



Instructions  
for preparing

Forms **N-13 EZ**  
**N-13**

1994

STATE OF HAWAII — DEPARTMENT OF TAXATION

## Make it 'EZ' on yourself

See page 3.

### THIS PACKAGE CONTAINS:

Form N-13EZ Hawaii Individual Income Tax Return — Resident (For Single and Joint Filers With No Dependents and Adjusted Gross Income of Less Than \$30,000)

Form N-13 Hawaii Individual Income Tax Return — Resident

Form N-153 Credit for Low-Income Household Renter

Form N-311 Food/Excise Tax Credit

Form N-858 Medical Services Excise Tax Credit

### MESSAGE FROM THE DIRECTOR

We realize that the tax law does change from year to year and is complex. To make tax filing easier for you, Hawaii has adopted many of the federal income tax provisions.

This year's instruction booklet contains instructions for preparing both Forms N-13 and N-13EZ. If your filing status is either Single or Married Filing Jointly, you do not claim any dependents, and your adjusted gross income is less than \$30,000, you may be able to use Form N-13EZ. Filing Form N-13EZ will save you time and make filing your income taxes easier.

The Department of Taxation appreciates the efforts you made last year in filing an accurate tax return. This resulted in the faster processing of your returns and a prompt refund. We congratulate you.

For another successful tax season, the following are suggested to assist you in filing your return and receiving an early refund:

- Please check your mathematical calculations before sending in your return. Mistakes may bring requests for clarification and may slow up refunds.
- Mail your return as soon as possible to avoid those delays that are inevitable due to the volume of business at the end of the State income tax season on April 20th.
- Use the preprinted name and address label and preaddressed envelope, if you receive them. Both help to prevent mistakes and to assist in processing refunds faster.

**To reduce State printing and postage costs, the Department of Taxation has added a line for you to indicate if you do not need a Hawaii income tax package next year because a tax preparer will prepare your return. If you do not need a package, check the box at line 24 on Form N-13, or at line 13 on Form N-13EZ, and you will receive a preprinted name and address label only.**

**DUE DATE: APRIL 20, 1995**

The Department of Taxation continues to be committed to improve and to provide quality service to you, our customers. We thank you for the suggestions you have given us in the past, many of which have been helpful and have been used. If you have more suggestions, please send them to me in writing at the Department of Taxation, P. O. Box 259, Honolulu, Hawaii 96809-0259.

Peel off the label and place it in the address area of the Form N-13EZ or N-13 you file. If someone else prepares your return, please give the preparer the preaddressed label and the envelope and ask the preparer to use them. Make necessary corrections on the label.

RICHARD F. KAHLE, JR.  
Director of Taxation

State of Hawaii  
Department of Taxation  
P.O. Box 3559  
Honolulu, Hawaii 96811-3559  
(See inside for correct filing address)

Bulk Rate  
U.S. Postage  
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State of Hawaii  
Department of Taxation

# Changes for 1994

- A one-time \$1 General Income Tax Credit for 1994. (Act 85)
- This year's instruction booklet contains instructions for preparing both Forms N-13 and N-13EZ.
- If you do not need Hawaii income tax forms mailed to you next year because a tax preparer will prepare your tax return, check the box at line 24 of Form N-13, or at line 13 of Form N-13EZ, and you will receive a pre-printed label only.

