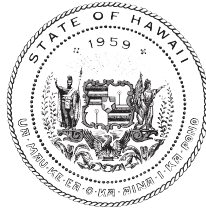


2014 N-13



2014 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**

MESSAGE FROM THE DIRECTOR

DIRECT DEPOSIT

Simple. Safe. Secure.

For more information, see page 15
of the Instructions.

DUE DATE: APRIL 20, 2015

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

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

I. Department of Taxation Welcomes your Feedback

At the Department of Taxation, we are committed to our mission to administer the tax laws of the State of Hawaii in a consistent, uniform and fair manner. To help us with this commitment, we welcome your feedback to assist our effort to improve our services and make 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. We are here to Assist You

Form N-13 Individual Income Tax Return (Resident Short Form) is due on or before April 20, 2015. For information and guidance in its preparation, we have helpful publications and other instructions on our website at tax.hawaii.gov. 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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Changes for 2014

- If you claim a credit for income taxes paid to other states and countries, you cannot also claim those amounts as an itemized deduction for state and foreign income taxes paid to another state or foreign country. (Act 88, SLH 2014)
- The tax credit amount for the Important Agricultural Land Qualified Agricultural Cost Tax Credit was clarified. The tax credit is: (1) First year - the lesser of 25% of the qualified agricultural costs or \$625,000, (2) Second year - the lesser of 15% of the qualified agricultural costs or \$250,000, and (3) Third year - the lesser of 10% of the qualified agricultural costs or \$125,000. (Act 101, SLH 2014)
- The Capital Infrastructure Tax Credit is a new credit for taxable years 2014 to 2019 for qualified infrastructure tenants displaced by the Kapalama container project. (Act 200, SLH 2014)
- You may exclude up to \$6,137 of your military reserve or Hawaii national guard duty pay from your income for taxable years beginning after December 31, 2013. (Act 197, SLH 2004)
- Renewable Energy Technologies Income Tax Credit - Sections 18-235-12.5-01 to 06, Hawaii Administrative Rules (HAR), were adopted and became effective on January 2, 2014. Under the rules, a system classified under "other solar energy system" such as a photovoltaic system must meet the applicable total output capacity requirement to qualify for the credit unless an exception applies. The total output capacity requirements are: (1) Single-family residential property – 5 kilowatts per system, (2) Multi-family residential property – 0.360 kilowatts per unit per system, (3) Commercial property – 1,000 kilowatts per system.
- The following federal provisions that were adopted by Hawaii expired at the end of 2013: (1) the \$250 deduction for educator expenses, (2) the election to deduct state and local general sales taxes instead of state and local income taxes, (3) the deduction for mortgage insurance premiums, (4) the tax-free distributions from individual retirement plans for charitable purposes, and (5) the exclusion from gross income of discharge from qualified principal residence indebtedness. This means that these provisions cannot be claimed for taxable years after 2013. At the time this instruction booklet was printed, there was pending federal legislation that would reinstate certain provisions. If federal legislation is passed in 2014 to reinstate these provisions and these provisions are adopted by the 2015 Hawaii State Legislature, then these provisions may be claimed. If Hawaii tax law changes after you file your return, you may file an amended return to claim any reinstated deductions that you qualify for that you did not claim on your original tax return. **Note:** In the past, Hawaii has not adopted the deduction for tuition and fees.

Important Reminders for 2014

- If you are unable to file by April 20, 2015, 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.
- If you are filing an amended return, attach Schedule AMD and all schedules, forms, and attachments required to file a complete return, including, but not limited to, Schedule CR and Schedule X, even if the credits were claimed on the original return.
- The following lines **MUST** be filled in: Form N-11, line 24; Form N-13, line 13; and Form N-15, line 41. 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, 2015. 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.

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 Unearned Income	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 tax.hawaii.gov.

Instructions for Hawaii Resident Income Tax Return — Form N-13

Form N-13 General Instructions

Same-Sex Marriage

Act 1, Second Special Session Laws of Hawaii 2013, which became effective on December 2, 2013, recognizes marriages between individuals of the same-sex, and extends to such same-sex couples the same rights, benefits, protections, and responsibilities of marriage that opposite-sex couples receive.

As it relates to taxation, all same-sex couples that are legally married in Hawaii or any other jurisdiction where such marriages are valid are married for all tax purposes, including Hawaii income tax purposes.

Note: For federal income tax purposes, individuals of the same sex are considered married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state (or foreign country) in which they now live does not recognize same-sex marriage.

Civil Unions

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.

The Internal Revenue Code 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. Also, 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.

Note: Individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not considered a marriage under state (or foreign) law are not considered married for federal income tax purposes. Since 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. Also, the income reported for federal and for Hawaii income tax purposes may differ, depending on the situation. For example, certain employee benefits that are tax-exempt when provided to married couples and the children of married couples 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.

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	\$3,344
Single	\$3,344
Head of household	\$4,356
Qualifying widow(er) with a dependent child	\$5,544
Married filing jointly	\$6,688

For Individuals Age 65 or older	
Filing Status	Gross Income of
Married filing separately	\$4,488
Single	\$4,488
Head of household	\$5,500
Qualifying widow(er) with a dependent child	\$6,688
Married filing jointly one is 65 or older	\$7,832
Married filing jointly both are 65 or older	\$8,976

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 \$1,144 for individuals under 65, and \$2,288 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 ad-

justed 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 Unearned 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.

Residency Status

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 resi-

dence 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 Resident (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 2014. 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", Tax Information Release No. 97-1, "Determination of Residence Status" and Tax Information Release No. 2010-01, "Military Spouses Residency Relief Act ("MSRRA")".

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 under section 304A-3304(d), HRS) and Fellowships.

