

FORM <b>N-350</b> (Rev. 2018)	<b>CESSPOOL UPGRADE, CONVERSION OR CONNECTION INCOME TAX CREDIT</b> Or fiscal year beginning _____, 2019, and ending _____, 20____	TAX YEAR <b>2019</b>
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ATTACH TO FORM N-11, N-15, N-20, N-30, N-35, N-40, OR N-70NP, WHICHEVER IS APPLICABLE.

Name(s) as shown on Form N-11, N-15, N-20, N-30, N-35, N-40, or N-70NP	SSN or FEIN
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**Part I CREDIT CERTIFICATE**

DEPARTMENT OF HEALTH CERTIFICATE (Completed by the Department of Health only)	
1. Name of taxpayer	2. SSN/FEIN
3. Address (Number and street, including apartment number or rural route, city, state, and postal/zip code)	
4. Description of cesspool upgrade, conversion or connection (Include Tax Map Key and Island where the cesspool is located)	
5. Total qualified expenses allowed: .....	\$
6. Amount of tax credit allowed for the taxable year .....	\$
This is to certify that the amounts noted above have been verified in accordance with section 235-16.5, Hawaii Revised Statutes.	
_____ Signature of Certifying Officer	_____ Date of Certification
_____ Type or Print Name and Title	



**Part II COMPUTATION OF TAX CREDIT**

**Note:** If you are only claiming your distributive share of a tax credit distributed from a partnership, an S corporation, an estate, or a trust, skip line 1 and begin on line 2.

1 Total amount of certified tax credit allowed for the taxable year from Part I, line 6.....	1	
2 Flow through of cesspool upgrade, conversion, or connection income tax credit received from other entities, if any: <b>Check the applicable box below.</b> Enter the name and FEIN of Entity:		
a <input type="checkbox"/> Partner — enter amount from Schedule K-1 (Form N-20), line 27 .....		
b <input type="checkbox"/> S corporation shareholder — enter amount from Schedule K-1 (Form N-35), line 16l.....		
c <input type="checkbox"/> Beneficiary — enter amount from Schedule K-1 (Form N-40), line 9c .....		
d <input type="checkbox"/> Patron — enter the amount from federal Form 1099-PATR .....	2	
3 Carryover of unused cesspool upgrade, conversion or connection tax credit from prior year .....	3	
4 Tentative current year cesspool upgrade, conversion or connection tax credit — add lines 1, 2 and 3.....	4	
<b>Note:</b> Form N-20 and Form N-35 filers, enter the amount on line 4 on the appropriate lines of Form N-20, Schedule K or Form N-35, Schedule K; skip lines 5 through 9 and continue to Part III. Form N-40 filers, see the instructions.		
<b>Adjusted Tax Liability</b> (Not to be completed by Form N-20 and Form N-35 filers)		
5 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 .....	5	
6 If you are claiming other nonrefundable tax credits, complete the worksheet on page 2 of the instructions and enter the total here. If you are not claiming other nonrefundable credits, enter zero .....	6	
7 Line 5 minus line 6. This represents your adjusted tax liability. If the result is zero or less, enter zero .....	7	
8 <b>Total credit allowed</b> — enter the smaller of line 4 or line 7. This is your cesspool upgrade, conversion or connection income tax credit allowable for the year. Enter this amount, rounded to the nearest dollar, on the appropriate line for the credit on Schedule CR (for Form N-11, N-15, N-30, and N-70NP filers) or on Form N-40, Schedule E (for the estate's or trust's share), whichever is applicable. ....	8	
9 <b>Total amount carryforward of unused credit</b> — Line 4 minus line 8. This represents your unused credit available to carryforward to be used against tax liability in subsequent tax years until exhausted .....	9	

**Part III FLOW-THROUGH ENTITIES ALLOCATING THE CREDIT TO THEIR PARTNERS, SHAREHOLDERS, OR BENEFICIARIES**

1. Tax credit allocated to partners, shareholders, or beneficiaries. Enter the amount from Part II, line 4..... \$ \_\_\_\_\_
2. Allocation of the tax credit to their partners, shareholders, or beneficiaries as follows (if more space is needed, attach additional sheet(s)):

(a) No.	(b) Name and Address of Partner, Shareholder, or Beneficiary	(c) Identifying No. of Partner, Shareholder, or Beneficiary	(d) Amount of Tax Credit Allocated
1	.....		
2	.....		
3	.....		
4	.....		
5	.....		
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22	.....		
23	.....		
24	.....		

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|---|----------|
| 3. Total from additional sheet(s).....                                | <b>3</b> |
| 4. Total amounts allocated (Must equal Part III, line 1 above.) ..... | <b>4</b> |