

STATE OF HAWAII—DEPARTMENT OF TAXATION
PARTNERSHIP RETURN OF INCOME
For calendar year **2009**

DO NOT WRITE OR STAPLE IN THIS SPACE



or other tax year beginning • _____, 2009
and ending • _____, 20 _____

PBF091

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• PRINT OR TYPE •	Partnership Name	A Federal Employer I.D. No. •
	Dba or C/O	B Business Code No. (from federal Form 1065) •
	Address (number and street)	C Principal business activity
	City or town, State, and Postal/ZIP Code. If foreign address, see Instructions.	D Hawaii Tax I.D. No. •

E Check applicable boxes: (1) Initial Return (2) Final Return (3) Change in Address (4) Amended Return

FOR LINES 1 - 9, ENTER AMOUNTS FROM COMPARABLE LINES ON FEDERAL FORM 1065

ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS ACTIVITIES	1 a Gross receipts or sales	1a •			1c •		
	b Minus returns and allowances	1b •					
	2 Cost of goods sold				2 •		
	3 Gross profit (line 1c minus line 2)				3 •		
	4 Ordinary income (loss) from other partnerships, estates, and trusts				4		
	5 Net farm profit (loss) (attach federal Schedule F)				5		
	6 Net gain (loss) from federal Form 4797, Part II, line 17.				6		
	7 Other income (loss)				7 •		
	8 TOTAL income (loss)				8 •		
	9 TOTAL deductions				9 •		
	10 Ordinary income (loss) from trade or business activities before Hawaii adjustments (line 8 minus line 9)				10 •		
	ADD:						
	11 a Deductions allowable for federal tax purposes but not allowable or allowable only in part for Hawaii tax purposes (attach schedule)	11a					
	b Net gain or (loss) from Schedule D-1, Part II, line 19.	11b •					
	c The portion of the Hawaii jobs credit claimed applicable to current year new employees	11c					
	d Other additions (attach schedule)	11d					
12 Total of lines 11a, 11b, 11c, and 11d				12			
13 Total of lines 10 and 12				13			
DEDUCT:							
14 a Net gain or (loss) from federal Form 4797, Part II, line 17 (line 6 above).	14a						
b Federal employment credits	14b						
c Other deductions (attach schedule)	14c						
15 Total of lines 14a, 14b, and 14c.				15			
16 Ordinary income (loss) from trade or business activities for Hawaii tax purposes (line 13 minus line 15)				16			

Please Sign Here

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.

➤ _____ ➤ _____
Signature of general partner or limited liability company member Date

★ **May the Hawaii Department of Taxation discuss this return with the preparer shown below?** Yes No
(See page 2 of the Instructions) **This designation does not replace Form N-848, Power of Attorney**

Paid Preparer's Information	Preparer's Signature ➤ _____ Print Preparer's Name _____	Date _____	Check if self-employed <input type="checkbox"/> •	Preparer's Tax I. D. Number _____
	Firm's name (or yours if self-employed) ➤ _____ Address and Postal/ZIP Code _____	Federal E.I. No. ➤ _____	Phone no. ➤ _____	



Partnership Name

Federal Employer I.D. No.

PBF092

Schedule K		PARTNERS' Pro Rata Share Items		b. Attributable to Hawaii		c. Attributable Elsewhere	
Income (Losses)	1	Ordinary income (loss) from trade or business activities			1		
	2	Net income (loss) from rental real estate activities (attach federal Form 8825)			2		
	3 a	Gross income from other rental activities			3a		
		b Expenses from other rental activities (attach schedule)			3b		
		c Net income (loss) from other rental activities (line 3a minus line 3b)			3c		
	4	Portfolio income (loss):					
		a Interest income			4a		
		b Ordinary dividends			4b		
		c Royalty income			4c		
		d Net short-term capital gain (loss) (Schedule D (Form N-20))			4d		
		e Net long-term capital gain (loss) (Schedule D (Form N-20))			4e		
5	Guaranteed Payments to Partners			5			
6	Net gain (loss) under IRC section 1231 (other than due to casualty or theft) (attach Schedule D-1)			6			
7	Other income (loss) (attach schedule)			7			
Deductions	8	Charitable contributions (attach schedule)			8		
	9	IRC section 179 expense deduction (attach federal Form 4562).			9		
	10	Deductions related to portfolio income (loss) (attach schedule)			10		
	11	Other deductions (attach schedule)			11		
Credits	12	Total cost of qualifying property for the Capital Goods Excise Tax Credit			12		
	13	Fuel Tax Credit for Commercial Fishers (attach Form N-163)			13		
	14	Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756).		See Instructions	14		
	15	Hawaii Low-Income Housing Tax Credit (attach Form N-586)			15		
	16	Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)			16		
	17	Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340)			17		
	18	High Technology Business Investment Tax Credit (attach Form N-318)			18		
	19	Tax Credit for Research Activities (attach Form N-319)			19		
	20	Technology Infrastructure Renovation Tax Credit (attach Form N-326)			20		
	21	Credit for School Repair and Maintenance (attach Form N-330).			21		
22	Ethanol Facility Tax Credit (attach Form N-324)			22			
23	Renewable Energy Technologies Income Tax Credit (attach Form N-334/N-342)			23			
24	Ko Olina Resort and Marina Attractions and Educational Facilities Tax Credit (attach Form N-336)			24			
25	Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)			25			
26	Credit for income tax withheld on Form N-288 (net of refunds)			26			
Investment Interest	27 a	Interest expense on investment debts			27a		
	b	(1) Investment income included on lines 4a, 4b, and 4c, Schedule K			27b(1)		
		(2) Investment expenses included on line 10, Schedule K			27b(2)		
Other Items	28	Attach schedule for other items and amounts not reported above (e.g., credit recapture amounts) See Instructions. Check box if schedules attached <input type="checkbox"/>			28		
	29 a	Income (loss). Combine lines 1 through 7 in column c. From the result, minus the sum of lines 8 through 11 and 27a			29a		
Analysis	b Analysis by type of partner:						
		(a) Corporate	(b) Individual		(c) Partnership	(d) Exempt organization	(e) Nominee/Other
			i. Active	ii. Passive			
	1. General Partners						
	2. Limited Partners						