

STATE OF HAWAII — DEPARTMENT OF TAXATION
Individual Income Tax Return 1994
RESIDENT

DO NOT WRITE OR STAPLE IN THIS SPACE

(FOR USE BY TAXPAYERS WHO HAVE LESS THAN \$100,000 TAXABLE INCOME AND WHO DO NOT ITEMIZE DEDUCTIONS AND DO NOT CLAIM ADJUSTMENTS TO INCOME)

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USE STATE LABEL OTHERWISE PRINT OR TYPE	Name (If joint return, give first names and initials of both)	Last Name	Your social security number
	C/O		Spouse's social security number
	Present mailing or home address (Number and street, including apartment number or rural route)		Your occupation
	City, town or post office, State and ZIP code		Spouse's occupation

HAWAII ELECTION CAMPAIGN FUND	Do you want \$2 to go to the Hawaii Election Campaign Fund?	Yes	No	Note: Checking "Yes" will not increase your tax or reduce your refund.
	If joint return, does your spouse want \$2 to go to the fund?	Yes	No	

FILING STATUS	(Check only ONE box)			
	1	<input type="checkbox"/>	Single	
	2	<input type="checkbox"/>	Married filing joint return (even if only one had income).	
	3	<input type="checkbox"/>	Married filing separate return. Enter spouse's social security no. above and full name here. ●	
	4	<input type="checkbox"/>	Head of household (with qualifying person). If the qualifying person is your child but not your dependent, enter this child's name here. ➤	
5	<input type="checkbox"/>	Qualifying widow(er) with dependent child (Year spouse died 19 ●).		

Caution: If you can be claimed as a dependent on another person's tax return (such as your parents'), do not check box 6a, but be sure to check the box below line 11.

6a	<input type="checkbox"/>	Yourself	<input type="checkbox"/>	Age 65 or over	} Enter number of boxes checked on 6a and 6b ➔		
6b	<input type="checkbox"/>	Spouse	<input type="checkbox"/>	Age 65 or over			
6c	Dependents:					} Enter number of your children listed 6c ➔	
6d	1. First and last name	If more than 6 dependents, use attachment.	2. Check if under age 1.	3. If age 1 or older, dependent's social security number	4. Relationship		5. No. of months lived in your home in 1994.
6e	Total number of exemptions claimed					6e ➔	

ATTACH CHECK OR MONEY ORDER HERE • ATTACH COPY B OF FORM HW-2 HERE • EXEMPTIONS	7	Wages, salaries, tips, etc. (attach Form HW-2; if unavailable, see item 5 on page 9 of Instructions)	7●		
	8	Interest income (complete Part I on page 2 if over \$400)	8●		
	9	Dividends (complete Part II on page 2 if over \$400)	9●		
	10	Unemployment compensation (insurance)	10●		
	11	Add lines 7, 8, 9 and 10	11●		
	Caution: ● If you can be claimed as a dependent on another person's return, see page 10 of the Instructions and check here..... ➔ ●				
	● If you are married filing separately and your spouse itemizes deductions, see page 7 of the Instructions.				
	12	Standard deduction. If you checked filing status box: { 1, enter \$1,500; 2 or 5, enter \$1,900; 3, enter \$950; 4, enter \$1,650.....	12●		
	13	Line 11 minus line 12. (This line MUST be filled in)	13●		
	14	Multiply \$1,040 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, check applicable box(es) ● <input type="checkbox"/> Yourself ● <input type="checkbox"/> Spouse, and see page 10 of Instructions.....	14●		
	15	Line 13 minus line 14. Enter the result (but not less than zero).	15●		

Continue on other side Continue on other side

CAUTION: You may NOT file Form N-13 (you must file Form N-12 instead) if any of the following apply to you:

- You are a part-year resident.
- You are married filing a separate return and your spouse itemizes.
- You received any capital gains distributions.

Individual Income Tax Return 1993
RESIDENT — For Single and
Joint Filers With No Dependents

and Adjusted Gross Income of Less Than \$30,000

AMD	UNP	008	PNT	INT	
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USE STATE LABEL OTHERWISE PRINT OR TYPE	Name (If joint return, give first names and initials of both)	Last Name	Your social security number		
	C/O		Spouse's social security number		
	Present mailing or home address (Number and street, including apartment number or rural route)		Your occupation		
	City, town or post office, State and ZIP code		Spouse's occupation		

HAWAII ELECTION CAMPAIGN FUND	Do you want \$2 to go to the Hawaii Election Campaign Fund?	Yes	No	Note: Checking "Yes" will not increase your tax or reduce your refund.
	If joint return, does your spouse want \$2 to go to the fund?	Yes	No	

FILING STATUS	(Check only ONE box)			
	1 <input type="checkbox"/> Single	2 <input type="checkbox"/> Married filing joint return (even if only one had income).		

