Clear Form

2012 N-13

2012 N-13 Forms and Instructions

STATE OF HAWAII — DEPARTMENT OF TAXATION

Hawaii Resident Income Tax Forms and Instructions

For use by taxpayers who have less than $100,000 taxable income, DO NOT itemize their deductions, and DO NOT claim adjustments to income

THIS PACKAGE CONTAINS: Form N-13 Hawaii Individual Income Tax Return — Resident; **Schedule X** Tax Credits for Hawaii Residents; **Form N-101A** Application For Automatic Extension of Time To File Hawaii Individual Income Tax Return; **Form N-200V** Individual Income Tax Payment Voucher; and **Hawaii Taxpayer Bill of Rights**

E-file Form N-13 via the Internet!

Form N-13 filers have the option of filing their 2012 individual income tax return electronically via the State's Internet portal at www.ehawaii.gov/efile

For taxpayers receiving a refund, e-filing is free!

For more information on the electronic filing of Form N-13, and for other e-file opportunities, visit the Department's website at www.hawaii.gov/tax

DIRECT DEPOSIT

Simple. Safe. Secure.

For more information, see page 15 of the Instructions.

DUE DATE: APRIL 20, 2013

For tax information, call 808-587-4242 (or toll-free 1-800-222-3229)

Make your check payable to the "Hawaii State Tax Collector"

MESSAGE FROM THE DIRECTOR

OUR MISSION is to administer the tax laws of the State of Hawaii in a consistent, uniform, and fair manner.

I. Department of Taxation Welcomes your Feedback

At the Department of Taxation, we are committed to our mission. We welcome your input in our strive to continuously improve our services and making voluntary compliance as easy as possible. Please address your written suggestions to the Department of Taxation, P.O. Box 259, Honolulu, HI, 96809-0259 or e-mail them to Tax.Directors.Office@hawaii.gov.

II. Electronic Filing Advances Are Being Made

Electronic filing is advancing rapidly. You can e-file by doing it yourself or through your tax practitioner using the State's Internet Portal. For up to date information, visit our website at **www.hawaii.gov/tax**.

III. We are here to Assist You

Form N-13 Individual Income Tax Return (Resident Short Form) is due on or before April 20, 2013. For information and guidance in its preparation, we have helpful publications and other instructions on our website at **www.hawaii.gov/tax**. Need more assistance? Do not hesitate to telephone, write, or visit any of our four offices below:

Oahu	830 Punchbowl Street, Honolulu, HI 96813-5094	Phone: 808-587-4242
Maui	54 S. High Street, #208, Wailuku, HI 96793-2198	Phone: 808-984-8500
Hawaii	75 Aupuni Street, #101, Hilo, HI 96720-4245	Phone: 808-974-6321
Kauai	3060 Eiwa Street, #105, Lihue, HI 96766-1889	Phone: 808-274-3456

To help us in better assisting you, be sure to always keep a copy of your return, worksheets, and supporting documents; if a question should arise it will help you understand and resolve the problems with us more quickly if you have your tax return information in front of you. Keeping a copy will also help you in the preparation of the following year's return. Finally, you can obtain a copy at any district tax office, or by calling 808-587-4242 or toll-free from the neighbor islands and from the continental United States at 1-800-222-3229.

Thank you for helping us to make assistance more efficient.

FREDERICK D. PABLO
Director of Taxation

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Department of Taxation
P.O. Box 3559
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Changes for 2012

- Effective January 1, 2012, civil unions are recognized in Hawaii. Accordingly, for Hawaii income tax purposes: (1) civil union partners have the same tax filing status options as married couples, and (2) references to “married”, “unmarried”, and “spouse” also means “in a civil union”, “not in a civil union”, and “civil union partner”, respectively. (Act 1, SLH 2011)
- If you are filing a Hawaii income tax return for the first time, you will not be allowed to have your refund directly deposited into your checking or savings account.
- Increases the amount of the military reserve or Hawaii national guard duty pay exclusion to $5,975 for taxable years beginning after December 31, 2011. (Act 197, SLH 2004)

Important Reminders for 2012

- If you are unable to file by April 20, 2013, you are granted an automatic 6-month extension of time to file Form N-11, Form N-13, and Form N-15 without filing Form N-101A (or any other form) unless an additional tax payment must be made. The extension of time to file is NOT an extension of time for payment of tax. You must file Form N-101A if you are making a payment. You may **not** use federal Form 4868 instead of Form N-101A.
- Please complete all required entries on your tax return and make sure all required forms and statements are attached. Failure to do so may result in a notice of adjustment being sent to you and you may be required to file an amended tax return to correct missing entries or provide missing forms or statements.
- The following lines MUST be filled in: Form N-11, line 24; Form N-13, line 13; and Form N-15, line 40. Failure to do so could cause delays in processing your return.
- Please be sure to check the appropriate filing status box.
- Please check all arithmetic on the return. A correct return will help us process your return efficiently and issue refunds quickly.
- If you are married and filing separate returns, the refund from your spouse’s return cannot be applied to your liability.
- Include your spouse’s social security number if you are married whether a joint or separate return is filed. If your spouse is an alien and was issued an ITIN by the IRS, enter your spouse’s ITIN. If your spouse has applied for an ITIN but the IRS has not yet issued the ITIN, write “Applied For”.
- Attach your employee earning statements (HW-2’s or federal W-2’s) to the front of your return.
- If someone prepares your tax return and charges you a fee, the preparer must sign and complete the Paid Preparer’s Information box.
- Please file your return on or before April 20, 2013. Mail your return to the appropriate mailing address as stated in “Where to File”.
- Enclose only one return per envelope.
- Please place proper postage on the envelope before mailing. If there is insufficient postage on the envelope, it will be returned to you by the U.S. Postal Service.
- Keep a copy of your return for your records.

Items To Note

- The *Hawaii Taxpayer Bill of Rights* is reprinted inside the back cover.
- The Department of Taxation is a proud partner with the Missing Child Center - Hawaii, Department of the Attorney General (MCCH). Photographs of missing children selected by the Center may appear in this instruction booklet on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling MCCH at 1-808-586-1449 if you recognize a child.
- Federal Income Tax Law changes enacted during the 2012 calendar year have not been adopted for Hawaii income tax purposes at the present time. At the time this instruction booklet was printed, there was pending federal legislation that would reinstate certain federal provisions that expired at the end of tax year 2011, retroactive to January 1, 2012. These federal provisions include the deduction for educator expenses, the deduction for tuition and fees, the election to deduct state and local sales taxes instead of state and local income taxes, and the ability to treat mortgage insurance premiums as qualified residence interest. These federal provisions can be claimed on your Hawaii income tax return **ONLY** if the federal legislation is enacted in 2012 and the 2013 Hawaii State Legislature adopts the federal provisions for Hawaii income tax purposes. If the federal provisions are reinstated for Hawaii income tax purposes, an amended tax return may need to be filed in order to claim the deductions if you already filed your tax return without claiming the deductions. You may contact the Department of Taxation to find out if Hawaii adopted the federal provisions. **Note:** In the past, Hawaii has not adopted the deduction for tuition and fees.

STATE OF HAWAII — DEPARTMENT OF TAXATION
RELATED FEDERAL/HAWAII TAX FORMS

Federal Form Number	Title or Description of Federal Form	Comparable Hawaii Form	Copy of Fed. Form May Be Submitted+
W-2	Wage and Tax Statement	HW-2	Yes
W-4	Employee's Withholding Allowance Certificate	HW-4	No
W-10	Dependent Care Provider's Identification and Certification	HW-16	No
1040	U.S. Individual Income Tax Return	None	No
1040 Sch A	Itemized Deductions	None	No
Sch B	Interest and Ordinary Dividends	None	No
Sch C	Profit or Loss from Business	None	Not Required
Sch C-EZ	Net Profit From Business	None	Not Required
Sch D	Capital Gains and Losses	None	No
Sch E	Supplemental Income and Loss	None	Not Required
Sch F	Profit or Loss From Farming	None	Not Required
Sch J	Income Averaging for Farmers and Fishermen	Form N-168	No
Sch R	Credit for the Elderly or the Disabled	None	No
1040A	U.S. Individual Income Tax Return (short form)	N-13	No
1040ES	Estimated Tax for Individuals	N-1	No
1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	None	No
1040NR	U.S. Nonresident Alien Income Tax Return	None	No
1040-V	Payment Voucher	N-200V	No
1040X	Amended U.S. Individual Income Tax Return	None	No
1045	Application for Tentative Refund	N-109	No
1128	Application To Adopt, Change, or Retain a Tax Year	None	Yes
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer	N-110	No
2106	Employee Business Expenses	None	Yes
2106-EZ	Unreimbursed Employee Business Expenses	None	Yes
2120	Multiple Support Declaration	None	Yes
2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts	N-210	No
2441	Child and Dependent Care Expenses	Sch X	No
2848	Power of Attorney and Declaration of Representative	N-848	Yes
3903	Moving Expenses	N-139	No
4562	Depreciation and Amortization	None	Yes
4684	Casualties and Thefts	None	Yes
4797	Sales of Business Property	Sch D-1	No
4835	Farm Rental Income and Expenses	None	Yes
4852	Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	L-15	No
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	N-101A	No
4952	Investment Interest Expense Deduction	N-158	No
4970	Tax on Accumulation Distribution of Trusts	N-405	No
4972	Tax on Lump-Sum Distributions	N-152	No
5213	Election to Postpone Determination as to Whether the Presumption Applies That an Activity is Engaged in for Profit	None	Yes
5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	None	No
5884	Work Opportunity Credit	N-884	No
6198	At-Risk Limitations	None	Yes
6252	Installment Sale Income	None	Yes
6781	Gains and Losses From Section 1256 Contracts and Straddles	None	Yes
8283	Noncash Charitable Contributions	None	Yes
8332	Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent	None	Yes
8582	Passive Activity Loss Limitations	None	Yes
8586	Low-Income Housing Credit	N-586	No
8615	Tax for Certain Children Who Have Investment Income of More Than $1,900	N-615	No
8814	Parents' Election to Report Child's Interest and Dividends	N-814	No
8824	Like-Kind Exchanges	None	Yes
8829	Expenses for Business Use of Your Home	None	Yes
8853	Archer MSAs and Long-Term Care Insurance Contracts	None	No

+If "Yes" is indicated and there is no Hawaii equivalent form, the federal form must be used.
To request tax forms by mail, you may call 808-587-4242 or toll-free 1-800-222-3229.
You may also obtain tax forms through the Department of Taxation's Internet address at www.hawaii.gov/tax.

Form N-13 General Instructions

Special Instructions for Civil Unions

Act 1, Session Laws of Hawaii 2011 (Act 1), provides that effective January 1, 2012, civil unions are recognized in Hawaii. Civil unions entered into in a jurisdiction other than Hawaii are also recognized, provided that the relationship meets Hawaii's eligibility requirements, has been entered into in accordance with the laws of the other jurisdiction, and can be documented.

Act 1 provides that the Internal Revenue Code (IRC) provisions referred to in Hawaii's Income Tax Law that apply to a husband and wife, spouses, or person in a legal marital relationship shall be deemed to apply to partners in a civil union with the same force and effect as if they were "husband and wife", "spouses", or other terms that describe persons in a legal marital relationship. Accordingly, references to "married", "unmarried", and "spouse" also means "in a civil union", "not in a civil union", and "civil union partner", respectively.

For Hawaii income tax purposes, civil union couples have the same tax filing status options as married couples. However, because the federal government does not recognize civil unions as married individuals for federal income tax purposes, civil unions will continue to file as unmarried individuals on their federal income tax returns.

Please note that because Federal Income Tax Law does not recognize civil unions, the taxability of certain employee benefits may differ for federal and state income tax purposes, with reported federal income being higher in some cases. Certain benefits that are tax-exempt when provided to opposite sex spouses and the children of opposite sex spouses may be taxable federally when they are provided for civil union partners and their children, unless the civil union partner or their children qualify as dependents under IRC section 152. For Hawaii income tax purposes, if an employee benefit is tax-exempt when extended to the opposite sex spouse of an employee, or to the children of the spouse, the benefit is tax-exempt when extended to a civil union partner of an employee, or to the children of the civil union partner. Consequently, the income reported for federal and for Hawaii income tax purposes may differ, depending on the situation.

Who Must File

1. Every individual doing business in Hawaii during the taxable year must file a return, whether or not the individual derives any taxable income from that business. "Doing business" includes all activities engaged in or caused to be engaged in with the object of gain or economic benefit, direct or indirect, except personal services performed as an employee under the direction and control of an employer. For example, every person receiving rents from property owned in Hawaii is "doing business" and must file a return whether or not the person's expenses exceed the gross rental income.

2. Every individual receiving more than the following amounts of gross income subject to taxation under Hawaii Income Tax Law, including amounts received as salaries or wages for services rendered by an employee to an employer, must file a return:

For Individuals Under Age 65	
Filing Status	**Gross Income of**
Married filing separately	$3,040
Single or legally separated	$3,040
Single, head of household	$3,960
Qualifying widow(er) with a dependent child	$5,040
Married couple filing jointly	$6,080

For Individuals Age 65 or older	
Filing Status	**Gross Income of**
Married filing separately	$4,080
Single or legally separated	$4,080
Single, head of household	$5,000
Qualifying widow(er) with a dependent child	$6,080
Married couple filing jointly **one** is 65 or older	$7,120
Married couple filing jointly **both** are 65 or older	$8,160

These threshold amounts will be higher for persons who are blind, deaf, or totally disabled, and who have completed and filed a certification with the Department of their disability on Form N-172 **before** filing their income tax return.

For individuals who can be claimed as dependents on the tax return of another taxpayer, the threshold amount is the amount of the dependents' standard deduction.

For nonresident aliens, the threshold amount is $1,040 for individuals under 65, and $2,080 for individuals 65 or older.

For nonresident individuals, the threshold amounts stated above must be multiplied by the ratio of Hawaii adjusted gross income to total adjusted gross income from all sources to determine whether the individual must file a return.

3. Individuals who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, may elect to be taxed only on Hawaii source income. See **Election Under Act 60, SLH 1976**, on page 5.

4. Children who receive unearned income during the taxable year and have not attained the age of 14 years before the end of the taxable year must file their own returns to report their income unless their parent or parents report that income. However, the Department of Taxation will, administratively, not require the filing of a State income tax return if the child's total earned and/or unearned income for the taxable year is $500 or less and the application of the standard deduction amount results in no taxable income for the child. Children who must file a return may need to file Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More than $1,000. Parents may report income of their children by filing Form N-814, Parent's Election to Report Child's Interest and Dividends.

5. If you need to report additional tax from Form N-2, Distribution from an Individual Housing Account; Form N-103, Sale of Your Home; Form N-152, Tax on Lump-Sum Distributions; Form N-312, Recapture of Capital Goods Excise Tax Credit; Form N-318, Recapture of High Technology Business Investment Tax Credit; Form N-338, Recapture of Tax Credit for Flood Victims; Form N-344, Recapture of Important Agricultural Land Qualified Agricultural Cost Tax Credit; Form N-405, Tax on Accumulation Distribution of Trusts; Form N-586, Recapture of Low-Income Housing Tax Credit; or Form N-814, Parent's Election to Report Child's Interest and Dividends, then you must file a return regardless of income level.

Who Should File

Even if you do not have to file, you should file to get a refund if too much income tax was withheld from your pay. Also, if you are eligible for refundable credits, you need to file a return to claim the credits.

Residents and Nonresidents

Resident

A resident is taxed on income from all sources.

A resident must file an Individual Income Tax Return—Resident (Form N-11 or N-13), if required to do so.

A Hawaii resident is (1) Every individual domiciled in Hawaii, and (2) Every other individual whether domiciled in Hawaii or not, who resides in Hawaii for other than a temporary or transitory purpose. An individual domiciled outside Hawaii is presumed to be a resident if he or she spends more than 200 days in Hawaii during the taxable year. This presumption may be overcome by evidence satisfactory to the Department of Taxation that the individual maintained a permanent place of abode outside the State and was in the State for a temporary or transitory purpose. No person shall be deemed to have gained or lost a residence simply because of his or her presence or absence in compliance with military or naval orders of the United States, while engaged in aviation or navigation, or while a student at any institution of learning. See Tax Information Release No. 97-1, *"Determination of Residence Status".*

Nonresident

A Hawaii nonresident is an individual who is in Hawaii for a temporary or transient purpose, and whose permanent domicile is not Hawaii.

A nonresident must file an Individual Income Tax Return—Nonresident and Part-Year Resi-

dent (Form N-15), if required to do so. A nonresident will be taxed on income from Hawaii sources only.

A nonresident married to a Hawaii resident may choose to file a joint return with the resident spouse on Form N-11 or N-13; **however, the nonresident will then be taxed on all income from all sources.** For more information, see **Married Filing a Joint Return** on page 8.

Election Under Act 60, SLH 1976

Individuals who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, may elect to be taxed only on Hawaii source income. To make the election, attach a signed statement to Form N-11 setting forth the date that the individual established residence in Hawaii and the individual's date of birth (which must be before July 1, 1911). Individuals making this election must file a return regardless of the amount of income earned, and **may not use Form N-13**.

Part-Year Resident

A part-year resident is an individual who was a Hawaii resident for part of the year, and who was a nonresident during the other part of the year. This includes those who moved to Hawaii during the year and those who moved away from Hawaii during the year.

A part-year resident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. A part-year resident will be taxed on all income from all sources during the period of residency, and on income from Hawaii sources only during the period of nonresidency.

Domicile Defined

The term "domicile" means the place where an individual has a true, fixed, permanent home and principal establishment, and to which place the individual has, whenever absent, the intention of returning. It is the place in which an individual has voluntarily fixed the habitation of himself or herself and family, **not for a mere special or temporary purpose, but with the present intention of making a permanent home.** Three things are necessary to create a new domicile: first, abandonment of the old domicile; second, the intent to establish a new domicile; and third, actual physical presence in the new domicile. Once a domicile is established, the intent to abandon it is not itself sufficient to create a new domicile; a new domicile must be shown.

Reminder: If you are in Hawaii because of military orders and do not intend to make Hawaii your permanent home, you are not considered a Hawaii resident for income tax purposes, even though you have been in Hawaii for more than 200 days in 2012. File a resident return with your home state, and file a Hawaii nonresident and part-year resident return (Form N-15) to report your Hawaii income.

Resident and Nonresident Examples

Note: For more information, see Tax Information Release No. 90-3, *"Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident",* Tax Information Release No. 90-10, *"Clarification of Taxation and the Eligibility for Personal Exemptions and Credits of Residents and Nonresidents in the Military and Spouses and Dependents of Persons in the Military"*, and Tax Information Release No. 97-1, *"Determination of Residence Status"*.

Example 1—A Hawaii resident who enlists in the military normally will remain a Hawaii resident regardless of the length of absence from Hawaii while stationed outside of Hawaii.

Example 2—A Hawaii resident working in a foreign country will remain a Hawaii resident unless permanent resident status is granted by the foreign country.

Example 3—Foreign students who are granted entry into the United States on an "F" visa are nonresidents for Hawaii tax purposes. Researchers and faculty members who are granted entry into the United States on "H", "J", or "Q" visas, and who have been in Hawaii for more than 200 days during the taxable year may be considered Hawaii residents.

Example 4—Spouses of those in the military service do not become Hawaii residents if their principal reason for moving to Hawaii was the transfer of the service member spouse to Hawaii, and if it is their intention to leave Hawaii when the service member spouse either is transferred to another military station or leaves the service.

Example 5—A Hawaii resident who marries a nonresident will remain a Hawaii resident unless the three requirements for changing his or her domicile are also met. (Refer to **"Domicile Defined"** on this page.) This situation applies in reverse to a nonresident who marries a resident. A person's residence status will not change just because of marriage.

Which Form to File

You May Be Able to Use Form N-13 if:

- You had only wages, salaries, tips, interest, ordinary dividends, and unemployment compensation.

  Note: *If you had more than $1,500 in interest income or more than $1,500 in dividends, you may still file Form N-13, provided you are not required to file Form N-11 or N-15 for any of the reasons listed on this page and page 6.*
- Your taxable income (adjusted gross income less standard deduction and personal exemptions) is less than $100,000.
- You do not itemize your deductions.
- You do not claim adjustments to income.

You may WANT TO use Form N-11 and you may pay less tax if you can:

- Itemize your deductions.
- Claim adjustments to income.
- Claim credits you can't claim on Form N-13.

You may HAVE TO use Form N-11 because of:

- The amount or kind of income you receive.
- Forms or schedules you file, or other taxes that can be reported only on Form N-11.

You Must Use Form N-11 if:

Amount of Income

- Your taxable income is $100,000 or more.
- Your adjusted gross income is more than $89,981 and you are Married Filing a Separate Return.

Kinds of Income

You had income other than wages, salaries, tips, interest, ordinary dividends, and unemployment compensation, such as:

- Bartering income (fair market value of goods or services you received in return for your goods or services).
- Income from self-employment.
- Gain from the sale of your home or other property, or capital gain distributions.
- Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.
- Annuities, including lump-sum distributions.
- Alimony.
- Scholarships (except scholarships under the Nursing Scholars Program) and Fellowships.

Itemized Deductions

Either husband or wife itemizes deductions. Examples are:

- Payments for medical insurance and medical and dental care that are more than 7.5% of your adjusted gross income.
- Interest on mortgages.
- State and local income and real estate taxes. This includes state and local income taxes withheld on your Form W-2.
- Gifts to churches, charities (such as the Cancer Society, Red Cross, United Way), and similar organizations.
- Union dues and safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss that is more than $100 and 10% of adjusted gross income.
- Your spouse files a separate return and itemizes deductions. Exception: You can still use Form N-13 if you have a dependent child and can meet the tests on page 9 under **Married Persons Who Live Apart.**

Here is a Test to Help You Decide Whether to Itemize

You should itemize if your deductions are more than:

- $4,000 and you are Married Filing a Joint Return or a Qualifying Widow(er) with a Dependent Child.
- $2,920 and you are a Head of Household.
- $2,000 and you are Single or you are Married Filing a Separate Return.

Other Forms

You file **any** of these forms:

- Form N-1, Declaration of Estimated Tax for Individuals, for 2012.
- Form N-103, Sale of Your Home.

Other Conditions

You meet **any** one of these conditions:

- You applied any part of your 2011 overpayment to estimated tax for 2012, or if you want to apply any part of your 2012 overpayment to estimated tax for 2013.
- You received interest or dividends as a nominee (that is, in your name) for someone else.
- You received or paid accrued interest on securities transferred between interest payment dates.
- You are claiming the benefit of persons taking up residence in Hawaii after attaining the age of 65 years and before July 1, 1976.
- You are a resident husband or wife making a joint return if the other spouse is claiming the benefit of persons residing in Hawaii after attaining age 65 and before July 1, 1976.
- You make your return on the fiscal year basis which began in 2012.
- You make your return using an accounting method other than the cash receipts and disbursements method.
- At the end of 2012 you were married to a nonresident alien or dual status alien who had U.S. source income, and you do not file a joint return. Exception: You can still use Form N-13 if you meet the tests on page 9 under **Married Persons Who Live Apart.**

Adjustments to Income

You claim adjustments to income. Examples are:

- Certain business expenses of reservists, performing artists, and fee-basis government officials.
- IRA deduction.
- Student loan interest deduction.
- Health savings account deduction.
- Moving expenses (See Form N-139).
- Deductible part of self-employment tax.
- Self-employed health insurance deduction.
- Self-employed SEP, SIMPLE, and qualified plans.
- Penalty on early withdrawal of savings.
- Alimony paid.
- Payments to an individual housing account.
- Exclusion of first $5,975 of military reserve or Hawaii national guard duty pay.
- Exceptional trees deduction.
- Contributions by an individual development account (IDA) holder to their IDA.
- Archer MSA deduction.
- Attorney fees and court costs involving certain unlawful discrimination claims.
- Attorneys' fees and costs relating to whistleblower rewards paid for providing information regarding violations of the tax laws.
- Jury duty pay you are required to give to your employer because your employer continues to pay your salary while you serve on the jury.

Tax Credits

You claim **any** of these tax credits:

- Credit for income tax paid to another state or to a foreign country.
- Credit from a regulated investment company (no form; see Form N-11 instructions).
- Carryover of the Energy Conservation Tax Credit (Form N-323)
- Fuel Tax Credit for Commercial Fishers (Form N-163)
- Capital Goods Excise Tax Credit (Form N-312)
- Carryover of the Hotel Construction and Remodeling Tax Credit (Form N-323)
- High Technology Business Investment Tax Credit (Form N-318)
- Carryover of the Individual Development Account Contribution Tax Credit (Form N-323)
- Ethanol Facility Tax Credit (Form N-324)
- Carryover of the Technology Infrastructure Renovation Tax Credit (Form N-323)
- Credit for School Repair and Maintenance (Form N-330)
- Carryover of the Residential Construction and Remodeling Tax Credit (Form N-323)
- Motion Picture, Digital Media, and Film Production Income Tax Credit (Form N-340)
- Low-Income Housing Tax Credit (Form N-586)
- Enterprise Zone Tax Credit (Form N-756)
- Credit for Employment of Vocational Rehabilitation Referrals (Form N-884)
- Important Agricultural Land Qualified Agricultural Cost Tax Credit (Form N-344)

You Must Use Form N-15 if:

- You were a nonresident for the full year, or, if married filing jointly, both spouses were nonresidents for the full year
- You are taking up residence in Hawaii during the tax year. (Part-year resident)
- You are giving up residence in Hawaii during the tax year. (Part-year resident)

When to File

You should file as soon as you can after January 1, but not later than April 20, 2013. If the due date falls on a Saturday, Sunday, or legal holiday, file by the next regular workday. If you file late, you may have to pay penalties and interest. Please see the instructions for **Penalties and Interest** on page 17. If you cannot meet the deadline, you are automatically granted a 6-month extension without the need to file anything with the Department unless an additional tax payment must be made. As long as the following conditions are met, you are deemed to have made an application for the 6-month extension to file an income tax return on the prescribed due date:

1. On or before April 20, 2013, 100 percent of the properly estimated tax liability is paid;
2. The tax return is filed on or before the expiration of the 6-month extension period;
3. The tax return is accompanied by full payment of any tax not already paid; and
4. You are not bound by a court order to file a tax return on or before the prescribed due date.

If you must make an additional payment of tax on or before April 20, 2013 in order to meet the condition requiring payment of 100 percent of the properly estimated tax liability, you must file Form N-101A with your payment. The extension of time to file is not an extension of time for payment of tax.

Form N-101A can be filed and payment made electronically through the State's Internet portal. For more information, go to **www.ehawaii.gov/efile**. Federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, may **not** be used in lieu of Form N-101A.

Note: *Under Hawaii Income Tax Law, certain tax credits must be claimed within 12 months from the close of the tax year.*

The official U.S. Post Office cancellation mark will be considered primary evidence of the date of filing of tax documents and payments. If you want to keep evidence that you mailed your return on time, ask your Post Office for a Certificate of Mailing. It is NOT necessary to get a certified or registered mail return receipt.

Hawaii has adopted the Internal Revenue Code provision to allow documents and payments delivered by a designated private delivery service to qualify for the "timely mailing treated as timely filing/paying rule." The Department of Taxation will conform to the Internal Revenue Service listing of designated private delivery service and type of delivery services qualifying under this provision. Timely filing of mail which does not bear the U.S. Post Office cancellation mark or the date recorded or marked by the designated delivery service will be determined by reference to other competent evidence. The private delivery service can tell you how to get written proof of the mailing date.

Where to File

If you are enclosing a check or money order with your tax return, mail your return with payment to:

Hawaii Department of Taxation
Attn: Payment Section
P. O. Box 1530
Honolulu, Hawaii 96806-1530

If you are NOT enclosing a check or money order with your tax return, mail your return to:

Hawaii Department of Taxation
P. O. Box 3559
Honolulu, Hawaii 96811-3559

If two pre-addressed envelopes were received with your forms, please use the appropriate envelope as stated above.

Where to Get Forms and Information

Taxpayer Services Branch

Website: **www.hawaii.gov/tax**

E-mail: Taxpayer.Services@hawaii.gov

Telephone:
808-587-4242
Toll-Free: 1-800-222-3229
Telephone for the hearing impaired:
808-587-1418
Toll-Free: 1-800-887-8974

Other Information

Death of Taxpayer

Did the taxpayer die before filing a return for 2012? If so, the taxpayer's spouse or personal representative may have to file a return and sign it for the person who died (decedent) if the decedent was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the decedent did not have to file a return but either had State income tax withheld, made estimated tax payments, or is eligible for various tax credits, a return must be filed to get a refund.

If your spouse died in 2012 and you did not remarry in 2012, or if your spouse died in 2013 before filing a return for 2012, you may still file a joint return for the 2012 tax year.

A return filed for a deceased taxpayer, including a joint return with a surviving spouse, must have the word "**DECEASED**" written on the top middle of the return. The word "**DECEASED**" and the date of death also must be written after the deceased taxpayer's first name and middle initial in the name and address area of the tax return.

Generally, the personal representative or other responsible individual must sign the return on behalf of the decedent. **If a refund is due, Form N-110, Statement of Person Claiming Refund Due a Deceased Taxpayer**, must be completed and attached to the return to ensure that the refund check will be issued in the name of the surviving spouse, personal representative, or other responsible individual instead of the decedent's name. A personal representative or other individual may be required to attach other documents; see Form N-110 for further information.

Exception for joint returns filed by surviving spouse. If a joint return is being filed by the decedent and the decedent's spouse, the spouse should write, "Filing as surviving spouse", on the signature line which the decedent would have signed, and then the surviving spouse should sign his or her name on the other signature line. If a refund is being claimed on the return, Form N-110 is not required. The refund check will be issued to the surviving spouse.

Declaration of Estimated Tax

Basic rules. Individuals who must pay more tax than is withheld, or who have no withholding, may have to file a declaration of estimated tax and pay that tax in a lump sum or installments. Income tax obligations might not be satisfied through withholding when an individual has income not subject to withholding, such as from self-employment, rent, gains from sales of property, interest and dividend income, unemployment compensation, or distributions from deferred compensation plans.

