FORM
N-311
(REV. 2016)

STATE OF HAWAII — DEPARTMENT OF TAXATION

REFUNDABLE FOOD/EXCISE TAX CREDIT

2016

JLT161

➤ **See Instructions on back**
➤ **Attach to Form N-11 or Form N-15**
(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

Name(s) as shown on Form N-11 or N-15	Your social security number

1 Is your **federal** adjusted gross income less than $50,000 (less than $30,000 if your filing status is Single)? (See the Instructions) If "Yes," go to line 2. If "No," **STOP**. You cannot claim this credit. However, you may claim the credit for a minor child receiving support from the Department of Human Services, etc. In this situation, only complete lines 3, 9, and 10.

2 List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS that meet all of the following: a) Present in Hawaii for more than nine months in 2016, b) Not in prison, jail, or a youth correctional facility for entire taxable year, and c) Cannot be claimed as a dependent by another taxpayer.
Do not list minor children receiving more than half of their support from public agencies even though you may claim them as a dependent. List these minor children on line 3.

2	Name	Relationship	Name	Relationship
		Self		
		Spouse		

Enter the number of qualified persons listed above **2**

3 List MINOR CHILDREN RECEIVING MORE THAN HALF OF THEIR SUPPORT FROM PUBLIC AGENCIES, such as the Department of Human Services, who meet all the following requirements and are **not** listed above on line 2: a) Present in Hawaii for more than nine months in 2016, b) Not in prison, jail, or a youth correctional facility for entire taxable year, c) More than half of support from public agency, and d) Cannot be claimed as a dependent by another taxpayer.

3	Caution: Do not list any children already listed on line 2 above.					
	Name	Social Security Number	Relationship	Name	Social Security Number	Relationship

Enter the number of minor children receiving more than half of their support from public agencies. Also enter this number in the space provided on Form N-11, line 28; or Form N-15, line 45. ..... **3**

4 Enter the amount of your **federal** adjusted gross income (See the Instructions) **4**

5 If you are married filing separately, enter your spouse's **federal** adjusted gross income. **5**

6 Add lines 4 and 5. Enter the total here. **6**

7 Enter on line 7 the amount of the tax credit shown below that applies to the amount on line 6.

If your filing status is Single and line 6 is:	**Tax credit per qualified exemption is:**
Under $5,000	$110
$5,000 and over but under $10,000	100
$10,000 and over but under $15,000	85
$15,000 and over but under $20,000	70
$20,000 and over but under $30,000	55
$30,000 and over	0

If your filing status is Married Filing Jointly, Married Filing Separately, Head of Household, or Qualifying Widower, and line 6 is:	**Tax credit per qualified exemption is:**
Under $5,000	$110
$5,000 and over but under $10,000	100
$10,000 and over but under $15,000	85
$15,000 and over but under $20,000	70
$20,000 and over but under $30,000	55
$30,000 and over but under $40,000	45
$40,000 and over but under $50,000	35
$50,000 and over	0

7

8 Multiply line 2 by the amount of the tax credit on line 7. Enter the total here. **8**

9 Multiply line 3 by $110. Enter the total here. **9**

10 Add lines 8 and 9. Enter the result here and on Form N-11, line 28; or Form N-15, line 45.
This is your refundable food/excise tax credit. (Whole dollars only) **10** **00**

CHANGES TO NOTE

Act 223, Session Laws of Hawaii 2015, amended the refundable food/excise tax credit for taxable years 2016 to 2017 by (1) increasing the tax credit amount, and (2) deleting the requirement that the taxpayer must be a Hawaii resident.

GENERAL INSTRUCTIONS

Purpose of Form

Use Form N-311 to figure and claim the refundable food/excise tax credit under section 235-55.85, Hawaii Revised Statutes (HRS).

Who May Claim This Credit

Each taxpayer who files an individual income tax return for the taxable year, including those who have no income or no income taxable under chapter 235, HRS, may claim this credit provided that the taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer.

Qualified Exemptions

The refundable food/excise tax credit may be claimed for each individual who:

- Was physically present in Hawaii for more than nine months during the taxable year;
- Is not claimed and is not eligible to be claimed as a dependent by any taxpayer for federal or Hawaii individual income tax purposes; and
- Was not confined in prison, jail, or a youth correctional facility for the full taxable year.

For Whom the Credit May Be Claimed

A taxpayer filing Form N-11 or Form N-15 may claim the credit for any of the following people who are "qualified exemptions" as defined above:

- The taxpayer's self;
- The taxpayer's spouse if the taxpayer is married filing jointly or married filing separately where the spouse is not filing a Hawaii return, had no income, and was not the dependent of someone else;
- The taxpayer's dependents; and
- The taxpayer's minor children receiving support from the Department of Human Services of the State, social security survivor benefits, and the like.

Birth or Death of a Qualified Exemption

- A person who dies during the year may be a qualified exemption so long as the person was alive and physically present within the State for more than nine months. If a person who was continuously living in Hawaii died after September 30, 2016, that person could still be a qualified exemption.
- A child who is born during 2016 could be a qualified exemption if the mother was physically present in the State while pregnant with the child and the total days of gestation and life after birth total more than nine months during the taxable year.

Credit Requirements

To claim this credit, you must complete and attach Form N-311 to your Hawaii income tax return.

Deadline for Claiming the Credit

If you are a calendar year taxpayer, the deadline to claim the credit, including amended claims, is December 31, 2017. If you are a fiscal year taxpayer, the deadline to claim the credit, including amended claims, is 12 months after the close of your taxable year. You cannot claim or amend the credit after the deadline.

SPECIFIC INSTRUCTIONS

Line 1, Federal Adjusted Gross Income — Since the tax credit is based on **federal** adjusted gross income, you must complete your federal return first. If you are not required to file a federal income tax return, use federal Form 1040 as a worksheet to determine your **federal** adjusted gross income.

If your **federal** adjusted gross income (Form N-11, line 7 or Form N-15, line 36) is $50,000 or more ($30,000 or more if your filing status is Single), **stop here**; you cannot take this credit. However, you may claim the credit for a minor child receiving support from the Department of Human Services, etc. In this situation, only complete lines 3, 9, and 10.

Married filing separately. If you are married filing separately, you must add your spouse's **federal** adjusted gross income to your own. If the total is $50,000 or more, you cannot claim this credit.

Line 2, Qualified Exemptions — On line 2, enter the names of the qualified exemptions. Start with yourself. Enter your spouse's name if you are married filing jointly or married filing separately where your spouse is not filing a Hawaii return, had no income, and was not the dependent of someone else. Then list your dependents and enter the dependent's relationship to you. However, do not list minor children receiving more than half of their support from public agencies even though you may claim them as a dependent. List these minor children on line 3.

If married filing separately, only one spouse may claim the dependents.

Enter the number of qualified persons on line 2.

Line 3, Minor Children Receiving Public Support — On line 3, list your minor children who are also qualified exemptions, and who receive more than half of their support from the Department of Human Services, Social Security benefits, and other government payments. If you are married filing separately, only one spouse may claim each child. Enter the number of children here, and on the space provided beside Form N-11, line 28; or Form N-15, line 45.

Line 7 — Enter on line 7 the amount of the tax credit that applies to the amount on line 6.

Line 10, Amount of the Credit — Add lines 8 and 9. Enter this amount on Form N-11, line 28; or Form N-15, line 45.