Itemized Deductions

Either taxpayer or spouse itemizes deductions. Examples are:

- Payments for medical insurance and medical and dental care that are more than 10% (7.5% if you or your spouse was born before January 2, 1950) 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:

- \$4,400 and you are Married Filing a Joint Return or a Qualifying Widow(er) with a Dependent Child.
- \$3,212 and you are a Head of Household.
- \$2,200 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 2014.
- Form N-103, Sale of Your Home.

Other Conditions

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

- You applied any part of your 2013 overpayment to estimated tax for 2014, or if you want to apply any part of your 2014 overpayment to estimated tax for 2015.
- 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 taxpayer or spouse 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 2014.
- You make your return using an accounting method other than the cash receipts and disbursements method.
- At the end of 2014 you were married to a non-resident 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 \$6,137 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.

Page 6

- 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)
- Tax Credit for Research Activities (Form N-346)
- Capital Infrastructure Tax Credit (Form N-348)

You Must Use Form N-15 if:

- You were a nonresident for the full year, or, if married filing jointly, both spouses were non-residents 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, 2015. 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, 2015, 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, 2015 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. Go to tax.hawaii.gov/eservices/ for more information. 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: tax.hawaii.gov

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 2014? 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 2014 and you did not remarry in 2014, or if your spouse died in 2015 before filing a return for 2014, you may still file a joint return for the 2014 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 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 2015 must be filed on or before April 20, 2015. The tax may be paid in full with the declaration, or in equal installments on or before April 20, 2015, June 20, 2015, September 20, 2015, and January 20, 2016. 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 tax.hawaii.gov/eservices/.

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 2015, 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 iden-

tify 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, 2014, 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, 2014, consider yourself married for the whole year.

Note: *If you are in a civil union on December 31, 2014, consider yourself married for the whole year.*

If your spouse died during 2014, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2014.

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 2014, had a child living with you, and lived apart from your spouse during the last 6 months of 2014, 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 2014 or in 2015 before filing a return for 2014, 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 Aliens 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 Aliens and Dual-Status Aliens.—Married nonresident aliens must file separate returns. However, nonresident aliens who are married to U.S. citizens or resi-

dents 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 2014 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 2014 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 2014 of your parent whom you can claim as a dependent, except under a multiple support agreement (see page 11). 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 2014, or
 - iii. Any person you claimed as a dependent under a multiple support agreement. See page 11.
 - 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 2014 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 by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see **Kidnapped child** on page 11, if applicable.

If the person for whom you kept up a home was born or died in 2014, you still may be able to file as head of household. If the person is your qualifying child, the child must have lived with you for more than half the part of the year he or she was alive. If the person is anyone else, see federal Publication 501.

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 used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.*

Special Rule for Nonresident Aliens and Dual-Status Aliens. — If you were a nonresident alien 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 2014, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2014. 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 2014.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2014 (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 Aliens and Dual-Status Aliens.— If you were a nonresident alien 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 2014 if all of the following apply.

- Your spouse died in 2012 or 2013 and you did not remarry in 2014.

- 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 2014. 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 2014, 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 by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see **Kidnapped child** on page 11, if applicable.

A child is considered to have lived with you for all of 2014 if the child was born or died in 2014 and your home was the child's home for the entire time he or she was alive.

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 used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.*

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

Special Rule for Nonresident Aliens 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

Line 6a Yourself

Check the box on line 6a if no one can claim you as a dependent on another person's tax return. If you can be claimed as a dependent on another person's tax return, do not check the box on line 6a. Instead, check the box below line 11.

Check the box for "Age 65 or over" if you are age 65 or over as of January 1, 2014.

Line 6b Spouse

Check the box on line 6b if either of the following applies.

1. Your filing status is married filing jointly and your spouse cannot be claimed as a dependent on another person's return.
2. You were married at the end of 2014, your filing status is married filing separately, and both of the following apply.
 - a. Your spouse had no income and is not filing a return.
 - b. Your spouse cannot be claimed as a dependent on another person's return.

If your spouse meets these qualifications, check the box under line 6b.

If you became divorced or legally separated during 2014, you cannot take an exemption for your former spouse.

Check the box for "Age 65 or over" if your spouse was age 65 or over as of January 1, 2014 and your filing status is married filing jointly.

Death of your spouse. If your spouse died in 2014 and you did not remarry by the end of 2014, check the boxes on line 6b for the exemptions you could have taken for your spouse on the date of death. See the instructions for **Death of Taxpayer** on page 7.

Enter the number of boxes checked on lines 6a and 6b.

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. If you have more than six dependents, attach a statement with the required information. 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, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew), and
- Was under age 19 at the end of 2014 and younger than you (or your spouse, if filing jointly), or under age 24 at the end of 2014, a student, and younger than you (or your spouse, if filing jointly), or any age and permanently and totally disabled, and
- Who did not provide over half of his or her own support for 2014, and
- Who is not filing a joint return for 2014 or is filing a joint return for 2014 only to claim a refund of withheld income tax or estimated tax paid, and
- Who lived with you for more than half of 2014. If the child did not live with you for the required time, see **Exception to time lived with you** on page 10.

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, U.S. resident alien, or a resident of Canada or Mexico? If the child was adopted, see **Exception to citizen test** on this page.

Yes. Go to Question 2.

No. Stop. You cannot claim this child as a dependent.

2. Was the child married?

Yes. See **Married person** on page 11.

No. Go to Question 3.

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2014 tax return?

Yes. You cannot claim any dependents. Go to Form N-13, line 7.

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, half brother, half sister, or a son or daughter of any 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 did 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 taxpayer for 2014. For this purpose, a person is not a taxpayer if he or she is not required to file a Hawaii income tax return and either does not file such a return or files only to get a refund of withheld income tax or estimated tax paid, and

- Who had gross income of less than \$3,950 in 2014. 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 2014. But see **Children of divorced or separated parents** on this page, and **Multiple support agreements** and **Kidnapped child** on page 11.