Who Must File a Declaration on Form N-1. An individual subject to Hawaii net income tax generally must file Form N-1, *Declaration of Estimated Tax for Individuals,* unless: (a) his or her estimated tax liability for the taxable year, after taking into account all taxes withheld or collected at the source, is less than $500, or (b) the taxpayer did not have any tax liability for the preceding taxable year. See Form N-1 for details.

Date and Payment of Estimated Tax. Your declaration for 2013 must be filed on or before April 20, 2013. The tax may be paid in full with the declaration, or in equal installments on or before April 20, 2013, June 20, 2013, September 20, 2013, and January 20, 2014. Each installment payment must be submitted with a payment voucher. Make checks or money orders payable to the "Hawaii State Tax Collector". Form N-1 can be filed and payment made electronically through the State's Internet portal. For more information, go to **www.ehawaii.gov/efile**.

Penalties. If you are required to file a declaration but you fail to do so, you may be subject to penalties. See **Penalties and Interest** on page 17.

Note: *If you file a declaration for 2013, you must use Form N-11 to claim the payments you made.*

Special Instructions for Nonresident Aliens

In certain situations, a taxpayer may be considered a nonresident alien for federal income tax purposes and a resident for Hawaii income tax purposes. In these situations, the special rules applicable to individuals who are considered nonresident aliens for federal income tax purposes will apply when the individual files a Hawaii resident income tax return. See Tax Information Release No. 97-1, *"Determination of Residence Status".*

Here's How to Fill in Form N-13

(The circled numbers in the following instructions correspond to the circled numbers on the sample form on pages 23 and 24.)

1 Name, Address, Social Security Number, and Occupation

Note: *Please check the appropriate box above the name and address area of the tax return if you are filing a tax return for the first time or if your address or name has changed.*

If you requested a forms booklet, take the mailing label from the booklet we sent to you and make sure the information is correct. If any information is incorrect, do not use the mailing label. Instead, print the entries in this section.

After you have completed and checked all entries, attach your label (if the information is correct) to the return. Use of the label helps us identify your account, saves processing time, and speeds refunds.

Do not attach your label to the envelope. It may get separated from your return.

If you did not receive a label, print or type the entries in this section.

Do not use the IRS mailing label.

Note: *Your social security number is no longer printed on the mailing label. You must write your social security number in the space provided on your tax return.*

Name

You must use your legal name. Nicknames are not permitted. If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration so that the name on your tax return is the same as the name on the Social Security records. If these names do not match, your refund may be delayed.

If you file joint returns, write the names in the same order every year. There is a separate line for the spouse's name.

Write any descriptions (e.g., Jr., III, etc.) after your last name.

Address

Write your current mailing address in the space provided. If you receive your mail "in care of" someone else (i.e., your mail is sent to an address belonging to someone other than yourself), fill in that person's name in the space provided for the mailing address. Be sure to write "c/o" before the person's name.

If your address is outside the United States or its possessions or territories, enter the information on the line for "City, town or post office, State and Postal/ZIP code" in the following order: city, province and/or state, postal code, and the name of the country. **Do not** abbreviate the country name.

Important: If your address should change after you file your return, you must notify the Department **in writing** of your new address. Please include your social security number and your signature. Any refund checks due to you will **not** be forwarded to your new address by the U.S. Postal Service, and you might not receive your income tax forms and instructions next year.

Social Security Number

Write your social security number in the space provided. If you are married, you must also write your spouse's social security number in the space provided whether joint or separate returns are filed. Your social security numbers must be written in the same order as your names are written on your return.

If you are an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN. If you have applied for an ITIN but the IRS has not yet issued the ITIN, write "Applied For".

Occupation

Write your occupation in the space provided. If married and filing a joint return, also write your spouse's occupation in the space provided.

2 Hawaii Election Campaign Fund

This fund helps to provide accountability, transparency, integrity and a level playing field for State and County candidates in Hawaii elections. If you have a tax liability of at least $3 ($6 if married and filing a joint return), you can choose to contribute to the Hawaii Election Campaign Fund.

If you want $3 to go to the fund, check the "Yes" box. If you are filing a joint return, and your spouse wants $3 to go to the fund, check the "Yes" box.

If you check the "Yes" box, your tax liability or refund due will not change.

Once made, the designation cannot be revoked.

3 Boxes 1 through 5

Filing Status

Check either box 1, 2, 3, 4, or 5 as appropriate. Do not put a check in more than 1 box.

Note: *Civil union couples have the same tax filing status options as married couples.*

Note: *More than one filing status may apply to you. Choose the one that will give you the lowest tax. Your Hawaii filing status may or may not be the same as your federal filing status.*

Filing Status Box 1 Single

Note: *Civil union couples may not choose "single" as their filing status.*

Select box 1, Single, if on December 31, 2012, you were unmarried, divorced, or separated from your spouse under a separate maintenance decree. State law governs whether you are married, divorced, or legally separated.

If you are married on December 31, 2012, consider yourself married for the whole year.

Note: *If you are in a civil union on December 31, 2012, consider yourself married for the whole year.*

If your spouse died during 2012, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2012.

If you are unmarried and provide a home for certain other persons, you may be able to file as Head of Household.

If you were married in 2012, had a child living with you, and lived apart from your spouse during the last 6 months of 2012, you may be able to file as Head of Household. See **Married persons who live apart** on page 9.

Filing Status Box 2 Married Filing a Joint Return (even if only one of you had income)

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, deductions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

Note: *If you filed a joint return, and you and your spouse decide to file separate returns for the year, both of you* ***MUST*** *file amended returns on or before the due date of the original return (April 20).* ***You may not change your filing status from married filing jointly to married filing separately after that date.***

If your spouse died in 2012 or in 2013 before filing a return for 2012, see **Death of Taxpayer**, on page 7.

Tax Savings.—If you decide not to file a joint return and plan to file a separate return, see if you can lower your tax by meeting the tests described under **Married persons who live apart** on page 9. If you qualify, check Box 4 for Head of Household.

Special Rule for Nonresidents of Hawaii Who File a Joint Return With a Hawaii Resident.—If at the end of the taxable year you were a nonresident of Hawaii (i.e., a U.S. resident who is not a resident of Hawaii) who is married to a resident of Hawaii, you may choose to file a joint return with the resident spouse on Form N-11 or N-13. However, if a joint return is filed, you and your spouse must agree to be taxed on your combined worldwide income.

Special Rule for Nonresident and Dual-Status Aliens.—Generally, you cannot file a joint return if either spouse was a nonresident alien at any time during the tax year. However, nonresident aliens married to U.S. citizens or residents can elect to be taxed as a U.S. resident and file joint returns. If a joint return is filed, you and your spouse must agree to be taxed on your combined worldwide income.

Note: *For purposes of filing a joint return, common law marriages are not recognized under Hawaii law unless they began in a state which permits common law marriages.*

Filing Status Box 3 Married Filing a Separate Return

You may file separate returns whether both you and your spouse had income, only one of you had income, or neither of you had income.

If you choose to file separate returns, both you and your spouse must figure your tax the same way. This means that if one of you itemizes your deductions, the other must also itemize their deductions. (If you itemize your deductions, both of you must file Form N-11 or N-15). You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number.

If your spouse does not file a Hawaii tax return, you may be able to claim the exemptions for your spouse. See instructions for lines 6a and 6b on page 9.

Special Rule for Nonresident and Dual-Status Aliens.—Married nonresident aliens must file separate returns. However, nonresident aliens who are married to U.S. citizens or residents and who elect to be taxed as a U.S. resident may file joint returns. However, see **Married persons who live apart** on page 9.

Filing Status Box 4 Head of Household

Note: *Since this filing status is for unmarried individuals who provide a home for certain other persons, a person in a civil union may not choose "head of household" as their filing status. However, a person in a civil union may file as "head of household" if the person is considered unmarried because they lived apart from their civil union partner for the last 6 months of 2012 and they meet the other rules under* ***Married persons who live apart*** *on page 9.*

This filing status is for unmarried individuals who provide a home for certain other persons. (Some married persons who live apart are considered unmarried. See **Married persons who live apart** on page 9.) You can check box 4 only if you were unmarried or legally separated (according to State law) under a decree of divorce or separate maintenance at the end of 2012 and either 1 or 2 below applies.

1. You paid over half the cost of keeping up a home that was the main home for all of 2012 of your parent whom you can claim as a dependent, except under a multiple support agreement (see page 10). Your parent did not have to live with you.
2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see **Exception to time lived with you** below).
   a. Any person whom you can claim as a dependent. But do not include:
      i. Your qualifying child (as defined in Step 1 on page 9) whom you claim as your dependent based on the rules for **Children of divorced or separated parents** on page 10,
      ii. Any person who is your dependent only because he or she lived with you for all of 2012, or
      iii. Any person you claimed as a dependent under a multiple support agreement. See page 10.
   b. Your unmarried qualifying child who is not your dependent.
   c. Your married qualifying child who is not your dependent only because you can be claimed as a dependent on someone else's 2012 return.
   d. Your child who is neither your dependent nor your qualifying child because of the rules for **Children of divorced or separated parents** on page 10.

If the child is not your dependent, enter the child's name on line 4.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 9.

Exception to time lived with you. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, and detention in a juvenile facility, count as time lived in the home. If the person for whom you kept up a home was born or died in 2012, you can still file as head of household as long as the home was that person's main home for the part of the year he or she was alive. Also see **Kidnapped child** on page 10, if applicable.

Keeping up a home. To find out what is included in the cost of keeping up a home, see federal Publication 501.

Note: *If you received payments under the Aid to Families with Dependent Children (AFDC) program and used them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.*

Special Rule for Nonresident and Dual-Status Aliens. — If you were a nonresident or dual-status alien during the tax year, you cannot file as Head of Household.

Married persons who live apart. Even if you were not divorced or legally separated at the end of 2012, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2012. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
- You file a separate return from your spouse.
- You paid over half the cost of keeping up your home for 2012.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2012 (if half or less, see **Exception to time lived with you** on page 10).
- You claim this child as your dependent or the child's other parent claims him or her under the rules for **Children of divorced or separated parents** on page 10.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Special Rule for Nonresident and Dual-Status Aliens.- If you were a nonresident or dual-status alien during the tax year, the special rules for **Married persons who live apart** will not apply to you unless you meet all of the tests previously stated, and you are a resident of Canada or Mexico. If you are considered unmarried under these rules, you may file as a single individual rather than married filing separately. You cannot file as Head of Household.

Filing Status Box 5

Qualifying Widow(er) with Dependent Child

You can check box 5 and use joint return tax rates for 2012 if all of the following apply.

- Your spouse died in 2010 or 2011 and you did not remarry in 2012.
- You have a child or stepchild whom you claim as a dependent. This does not include a foster child.
- This child lived in your home for all of 2012. If the child did not live with you for the required time, see **Exception to time lived with you** on page 10.
- You paid over half the cost of keeping up your home.
- You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

If your spouse died in 2012, you cannot file as qualifying widow(er) with dependent child. Instead, see the instructions for **Married Filing a Joint Return** on page 8.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on this page.

Exception to time lived with you. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, and detention in a juvenile facility, count as time lived in the home. A child is considered to have lived with you for all of 2012 if the child was born or died in 2012 and your home was the child's home for the entire time he or she was alive. Also see **Kidnapped child** on page 10, if applicable.

Keeping up a home. To find out what is included in the cost of keeping up a home, see federal Publication 501.

Note: *See **Death of Taxpayer** on page 7 for more information.*

Special Rule for Nonresident and Dual-Status Aliens.—The special rules for Qualifying Widow(er) With Dependent Child will not apply unless the surviving spouse meets all of the tests previously stated, and was a resident alien or U.S. citizen the year their spouse died. The residency status refers to the surviving spouse's actual status, and not the election that some nonresident aliens make to be taxed as U.S. residents.

4 Lines 6a through 6e

Exemptions

Lines 6a and 6b Boxes

REGULAR — FOR YOURSELF AND SPOUSE

Take one exemption for yourself unless you can be claimed as a dependent on another person's tax return. (See **Children and Other Dependents** on this page). If you are married, you can take an exemption for your spouse if you file a joint return.

If you file a separate return, you can take your spouse's exemption only if your spouse is not filing a return, had no income, and was not the dependent of someone else. If your spouse meets these qualifications, check the box under line 6b.

If, at the end of 2012 you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

If your spouse died during 2012, and you did not remarry before the end of 2012, check the boxes for the exemptions you could have taken for your spouse on the date of death. *Please see the instructions for **Death of Taxpayer** on page 7.*

AGE 65 OR OVER — FOR YOURSELF AND SPOUSE

Take another exemption if you or your spouse were age 65 or over. You MAY NOT take this additional exemption for dependents. If you or your spouse's 65th birthday is on January 1, 2013, you can take the extra exemption for age for 2012.

If you file married filing separately, you may NOT claim the extra exemption for age 65 or over for your spouse.

Lines 6c and 6d Boxes

Children and Other Dependents

Enter on lines 6c and 6d the full names, social security numbers, and other information for your dependent children and other dependents. Each dependent must have a social security number. Enter the number of dependent children listed in box 6c. Enter the number of other dependents listed in box 6d.

Follow the steps below to find out if a person qualifies as your dependent.

Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who is your:

- Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew), and
- Was younger than you, and under age 19 at the end of 2012, or under age 24 at the end of 2012 and a student, or any age and permanently and totally disabled, and
- Who did not provide over half of his or her own support for 2012, and
- Who lived with you for more than half of 2012. If the child did not live with you for the required time, see **Exception to time lived with you** on page 10, and
- Who has not filed a joint return, unless the return was filed only as a claim for refund.

1. Do you have a child who meets the conditions to be your qualifying child?

Yes. Go to Step 2.

No. Go to Step 3.

Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, or a resident of the United States, Canada, or Mexico? If the child was adopted, see **Exception to citizen test** on page 10.

Yes. Go to Question 2.

No. Stop. Go to Form N-13, line 7.

2. Was the child married?

Yes. See **Married person** on page 10.

No. Go to Question 3.

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2012 tax return?

Yes. You cannot claim any dependents.

No. You can claim this child as a dependent.

Step 3 Is Your Qualifying Relative Your Dependent?

A qualifying relative is a person who is your:

- Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild), or

  Brother, sister, or a son or daughter of either of them (for example, your niece or nephew), or

  Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle), or

  Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law, or

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship does not violate local law. If the person did not live with you for the required time, see **Exception to time lived with you** on this page, and

- Who was not a qualifying child of any person for 2012, and
- Who had gross income of less than $3,800 in 2012. If the person was permanently and totally disabled, see **Exception to gross income test** on this page, and
- For whom you provided over half of his or her support in 2012. But see the exceptions for **Children of divorced or separated parents, Multiple support agreements,** and **Kidnapped child** on this page.

1. Does any person meet the conditions to be your qualifying relative?

Yes. Go to Question 2.

No. Stop. Go to Form N-13, line 7.

2. Was your qualifying relative a U.S. citizen, U.S. national, or a resident of the United States, Canada, or Mexico? If your qualifying relative was adopted, see **Exception to the citizen test** on this page.

Yes. Go to Question 3.

No. Stop. Go to Form N-13, line 7.

3. Was your qualifying relative married?

Yes. See **Married person** on this page.

No. Go to Question 4.

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2012 tax return?

Yes. Stop. You cannot claim any dependents.

No. You can claim this person as a dependent.

Definitions and Special Rules.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Children of divorced or separated parents. A child will be treated as being the qualifying child or qualifying relative of his or her noncustodial parent (the parent who had custody of the child for the lesser part of 2012 or did not have custody at all) if all of the following apply.

1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2012.
2. The child received over half of his or her support for 2012 from the parents (without regard to the rules on **Multiple support agreements** on this page).
3. The child is in custody of one or both of the parents for more than half of 2012.
4. Either of the following applies.
   a. The custodial parent signs federal Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2012. The noncustodial parent must attach federal Form 8332 or a similar statement to his or her tax return to claim the child as a dependent.
   b. A decree of divorce or separate maintenance or written separation agreement between the parents that applies to 2012 provides that the noncustodial parent can claim the child as a dependent. If your decree or agreement went into effect before 1985, the noncustodial parent must provide at least $600 for support of the child during 2012.

If the rules above apply and this child would otherwise be the qualifying child of more than one person:

- Only the noncustodial parent can claim the child for purposes of the dependency exemption.
- Only one person can file as head of household. No other person can file as head of household unless he or she has a different qualifying child. If you and any other person claim the child as a qualifying child, the rules shown under **Qualifying child of more than one person** on this page will apply.

See federal Publication 501 for more details.

Exception to citizen test. If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the citizen test.

Exception to gross income test. If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined on this page), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see federal Publication 501.

Exception to time lived with you. A person is considered to have lived with you for all of 2012 if the person was born or died in 2012 and your home was this person's home for the entire time he or she was alive. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, or detention in a juvenile facility, count as time lived with you. Also see **Children of divorced or separated parents** or **Kidnapped child** on this page.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Kidnapped child. If your child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifying widow(er) filing status, and the deduction for dependents. See federal Publication 501.

Married person. If the person is married, you cannot claim that person as your dependent if he or she files a joint return. But this rule does not apply if the return is filed only as a claim for refund and no tax liability would exist for either spouse if they had filed separate returns. If the person meets this exception, go to Step 2, Question 3, on page 9 (for a qualifying child) or Step 3, Question 4, on page 9 (for a qualifying relative). If the person does not meet this exception, go to Form N-13, line 7.

Multiple support agreements. If no one person contributed over half of the support of your relative (including a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see federal Publication 501.

Permanently and totally disabled. A person who, at any time in 2012, cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Qualifying child of more than one person. If the child is the qualifying child of more than one person, only one person can claim the child as a qualifying child for (1) the dependency exemption, and (2) head of household filing status, unless the rules for **Children of divorced or separated parents** on this page apply.

No other person can take any of the two tax benefits listed above unless he or she has a different qualifying child. If you and any other person claim the child as a qualifying child, the following rules will apply.

- If only one of the persons is the child's parent, the child will be treated as the qualifying child of the parent.
- If two of the persons are the child's parents, the child will be treated as the qualifying child of the parent with whom the child lived for the longer period of time in 2012. If the child lived with each parent for the same amount of time, the child will be treated as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2012.
- If none of the persons is the child's parent, the child will be treated as the qualifying child of the person who had the highest AGI for 2012.
- If the parents of a child can claim the child as a qualifying child but no parent so claims the child, no one else can claim the child as a qualifying child unless that person's AGI is higher than the highest AGI of any parent of the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. If you and your mother both claim tax benefits based on the child, the rules above apply. Under these rules, you are entitled to treat your daughter as a qualifying child for any of the two tax benefits listed above for which you otherwise qualify. Your mother would not be entitled to take any of the two tax benefits listed above unless she has a different qualifying child.

If you will be claiming the child as a qualifying child, go to Step 2 on page 9. Otherwise, stop; you cannot claim any benefits based on this child.

Student. A child who during any part of 5 calendar months of 2012 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or Internet school.

Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 2012 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

Income

A Hawaii resident is subject to income tax on his or her entire income earned worldwide.

Examples of Income You Must Report

- Wages, including salaries, bonuses, commissions, fees, and tips.
- U.S. Cost of Living Allowance.
- Living Quarter Allowance.
- Dividends (Part II).
- Interest (Part I) on:
  - tax refunds;
  - bank deposits, bonds, notes;
  - bonds issued by other states and local governments; and
  - accounts with savings and loan associations, mutual savings banks, credit unions, etc.
- Unemployment compensation benefits.
- Temporary Disability Insurance Benefits to the extent that such amounts:
  - are attributable to contributions by your employer which were not includible in your gross income, or
  - are paid by your employer.

Examples of Income You Do Not Report

- Distributions from a private employer pension plan received upon retirement (including early retirement and disability retirement) if the employee did not contribute to the pension plan.
- Pension or annuity distributions from a public (i.e., government) retirement system (e.g., federal civil service annuity, military pension, state or county retirement system).
- All Government payments and benefits made to veterans and their families.
- Dividends on Veteran's Government Insurance.
- Workers' compensation, insurance, damages, etc., for bodily injury or sickness.
- Interest on Federal, Hawaii State and County municipal bonds. Also, U.S. Savings Bonds.
- Interest on bonds issued by the Governments of Puerto Rico, U.S. Virgin Islands, Guam, and American Samoa.
- Life insurance proceeds upon death.
- Social Security benefits.
- Railroad Retirement Act benefits.
- Gifts, inheritances, bequests.
- Compensation by Hawaii or the U.S. to a patient affected with leprosy.
- Child support.
- Welfare benefits.
- Amounts you received from an insurance company because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (You must report reimbursements for normal living expenses as income.)
- Contributions to an annuity purchased by qualified nonprofit organization or public school or deferred compensation plans with respect to service for State or local government.
- Amounts you received as combat duty pay while deployed to an area designated as a combat zone by the President of the United States.
- Royalties and other income derived from patents, copyrights, and trade secrets developed and arising out of a qualified high technology business.
- All income earned and proceeds derived from stock options or stock, including stock issued through the exercise of stock options or warrants, from a qualified high technology business or from a holding company of a qualified high technology business by an employee, officer, or director of the qualified high technology business, or investor who qualifies for the high technology business investment tax credit.
- Amounts paid after 1999 as restitution payments made to Holocaust victims (or their heirs or estate).
- Amount of payment stipend waived by Department of Education coaches and dispensed to the school for the benefit of the coach's team.
- Scholarship grants received by a student under the Nursing Scholars Program.
- All of the gain realized by a fee simple owner from the sale of a leased fee interest in units within a condominium project, cooperative project, or planned unit development, to the association of apartment owners or the residential cooperative corporation of the leasehold units.

Rounding Off to Whole Dollars

The Department of Taxation is requiring individual taxpayers to round off cents to the nearest whole dollar for all dollar entries on the tax return and schedules. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example: $1.39 becomes $1 and $2.69 becomes $3. If you have to add two or more amounts to figure the amount to enter on a line, schedule, or worksheet, you may choose to use one of two methods. Once a method of rounding is established, you must use the same method throughout the return. The first method is to include the cents when adding and round off only the total. The other method is to round off each entry. For example: You received two W-2 forms, one showing Hawaii withholding of $50.55 and one showing Hawaii withholding of $185.73. For rounding method 1, show your total Hawaii withholding as $236, ($50.55 + $185.73 = $236.28 rounded to $236). For rounding method 2, show your total Hawaii withholding as $237, ($50.55 rounded to $51.00 + $185.73 rounded to $186.00 = $51 + $186 = $237).

5 Line 7

Wages, Salaries, Tips, etc.

Enter the total of all the wages shown on your HW-2 forms. If you received federal Form W-2, report the amount in box 16, State wages, tips, etc. For a joint return, add the totals for you and your spouse. Report all wages you received even if you don't have a HW-2 form. If all your tips are not shown on your HW-2 forms, add these amounts in, too. Include amounts received under an employer-paid dependent care benefit plan from Schedule X, Part III. If you have received any benefits from such a plan for the taxable year, you must complete Schedule X and file it with your Form N-13. Also, include on this line amounts received as cost of living allowance, living quarter allowance, and temporary disability insurance benefits.

If you lose a HW-2 form, ask your employer for a new one. If your employer does not give you a HW-2 form by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue or correct your HW-2 form. If you can't get a HW-2 form from your employer by February 15, contact our Taxpayer Services staff.

6 Lines 8 and 9

Interest and Dividend Income

Line 8
Interest Income

Enter your total interest income from banks, savings and loan associations, credit unions, notes and loans, and others on line 8. Include any interest you received or that was credited to your account so you could withdraw it even if it wasn't entered in your passbook. Be sure to include interest on tax refunds.

If your total interest income is more than $1,500, you must list the name of the payer and the amount of interest on page 2 of Form N-13.

Note: *If you received interest as a nominee for someone else, or you received or paid accrued interest on securities transferred between interest payment dates, you may NOT file Form N-13. You MUST file Form N-11 instead.*

Line 9
Ordinary Dividends

Note: *Dividends from stock, including stock issued through the exercise of stock options or warrants, from a qualified high technology business or from a holding company of a qualified high technology business by an employee, officer, or director of the qualified high technology business, or investor who qualifies for the high technology business investment tax credit are excluded from Hawaii income taxes.*

Enter your total ordinary dividends on line 9. Ordinary dividends are dividends paid out of earnings and profits. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise. Dividends that are reinvested in stock purchase plans are taxable and should also be entered on line 9.

Do not include nontaxable distributions on line 9. In general, distributions that are NOT made out of earnings and profits are a return of your investment and will not be taxed until you get back your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. After you get back all of your costs (or other basis), you must report these distributions as capital gains on Form N-11.

If the total of your ordinary dividends is more than $1,500, you must list the name of the payer and the amount of dividends on page 2 of Form N-13.

Note: *If you received any capital gain distributions, or you received dividends as a nominee for someone else, you may NOT file Form N-13. You MUST file Form N-11 instead.*

7 Line 10

Unemployment Compensation

Unemployment compensation (insurance) you received is taxable.

You should get a statement, on federal Form 1099-G, showing the total unemployment compensation paid to you during the year. For payments in 2012, you should receive this statement by January 31, 2013.

Enter on line 10 the amount from federal Form 1099-G.

Do not include on line 10 any supplemental unemployment benefits you received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits as wages on Form N-13, line 7.

8 Line 11

Adjusted Gross Income

Add the amounts on lines 7, 8, 9 and 10.

Note: *If you can be claimed as a dependent on another person's return, check the box under line 11.*

9 Line 12

Standard Deduction

Taxpayers who do not itemize their deductions may reduce their adjusted gross income by the amount of the standard deduction appropriate to their filing status. The amount of the standard deduction for each filing status is listed below:

Filing Status	Standard Deduction
Single	$2,000
Married filing jointly	$4,000
Married filing separately	$2,000
Head of Household	$2,920
Qualifying Widow(er)	$4,000

Standard deduction for dependents. Your standard deduction is limited to the greater of $500 or your earned income (up to the full standard deduction for your filing status). Enter the appropriate amount on line 12. The standard deduction for an individual who can be claimed as a dependent on the tax return of another taxpayer is computed using the worksheet below.

A. Enter the amount from Form N-13, line 7.....**A.** _____

B. Minimum amount.....**B.** 500.00

C. Compare the amounts on lines A and B. Enter the LARGER of the two amounts here. .....**C.** _____

D. Maximum amount. Enter the full standard deduction for your filing status, shown in the chart above, here.....**D.** _____

E. Compare the amounts on lines C and D above. Enter the SMALLER of the two amounts here and on Form N-13, line 12. .....**E.** _____

Line 13

Subtract line 12 from line 11 and show the difference on line 13.

REMINDER: *This line **MUST** be filled in.*

10 Line 14

Exemptions

Regular Exemptions

Note: *You may not be able to deduct all of your personal exemptions if your adjusted gross income is above a certain amount. If your adjusted gross income is more than $89,981 and you are married filing a separate return, you cannot file Form N-13. You must file Form N-11.*

You are allowed $1,040 for each exemption you can claim. Multiply $1,040 by the number of exemptions shown on line 6e. Enter the amount on line 14. Remember, if you can be claimed as a dependent on another person's tax return, you may not claim an exemption for yourself.

Blind, Deaf, or Totally Disabled — Definition, Certification and Exemptions.

Check the appropriate box(es) on line 14 if you are blind, deaf or disabled and your impairment has been certified. The disability exemption will be disallowed and your return processed without the exemption(s) claimed if you have not qualified for this special exemption by completing Form N-172 prior to filing your return and you will be required to file an amended return AFTER submitting Form N-172 in order to claim this exemption.

"Blind" means a person whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200 but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

"Deaf" means a person whose average loss in the speech frequencies (500-2000 Hertz) in the better ear is 82 decibels, A.S.A., or worse.

"Person totally disabled" means a person who is totally and permanently disabled either physically or mentally, which results in the person's inability to engage in any substantial gainful business or occupation. It is presumed that a person whose earned income, before deductions and exemptions, exceeds $30,000 per year is engaged in a substantial, gainful business or occupation.

The impairment of sight, deafness or disability shall be certified to on the basis of a written report on an examination performed by a qualified ophthalmologist, qualified optometrist or a qualified otolaryngologist, licensed audiologist, or a qualified physician, as the case may be.

A blind, deaf, or totally disabled person who qualifies and elects the special exemption shall be allowed the following exemptions:

One individual (any filing status)—	$7,000
Husband and Wife (non-disabled spouse under 65)—	$8,040
Husband and Wife (non-disabled spouse age 65 or over)—	$9,080
Husband and Wife (both disabled)—	$14,000

For more information, see Tax Information Release No. 89-3, "*State Tax Benefits Available to Persons with Impaired Sight, Impaired Hearing, or Who are Totally Disabled*" and Tax Information Release No. 94-2, "*State Tax Benefits Available to Persons Totally Disabled*".

Note: *If you claim this special exemption, you will not be able to claim the additional exemptions for your children or other dependents, or for being 65 or older.*

Enter the appropriate amount on line 14.

11 Line 15

Taxable Income

Subtract line 14 from line 13. This is your taxable income. Your tax is figured on this amount. If line 15 is less than $100,000, please continue.

If line 15 is $100,000 or more, you **CANNOT** use Form N-13. You **MUST** file Form N-11.

If You Qualify, the Hawaii Department of Taxation Will Figure Your Tax

If you want us to, we will figure your tax for you. If you paid too much we will send you a refund. If you did not pay enough, we will bill you for the balance. We will not charge you interest or penalties if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is **later**. We can do this **ONLY** if:

a. You fill in the parts of your return through lines 15, 17 through 21, 24, 25 (if you qualify and wish to claim the applicable tax credits), 28, 29, and 32a through 32c (if you wish to make a contribution). **The Department of Taxation will NOT fill in these lines for you.**

b. You attach a copy of all your HW-2 forms to your Form N-13.

c. You complete Parts I and II on page 2 of Form N-13 if required.

d. You (and your spouse if filing a joint return) sign and date your return.

