

SCHEDULE X

(FORM N-11/N-13/N-15)

(REV. 2014)

STATE OF HAWAII — DEPARTMENT OF TAXATION

TAX CREDITS FOR HAWAII RESIDENTS

2014

Both pages of Schedule X must be attached to Form N-11, N-13, or N-15



Caution: Before completing Schedule X, please read the Instructions on pages 32 - 36 of the Form N-11 booklet, pages 18 - 22 of the Form N-13 booklet, or pages 36 - 40 of the Form N-15 booklet.

Name(s) as shown on Form N-11, N-13, or N-15 Your social security number

PART I: REFUNDABLE FOOD/EXCISE TAX CREDIT

- 1 Is your federal adjusted gross income less than \$50,000? (See the Instructions) If "Yes", go to line 2. If "No", STOP. You CANNOT claim this credit. However, you may claim the credit for a minor child receiving support from the Department of Human Services, etc. In this situation, only complete lines 3, 9, and 10.
2 List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS that meet all of the following: a) Resident of Hawaii, b) Present in Hawaii for more than 9 months in 2014, c) Not in prison, youth correctional facility, or jail for entire taxable year, AND d) Cannot be claimed as a dependent by another taxpayer. DO NOT list minor children receiving more than half of their support from public agencies even though you may claim them as a dependent. List these minor children on line 3.

Table with 2 columns: Name, Relationship. Includes rows for Self and Spouse.

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

- 3 List MINOR CHILDREN RECEIVING MORE THAN HALF OF THEIR SUPPORT FROM PUBLIC AGENCIES, such as the Department of Human Services, who meet all the following requirements and are NOT listed above on line 2: a) Resident of Hawaii, b) Present in Hawaii for more than 9 months in 2014, c) Not in prison, youth correctional facility, or jail for entire taxable year, d) More than half of support from public agency, AND e) Cannot be claimed as a dependent by another taxpayer.

Table with 3 columns: Name, Social Security Number, Relationship. Includes a caution: DO NOT list any children already listed on line 2 above.

Enter the number of minor children receiving more than half of their support from public agencies. Also enter this number in the space provided on Form N-11, line 28; Form N-13, line 18; or Form N-15, line 45..... 3

4 Enter the amount of your federal adjusted gross income (See the Instructions)
5 If you are married filing a separate return, enter your spouse's federal adjusted gross income
6 Add lines 4 and 5. Enter the total here and in the space provided on Form N-13, line 18.
7 Enter on line 7 the amount of the tax credit that applies to the amount on line 6. (See the Instructions on page 33 of the Form N-11 booklet, page 19 of the Form N-13 booklet, or page 37 of the Form N-15 booklet)
8 Multiply line 2 by the amount of the tax credit on line 7. Enter the total here
9 Multiply line 3 by \$85. Enter the total here
10 Add lines 8 and 9. Enter the result here and on Form N-11, line 28; Form N-13, line 18; or Form N-15, line 45. This is your refundable food/excise tax credit. (Whole dollars only) 00

PART II: CREDIT FOR LOW-INCOME HOUSEHOLD RENTERS

- 1 Is your adjusted gross income (Form N-11, line 20; Form N-13, line 11; or Form N-15, line 35, Column A) less than \$30,000? If "No", STOP. You cannot claim this credit. If "Yes", go to Question 2.
2 Are you a resident who was present in Hawaii more than nine months of the taxable year? If "No", STOP. You cannot claim this credit. If "Yes", go to Question 3.
3 Can you be claimed as a dependent by another taxpayer? If "Yes", STOP. You cannot claim this credit. If "No", proceed to line 4.
4 Enter required information for each rental unit that was fully subject to real property tax. DO NOT list rental units that were wholly or partially exempt from real property tax. If you occupied more than one qualified unit, submit the required information for each additional unit on a separate sheet. If you shared the unit with others, enter only YOUR SHARE of the rent.

Address (give Apt. No., if any)
Occupied From month, 2014, To month, 2014. Total rent paid for this period. \$

Owned by (or agent for owner) name address W (Hawaii Tax I.D. Number)

5 Add up YOUR SHARE of rent paid during the taxable year for all the units you have listed
6 Enter the amount of your exclusions (e.g. utilities, parking stalls, ground rent, rental subsidies such as public assistance)
7 Line 5 minus line 6. If this amount is \$1,000, or less, STOP. You cannot claim this credit
8 Enter the number of qualified exemptions from the Qualified Exemptions worksheet in the Instructions
9 Multiply the number of exemptions on line 8 by \$50 and enter the result here and on Form N-11, line 29; Form N-13, line 19; or Form N-15, line 46. This is your low-income household renter's credit. (Whole dollars only) 00

Name(s) as shown on Form N-11, N-13, or N-15	Your social security number
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PART III - CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES



Section A: Care Provider Information

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

1	(a) Care Provider's name	(b) Address (number, street, city, state and Postal/ZIP code)	(c) Identification number (SSN or FEIN)	(d) Hawaii Tax I.D. Number	(e) Amount paid
				W _____	
				W _____	

Section B: Dependent Care Benefits — (If you did not receive benefits, skip to line 16)

2 Enter the total amount of dependent care benefits you received in 2014. Amounts you received as an employee should be 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.....	2	
3 Enter the amount, if any, you carried over from 2013 and used in 2014 during the grace period.....	3	
4 Enter the amount, if any, you forfeited or carried forward to 2015. (See the Instructions)	4	()
5 Combine lines 2 through 4.....	5	
6 Enter the total amount of qualified expenses incurred in 2014 for the care of the qualifying person(s)...	6	
7 Enter the smaller of line 5 or 6.....	7	
8 Enter YOUR earned income	8	
9 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the Instructions); if married filing separately, see the Instructions for the amount to enter; all others , enter the amount from line 8.....	9	
10 Enter the smallest of line 7, 8, or 9.....	10	
11 Taxable benefits. Enter the amount of taxable benefits from the worksheet in the Instructions. Also, include this amount on Form N-13, line 7 or Form N-15, line 7. On the corresponding dotted line write "DCB".....	11	
12 Enter \$2,400 (\$4,800 if two or more qualifying persons)	12	
13 Add lines f and i from the Taxable Benefits worksheet in the Instructions.....	13	
14 Line 12 minus line 13. If zero or less, STOP . You cannot take the credit. Exception. If you paid 2013 expenses in 2014 (See the Instructions)	14	
15 Complete line 16. Do not include in column (d) any benefits shown on line 13. Then, add the amounts in column (d) and enter the total here.....	15	

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

16	(a) Qualifying person's name	(b) Relationship	(c) Qualifying person's social security number	(d) Qualified expenses you incurred and paid in 2014 for the person listed in column (a)
17 Add the amounts in column (d) of line 16. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Section B, enter the smaller of line 14 or line 15...	17			
18 Enter YOUR earned income	18			
19 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the Instructions); all others , enter the amount from line 18.....	19			
20 Enter the smallest of line 17, 18, or 19.....	20			
21 Enter adjusted gross income from Form N-11, line 20; Form N-13, line 11; or Form N-15, line 35, Column A.....	21			
22 Enter on line 22 the decimal amount that applies to the amount on line 21. (See the Instructions on page 36 of the Form N-11 booklet, page 22 of the Form N-13 booklet, or page 40 of the Form N-15 booklet).....	22			
23 Multiply line 20 by the decimal amount on line 22. Enter the result here and on Form N-11, line 30; Form N-13, line 20; or Form N-15, line 47. (Whole dollars only).....	23	X	00	