule E - Nonre	efundable Credits (Enter fiduciary's share only on Schedule CR and attach	to this form )

**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 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 X Schedule D (Form N-40)	1	9999999999				
	( X Includes tax from Forms N-152, N-312, N-325, 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						
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) 2024 Estimated tax payments:						
	N-201V <u>9999999999</u> N-288A <u>9999999999</u> <b>6(a)</b> 9999999999						
	(b) Tax Withheld (Attach supporting documents to this return.)						
	(c) Add line 6(a) and 6(b)						
	(d) Estimated tax payments allocated to beneficiaries (from N-40T)						
	CREDITS: (e)         Line 6(c) minus line 6(d)         6(e)         999999999999999999999999999999999999						
	(f) Amount applied from 2023 return						
	(g) Payments with extension						
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	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 2025 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 XXXXXXXXXXXXXXXXX

99999999999999

#### **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)?	Х	X
	(b) If a complex trust, was there undistributed net income at the beginning of the year?	Х	Х
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 \$ 999999999999999)	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	X	X
	reason of a contract assignment or similar arrangement?	X	X
8.	If return is for a trust, enter name and address of grantor:  Name NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
	City/State and Postal/Zip Code CITY STATE ZIP CODE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
9.	Is this the final return?	Х	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)	Х	X