Note: *The Department of Taxation will complete lines 16, 22, 23, 26, 27, 30, 31, 33, 34a, 35, or 36 if left blank.*

12 Line 16

Figuring Your Income Tax

If line 15 is less than $100,000, find your tax in the Hawaii Tax Table on pages 25-37. If line 15 is $100,000 or more you **CANNOT** file Form N-13. Instead, you must file Form N-11 and use the Tax Rate Schedules to figure your tax.

Be sure you use the correct column in the Hawaii Tax Table. After you have found the correct tax, enter that amount on line 16.

IMPORTANT!! The amount of any credit claimed on lines 17 through 21 which total more than your tax liability will be refunded to you. It is very important that you *carefully* read the following instructions for each of these credits to ensure that you properly claim all the credits for which you are entitled.

13 Line 17

Refundable Renewable Energy Technologies Income Tax Credit

See the instructions for Nonrefundable Renewable Energy Technologies Income Tax Credit. A taxpayer may elect to treat the tax credit as nonrefundable or refundable. A taxpayer may elect to treat the tax credit as refundable under the following circumstances:

For solar energy systems, a taxpayer may elect to reduce the eligible credit amount by 30%. If this reduced amount exceeds the amount of income tax payment due from the taxpayer, the excess of the credit amount over payments due will be refunded to the taxpayer.

For any renewable energy technology system, a taxpayer may elect to have any excess of the credit over payments due refunded to the taxpayer if (1) all of the taxpayer's income is exempt from taxation under section 235-7(a)(2), Hawaii Revised Statues (HRS), i.e., distributions from a public retirement plan or system, or section 235-7(a)(3), HRS, i.e., any compensation received in the form of a pension for past services; or (2) the taxpayer has Hawaii adjusted gross income of $20,000 or less (or $40,000 or less if filing a tax return as married filing jointly).

A husband and wife who do not file a joint tax return shall only be entitled to make this election to the extent that they would have been entitled to make the election had they filed a joint tax return.

Once an election is made to treat the tax credit as nonrefundable or refundable, the election cannot be revoked. An amended return cannot be filed to change the tax credit from nonrefundable to refundable or from refundable to nonrefundable.

To determine this tax credit, use Form N-342 and attach the form to the income tax return Form N-13, and enter on page 2, line 17, the amount of the credit. Also, check the appropriate box to indicate the type of energy system.

For more information, see Form N-342.

Deadline for claiming this credit. Claims for this credit, including any amended claims, must be filed on or before December 31, 2013.

14 Line 18

Refundable Food/Excise Tax Credit

If your federal adjusted gross income was less than $50,000, you may qualify for this credit. See the instructions for Schedule X, Part I, on page 17. Figure the credit on Schedule X, Part I, and enter the amount of the credit here.

Note: *Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.*

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before December 31, 2013.

15 Line 19

Credit for Low-Income Household Renters

If you occupy and pay rent for real property within the State as your residence, your Hawaii adjusted gross income was less than $30,000, and the rent you paid during 2012 was more than $1,000, you may qualify for this credit. To see if you qualify, see the instructions for Schedule X, Part II, on page 18. If you qualify, figure the credit on Schedule X, Part II, and enter the amount of the credit here.

Note: *Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.*

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before December 31, 2013.

16 Line 20

Credit for Child and Dependent Care Expenses

Certain payments made for child and dependent care (including payments made to the State of Hawaii A+ Program) may be claimed as a credit against your tax due. To see if you qualify, see the instructions for Schedule X, Part III, on page 19. If you qualify, figure the credit on Schedule X, Part III, and enter the amount of the credit here.

Note: *Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.*

17 Line 21

Credit for Child Passenger Restraint System

Each taxpayer who files an individual income tax return for the taxable year may claim a tax credit for 2012 for the purchase of **one or more new** child passenger restraint systems which can be shown to be in substantial conformity with specifications for such restraint systems set forth by the federal motor vehicle safety standards which were in effect at the time of such purchase.

Note: *This credit is $25* ***per return*** *regardless of the cost or the number of restraint systems purchased.*

To Claim this Credit. Enter $25 in line 21, and attach a copy of the sales invoice, which states the type of child restraint system purchased, to your return.

1) If the invoice doesn't have your name on it, you must attach a statement saying that you and nobody else is claiming the credit for the purchase described in the invoice.
2) If the invoice has somebody else's name on it, you must attach an explanation.

Your claim for this credit may be rejected if the invoice is not attached, or if 1) or 2) applies but no statement or explanation is attached.

Deadline for claiming this credit. Claims for this credit, including any amended claims, must be filed on or before December 31, 2013.

Line 23

Line 16 minus line 22. If line 23 is less than zero, enter a minus sign (–) to the left of the number.

If line 23 is zero or less, the nonrefundable credits on lines 24 and 25 may not be used. Even if you are not able to use the nonrefundable credits, complete the forms for any credits you qualify for, and attach the forms to your Form N-13. If the forms are not attached, no claim for the credit has been made, and you will lose the carryover of your unused credits.

18 Line 24

Carryover of the Nonrefundable Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service Before July 1, 2009)

Note: *This credit may be claimed only if the individual has a carryover of the nonrefundable renewable energy technologies income tax credit for systems installed and placed in service before July 1, 2009.*

Each taxpayer who files an individual income tax return and who has unused renewable energy technologies income tax credits for systems installed and placed in service before July 1, 2009, may claim a tax credit against its individual income tax liability. A tax credit which exceeds the taxpayer's income tax liability may be used as a credit against the taxpayer's income tax liability in subsequent years until exhausted.

Complete Form N-323 and attach the form to the income tax return Form N-13, and enter on page 2, line 24, the amount of the credit.

Note: *If line 23 is zero or less, no tax credit may be used. Enter zero on line 24.*

For more information, see Form N-323, Carryover of Tax Credits.

See the discussion for the Renewable Energy Technologies Income Tax Credit for the credit available for current system installations.

19 Line 25

Nonrefundable Renewable Energy Technologies Income Tax Credit

Each taxpayer who files an individual income tax return for 2012 may claim a tax credit against his or her individual income tax liability for an eligible renewable energy technology system installed and placed in service in Hawaii. The tax credit shall apply only to the actual cost of the solar or wind-powered energy system, including accessories and installation, and shall not include the cost of consumer incentive premiums unrelated to the operation of the system or offered

with the sale of the system (such as "free gifts", offers to pay electricity bills, or rebates) and costs for which another credit is claimed. The dollar amount of any utility rebate shall be deducted from the cost of the qualifying system and its installation before determining the State credit.

A taxpayer may elect to treat the tax credit as nonrefundable or refundable. If a taxpayer elects to treat the tax credit as nonrefundable, the tax credit allowed shall be claimed against net income tax liability for the taxable year. A tax credit which exceeds the taxpayer's income tax liability may be used as a credit against the taxpayer's income tax liability in subsequent years until exhausted. For information on electing to treat the credit as refundable, see the instructions for Refundable Renewable Energy Technologies Income Tax Credit.

Once an election is made to treat the tax credit as nonrefundable or refundable, the election cannot be revoked.

The tax credit may be claimed for the following renewable energy technology systems installed and placed in service in Hawaii on or after July 1, 2009:

Type of Renewable Energy Technology System	Tax Credit Rate
1. **Solar energy systems - Primary purpose is to use energy from the sun to heat water for household use**	
a. Single-family residential property.	The lesser of 35% of the actual cost of the system or $2,250.
b. Multi-family residential property.	Per unit: The lesser of 35% of each unit's actual cost of the system or $350.
c. Commercial property.	The lesser of 35% of the actual cost of the system or $250,000.
Solar energy systems - All other solar energy systems	
a. Single-family residential property.	The lesser of 35% of the actual cost of the system or $5,000.
b. Multi-family residential property.	Per unit: The lesser of 35% of each unit's actual cost of the system or $350.
c. Commercial property.	The lesser of 35% of the actual cost of the system or $500,000.
2. **Wind-powered energy systems**	
a. Single-family residential property.	The lesser of 20% of the actual cost of the system or $1,500.
b. Multi-family residential property.	Per unit: The lesser of 20% of each unit's actual cost of the system or $200.
c. Commercial property.	The lesser of 20% of the actual cost of the system or $500,000.

To determine this tax credit, complete Form N-342 and attach the form to the income tax return Form N-13, and enter on page 2, line 25, the amount of the credit. Also, check the appropriate box to indicate the type of energy system.

Note: *If line 23 is zero or less, no tax credit may be used. Enter zero on line 25.*

For more information, see Form N-342, and Tax Information Release No. 2007-02, *Relating to the Renewable Energy Technologies Income Tax Credit*, Tax Information Release No. 2010-02, *Further guidance regarding the term "system" for purposes of the Renewable Energy Technologies Income Tax Credit, HRS §235-12.5*, and Tax Information Release No. 2010-03, *Further technical clarification regarding the term "system" for purposes of the Renewable Energy Technologies Income Tax Credit, HRS §235-12.5*.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before December 31, 2013.

Line 27

Line 23 minus line 26. If line 27 is less than zero, enter a minus sign (–) to the left of the number.

20 Line 28

Total Hawaii Income Tax Withheld

Enter the amount of Hawaii income tax withheld as shown on your W-2 or HW-2 form. If you have more than one W-2 or HW-2 form, add the amounts of Hawaii income tax withheld. If you are filing a joint return, add the amounts of Hawaii income tax withheld for you and your spouse.

Also include on this line, Hawaii income tax withheld on unemployment compensation as shown on your federal Form 1099-G.

Attach a copy of federal Form(s) W-2 and 1099-G, and Form HW-2 showing the withholding. If not attached, the withholding may be disallowed.

21 Line 29

Amount Paid With Extension

If you made a payment with Form N-101A, enter the amount you paid on this line.

22 Line 31

Amount Overpaid

If line 30 is larger than line 27, **and** line 27 is zero or more, subtract line 27 from line 30 and show the difference on line 31. This is the amount overpaid.

However, if line 27 is less than zero, complete the following worksheet:

1. Amount from line 27 (enter as a positive number)..... _____
2. Amount from line 30..... _____
3. Add line 1 and line 2. ..... _____

Enter the amount from line 3 of the worksheet on line 31. This is the amount overpaid.

The Hawaii School-Level Minor Repairs and Maintenance Special Fund provides moneys for school-level minor repairs and maintenance. If you have an overpayment of at least $2 ($4 if married and filing a joint return), you can choose to contribute to the Hawaii School-Level Minor Repairs and Maintenance Special Fund (line 32a).

The Hawaii Public Libraries Special Fund provides moneys to support the operations of the library system. If you have an overpayment of at least $2 ($4 if married and filing a joint return), you can choose to contribute to the Hawaii Public Libraries Special Fund (line 32b).

The Hawaii Children's Trust Fund provides moneys for the award of grants for primary and secondary prevention activities to prevent child abuse and neglect. The Domestic Violence and Sexual Assault Special Fund provides moneys for programs and grants or purchases of service that support or provide domestic violence and sexual assault intervention or prevention. The Spouse and Child Abuse Special Accounts provide moneys for staff programs, and grants or purchases of service that support or provide spouse or child abuse intervention or prevention. If you have an overpayment of at least $5 ($10 if married and filing a joint return), you can choose to contribute to these funds (line 32c).

23 Line 32a

Contribution to the Hawaii Schools Repairs and Maintenance Fund

If you want to contribute $2 to the Hawaii School-Level Minor Repairs and Maintenance Special Fund (or $4 if your spouse also wants to contribute and you are filing jointly), check the appropriate box(es). No other amounts can be accepted. Your contribution will reduce your refund. Once made, the contribution cannot be revoked.

24 Line 32b

Contribution to the Hawaii Public Libraries Fund

If you want to contribute $2 to the Hawaii Public Libraries Special Fund (or $4 if your spouse also wants to contribute and you are filing jointly), check the appropriate box(es). No other amounts can be accepted. Your contribution will reduce your refund. Once made, the contribution cannot be revoked.

25 Line 32c

Contribution to the Domestic and Sexual Violence / Child Abuse and Neglect Funds

If you want to contribute $5 to the Hawaii Children's Trust Fund, the Domestic Violence and Sexual Assault Special Fund, and the Spouse and Child Abuse Special Accounts (or $10 if your spouse also wants to contribute and you are filing jointly), check the appropriate box(es). No other amounts can be accepted. Your contribution will reduce your refund. Once made, the contribution cannot be revoked.

26 Line 34a

Amount Refunded to You

Line 31 minus line 33. This is the amount that will be refunded to you. This line must be completed for you to receive a refund.

If the refund is large, you should see your payroll office about reducing the amount of tax that is withheld from your wages.

Note: *Check the box under line 34a if the ultimate destination of your refund is to a foreign (non-U.S.) bank account. Do not complete lines 34b through 34d. Due to new rules for international ACH transactions that went into effect on September 18, 2009, the direct deposit of your refund into a foreign (non-U.S.) bank account will not be available. A check will be sent to you instead.*

Note: *If you are filing a Hawaii income tax return for the first time, you will not be allowed to have your refund directly deposited into your checking or savings account. Do not complete lines 34b through 34d. A check will be sent to you instead.*

Note: *If you are filing your return after the prescribed due date, the refund shown may be limited or disallowed due to the statute of limitations. In general, a claim for refund or credit for overpaid income taxes must be filed within three years after the return is filed for the taxable year, within three years of the due date for filing the return, or within two years from when the tax is paid, whichever is later. For purposes of determining whether a refund or credit is allowed, taxes paid on or before the due date of the return (e.g. taxes withheld from an employee's pay, or estimated tax payments) are considered paid on the due date of the return, without considering an extension of time to file the return.*

27 Lines 34b Through 34d

Direct Deposit of Refund

Complete lines 34b through 34d if you want the Department of Taxation to directly deposit the amount shown on line 34a into your checking or savings account at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) instead of sending you a check.

Note: *If the ultimate destination of your refund is to a foreign (non-U.S.) bank account, do not complete lines 34b through 34d. See the instructions for line 34a.*

Note: *If you are filing a Hawaii income tax return for the first time, do not complete lines 34b through 34d. See the instructions for line 34a.*

Note*: If you owe certain past-due debt, such as child support, and all or part of the overpayment on line 31 is used (offset) to pay the past-due amount, you will not be allowed to have your refund directly deposited into your checking or savings account. A check will be sent to you instead.*

Why Use Direct Deposit?

- You get your refund fast – even faster if you e-file via the State's Internet portal at **www.ehawaii.gov/efile**!
- Payment is more secure – there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.

You can check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The Department is not responsible for a lost refund if you enter the wrong account information.

If you file a joint return and fill in lines 34b through 34d, you are appointing your spouse as an agent to receive the refund. This appointment cannot be changed later.

Some financial institutions will not allow a joint refund to be deposited into an individual account. If the direct deposit is rejected, a check will be sent instead. The Department is not responsible if a financial institution rejects a direct deposit.

Routing Number

The routing number **must** be **nine** digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, **do not** use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 34b.

Type of Account

On line 34c, check the applicable box to indicate whether you want your refund deposited into your checking or savings account.

Account Number

Contact your financial institution for the correct account number to enter on line 34d. The account number can be up to 17 characters (both numbers and letters). Omit spaces, hyphens, and special symbols. Enter the number from left to right and leave any unused boxes blank. Be sure **not** to include the check number.

28 Line 35

Amount You Owe

If line 27 is larger than line 30, subtract line 30 from line 27 and show the difference on line 35. This is the balance you still owe. Use Form N-200V, Individual Income Tax Payment Voucher, to send your payment to the Department of Taxation. Attach your check or money order and Form N-200V to the front of Form N-13. Write your social security number, phone number, and "2012 Form N-13" on your check or money order.

Note: *If you include penalty and/or interest for the late filing of your return with your payment, identify and enter these amounts on a separate sheet of paper and attach to Form N-13. Do not include the penalty and/or interest amounts for the late filing of your return in the Amount You Owe on line 35 of Form N-13.*

Note: *If you cannot pay the full amount you owe, you can enter a payment agreement by requesting for a payment agreement* ***after*** *you receive the billing notice. Please be aware that penalty and interest continue to accrue on the unpaid tax amount even though you have not received the billing notice. Payments will be accepted and applied to your tax liability; however, to ensure your payments are applied correctly, your check or money order must have: (1) your name clearly printed on the check as it is printed on the tax return (if filing a joint return, also print your spouse's name), (2) your social security number (if filing a joint return, also write your spouse's social security number), (3) your daytime phone number, and (4) the tax year and form number you filed (e.g., 2012 N-13).*

29 Line 36

Estimated Tax Penalty

See the instructions for **Penalties and Interest** on page 17 and Form N-210 to see if you owe a penalty for the underpayment of estimated taxes.

If you owe a penalty, enter the penalty amount on Form N-13, line 36. Do not include the penalty amount on line 31 or line 35. If you have any taxes due, include the amount of the penalty on Form N-200V. If you have an overpayment, your overpayment will be reduced automatically by the amount of the penalty.

Check the box at line 36 if Form N-210 is attached.

Note: *If you are a farmer or fisherman and receive a penalty notice, do not ignore it, even if you think it is in error. You may get a penalty notice even though you filed your return on time, attached Form N-210, and met the gross income from farming or fishing requirement. If you receive a penalty notice for underpaying estimated tax and you think it is in error, write to the address on the notice and explain why you think the notice is in error. Include a computation showing that you met the gross income from farming or fishing requirement.*

Amended Returns

If you are filing an amended return, check the amended return box at the top of Form N-13. Complete your amended return using corrected amounts through line 36. Attach Schedule AMD, Explanation of Changes on Amended Return, to the income tax return Form N-13. Also attach all schedules, forms, and attachments required to file a complete return. Also, see page 17 of the instructions.

If you contributed to the Hawaii Schools Repairs and Maintenance Fund, Hawaii Public Libraries Fund, and/or Domestic and Sexual Violence / Child Abuse and Neglect Funds on your original return, your contribution(s) cannot be revoked, and you must make the same designation(s) on your amended return.

If you did not contribute to the Hawaii Schools Repairs and Maintenance Fund, Hawaii Public Libraries Fund, and/or Domestic and Sexual Violence / Child Abuse and Neglect Funds on your original return, you may contribute to these funds on an amended return filed within twenty months and ten days after the due date for the original return for such taxable year. Once made, the contribution cannot be revoked.

30 Line 37

Amount Paid (Overpaid) on Original Return

Enter on line 37 the amount paid on your original 2012 Form N-13, line 35 (plus the amount of estimated tax penalty on line 36, if any); or the amount overpaid on your original 2012 Form N-13, line 31 (less the amount of estimated tax penalty on line 36, if any). If you have an overpayment, enter a minus sign (–) to the left of the overpayment amount.

Attach Schedule AMD, Explanation of Changes on Amended Return. Also attach all schedules, forms, and attachments required to file a complete return.

31 Line 38

Balance Due (Refund) With Amended Return

If no amount was entered on line 37, enter on line 38 the amount, if any, from line 34a (less the amount of estimated tax penalty on line 36, if any) or line 35 (plus the amount of estimated tax penalty on line 36, if any) of the amended return. If you have an overpayment, enter a minus sign (–) to the left of the overpayment amount.

If there is an amount on line 37, complete one of the worksheets below. When completing the worksheet, enter all amounts as positive numbers.

If there is an amount on line 37 and that amount is:

a. A payment and there is an amount on line 31, complete the following worksheet:

1. Amount from line 31 (less the amount of estimated tax penalty on line 36, if any) ..... _____
2. Amount from line 37 ..... _____
3. Add line 1 and line 2 ..... _____

Enter the amount from line 3 of the worksheet on line 38. This is the amount of your overpayment on your amended return. Enter a minus sign (–) to the left of the overpayment amount.

b. A payment and there is an amount on line 35, complete the following worksheet:

1. Amount from line 35 (plus the amount of estimated tax penalty on line 36, if any) ..... _____
2. Amount from line 37 ..... _____
3. Line 1 minus line 2 ..... _____

Enter the amount from line 3 of the worksheet on line 38.

If the amount on line 1 of the worksheet is larger than the amount on line 2 of the worksheet, this is the amount you owe on your amended return.

If the amount on line 2 of the worksheet is larger than the amount on line 1 of the worksheet, this is the amount of your overpayment on your amended return. Enter a minus sign (–) to the left of the overpayment amount.

c. An overpayment and there is an amount on line 31, complete the following worksheet:

1. Amount from line 31 (less the amount of estimated tax penalty on line 36, if any) ..... _____
2. Amount from line 37 ..... _____
3. Line 1 minus line 2 ..... _____

Enter the amount from line 3 of the worksheet on line 38.

If the amount on line 1 of the worksheet is larger than the amount on line 2 of the worksheet, this is the amount of your overpayment on your amended return. Enter a minus sign (–) to the left of the overpayment amount.

If the amount on line 2 of the worksheet is larger than the amount on line 1 of the worksheet, this is the amount you owe on your amended return.

d. An overpayment and there is an amount on line 35, complete the following worksheet:

1. Amount from line 35 (plus the amount of estimated tax penalty on line 36, if any) ..... _____
2. Amount from line 37 ..... _____
3. Add line 1 and line 2 ..... _____

Enter the amount from line 3 of the worksheet on line 38. This is the amount you owe on your amended return.

If you have an overpayment on your amended return, you may contribute to the (1) Hawaii Schools Repairs and Maintenance Fund (line 32a) if line 32a on your original return was blank, (2) Hawaii Public Libraries Fund (line 32b) if line 32b on your original return was blank, and/or (3) Domestic and Sexual Violence / Child Abuse and Neglect Funds (line 32c) if line 32c on your original return was blank.

Subtract the amount contributed to the above funds from the amount of overpayment available and enter the difference on line 38. Enter a minus sign (–) to the left of the overpayment amount. Be sure that the sum of the amounts entered on lines 32a, 32b, 32c, and 38 is not more than the overpayment available.

If you have an amount due on your amended return, use Form N-200V, Individual Income Tax Payment Voucher, to send your payment to the Department of Taxation. Attach your check or money order and Form N-200V to the front of Form N-13. Write your social security number, daytime phone number, and "2012 Amended Form N-13" on your check or money order.

Attach Schedule AMD, Explanation of Changes on Amended Return. Also attach all schedules, forms, and attachments required to file a complete return.

32 Third Party Designee

If you want to authorize the Department of Taxation to discuss your tax return with a person that you designate, enter the name of your third party designee, telephone number, and identification number. You are authorizing the Department to call your third party designee to answer any questions that may arise during the processing of your tax return.

Note: *This designation is not a full power of attorney and does not replace Form N-848.*

33 Completing Your Return Sign and Date Your Return

Form N-13 is not considered a valid return unless you sign it. If you are unable to sign the return (due to disease or injury, etc.), you can appoint an agent to sign your return. A return signed by an agent must have a power of attorney attached that authorizes the agent to sign for you. You can use Form N-848, Power of Attorney.

Be sure to date your return. If you have someone prepare your return, you are still responsible for the correctness of the return.

Attach a copy of your HW-2 or federal Forms W-2 and 1099-G (unemployment compensation) to your return. Also, attach your check or money order and Form N-200V to the front of Form N-13.

Joint Return. Your spouse must also sign if it is a joint return. If your spouse cannot sign because of disease or injury and tells you to sign, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), Husband (or Wife)." Be sure to also sign in the space provided for your signature. Attach a dated statement, signed by you, to the return. The statement should include the form number of the return you are filing, the tax year, and the reason your spouse cannot sign, and that your spouse has agreed to your signing for him or her.

If you are the guardian of your spouse who is mentally incompetent, you can sign the return for your spouse as guardian.

If your spouse is unable to sign the return because he or she is serving in a combat zone, and you do not have a power of attorney or other statement, you can sign for your spouse. Attach a signed statement to your return that explains that your spouse is serving in a combat zone.

If your spouse cannot sign the joint return for any other reason, you can sign for your spouse only if you are given a valid power of attorney. Attach the power of attorney to your tax return.

If you are filing a joint return as a surviving spouse, see **Death of Taxpayer** on page 7.

Child's return. If your child cannot sign the return, sign your child's name in the space provided. Then, add "By (your signature), parent for minor child."

Did You Have Someone Else Prepare Your Return?

If you fill in your own return, the Paid Preparer's Information space under your signature should remain blank. If someone prepares your return and **does not charge you**, that person **should not sign** your return.

Generally, anyone who is paid to prepare your tax return must sign it and fill in the other blanks in the Paid Preparer's Information area of your return. The preparer may furnish his or her alternative identifying number for income tax return preparers (PTIN) instead of his or her social security number.

If you have questions about whether a preparer is required to sign your return, please contact our Taxpayer Services staff.

The preparer required to sign your return **MUST** complete the required preparer information and:

- Sign it in the space provided for the preparer's signature.
- Give you a copy of your return in addition to the copy to be filed with the Department of Taxation.

Hawaii conforms to Internal Revenue Service Notice 2004-54 which authorizes paid tax return preparers to sign tax returns by means other than by hand. For more information, see Department of Taxation Announcement No. 2009-33, *Conformity to Internal Revenue Service Notice 2004-54,*

Relating to Alternative Methods of Signatures for Paid Tax Return Preparers.

Reminders

Processing of Your Tax Return

In general, refunds due to you are issued within 8 weeks from the date your return is filed with the Department of Taxation. However, it may take additional time if you filed your return close to the April 20 filing deadline, if errors were made in completing your return, or you moved and did not change your address in writing with the Department of Taxation.

You may call our Taxpayer Services Branch to obtain automated information about your individual income tax refunds 24 hours a day, 7 days a week. Automated refund information should be available 4 to 6 weeks after your return is filed with the Department of Taxation. You may also check your refund status through the Department of Taxation's website. See page 6 for the Department's telephone numbers and website address.

Penalties and Interest

a. Late Filing of Return. The penalty for failure to file a return on time is assessed on the tax due at a rate of 5% per month, or part of a month, up to a maximum of 25%.

b. Extensions. If you are unable to file your Hawaii tax return by April 20, 2013, you are automatically granted a 6-month extension without the need to file anything with the Department unless an additional tax payment must be made. As long as the following conditions are met, you are deemed to have made an application for the 6-month extension to file an income tax return on the prescribed due date:

1. On or before April 20, 2013, 100% of the properly estimated tax liability is paid;
2. The tax return is filed on or before the expiration of the 6-month extension period;
3. The tax return is accompanied by full payment of any tax not already paid; and
4. You are not bound by a court order to file a tax return on or before the prescribed due date.

If you must make an additional payment of tax on or before April 20, 2013 in order to meet the condition requiring payment of 100% of the properly estimated tax liability, you must file Form N-101A with your payment. Federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, may not be used in lieu of Form N-101A.

c. Interest. Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

d. Failure to pay tax after filing timely return. The penalty for failure to pay the tax after filing a timely return is 20% of the tax unpaid within 60 days of the prescribed due date. The 60-day period is calculated beginning with the prescribed due date even if the prescribed due date falls on a Saturday, Sunday, or legal holiday.

e. Underpayment of estimated taxes. You may be subject to a penalty for not paying enough estimated tax if your tax payments, including withholding, do not total the smallest of:

1) 60% of the 2012 tax liability; or
2) 100% of the tax shown on the 2011 return.

There are special rules for farmers and fishermen.

For more information, see Form N-210, Underpayment of Estimated Tax by Individuals and Fiduciaries.

Change of Address

If your mailing address changes after you file your return, you must notify the Department in writing of the change in addition to notifying the post office serving your former address. Failure to do so may prevent any refund due to you from being delivered (the postal service is not permitted to forward your State refund check), and delay important notices or correspondence to you regarding your return. Be sure to include your name(s) and social security number(s) as printed on your return in any correspondence with the Department.

How Long Should Records Be Kept?

Keep records of income and credits appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.

Amended Return

If you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, file an amended return on Form N-13 to change the Form N-13 you already filed. Use the Form N-13 for the year you are amending. (You cannot file a 2011 amended return on a 2012 Form N-13.) Check the amended return box at the top of Form N-13, and fill in the return with all of the correct information. Attach Schedule AMD, Explanation of Changes on Amended Return, to the income tax return Form N-13. Also attach all schedules, forms, and attachments required to file a complete return. See the instructions for lines 37 and 38.

For information on the statute of limitation periods within which you may file an amended return to claim a refund or credit of overpaid taxes, see the instructions for line 34a (Amount Refunded to You) on page 15.

You can get prior year forms from our website, by calling our Taxpayer Services Branch, and at any district tax office. See page 6 for the Department's telephone numbers and website address

If your amended return is a different form from your original return filed, file an amended return on that different form. (If you filed an original return on Form N-13 and should have filed Form N-11, file an amended return on Form N-11.)

Change In Federal Taxable Income

In general, a change to your federal return, whether it is made by you or by the Internal Revenue Service, must be reported to the State of Hawaii.

1) Section 235-101(b), HRS, requires a report (an amended return) to the Director of Taxation if the amount of IRC taxable income is changed, corrected, adjusted or recomputed as stated in (3).
2) This report must be made:
   a) Within 90 days after a change, correction, adjustment or recomputation is finally determined.
   b) Within 90 days after an amended return is filed.
3) A report within the time set out in (2) is required if:
   a) The amount of taxable income as returned to the United States is changed, corrected or adjusted by an officer of the United States or other competent authority.
   b) A change in taxable income results from a renegotiation of a contract with the United States or a subcontract thereunder.
   c) A recomputation of the income tax imposed by the United States under the Internal Revenue Code results from any cause.
   d) An amended income tax return is made to the United States.
4) The statutory period for the assessment of any deficiency or the determination of any refund attributable to the report shall not expire before the expiration of one year from the date the Department is notified by the taxpayer or the Internal Revenue Service, whichever is earlier, of such a report in writing. Before the expiration of this one-year period, the Department and the taxpayer may agree in writing to the extension of this period. The period so agreed upon may be further extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

Instructions for Schedule X—Tax Credits

Purpose

Use Schedule X to claim the refundable food/excise tax credit, credit for low-income household renters, and the credit for child and dependent care expenses. **Even if you have no taxable income, you should complete and attach Schedule X to your Form N-13 to claim these credits so they can be refunded to you.**

Warning: *The refundable food/excise tax credit and credit for low-income household renters MUST be claimed on or before the end of the twelfth month following the end of the taxable year. If you do not claim these credits within that period, the credits are* ***waived*** *and* ***cannot*** *be claimed later, even on an amended return.*

Part I

Refundable Food/Excise Tax Credit

Each resident 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 resident individual who:

- Was a resident of Hawaii and 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 jail, prison, or a youth correctional facility for the full taxable year.

