



Individual Income Tax Return RESIDENT Calendar Year 2015 OR



JBF151

AMENDED Return

NOL Carryback

Fiscal Year Beginning

and Ending

FOR OFFICE USE ONLY

Do NOT Submit a Photocopy!!

Place an X in applicable box, if appropriate

First Time Filer

Address or Name Change

ATTACH COPY 2 OF FORM W-2 HERE

ATTACH CHECK OR MONEY ORDER AND FORM N-200V HERE

Form with fields for Name, Spouse's Name, Care Of, Address, City/State/ZIP, and Foreign Address.

IMPORTANT — Complete this Section

Enter the first four letters of your last name. Use ALL CAPITAL letters

Your Social Security Number

Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters

Spouse's Social Security Number

(Place an X in only ONE box)

- 1 Single
2 Married filing joint return
3 Married filing separate return
4 Head of household
5 Qualifying widow(er) with dependent child

CAUTION: If you can be claimed as a dependent on another person's tax return (such as your parents'), DO NOT place an X on line 6a, but be sure to place an X above line 21.

6a Yourself Age 65 or over
6b Spouse Age 65 or over
Enter the number of Xs on 6a and 6b

If you placed an X on lines 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, place an X here

Table with 4 columns: Dependents (1. First and last name, 2. Dependent's social security number, 3. Relationship), and rows for 6c (Enter number of your children listed) and 6d (Enter number of other dependents).

6e Total number of exemptions claimed. Add numbers entered in boxes 6a thru 6d above



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Name(s) as shown on return

**ROUND TO THE NEAREST DOLLAR**

- 7 Federal adjusted gross income (AGI) (see page 11 of the Instructions) ..... 7
- 8 Difference in state/federal wages due to COLA, ERS,  
etc. (see page 12 of the Instructions) ..... 8
- 9 Interest on out-of-state bonds  
(including municipal bonds)..... 9
- 10 Other Hawaii additions to federal AGI  
(see page 12 of the Instructions)..... 10
- 11 Add lines 8 through 10 ..... **Total Hawaii additions to federal AGI** 11
- 12 Add lines 7 and 11..... 12
- 13 Pensions taxed federally but not taxed by Hawaii  
(see page 14 of the Instructions)..... 13
- 14 Social security benefits taxed on federal return..... 14
- 15 First \$6,198 of military reserve or Hawaii national  
guard duty pay..... 15
- 16 Payments to an individual housing account ..... 16
- 17 Exceptional trees deduction (attach affidavit)  
(see page 15 of the Instructions)..... 17
- 18 Other Hawaii subtractions from federal AGI  
(see page 15 of the Instructions)..... 18
- 19 Add lines 13 through 18  
..... **Total Hawaii subtractions from federal AGI** 19
- 20 Line 12 minus line 19 ..... **Hawaii AGI** ► 20

**CAUTION:** If you can be claimed as a dependent on another person's return, see the Instructions on page 16, and place an X here.

- 21 If you do not itemize your deductions, go to line 23 below. Otherwise go to page 17 of the Instructions and enter your itemized deductions here.
- 21a Medical and dental expenses  
(from Worksheet A-1) ..... 21a
- 21b Taxes (from Worksheet A-2)..... 21b
- 21c Interest expense (from Worksheet A-3)..... 21c
- 21d Contributions (from Worksheet A-4) ..... 21d
- 21e Casualty and theft losses (from Worksheet A-5) ..... 21e
- 21f Miscellaneous deductions (from Worksheet A-6) ..... 21f
- 23 If you checked filing status box: 1 or 3 enter \$2,200;  
2 or 5 enter \$4,400; 4 enter \$3,212..... **Standard Deduction** ► 23

**TOTAL ITEMIZED DEDUCTIONS**

**22** Add lines 21a through 21f. If your federal and/or Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the Instructions on page 21. Enter total here and go to line 24.

- 24 Line 20 minus line 22 or 23, whichever applies. (This line MUST be filled in) ..... 24



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Name(s) as shown on return

- 25 If line 20 is \$89,981 or less, multiply \$1,144 by the total number of exemptions claimed on line 6e. Otherwise, see page 22 of the Instructions. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es), and see page 22 of the Instructions.  

	Yourself		25
	Spouse	.....	
  