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, U.S. resident alien, or a resident of Canada or Mexico? If your qualifying relative

Page 10

was adopted, see **Exception to the citizen test** on this page.

Yes. Go to Question 3.

No. Stop. You cannot claim this person as a dependent.

3. Was your qualifying relative married?

Yes. See **Married person** on page 11.

No. Go to Question 4.

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2014 tax return?

Yes. Stop. You cannot claim any dependents. Go to Form N-13, line 7.

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 the qualifying child or qualifying relative of his or her noncustodial parent if all of the following conditions 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 2014 (whether or not they are or were married).

2. The child received over half of his or her support for 2014 from the parents (and the rules on **Multiple support agreements**, on page 11, do not apply). Support of a child received from a parent's spouse is treated as provided by the parent.

3. The child is in custody of one or both of the parents for more than half of 2014.

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 2014, and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of federal Form 8332. See **Post-1984 and pre-2009 decree or agreement** and **Post-2008 decree or agreement**.

b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2014.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption. However, this special rule does not apply to the head of household filing status. See federal Publication 501 for details.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2014. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher federal adjusted gross income. See federal Publication 501 for an exception for a par-

ent who works at night, rules for a child who is emancipated under state law, and other details.

Post-1984 and pre-2009 decree or agreement. The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.

2. The other parent will not claim the child as a dependent.

3. The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

- Cover page (include the other parent's social security number on that page).

- The pages that include all the information identified in (1) through (3) above.

- Signature page with the other parent's signature and date of agreement.

You must include the required information even if you filed it with your return in an earlier year.

Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent cannot include pages from the decree or agreement instead of federal Form 8332. The custodial parent must sign either federal Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to an exemption for a child, and the noncustodial parent must include a copy with his or her return. The form or statement must release the custodial parent's claim to the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

Release of exemption revoked. A custodial parent who has revoked his or her previous release of a claim to exemption for a child must include a copy of the revocation with his or her return. For details, see federal Form 8332.

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 requirement to be a U.S. citizen.

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 page 11), 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. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the person lived with you. Also see **Children of divorced or separated parents** on this page, or **Kidnapped child** on page 11.

If the person meets all other requirements to be your qualifying child but was born or died in 2014, the person is considered to have lived with you for more than half of 2014 if your home was this person's home for more than half the time he or she was alive in 2014.

Any other person is considered to have lived with you for all of 2014 if the person was born or died in 2014 and your home was this person's

home for the entire time he or she was alive in 2014.

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 dependency exemption. See federal Publication 501.

Married person. If the person is married and files a joint return, you cannot claim that person as your dependent. However, if the person is married but does not file a joint return or files a joint return only to claim a refund of withheld income tax or estimated tax paid, you may be able to claim him or her as a dependent. See federal Publication 501. In that case, go to Step 2, Question 3, on page 10 (for a qualifying child) or Step 3, Question 4, on page 10 (for a qualifying relative).

Multiple support agreements. If no one person contributed over half of the support of your relative (or 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 is permanently and totally disabled if, at any time in 2014, the person cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year, or can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be 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 special rule for **Children of divorced or separated parents** on page 10 applies.

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 can claim the child as a qualifying child, the following rules 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 the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the child will be treated as the qualifying child of the parent with whom the child lived for the longer period of time in 2014. 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 federal adjusted gross income (AGI) for 2014.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child

of the person who had the highest federal AGI for 2014.

- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest federal AGI for 2014, but only if that person's federal AGI is higher than the highest federal AGI of any parent of the child who can claim the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just described, you can claim your daughter as a qualifying child for any of the two tax benefits listed above for which you otherwise qualify. Your mother cannot claim any of the two tax benefits listed above unless she has a different qualifying child. However, if your mother's federal AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

If you will be claiming the child as a qualifying child, go to Step 2 on page 10. Otherwise, stop; you cannot claim any benefits based on this child.

Student. A student is a child who during any part of 5 calendar months of 2014 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 school offering courses only through the Internet.

Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 2014 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 includable 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 under section 304A-3304(d), HRS.
- 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 asso-

ciation 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 2014, you should receive this statement by January 31, 2015.

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	\$2,200
Married filing jointly	\$4,400
Married filing separately	\$2,200
Head of Household	\$3,212
Qualifying Widow(er)	\$4,400

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

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.

Caution: If you can be claimed as a dependent on another person's tax return, you may not claim an exemption for yourself.

Regular Exemptions

You are allowed \$1,144 for each exemption you can claim. Multiply \$1,144 by the number of exemptions shown on line 6e. Enter the amount on line 14.

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
Taxpayer and Spouse (non-disabled spouse under 65)—	\$8,144
Taxpayer and Spouse (non-disabled spouse age 65 or over)—	\$9,288
Taxpayer and Spouse (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:

- 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.**
- You attach a copy of all your HW-2 forms to your Form N-13.
- You complete Parts I and II on page 2 of Form N-13 if required.
- 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, and 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

If you install and place in service an eligible renewable energy technology system in Hawaii, you may qualify to claim this credit. You must make an irrevocable election to claim the credit as nonrefundable or refundable. For information on how to claim the credit as nonrefundable, see the instructions for Nonrefundable Renewable Energy Technologies Income Tax Credit on page 14. A refundable credit means you will receive a

tax refund if your credit amount is greater than the amount of income tax you owe. You may elect to claim the credit as a refundable credit under the following circumstances:

Reduced Credit

For a solar energy system such as a solar water heater or photovoltaic system, you must reduce the credit amount by 30% unless you meet the conditions described in the “Full Credit” paragraph below.