## Important Reminders for 1994

- Form N-13EZ cannot be filed after April 20, 1995. If you cannot file by April 20, 1995, you may request an extension to file Form N-13 on Hawaii Form N-101A. Federal forms or letters MAY NOT be used for this purpose.
- Line 13 on Form N-13 MUST be filled in. Failure to do so could cause delays in processing your return.
- If you receive military reserve or Hawaii national guard duty pay, you should file Form N-12 to claim the \$1,750 exclusion.
- Please be sure to check the appropriate filing status box.
- Please check all arithmetic on the return. A correct return will help us process your return efficiently and issue refunds quickly.
- If you are married and filing separate returns, the refund from your spouse's return cannot be applied to your liability.
- Include your spouse's social security number if you are married whether a joint or separate return is filed. Enter zeros (000-00-0000) if your spouse has no social security number. If your spouse is a nonresident alien, enter "NRA."
- Attach your employee earning statements (HW-2's or federal W-2's) to the front of your return.
- If someone prepares your tax return and charges you a fee, the preparer must sign and complete the Paid Preparer's Information box.
- Please mail on or before April 20, 1995.
- Please place proper postage on envelope before mailing.
- Keep a copy of your return for your records.
- If you would like a copy of the Hawaii Taxpayer's Bill of Rights, please contact any District Tax Office.

### STATE OF HAWAII — DEPARTMENT OF TAXATION RELATED FEDERAL/HAWAII TAX FORMS

Federal Form Number	Title or Description of Federal Form	Comparable Hawaii Form	Copy of Fed. Form May Be Submitted
W-2	Wage and Tax Statement	HW-2	Yes
W-4	Employee's Withholding Allowance Certificate	HW-4	No
W-10	Dependent Care Provider's Identification and Certification	HW-16	No
1040A	U.S. Individual Income Tax Return (short form)	N-13	No
1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	N-13EZ	No
1040X	Amended U.S. Individual Income Tax Return	N-188X	No
1045	Application for Tentative Refund	N-109	No
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer	N-110	No
2038	Questionnaire — Exemption Claimed for Dependent	None	No
2120	Multiple Support Declaration	N-120	Yes
2210	Underpayment of Estimated Income Tax by Individuals and Fiduciaries	N-210	No
2441	Child and Dependent Care Expenses	N-141	No
2688	Application for Additional Extension of Time to File U.S. Individual Income Tax Return	N-101B	No
2848	Power of Attorney and Declaration of Representative	N-104	Yes
4852	Employee's Substitute Wage & Tax Statement	L-15	No
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	N-101A	No
8615	Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000	N-615	No

# Make it 'EZ' on yourself ...

Why spend unnecessary time preparing your Hawaii taxes? If you are single or married filing jointly, chances are good that you could be using Form N-13EZ. It's quick, it's easy, and you can do it yourself. Check the chart below to see which form you should use.

	Form N-13EZ	Form N-13
<b>Filing Status</b>	Single or joint filer only, under 65 and not blind, deaf or disabled	All
<b>Dependents</b>	None Allowed	Allowed
<b>Amount of Income</b>	Adjusted gross income less than \$30,000	Taxable income less than \$100,000
<b>Sources of Income</b>	Only income from: <ul style="list-style-type: none"> <li>• Wages, salaries, tips</li> <li>• Taxable interest of \$400 or less</li> <li>• Taxable scholarship or fellowship grants</li> </ul>	Only income from: <ul style="list-style-type: none"> <li>• Wages, salaries, tips</li> <li>• Interest and ordinary dividends</li> <li>• Unemployment compensation</li> </ul>
<b>Adjustments to Income</b>	None	None
<b>Standard Deduction</b>	Allowed	Allowed
<b>Itemized Deductions</b>	None	None
<b>Payments</b>	Withholding on Form(s) HW-2 (or W-2)	Withholding on Form(s) HW-2 (or W-2)
<b>Tax Credits</b>	Only for: <ul style="list-style-type: none"> <li>• Food/Excise Tax Credit</li> <li>• Credit for Low-Income Household Renters</li> <li>• Credit for \$1 General Income Tax</li> <li>• Medical Services Excise Tax Credit</li> </ul>	Only for: <ul style="list-style-type: none"> <li>• Energy Conservation Tax Credit</li> <li>• Food/Excise Tax Credit</li> <li>• Credit for Child and Dependent Care Expenses</li> <li>• Credit for Low-Income Household Renters</li> <li>• Credit for \$1 General Income Tax</li> <li>• Credit for Child Passenger Restraint System(s)</li> <li>• Medical Services Excise Tax Credit</li> </ul>
<b>Other Taxes</b>	Only tax computed using the tax table	Only tax computed using the tax table
<b>Filing Date</b>	By April 20, 1995 (Extension to file Form N-13EZ not allowed)	By April 20, 1995 (May request an extension to file Form N-13)