For Whom the Credit May Be Claimed

A resident taxpayer filing Form N-11 or N-13, or a part-year resident taxpayer filing Form N-15 may claim the credit for any of the following people who are "qualified exemptions" as defined on this page:

- The taxpayer's self;
- The taxpayer's spouse, if the spouse is filing jointly with the taxpayer;
- 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 nine months. If a person who was continuously living in Hawaii died after September 30, 2012, that person could still be a qualified exemption.
- A child who is born during 2012 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.

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 is $50,000 or more, **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 filing a joint return, and list your dependents. 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-13, line 18.

Line 5

Enter your spouse's **federal** adjusted gross income.

Line 6

Add lines 4 and 5. Enter this amount on the space provided beside line 18. If your **federal** adjusted gross income is zero or less, you must enter zero.

Line 7

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

If line 6 is:	Tax credit per qualified exemption is:
Under $5,000	$85
$5,000 under $10,000	75
$10,000 under $15,000	65
$15,000 under $20,000	55
$20,000 under $30,000	45
$30,000 under $40,000	35
$40,000 under $50,000	25
$50,000 and over	0

Line 10

Amount of the Credit

Add lines 8 and 9. Enter this amount on Form N-13, line 18.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Part II

Credit for Low-Income Household Renters

Each resident taxpayer who occupies and pays rent for real property within the State as his or her residence and 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 a tax credit of $50 per **qualified exemption,** including the additional exemption for taxpayers age 65 or over, provided the following four conditions are met:

- The taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer;
- The taxpayer has adjusted gross income of less than $30,000;
- The taxpayer has paid more than $1,000 in rent during the taxable year; and
- The rented property is NOT exempt from real property tax. Rent paid for property which is partially or fully exempt from real property tax will not qualify for the credit. For example, county or State low-income housing projects, military housing, dormitories in schools, residential real property owned by a nonprofit organization, and homes in which the owner occupies a portion of the property, may have been granted real property tax exemptions by the county. If such exemptions, whether partial or full exemptions, have been granted, the rent paid for such properties will not qualify for the credit. To verify if real property tax exemptions have been granted on the rented property, please inquire with either the landlord, rental agent, or the Real Property Tax Office in the county in which the property is located.

Note: *Minor children receiving more than half of their support from the State Department of Human Services, Social Security benefits, and the like, which you can claim as dependents, are considered qualified exemptions for purposes of claiming this credit. This means that the exemption for a child listed in line 3 of Part I does count toward this credit if you can claim them as a dependent.*

A **"residence"** is defined as the dwelling place that constitutes the principal residence of the taxpayer or his or her immediate family in this State.

"Rent" means the amount paid in cash in any taxable year for the occupancy of a residence. Rent does not include:

- Charges for utilities, parking stalls, storage of goods, yard services, furniture, furnishings, and the like;
- Rental claimed as a deduction from gross income or adjusted gross income for income tax purposes;
- Ground rental paid for use of land only; and
- Rental allowances or rental subsidies received (i.e. housing allowance received from the armed forces or the Hawaii Housing Authority).

Line 1

Adjusted Gross Income

If the adjusted gross income shown on your return (Form N-13, line 11) is $30,000 or more, **stop here;** you cannot take this credit.

Married filing separately. If you are married filing separately, you must add your spouse's adjusted gross income to your own. If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income from all sources, within and outside of Hawaii and add that amount to your own adjusted gross income. If the **total** is $30,000 or more, you cannot claim this credit.

Line 2

Resident for More Than Nine Months

If you are a part-year resident who has been in Hawaii for 9 months or less in 2012, **stop here;** you cannot take this credit.

Line 3

Dependent of Another Taxpayer

If you can be claimed as a dependent on another person's return, **whether or not** that person claims you, **stop here;** you cannot take this credit.

Line 4

Your Addresses

List your most recent address. Fill in all of the required information. If you lived in more than one location during 2012, attach a separate sheet listing the same information for the other locations.

Do not list any location that was partly or wholly exempt from real property tax, such as:

- County or State low-income housing projects;
- Military housing;
- Dormitories in schools;
- Residential real property owned by a nonprofit organization; or
- Homes in which the owner occupies a portion of the property.

Line 5

Rent You Paid

Enter the total amount of rent **you paid** during 2012 to all of the locations listed on line 4. If you are sharing or were sharing the rent with somebody else, list only your share of the rent here.

Line 6

Exclusions

Enter that portion of the amount on line 5 which:

- Is for ground rent (for example, lease rent that the landlord has to pay), utilities, goods, or services;
- You claimed as a deduction anywhere on your tax return; or
- You were reimbursed, through a rental allowance or rental subsidy from any source.

Line 7

Line 5 minus line 6. If this amount is $1,000 or less, **stop here;** you cannot take this credit.

Line 8

Qualified Exemptions

Enter the number from the following worksheet.

a Enter the number from Schedule X, Part I, line 2. If you did not claim the refundable food/excise tax credit, complete Part I, line 2, and enter amount here..... _____

b Enter the number of persons who would have been listed in Part I, line 2 as qualified exemptions except that: (1) they were minor children receiving more than half of their support from public agencies, or (2) they were in prison, a youth correctional facility, or jail for the entire taxable year. ..... _____

c If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter 0. ..... _____

d If you are married and filing a joint return or married and 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. ..... _____

e Add lines a through d. Enter the result here and on line 8 of Schedule X, Part II..... _____

Line 9

Amount of the Credit

Line 8 times $50. Enter this amount on Form N-13, line 19.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Part III

Credit for Child and Dependent Care Expenses

If you maintain a household that included a child under age 13 or a dependent or spouse incapable of self-care, you may be allowed this credit for expenses you paid during the taxable year to care for your dependent so you could work.

Who May Claim the Credit

If you are a resident taxpayer who files an individual income tax return for a taxable year, you are not claimed or eligible to be claimed as a dependent on another taxpayer's federal or Hawaii income tax return, and you maintain a household which includes one or more qualifying persons (defined below), you may be allowed a credit against your income tax. The credit ranges from 15% to 25% of employment-related expenses (up to certain limitations) PAID during the taxable year in order to enable you to work either full or part time for an employer or as a self-employed individual.

Maintaining a Household

You will be treated as maintaining a household for any period only if you furnish over half the cost of maintaining the household for that period. If you are married during that time, you and your spouse must provide over half the maintenance cost for the period.

The expenses of maintaining a household include property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance, and food consumed on the premises. They do not include the cost of clothing, education, medical treatment, vacations, life insurance, and transportation.

Qualifying Person

A qualifying person is any one of the following persons:

a. Any person under age 13 whom you claim as a dependent (but see **Special Rule (4)** on page 20, *Children of Divorced or Separated Parents*).

b. Your disabled spouse who is mentally or physically unable to care for himself or herself.

c. Any disabled person who is mentally or physically unable to care for himself or herself and whom you claim as a dependent, or could claim as a dependent (as a qualifying relative) except that he or she had income of $3,800 or more.

Employment-related Expenses

Employment-related expenses are those paid for the following, but only if paid to enable you to be gainfully employed:

(1) Expenses for Household Services. Expenses will be considered for household services in your home if they are for the ordinary and usual services necessary for the operation of the home, and bear some relationship to the qualifying person. For example, payment for services of a domestic maid or cook ordinarily will be considered expenses for household services if performed at least partially for the benefit of the qualifying person.

(2) Expenses for the Care of a Qualifying Person. Expenses will be considered for the care of one or more qualifying persons if their main purpose was to assure that individual's well-being and protection. You can include amounts paid for items other than the care of your child (such as food and schooling) only if the items are incidental to the care of the child and cannot be separated from the total cost.

You may NOT include any amount paid for services outside your household at a camp where the qualifying person stays overnight.

Do not include services outside your household as employment-related expenses for your spouse or a dependent age 13 or older. However, services outside your household are employment-related expenses for a dependent who has not reached his or her 13th birthday or for an individual who regularly spends at least eight hours each day in your household.

You may include expenses incurred for qualified dependent care centers as employment-related expenses. The dependent care center must comply with all applicable laws, rules, and regulations of Hawaii if the center is located within Hawaii. If the center is located outside Hawaii, the center must comply with all applicable laws, rules, and regulations of the state or country in which the center is located. Furthermore, these centers must provide care for more than six individuals

(other than individuals who reside at the center), and must receive a fee, payment, or grant providing services for any of the individuals (regardless of whether such center is operated for profit).

Note: *Payments made to the State of Hawaii A+ Program qualify for the credit.*

Medical Expenses

Some dependent care expenses may qualify as medical expenses. If you cannot use all the medical expenses to qualify for this credit because of the dollar limit or earned income limit (explained later), you can take the rest of these expenses as an itemized deduction for medical expenses. But if you deduct the medical expenses first as an itemized deduction, you cannot use any part of these expenses on Schedule X.

Special Rules

(1) Married Couples Must File Joint Returns. If you are married at the end of the taxable year, the credit for employment-related expenses is allowable only if you and your spouse file a joint return for the taxable year.

(2) Marital Status. If you are legally separated from your spouse under a decree of divorce or separate maintenance, you are not considered married.

(3) Certain Married Individuals Living Apart and Filing Separate Returns. If during the last 6 months of the taxable year your spouse was not a member of your household and you (a) maintained a household which was for more than one-half of the taxable year the principal place of abode of a qualifying person, and (b) furnished over half of the cost of maintaining such household during the taxable year, then you are not considered married for purposes of the credit or the exclusion.

(4) Children of Divorced or Separated Parents. If you were divorced, legally separated, or lived apart from your spouse during the last 6 months of 2012, you may be able to claim the credit even if your child is not your dependent. If your child is not your dependent, he or she is a qualifying person if all five of the following apply:

1. You had custody of the child for the longer period during the year;
2. The child received over half of his or her support from one or both of the parents;
3. The child was in the custody of one or both of the parents over half of the year;
4. The child was under age 13, or was physically or mentally unable to care for himself or herself; and
5. The child is not your dependent because:
   a. As the custodial parent, you signed federal Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement, agreeing not to claim the child's exemption for 2012; or
   b. You were divorced or separated before 1985 and your divorce decree or written agreement states that the other parent can claim the child's exemption, and the other parent provides at least $600 in child support during the year. **Note:** *This rule does not apply if your decree or agreement was changed after 1984 to specify that the other parent cannot claim the child's exemption.*

(5) Payments to a Related Individual. You can count work-related expenses you pay to relatives who are not your dependents, even if they live in your home. However, do not count any amounts you pay to:

1. A dependent for whom you (or your spouse if you are married) can claim an exemption, or
2. Your child who is under age 19 at the end of the year, even if he or she is not your dependent.

Line 1

Care Providers

Complete 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.

You can use **Form HW-16,** "Dependent Care Provider's Identification and Certification", to get the correct information from the care provider. (This form is available at our website, by calling our Taxpayer Services Branch, and at any district tax office.) If the provider does not comply with your request to certify the information, complete the entries you can, such as the provider's name and address. Write "See attached" in the columns for which you do not have the provider's certification of information. Attach a statement that you requested the information from the care provider, but the provider did not comply with your request. You must keep records to show that you exercised due diligence in attempting to provide the required information. For more details, including what is considered "due diligence," see federal Publication 503.

Columns (a) and (b). Enter the care provider's name and address. If you were covered by your employer's dependent care plan and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name in column (a), write "See W-2" in column (b), and leave columns (c) through (e) blank. But if your employer paid a third party (not hired by your employer) on your behalf to provide the care, you must give information on the third party in columns (a) through (e).

Column (c). If the care provider is an individual, enter his or her social security number (SSN). If the individual is an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter the ITIN. If the individual has applied for an ITIN but the IRS has not yet issued the ITIN, write "Applied For". For other than an individual, enter provider's federal employer identification number (FEIN). If the provider is a tax-exempt organization, write "Tax-Exempt" in column (c).

Column (d). Enter the care provider's Hawaii Tax I.D. Number. If the provider is a tax-exempt charitable organization (IRC section 501(c)(3)), enter "Tax-Exempt".

Column (e). Enter the total amount you ***actually paid*** during the taxable year to the care provider. Also include amounts your employer paid on your behalf to a third party. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

Line 2

Dependent Care Benefits

If you received dependent care benefits from an employer (you have a federal or Hawaii W-2 form that has an amount in Box 10), enter the amount shown in Box 10 of your W-2 form(s).

If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.

Line 4

Amount Forfeited or Carried Forward to 2013

If you participated in an employee plan in which the amount you contributed to an employer-paid dependent care benefit plan was deducted from your income, and you did not receive the full benefit from this plan, you may be entitled to deduct the amount forfeited on this line. See your employer for the forfeited amount you are allowed to deduct.

Also include on this line any amount you did not receive but are permitted by your employer to carry forward and use in the following year during a grace period.

Line 8

Your Earned Income

In general, earned income is wages, salaries, tips, and other employee compensation. It also includes net earnings from self-employment. For more information, see the instructions to lines 18 and 19 on page 21.

Line 9

Spouse's Earned Income

If your filing status is Married Filing Jointly, enter your spouse's earned income on this line.

If your filing status is Married Filing Separately, see *Certain Married Individuals Living Apart and Filing Separate Returns* earlier. If you are considered unmarried under that rule, enter your earned income (from line 8) on this line. If you are **not** considered unmarried under that rule, enter your spouse's earned income on line 9.

If your spouse was a student or disabled in 2012, see *Spouse Who Is a Full-time Student or Is Disabled* on page 21.

All other taxpayers should enter the amount on line 8.

Line 11

Taxable Benefits

Enter the amount from the following worksheet.

a Enter the amount from Schedule X, Part III, line 2 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-.... _____

b Enter the amount from Schedule X, Part III, line 5 ..... _____

c Line b minus line a. ..... _____

d Enter $5,000 ($2,500 if married filing separately and you were required to enter your spouse's earned income on Schedule X, Part III, line 9). ..... _____

e Enter the amount from Schedule X, Part III, line 10 ..... _____

f **Deductible benefits.** Enter the smallest of line a, line d, or line e. Also, include this amount on the appropriate line(s) of your return. If there is an amount on line f, you cannot use Form N-13. You must file Form N-11. ..... _____

g Enter the **smaller** of line d or line e. ..... _____

h Enter the amount from line f. .... _____

i **Excluded benefits.** Line g minus line h. If zero or less, enter -0-. ..... _____

j **Taxable benefits.** Line c minus line i. If zero or less, enter -0-. Enter the result here and on line 11 of Schedule X, Part III. Also, include this amount on line 7 of Form N-13. On the corresponding dotted line write "DCB"..... _____

Line 16

Qualifying Person(s)

Complete columns (a) through (d) for each qualifying person. If you have more than three qualifying persons, attach a statement to your return with the required information. Be sure to put your name and social security number on the statement. Also, write "See attached" on the dotted line next to line 17.

Column (a). Enter each qualifying person's name.

Column (b). Enter the qualifying person's relationship to you.

Column (c). Enter the qualifying person's social security number.

Column (d). Enter the qualified expenses you incurred and paid in 2012 for the person listed in column (a). Do not include in column (d) qualified expenses:

- You incurred in 2012 but did not pay until 2013. You may be able to use these expenses to increase your 2013 credit.
- You incurred in 2011 but did not pay until 2012. Instead, see the instructions for line 23 on this page.
- You prepaid in 2012 for care to be provided in 2013. These expenses may only be used to figure your 2013 credit.

Lines 18 and 19

Earned Income Limit

The amount of your qualified expenses **cannot** be more than your earned income or, if married filing a joint return, the smaller of your earned income or your spouse's earned income.

In general, earned income is wages, salaries, tips, and other employee compensation. It also includes net earnings from self-employment.

Unmarried taxpayers. If you are unmarried at the end of 2012 or are treated as being unmarried at the end of the year, enter your earned income on line 18.

Married Taxpayers. If you are married filing a joint return, figure each spouse's earned income separately and disregard community property laws. Enter your earned income on line 18 and your spouse's earned income on line 19.

Spouse Who Is a Full-time Student or Is Disabled. If your spouse was a full-time student or was mentally or physically unable to care for himself or herself, figure your spouse's earned income on a monthly basis to determine your spouse's earned income for the year. For each month that your spouse was disabled or a full-time student, your spouse is considered to have earned income of not less than $200 a month ($400 a month if more than one qualifying person was cared for in 2012). But if your spouse also worked during any month and earned more than that amount, use his or her actual earned income.

For any month that your spouse was not disabled or a full-time student, use your spouse's actual earned income if your spouse worked during the month.

If, in the same month, both you and your spouse were full-time students and did not work, you cannot use any amount paid that month to figure the credit. The same applies to a couple who did not work because neither was capable of self-care.

A full-time student is one who was enrolled in a school for the number of hours or classes that is considered full time. The student must have been enrolled at least 5 months during 2012.

Self-employment Income. You must reduce your earned income by any loss from self-employment. If you only have a loss from self-employment, or your loss is more than your other earned income, you cannot take the credit.

Line 22

Enter on line 22 the decimal amount shown below that applies to the amount on line 21.

If line 21 is:	Decimal amount is:
Under $22,001	.25
$22,001 – 24,000	.24
$24,001 – 26,000	.23
$26,001 – 28,000	.22
$28,001 – 30,000	.21
$30,001 – 32,000	.20
$32,001 – 34,000	.19
$34,001 – 36,000	.18
$36,001 – 38,000	.17
$38,001 – 40,000	.16
$40,001 and over	.15

Line 23

Amount of the Credit

If you had qualified expenses for 2011 that you did not pay until 2012, you may be able to increase the amount of credit you can take in 2012. To do this, multiply the 2011 expenses you paid in 2012 by the applicable percentage from the above table that applies to your 2011 adjusted gross income. Your 2011 expenses must be within the 2011 limits. Attach a computation showing how you figured the increase. If you can take a credit for your 2011 expenses, write "PYE" and the amount of the credit on the dotted line next to line 23. Enter the total amount of the credit on line 23. Also enter this amount on Form N-13, line 20.

425 Queen Street, Honolulu, HI 96813
Phone: (808) 586-1449
Email: hawaiimissingkids@hawaii.gov
Website: www.missingchildcenterhawaii.com

MISSING CHILD Center–Hawaii
DEPARTMENT OF THE ATTORNEY GENERAL

Hawaii's Missing & Endangered Children

MISSING SINCE OCTOBER 18, 1995

AGE NOW	31 yrs
HEIGHT	5 ft. 1 in.
WEIGHT	110 lbs.
HAIR	Ash Blonde, Wavy
EYES	Blue/Green Grey
RACE	Caucasian

Age Progressed to 26

Noquisi-Ama Blossom

Nicknames: Quis or Daisia

MISSING FROM: Makawao, Maui

Both photos are of Noquisi-Ama. She may have left Hawaii. Noquisi-Ama has a pierced nose, a scar on her left index finger, and a scar above her right eye. She went missing at age 15.

If Seen Please Call Maui Police Department, Criminal Investigation Division at 808-244-6454 or 911

MISSING SINCE MAY 21, 2004

AGE NOW	12 yrs
HEIGHT	3 ft. 7 in.
WEIGHT	40 lbs.
HAIR	Black, Straight
EYES	Brown
RACE	Japanese

Marina Kaneda

MISSING FROM: Honolulu, Hawaii

She is believed to be in Japan with her non-custodial mother. Marina went missing at the age of 4 years old.

If Seen Please Call Honolulu Police Department, Detective Mark Thompson at 808-529-3393 or 911

MISSING SINCE JUNE 22, 1990

AGE NOW	27 yrs
HGT	3 ft.
WGT	45 lbs.
HAIR	Blonde
EYES	Hazel
RACE	Caucasian

Therese Vanderheiden-Walsh

Age Progressed to Age 26

MISSING FROM: Kailua, Oahu

She has pierced ears and moles on her backand shoulders.
She was abducted by her noncustodial mother. Therese was taken at the age of 4.

If Seen Please Call Honolulu Police Department, Criminal Investigation Division at 808-529-3115 or 911

MISSING SINCE JUNE 21, 1977

AGE NOW 34
HAIR Blonde
EYES Blue
RACE Caucasian

Marx Moriarty Age Progressed to Age 38

RECOVERED !

MISSING FROM: Hauula, Oahu

Marx was last seen with his mother on the morning of June 21, 1977 when they went out for a walk. Marx's baby stroller was found later that same day at a bus stop on Kamehameha Highway in Hauula but neither Marx nor his mother have been heard from since. Marx may use the last name Barnes.

If Seen, Please Call Honolulu Police DepartmentCrime Stoppers at 808-955-8300 or 911

THIS SPACE FOR DATE RECEIVED STAMP

JDB121

FORM N-13 (Rev. 2012)

STATE OF HAWAII
DEPARTMENT OF TAXATION

Individual Income Tax Return RESIDENT 2012

(FOR USE BY TAXPAYERS WHO HAVE LESS THAN $100,000 TAXABLE INCOME, DO NOT ITEMIZE DEDUCTIONS, AND DO NOT CLAIM ADJUSTMENTS TO INCOME)

☐ **AMENDED Return** ☐ **First Time Filer** ☐ **Address or Name Change**

• ATTACH CHECK OR MONEY ORDER AND FORM N-200V HERE • ATTACH COPY B OF FORM HW-2 HERE •

USE STATE LABEL OTHERWISE PRINT OR TYPE

Your first name and initial	Last name	Your social security number
Henry Y.	Aloha	111-11-1111
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Sheila M.	Mahalo	222-22-2222

Present mailing or home address (Number and street, including apartment number or rural route)
2012 Hawaii State Road

↑ **IMPORTANT** ↑
You must enter your SSN(s).

City, town or post office, State and Postal/ZIP code. If you have a foreign address, see instructions.
Honolulu, HI 96800

Your occupation / Spouse's occupation
Clerk/Homemaker

HAWAII ELECTION CAMPAIGN FUND

Do you want $3 to go to the Hawaii Election Campaign Fund? ..... Yes ☐ No ☐
If joint return, does your spouse want $3 to go to the fund? ..... Yes ☐ No ☐

Note: Checking "Yes" will not increase your tax or reduce your refund.

FILING STATUS

(Check only ONE box)

1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. Enter spouse's SSN above and full name here. ● _____
☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ➤ _____ ☐
5 ☐ Qualifying widow(er) with dependent child (Year spouse died ● _____).

EXEMPTIONS

Caution: *If you can be claimed as a dependent on another person's tax return (such as your parents), do not check box 6a, but be sure to check the box below line 11.*

6a ☒ Yourself ..... ☐ Age 65 or over .....
6b ☒ Spouse ..... ☐ Age 65 or over .....

Enter number of boxes checked on 6a and 6b ➤ 2

If you checked box 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, check here ☐

6c and 6d **Dependents:** If more than 6 dependents, use attachment

1. First and last name	2. Dependent's social security number	3. Relationship
Kent Aloha	333-33-3333	Son

Enter number of your children listed 6c ➤ 1

Enter number of other dependents 6d ➤

6e Total number of exemptions claimed .....

Add numbers entered in boxes above 6e ➤ 3

INCOME

ROUND TO THE NEAREST DOLLAR

7	Wages, salaries, tips, etc. (attach Form(s) W-2; if unavailable, see item 5 on page 11 of Instructions)	7●	00
8	Interest income (complete Part I on page 2 if over $1,500)	8●	00
9	Ordinary dividends (complete Part II on page 2 if over $1,500)	9●	00
10	Unemployment compensation (insurance)	10●	00
11	Add lines 7, 8, 9 and 10 ..... **Adjusted Gross Income** ➤	11●	00
	Caution: ● **If you can be claimed as a dependent on another person's return, see page 12 of the Instructions and check here** ➤ ● ☐ ● **If you are married filing separately and your spouse itemizes deductions, see page 8 of the Instructions.**		
12	**Standard deduction.** If you checked filing status box: 1 or 3, enter $2,000; 2 or 5, enter $4,000; 4, enter $2,920 ..... **Standard Deduction** ➤	12●	00
13	Line 11 minus line 12. (This line **MUST** be filled in) ➤	13●	00
14	Multiply $1,040 by the total number of exemptions claimed on line 6e. **If you and/or your spouse are blind, deaf, or disabled, check applicable box(es)** ● ☐ Yourself ● ☐ Spouse, and see page 12 of Instructions.	14●	00
15	Line 13 minus line 14. Enter the result (but not less than zero). ..... **Taxable Income** ➤	15●	00

Continue on other side

Continue on other side

SAMPLE

JDB122

Form N-13 (Rev. 2012) — **Page 2**

Name(s) as shown on return	Social Security Number(s)
Henry Y. Aloha	111-11-1111
Sheila M. Mahalo	222-22-2222

PART I — **Interest Income**

If you received more than $1,500 in interest, list the names of the payers and the amounts of interest on the lines below. See page 11 of the Instructions for what interest to report.

Name of Payer	Amount
1	
2 **Total interest income.** Enter here and on Form N-13, line 8 (Whole dollars only)	00

PART II — **Ordinary Dividends**

If you received more than $1,500 in ordinary dividends, list the names of the payers and the amounts of the dividends on the lines below. See page 11 of the Instructions for a definition of ordinary dividends.

Name of Payer	Amount
1	
2 **Total ordinary dividends.** Enter here and on Form N-13, line 9 (Whole dollars only)	00

TAX PAYMENTS AND CREDITS

16	Tax from Tax Table			16●	00
17	Refundable Renewable Energy Technologies Income Tax Credit (attach Form N-342) Check type of energy system: ● ☐ Solar ● ☐ Wind	17●	00		
18	Refundable Food/Excise Tax Credit (attach Schedule X) **DHS, etc.** exemptions ● _____ **Federal AGI** ● _____	18●	00		
19	Credit for Low-Income Household Renters (attach Schedule X)	19●	00		
20	Credit for Child and Dependent Care Expenses (attach Schedule X)	20●	00		
21	Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)	21●	00		
22	Add lines 17 through 21			22●	00
23	Line 16 minus line 22. If line 23 is zero or less, see Instructions			23●	00
24	Carryover of the Nonrefundable Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service Before July 1, 2009) (attach Form N-323)	24●	00		
25	Nonrefundable Renewable Energy Technologies Income Tax Credit (attach Form N-342) Check type of energy system: ● ☐ Solar ● ☐ Wind	25●	00		
26	Add lines 24 and 25			26●	00
27	Line 23 minus line 26			27●	00
28	Total Hawaii income tax withheld (attach W-2s) (see page 14 of the Instructions for other attachments)	28●	00		
29	Amount paid with extension	29●	00		
30	Add lines 28 and 29			30●	00

REFUND OR AMOUNT YOU OWE

31	If line 30 is larger than line 27, enter the amount **OVERPAID** (line 30 minus line 27) (see page 14 of the Instructions)			31●	00
32	**Contributions to** (See page 14 of the Instructions): Yourself / Spouse				
32a	Hawaii Schools Repairs and Maintenance Fund ● ☐ $2 ● ☐ $2				
32b	Hawaii Public Libraries Fund ● ☐ $2 ● ☐ $2				
32c	Domestic and Sexual Violence / Child Abuse and Neglect Funds ● ☐ $5 ● ☐ $5				
33	Add the amounts of the checked boxes on lines 32a through 32c and enter the total here			33●	00
34a	Line 31 minus line 33. This is the amount to be **REFUNDED TO YOU.** If filing late, see page 15 of Instructions			34a●	00
	● ☐ Check here if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 34 b, c, or d.				
	b Routing number ● _____ **c** Type: ● ☐ Checking ● ☐ Savings				
	d Account number ● _____				
35	If line 27 is larger than line 30, enter the **AMOUNT YOU OWE** (line 27 minus line 30). Send Form N-200V with your payment. Make check or money order payable to the "Hawaii State Tax Collector"			35●	00
36	Estimated tax penalty. (See page 15 of Instructions) Do not include on line 31 or 35. Check box if Form N-210 is attached ➤● ☐	36●	00		

AMENDED RETURN

37	**AMENDED RETURN ONLY –** Amount paid (overpaid) on original return. (See Instructions) (Attach Sch. AMD)	37	00
38	**AMENDED RETURN ONLY –** Balance due (refund) with amended return. (See Instructions) (Attach Sch. AMD)	38	00

DESIGNEE

If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 16 of the Instructions.

Designee's name ➤ Phone no. ➤ Identification number ➤

DECLARATION — I declare, under the penalties set forth in section 231-36, HRS, that this return (including 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.

PLEASE SIGN HERE

➤ Henry Y. Aloha — Your signature — Date 3/15/13

➤ Sheila M. Mahalo — Spouse's signature (if filing jointly, BOTH must sign) — Date 3/15/13

Paid Preparer's Information			
	Preparer's Signature and date Print Preparer's Name ➤	Preparer's identification number ●	Check if self-employed ➤ ☐
	Firm's name (or yours if self-employed), Address, and ZIP Code ➤	Federal E.I. No. ➤	
		Phone No. ➤	

SAMPLE

2012
TAX TABLES

Tax Table Must Be Used By Persons With Taxable Income Of Less Than $100,000

2012 Hawaii Tax Table

Based on Taxable Income
For persons with taxable incomes of less than $100,000

Example: Mr. & Mrs. Brown are filing a joint return. Their taxable income on line 15 is $23,275. First, they find the $23,250 - 23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is $1,010. This is the tax amount they must write on line 16 of their return.