Full Credit

For a solar or wind energy system, you may claim the full credit as a refundable credit if you are an individual taxpayer and any of the following apply:

(1) All your (and your spouse’s) income is retirement income such as pension distributions, social security, or distributions from a public retirement system that is exempt from Hawaii income tax; or

(2) Your Hawaii adjusted gross income (AGI) is \$20,000 or less (\$40,000 or less if you are married filing a joint return).

Irrevocable Election

A taxpayer and spouse 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.

Total Output Capacity

A system classified under “other solar energy system” such as a photovoltaic system must meet the total output capacity requirement to qualify for the credit unless an exception applies.

The total output capacity requirements are:

- Single-family residential property — 5 kilowatts per system
- Multi-family residential property — 0.360 kilowatts per unit per system
- Commercial property — 1,000 kilowatts per system

Figure the credit on Form N-342. Check the appropriate box to indicate the type of energy system and enter the amount of the refundable credit on page 2, line 17 of Form N-13. Attach Form N-342 to your income tax return Form N-13.

For more information, see Form N-342 and its instructions, and Tax Information Release No. 2007-02, *Relating to the Renewable Energy Technologies Income Tax Credit*, Tax Information Release No. 2010-10, *Common Income Tax & General Excise Tax Issues Associated with the Renewable Energy Technologies Income Tax Credit*, HRS §235-12.5, and Tax Information Release No. 2012-01, *Temporary Administrative Rules Relating to the Renewable Energy Technologies Income Tax Credit*.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before December 31, 2015.

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 18. If you qualify, figure the credit on Schedule X, Part I, and enter the amount of the credit here. Attach Schedule X to your income tax return Form N-13.

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, 2015.

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 2014 was more than \$1,000, you may qualify for this credit. See the instructions for Schedule X, Part II, on page 19. If you qualify, figure the credit on Schedule X, Part II, and enter the amount of the credit here. Attach Schedule X to your income tax return Form N-13.

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, 2015.

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. See the instructions for Schedule X, Part III, on page 20. If you qualify, figure the credit on Schedule X, Part III, and enter the amount of the credit here. Attach Schedule X to your income tax return Form N-13.

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 2014 for the purchase of **one or more new** child passenger restraint systems which can be shown to be in substantial conformity with Page 14

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, 2015.

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

If you install and place in service an eligible renewable energy technology system in Hawaii, you may qualify to claim this credit. You must make an irrevocable election to claim the credit as nonrefundable or refundable. For information on how to claim the credit as refundable, see the instructions for Refundable Renewable Energy Technologies Income Tax Credit on page 13. A nonrefundable credit means your credit will be applied towards the amount of income tax you owe. If your nonrefundable credit is greater than the amount of income tax that you owe, then you may carryover the remaining credit and apply it towards next year's income tax. You may continue to carryover the credit until it is used up.

Irrevocable Election

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.

Total Output Capacity

A system classified under "other solar energy system" such as a photovoltaic system must meet the total output capacity requirement to qualify for the credit unless an exception applies.

The total output capacity requirements are:

- Single-family residential property — 5 kilowatts per system
- Multi-family residential property — 0.360 kilowatts per unit per system
- Commercial property — 1,000 kilowatts per system

Figure the credit on Form N-342. Check the appropriate box to indicate the type of energy system and enter the amount of the nonrefundable credit on page 2, line 25 of Form N-13. Attach Form N-342 to your income tax return Form N-13.

Note: If line 23 is zero or less, no tax credit may be used this year and you must carry forward the credit. Enter zero on line 25 and attach Form N-342 to your income tax return Form N-13.

For more information, see Form N-342 and its instructions, and Tax Information Release No. 2007-02, *Relating to the Renewable Energy Technologies Income Tax Credit*, Tax Information Release No. 2010-10, *Common Income Tax & General Excise Tax Issues Associated with the Renewable Energy Technologies Income Tax Credit*, HRS §235-12.5, and Tax Information Release No. 2012-01, *Temporary Administrative Rules Relating to the Renewable Energy Technologies Income Tax Credit*.

Deadline for claiming this credit. Claims for this credit, including any amended claims, must be filed on or before December 31, 2015.

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 tax.hawaii.gov/eservices/.
- 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 "2014 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 into 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., 2014 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, including, but not limited to, Schedule X, even if the credits were claimed on the original return. Also, see page 18 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 2014 Form N-13, line 35 (plus the amount of estimated tax penalty on line 36, if any); or the amount overpaid on your original 2014 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, including, but not limited to, Schedule X, even if the credits were claimed on the original 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 "2014 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, including, but not limited to, Schedule X, even if the credits were claimed on the original 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), Spouse." Be sure to also sign in the space pro-

vided 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 7 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, 2015, 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, 2015, 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, 2015 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 2014 tax liability; or
- 2) 100% of the tax shown on the 2013 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 for-

ward 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 2013 amended return on a 2014 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, including, but not limited to, Schedule X, even if the credits were claimed on the original 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 7 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. **You may qualify to claim these credits, and receive a refund, even if you have no taxable income. If you claim any of the tax credits, both pages of Schedule X must be attached to your Form N-13.**

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

Birth or Death of a Qualified Exemption

- A person who dies during the year may be a qualified exemption so long as the person was alive and physically present within the State for nine months. If a person who was continuously living in Hawaii died after September 30, 2014, that person could still be a qualified exemption.
- A child who is born during 2014 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 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. Then list your dependents and enter the dependent's relationship to you. However, do not list minor children receiving more than half of their support from public agencies even though you may claim them as a dependent. List these minor children on line 3.

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

Enter the number of qualified persons on line 2.

Line 3

Minor Children Receiving Public Support

On line 3, list your minor children who are also qualified exemptions, and who receive more than half of their support from the Department of Human Services, Social Security benefits, and other government payments. If you are married filing separately, only one spouse may claim each child. Enter the number of children here, and on the space provided beside Form N-13, line 18.