# Instructions for Hawaii Resident Income Tax Return — Form N-13EZ

## Before You Begin

### WHO MUST FILE — See page 5

You should complete your federal income tax return (Form 1040, Form 1040A or Form 1040EZ) before you begin your Form N-13EZ. You will use most of the information you entered on your federal income tax return to complete your Form N-13EZ.

## Line 11 — Refund

If the amount on line 10 is more than the amount on line 8, then your payments and credits are more than your tax. Subtract line 8 from line 10. Enter the result on line 11. This is the amount of your refund. If line 10 is less than the amount of line 8, go to line 12.

## Line 12 — Amount You Owe

If the amount on line 10 is less than the amount on line 8, then your tax is more than your payments and credits. Subtract line 10 from line 8. Enter the result on line 12. This is the amount you owe.

Attach a check or money order for the full amount you owe to the front of your Form N-13EZ in the area designated. Make your check or money order payable to the "Hawaii State Tax Collector." Do not send cash. Be sure to write your social security number and "1994 Form N-13EZ" on your check or money order. When you mail your Form N-13EZ and payment, make sure your payment is not covered up by your Form(s) HW-2 (or W-2) or any other items.

### Penalties

There is a penalty for not paying enough tax during the year. There are also penalties for late filing and late payment. If you owe a penalty, the Hawaii State Tax Collector will send you a bill. See pages 13 through 14 for more information.

A penalty may be imposed if your check is returned by your bank for insufficient funds.

## Line 13 — 1995 Forms

If your Form N-13EZ is prepared by someone else, or if you do not need Hawaii income tax forms mailed to you next year, check the box at line 13, and you will receive a pre-printed label only.

## Step 1

### Name and Address

If there is a label on the front of your package, follow the instructions below. If there is no label, print or type the information requested in the space provided at the top of Form N-13EZ.

1. Complete your Form N-13EZ **before** you remove the address label from the front of your package.
2. After you complete your Form N-13EZ, check to make sure that it is correct. Then remove your address label from the front of your package and attach it on the front of your Form N-13EZ in the space provided at the top.
3. Make sure the information on the address label is correct. If you need to make any changes, draw a line in ink through the incorrect information and clearly print the new information.

**Hawaii Election Campaign Fund** — See page 7.

### After Line 2 — Dependent Check Box

Check the box if someone (such as your parent) can claim you as a dependent on his or her tax return. You must use the "Standard Deduction for Dependents Worksheet" on Form N-13EZ, page 2 when you get to line 6.

Do not check the box if you cannot be claimed as a dependent on someone else's tax return.

## Step 2

### Taxable Income

Be sure to enter the correct types of income on this line. See the chart on page 3 for more information and the statements near the bottom of Form N-13EZ.

### Line 5 — Adjusted Gross Income

Add both lines 3 and 4. Be sure not to include nontaxable income such as retirement or pension income which may otherwise be subject to the federal income tax.

## Step 3

### Tax and Credits

First figure your tax, then make sure you qualify to claim your credits.

### Line 8 — Tax

To figure your tax on the amount shown on line 7, you must use the tax table on pages 20 through 23. Be sure to use the single or married filing joint status and correct taxable income amount when you figure your tax.

## Step 4

### Refund or Amount You Owe

To avoid a delay in the processing of your return, be sure you enter the correct amounts on lines 9 through 12.

### Line 9a — Hawaii Income Tax Withheld

Add the amounts shown as Hawaii income tax withheld on your Form(s) HW-2 (or W-2). Enter the total on line 9a. The amount of Hawaii income tax withheld will be shown on the Form HW-2 (or W-2).