  - 26 **Taxable Income.** Line 24 minus line 25 (but not less than zero) ..... **Taxable Income** ► 26
  - 27 Tax. Place an X if from Tax Table; Tax Rate Schedule; or Capital Gains Tax Worksheet on page 39 of the Instructions.  
 ( Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-318, N-338, N-344, N-348, N-405, N-586, N-615, or N-814 is included.) ..... **Tax** ► 27
  - 27a If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet..... **27a**
- 
- 28 Refundable Food/Excise Tax Credit (attach Schedule X) **DHS, etc.** exemptions .... 28
  - 29 Credit for Low-Income Household Renters (attach Schedule X) ..... 29
  - 30 Credit for Child and Dependent Care Expenses (attach Schedule X) ..... 30
  - 31 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)..... 31
  - 32 Total refundable tax credits from Schedule CR (attach Schedule CR)..... 32
  
  - 33 Add lines 28 through 32 ..... **Total Refundable Credits** ► 33
  - 34 Line 27 minus line 33. If line 34 is zero or less, see Instructions..... 34
  - 35 Total nonrefundable tax credits (attach Schedule CR) ..... 35
  - 36 Line 34 minus line 35 ..... **Balance** ► 36
  - 37 Hawaii State Income tax withheld (attach W-2s) (see page 27 of the Instructions for other attachments) ..... 37
  - 38 2015 estimated tax payments..... 38
  - 39 Amount of estimated tax applied from 2014 return ..... 39
  - 40 Amount paid with extension..... 40
  - 41 Add lines 37 through 40 ..... **Total Payments** ► 41
- 
- 42 If line 41 is larger than line 36, enter the amount **OVERPAID** (line 41 minus line 36) (see Instructions).. 42
  - 43 **Contributions to** (see page 28 of the Instructions):..... **Yourself** **Spouse**
  - 43a Hawaii Schools Repairs and Maintenance Fund ..... \$2 \$2
  - 43b Hawaii Public Libraries Fund ..... \$2 \$2
  - 43c Domestic and Sexual Violence / Child Abuse and Neglect Funds ..... \$5 \$5
  - 44 Add the amounts of the Xs on lines 43a through 43c and enter the total here ..... 44
  
  - 45 Line 42 minus line 44..... 45



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Name(s) as shown on return

- 46 Amount of line 45 to be **applied** to your **2016 ESTIMATED TAX** ..... **46**
- 47a Amount to be **REFUNDED TO YOU** (line 45 minus line 46) If filing late, see page 28 of Instructions ..... **47a**

Place an X in this box if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 47b, 47c, or 47d.

- 47b Routing number **47c** Type: Checking Savings
- 47d Account number
- 48 **AMOUNT YOU OWE** (line 36 minus line 41). Send Form N-200V with your payment. Make check or money order payable to the "Hawaii State Tax Collector"..... **48**
- 49 **Estimated tax penalty.** (See page 29 of Instructions.) Do not include on line 42 or 48. Place an X in this box if Form N-210 is attached > ..... **49**
- 50 **AMENDED RETURN ONLY** – Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)..... **50**
- 51 **AMENDED RETURN ONLY** – Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)..... **51**

- 52 Did you file a federal Schedule C? Yes No If yes, enter **Hawaii** gross receipts your main business activity: \_\_\_\_\_, your main business product: \_\_\_\_\_, **AND** your HI Tax I.D. No. for this activity **W**
- 53 Did you file a federal Schedule E for rental activity? Yes No If yes, enter **Hawaii** gross rents received **AND** your HI Tax I.D. No. for this activity **W**
- 54 Did you file a federal Schedule F? Yes No If yes, enter **Hawaii** gross receipts your main business activity: \_\_\_\_\_, your main business product: \_\_\_\_\_, **AND** your HI Tax I.D. No. for this activity **W**

**DESIGNEE** If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 30 of the Instructions.

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

**HAWAII ELECTION CAMPAIGN FUND** (See page 31 of the Instructions) Do you want \$3 to go to the Hawaii Election Campaign Fund? Yes No **Note:** Placing an X in the "Yes" box will not increase your tax or reduce your refund.

