

**FORM
N-884
(REV. 2017)**

**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
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Employee name(s) (Attach a schedule if more space is needed.) The employer must retain approved employee certification forms.	Approved employment starting date	Employee Social Security Number	Qualified first-year wages paid this year (not over \$6,000 per employee)
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										
4 Flow-through jobs credits from other entities	<table border="0" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%; padding: 2px;">If you are a ___</td> <td style="width:70%; padding: 2px;">Then enter total of current year jobs credit(s) from ___</td> </tr> <tr> <td style="padding: 2px;">a Partner</td> <td style="padding: 2px;">Schedule K-1 (Form N-20), line 20</td> </tr> <tr> <td style="padding: 2px;">b Shareholder</td> <td style="padding: 2px;">Schedule K-1 (Form N-35), line 16e</td> </tr> <tr> <td style="padding: 2px;">c Beneficiary</td> <td style="padding: 2px;">Schedule K-1 (Form N-40), line 9c</td> </tr> <tr> <td style="padding: 2px;">d Patron</td> <td style="padding: 2px;">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
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.....											
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										
7 Enter your adjusted tax liability. a. Individuals — Enter the amount from Form N-11, line 34; or Form N-15, line 51..... b. Corporations — Enter the amount from Form N-30, line 13..... c. Other filers — Enter the amount from Form N-40, Schedule G, line 3; or Form N-70NP, line 18.....		7										
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.



(See separate Instructions)