### Lines 9a - 9e — Tax Payments and Credits

Complete applicable worksheet(s) on Form N-13EZ, page 2. The worksheets replace the requirement for submitting Forms N-311, N-153, and N-858.

## Sign Your Return

You must sign your return in the space provided.

### Paid Preparer's Information

If you pay a person to prepare your Form N-13EZ, that person must sign and provide all other information below the area for your signature. A paid preparer must give you a copy of your return in addition to the copy to be filed with the Hawaii Department of Taxation.

### Attach Your Form(s) HW-2 (or W-2) To Your Return.

You must attach Copy 2 of all Form(s) HW-2 (or W-2) to the front of your return in the area designated. If you do not receive your Form HW-2 (or W-2) by January 31, contact your employer. Only your employer can give you or correct a Form HW-2 (or W-2).

If you cannot get a copy of your Form HW-2 (or W-2), you must complete Form L-15, Employer Substitute Wage and Tax Statement.

### Mailing Addresses

Please use the addressed envelope that came with your return. If you do not have an addressed envelope, or if you moved during the year, mail your return to the taxation district office in which you reside or have your principal place of business, or if you have no residence in Hawaii, then with the Oahu District Office, P.O. Box 3559, Honolulu, Hawaii 96811-3559.

The State of Hawaii is divided into four taxation districts. Consequently, you must file your return, pay your tax, get your refund, get your forms, or conduct other Hawaii tax affairs with the taxation district office located in the county where you reside or have your principal business. For locations, mailing addresses, and phone numbers of the district offices, see page 6.

# STATE OF HAWAII — DEPARTMENT OF TAXATION

## RELATED FEDERAL/HAWAII TAX FORMS

Federal Form Number	Title or Description of Federal Form	Comparable Hawaii Form	Copy of Fed. Form May Be Submitted+
W-2	Wage and Tax Statement	HW-2	Yes
W-4	Employee's Withholding Allowance Certificate	HW-4	No
W-10	Dependent Care Provider's Identification and Certification	HW-16	No
1040	U.S. Individual Income Tax Return	N-12	No
1040 Sch A	Itemized Deductions	Sch A&B	No
Sch B	Interest and Dividend Income	Sch A&B	No
Sch C	Profit or Loss from Business	Sch C	Yes*
Sch C-EZ	Net Profit From Business	None	Yes*
Sch D	Capital Gains and Losses	Sch D	No
Sch E	Supplemental Income and Loss	Sch E	Yes*
Sch F	Farm Income and Expenses	Sch F	Yes*
Sch R	Credit for the Elderly or the Disabled	None	No
1040A	U.S. Individual Income Tax Return (short form)	N-13	No
1040ES	Estimated Tax for Individuals	N-1	No
1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	N-13EZ	No
1040NR	U.S. Nonresident Alien Income Tax Return	None	No
1040X	Amended U.S. Individual Income Tax Return	N-188X	No
1045	Application for Tentative Refund	N-109	No
1128	Application for Change in Accounting Period	N-128	Yes
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer	N-110	No
2038	Questionnaire — Exemption Claimed for Dependent	None	No
2106	Employee Business Expenses	N-106	Yes
2106-EZ	Unreimbursed Employee Business Expenses	None	Yes
2119	Sale of Your Home	N-103	No
2120	Multiple Support Declaration	N-120	Yes
2210	Underpayment of Estimated Income Tax by Individuals and Fiduciaries	N-210	No
2441	Child and Dependent Care Expenses	N-141	No
2688	Application for Additional Extension of Time to File U.S. Individual Income Tax Return	N-101B	No
2848	Power of Attorney and Declaration of Representative	N-104	Yes
3903	Moving Expenses	N-139	No
4562	Depreciation and Amortization	N-164	Yes
4684	Casualties and Thefts	N-184	Yes
4797	Sales of Business Property	Sch D-1	No
4835	Farm Rental Income and Expenses	None	Yes
4852	Employee's Substitute Wage & Tax Statement	L-15	No
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	N-101A	No
4952	Investment Interest Expense Deduction	N-158	No
4970	Tax on Accumulated Distribution of Trusts	N-405	No
4972	Tax on Lump-Sum Distributions	N-152	No
5213	Election to Postpone Determination (Hobby Losses)	N-213	Yes
5329	Return for Additional Taxes Attributable to Qualified Retirement Plans (Includings IRA's), Annuities and Modified Endowment Contracts	None	No
5884	Jobs Credit	N-884	No
6198	At-Risk Limitations	None	Yes
6252	Installment Sale Income	N-171	Yes
6781	Gains and Losses From Section 1256 Contracts and Straddles	Sch D-3	Yes
8582	Passive Activity Loss Limitations	None	Yes
8586	Low-Income Housing Credit	N-586	No
8615	Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000	N-615	No
8814	Parent's Election to Report Child's Interest and Dividends	N-814	No
8824	Like-Kind Exchanges	None	Yes
8829	Expenses for Business Use of Your Home	None	Yes