At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
23,250	23,300	1,301	1,010	1,136
23,300	23,350	1,305	1,013	1,139
23,350	23,400	1,309	1,016	1,143

If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
0	50	0	0	0
50	100	1	1	1
100	150	2	2	2
150	200	2	2	2
200	250	3	3	3
250	300	4	4	4
300	350	5	5	5
350	400	5	5	5
400	450	6	6	6
450	500	7	7	7
500	550	7	7	7
550	600	8	8	8
600	650	9	9	9
650	700	9	9	9
700	750	10	10	10
750	800	11	11	11
800	850	12	12	12
850	900	12	12	12
900	950	13	13	13
950	1,000	14	14	14
1,000				
1,000	1,050	14	14	14
1,050	1,100	15	15	15
1,100	1,150	16	16	16
1,150	1,200	16	16	16
1,200	1,250	17	17	17
1,250	1,300	18	18	18
1,300	1,350	19	19	19
1,350	1,400	19	19	19
1,400	1,450	20	20	20
1,450	1,500	21	21	21
1,500	1,550	21	21	21
1,550	1,600	22	22	22
1,600	1,650	23	23	23
1,650	1,700	23	23	23
1,700	1,750	24	24	24
1,750	1,800	25	25	25
1,800	1,850	26	26	26
1,850	1,900	26	26	26
1,900	1,950	27	27	27
1,950	2,000	28	28	28
2,000				
2,000	2,050	28	28	28
2,050	2,100	29	29	29
2,100	2,150	30	30	30
2,150	2,200	30	30	30
2,200	2,250	31	31	31
2,250	2,300	32	32	32
2,300	2,350	33	33	33
2,350	2,400	33	33	33
2,400	2,450	35	34	34
2,450	2,500	36	35	35
2,500	2,550	38	35	35
2,550	2,600	40	36	36
2,600	2,650	41	37	37
2,650	2,700	43	37	37
2,700	2,750	44	38	38
2,750	2,800	46	39	39
2,800	2,850	48	40	40
2,850	2,900	49	40	40
2,900	2,950	51	41	41
2,950	3,000	52	42	42
3,000				
3,000	3,050	54	42	42
3,050	3,100	56	43	43
3,100	3,150	57	44	44
3,150	3,200	59	44	44
3,200	3,250	60	45	45
3,250	3,300	62	46	46
3,300	3,350	64	47	47
3,350	3,400	65	47	47
3,400	3,450	67	48	48
3,450	3,500	68	49	49
3,500	3,550	70	49	49
3,550	3,600	72	50	50
3,600	3,650	73	51	51
3,650	3,700	75	51	52
3,700	3,750	76	52	54
3,750	3,800	78	53	56
3,800	3,850	80	54	57
3,850	3,900	81	54	59
3,900	3,950	83	55	60
3,950	4,000	84	56	62
4,000				
4,000	4,050	86	56	64
4,050	4,100	88	57	65
4,100	4,150	89	58	67
4,150	4,200	91	58	68
4,200	4,250	92	59	70
4,250	4,300	94	60	72
4,300	4,350	96	61	73
4,350	4,400	97	61	75
4,400	4,450	99	62	76
4,450	4,500	100	63	78
4,500	4,550	102	63	80
4,550	4,600	104	64	81
4,600	4,650	105	65	83
4,650	4,700	107	65	84
4,700	4,750	108	66	86
4,750	4,800	110	67	88
4,800	4,850	111	68	89
4,850	4,900	114	69	91
4,900	4,950	117	71	92
4,950	5,000	120	73	94
5,000				
5,000	5,050	122	74	96
5,050	5,100	125	76	97
5,100	5,150	128	77	99
5,150	5,200	131	79	100
5,200	5,250	133	81	102
5,250	5,300	136	82	104
5,300	5,350	139	84	105
5,350	5,400	142	85	107
5,400	5,450	144	87	108
5,450	5,500	147	89	110
5,500	5,550	150	90	112
5,550	5,600	153	92	113
5,600	5,650	155	93	115
5,650	5,700	158	95	116
5,700	5,750	161	97	118
5,750	5,800	164	98	120
5,800	5,850	166	100	121
5,850	5,900	169	101	123
5,900	5,950	172	103	124
5,950	6,000	175	105	126
6,000				
6,000	6,050	177	106	128
6,050	6,100	180	108	129
6,100	6,150	183	109	131
6,150	6,200	186	111	132
6,200	6,250	188	113	134
6,250	6,300	191	114	136
6,300	6,350	194	116	137
6,350	6,400	197	117	139
6,400	6,450	199	119	140
6,450	6,500	202	121	142
6,500	6,550	205	122	144
6,550	6,600	208	124	145
6,600	6,650	210	125	147
6,650	6,700	213	127	148
6,700	6,750	216	129	150
6,750	6,800	219	130	152
6,800	6,850	221	132	153
6,850	6,900	224	133	155
6,900	6,950	227	135	156
6,950	7,000	230	137	158

***This column must also be used by qualifying widow(er)**

Continued on next page

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —					Your tax is —					Your tax is —		
7,000					**10,000**					**13,000**				
7,000	**7,050**	232	138	160	**10,000**	**10,050**	401	244	321	**13,000**	**13,050**	593	409	486
7,050	**7,100**	235	140	161	**10,050**	**10,100**	404	247	324	**13,050**	**13,100**	596	412	489
7,100	**7,150**	238	141	163	**10,100**	**10,150**	408	250	327	**13,100**	**13,150**	600	415	492
7,150	**7,200**	241	143	164	**10,150**	**10,200**	411	253	330	**13,150**	**13,200**	603	418	495
7,200	**7,250**	243	145	167	**10,200**	**10,250**	414	255	332	**13,200**	**13,250**	606	420	497
7,250	**7,300**	246	146	170	**10,250**	**10,300**	417	258	335	**13,250**	**13,300**	609	423	500
7,300	**7,350**	249	148	173	**10,300**	**10,350**	420	261	338	**13,300**	**13,350**	612	426	503
7,350	**7,400**	252	149	176	**10,350**	**10,400**	424	264	341	**13,350**	**13,400**	616	429	506
7,400	**7,450**	254	151	178	**10,400**	**10,450**	427	266	343	**13,400**	**13,450**	619	431	508
7,450	**7,500**	257	153	181	**10,450**	**10,500**	430	269	346	**13,450**	**13,500**	622	434	511
7,500	**7,550**	260	154	184	**10,500**	**10,550**	433	272	349	**13,500**	**13,550**	625	437	514
7,550	**7,600**	263	156	187	**10,550**	**10,600**	436	275	352	**13,550**	**13,600**	628	440	517
7,600	**7,650**	265	157	189	**10,600**	**10,650**	440	277	354	**13,600**	**13,650**	632	442	519
7,650	**7,700**	268	159	192	**10,650**	**10,700**	443	280	357	**13,650**	**13,700**	635	445	522
7,700	**7,750**	271	161	195	**10,700**	**10,750**	446	283	360	**13,700**	**13,750**	638	448	525
7,750	**7,800**	274	162	198	**10,750**	**10,800**	449	286	363	**13,750**	**13,800**	641	451	528
7,800	**7,850**	276	164	200	**10,800**	**10,850**	452	288	365	**13,800**	**13,850**	644	453	530
7,850	**7,900**	279	165	203	**10,850**	**10,900**	456	291	368	**13,850**	**13,900**	648	456	533
7,900	**7,950**	282	167	206	**10,900**	**10,950**	459	294	371	**13,900**	**13,950**	651	459	536
7,950	**8,000**	285	169	209	**10,950**	**11,000**	462	297	374	**13,950**	**14,000**	654	462	539
8,000					**11,000**					**14,000**				
8,000	**8,050**	287	170	211	**11,000**	**11,050**	465	299	376	**14,000**	**14,050**	657	464	541
8,050	**8,100**	290	172	214	**11,050**	**11,100**	468	302	379	**14,050**	**14,100**	660	467	544
8,100	**8,150**	293	173	217	**11,100**	**11,150**	472	305	382	**14,100**	**14,150**	664	470	547
8,150	**8,200**	296	175	220	**11,150**	**11,200**	475	308	385	**14,150**	**14,200**	667	473	550
8,200	**8,250**	298	177	222	**11,200**	**11,250**	478	310	387	**14,200**	**14,250**	670	475	552
8,250	**8,300**	301	178	225	**11,250**	**11,300**	481	313	390	**14,250**	**14,300**	673	478	555
8,300	**8,350**	304	180	228	**11,300**	**11,350**	484	316	393	**14,300**	**14,350**	676	481	558
8,350	**8,400**	307	181	231	**11,350**	**11,400**	488	319	396	**14,350**	**14,400**	680	484	561
8,400	**8,450**	309	183	233	**11,400**	**11,450**	491	321	398	**14,400**	**14,450**	684	486	564
8,450	**8,500**	312	185	236	**11,450**	**11,500**	494	324	401	**14,450**	**14,500**	687	489	567
8,500	**8,550**	315	186	239	**11,500**	**11,550**	497	327	404	**14,500**	**14,550**	691	492	570
8,550	**8,600**	318	188	242	**11,550**	**11,600**	500	330	407	**14,550**	**14,600**	694	495	573
8,600	**8,650**	320	189	244	**11,600**	**11,650**	504	332	409	**14,600**	**14,650**	697	497	576
8,650	**8,700**	323	191	247	**11,650**	**11,700**	507	335	412	**14,650**	**14,700**	701	500	580
8,700	**8,750**	326	193	250	**11,700**	**11,750**	510	338	415	**14,700**	**14,750**	704	503	583
8,750	**8,800**	329	194	253	**11,750**	**11,800**	513	341	418	**14,750**	**14,800**	708	506	586
8,800	**8,850**	331	196	255	**11,800**	**11,850**	516	343	420	**14,800**	**14,850**	711	508	589
8,850	**8,900**	334	197	258	**11,850**	**11,900**	520	346	423	**14,850**	**14,900**	714	511	592
8,900	**8,950**	337	199	261	**11,900**	**11,950**	523	349	426	**14,900**	**14,950**	718	514	596
8,950	**9,000**	340	201	264	**11,950**	**12,000**	526	352	429	**14,950**	**15,000**	721	517	599
9,000					**12,000**					**15,000**				
9,000	**9,050**	342	202	266	**12,000**	**12,050**	529	354	431	**15,000**	**15,050**	725	519	602
9,050	**9,100**	345	204	269	**12,050**	**12,100**	532	357	434	**15,050**	**15,100**	728	522	605
9,100	**9,150**	348	205	272	**12,100**	**12,150**	536	360	437	**15,100**	**15,150**	731	525	608
9,150	**9,200**	351	207	275	**12,150**	**12,200**	539	363	440	**15,150**	**15,200**	735	528	612
9,200	**9,250**	353	209	277	**12,200**	**12,250**	542	365	442	**15,200**	**15,250**	738	530	615
9,250	**9,300**	356	210	280	**12,250**	**12,300**	545	368	445	**15,250**	**15,300**	742	533	618
9,300	**9,350**	359	212	283	**12,300**	**12,350**	548	371	448	**15,300**	**15,350**	745	536	621
9,350	**9,400**	362	213	286	**12,350**	**12,400**	552	374	451	**15,350**	**15,400**	748	539	624
9,400	**9,450**	364	215	288	**12,400**	**12,450**	555	376	453	**15,400**	**15,450**	752	541	628
9,450	**9,500**	367	217	291	**12,450**	**12,500**	558	379	456	**15,450**	**15,500**	755	544	631
9,500	**9,550**	370	218	294	**12,500**	**12,550**	561	382	459	**15,500**	**15,550**	759	547	634
9,550	**9,600**	373	220	297	**12,550**	**12,600**	564	385	462	**15,550**	**15,600**	762	550	637
9,600	**9,650**	376	222	299	**12,600**	**12,650**	568	387	464	**15,600**	**15,650**	765	552	640
9,650	**9,700**	379	225	302	**12,650**	**12,700**	571	390	467	**15,650**	**15,700**	769	555	644
9,700	**9,750**	382	228	305	**12,700**	**12,750**	574	393	470	**15,700**	**15,750**	772	558	647
9,750	**9,800**	385	231	308	**12,750**	**12,800**	577	396	473	**15,750**	**15,800**	776	561	650
9,800	**9,850**	388	233	310	**12,800**	**12,850**	580	398	475	**15,800**	**15,850**	779	563	653
9,850	**9,900**	392	236	313	**12,850**	**12,900**	584	401	478	**15,850**	**15,900**	782	566	656
9,900	**9,950**	395	239	316	**12,900**	**12,950**	587	404	481	**15,900**	**15,950**	786	569	660
9,950	**10,000**	398	242	319	**12,950**	**13,000**	590	407	484	**15,950**	**16,000**	789	572	663

***This column must also be used by qualifying widow(er)**

Continued on next page

2012 Hawaii Tax Table (Continued)

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household	If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household	If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —					Your tax is —					Your tax is —		
16,000					**19,000**					**22,000**				
16,000	**16,050**	793	574	666	**19,000**	**19,050**	997	739	858	**22,000**	**22,050**	1,211	930	1,051
16,050	**16,100**	796	577	669	**19,050**	**19,100**	1,000	742	861	**22,050**	**22,100**	1,215	933	1,054
16,100	**16,150**	799	580	672	**19,100**	**19,150**	1,003	745	864	**22,100**	**22,150**	1,219	936	1,058
16,150	**16,200**	803	583	676	**19,150**	**19,200**	1,007	748	868	**22,150**	**22,200**	1,222	939	1,061
16,200	**16,250**	806	585	679	**19,200**	**19,250**	1,010	751	871	**22,200**	**22,250**	1,226	943	1,065
16,250	**16,300**	810	588	682	**19,250**	**19,300**	1,013	754	874	**22,250**	**22,300**	1,229	946	1,068
16,300	**16,350**	813	591	685	**19,300**	**19,350**	1,017	757	877	**22,300**	**22,350**	1,233	949	1,071
16,350	**16,400**	816	594	688	**19,350**	**19,400**	1,021	760	880	**22,350**	**22,400**	1,237	952	1,075
16,400	**16,450**	820	596	692	**19,400**	**19,450**	1,024	763	884	**22,400**	**22,450**	1,240	955	1,078
16,450	**16,500**	823	599	695	**19,450**	**19,500**	1,028	767	887	**22,450**	**22,500**	1,244	959	1,082
16,500	**16,550**	827	602	698	**19,500**	**19,550**	1,031	770	890	**22,500**	**22,550**	1,247	962	1,085
16,550	**16,600**	830	605	701	**19,550**	**19,600**	1,035	773	893	**22,550**	**22,600**	1,251	965	1,088
16,600	**16,650**	833	607	704	**19,600**	**19,650**	1,039	776	896	**22,600**	**22,650**	1,255	968	1,092
16,650	**16,700**	837	610	708	**19,650**	**19,700**	1,042	779	900	**22,650**	**22,700**	1,258	971	1,095
16,700	**16,750**	840	613	711	**19,700**	**19,750**	1,046	783	903	**22,700**	**22,750**	1,262	975	1,099
16,750	**16,800**	844	616	714	**19,750**	**19,800**	1,049	786	906	**22,750**	**22,800**	1,265	978	1,102
16,800	**16,850**	847	618	717	**19,800**	**19,850**	1,053	789	909	**22,800**	**22,850**	1,269	981	1,105
16,850	**16,900**	850	621	720	**19,850**	**19,900**	1,057	792	912	**22,850**	**22,900**	1,273	984	1,109
16,900	**16,950**	854	624	724	**19,900**	**19,950**	1,060	795	916	**22,900**	**22,950**	1,276	987	1,112
16,950	**17,000**	857	627	727	**19,950**	**20,000**	1,064	799	919	**22,950**	**23,000**	1,280	991	1,116
17,000					**20,000**					**23,000**				
17,000	**17,050**	861	629	730	**20,000**	**20,050**	1,067	802	922	**23,000**	**23,050**	1,283	994	1,119
17,050	**17,100**	864	632	733	**20,050**	**20,100**	1,071	805	925	**23,050**	**23,100**	1,287	997	1,122
17,100	**17,150**	867	635	736	**20,100**	**20,150**	1,075	808	928	**23,100**	**23,150**	1,291	1,000	1,126
17,150	**17,200**	871	638	740	**20,150**	**20,200**	1,078	811	932	**23,150**	**23,200**	1,294	1,003	1,129
17,200	**17,250**	874	640	743	**20,200**	**20,250**	1,082	815	935	**23,200**	**23,250**	1,298	1,007	1,133
17,250	**17,300**	878	643	746	**20,250**	**20,300**	1,085	818	938	**23,250**	**23,300**	1,301	1,010	1,136
17,300	**17,350**	881	646	749	**20,300**	**20,350**	1,089	821	941	**23,300**	**23,350**	1,305	1,013	1,139
17,350	**17,400**	884	649	752	**20,350**	**20,400**	1,093	824	944	**23,350**	**23,400**	1,309	1,016	1,143
17,400	**17,450**	888	651	756	**20,400**	**20,450**	1,096	827	948	**23,400**	**23,450**	1,312	1,019	1,146
17,450	**17,500**	891	654	759	**20,450**	**20,500**	1,100	831	951	**23,450**	**23,500**	1,316	1,023	1,150
17,500	**17,550**	895	657	762	**20,500**	**20,550**	1,103	834	954	**23,500**	**23,550**	1,319	1,026	1,153
17,550	**17,600**	898	660	765	**20,550**	**20,600**	1,107	837	957	**23,550**	**23,600**	1,323	1,029	1,156
17,600	**17,650**	901	662	768	**20,600**	**20,650**	1,111	840	960	**23,600**	**23,650**	1,327	1,032	1,160
17,650	**17,700**	905	665	772	**20,650**	**20,700**	1,114	843	964	**23,650**	**23,700**	1,330	1,035	1,163
17,700	**17,750**	908	668	775	**20,700**	**20,750**	1,118	847	967	**23,700**	**23,750**	1,334	1,039	1,167
17,750	**17,800**	912	671	778	**20,750**	**20,800**	1,121	850	970	**23,750**	**23,800**	1,337	1,042	1,170
17,800	**17,850**	915	673	781	**20,800**	**20,850**	1,125	853	973	**23,800**	**23,850**	1,341	1,045	1,173
17,850	**17,900**	918	676	784	**20,850**	**20,900**	1,129	856	976	**23,850**	**23,900**	1,345	1,048	1,177
17,900	**17,950**	922	679	788	**20,900**	**20,950**	1,132	859	980	**23,900**	**23,950**	1,348	1,051	1,180
17,950	**18,000**	925	682	791	**20,950**	**21,000**	1,136	863	983	**23,950**	**24,000**	1,352	1,055	1,184
18,000					**21,000**					**24,000**				
18,000	**18,050**	929	684	794	**21,000**	**21,050**	1,139	866	986	**24,000**	**24,050**	1,356	1,058	1,187
18,050	**18,100**	932	687	797	**21,050**	**21,100**	1,143	869	989	**24,050**	**24,100**	1,360	1,061	1,190
18,100	**18,150**	935	690	800	**21,100**	**21,150**	1,147	872	992	**24,100**	**24,150**	1,364	1,064	1,194
18,150	**18,200**	939	693	804	**21,150**	**21,200**	1,150	875	996	**24,150**	**24,200**	1,367	1,067	1,197
18,200	**18,250**	942	695	807	**21,200**	**21,250**	1,154	879	999	**24,200**	**24,250**	1,371	1,071	1,201
18,250	**18,300**	946	698	810	**21,250**	**21,300**	1,157	882	1,002	**24,250**	**24,300**	1,375	1,074	1,204
18,300	**18,350**	949	701	813	**21,300**	**21,350**	1,161	885	1,005	**24,300**	**24,350**	1,379	1,077	1,207
18,350	**18,400**	952	704	816	**21,350**	**21,400**	1,165	888	1,008	**24,350**	**24,400**	1,383	1,080	1,211
18,400	**18,450**	956	706	820	**21,400**	**21,450**	1,168	891	1,012	**24,400**	**24,450**	1,386	1,083	1,214
18,450	**18,500**	959	709	823	**21,450**	**21,500**	1,172	895	1,015	**24,450**	**24,500**	1,390	1,087	1,218
18,500	**18,550**	963	712	826	**21,500**	**21,550**	1,175	898	1,018	**24,500**	**24,550**	1,394	1,090	1,221
18,550	**18,600**	966	715	829	**21,550**	**21,600**	1,179	901	1,021	**24,550**	**24,600**	1,398	1,093	1,224
18,600	**18,650**	969	717	832	**21,600**	**21,650**	1,183	904	1,024	**24,600**	**24,650**	1,402	1,096	1,228
18,650	**18,700**	973	720	836	**21,650**	**21,700**	1,186	907	1,027	**24,650**	**24,700**	1,405	1,099	1,231
18,700	**18,750**	976	723	839	**21,700**	**21,750**	1,190	911	1,031	**24,700**	**24,750**	1,409	1,103	1,235
18,750	**18,800**	980	726	842	**21,750**	**21,800**	1,193	914	1,034	**24,750**	**24,800**	1,413	1,106	1,238
18,800	**18,850**	983	728	845	**21,800**	**21,850**	1,197	917	1,037	**24,800**	**24,850**	1,417	1,109	1,241
18,850	**18,900**	986	731	848	**21,850**	**21,900**	1,201	920	1,041	**24,850**	**24,900**	1,421	1,112	1,245
18,900	**18,950**	990	734	852	**21,900**	**21,950**	1,204	923	1,044	**24,900**	**24,950**	1,424	1,115	1,248
18,950	**19,000**	993	737	855	**21,950**	**22,000**	1,208	927	1,048	**24,950**	**25,000**	1,428	1,119	1,252

***This column must also be used by qualifying widow(er)**

Continued on next page

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —					Your tax is —					Your tax is —		
25,000					**28,000**					**31,000**				
25,000	**25,050**	1,432	1,122	1,255	**28,000**	**28,050**	1,660	1,314	1,459	**31,000**	**31,050**	1,888	1,514	1,672
25,050	**25,100**	1,436	1,125	1,258	**28,050**	**28,100**	1,664	1,317	1,462	**31,050**	**31,100**	1,892	1,518	1,676
25,100	**25,150**	1,440	1,128	1,262	**28,100**	**28,150**	1,668	1,320	1,466	**31,100**	**31,150**	1,896	1,521	1,679
25,150	**25,200**	1,443	1,131	1,265	**28,150**	**28,200**	1,671	1,323	1,469	**31,150**	**31,200**	1,899	1,525	1,683
25,200	**25,250**	1,447	1,135	1,269	**28,200**	**28,250**	1,675	1,327	1,473	**31,200**	**31,250**	1,903	1,528	1,687
25,250	**25,300**	1,451	1,138	1,272	**28,250**	**28,300**	1,679	1,330	1,476	**31,250**	**31,300**	1,907	1,531	1,690
25,300	**25,350**	1,455	1,141	1,275	**28,300**	**28,350**	1,683	1,333	1,479	**31,300**	**31,350**	1,911	1,535	1,694
25,350	**25,400**	1,459	1,144	1,279	**28,350**	**28,400**	1,687	1,336	1,483	**31,350**	**31,400**	1,915	1,538	1,697
25,400	**25,450**	1,462	1,147	1,282	**28,400**	**28,450**	1,690	1,339	1,486	**31,400**	**31,450**	1,918	1,542	1,701
25,450	**25,500**	1,466	1,151	1,286	**28,450**	**28,500**	1,694	1,343	1,490	**31,450**	**31,500**	1,922	1,545	1,705
25,500	**25,550**	1,470	1,154	1,289	**28,500**	**28,550**	1,698	1,346	1,493	**31,500**	**31,550**	1,926	1,548	1,708
25,550	**25,600**	1,474	1,157	1,292	**28,550**	**28,600**	1,702	1,349	1,496	**31,550**	**31,600**	1,930	1,552	1,712
25,600	**25,650**	1,478	1,160	1,296	**28,600**	**28,650**	1,706	1,352	1,500	**31,600**	**31,650**	1,934	1,555	1,715
25,650	**25,700**	1,481	1,163	1,299	**28,650**	**28,700**	1,709	1,355	1,503	**31,650**	**31,700**	1,937	1,559	1,719
25,700	**25,750**	1,485	1,167	1,303	**28,700**	**28,750**	1,713	1,359	1,507	**31,700**	**31,750**	1,941	1,562	1,723
25,750	**25,800**	1,489	1,170	1,306	**28,750**	**28,800**	1,717	1,362	1,510	**31,750**	**31,800**	1,945	1,565	1,726
25,800	**25,850**	1,493	1,173	1,309	**28,800**	**28,850**	1,721	1,365	1,514	**31,800**	**31,850**	1,949	1,569	1,730
25,850	**25,900**	1,497	1,176	1,313	**28,850**	**28,900**	1,725	1,368	1,517	**31,850**	**31,900**	1,953	1,572	1,733
25,900	**25,950**	1,500	1,179	1,316	**28,900**	**28,950**	1,728	1,372	1,521	**31,900**	**31,950**	1,956	1,576	1,737
25,950	**26,000**	1,504	1,183	1,320	**28,950**	**29,000**	1,732	1,375	1,525	**31,950**	**32,000**	1,960	1,579	1,741
26,000					**29,000**					**32,000**				
26,000	**26,050**	1,508	1,186	1,323	**29,000**	**29,050**	1,736	1,378	1,528	**32,000**	**32,050**	1,964	1,582	1,744
26,050	**26,100**	1,512	1,189	1,326	**29,050**	**29,100**	1,740	1,382	1,532	**32,050**	**32,100**	1,968	1,586	1,748
26,100	**26,150**	1,516	1,192	1,330	**29,100**	**29,150**	1,744	1,385	1,535	**32,100**	**32,150**	1,972	1,589	1,751
26,150	**26,200**	1,519	1,195	1,333	**29,150**	**29,200**	1,747	1,389	1,539	**32,150**	**32,200**	1,975	1,593	1,755
26,200	**26,250**	1,523	1,199	1,337	**29,200**	**29,250**	1,751	1,392	1,543	**32,200**	**32,250**	1,979	1,596	1,759
26,250	**26,300**	1,527	1,202	1,340	**29,250**	**29,300**	1,755	1,395	1,546	**32,250**	**32,300**	1,983	1,599	1,762
26,300	**26,350**	1,531	1,205	1,343	**29,300**	**29,350**	1,759	1,399	1,550	**32,300**	**32,350**	1,987	1,603	1,766
26,350	**26,400**	1,535	1,208	1,347	**29,350**	**29,400**	1,763	1,402	1,553	**32,350**	**32,400**	1,991	1,606	1,769
26,400	**26,450**	1,538	1,211	1,350	**29,400**	**29,450**	1,766	1,406	1,557	**32,400**	**32,450**	1,994	1,610	1,773
26,450	**26,500**	1,542	1,215	1,354	**29,450**	**29,500**	1,770	1,409	1,561	**32,450**	**32,500**	1,998	1,613	1,777
26,500	**26,550**	1,546	1,218	1,357	**29,500**	**29,550**	1,774	1,412	1,564	**32,500**	**32,550**	2,002	1,616	1,780
26,550	**26,600**	1,550	1,221	1,360	**29,550**	**29,600**	1,778	1,416	1,568	**32,550**	**32,600**	2,006	1,620	1,784
26,600	**26,650**	1,554	1,224	1,364	**29,600**	**29,650**	1,782	1,419	1,571	**32,600**	**32,650**	2,010	1,623	1,787
26,650	**26,700**	1,557	1,227	1,367	**29,650**	**29,700**	1,785	1,423	1,575	**32,650**	**32,700**	2,013	1,627	1,791
26,700	**26,750**	1,561	1,231	1,371	**29,700**	**29,750**	1,789	1,426	1,579	**32,700**	**32,750**	2,017	1,630	1,795
26,750	**26,800**	1,565	1,234	1,374	**29,750**	**29,800**	1,793	1,429	1,582	**32,750**	**32,800**	2,021	1,633	1,798
26,800	**26,850**	1,569	1,237	1,377	**29,800**	**29,850**	1,797	1,433	1,586	**32,800**	**32,850**	2,025	1,637	1,802
26,850	**26,900**	1,573	1,240	1,381	**29,850**	**29,900**	1,801	1,436	1,589	**32,850**	**32,900**	2,029	1,640	1,805
26,900	**26,950**	1,576	1,243	1,384	**29,900**	**29,950**	1,804	1,440	1,593	**32,900**	**32,950**	2,032	1,644	1,809
26,950	**27,000**	1,580	1,247	1,388	**29,950**	**30,000**	1,808	1,443	1,597	**32,950**	**33,000**	2,036	1,647	1,813
27,000					**30,000**					**33,000**				
27,000	**27,050**	1,584	1,250	1,391	**30,000**	**30,050**	1,812	1,446	1,600	**33,000**	**33,050**	2,040	1,650	1,816
27,050	**27,100**	1,588	1,253	1,394	**30,050**	**30,100**	1,816	1,450	1,604	**33,050**	**33,100**	2,044	1,654	1,820
27,100	**27,150**	1,592	1,256	1,398	**30,100**	**30,150**	1,820	1,453	1,607	**33,100**	**33,150**	2,048	1,657	1,823
27,150	**27,200**	1,595	1,259	1,401	**30,150**	**30,200**	1,823	1,457	1,611	**33,150**	**33,200**	2,051	1,661	1,827
27,200	**27,250**	1,599	1,263	1,405	**30,200**	**30,250**	1,827	1,460	1,615	**33,200**	**33,250**	2,055	1,664	1,831
27,250	**27,300**	1,603	1,266	1,408	**30,250**	**30,300**	1,831	1,463	1,618	**33,250**	**33,300**	2,059	1,667	1,834
27,300	**27,350**	1,607	1,269	1,411	**30,300**	**30,350**	1,835	1,467	1,622	**33,300**	**33,350**	2,063	1,671	1,838
27,350	**27,400**	1,611	1,272	1,415	**30,350**	**30,400**	1,839	1,470	1,625	**33,350**	**33,400**	2,067	1,674	1,841
27,400	**27,450**	1,614	1,275	1,418	**30,400**	**30,450**	1,842	1,474	1,629	**33,400**	**33,450**	2,070	1,678	1,845
27,450	**27,500**	1,618	1,279	1,422	**30,450**	**30,500**	1,846	1,477	1,633	**33,450**	**33,500**	2,074	1,681	1,849
27,500	**27,550**	1,622	1,282	1,425	**30,500**	**30,550**	1,850	1,480	1,636	**33,500**	**33,550**	2,078	1,684	1,852
27,550	**27,600**	1,626	1,285	1,428	**30,550**	**30,600**	1,854	1,484	1,640	**33,550**	**33,600**	2,082	1,688	1,856
27,600	**27,650**	1,630	1,288	1,432	**30,600**	**30,650**	1,858	1,487	1,643	**33,600**	**33,650**	2,086	1,691	1,859
27,650	**27,700**	1,633	1,291	1,435	**30,650**	**30,700**	1,861	1,491	1,647	**33,650**	**33,700**	2,089	1,695	1,863
27,700	**27,750**	1,637	1,295	1,439	**30,700**	**30,750**	1,865	1,494	1,651	**33,700**	**33,750**	2,093	1,698	1,867
27,750	**27,800**	1,641	1,298	1,442	**30,750**	**30,800**	1,869	1,497	1,654	**33,750**	**33,800**	2,097	1,701	1,870
27,800	**27,850**	1,645	1,301	1,445	**30,800**	**30,850**	1,873	1,501	1,658	**33,800**	**33,850**	2,101	1,705	1,874
27,850	**27,900**	1,649	1,304	1,449	**30,850**	**30,900**	1,877	1,504	1,661	**33,850**	**33,900**	2,105	1,708	1,877
27,900	**27,950**	1,652	1,307	1,452	**30,900**	**30,950**	1,880	1,508	1,665	**33,900**	**33,950**	2,108	1,712	1,881
27,950	**28,000**	1,656	1,311	1,456	**30,950**	**31,000**	1,884	1,511	1,669	**33,950**	**34,000**	2,112	1,715	1,885

