

**FORM
N-884
(REV. 2016)**

**STATE OF HAWAII—DEPARTMENT OF TAXATION
CREDIT FOR EMPLOYMENT OF
VOCATIONAL REHABILITATION REFERRALS**
Or fiscal year beginning _____, 20 ____, and ending _____, 20__

**TAX
YEAR
20__**

ATTACH THIS FORM TO YOUR INCOME TAX RETURN

Name(s) as shown on return

Social Security or Federal Employer I.D. Number

Note: If you are claiming the Ethanol Facility Tax Credit, skip lines 1 - 4 and begin on line 5.

Employee name(s) (Attach a schedule if more space is needed.)	Approved employment starting date	Employee Social Security Number	Qualified first-year wages paid this year (not over \$6,000 per employee)
The employer must retain approved employee certification forms.			
1			

2 Total qualified first-year wages paid this year	2														
3 Current year jobs credit—Enter 20% of line 2 here. You must subtract this amount from the deduction on your return for salaries and wages.	3														
<table border="0"> <tr> <td data-bbox="90 1096 422 1159">4 Flow-through jobs credits from other entities</td> <td data-bbox="422 1096 617 1234"> <table border="1"> <tr> <td>If you are a ___</td> <td>Then enter total of current year jobs credit(s) from ___</td> </tr> <tr> <td>a Partner</td> <td>Schedule K-1 (Form N-20), line 20</td> </tr> <tr> <td>b Shareholder</td> <td>Schedule K-1 (Form N-35), line 16e</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form N-40), line 9c</td> </tr> <tr> <td>d Patron</td> <td>Statement from cooperative.....</td> </tr> </table> </td> <td data-bbox="617 1096 1208 1234">}</td> <td align="right" data-bbox="1208 1096 1531 1234">4</td> </tr> </table>	4 Flow-through jobs credits from other entities	<table border="1"> <tr> <td>If you are a ___</td> <td>Then enter total of current year jobs credit(s) from ___</td> </tr> <tr> <td>a Partner</td> <td>Schedule K-1 (Form N-20), line 20</td> </tr> <tr> <td>b Shareholder</td> <td>Schedule K-1 (Form N-35), line 16e</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form N-40), line 9c</td> </tr> <tr> <td>d Patron</td> <td>Statement from cooperative.....</td> </tr> </table>	If you are a ___	Then enter total of current year jobs credit(s) from ___	a Partner	Schedule K-1 (Form N-20), line 20	b Shareholder	Schedule K-1 (Form N-35), line 16e	c Beneficiary	Schedule K-1 (Form N-40), line 9c	d Patron	Statement from cooperative.....	}	4	
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5 Carryover of unused employment of vocational rehabilitation referrals credit from prior years	5														
6 Tentative total tax credit. Sum of lines 3, 4, and 5. (Form N-20 and N-35 filers enter amount in Schedule K, Form N-40 filers enter estate's or trust's share here and beneficiaries' share in Schedules K-1.).....	6														
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8 If you are claiming other credits, complete the Credit Worksheet in the instructions and enter the total here.	8														
9 Line 7 minus line 8. This represents your income tax liability, as adjusted. If the result is zero or less than zero, enter zero here and on line 10.....	9														
10 Total credit allowed. Enter the smaller of line 6 or line 9, rounded to the nearest dollar. This is your employment of vocational rehabilitation referrals credit allowable for the year. Enter this amount also on Schedule CR, line 5; (for Form N-11, N-15, N-30, and N-70NP filers) Form N-40, Schedule E, line 5; whichever is applicable.	10														
11 Line 6 minus line 10. This represents your carryover of unused credit. The amount of any unused tax credit may be carried over and used as a credit against your income tax liability in subsequent years until exhausted.	11														

Each employer may be eligible for a 20% nonrefundable vocational referral income tax credit if the requirements of section 235-55.91, HRS, are met. If you are claiming the ethanol facility tax credit, you may not claim the credit for employment of vocational rehabilitation referrals for wages paid in the current year. You may use a carryover of the credit from previous years if there is tax liability remaining after applying the ethanol facility tax credit for the current year.

(See separate Instructions)