+If "Yes" is indicated and there is no Hawaii equivalent form, the federal form must be used.

\*A copy of the federal schedule may be substituted if your Hawaii General Excise ID Number is written on the schedule.

# Instructions for Hawaii Resident Income Tax Return — Form N-13

## Form N-13 General Instructions

### Who Must File

1. Every individual doing business in Hawaii during the taxable year, whether or not he or she derives any taxable income therefrom. "Doing business" includes all activities engaged in or caused to be engaged in with the object of gain or economic benefit, direct or indirect, except personal services performed as an employee under the direction and control of an employer. For this purpose every person receiving rents from property owned in Hawaii is classed as "doing business" and must file a return whether or not he or she derives taxable income therefrom.

2. Every individual receiving:

(1) \$2,540 (the combined amount of the personal exemption and the standard deduction for an individual) or more in gross income subject to taxation under chapter 235, HRS; or

(2) \$3,580 (the combined amount of the personal exemption and the standard deduction for an individual) or more if an individual attains the age of 65 before the close of the taxable year.

3. Every individual claiming the benefit of the provision as to persons taking up residence in Hawaii after attaining the age of 65 years and before July 1, 1976. The return should be accompanied by a signed statement setting forth the date that the individual established residence in Hawaii and the individual's date of birth.

4. Children receiving income during the taxable year who have not attained the age of 14 years before the end of the taxable year. The income of a minor child is not included in the gross income of the parent for income tax purposes, unless the parent files Form N-814, Parent's Election to Report Child's Interest and Dividends. The minor child's income shall be reflected in the return filed by or for such child.

### Resident

A resident is taxed on income from all sources.

A resident must file an Individual Income Tax Return — Resident (Form N-12, N-13, or N-13EZ), if required to do so.

A Hawaii resident is an individual who is:

1. Domiciled for the entire year in Hawaii even though temporarily outside of Hawaii; or
2. Even though domiciled outside of Hawaii, an individual may be presumed to be a resident while maintaining a permanent place of abode within the State and spending a total of more than 200 days in the aggregate, during the taxable year within Hawaii. This presumption may be overcome by evidence satisfactory to the Department of Taxation that the individual maintained a permanent place of abode outside the State and is in the State for a temporary or transitory purpose. No person shall be deemed to have gained or lost a residence simply because of his or her presence or absence in compliance with military or naval orders of the United States, while engaged in aviation or navigation, while temporarily relocated by an employer, or while a student at any institution of learning. See Tax Information Release No. 90-3, "Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status

*Changes from Resident to Nonresident or from Nonresident to Resident".*

### Nonresident

A Hawaii nonresident is an individual who is in Hawaii for a temporary or transient purpose, and whose permanent domicile is not Hawaii. This includes, but is not limited to, citizens of countries other than the U.S. who do not have permanent resident alien visas (i.e. those who do not have their "green cards").