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.

Tax credit per qualified exemption is:

If line 6 is:	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 non-resident, 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 2014, **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 2014, 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 2014 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 maintained 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, util-

ity 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:

- Any person under age 13 whom you claim as a dependent (but see **Special Rule (4)** on this page, *Children of Divorced or Separated Parents*).
- Your disabled spouse who is mentally or physically unable to care for himself or herself.
- 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 \$3,950 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 2014, you may be able to claim the credit even if your child is not your dependent. Even if you cannot claim your child as a dependent, he or she is treated as your qualifying person if:

- The child was under age 13 or was not physically or mentally able to care for himself or herself, and
- You were the child's custodial parent. The custodial parent is the parent with whom the child lived for the greater number of nights in 2014. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. For details and an exception for a parent who works at night, see federal Publication 501.

The noncustodial parent cannot treat the child as a qualifying person even if that parent is entitled to claim the child as a dependent under the special rules for a child of divorced or separated parents.

(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:

- A dependent for whom you (or your spouse if you are married) can claim an exemption, or
- 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 2015

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 this page.

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 2014, see *If You or Your Spouse Was a Student or Disabled* on page 22.

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 2014 for the person listed in column (a). Do not include in column (d) qualified expenses:

- You incurred in 2014 but did not pay until 2015. You may be able to use these expenses to increase your 2015 credit.
- You incurred in 2013 but did not pay until 2014. Instead, see the instructions for line 23 on page 22.
- You prepaid in 2014 for care to be provided in 2015. These expenses may only be used to figure your 2015 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 2014 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.

If You or Your Spouse Was a Student or Disabled. Your spouse's earned income. Your spouse was a full-time student if he or she was enrolled as a full-time student at a school for some part of each of 5 calendar months during 2014. The months need not be consecutive. A school does not include an on-the-job training course, correspondence school, or a school offering courses only through the Internet. Your spouse was disabled if he or she was not physically or mentally capable of self-care. Figure your spouse's earned income on a monthly basis.

For each month or part of a month your spouse was a student or was disabled, he or she is considered to have worked and earned income. His or her earned income for each month is considered to be at least \$200 (\$400 if more than one qualifying person was cared for in 2014). If your spouse also worked during that month, use the higher of \$200 (or \$400) or his or her actual earned income for that month.

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

Your earned income. These rules for a spouse who was a student or disabled also apply to you if you were a student or disabled. For each month or part of a month you were a student or disabled, your earned income is considered to be at least \$200 (\$400 if more than one qualifying person was cared for in 2014). If you also worked

during that month, enter the higher of \$200 (or \$400) or your actual earned income for that month.

Both spouses were students or disabled. If, in the same month, both you and your spouse were either students or disabled, only one of you can be treated as having earned income in that month under these rules.

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 2013 that you did not pay until 2014, you may be able to increase the amount of credit you can take in 2014. To do this, multiply the 2013 expenses you paid in 2014 by the applicable percentage from the above table that applies to your 2013 adjusted gross income. Your 2013 expenses must be within the 2013 limits. Attach a computation showing how you figured the increase. If you can take a credit for your 2013 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.



FORM N-13 (Rev. 2014)

STATE OF HAWAII DEPARTMENT OF TAXATION

Individual Income Tax Return RESIDENT 2014

JDB141

(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

Personal information section including names (Henry Y. Aloha, Sheila M. Mahalo), social security numbers (111-11-1111, 222-22-2222), address (2014 Hawaii State Road, Honolulu, HI 96800), and Hawaii Election Campaign Fund options.

Filing status section with options: Single, Married filing joint return (checked), Married filing separate return, Head of household, Qualifying widow(er).

Exemptions section including dependent Kent Aloha (Son) with SSN 333-33-3333, and total number of exemptions claimed (3).

Income section with a table for tax components: Wages (500), Interest (600), Dividends (700), Unemployment (800), Adjusted Gross Income (800), Standard Deduction (900), Taxable Income (1100).

• 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

FILING STATUS

EXEMPTIONS

INCOME

Continue on other side

Continue on other side



Name(s) as shown on return Henry Y. Aloha Sheila M. Mahalo

Social Security Number(s) 111-11-1111 222-22-2222

JDB142

Table with 2 main columns: PART I Interest Income and PART II Ordinary Dividends. Includes sub-headers and instructions for reporting interest and dividends.

TAX PAYMENTS AND CREDITS section. Includes lines 16-30 for reporting tax payments, credits, and payments. Includes a large 'SAVED' watermark.

REFUND OR AMOUNT YOU OWE section. Includes lines 31-36 for reporting overpaid amounts, contributions, and amounts owed.

AMENDED RETURN section. Includes lines 37-38 for reporting amended returns and designee information.

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 section. Includes signature lines for Henry Y. Aloha and Sheila M. Mahalo, dates, and preparer information.