Caution: *If you (or your spouse) can be claimed as a dependent on another person's tax return, be sure to check this box.*

INCOME	3 Total wages, salaries, and tips. This should be shown in box 1 of your HW-2 (or W-2) form(s). Attach your HW-2 (W-2) forms.	3●		
	4 Taxable interest income of \$400 or less. If total is over \$400, you cannot use Form N-13EZ	4●		
	5 Add lines 3 and 4	5●		
	This is your Adjusted Gross Income >			
	6 If you checked the dependent box above, do worksheet on back and enter amount from line G here. Otherwise, if single , enter \$2,540, or if married , enter \$3,980. For an explanation of these amounts, see back of form.	6●		
	7 Line 5 minus line 6. Enter the result (but not less than zero).	7●		
	This is your Taxable Income >			

TAX PAYMENTS AND CREDITS	8 Tax. Look at line 7 above. Use the amount on line 7 to find your tax in the tax tables. Enter here. Tax >	8●		
	9a Total Hawaii income tax withheld.....	9a●		
	9b Food/Excise Tax Credit.....	9b●		
	9c Credit for Low-Income Household Renters	9c●		
	9d Credit for \$1 general income tax.....	9d●		
	9e Medical Services Excise Tax Credit.....	9e●		
	10 Add lines 9a through 9e.....	10●		
Total >				

REFUND OR AMOUNT YOU OWE	11 If line 10 is larger than line 8, subtract line 8 from line 10.....	11●		
	This is your Refund >			
REFUND OR AMOUNT YOU OWE	12 If line 8 is larger than line 10, subtract line 10 from line 8.	12●		
	This is the Amount You Owe >			

Attach a check or money order for the full amount payable to "Hawaii State Tax Collector." Write your social security number and "1993 Form N-13EZ" on it.

DECLARATION

I declare, under the penalties set forth in section 231-34, 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.

PLEASE SIGN HERE		Date		Date
	Your signature		Spouse's signature (if filing jointly, BOTH must sign)	

Use this form if

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- You (and your spouse if married) were a resident for the entire year of 1993.
- You (and your spouse if married) were under age 65 on January 1, 1994, and not deceased and/or blind, deaf, or disabled at the end of 1993.
- Your **adjusted gross** income (line 5) is less than \$30,000.
- You had **only** wages, salaries, tips, and taxable scholarship or fellowship grants, and your taxable interest income was \$400 or less. **But** if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form HW-2 (or W-2), you cannot use Form N-13EZ.
- You do not claim any minor children, for tax credit purposes, who receive more than half of their support from the Department of Human Services, social security survivor benefits, and the like.

• ATTACH CHECK OR MONEY ORDER HERE • ATTACH COPY B OF FORM HW-2 HERE •

STANDARD DEDUCTION FOR DEPENDENTS WORKSHEET

Your standard deduction is limited to the greater of \$500 or your earned income (up to the full standard deduction for your filing status). Enter the appropriate amount on line 6. Use this worksheet to figure the amount to enter on line 6 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so.

- A. Enter the amount from Form N-13EZ, line 3. **A.** _____
- B. Minimum standard deduction **B.** 500.00
- C. Enter the LARGER of line A or line B here... **C.** _____
- D. Maximum standard deduction. If single, enter 1,500.00; If married, enter 1,900.00. **D.** _____
- E. Enter the SMALLER of line C or line D here. This is your standard deduction..... **E.** _____
- F. Exemption amount.
 - If single, enter 0.
 - If married and both you and your spouse can be claimed as dependents, enter 0.
 - If married and only one of you can be claimed as dependent, enter 1,040.00. ... **F.** _____
- G. Add lines E and F. Enter the total here and on line 6 on the front. **G.** _____

If you did not check the dependent box because no one can claim you (or your spouse if married) as a dependent, enter on line 6, the amount shown below that applies to you.

- Single, enter 2,540.00. This is the total of your standard deduction (1,500.00) and your personal exemption (1,040.00).
- Married, enter 3,980.00. This is the total of your standard deduction (1,900.00), exemption for yourself (1,040.00), and exemption for your spouse (1,040.00).