A nonresident must file an Individual Income Tax Return—Nonresident (Form N-15), if required to do so, and will be taxed on income from Hawaii sources only. A nonresident married to a Hawaii resident may choose to file a joint return with the resident spouse on Form N-12; **however, the nonresident will then be taxed on all income from all sources as a Hawaii resident.** For more information, see the special rules under **Married Filing a Joint Return** on page 7.

### Part-Year Resident

A part-year resident is an individual who was a Hawaii resident for part of the year, and a nonresident of Hawaii during the other part of the year. This includes those who became Hawaii residents during the year and those who gave up being a Hawaii resident during the year.

A part-year resident must file an Individual Income Tax Return — Resident long form (Form N-12), if required to do so, and will be taxed on ALL income from all sources during the period of residency, and on income from Hawaii sources only during the period of nonresidency.

### Domicile Defined

The term "domicile" means the place where an individual has a true, fixed, permanent home and principal establishment, and to which place the individual has, whenever absent, the intention of returning. It is the place in which an individual has voluntarily fixed the habitation of himself or herself and family, **not for a mere special or temporary purpose, but with the present intention of making a permanent home.** Three things are necessary to create a new domicile: first, an abandonment of the old domicile; second, the intention and establishing of a new domicile; and third, an actual physical presence in the new domicile. The mere intention to abandon a domicile once established is not of itself sufficient to create a new domicile, but before a person can be said to have changed his or her domicile, even though he or she manifests an intention to abandon the old domicile, a new domicile must be shown.

**Reminder:** If you are in Hawaii because of military orders and do not intend to make Hawaii your permanent home, you are not considered a Hawaii resident for income tax purposes, even though you have been in the State for more than 200 days in 1994.

### Resident vs. Nonresident Examples

**Note:** For more information, see Tax Information Release No. 90-3, "Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident" and Tax Information Release No. 90-10, "Clarification of Taxation and the Eligibility for Personal Exemptions and Credits of Residents and Nonresidents in the Military and Spouses and Dependents of Persons in the Military".

Example 1 - A person, who is a Hawaii resident and enlists in the military, will remain a Hawaii resident regardless of the length of absence from Hawaii while stationed at bases outside of Hawaii.

Example 2 - A Hawaii resident working in a foreign country will remain a Hawaii resident unless permanent resident status is granted by the foreign country.

Example 3 - Foreign students, researchers, and faculty members who are granted entry into the United States on "F", "H", or "J" visas are nonresidents for Hawaii tax purposes.

Example 4 - Spouses of those in the military service do not become Hawaii residents if their principal reason for moving to Hawaii was the transfer of the servicemember spouse to Hawaii, and if it is their intention to leave Hawaii when the servicemember spouse either is transferred to another military station or leaves the service.

Example 5 - A Hawaii resident who marries a nonresident will remain a Hawaii resident unless the three requirements for changing his or her domicile are also met. (Refer to the definition "Domicile" above.) This situation applies in reverse to a nonresident who marries a resident. A person's status will not change merely due to the person's marriage.

### Who Should File

Even if you do not have to file, you should file to get a refund if income tax was withheld from your pay. Also, a return may be required to support a claim for a credit or refund.

### Which Form to File You May Be Able to Use Form N-13EZ if:

- Your filing status is either Single or Married Filing Joint Return and you do not claim any dependents,
- You had only wages, salaries, tips, interest of \$400 or less, and scholarship or fellowship grants, AND
- Your adjusted gross income is less than \$30,000.

**Note:** For more information, see page 3.

### You May Be Able to Use Form N-13 if:

- You had only wages, salaries, tips, interest, ordinary dividends, and unemployment compensation.

**Note:** If you had more than \$400 in interest income or more than \$400 in dividends, you may still file Form N-13, provided you are not required to file Form N-12 for any of the reasons listed on page 6 under "You Must Use Form N-12 if . . ."

- Your taxable income (adjusted gross income less standard deduction and personal exemptions) is less than \$100,000.
- You do not itemize your deductions.
- You do not claim adjustments to income.