2014 TAX TABLES

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

2014 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 —			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 —				
0	50	0	0	0	2,500	2,550	38	35	35	5,000				
50	100	1	1	1	2,550	2,600	40	36	36	5,000	5,050	122	74	96
100	150	2	2	2	2,600	2,650	41	37	37	5,050	5,100	125	76	97
150	200	2	2	2	2,650	2,700	43	37	37	5,100	5,150	128	77	99
200	250	3	3	3	2,700	2,750	44	38	38	5,150	5,200	131	79	100
										5,200	5,250	133	81	102
250	300	4	4	4	2,750	2,800	46	39	39					
300	350	5	5	5	2,800	2,850	48	40	40	5,250	5,300	136	82	104
350	400	5	5	5	2,850	2,900	49	40	40	5,300	5,350	139	84	105
400	450	6	6	6	2,900	2,950	51	41	41	5,350	5,400	142	85	107
450	500	7	7	7	2,950	3,000	52	42	42	5,400	5,450	144	87	108
										5,450	5,500	147	89	110
500	550	7	7	7	3,000					5,500	5,550	150	90	112
550	600	8	8	8	3,000	3,050	54	42	42	5,550	5,600	153	92	113
600	650	9	9	9	3,050	3,100	56	43	43	5,600	5,650	155	93	115
650	700	9	9	9	3,100	3,150	57	44	44	5,650	5,700	158	95	116
700	750	10	10	10	3,150	3,200	59	44	44	5,700	5,750	161	97	118
					3,200	3,250	60	45	45					
750	800	11	11	11	3,250	3,300	62	46	46	5,750	5,800	164	98	120
800	850	12	12	12	3,300	3,350	64	47	47	5,800	5,850	166	100	121
850	900	12	12	12	3,350	3,400	65	47	47	5,850	5,900	169	101	123
900	950	13	13	13	3,400	3,450	67	48	48	5,900	5,950	172	103	124
950	1,000	14	14	14	3,450	3,500	68	49	49	5,950	6,000	175	105	126
1,000					3,500	3,550	70	49	49	6,000				
1,000	1,050	14	14	14	3,550	3,600	72	50	50	6,000	6,050	177	106	128
1,050	1,100	15	15	15	3,600	3,650	73	51	51	6,050	6,100	180	108	129
1,100	1,150	16	16	16	3,650	3,700	75	51	52	6,100	6,150	183	109	131
1,150	1,200	16	16	16	3,700	3,750	76	52	54	6,150	6,200	186	111	132
1,200	1,250	17	17	17						6,200	6,250	188	113	134
1,250	1,300	18	18	18	3,750	3,800	78	53	56					
1,300	1,350	19	19	19	3,800	3,850	80	54	57	6,250	6,300	191	114	136
1,350	1,400	19	19	19	3,850	3,900	81	54	59	6,300	6,350	194	116	137
1,400	1,450	20	20	20	3,900	3,950	83	55	60	6,350	6,400	197	117	139
1,450	1,500	21	21	21	3,950	4,000	84	56	62	6,400	6,450	199	119	140
										6,450	6,500	202	121	142
1,500	1,550	21	21	21	4,000					6,500	6,550	205	122	144
1,550	1,600	22	22	22	4,000	4,050	86	56	64	6,550	6,600	208	124	145
1,600	1,650	23	23	23	4,050	4,100	88	57	65	6,600	6,650	210	125	147
1,650	1,700	23	23	23	4,100	4,150	89	58	67	6,650	6,700	213	127	148
1,700	1,750	24	24	24	4,150	4,200	91	58	68	6,700	6,750	216	129	150
					4,200	4,250	92	59	70					
1,750	1,800	25	25	25	4,250	4,300	94	60	72	6,750	6,800	219	130	152
1,800	1,850	26	26	26	4,300	4,350	96	61	73	6,800	6,850	221	132	153
1,850	1,900	26	26	26	4,350	4,400	97	61	75	6,850	6,900	224	133	155
1,900	1,950	27	27	27	4,400	4,450	99	62	76	6,900	6,950	227	135	156
1,950	2,000	28	28	28	4,450	4,500	100	63	78	6,950	7,000	230	137	158
2,000					4,500	4,550	102	63	80					
2,000	2,050	28	28	28	4,550	4,600	104	64	81					
2,050	2,100	29	29	29	4,600	4,650	105	65	83					
2,100	2,150	30	30	30	4,650	4,700	107	65	84					
2,150	2,200	30	30	30	4,700	4,750	108	66	86					
2,200	2,250	31	31	31										
2,250	2,300	32	32	32	4,750	4,800	110	67	88					
2,300	2,350	33	33	33	4,800	4,850	111	68	89					
2,350	2,400	33	33	33	4,850	4,900	114	69	91					
2,400	2,450	35	34	34	4,900	4,950	117	71	92					
2,450	2,500	36	35	35	4,950	5,000	120	73	94					

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

Continued on next page

2014 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 —				
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

2014 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 —				
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

2014 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 —				
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

2014 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

2014 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 —		
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

2014 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)