***This column must also be used by qualifying widow(er)**

Continued on next page

2012 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —					Your tax is —					Your tax is —		
34,000					**37,000**					**40,000**				
34,000	**34,050**	2,116	1,718	1,888	**37,000**	**37,050**	2,347	1,922	2,108	**40,000**	**40,050**	2,584	2,133	2,336
34,050	**34,100**	2,120	1,722	1,892	**37,050**	**37,100**	2,351	1,926	2,112	**40,050**	**40,100**	2,588	2,137	2,340
34,100	**34,150**	2,124	1,725	1,895	**37,100**	**37,150**	2,355	1,929	2,116	**40,100**	**40,150**	2,592	2,140	2,344
34,150	**34,200**	2,127	1,729	1,899	**37,150**	**37,200**	2,359	1,933	2,119	**40,150**	**40,200**	2,596	2,144	2,347
34,200	**34,250**	2,131	1,732	1,903	**37,200**	**37,250**	2,363	1,936	2,123	**40,200**	**40,250**	2,600	2,147	2,351
34,250	**34,300**	2,135	1,735	1,906	**37,250**	**37,300**	2,367	1,939	2,127	**40,250**	**40,300**	2,604	2,151	2,355
34,300	**34,350**	2,139	1,739	1,910	**37,300**	**37,350**	2,371	1,943	2,131	**40,300**	**40,350**	2,608	2,155	2,359
34,350	**34,400**	2,143	1,742	1,913	**37,350**	**37,400**	2,375	1,946	2,135	**40,350**	**40,400**	2,612	2,158	2,363
34,400	**34,450**	2,146	1,746	1,917	**37,400**	**37,450**	2,379	1,950	2,138	**40,400**	**40,450**	2,616	2,162	2,366
34,450	**34,500**	2,150	1,749	1,921	**37,450**	**37,500**	2,383	1,953	2,142	**40,450**	**40,500**	2,620	2,165	2,370
34,500	**34,550**	2,154	1,752	1,924	**37,500**	**37,550**	2,386	1,956	2,146	**40,500**	**40,550**	2,623	2,169	2,374
34,550	**34,600**	2,158	1,756	1,928	**37,550**	**37,600**	2,390	1,960	2,150	**40,550**	**40,600**	2,627	2,173	2,378
34,600	**34,650**	2,162	1,759	1,931	**37,600**	**37,650**	2,394	1,963	2,154	**40,600**	**40,650**	2,631	2,176	2,382
34,650	**34,700**	2,165	1,763	1,935	**37,650**	**37,700**	2,398	1,967	2,157	**40,650**	**40,700**	2,635	2,180	2,385
34,700	**34,750**	2,169	1,766	1,939	**37,700**	**37,750**	2,402	1,970	2,161	**40,700**	**40,750**	2,639	2,183	2,389
34,750	**34,800**	2,173	1,769	1,942	**37,750**	**37,800**	2,406	1,973	2,165	**40,750**	**40,800**	2,643	2,187	2,393
34,800	**34,850**	2,177	1,773	1,946	**37,800**	**37,850**	2,410	1,977	2,169	**40,800**	**40,850**	2,647	2,191	2,397
34,850	**34,900**	2,181	1,776	1,949	**37,850**	**37,900**	2,414	1,980	2,173	**40,850**	**40,900**	2,651	2,194	2,401
34,900	**34,950**	2,184	1,780	1,953	**37,900**	**37,950**	2,418	1,984	2,176	**40,900**	**40,950**	2,655	2,198	2,404
34,950	**35,000**	2,188	1,783	1,957	**37,950**	**38,000**	2,422	1,987	2,180	**40,950**	**41,000**	2,659	2,201	2,408
35,000					**38,000**					**41,000**				
35,000	**35,050**	2,192	1,786	1,960	**38,000**	**38,050**	2,426	1,990	2,184	**41,000**	**41,050**	2,663	2,205	2,412
35,050	**35,100**	2,196	1,790	1,964	**38,050**	**38,100**	2,430	1,994	2,188	**41,050**	**41,100**	2,667	2,209	2,416
35,100	**35,150**	2,200	1,793	1,967	**38,100**	**38,150**	2,434	1,997	2,192	**41,100**	**41,150**	2,671	2,212	2,420
35,150	**35,200**	2,203	1,797	1,971	**38,150**	**38,200**	2,438	2,001	2,195	**41,150**	**41,200**	2,675	2,216	2,423
35,200	**35,250**	2,207	1,800	1,975	**38,200**	**38,250**	2,442	2,004	2,199	**41,200**	**41,250**	2,679	2,219	2,427
35,250	**35,300**	2,211	1,803	1,978	**38,250**	**38,300**	2,446	2,007	2,203	**41,250**	**41,300**	2,683	2,223	2,431
35,300	**35,350**	2,215	1,807	1,982	**38,300**	**38,350**	2,450	2,011	2,207	**41,300**	**41,350**	2,687	2,227	2,435
35,350	**35,400**	2,219	1,810	1,985	**38,350**	**38,400**	2,454	2,014	2,211	**41,350**	**41,400**	2,691	2,230	2,439
35,400	**35,450**	2,222	1,814	1,989	**38,400**	**38,450**	2,458	2,018	2,214	**41,400**	**41,450**	2,695	2,234	2,442
35,450	**35,500**	2,226	1,817	1,993	**38,450**	**38,500**	2,462	2,021	2,218	**41,450**	**41,500**	2,699	2,237	2,446
35,500	**35,550**	2,230	1,820	1,996	**38,500**	**38,550**	2,465	2,025	2,222	**41,500**	**41,550**	2,702	2,241	2,450
35,550	**35,600**	2,234	1,824	2,000	**38,550**	**38,600**	2,469	2,029	2,226	**41,550**	**41,600**	2,706	2,245	2,454
35,600	**35,650**	2,238	1,827	2,003	**38,600**	**38,650**	2,473	2,032	2,230	**41,600**	**41,650**	2,710	2,248	2,458
35,650	**35,700**	2,241	1,831	2,007	**38,650**	**38,700**	2,477	2,036	2,233	**41,650**	**41,700**	2,714	2,252	2,461
35,700	**35,750**	2,245	1,834	2,011	**38,700**	**38,750**	2,481	2,039	2,237	**41,700**	**41,750**	2,718	2,255	2,465
35,750	**35,800**	2,249	1,837	2,014	**38,750**	**38,800**	2,485	2,043	2,241	**41,750**	**41,800**	2,722	2,259	2,469
35,800	**35,850**	2,253	1,841	2,018	**38,800**	**38,850**	2,489	2,047	2,245	**41,800**	**41,850**	2,726	2,263	2,473
35,850	**35,900**	2,257	1,844	2,021	**38,850**	**38,900**	2,493	2,050	2,249	**41,850**	**41,900**	2,730	2,266	2,477
35,900	**35,950**	2,260	1,848	2,025	**38,900**	**38,950**	2,497	2,054	2,252	**41,900**	**41,950**	2,734	2,270	2,480
35,950	**36,000**	2,264	1,851	2,029	**38,950**	**39,000**	2,501	2,057	2,256	**41,950**	**42,000**	2,738	2,273	2,484
36,000					**39,000**					**42,000**				
36,000	**36,050**	2,268	1,854	2,032	**39,000**	**39,050**	2,505	2,061	2,260	**42,000**	**42,050**	2,742	2,277	2,488
36,050	**36,100**	2,272	1,858	2,036	**39,050**	**39,100**	2,509	2,065	2,264	**42,050**	**42,100**	2,746	2,281	2,492
36,100	**36,150**	2,276	1,861	2,040	**39,100**	**39,150**	2,513	2,068	2,268	**42,100**	**42,150**	2,750	2,284	2,496
36,150	**36,200**	2,280	1,865	2,043	**39,150**	**39,200**	2,517	2,072	2,271	**42,150**	**42,200**	2,754	2,288	2,499
36,200	**36,250**	2,284	1,868	2,047	**39,200**	**39,250**	2,521	2,075	2,275	**42,200**	**42,250**	2,758	2,291	2,503
36,250	**36,300**	2,288	1,871	2,051	**39,250**	**39,300**	2,525	2,079	2,279	**42,250**	**42,300**	2,762	2,295	2,507
36,300	**36,350**	2,292	1,875	2,055	**39,300**	**39,350**	2,529	2,083	2,283	**42,300**	**42,350**	2,766	2,299	2,511
36,350	**36,400**	2,296	1,878	2,059	**39,350**	**39,400**	2,533	2,086	2,287	**42,350**	**42,400**	2,770	2,302	2,515
36,400	**36,450**	2,300	1,882	2,062	**39,400**	**39,450**	2,537	2,090	2,290	**42,400**	**42,450**	2,774	2,306	2,518
36,450	**36,500**	2,304	1,885	2,066	**39,450**	**39,500**	2,541	2,093	2,294	**42,450**	**42,500**	2,778	2,309	2,522
36,500	**36,550**	2,307	1,888	2,070	**39,500**	**39,550**	2,544	2,097	2,298	**42,500**	**42,550**	2,781	2,313	2,526
36,550	**36,600**	2,311	1,892	2,074	**39,550**	**39,600**	2,548	2,101	2,302	**42,550**	**42,600**	2,785	2,317	2,530
36,600	**36,650**	2,315	1,895	2,078	**39,600**	**39,650**	2,552	2,104	2,306	**42,600**	**42,650**	2,789	2,320	2,534
36,650	**36,700**	2,319	1,899	2,081	**39,650**	**39,700**	2,556	2,108	2,309	**42,650**	**42,700**	2,793	2,324	2,537
36,700	**36,750**	2,323	1,902	2,085	**39,700**	**39,750**	2,560	2,111	2,313	**42,700**	**42,750**	2,797	2,327	2,541
36,750	**36,800**	2,327	1,905	2,089	**39,750**	**39,800**	2,564	2,115	2,317	**42,750**	**42,800**	2,801	2,331	2,545
36,800	**36,850**	2,331	1,909	2,093	**39,800**	**39,850**	2,568	2,119	2,321	**42,800**	**42,850**	2,805	2,335	2,549
36,850	**36,900**	2,335	1,912	2,097	**39,850**	**39,900**	2,572	2,122	2,325	**42,850**	**42,900**	2,809	2,338	2,553
36,900	**36,950**	2,339	1,916	2,100	**39,900**	**39,950**	2,576	2,126	2,328	**42,900**	**42,950**	2,813	2,342	2,556
36,950	**37,000**	2,343	1,919	2,104	**39,950**	**40,000**	2,580	2,129	2,332	**42,950**	**43,000**	2,817	2,345	2,560

***This column must also be used by qualifying widow(er)**

Continued on next page

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —					Your tax is —					Your tax is —		
43,000					**46,000**					**49,000**				
43,000	**43,050**	2,821	2,349	2,564	**46,000**	**46,050**	3,058	2,565	2,792	**49,000**	**49,050**	3,299	2,785	3,020
43,050	**43,100**	2,825	2,353	2,568	**46,050**	**46,100**	3,062	2,569	2,796	**49,050**	**49,100**	3,303	2,789	3,024
43,100	**43,150**	2,829	2,356	2,572	**46,100**	**46,150**	3,066	2,572	2,800	**49,100**	**49,150**	3,307	2,793	3,028
43,150	**43,200**	2,833	2,360	2,575	**46,150**	**46,200**	3,070	2,576	2,803	**49,150**	**49,200**	3,311	2,796	3,031
43,200	**43,250**	2,837	2,363	2,579	**46,200**	**46,250**	3,074	2,579	2,807	**49,200**	**49,250**	3,315	2,800	3,035
43,250	**43,300**	2,841	2,367	2,583	**46,250**	**46,300**	3,078	2,583	2,811	**49,250**	**49,300**	3,319	2,804	3,039
43,300	**43,350**	2,845	2,371	2,587	**46,300**	**46,350**	3,082	2,587	2,815	**49,300**	**49,350**	3,323	2,808	3,043
43,350	**43,400**	2,849	2,374	2,591	**46,350**	**46,400**	3,086	2,590	2,819	**49,350**	**49,400**	3,327	2,812	3,047
43,400	**43,450**	2,853	2,378	2,594	**46,400**	**46,450**	3,090	2,594	2,822	**49,400**	**49,450**	3,332	2,815	3,050
43,450	**43,500**	2,857	2,381	2,598	**46,450**	**46,500**	3,094	2,597	2,826	**49,450**	**49,500**	3,336	2,819	3,054
43,500	**43,550**	2,860	2,385	2,602	**46,500**	**46,550**	3,097	2,601	2,830	**49,500**	**49,550**	3,340	2,823	3,058
43,550	**43,600**	2,864	2,389	2,606	**46,550**	**46,600**	3,101	2,605	2,834	**49,550**	**49,600**	3,344	2,827	3,062
43,600	**43,650**	2,868	2,392	2,610	**46,600**	**46,650**	3,105	2,608	2,838	**49,600**	**49,650**	3,348	2,831	3,066
43,650	**43,700**	2,872	2,396	2,613	**46,650**	**46,700**	3,109	2,612	2,841	**49,650**	**49,700**	3,352	2,834	3,069
43,700	**43,750**	2,876	2,399	2,617	**46,700**	**46,750**	3,113	2,615	2,845	**49,700**	**49,750**	3,356	2,838	3,073
43,750	**43,800**	2,880	2,403	2,621	**46,750**	**46,800**	3,117	2,619	2,849	**49,750**	**49,800**	3,360	2,842	3,077
43,800	**43,850**	2,884	2,407	2,625	**46,800**	**46,850**	3,121	2,623	2,853	**49,800**	**49,850**	3,365	2,846	3,081
43,850	**43,900**	2,888	2,410	2,629	**46,850**	**46,900**	3,125	2,626	2,857	**49,850**	**49,900**	3,369	2,850	3,085
43,900	**43,950**	2,892	2,414	2,632	**46,900**	**46,950**	3,129	2,630	2,860	**49,900**	**49,950**	3,373	2,853	3,088
43,950	**44,000**	2,896	2,417	2,636	**46,950**	**47,000**	3,133	2,633	2,864	**49,950**	**50,000**	3,377	2,857	3,092
44,000					**47,000**					**50,000**				
44,000	**44,050**	2,900	2,421	2,640	**47,000**	**47,050**	3,137	2,637	2,868	**50,000**	**50,050**	3,381	2,861	3,096
44,050	**44,100**	2,904	2,425	2,644	**47,050**	**47,100**	3,141	2,641	2,872	**50,050**	**50,100**	3,385	2,865	3,100
44,100	**44,150**	2,908	2,428	2,648	**47,100**	**47,150**	3,145	2,644	2,876	**50,100**	**50,150**	3,389	2,869	3,104
44,150	**44,200**	2,912	2,432	2,651	**47,150**	**47,200**	3,149	2,648	2,879	**50,150**	**50,200**	3,393	2,872	3,107
44,200	**44,250**	2,916	2,435	2,655	**47,200**	**47,250**	3,153	2,651	2,883	**50,200**	**50,250**	3,398	2,876	3,111
44,250	**44,300**	2,920	2,439	2,659	**47,250**	**47,300**	3,157	2,655	2,887	**50,250**	**50,300**	3,402	2,880	3,115
44,300	**44,350**	2,924	2,443	2,663	**47,300**	**47,350**	3,161	2,659	2,891	**50,300**	**50,350**	3,406	2,884	3,119
44,350	**44,400**	2,928	2,446	2,667	**47,350**	**47,400**	3,165	2,662	2,895	**50,350**	**50,400**	3,410	2,888	3,123
44,400	**44,450**	2,932	2,450	2,670	**47,400**	**47,450**	3,169	2,666	2,898	**50,400**	**50,450**	3,414	2,891	3,126
44,450	**44,500**	2,936	2,453	2,674	**47,450**	**47,500**	3,173	2,669	2,902	**50,450**	**50,500**	3,418	2,895	3,130
44,500	**44,550**	2,939	2,457	2,678	**47,500**	**47,550**	3,176	2,673	2,906	**50,500**	**50,550**	3,422	2,899	3,134
44,550	**44,600**	2,943	2,461	2,682	**47,550**	**47,600**	3,180	2,677	2,910	**50,550**	**50,600**	3,426	2,903	3,138
44,600	**44,650**	2,947	2,464	2,686	**47,600**	**47,650**	3,184	2,680	2,914	**50,600**	**50,650**	3,431	2,907	3,142
44,650	**44,700**	2,951	2,468	2,689	**47,650**	**47,700**	3,188	2,684	2,917	**50,650**	**50,700**	3,435	2,910	3,145
44,700	**44,750**	2,955	2,471	2,693	**47,700**	**47,750**	3,192	2,687	2,921	**50,700**	**50,750**	3,439	2,914	3,149
44,750	**44,800**	2,959	2,475	2,697	**47,750**	**47,800**	3,196	2,691	2,925	**50,750**	**50,800**	3,443	2,918	3,153
44,800	**44,850**	2,963	2,479	2,701	**47,800**	**47,850**	3,200	2,695	2,929	**50,800**	**50,850**	3,447	2,922	3,157
44,850	**44,900**	2,967	2,482	2,705	**47,850**	**47,900**	3,204	2,698	2,933	**50,850**	**50,900**	3,451	2,926	3,161
44,900	**44,950**	2,971	2,486	2,708	**47,900**	**47,950**	3,208	2,702	2,936	**50,900**	**50,950**	3,455	2,929	3,164
44,950	**45,000**	2,975	2,489	2,712	**47,950**	**48,000**	3,212	2,705	2,940	**50,950**	**51,000**	3,459	2,933	3,168
45,000					**48,000**					**51,000**				
45,000	**45,050**	2,979	2,493	2,716	**48,000**	**48,050**	3,216	2,709	2,944	**51,000**	**51,050**	3,464	2,937	3,172
45,050	**45,100**	2,983	2,497	2,720	**48,050**	**48,100**	3,220	2,713	2,948	**51,050**	**51,100**	3,468	2,941	3,176
45,100	**45,150**	2,987	2,500	2,724	**48,100**	**48,150**	3,224	2,717	2,952	**51,100**	**51,150**	3,472	2,945	3,180
45,150	**45,200**	2,991	2,504	2,727	**48,150**	**48,200**	3,228	2,720	2,955	**51,150**	**51,200**	3,476	2,948	3,183
45,200	**45,250**	2,995	2,507	2,731	**48,200**	**48,250**	3,233	2,724	2,959	**51,200**	**51,250**	3,480	2,952	3,187
45,250	**45,300**	2,999	2,511	2,735	**48,250**	**48,300**	3,237	2,728	2,963	**51,250**	**51,300**	3,484	2,956	3,191
45,300	**45,350**	3,003	2,515	2,739	**48,300**	**48,350**	3,241	2,732	2,967	**51,300**	**51,350**	3,488	2,960	3,195
45,350	**45,400**	3,007	2,518	2,743	**48,350**	**48,400**	3,245	2,736	2,971	**51,350**	**51,400**	3,492	2,964	3,199
45,400	**45,450**	3,011	2,522	2,746	**48,400**	**48,450**	3,249	2,739	2,974	**51,400**	**51,450**	3,497	2,967	3,202
45,450	**45,500**	3,015	2,525	2,750	**48,450**	**48,500**	3,253	2,743	2,978	**51,450**	**51,500**	3,501	2,971	3,206
45,500	**45,550**	3,018	2,529	2,754	**48,500**	**48,550**	3,257	2,747	2,982	**51,500**	**51,550**	3,505	2,975	3,210
45,550	**45,600**	3,022	2,533	2,758	**48,550**	**48,600**	3,261	2,751	2,986	**51,550**	**51,600**	3,509	2,979	3,214
45,600	**45,650**	3,026	2,536	2,762	**48,600**	**48,650**	3,266	2,755	2,990	**51,600**	**51,650**	3,513	2,983	3,218
45,650	**45,700**	3,030	2,540	2,765	**48,650**	**48,700**	3,270	2,758	2,993	**51,650**	**51,700**	3,517	2,986	3,221
45,700	**45,750**	3,034	2,543	2,769	**48,700**	**48,750**	3,274	2,762	2,997	**51,700**	**51,750**	3,521	2,990	3,225
45,750	**45,800**	3,038	2,547	2,773	**48,750**	**48,800**	3,278	2,766	3,001	**51,750**	**51,800**	3,525	2,994	3,229
45,800	**45,850**	3,042	2,551	2,777	**48,800**	**48,850**	3,282	2,770	3,005	**51,800**	**51,850**	3,530	2,998	3,233
45,850	**45,900**	3,046	2,554	2,781	**48,850**	**48,900**	3,286	2,774	3,009	**51,850**	**51,900**	3,534	3,002	3,237
45,900	**45,950**	3,050	2,558	2,784	**48,900**	**48,950**	3,290	2,777	3,012	**51,900**	**51,950**	3,538	3,005	3,240
45,950	**46,000**	3,054	2,561	2,788	**48,950**	**49,000**	3,294	2,781	3,016	**51,950**	**52,000**	3,542	3,009	3,244

***This column must also be used by qualifying widow(er)**

Continued on next page

2012 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —					Your tax is —					Your tax is —		
52,000					**55,000**					**58,000**				
52,000	**52,050**	3,546	3,013	3,248	**55,000**	**55,050**	3,794	3,241	3,479	**58,000**	**58,050**	4,041	3,469	3,716
52,050	**52,100**	3,550	3,017	3,252	**55,050**	**55,100**	3,798	3,245	3,483	**58,050**	**58,100**	4,045	3,473	3,720
52,100	**52,150**	3,554	3,021	3,256	**55,100**	**55,150**	3,802	3,249	3,487	**58,100**	**58,150**	4,049	3,477	3,724
52,150	**52,200**	3,558	3,024	3,259	**55,150**	**55,200**	3,806	3,252	3,491	**58,150**	**58,200**	4,053	3,480	3,728
52,200	**52,250**	3,563	3,028	3,263	**55,200**	**55,250**	3,810	3,256	3,495	**58,200**	**58,250**	4,058	3,484	3,732
52,250	**52,300**	3,567	3,032	3,267	**55,250**	**55,300**	3,814	3,260	3,499	**58,250**	**58,300**	4,062	3,488	3,736
52,300	**52,350**	3,571	3,036	3,271	**55,300**	**55,350**	3,818	3,264	3,503	**58,300**	**58,350**	4,066	3,492	3,740
52,350	**52,400**	3,575	3,040	3,275	**55,350**	**55,400**	3,822	3,268	3,507	**58,350**	**58,400**	4,070	3,496	3,744
52,400	**52,450**	3,579	3,043	3,278	**55,400**	**55,450**	3,827	3,271	3,511	**58,400**	**58,450**	4,074	3,499	3,748
52,450	**52,500**	3,583	3,047	3,282	**55,450**	**55,500**	3,831	3,275	3,515	**58,450**	**58,500**	4,078	3,503	3,752
52,500	**52,550**	3,587	3,051	3,286	**55,500**	**55,550**	3,835	3,279	3,518	**58,500**	**58,550**	4,082	3,507	3,755
52,550	**52,600**	3,591	3,055	3,290	**55,550**	**55,600**	3,839	3,283	3,522	**58,550**	**58,600**	4,086	3,511	3,759
52,600	**52,650**	3,596	3,059	3,294	**55,600**	**55,650**	3,843	3,287	3,526	**58,600**	**58,650**	4,091	3,515	3,763
52,650	**52,700**	3,600	3,062	3,297	**55,650**	**55,700**	3,847	3,290	3,530	**58,650**	**58,700**	4,095	3,518	3,767
52,700	**52,750**	3,604	3,066	3,301	**55,700**	**55,750**	3,851	3,294	3,534	**58,700**	**58,750**	4,099	3,522	3,771
52,750	**52,800**	3,608	3,070	3,305	**55,750**	**55,800**	3,855	3,298	3,538	**58,750**	**58,800**	4,103	3,526	3,775
52,800	**52,850**	3,612	3,074	3,309	**55,800**	**55,850**	3,860	3,302	3,542	**58,800**	**58,850**	4,107	3,530	3,779
52,850	**52,900**	3,616	3,078	3,313	**55,850**	**55,900**	3,864	3,306	3,546	**58,850**	**58,900**	4,111	3,534	3,783
52,900	**52,950**	3,620	3,081	3,316	**55,900**	**55,950**	3,868	3,309	3,550	**58,900**	**58,950**	4,115	3,537	3,787
52,950	**53,000**	3,624	3,085	3,320	**55,950**	**56,000**	3,872	3,313	3,554	**58,950**	**59,000**	4,119	3,541	3,791
53,000					**56,000**					**59,000**				
53,000	**53,050**	3,629	3,089	3,324	**56,000**	**56,050**	3,876	3,317	3,558	**59,000**	**59,050**	4,124	3,545	3,795
53,050	**53,100**	3,633	3,093	3,328	**56,050**	**56,100**	3,880	3,321	3,562	**59,050**	**59,100**	4,128	3,549	3,799
53,100	**53,150**	3,637	3,097	3,332	**56,100**	**56,150**	3,884	3,325	3,566	**59,100**	**59,150**	4,132	3,553	3,803
53,150	**53,200**	3,641	3,100	3,335	**56,150**	**56,200**	3,888	3,328	3,570	**59,150**	**59,200**	4,136	3,556	3,807
53,200	**53,250**	3,645	3,104	3,339	**56,200**	**56,250**	3,893	3,332	3,574	**59,200**	**59,250**	4,140	3,560	3,811
53,250	**53,300**	3,649	3,108	3,343	**56,250**	**56,300**	3,897	3,336	3,578	**59,250**	**59,300**	4,144	3,564	3,815
53,300	**53,350**	3,653	3,112	3,347	**56,300**	**56,350**	3,901	3,340	3,582	**59,300**	**59,350**	4,148	3,568	3,819
53,350	**53,400**	3,657	3,116	3,351	**56,350**	**56,400**	3,905	3,344	3,586	**59,350**	**59,400**	4,152	3,572	3,823
53,400	**53,450**	3,662	3,119	3,354	**56,400**	**56,450**	3,909	3,347	3,590	**59,400**	**59,450**	4,157	3,575	3,827
53,450	**53,500**	3,666	3,123	3,358	**56,450**	**56,500**	3,913	3,351	3,594	**59,450**	**59,500**	4,161	3,579	3,831
53,500	**53,550**	3,670	3,127	3,362	**56,500**	**56,550**	3,917	3,355	3,597	**59,500**	**59,550**	4,165	3,583	3,834
53,550	**53,600**	3,674	3,131	3,366	**56,550**	**56,600**	3,921	3,359	3,601	**59,550**	**59,600**	4,169	3,587	3,838
53,600	**53,650**	3,678	3,135	3,370	**56,600**	**56,650**	3,926	3,363	3,605	**59,600**	**59,650**	4,173	3,591	3,842
53,650	**53,700**	3,682	3,138	3,373	**56,650**	**56,700**	3,930	3,366	3,609	**59,650**	**59,700**	4,177	3,594	3,846
53,700	**53,750**	3,686	3,142	3,377	**56,700**	**56,750**	3,934	3,370	3,613	**59,700**	**59,750**	4,181	3,598	3,850
53,750	**53,800**	3,690	3,146	3,381	**56,750**	**56,800**	3,938	3,374	3,617	**59,750**	**59,800**	4,185	3,602	3,854
53,800	**53,850**	3,695	3,150	3,385	**56,800**	**56,850**	3,942	3,378	3,621	**59,800**	**59,850**	4,190	3,606	3,858
53,850	**53,900**	3,699	3,154	3,389	**56,850**	**56,900**	3,946	3,382	3,625	**59,850**	**59,900**	4,194	3,610	3,862
53,900	**53,950**	3,703	3,157	3,392	**56,900**	**56,950**	3,950	3,385	3,629	**59,900**	**59,950**	4,198	3,613	3,866
53,950	**54,000**	3,707	3,161	3,396	**56,950**	**57,000**	3,954	3,389	3,633	**59,950**	**60,000**	4,202	3,617	3,870
54,000					**57,000**					**60,000**				
54,000	**54,050**	3,711	3,165	3,400	**57,000**	**57,050**	3,959	3,393	3,637	**60,000**	**60,050**	4,206	3,621	3,874
54,050	**54,100**	3,715	3,169	3,404	**57,050**	**57,100**	3,963	3,397	3,641	**60,050**	**60,100**	4,210	3,625	3,878
54,100	**54,150**	3,719	3,173	3,408	**57,100**	**57,150**	3,967	3,401	3,645	**60,100**	**60,150**	4,214	3,629	3,882
54,150	**54,200**	3,723	3,176	3,412	**57,150**	**57,200**	3,971	3,404	3,649	**60,150**	**60,200**	4,218	3,632	3,886
54,200	**54,250**	3,728	3,180	3,416	**57,200**	**57,250**	3,975	3,408	3,653	**60,200**	**60,250**	4,223	3,636	3,890
54,250	**54,300**	3,732	3,184	3,420	**57,250**	**57,300**	3,979	3,412	3,657	**60,250**	**60,300**	4,227	3,640	3,894
54,300	**54,350**	3,736	3,188	3,424	**57,300**	**57,350**	3,983	3,416	3,661	**60,300**	**60,350**	4,231	3,644	3,898
54,350	**54,400**	3,740	3,192	3,428	**57,350**	**57,400**	3,987	3,420	3,665	**60,350**	**60,400**	4,235	3,648	3,902
54,400	**54,450**	3,744	3,195	3,432	**57,400**	**57,450**	3,992	3,423	3,669	**60,400**	**60,450**	4,239	3,651	3,906
54,450	**54,500**	3,748	3,199	3,436	**57,450**	**57,500**	3,996	3,427	3,673	**60,450**	**60,500**	4,243	3,655	3,910
54,500	**54,550**	3,752	3,203	3,439	**57,500**	**57,550**	4,000	3,431	3,676	**60,500**	**60,550**	4,247	3,659	3,913
54,550	**54,600**	3,756	3,207	3,443	**57,550**	**57,600**	4,004	3,435	3,680	**60,550**	**60,600**	4,251	3,663	3,917
54,600	**54,650**	3,761	3,211	3,447	**57,600**	**57,650**	4,008	3,439	3,684	**60,600**	**60,650**	4,256	3,667	3,921
54,650	**54,700**	3,765	3,214	3,451	**57,650**	**57,700**	4,012	3,442	3,688	**60,650**	**60,700**	4,260	3,670	3,925
54,700	**54,750**	3,769	3,218	3,455	**57,700**	**57,750**	4,016	3,446	3,692	**60,700**	**60,750**	4,264	3,674	3,929
54,750	**54,800**	3,773	3,222	3,459	**57,750**	**57,800**	4,020	3,450	3,696	**60,750**	**60,800**	4,268	3,678	3,933
54,800	**54,850**	3,777	3,226	3,463	**57,800**	**57,850**	4,025	3,454	3,700	**60,800**	**60,850**	4,272	3,682	3,937
54,850	**54,900**	3,781	3,230	3,467	**57,850**	**57,900**	4,029	3,458	3,704	**60,850**	**60,900**	4,276	3,686	3,941
54,900	**54,950**	3,785	3,233	3,471	**57,900**	**57,950**	4,033	3,461	3,708	**60,900**	**60,950**	4,280	3,689	3,945
54,950	**55,000**	3,789	3,237	3,475	**57,950**	**58,000**	4,037	3,465	3,712	**60,950**	**61,000**	4,284	3,693	3,949

