



STATE OF HAWAII
DEPARTMENT OF TAXATION

News Release

LINDA LINGLE
Governor

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ELIMINATION OF FORM N-12, INDIVIDUAL INCOME TAX RETURN FOR RESIDENTS

HONOLULU - The State Department of Taxation will be eliminating Form N-12 (Individual Income Tax Return for Residents) beginning January 1, 2008 (for the tax year 2007). Resident taxpayers may file either Form N-11 (Individual Income Tax Return For Residents Filing Federal Return) or Form N-13 (Individual Income Tax Return – Resident Short Form) when they file their 2007 tax returns. The 2007 Form N-11 (renamed as Individual Income Tax Return for Residents) and Instructions have been modified to accommodate the very limited number of residents who were previously filing the Form N-12.

A taxpayer **MUST** use Form N-11 if he or she:

- Was a resident for the full year, or if married filing jointly, either spouse was a resident for the full year (however, the nonresident spouse would be taxed on their worldwide income for the full year).
- Does not qualify to file Form N-13.

A taxpayer **MAY** be able to use Form N-13 if he or she:

- Was a resident for the full year, or if married filing jointly, either spouse was a
- (more)

resident for the full year (however, the nonresident spouse would be taxed on their worldwide income for the full year);

- Had only wages, salaries, tips, interest, ordinary dividends, and unemployment compensation, AND
- The taxable income (adjusted gross income less standard deduction and personal exemptions) is less than \$100,000.

Those who have any questions may call Taxpayer Services Branch at 587-4242 or toll free at 1-800-222-3229 between the hours of 7:45am and 4:30pm (Monday – Friday, excluding State holidays) to speak with a representative.

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For more information, contact:
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