SCHEDULE X
(FORM N-11/N-15)
(REV. 2016)

YCT161

STATE OF HAWAII — DEPARTMENT OF TAXATION

TAX CREDITS FOR HAWAII RESIDENTS

2016

Both pages of Schedule X **must** be attached to Form N-11 or N-15

Caution: Before completing Schedule X, please read the Instructions on pages 33 - 36 of the Form N-11 booklet, or pages 37 - 40 of the Form N-15 booklet.

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

PART I: CREDIT FOR LOW-INCOME HOUSEHOLD RENTERS

1 Is your adjusted gross income (Form N-11, line 20; or Form N-15, line 35, Column A) less than $30,000?
If "No," **STOP**. You cannot claim this credit. If "Yes," go to Question 2.

2 Are you a resident who was present in Hawaii more than nine months of the taxable year? If "No," **STOP**. You cannot claim this credit. If "Yes," go to Question 3.

3 Can you be claimed as a dependent by another taxpayer? If "Yes," **STOP**. You cannot claim this credit. If "No," go to line 4.

4 Enter required information for each rental unit that was fully subject to real property tax. Do not list rental units that were wholly or partially exempt from real property tax. If you occupied more than one qualified unit, submit the required information for each additional unit on a separate sheet. If you shared the unit with others, enter only your share of the rent.

Address (give Apt. No., if any) _____

Occupied From _____ (month), **2016**, To _____ (month), **2016.** Total rent paid for this period. $ _____

Owned by (or agent for owner) _____ (name) _____ (address) **GE** __ __ __ - __ __ __ - __ __ __ __ - __ __ (Hawaii Tax I.D. No.)

5 Add up your share of rent paid during the taxable year for all the units you have listed.	**5**	
6 Enter the amount of your exclusions (e.g. utilities, parking stalls, ground rent, rental subsidies such as public assistance).	**6**	
7 Line 5 minus line 6. If this amount is $1,000, or less, **STOP**. You cannot claim this credit.	**7**	

8 List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS that meet all of the following: a) Resident of Hawaii, b) Present in Hawaii for more than nine months in 2016, and c) Cannot be claimed as a dependent by another taxpayer.
Include minor children receiving more than half of their support from public agencies which you can claim as dependents.

8	Name	Relationship	Name	Relationship
		Self		
		Spouse		

Enter the number of qualified persons listed above.	**8**	
9 If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter -0-.	**9**	
10 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; and your spouse is a qualified exemption; and your spouse is age 65 or over; enter 1. Otherwise, enter -0-.	**10**	
11 Add lines 8 through 10.	**11**	
12 Multiply the number of exemptions on line 11 by $50 and enter the result here and on Form N-11, line 29; or Form N-15, line 46. This is your credit for low-income household renters. (Whole dollars only)	**12**	00

PART II: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

Section A: Care Provider Information

Complete line 1 columns (a) through (e) for each person or organization that provided the care. If you do not give the information asked for in each column, or if the information you give is not correct, your credit and, if applicable, the exclusion of employer-provided dependent care benefits may be disallowed.

1 (a) Care provider's name	(b) Address (number, street, city, state and Postal/ZIP code)	(c) Identification number (SSN or FEIN)	(d) Hawaii Tax I.D. No.	(e) Amount paid
			GE __ __ __ - __ __ __ - __ __ __ __ - __ __	
			GE __ __ __ - __ __ __ - __ __ __ __ - __ __	

Section B: Dependent Care Benefits — (If you did not receive dependent care benefits, skip to line 21)

2 Enter the total amount of dependent care benefits you received in 2016. Amounts you received as an employee should be shown in Box 10 of your federal Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.	**2**	
3 Enter the amount, if any, you carried over from 2015 and used in 2016 during the grace period.	**3**	
4 Enter the amount, if any, you forfeited or carried forward to 2017. (See the Instructions)	**4**	( )
5 Combine lines 2 through 4.	**5**	

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

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6	Enter the total amount of qualified expenses incurred in 2016 for the care of the qualifying person(s).	6		
7	Enter the smaller of line 5 or 6.	7		
8	Enter your earned income. (See the Instructions)	8		
9	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or disabled, see the Instructions); if married filing separately, see the Instructions; all others, enter the amount from line 8.	9		
10	Enter the smallest of line 7, 8, or 9.	10		
11	Enter $5,000 ($2,500 if married filing separately and you were required to enter your spouse's earned income on line 9).	11		
12	Is any amount on line 2 from your sole proprietorship or partnership? **No.** Enter -0-. **Yes.** Enter the amount here.		12	
13	Line 5 minus line 12	13		
14	**Deductible benefits.** Enter the smallest of line 10, 11, or 12. Also, include this amount on the appropriate line(s) of your return.		14	
15	**Excluded benefits.** If line 12 is zero, enter the smaller of line 10 or 11. Otherwise, subtract line 14 from the smaller of line 10 or 11. If zero or less, enter -0-.		15	
16	**Taxable benefits.** Line 13 minus line 15. If zero or less, enter -0-. Also, include this amount on Form N-15, line 7. On the corresponding dotted line write "DCB." (Form N-11 filers, see the Instructions)		16	
17	Enter $2,400 ($4,800 if two or more qualifying persons)		17	
18	Add lines 14 and 15.		18	
19	Line 17 minus line 18. If zero or less, **STOP**. You cannot take the credit. **Exception**. If you paid 2015 expenses in 2016, see the Instructions for line 28.		19	
20	Complete line 21. Do not include in column (d) any benefits shown on line 18. Then, add the amounts in column (d) and enter the total here.		20	

Section C: Credit for Child and Dependent Care Expenses — (If you are married, you must file a joint return to claim the tax credit.)

21 (a) Qualifying person's name	(b) Relationship	(c) Qualifying person's social security number	(d) Qualified expenses you incurred and paid in 2016 for the person listed in column (a)

22	Add the amounts in column (d) of line 21. Do not enter more than $2,400 for one qualifying person or $4,800 for two or more persons. If you completed Section B, enter the smaller of line 19 or 20.		22	
23	Enter your earned income. (See the Instructions)		23	
24	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or disabled, see the Instructions); all others, enter the amount from line 23		24	
25	Enter the smallest of line 22, 23, or 24.		25	
26	Enter your adjusted gross income from Form N-11, line 20; or Form N-15, line 35, Column A	26		
27	Enter on line 27 the decimal amount shown below that applies to the amount on line 26.		27	X
28	Multiply line 25 by the decimal amount on line 27. If you paid 2015 expenses in 2016, see the Instructions. Enter the result here and on Form N-11, line 30; or Form N-15, line 47. This is your credit for child and dependent care expenses. (Whole dollars only)		28	00

If line 26 is:	Decimal amount is:	If line 26 is:	Decimal amount is:
Under $25,001	.25	$40,001 – 45,000	.21
$25,001 – 30,000	.24	$45,001 – 50,000	.20
$30,001 – 35,000	.23	$50,001 and over	.15
$35,001 – 40,000	.22		