***This column must also be used by qualifying widow(er)**

Continued on next page

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —					Your tax is —					Your tax is —		
61,000					**64,000**					**67,000**				
61,000	**61,050**	4,289	3,697	3,953	**64,000**	**64,050**	4,536	3,925	4,190	**67,000**	**67,050**	4,784	4,153	4,427
61,050	**61,100**	4,293	3,701	3,957	**64,050**	**64,100**	4,540	3,929	4,194	**67,050**	**67,100**	4,788	4,157	4,431
61,100	**61,150**	4,297	3,705	3,961	**64,100**	**64,150**	4,544	3,933	4,198	**67,100**	**67,150**	4,792	4,161	4,435
61,150	**61,200**	4,301	3,708	3,965	**64,150**	**64,200**	4,548	3,936	4,202	**67,150**	**67,200**	4,796	4,164	4,439
61,200	**61,250**	4,305	3,712	3,969	**64,200**	**64,250**	4,553	3,940	4,206	**67,200**	**67,250**	4,800	4,168	4,443
61,250	**61,300**	4,309	3,716	3,973	**64,250**	**64,300**	4,557	3,944	4,210	**67,250**	**67,300**	4,804	4,172	4,447
61,300	**61,350**	4,313	3,720	3,977	**64,300**	**64,350**	4,561	3,948	4,214	**67,300**	**67,350**	4,808	4,176	4,451
61,350	**61,400**	4,317	3,724	3,981	**64,350**	**64,400**	4,565	3,952	4,218	**67,350**	**67,400**	4,812	4,180	4,455
61,400	**61,450**	4,322	3,727	3,985	**64,400**	**64,450**	4,569	3,955	4,222	**67,400**	**67,450**	4,817	4,183	4,459
61,450	**61,500**	4,326	3,731	3,989	**64,450**	**64,500**	4,573	3,959	4,226	**67,450**	**67,500**	4,821	4,187	4,463
61,500	**61,550**	4,330	3,735	3,992	**64,500**	**64,550**	4,577	3,963	4,229	**67,500**	**67,550**	4,825	4,191	4,466
61,550	**61,600**	4,334	3,739	3,996	**64,550**	**64,600**	4,581	3,967	4,233	**67,550**	**67,600**	4,829	4,195	4,470
61,600	**61,650**	4,338	3,743	4,000	**64,600**	**64,650**	4,586	3,971	4,237	**67,600**	**67,650**	4,833	4,199	4,474
61,650	**61,700**	4,342	3,746	4,004	**64,650**	**64,700**	4,590	3,974	4,241	**67,650**	**67,700**	4,837	4,202	4,478
61,700	**61,750**	4,346	3,750	4,008	**64,700**	**64,750**	4,594	3,978	4,245	**67,700**	**67,750**	4,841	4,206	4,482
61,750	**61,800**	4,350	3,754	4,012	**64,750**	**64,800**	4,598	3,982	4,249	**67,750**	**67,800**	4,845	4,210	4,486
61,800	**61,850**	4,355	3,758	4,016	**64,800**	**64,850**	4,602	3,986	4,253	**67,800**	**67,850**	4,850	4,214	4,490
61,850	**61,900**	4,359	3,762	4,020	**64,850**	**64,900**	4,606	3,990	4,257	**67,850**	**67,900**	4,854	4,218	4,494
61,900	**61,950**	4,363	3,765	4,024	**64,900**	**64,950**	4,610	3,993	4,261	**67,900**	**67,950**	4,858	4,221	4,498
61,950	**62,000**	4,367	3,769	4,028	**64,950**	**65,000**	4,614	3,997	4,265	**67,950**	**68,000**	4,862	4,225	4,502
62,000					**65,000**					**68,000**				
62,000	**62,050**	4,371	3,773	4,032	**65,000**	**65,050**	4,619	4,001	4,269	**68,000**	**68,050**	4,866	4,229	4,506
62,050	**62,100**	4,375	3,777	4,036	**65,050**	**65,100**	4,623	4,005	4,273	**68,050**	**68,100**	4,870	4,233	4,510
62,100	**62,150**	4,379	3,781	4,040	**65,100**	**65,150**	4,627	4,009	4,277	**68,100**	**68,150**	4,874	4,237	4,514
62,150	**62,200**	4,383	3,784	4,044	**65,150**	**65,200**	4,631	4,012	4,281	**68,150**	**68,200**	4,878	4,240	4,518
62,200	**62,250**	4,388	3,788	4,048	**65,200**	**65,250**	4,635	4,016	4,285	**68,200**	**68,250**	4,883	4,244	4,522
62,250	**62,300**	4,392	3,792	4,052	**65,250**	**65,300**	4,639	4,020	4,289	**68,250**	**68,300**	4,887	4,248	4,526
62,300	**62,350**	4,396	3,796	4,056	**65,300**	**65,350**	4,643	4,024	4,293	**68,300**	**68,350**	4,891	4,252	4,530
62,350	**62,400**	4,400	3,800	4,060	**65,350**	**65,400**	4,647	4,028	4,297	**68,350**	**68,400**	4,895	4,256	4,534
62,400	**62,450**	4,404	3,803	4,064	**65,400**	**65,450**	4,652	4,031	4,301	**68,400**	**68,450**	4,899	4,259	4,538
62,450	**62,500**	4,408	3,807	4,068	**65,450**	**65,500**	4,656	4,035	4,305	**68,450**	**68,500**	4,903	4,263	4,542
62,500	**62,550**	4,412	3,811	4,071	**65,500**	**65,550**	4,660	4,039	4,308	**68,500**	**68,550**	4,907	4,267	4,545
62,550	**62,600**	4,416	3,815	4,075	**65,550**	**65,600**	4,664	4,043	4,312	**68,550**	**68,600**	4,911	4,271	4,549
62,600	**62,650**	4,421	3,819	4,079	**65,600**	**65,650**	4,668	4,047	4,316	**68,600**	**68,650**	4,916	4,275	4,553
62,650	**62,700**	4,425	3,822	4,083	**65,650**	**65,700**	4,672	4,050	4,320	**68,650**	**68,700**	4,920	4,278	4,557
62,700	**62,750**	4,429	3,826	4,087	**65,700**	**65,750**	4,676	4,054	4,324	**68,700**	**68,750**	4,924	4,282	4,561
62,750	**62,800**	4,433	3,830	4,091	**65,750**	**65,800**	4,680	4,058	4,328	**68,750**	**68,800**	4,928	4,286	4,565
62,800	**62,850**	4,437	3,834	4,095	**65,800**	**65,850**	4,685	4,062	4,332	**68,800**	**68,850**	4,932	4,290	4,569
62,850	**62,900**	4,441	3,838	4,099	**65,850**	**65,900**	4,689	4,066	4,336	**68,850**	**68,900**	4,936	4,294	4,573
62,900	**62,950**	4,445	3,841	4,103	**65,900**	**65,950**	4,693	4,069	4,340	**68,900**	**68,950**	4,940	4,297	4,577
62,950	**63,000**	4,449	3,845	4,107	**65,950**	**66,000**	4,697	4,073	4,344	**68,950**	**69,000**	4,944	4,301	4,581
63,000					**66,000**					**69,000**				
63,000	**63,050**	4,454	3,849	4,111	**66,000**	**66,050**	4,701	4,077	4,348	**69,000**	**69,050**	4,949	4,305	4,585
63,050	**63,100**	4,458	3,853	4,115	**66,050**	**66,100**	4,705	4,081	4,352	**69,050**	**69,100**	4,953	4,309	4,589
63,100	**63,150**	4,462	3,857	4,119	**66,100**	**66,150**	4,709	4,085	4,356	**69,100**	**69,150**	4,957	4,313	4,593
63,150	**63,200**	4,466	3,860	4,123	**66,150**	**66,200**	4,713	4,088	4,360	**69,150**	**69,200**	4,961	4,316	4,597
63,200	**63,250**	4,470	3,864	4,127	**66,200**	**66,250**	4,718	4,092	4,364	**69,200**	**69,250**	4,965	4,320	4,601
63,250	**63,300**	4,474	3,868	4,131	**66,250**	**66,300**	4,722	4,096	4,368	**69,250**	**69,300**	4,969	4,324	4,605
63,300	**63,350**	4,478	3,872	4,135	**66,300**	**66,350**	4,726	4,100	4,372	**69,300**	**69,350**	4,973	4,328	4,609
63,350	**63,400**	4,482	3,876	4,139	**66,350**	**66,400**	4,730	4,104	4,376	**69,350**	**69,400**	4,977	4,332	4,613
63,400	**63,450**	4,487	3,879	4,143	**66,400**	**66,450**	4,734	4,107	4,380	**69,400**	**69,450**	4,982	4,335	4,617
63,450	**63,500**	4,491	3,883	4,147	**66,450**	**66,500**	4,738	4,111	4,384	**69,450**	**69,500**	4,986	4,339	4,621
63,500	**63,550**	4,495	3,887	4,150	**66,500**	**66,550**	4,742	4,115	4,387	**69,500**	**69,550**	4,990	4,343	4,624
63,550	**63,600**	4,499	3,891	4,154	**66,550**	**66,600**	4,746	4,119	4,391	**69,550**	**69,600**	4,994	4,347	4,628
63,600	**63,650**	4,503	3,895	4,158	**66,600**	**66,650**	4,751	4,123	4,395	**69,600**	**69,650**	4,998	4,351	4,632
63,650	**63,700**	4,507	3,898	4,162	**66,650**	**66,700**	4,755	4,126	4,399	**69,650**	**69,700**	5,002	4,354	4,636
63,700	**63,750**	4,511	3,902	4,166	**66,700**	**66,750**	4,759	4,130	4,403	**69,700**	**69,750**	5,006	4,358	4,640
63,750	**63,800**	4,515	3,906	4,170	**66,750**	**66,800**	4,763	4,134	4,407	**69,750**	**69,800**	5,010	4,362	4,644
63,800	**63,850**	4,520	3,910	4,174	**66,800**	**66,850**	4,767	4,138	4,411	**69,800**	**69,850**	5,015	4,366	4,648
63,850	**63,900**	4,524	3,914	4,178	**66,850**	**66,900**	4,771	4,142	4,415	**69,850**	**69,900**	5,019	4,370	4,652
63,900	**63,950**	4,528	3,917	4,182	**66,900**	**66,950**	4,775	4,145	4,419	**69,900**	**69,950**	5,023	4,373	4,656
63,950	**64,000**	4,532	3,921	4,186	**66,950**	**67,000**	4,779	4,149	4,423	**69,950**	**70,000**	5,027	4,377	4,660

***This column must also be used by qualifying widow(er)**

Continued on next page

2012 Hawaii Tax Table (Continued)

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
70,000				
70,000	**70,050**	5,031	4,381	4,664
70,050	**70,100**	5,035	4,385	4,668
70,100	**70,150**	5,039	4,389	4,672
70,150	**70,200**	5,043	4,392	4,676
70,200	**70,250**	5,048	4,396	4,680
70,250	**70,300**	5,052	4,400	4,684
70,300	**70,350**	5,056	4,404	4,688
70,350	**70,400**	5,060	4,408	4,692
70,400	**70,450**	5,064	4,411	4,696
70,450	**70,500**	5,068	4,415	4,700
70,500	**70,550**	5,072	4,419	4,703
70,550	**70,600**	5,076	4,423	4,707
70,600	**70,650**	5,081	4,427	4,711
70,650	**70,700**	5,085	4,430	4,715
70,700	**70,750**	5,089	4,434	4,719
70,750	**70,800**	5,093	4,438	4,723
70,800	**70,850**	5,097	4,442	4,727
70,850	**70,900**	5,101	4,446	4,731
70,900	**70,950**	5,105	4,449	4,735
70,950	**71,000**	5,109	4,453	4,739
71,000				
71,000	**71,050**	5,114	4,457	4,743
71,050	**71,100**	5,118	4,461	4,747
71,100	**71,150**	5,122	4,465	4,751
71,150	**71,200**	5,126	4,468	4,755
71,200	**71,250**	5,130	4,472	4,759
71,250	**71,300**	5,134	4,476	4,763
71,300	**71,350**	5,138	4,480	4,767
71,350	**71,400**	5,142	4,484	4,771
71,400	**71,450**	5,147	4,487	4,775
71,450	**71,500**	5,151	4,491	4,779
71,500	**71,550**	5,155	4,495	4,782
71,550	**71,600**	5,159	4,499	4,786
71,600	**71,650**	5,163	4,503	4,790
71,650	**71,700**	5,167	4,506	4,794
71,700	**71,750**	5,171	4,510	4,798
71,750	**71,800**	5,175	4,514	4,802
71,800	**71,850**	5,180	4,518	4,806
71,850	**71,900**	5,184	4,522	4,810
71,900	**71,950**	5,188	4,525	4,814
71,950	**72,000**	5,192	4,529	4,818
72,000				
72,000	**72,050**	5,196	4,533	4,822
72,050	**72,100**	5,200	4,537	4,826
72,100	**72,150**	5,204	4,541	4,830
72,150	**72,200**	5,208	4,545	4,834
72,200	**72,250**	5,213	4,549	4,839
72,250	**72,300**	5,217	4,553	4,843
72,300	**72,350**	5,221	4,557	4,847
72,350	**72,400**	5,225	4,561	4,851
72,400	**72,450**	5,229	4,565	4,855
72,450	**72,500**	5,233	4,569	4,859
72,500	**72,550**	5,237	4,572	4,863
72,550	**72,600**	5,241	4,576	4,867
72,600	**72,650**	5,246	4,580	4,872
72,650	**72,700**	5,250	4,584	4,876
72,700	**72,750**	5,254	4,588	4,880
72,750	**72,800**	5,258	4,592	4,884
72,800	**72,850**	5,262	4,596	4,888
72,850	**72,900**	5,266	4,600	4,892
72,900	**72,950**	5,270	4,604	4,896
72,950	**73,000**	5,274	4,608	4,900

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
73,000				
73,000	**73,050**	5,279	4,612	4,905
73,050	**73,100**	5,283	4,616	4,909
73,100	**73,150**	5,287	4,620	4,913
73,150	**73,200**	5,291	4,624	4,917
73,200	**73,250**	5,295	4,628	4,921
73,250	**73,300**	5,299	4,632	4,925
73,300	**73,350**	5,303	4,636	4,929
73,350	**73,400**	5,307	4,640	4,933
73,400	**73,450**	5,312	4,644	4,938
73,450	**73,500**	5,316	4,648	4,942
73,500	**73,550**	5,320	4,651	4,946
73,550	**73,600**	5,324	4,655	4,950
73,600	**73,650**	5,328	4,659	4,954
73,650	**73,700**	5,332	4,663	4,958
73,700	**73,750**	5,336	4,667	4,962
73,750	**73,800**	5,340	4,671	4,966
73,800	**73,850**	5,345	4,675	4,971
73,850	**73,900**	5,349	4,679	4,975
73,900	**73,950**	5,353	4,683	4,979
73,950	**74,000**	5,357	4,687	4,983
74,000				
74,000	**74,050**	5,361	4,691	4,987
74,050	**74,100**	5,365	4,695	4,991
74,100	**74,150**	5,369	4,699	4,995
74,150	**74,200**	5,373	4,703	4,999
74,200	**74,250**	5,378	4,707	5,004
74,250	**74,300**	5,382	4,711	5,008
74,300	**74,350**	5,386	4,715	5,012
74,350	**74,400**	5,390	4,719	5,016
74,400	**74,450**	5,394	4,723	5,020
74,450	**74,500**	5,398	4,727	5,024
74,500	**74,550**	5,402	4,730	5,028
74,550	**74,600**	5,406	4,734	5,032
74,600	**74,650**	5,411	4,738	5,037
74,650	**74,700**	5,415	4,742	5,041
74,700	**74,750**	5,419	4,746	5,045
74,750	**74,800**	5,423	4,750	5,049
74,800	**74,850**	5,427	4,754	5,053
74,850	**74,900**	5,431	4,758	5,057
74,900	**74,950**	5,435	4,762	5,061
74,950	**75,000**	5,439	4,766	5,065
75,000				
75,000	**75,050**	5,444	4,770	5,070
75,050	**75,100**	5,448	4,774	5,074
75,100	**75,150**	5,452	4,778	5,078
75,150	**75,200**	5,456	4,782	5,082
75,200	**75,250**	5,460	4,786	5,086
75,250	**75,300**	5,464	4,790	5,090
75,300	**75,350**	5,468	4,794	5,094
75,350	**75,400**	5,472	4,798	5,098
75,400	**75,450**	5,477	4,802	5,103
75,450	**75,500**	5,481	4,806	5,107
75,500	**75,550**	5,485	4,809	5,111
75,550	**75,600**	5,489	4,813	5,115
75,600	**75,650**	5,493	4,817	5,119
75,650	**75,700**	5,497	4,821	5,123
75,700	**75,750**	5,501	4,825	5,127
75,750	**75,800**	5,505	4,829	5,131
75,800	**75,850**	5,510	4,833	5,136
75,850	**75,900**	5,514	4,837	5,140
75,900	**75,950**	5,518	4,841	5,144
75,950	**76,000**	5,522	4,845	5,148

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
76,000				
76,000	**76,050**	5,526	4,849	5,152
76,050	**76,100**	5,530	4,853	5,156
76,100	**76,150**	5,534	4,857	5,160
76,150	**76,200**	5,538	4,861	5,164
76,200	**76,250**	5,543	4,865	5,169
76,250	**76,300**	5,547	4,869	5,173
76,300	**76,350**	5,551	4,873	5,177
76,350	**76,400**	5,555	4,877	5,181
76,400	**76,450**	5,559	4,881	5,185
76,450	**76,500**	5,563	4,885	5,189
76,500	**76,550**	5,567	4,888	5,193
76,550	**76,600**	5,571	4,892	5,197
76,600	**76,650**	5,576	4,896	5,202
76,650	**76,700**	5,580	4,900	5,206
76,700	**76,750**	5,584	4,904	5,210
76,750	**76,800**	5,588	4,908	5,214
76,800	**76,850**	5,592	4,912	5,218
76,850	**76,900**	5,596	4,916	5,222
76,900	**76,950**	5,600	4,920	5,226
76,950	**77,000**	5,604	4,924	5,230
77,000				
77,000	**77,050**	5,609	4,928	5,235
77,050	**77,100**	5,613	4,932	5,239
77,100	**77,150**	5,617	4,936	5,243
77,150	**77,200**	5,621	4,940	5,247
77,200	**77,250**	5,625	4,944	5,251
77,250	**77,300**	5,629	4,948	5,255
77,300	**77,350**	5,633	4,952	5,259
77,350	**77,400**	5,637	4,956	5,263
77,400	**77,450**	5,642	4,960	5,268
77,450	**77,500**	5,646	4,964	5,272
77,500	**77,550**	5,650	4,967	5,276
77,550	**77,600**	5,654	4,971	5,280
77,600	**77,650**	5,658	4,975	5,284
77,650	**77,700**	5,662	4,979	5,288
77,700	**77,750**	5,666	4,983	5,292
77,750	**77,800**	5,670	4,987	5,296
77,800	**77,850**	5,675	4,991	5,301
77,850	**77,900**	5,679	4,995	5,305
77,900	**77,950**	5,683	4,999	5,309
77,950	**78,000**	5,687	5,003	5,313
78,000				
78,000	**78,050**	5,691	5,007	5,317
78,050	**78,100**	5,695	5,011	5,321
78,100	**78,150**	5,699	5,015	5,325
78,150	**78,200**	5,703	5,019	5,329
78,200	**78,250**	5,708	5,023	5,334
78,250	**78,300**	5,712	5,027	5,338
78,300	**78,350**	5,716	5,031	5,342
78,350	**78,400**	5,720	5,035	5,346
78,400	**78,450**	5,724	5,039	5,350
78,450	**78,500**	5,728	5,043	5,354
78,500	**78,550**	5,732	5,046	5,358
78,550	**78,600**	5,736	5,050	5,362
78,600	**78,650**	5,741	5,054	5,367
78,650	**78,700**	5,745	5,058	5,371
78,700	**78,750**	5,749	5,062	5,375
78,750	**78,800**	5,753	5,066	5,379
78,800	**78,850**	5,757	5,070	5,383
78,850	**78,900**	5,761	5,074	5,387
78,900	**78,950**	5,765	5,078	5,391
78,950	**79,000**	5,769	5,082	5,395

***This column must also be used by qualifying widow(er)**

Continued on next page

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —					Your tax is —					Your tax is —		
79,000					**82,000**					**85,000**				
79,000	**79,050**	5,774	5,086	5,400	**82,000**	**82,050**	6,021	5,323	5,647	**85,000**	**85,050**	6,269	5,560	5,895
79,050	**79,100**	5,778	5,090	5,404	**82,050**	**82,100**	6,025	5,327	5,651	**85,050**	**85,100**	6,273	5,564	5,899
79,100	**79,150**	5,782	5,094	5,408	**82,100**	**82,150**	6,029	5,331	5,655	**85,100**	**85,150**	6,277	5,568	5,903
79,150	**79,200**	5,786	5,098	5,412	**82,150**	**82,200**	6,033	5,335	5,659	**85,150**	**85,200**	6,281	5,572	5,907
79,200	**79,250**	5,790	5,102	5,416	**82,200**	**82,250**	6,038	5,339	5,664	**85,200**	**85,250**	6,285	5,576	5,911
79,250	**79,300**	5,794	5,106	5,420	**82,250**	**82,300**	6,042	5,343	5,668	**85,250**	**85,300**	6,289	5,580	5,915
79,300	**79,350**	5,798	5,110	5,424	**82,300**	**82,350**	6,046	5,347	5,672	**85,300**	**85,350**	6,293	5,584	5,919
79,350	**79,400**	5,802	5,114	5,428	**82,350**	**82,400**	6,050	5,351	5,676	**85,350**	**85,400**	6,297	5,588	5,923
79,400	**79,450**	5,807	5,118	5,433	**82,400**	**82,450**	6,054	5,355	5,680	**85,400**	**85,450**	6,302	5,592	5,928
79,450	**79,500**	5,811	5,122	5,437	**82,450**	**82,500**	6,058	5,359	5,684	**85,450**	**85,500**	6,306	5,596	5,932
79,500	**79,550**	5,815	5,125	5,441	**82,500**	**82,550**	6,062	5,362	5,688	**85,500**	**85,550**	6,310	5,599	5,936
79,550	**79,600**	5,819	5,129	5,445	**82,550**	**82,600**	6,066	5,366	5,692	**85,550**	**85,600**	6,314	5,603	5,940
79,600	**79,650**	5,823	5,133	5,449	**82,600**	**82,650**	6,071	5,370	5,697	**85,600**	**85,650**	6,318	5,607	5,944
79,650	**79,700**	5,827	5,137	5,453	**82,650**	**82,700**	6,075	5,374	5,701	**85,650**	**85,700**	6,322	5,611	5,948
79,700	**79,750**	5,831	5,141	5,457	**82,700**	**82,750**	6,079	5,378	5,705	**85,700**	**85,750**	6,326	5,615	5,952
79,750	**79,800**	5,835	5,145	5,461	**82,750**	**82,800**	6,083	5,382	5,709	**85,750**	**85,800**	6,330	5,619	5,956
79,800	**79,850**	5,840	5,149	5,466	**82,800**	**82,850**	6,087	5,386	5,713	**85,800**	**85,850**	6,335	5,623	5,961
79,850	**79,900**	5,844	5,153	5,470	**82,850**	**82,900**	6,091	5,390	5,717	**85,850**	**85,900**	6,339	5,627	5,965
79,900	**79,950**	5,848	5,157	5,474	**82,900**	**82,950**	6,095	5,394	5,721	**85,900**	**85,950**	6,343	5,631	5,969
79,950	**80,000**	5,852	5,161	5,478	**82,950**	**83,000**	6,099	5,398	5,725	**85,950**	**86,000**	6,347	5,635	5,973
80,000					**83,000**					**86,000**				
80,000	**80,050**	5,856	5,165	5,482	**83,000**	**83,050**	6,104	5,402	5,730	**86,000**	**86,050**	6,351	5,639	5,977
80,050	**80,100**	5,860	5,169	5,486	**83,050**	**83,100**	6,108	5,406	5,734	**86,050**	**86,100**	6,355	5,643	5,981
80,100	**80,150**	5,864	5,173	5,490	**83,100**	**83,150**	6,112	5,410	5,738	**86,100**	**86,150**	6,359	5,647	5,985
80,150	**80,200**	5,868	5,177	5,494	**83,150**	**83,200**	6,116	5,414	5,742	**86,150**	**86,200**	6,363	5,651	5,989
80,200	**80,250**	5,873	5,181	5,499	**83,200**	**83,250**	6,120	5,418	5,746	**86,200**	**86,250**	6,368	5,655	5,994
80,250	**80,300**	5,877	5,185	5,503	**83,250**	**83,300**	6,124	5,422	5,750	**86,250**	**86,300**	6,372	5,659	5,998
80,300	**80,350**	5,881	5,189	5,507	**83,300**	**83,350**	6,128	5,426	5,754	**86,300**	**86,350**	6,376	5,663	6,002
80,350	**80,400**	5,885	5,193	5,511	**83,350**	**83,400**	6,132	5,430	5,758	**86,350**	**86,400**	6,380	5,667	6,006
80,400	**80,450**	5,889	5,197	5,515	**83,400**	**83,450**	6,137	5,434	5,763	**86,400**	**86,450**	6,384	5,671	6,010
80,450	**80,500**	5,893	5,201	5,519	**83,450**	**83,500**	6,141	5,438	5,767	**86,450**	**86,500**	6,388	5,675	6,014
80,500	**80,550**	5,897	5,204	5,523	**83,500**	**83,550**	6,145	5,441	5,771	**86,500**	**86,550**	6,392	5,678	6,018
80,550	**80,600**	5,901	5,208	5,527	**83,550**	**83,600**	6,149	5,445	5,775	**86,550**	**86,600**	6,396	5,682	6,022
80,600	**80,650**	5,906	5,212	5,532	**83,600**	**83,650**	6,153	5,449	5,779	**86,600**	**86,650**	6,401	5,686	6,027
80,650	**80,700**	5,910	5,216	5,536	**83,650**	**83,700**	6,157	5,453	5,783	**86,650**	**86,700**	6,405	5,690	6,031
80,700	**80,750**	5,914	5,220	5,540	**83,700**	**83,750**	6,161	5,457	5,787	**86,700**	**86,750**	6,409	5,694	6,035
80,750	**80,800**	5,918	5,224	5,544	**83,750**	**83,800**	6,165	5,461	5,791	**86,750**	**86,800**	6,413	5,698	6,039
80,800	**80,850**	5,922	5,228	5,548	**83,800**	**83,850**	6,170	5,465	5,796	**86,800**	**86,850**	6,417	5,702	6,043
80,850	**80,900**	5,926	5,232	5,552	**83,850**	**83,900**	6,174	5,469	5,800	**86,850**	**86,900**	6,421	5,706	6,047
80,900	**80,950**	5,930	5,236	5,556	**83,900**	**83,950**	6,178	5,473	5,804	**86,900**	**86,950**	6,425	5,710	6,051
80,950	**81,000**	5,934	5,240	5,560	**83,950**	**84,000**	6,182	5,477	5,808	**86,950**	**87,000**	6,429	5,714	6,055
81,000					**84,000**					**87,000**				
81,000	**81,050**	5,939	5,244	5,565	**84,000**	**84,050**	6,186	5,481	5,812	**87,000**	**87,050**	6,434	5,718	6,060
81,050	**81,100**	5,943	5,248	5,569	**84,050**	**84,100**	6,190	5,485	5,816	**87,050**	**87,100**	6,438	5,722	6,064
81,100	**81,150**	5,947	5,252	5,573	**84,100**	**84,150**	6,194	5,489	5,820	**87,100**	**87,150**	6,442	5,726	6,068
81,150	**81,200**	5,951	5,256	5,577	**84,150**	**84,200**	6,198	5,493	5,824	**87,150**	**87,200**	6,446	5,730	6,072
81,200	**81,250**	5,955	5,260	5,581	**84,200**	**84,250**	6,203	5,497	5,829	**87,200**	**87,250**	6,450	5,734	6,076
81,250	**81,300**	5,959	5,264	5,585	**84,250**	**84,300**	6,207	5,501	5,833	**87,250**	**87,300**	6,454	5,738	6,080
81,300	**81,350**	5,963	5,268	5,589	**84,300**	**84,350**	6,211	5,505	5,837	**87,300**	**87,350**	6,458	5,742	6,084
81,350	**81,400**	5,967	5,272	5,593	**84,350**	**84,400**	6,215	5,509	5,841	**87,350**	**87,400**	6,462	5,746	6,088
81,400	**81,450**	5,972	5,276	5,598	**84,400**	**84,450**	6,219	5,513	5,845	**87,400**	**87,450**	6,467	5,750	6,093
81,450	**81,500**	5,976	5,280	5,602	**84,450**	**84,500**	6,223	5,517	5,849	**87,450**	**87,500**	6,471	5,754	6,097
81,500	**81,550**	5,980	5,283	5,606	**84,500**	**84,550**	6,227	5,520	5,853	**87,500**	**87,550**	6,475	5,757	6,101
81,550	**81,600**	5,984	5,287	5,610	**84,550**	**84,600**	6,231	5,524	5,857	**87,550**	**87,600**	6,479	5,761	6,105
81,600	**81,650**	5,988	5,291	5,614	**84,600**	**84,650**	6,236	5,528	5,862	**87,600**	**87,650**	6,483	5,765	6,109
81,650	**81,700**	5,992	5,295	5,618	**84,650**	**84,700**	6,240	5,532	5,866	**87,650**	**87,700**	6,487	5,769	6,113
81,700	**81,750**	5,996	5,299	5,622	**84,700**	**84,750**	6,244	5,536	5,870	**87,700**	**87,750**	6,491	5,773	6,117
81,750	**81,800**	6,000	5,303	5,626	**84,750**	**84,800**	6,248	5,540	5,874	**87,750**	**87,800**	6,495	5,777	6,121
81,800	**81,850**	6,005	5,307	5,631	**84,800**	**84,850**	6,252	5,544	5,878	**87,800**	**87,850**	6,500	5,781	6,126
81,850	**81,900**	6,009	5,311	5,635	**84,850**	**84,900**	6,256	5,548	5,882	**87,850**	**87,900**	6,504	5,785	6,130
81,900	**81,950**	6,013	5,315	5,639	**84,900**	**84,950**	6,260	5,552	5,886	**87,900**	**87,950**	6,508	5,789	6,134
81,950	**82,000**	6,017	5,319	5,643	**84,950**	**85,000**	6,264	5,556	5,890	**87,950**	**88,000**	6,512	5,793	6,138