If joint return, does your spouse want \$3 to go to the fund? Yes No

**PLEASE SIGN HERE**

**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.

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's signature (if filing jointly, BOTH must sign) \_\_\_\_\_ Date \_\_\_\_\_

Your Occupation \_\_\_\_\_ Daytime Phone Number \_\_\_\_\_ Your Spouse's Occupation \_\_\_\_\_ Daytime Phone Number \_\_\_\_\_

Paid Preparer's Information	Preparer's Signature >	Date	Check if self-employed > <input type="checkbox"/>	Preparer's identification number
	Print Preparer's Name >	Federal E.I. No. >		
	Firm's name (or yours if self-employed), Address, and ZIP Code >	Phone No. >		



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or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

Name(s) as shown on return

SSN(s) or Federal Employer I.D. No.

**Attach this schedule directly behind Form N-11, N-15, N-30, or N-70NP**

**PART I Nonrefundable Tax Credits**

- 1 Income tax paid to another state or foreign country (N-11, N-15, & N-70NP filers)  
(Attach copy of tax return(s) from other state(s) or federal Form(s) 1116. See  
tax return instruction booklet for more information.) ..... 1●
- 2 Carryover of the Energy Conservation Tax Credit (attach Form N-323) ..... 2●
- 3 Enterprise Zone Tax Credit (attach Form N-756) ..... 3●
- 4 Low-Income Housing Tax Credit (attach Form N-586) ..... 4●
- 5 Credit for Employment of Vocational Rehabilitation  
Referrals (attach Form N-884) ..... 5●
- 6 High Technology Business Investment Tax Credit (attach Form N-318) ..... 6●
- 7 Carryover of the Individual Development Account Contribution Tax  
Credit (attach Form N-323) ..... 7●
- 8 Carryover of the Technology Infrastructure Renovation Tax Credit (attach Form N-323) ..... 8●
- 9 Credit for School Repair and Maintenance (attach Form N-330) ..... 9●
- 10 Carryover of the Hotel Construction and Remodeling Tax  
Credit (attach Form N-323) ..... 10●
- 11 Carryover of the Residential Construction and Remodeling Tax  
Credit (attach Form N-323) ..... 11●
- 12 Carryover of the Renewable Energy Technologies Income Tax Credit (For Systems  
Installed and Placed in Service Before July 1, 2009) (attach Form N-323) ..... 12●
- 13 Renewable Energy Technologies Income Tax Credit (For Systems Installed and  
Placed in Service on or After July 1, 2009) (attach Form N-342)  
Place an X in the appropriate box to indicate the type of energy system installed and placed in service:  
• Solar • Wind ..... 13●
- 14 Capital Infrastructure Tax Credit (attach Form N-348) ..... 14●
- 15 **Total Nonrefundable Credits.** Add lines 1 through 14. Enter here and on  
Form N-11, line 35; N-15, line 52; N-30, line 14; or N-70NP, line 20.  
*Attach this schedule directly behind your Form N-11, N-15, N-30, or N-70NP.* ..... 15●



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**PART II Refundable Tax Credits**

- 16 Capital Goods Excise Tax Credit (attach Form N-312) ..... 16●
- 17 Fuel Tax Credit for Commercial Fishers (attach Form N-163)..... 17●
- 18 Ethanol Facility Tax Credit (attach Form N-324)..... 18●
- 19 Motion Picture, Digital Media, and Film Production Income  
Tax Credit (attach Form N-340)..... 19●
- 20 Renewable Energy Technologies Income Tax Credit (For Systems Installed and  
Placed in Service on or After July 1, 2009) (attach Form N-342)  
Place an X in the appropriate box to indicate the type of energy system installed and placed in service:
  - Solar • Wind ..... 20●
- 21 Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344) ..... 21●
- 22 Tax Credit for Research Activities (attach Form N-346)..... 22●
- 23 Other refundable credits
  - a. Pro rata share of taxes withheld  
and paid by a partnership, estate,  
trust, or S corporation on the sale  
of Hawaii real property interests .....23a
  - b. Credit From a Regulated  
Investment Company .....23b
  - c. Add lines 23a and 23b..... 23c●
- 24 **Total Refundable Credits.** Add lines 16 through 22 and line 23c. Enter  
here and on Form N-11, line 32; N-15, line 49; N-30, line 12; or  
N-70NP, line 18. *Attach this schedule directly behind your*  
*Form N-11, N-15, N-30, or N-70NP.* ..... 24●