2014 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 —				
70,000					73,000					76,000				
70,000	70,050	5,031	4,381	4,664	73,000	73,050	5,279	4,612	4,905	76,000	76,050	5,526	4,849	5,152
70,050	70,100	5,035	4,385	4,668	73,050	73,100	5,283	4,616	4,909	76,050	76,100	5,530	4,853	5,156
70,100	70,150	5,039	4,389	4,672	73,100	73,150	5,287	4,620	4,913	76,100	76,150	5,534	4,857	5,160
70,150	70,200	5,043	4,392	4,676	73,150	73,200	5,291	4,624	4,917	76,150	76,200	5,538	4,861	5,164
70,200	70,250	5,048	4,396	4,680	73,200	73,250	5,295	4,628	4,921	76,200	76,250	5,543	4,865	5,169
70,250	70,300	5,052	4,400	4,684	73,250	73,300	5,299	4,632	4,925	76,250	76,300	5,547	4,869	5,173
70,300	70,350	5,056	4,404	4,688	73,300	73,350	5,303	4,636	4,929	76,300	76,350	5,551	4,873	5,177
70,350	70,400	5,060	4,408	4,692	73,350	73,400	5,307	4,640	4,933	76,350	76,400	5,555	4,877	5,181
70,400	70,450	5,064	4,411	4,696	73,400	73,450	5,312	4,644	4,938	76,400	76,450	5,559	4,881	5,185
70,450	70,500	5,068	4,415	4,700	73,450	73,500	5,316	4,648	4,942	76,450	76,500	5,563	4,885	5,189
70,500	70,550	5,072	4,419	4,703	73,500	73,550	5,320	4,651	4,946	76,500	76,550	5,567	4,888	5,193
70,550	70,600	5,076	4,423	4,707	73,550	73,600	5,324	4,655	4,950	76,550	76,600	5,571	4,892	5,197
70,600	70,650	5,081	4,427	4,711	73,600	73,650	5,328	4,659	4,954	76,600	76,650	5,576	4,896	5,202
70,650	70,700	5,085	4,430	4,715	73,650	73,700	5,332	4,663	4,958	76,650	76,700	5,580	4,900	5,206
70,700	70,750	5,089	4,434	4,719	73,700	73,750	5,336	4,667	4,962	76,700	76,750	5,584	4,904	5,210
70,750	70,800	5,093	4,438	4,723	73,750	73,800	5,340	4,671	4,966	76,750	76,800	5,588	4,908	5,214
70,800	70,850	5,097	4,442	4,727	73,800	73,850	5,345	4,675	4,971	76,800	76,850	5,592	4,912	5,218
70,850	70,900	5,101	4,446	4,731	73,850	73,900	5,349	4,679	4,975	76,850	76,900	5,596	4,916	5,222
70,900	70,950	5,105	4,449	4,735	73,900	73,950	5,353	4,683	4,979	76,900	76,950	5,600	4,920	5,226
70,950	71,000	5,109	4,453	4,739	73,950	74,000	5,357	4,687	4,983	76,950	77,000	5,604	4,924	5,230
71,000					74,000					77,000				
71,000	71,050	5,114	4,457	4,743	74,000	74,050	5,361	4,691	4,987	77,000	77,050	5,609	4,928	5,235
71,050	71,100	5,118	4,461	4,747	74,050	74,100	5,365	4,695	4,991	77,050	77,100	5,613	4,932	5,239
71,100	71,150	5,122	4,465	4,751	74,100	74,150	5,369	4,699	4,995	77,100	77,150	5,617	4,936	5,243
71,150	71,200	5,126	4,468	4,755	74,150	74,200	5,373	4,703	4,999	77,150	77,200	5,621	4,940	5,247
71,200	71,250	5,130	4,472	4,759	74,200	74,250	5,378	4,707	5,004	77,200	77,250	5,625	4,944	5,251
71,250	71,300	5,134	4,476	4,763	74,250	74,300	5,382	4,711	5,008	77,250	77,300	5,629	4,948	5,255
71,300	71,350	5,138	4,480	4,767	74,300	74,350	5,386	4,715	5,012	77,300	77,350	5,633	4,952	5,259
71,350	71,400	5,142	4,484	4,771	74,350	74,400	5,390	4,719	5,016	77,350	77,400	5,637	4,956	5,263
71,400	71,450	5,147	4,487	4,775	74,400	74,450	5,394	4,723	5,020	77,400	77,450	5,642	4,960	5,268
71,450	71,500	5,151	4,491	4,779	74,450	74,500	5,398	4,727	5,024	77,450	77,500	5,646	4,964	5,272
71,500	71,550	5,155	4,495	4,782	74,500	74,550	5,402	4,730	5,028	77,500	77,550	5,650	4,967	5,276
71,550	71,600	5,159	4,499	4,786	74,550	74,600	5,406	4,734	5,032	77,550	77,600	5,654	4,971	5,280
71,600	71,650	5,163	4,503	4,790	74,600	74,650	5,411	4,738	5,037	77,600	77,650	5,658	4,975	5,284
71,650	71,700	5,167	4,506	4,794	74,650	74,700	5,415	4,742	5,041	77,650	77,700	5,662	4,979	5,288
71,700	71,750	5,171	4,510	4,798	74,700	74,750	5,419	4,746	5,045	77,700	77,750	5,666	4,983	5,292
71,750	71,800	5,175	4,514	4,802	74,750	74,800	5,423	4,750	5,049	77,750	77,800	5,670	4,987	5,296
71,800	71,850	5,180	4,518	4,806	74,800	74,850	5,427	4,754	5,053	77,800	77,850	5,675	4,991	5,301
71,850	71,900	5,184	4,522	4,810	74,850	74,900	5,431	4,758	5,057	77,850	77,900	5,679	4,995	5,305
71,900	71,950	5,188	4,525	4,814	74,900	74,950	5,435	4,762	5,061	77,900	77,950	5,683	4,999	5,309
71,950	72,000	5,192	4,529	4,818	74,950	75,000	5,439	4,766	5,065	77,950	78,000	5,687	5,003	5,313
72,000					75,000					78,000				
72,000	72,050	5,196	4,533	4,822	75,000	75,050	5,444	4,770	5,070	78,000	78,050	5,691	5,007	5,317
72,050	72,100	5,200	4,537	4,826	75,050	75,100	5,448	4,774	5,074	78,050	78,100	5,695	5,011	5,321
72,100	72,150	5,204	4,541	4,830	75,100	75,150	5,452	4,778	5,078	78,100	78,150	5,699	5,015	5,325
72,150	72,200	5,208	4,545	4,834	75,150	75,200	5,456	4,782	5,082	78,150	78,200	5,703	5,019	5,329
72,200	72,250	5,213	4,549	4,839	75,200	75,250	5,460	4,786	5,086	78,200	78,250	5,708	5,023	5,334
72,250	72,300	5,217	4,553	4,843	75,250	75,300	5,464	4,790	5,090	78,250	78,300	5,712	5,027	5,338
72,300	72,350	5,221	4,557	4,847	75,300	75,350	5,468	4,794	5,094	78,300	78,350	5,716	5,031	5,342
72,350	72,400	5,225	4,561	4,851	75,350	75,400	5,472	4,798	5,098	78,350	78,400	5,720	5,035	5,346
72,400	72,450	5,229	4,565	4,855	75,400	75,450	5,477	4,802	5,103	78,400	78,450	5,724	5,039	5,350
72,450	72,500	5,233	4,569	4,859	75,450	75,500	5,481	4,806	5,107	78,450	78,500	5,728	5,043	5,354
72,500	72,550	5,237	4,572	4,863	75,500	75,550	5,485	4,809	5,111	78,500	78,550	5,732	5,046	5,358
72,550	72,600	5,241	4,576	4,867	75,550	75,600	5,489	4,813	5,115	78,550	78,600	5,736	5,050	5,362
72,600	72,650	5,246	4,580	4,872	75,600	75,650	5,493	4,817	5,119	78,600	78,650	5,741	5,054	5,367
72,650	72,700	5,250	4,584	4,876	75,650	75,700	5,497	4,821	5,123	78,650	78,700	5,745	5,058	5,371
72,700	72,750	5,254	4,588	4,880	75,700	75,750	5,501	4,825	5,127	78,700	78,750	5,749	5,062	5,375
72,750	72,800	5,258	4,592	4,884	75,750	75,800	5,505	4,829	5,131	78,750	78,800	5,753	5,066	5,379
72,800	72,850	5,262	4,596	4,888	75,800	75,850	5,510	4,833	5,136	78,800	78,850	5,757	5,070	5,383
72,850	72,900	5,266	4,600	4,892	75,850	75,900	5,514	4,837	5,140	78,850	78,900	5,761	5,074	5,387
72,900	72,950	5,270	4,604	4,896	75,900	75,950	5,518	4,841	5,144	78,900	78,950	5,765	5,078	5,391
72,950	73,000	5,274	4,608	4,900	75,950	76,000	5,522	4,845	5,148	78,950	79,000	5,769	5,082	5,395