***This column must also be used by qualifying widow(er)**

Continued on next page

2012 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —					Your tax is —					Your tax is —		
88,000					**91,000**					**94,000**				
88,000	**88,050**	6,516	5,797	6,142	**91,000**	**91,050**	6,764	6,034	6,390	**94,000**	**94,050**	7,011	6,271	6,637
88,050	**88,100**	6,520	5,801	6,146	**91,050**	**91,100**	6,768	6,038	6,394	**94,050**	**94,100**	7,015	6,275	6,641
88,100	**88,150**	6,524	5,805	6,150	**91,100**	**91,150**	6,772	6,042	6,398	**94,100**	**94,150**	7,019	6,279	6,645
88,150	**88,200**	6,528	5,809	6,154	**91,150**	**91,200**	6,776	6,046	6,402	**94,150**	**94,200**	7,023	6,283	6,649
88,200	**88,250**	6,533	5,813	6,159	**91,200**	**91,250**	6,780	6,050	6,406	**94,200**	**94,250**	7,028	6,287	6,654
88,250	**88,300**	6,537	5,817	6,163	**91,250**	**91,300**	6,784	6,054	6,410	**94,250**	**94,300**	7,032	6,291	6,658
88,300	**88,350**	6,541	5,821	6,167	**91,300**	**91,350**	6,788	6,058	6,414	**94,300**	**94,350**	7,036	6,295	6,662
88,350	**88,400**	6,545	5,825	6,171	**91,350**	**91,400**	6,792	6,062	6,418	**94,350**	**94,400**	7,040	6,299	6,666
88,400	**88,450**	6,549	5,829	6,175	**91,400**	**91,450**	6,797	6,066	6,423	**94,400**	**94,450**	7,044	6,303	6,670
88,450	**88,500**	6,553	5,833	6,179	**91,450**	**91,500**	6,801	6,070	6,427	**94,450**	**94,500**	7,048	6,307	6,674
88,500	**88,550**	6,557	5,836	6,183	**91,500**	**91,550**	6,805	6,073	6,431	**94,500**	**94,550**	7,052	6,310	6,678
88,550	**88,600**	6,561	5,840	6,187	**91,550**	**91,600**	6,809	6,077	6,435	**94,550**	**94,600**	7,056	6,314	6,682
88,600	**88,650**	6,566	5,844	6,192	**91,600**	**91,650**	6,813	6,081	6,439	**94,600**	**94,650**	7,061	6,318	6,687
88,650	**88,700**	6,570	5,848	6,196	**91,650**	**91,700**	6,817	6,085	6,443	**94,650**	**94,700**	7,065	6,322	6,691
88,700	**88,750**	6,574	5,852	6,200	**91,700**	**91,750**	6,821	6,089	6,447	**94,700**	**94,750**	7,069	6,326	6,695
88,750	**88,800**	6,578	5,856	6,204	**91,750**	**91,800**	6,825	6,093	6,451	**94,750**	**94,800**	7,073	6,330	6,699
88,800	**88,850**	6,582	5,860	6,208	**91,800**	**91,850**	6,830	6,097	6,456	**94,800**	**94,850**	7,077	6,334	6,703
88,850	**88,900**	6,586	5,864	6,212	**91,850**	**91,900**	6,834	6,101	6,460	**94,850**	**94,900**	7,081	6,338	6,707
88,900	**88,950**	6,590	5,868	6,216	**91,900**	**91,950**	6,838	6,105	6,464	**94,900**	**94,950**	7,085	6,342	6,711
88,950	**89,000**	6,594	5,872	6,220	**91,950**	**92,000**	6,842	6,109	6,468	**94,950**	**95,000**	7,089	6,346	6,715
89,000					**92,000**					**95,000**				
89,000	**89,050**	6,599	5,876	6,225	**92,000**	**92,050**	6,846	6,113	6,472	**95,000**	**95,050**	7,094	6,350	6,720
89,050	**89,100**	6,603	5,880	6,229	**92,050**	**92,100**	6,850	6,117	6,476	**95,050**	**95,100**	7,098	6,354	6,724
89,100	**89,150**	6,607	5,884	6,233	**92,100**	**92,150**	6,854	6,121	6,480	**95,100**	**95,150**	7,102	6,358	6,728
89,150	**89,200**	6,611	5,888	6,237	**92,150**	**92,200**	6,858	6,125	6,484	**95,150**	**95,200**	7,106	6,362	6,732
89,200	**89,250**	6,615	5,892	6,241	**92,200**	**92,250**	6,863	6,129	6,489	**95,200**	**95,250**	7,110	6,366	6,736
89,250	**89,300**	6,619	5,896	6,245	**92,250**	**92,300**	6,867	6,133	6,493	**95,250**	**95,300**	7,114	6,370	6,740
89,300	**89,350**	6,623	5,900	6,249	**92,300**	**92,350**	6,871	6,137	6,497	**95,300**	**95,350**	7,118	6,374	6,744
89,350	**89,400**	6,627	5,904	6,253	**92,350**	**92,400**	6,875	6,141	6,501	**95,350**	**95,400**	7,122	6,378	6,748
89,400	**89,450**	6,632	5,908	6,258	**92,400**	**92,450**	6,879	6,145	6,505	**95,400**	**95,450**	7,127	6,382	6,753
89,450	**89,500**	6,636	5,912	6,262	**92,450**	**92,500**	6,883	6,149	6,509	**95,450**	**95,500**	7,131	6,386	6,757
89,500	**89,550**	6,640	5,915	6,266	**92,500**	**92,550**	6,887	6,152	6,513	**95,500**	**95,550**	7,135	6,389	6,761
89,550	**89,600**	6,644	5,919	6,270	**92,550**	**92,600**	6,891	6,156	6,517	**95,550**	**95,600**	7,139	6,393	6,765
89,600	**89,650**	6,648	5,923	6,274	**92,600**	**92,650**	6,896	6,160	6,522	**95,600**	**95,650**	7,143	6,397	6,769
89,650	**89,700**	6,652	5,927	6,278	**92,650**	**92,700**	6,900	6,164	6,526	**95,650**	**95,700**	7,147	6,401	6,773
89,700	**89,750**	6,656	5,931	6,282	**92,700**	**92,750**	6,904	6,168	6,530	**95,700**	**95,750**	7,151	6,405	6,777
89,750	**89,800**	6,660	5,935	6,286	**92,750**	**92,800**	6,908	6,172	6,534	**95,750**	**95,800**	7,155	6,409	6,781
89,800	**89,850**	6,665	5,939	6,291	**92,800**	**92,850**	6,912	6,176	6,538	**95,800**	**95,850**	7,160	6,413	6,786
89,850	**89,900**	6,669	5,943	6,295	**92,850**	**92,900**	6,916	6,180	6,542	**95,850**	**95,900**	7,164	6,417	6,790
89,900	**89,950**	6,673	5,947	6,299	**92,900**	**92,950**	6,920	6,184	6,546	**95,900**	**95,950**	7,168	6,421	6,794
89,950	**90,000**	6,677	5,951	6,303	**92,950**	**93,000**	6,924	6,188	6,550	**95,950**	**96,000**	7,172	6,425	6,798
90,000					**93,000**					**96,000**				
90,000	**90,050**	6,681	5,955	6,307	**93,000**	**93,050**	6,929	6,192	6,555	**96,000**	**96,050**	7,176	6,429	6,802
90,050	**90,100**	6,685	5,959	6,311	**93,050**	**93,100**	6,933	6,196	6,559	**96,050**	**96,100**	7,180	6,433	6,806
90,100	**90,150**	6,689	5,963	6,315	**93,100**	**93,150**	6,937	6,200	6,563	**96,100**	**96,150**	7,184	6,437	6,810
90,150	**90,200**	6,693	5,967	6,319	**93,150**	**93,200**	6,941	6,204	6,567	**96,150**	**96,200**	7,188	6,441	6,814
90,200	**90,250**	6,698	5,971	6,324	**93,200**	**93,250**	6,945	6,208	6,571	**96,200**	**96,250**	7,193	6,446	6,819
90,250	**90,300**	6,702	5,975	6,328	**93,250**	**93,300**	6,949	6,212	6,575	**96,250**	**96,300**	7,197	6,450	6,823
90,300	**90,350**	6,706	5,979	6,332	**93,300**	**93,350**	6,953	6,216	6,579	**96,300**	**96,350**	7,201	6,454	6,827
90,350	**90,400**	6,710	5,983	6,336	**93,350**	**93,400**	6,957	6,220	6,583	**96,350**	**96,400**	7,205	6,458	6,831
90,400	**90,450**	6,714	5,987	6,340	**93,400**	**93,450**	6,962	6,224	6,588	**96,400**	**96,450**	7,209	6,462	6,835
90,450	**90,500**	6,718	5,991	6,344	**93,450**	**93,500**	6,966	6,228	6,592	**96,450**	**96,500**	7,213	6,466	6,839
90,500	**90,550**	6,722	5,994	6,348	**93,500**	**93,550**	6,970	6,231	6,596	**96,500**	**96,550**	7,217	6,470	6,843
90,550	**90,600**	6,726	5,998	6,352	**93,550**	**93,600**	6,974	6,235	6,600	**96,550**	**96,600**	7,221	6,474	6,847
90,600	**90,650**	6,731	6,002	6,357	**93,600**	**93,650**	6,978	6,239	6,604	**96,600**	**96,650**	7,226	6,479	6,852
90,650	**90,700**	6,735	6,006	6,361	**93,650**	**93,700**	6,982	6,243	6,608	**96,650**	**96,700**	7,230	6,483	6,856
90,700	**90,750**	6,739	6,010	6,365	**93,700**	**93,750**	6,986	6,247	6,612	**96,700**	**96,750**	7,234	6,487	6,860
90,750	**90,800**	6,743	6,014	6,369	**93,750**	**93,800**	6,990	6,251	6,616	**96,750**	**96,800**	7,238	6,491	6,864
90,800	**90,850**	6,747	6,018	6,373	**93,800**	**93,850**	6,995	6,255	6,621	**96,800**	**96,850**	7,242	6,495	6,868
90,850	**90,900**	6,751	6,022	6,377	**93,850**	**93,900**	6,999	6,259	6,625	**96,850**	**96,900**	7,246	6,499	6,872
90,900	**90,950**	6,755	6,026	6,381	**93,900**	**93,950**	7,003	6,263	6,629	**96,900**	**96,950**	7,250	6,503	6,876
90,950	**91,000**	6,759	6,030	6,385	**93,950**	**94,000**	7,007	6,267	6,633	**96,950**	**97,000**	7,254	6,507	6,880

***This column must also be used by qualifying widow(er)**

Continued on next page

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —					Your tax is —					Your tax is —		
97,000					**98,000**					**99,000**				
97,000	**97,050**	7,259	6,512	6,885	**98,000**	**98,050**	7,341	6,594	6,967	**99,000**	**99,050**	7,424	6,677	7,050
97,050	**97,100**	7,263	6,516	6,889	**98,050**	**98,100**	7,345	6,598	6,971	**99,050**	**99,100**	7,428	6,681	7,054
97,100	**97,150**	7,267	6,520	6,893	**98,100**	**98,150**	7,349	6,602	6,975	**99,100**	**99,150**	7,432	6,685	7,058
97,150	**97,200**	7,271	6,524	6,897	**98,150**	**98,200**	7,353	6,606	6,979	**99,150**	**99,200**	7,436	6,689	7,062
97,200	**97,250**	7,275	6,528	6,901	**98,200**	**98,250**	7,358	6,611	6,984	**99,200**	**99,250**	7,440	6,693	7,066
97,250	**97,300**	7,279	6,532	6,905	**98,250**	**98,300**	7,362	6,615	6,988	**99,250**	**99,300**	7,444	6,697	7,070
97,300	**97,350**	7,283	6,536	6,909	**98,300**	**98,350**	7,366	6,619	6,992	**99,300**	**99,350**	7,448	6,701	7,074
97,350	**97,400**	7,287	6,540	6,913	**98,350**	**98,400**	7,370	6,623	6,996	**99,350**	**99,400**	7,452	6,705	7,078
97,400	**97,450**	7,292	6,545	6,918	**98,400**	**98,450**	7,374	6,627	7,000	**99,400**	**99,450**	7,457	6,710	7,083
97,450	**97,500**	7,296	6,549	6,922	**98,450**	**98,500**	7,378	6,631	7,004	**99,450**	**99,500**	7,461	6,714	7,087
97,500	**97,550**	7,300	6,553	6,926	**98,500**	**98,550**	7,382	6,635	7,008	**99,500**	**99,550**	7,465	6,718	7,091
97,550	**97,600**	7,304	6,557	6,930	**98,550**	**98,600**	7,386	6,639	7,012	**99,550**	**99,600**	7,469	6,722	7,095
97,600	**97,650**	7,308	6,561	6,934	**98,600**	**98,650**	7,391	6,644	7,017	**99,600**	**99,650**	7,473	6,726	7,099
97,650	**97,700**	7,312	6,565	6,938	**98,650**	**98,700**	7,395	6,648	7,021	**99,650**	**99,700**	7,477	6,730	7,103
97,700	**97,750**	7,316	6,569	6,942	**98,700**	**98,750**	7,399	6,652	7,025	**99,700**	**99,750**	7,481	6,734	7,107
97,750	**97,800**	7,320	6,573	6,946	**98,750**	**98,800**	7,403	6,656	7,029	**99,750**	**99,800**	7,485	6,738	7,111
97,800	**97,850**	7,325	6,578	6,951	**98,800**	**98,850**	7,407	6,660	7,033	**99,800**	**99,850**	7,490	6,743	7,116
97,850	**97,900**	7,329	6,582	6,955	**98,850**	**98,900**	7,411	6,664	7,037	**99,850**	**99,900**	7,494	6,747	7,120
97,900	**97,950**	7,333	6,586	6,959	**98,900**	**98,950**	7,415	6,668	7,041	**99,900**	**99,950**	7,498	6,751	7,124
97,950	**98,000**	7,337	6,590	6,963	**98,950**	**99,000**	7,419	6,672	7,045	**99,950**	**100,000**	7,502	6,755	7,128

100,000 OR OVER —
You MUST use the tax rate schedules.

*This column must also be used by qualifying widow(er)

Missing Child Center-Hawaii
Department of the Attorney General
425 Queen Street, Honolulu, HI 96813
Phone: (808) 586-1449
Email: hawaiimissingkids@hawaii.gov
Website: www.missingchildcenterhawaii.com

Hawaii's Missing & Endangered

MISSING SINCE 05/27/1997

CURRENT AGE	17 yrs
MISSING AGE	3 yrs
HEIGHT	3 ft. 1 in.
WEIGHT	45 lbs.
HAIR	Light Brown/ Blonde Highlights
EYES	Brown/Hazel
RACE	Caucasian, Egyptian, (Middle-East Ethnicity)

Sarah Elgohary Alias: Dowsha

MISSING FROM: Honolulu, Hawaii

Child has been known as "Dowsha" since birth and probably would not respond to Sarah. She is believed to be with her non-custodial father who has a deep cleft chin, kinky hair usually worn short and speaks English with a heavy accent and Arabic. He may also seek employment as a delivery or taxi driver or in the fields of computers or accounting. Father and daughter are believed to be in Egypt.

If Seen Please Call
Hononlulu Police Department Criminal Investigation Divsion at 529-3115 or 911 or or The National Center for Missing and Exploited Children at 1-800-THE-LOST

MISSING SINCE 02/11/1988

CURRENT AGE	36 yrs
MISSING AGE	12 yrs
HEIGHT	4 ft. 11 in.
WEIGHT	75 lbs.
HAIR	Black
EYES	Brown
RACE	Chinese

Age Progressed to 27

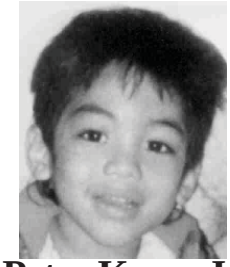
Jie Zhao Li

MISSING FROM: Honolulu, Hawaii

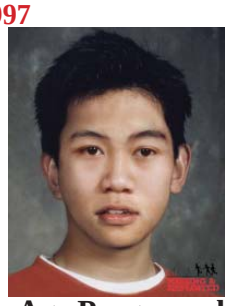
Jie Zhao Li was last seen selling chili tickets in Nuuanu near a convenience store.

If Seen Please Call
Honolulu Police Department, Missing Persons 808-529-3115 or 911 or Missing Child Center-Hawaii at 808-586-1449 or the National Center for Missing & Exploited Children at 1-800-THE-LOST

MISSING SINCE 09/11/1997



AGE NOW	20 yrs
AGE	8 yrs
HGT	4ft
WGT	45-50lbs
HAIR	Black
EYES	Brown
RACE	Filipino, Hawaiian



Age Progressed to Age 14

Peter Kema Jr.
Aka: Peter Boy

MISSING FROM: Hilo, Hawaii

Peter was last seen in mid-August when he allegedly accompanied his father to Honolulu. Peter's father alleges he last saw him in mid-September when he turned custody over to a relative known to him as Aunty Rose at A'ala Park. Neither Peter or Rose have been seen since.

If Seen Please Call
Hawaii County Police Department at 808-961-2211
or Big Island Crimestoppers at 808-961-8300
or the National Center for Missing and Exploited Children at 1-800-THE-LOST

MISSING SINCE 10/13/2003

AGE NOW	23 yrs
AGE	15 yrs old
HGT	5 ft. 1 in.
WGT	180 lbs.
HAIR	Brown
EYES	Brown
RACE	Caucasian, Asian

Age Progressed to Age 17

Cristian Sedeno
Nickname: Cris

MISSING FROM: Honolulu, Hawaii

Cristian was last seen at Ala Moana Shopping Center on 10/13/2003 . Her photo is shown age progressed to 17. She may be still on Oahu or may have traveled to Las Vegas, Nevada.

If Seen Please Call
Missing Child Center- Hawaii at 586-1449
or the National Center for Missing and Exploited Children at 1-800-THE-LOST

Neil Abercrombie
Governor

STATE OF HAWAII—DEPARTMENT OF TAXATION

HAWAII TAXPAYER BILL OF RIGHTS

Frederick D. Pablo
Director of Taxation

MESSAGE FROM THE DIRECTOR

This publication explains some of your most important rights as a taxpayer.

Hawaii taxpayers have many rights. Some are based on laws, and others are based on our commitment to administer Hawaii's tax laws in a fair and equitable manner. The Hawaii Taxpayer Bill of Rights compiles these rights for your easy reference.

Taxpayer rights are at the heart of good tax administration — a pledge that the tax laws will be administered with fairness, uniformity, courtesy, and common sense. In our commitment to this pledge, we invite your suggestions for improving the services provided by the Department of Taxation.

HAWAII TAXPAYER BILL OF RIGHTS

I. Protection of Taxpayer Rights

Taxpayers are entitled to be informed about their rights and responsibilities and to be assured that their rights will be protected throughout their contact with the Department of Taxation.

II. Tax Information

Taxpayers have a right to tax information written in plain language.

Taxpayers have a right to examine their own tax records, audit files, and collection files.

Taxpayers have a right to request copies of their own tax returns and return information, if available, subject to copying fees.

Taxpayers have a right to obtain explanations regarding billings and assessments.

III. Professional and Courteous Service

Taxpayers have a right to prompt, courteous, and accurate responses to all questions and requests for tax assistance.

Taxpayers have a right to be assured that no civil service employee of the Department of Taxation will be paid, promoted, or in any way rewarded based on the amount of assessments made or taxes collected.

Taxpayers have a right to be free from harassment and inappropriate contact by Department of Taxation personnel in matters relating to the collection of delinquent taxes and during the course of audits.

IV. Privacy and Confidentiality

Taxpayers have a right to be assured that their dealings with the Department of Taxation will be kept confidential.

Taxpayers have a right to be assured that their tax returns and tax return information will not be disclosed, except as provided by law.

V. Time Limitations

Taxpayers are entitled to seek a refund if they have overpaid their taxes. A claim for refund must be filed within the applicable statute of limitations.

The Department of Taxation may assess a taxpayer additional taxes if the assessment is made within the applicable statute of limitations. There is no time limit on the assessment of taxes in the case of a false or fraudulent return or failure to file a return.

Taxpayers have a right to extend the period of limitations for the assessment or refund of taxes by signing a written agreement with the Department of Taxation.

If the Department of Taxation is notified by the Internal Revenue Service or a taxpayer of any changes, corrections, or adjustments to the taxpayer's Federal tax return, the statute of limitations is automatically extended.

VI. Audits and Assessments

Taxpayers have a right to a Proposed Notice of Assessment except in the case of a jeopardy assessment. A Proposed Notice of Assessment is mailed to the taxpayer's last known address and: (1) explains the basis for the assessment of taxes, penalties, and interest; (2) informs taxpayers of their right to request clarification or to object to the tax assessment within thirty days from the date the Proposed Notice of Assessment was mailed; and (3) informs taxpayers that the proposed tax assessment will become final after the expiration of thirty days from the mailing of the Proposed Notice of Assessment.

Taxpayers have a right to a Final Notice of Assessment, issued after the expiration of thirty days from the mailing of the Proposed Notice of Assessment, that provides the basis for the tax assessment, and informs the taxpayer of the procedures for appealing the assessment.

Taxpayers have a right to request a meeting with the auditor or collector, their supervisor, or senior management to discuss a Proposed or Final Notice of Assessment if they do not agree with the tax assessment.

Taxpayers have a right to request that the Department of Taxation consider a closing agreement to reduce a Proposed or Final Notice of Assessment. Closing agreements are final.

VII. Tax Appeals/Payment Under Protest

Taxpayers have a right to information regarding procedures for appealing a tax assessment.

Tax Appeals. Taxpayers have a right to appeal an assessment, either to the board of review or to the tax appeal court. The appeal must be filed within 30 days from the date the Final Notice of Assessment was mailed. If the appeal is filed with the board of review, the decision of the board may be appealed within 30 days to the tax appeal court. If the appeal is filed with the tax appeal court, the decision of the tax appeal court may be appealed within 30 days to the Intermediate Appellate Court.

The first appeal to either the board of review or to the tax appeal court may be made without payment of the tax assessed. However, the assessed tax must be paid together with interest when the taxpayer appeals the decision by the board or the tax appeal court or the decision by the board in favor of the Department of Taxation is not appealed. In addition, a taxpayer who prevails before the board of review does not have to pay the assessed tax prior to an appeal by the Department of Taxation to the tax appeal court. Similarly, a taxpayer who prevails before the board of review and the tax appeal court does not have to pay the assessed tax prior to an appeal by the Department of Taxation to the Intermediate Appellate Court.

The tax appeal court may allow an individual taxpayer to appeal an income tax assessment without prior payment of the tax where the total tax liability does not exceed $50,000 and the taxpayer shows that the payment of the tax would cause irreparable harm. Similarly, a circuit court may allow a taxpayer to appeal a general excise tax assessment without prior payment of the tax if the taxpayer shows that the payment of the tax would cause irreparable harm.

Payment Under Protest. In lieu of filing an appeal or if an appeal is not filed with the board of review or tax appeal court within 30 days from the date the Final Notice of Assessment was mailed, the taxpayer may pay the disputed tax assessment under written protest and seek to recover the taxes by filing an action in tax appeal court within 30 days from the date of payment.

VIII. Representation

Taxpayers have a right to represent themselves or have another person accompany or represent them (with proper written authorization) when dealing with the Department of Taxation on any tax matter, including audits, collections, and appeals.

IX. Taxpayer Advocate

Taxpayers have a right to seek the assistance of our Taxpayer Advocate to resolve any tax-related problem after all other means for resolving the problem have been exhausted, or if they feel that their rights as a taxpayer have been abridged, except in the case of a criminal tax investigation.

X. Installment Agreements, Waivers, and Compromises

Installment Agreements. Taxpayers have a right to request that the Department of Taxation consider an installment payment agreement to allow taxpayers to pay their delinquent taxes over time. The Department of Taxation will evaluate a request for an installment payment agreement based on the financial condition of the taxpayer. Taxpayers will be notified before collection action is taken on any outstanding tax liability if the installment payment agreement is in good standing. Interest will continue to accrue on the outstanding tax and penalty until paid in full. The Department may offset any outstanding tax liability with any credits due to the taxpayer from other taxes.

Waiver of Penalties and Interest. Taxpayers have a right to request that the Department of Taxation waive penalties and interest added to any tax if the taxpayer can show that failure to file a return or pay a tax on time was due to reasonable cause, i.e., not due to the taxpayer's own carelessness, neglect, or wilful disregard of the law, but due to circumstances beyond the taxpayer's control.

Compromise Offers. Taxpayers have a right to request that the Department of Taxation consider a compromise offer to reduce any tax claim arising under the tax laws administered by the Department based on doubt as to liability or collectibility, subject to the Governor's approval. If the tax liability excluding penalties and interest is $50,000 or less, the Director may approve the offer in compromise without the Governor's approval after the offer in compromise has been posted on the Department's website for 5-calendar days.

XI. Collections

Taxpayers have a right to be informed in writing to the taxpayer's last known address of possible collection actions that may be taken on delinquent taxes, including referral to a collection agency.

Taxpayers have a right to be notified of any cost recovery fee associated with any collection action.

Taxpayers have a right to have collection actions put on hold in the case of hardship or while discussing their situation with the collector, supervisor, or senior management, understanding that interest continues to accrue.

Taxpayers have a right to a prompt release of a lien upon payment of a tax delinquency and all filing fees.

Taxpayers have a right to have an incorrect lien corrected or released and to have a letter of clarification sent to a credit reporting company.

Taxpayers have a right to have all other collection actions exhausted before a seizure of a taxpayer's assets takes place, unless the Department of Taxation determines that the interests of the State are in jeopardy.

Taxpayers have a right to have the following property exempt from levy: wearing apparel; school books; fuel; provisions; furniture; personal effects; books and tools of a trade, business, or profession; unemployment benefits; and undelivered mail.

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