THE FOOD/EXCISE TAX CREDIT WORKSHEET

Note: If you (or your spouse) have not physically resided in Hawaii for more than 9 months during 1993, are being claimed or eligible to be claimed as a dependent by another taxpayer, and/or have been confined to a prison, youth correctional facility, or jail for the entire taxable year, you are **NOT** eligible to claim that portion of the tax credit for that person.

- 1 If **single**, or **married** (and only one of you are eligible to claim this credit), enter \$55 here. If you are **married** (and both of you are eligible to claim this credit), enter \$110 here. This is the food portion of the tax credit. **1** \$ _____
- 2 Read down the Adjusted Gross Income column in the table below until you find the amount on page 1, line 5.

Adjusted Gross Income	Tax Credits	Adjusted Gross Income	Tax Credits
Under \$ 6,000	\$55	\$12,000 Under \$15,000	20
\$ 6,000 Under \$ 8,000	45	\$15,000 Under \$20,000	15
\$ 8,000 Under \$10,000	35	\$20,000 Under \$30,000	10
\$10,000 Under \$12,000	25	\$30,000 and over	0
- 3 Multiply the corresponding allowable tax credit on line 2 above by **1** if **single** or **married** (and only one of you are eligible to claim this credit) or by **2** if **married** (and both of you are eligible to claim this credit). This is the excise portion of the tax credit. Enter the result here. **3** \$ _____
- 4 Add lines 1 and 3. Enter here and on line 9b on the front. This is your **total food/excise tax credit**..... **4** \$ _____

CREDIT FOR LOW-INCOME HOUSEHOLD RENTERS WORKSHEET

Note: This credit is available **ONLY** if you are **NOT** eligible to be claimed as a dependent by another taxpayer, you paid **MORE** than \$1,000 in rent during the taxable year, and you (and your spouse) have physically resided for more than nine months in Hawaii. This credit may be claimed by qualifying residents with no income or no taxable income provided the rental unit is not partially or wholly exempted from real property tax.

Information is required of each rental unit occupied during the taxable year. Begin with your last rental address during the taxable year and work backward. The total rent paid is the combined rent paid by you and any others with whom you may have shared the rent. If more than one rental unit was occupied during the taxable year, submit the required information for each additional unit on a separate sheet and attach it to this form.

- 1 Address (give Apt. No., if any) _____
 Occupied From _____, 1993, To _____, 1993, Total rent paid for this period. \$ _____
 month month
 Owned by (or agent for owner) _____ # _____
 name address (General Excise Tax License)
- 2 Enter here the total amount of rent paid during the taxable year for all units shown above. \$ _____
- 3 Enter total of excluded amounts of rent paid here. \$ _____
- 4 Line 2 minus line 3. Total rent paid..... \$ _____
- 5 Did other qualified individuals share the cost of any of the rental units? If "Yes," complete the following information.
 Begin with your name and list others below it. Be prepared to furnish proof of your share of rent paid. If more than two persons shared the rental cost during the taxable year, submit the required information for each on a separate sheet and attach it to this form.

(a) Name and Address	(b) Share of Rent Paid
_____	\$ _____
_____	\$ _____
- 6 If you are **single**, or **married** (and only one of you are eligible to claim this credit), enter \$50 here. If you are **married** (and both of you are eligible to claim this credit), enter \$100 here. This is your **Credit for Low-Income Household Renters**. Enter here and on line 9c on the front. \$ _____

CREDIT FOR GENERAL INCOME TAX

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes or confined to a prison, youth correctional facility, or in jail for the **entire** taxable year.

This is a one-time \$1.00 general income tax credit for resident taxpayers for the year 1993 whether or not they physically reside in this State for nine months. The credit is multiplied by the number of qualified exemptions to which the taxpayer is entitled. The credit is refundable regardless of income tax liability for 1993.

MEDICAL SERVICES EXCISE TAX CREDIT WORKSHEET

- 1 Enter the total amount of your qualified medical expenses paid in 1993..... **1** _____
- 2 Percent of qualified medical expenses allowed. **2** x .04
- 3 Multiply line 1 by line 2. Enter the result here, BUT NO MORE THAN \$200..... **3** _____
- 4 Enter the total amount of your nursing facilities expenses paid by or for you **beginning July 1, 1993, and throughout the remainder of the tax year**. If "none" or not applicable, enter **-0-** here and on line 6..... **4** _____
- 5 Percent of nursing facilities expenses allowed **5** x .06
- 6 Multiply line 4 by line 5. Enter the result here. **6** _____
- 7 Add lines 3 and 6. Enter the result here and on line 9e on the front. **This is your medical services excise tax credit**..... **7** _____