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

Continued on next page

2014 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 —				
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

2014 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
 235 S. Beretania Street #401, Honolulu, HI 96813
 Phone: (808) 586-1449
 Email: hawaiimissingkids@hawaii.gov
 Website: <http://ag.hawaii.gov/cpja/mcch/>

Hawaii's Missing & Endangered Children

MISSING SINCE October 15, 2003



AGE NOW 25 yrs
 HGT 5 ft. 1 in.
 WGT 160 lbs.
 HAIR Brown
 EYES Brown
 RACE Caucasian/
 Asian/Hawaiian/
 Filipino



Age Progressed
to Age 17

Cristian Sedeno

MISSING FROM: Oahu, Hawaii

Cristian's photo is shown age-progressed to 17 years. She may still be in the local area, or she may have traveled to Las Vegas, Nevada. Cristian may go by the nickname Cris.

If Seen, Please Call Honolulu Police Department
 (808) 723-3609 or 911
 or Missing Child Center-Hawaii (808) 586-1449
 or National Center for Missing & Exploited Children
 1-800-THE-LOST (1-800-843-5678)

MISSING SINCE June 22, 1990



AGE NOW 30 yrs
 HGT 3 ft.
 WGT 45 lbs.
 HAIR Blonde
 EYES Hazel
 RACE Caucasian



Age Progressed
to Age 26

Therese Vanderheiden-Walsh

MISSING FROM: Kailua, Oahu, Hawaii

She has pierced ears and moles on her back and shoulders. She was abducted by her non-custodial mother. Therese was taken at the age of 4.

If Seen, Please Call Honolulu Police Department
 (808) 723-3609 or 911
 or Missing Child Center-Hawaii (808) 586-1449
 or National Center for Missing & Exploited Children
 1-800-THE-LOST (1-800-843-5678)

MISSING SINCE May 21, 2004



AGE NOW 15 yrs
 HGT 3 ft. 7 in.
 WGT 40 lbs.
 HAIR Black
 EYES Brown
 RACE Japanese



Age Progressed
to Age 8

Marina Kaneda

MISSING FROM: Honolulu, Hawaii

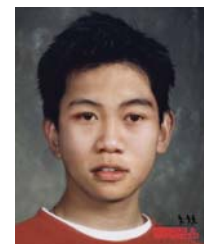
She is believed to be in Japan with her non-custodial mother. Marina went missing at the age of 4 years old.

If Seen, Please Call Honolulu Police Department
 (808) 723-3609 or 911
 or Missing Child Center-Hawaii (808) 586-1449
 or National Center for Missing & Exploited Children
 1-800-THE-LOST (1-800-843-5678)

MISSING SINCE September 11, 1997



AGE NOW 23 yrs
 HGT 4 ft. 2 in.
 WGT 50 lbs.
 HAIR Black
 EYES Brown
 RACE Filipino/
 Hawaiian



Age Progressed
to Age 14

Peter Kema JR

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 Aunt Rose at A'ala Park. Neither Peter or Rose have been seen since.

If Seen, Please Call Honolulu Police Department
 (808) 723-3609 or 911
 or Missing Child Center-Hawaii (808) 586-1449
 or National Center for Missing & Exploited Children
 1-800-THE-LOST (1-800-843-5678)

09/05/2014

STATE OF HAWAII—DEPARTMENT OF TAXATION
HAWAII TAXPAYER BILL OF RIGHTS

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 assess-

ment. 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 prob-

lem 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 willful 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.

Any offer in compromise submitted to the Department of Taxation on or after April 5, 2013, must be accompanied by 20% of the amount of the offer in cases of a lump-sum offer in compromise, or the first proposed payment in the case of a periodic payment offer in compromise. Individual taxpayers who meet the low-income certification guidelines published by the Internal Revenue Service for the period in which the request for compromise has been submitted would not be required to submit a payment with an offer in compromise submission. In cases where an offer in compromise is rejected, the payment amount would be applied to the tax liability of the taxpayer that was first assessed.

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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