### You may WANT TO use Form N-12 and you may pay less tax if you can:

- Itemize your deductions.
- Claim adjustments to income.
- Claim credits you can't claim on Form N-13.

## You may HAVE TO use Form N-12 because of:

- The amount or kind of income you receive..
- Forms or schedules you file, or other taxes that can be reported only on Form N-12.
- Your residency status.

## You Must Use Form N-12 if:

### Amount of Income

- Your taxable income is \$100,000 or more.

### Kinds of Income

You had income other than wages, salaries, tips, interest, ordinary dividends, and unemployment compensation, such as:

- Bartering income (fair market value of goods or services you received in return for your goods or services).
- Income from self-employment.
- Gain from the sale of your home or other property, or capital gain distributions.
- Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.
- Annuities, including lump-sum distributions.
- Alimony.
- Scholarships and Fellowships.

### Itemized Deductions

Either husband or wife itemizes deductions. Examples are:

- Payments for medical insurance and medical and dental care that are more than 7.5% of your adjusted gross income.
- Interest on mortgages.
- State and local income and real estate taxes.
- Gifts to churches, charities (such as the Cancer Society, Red Cross, United Way), and similar organizations.
- Union dues and safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss that is more than \$100 and 10% of adjusted gross income.
- Your spouse files a separate return and itemizes deductions. Exception: You can still use Form N-13 if you have a dependent child and can meet the tests on page 8 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

### Here is a Test to Help You Decide Whether to Itemize

You should itemize if your deductions are more than:

- \$1,900 and you are Married filing a joint return or a Qualifying widow(er) with a dependent child.
- \$1,650 and you are a Head of Household.
- \$1,500 and you are Single.
- \$950 and you are Married filing a separate return.

### Other Forms

You file **any** of these forms:

- Form N-1, Declaration of Estimated Tax for Individuals, for 1994.
- Form N-103, Sale of Your Home.

### Other Conditions

You meet **any** one of these conditions:

- You applied any part of your 1993 overpayment to estimated tax for 1994, or if you want to apply

any part of your 1994 overpayment to estimated tax for 1995.

- You received interest or dividends as a nominee (that is, in your name) for someone else.
- You received or paid accrued interest on securities transferred between interest payment dates.
- You are taking up residence in Hawaii during the tax year. (Part-year resident)
- You are giving up residence in Hawaii during the tax year. (Part-year resident)
- You are claiming the benefit of persons taking up residence in Hawaii after attaining the age of 65 years and before July 1, 1976.
- You are a resident husband or wife making a joint return if the other spouse is a nonresident, or the other spouse is:
  - taking up Hawaii residence during the tax year, (Part-year resident)
  - giving up Hawaii residence during the tax year, (Part-year resident) or
  - claiming the benefit of persons residing in Hawaii after attaining age 65 and before July 1, 1976.
- You make your return on the fiscal year basis which began in 1994.
- You make your return using an accounting method other than the cash receipts and disbursements method.
- At the end of 1994 you were married to a nonresident alien or dual status alien who had U.S. source income, and you do not file a joint return. Exception: You can still use Form N-13 if you meet the tests on page 8 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

### Adjustments to Income

You claim adjustments to income. Examples are:

- Payments to an individual retirement arrangement (IRA) or Keogh plan.
- Moving expenses (See Form N-139)
- Interest penalty on early withdrawal of savings.
- Alimony paid.
- Payments to an individual housing account.
- Exclusion of first \$1,750 of military reserve or Hawaii national guard duty pay.

### Tax Credits

You claim **any** of these tax credits:

- Credit for income tax paid to another state or to a foreign country.
- Credit from a regulated investment company (no form; see Form N-12 instructions).
- Fuel tax credit for commercial fishers (Form N-163) .
- Low-Income Housing Credit (Form N-586)
- Enterprise Zone Tax Credit (Form N-756)
- Credit for Employment of Vocational Rehabilitation Referrals (Form N-884).
- Capital Goods Excise Tax Credit (Form N-312).

### When to File

You should file as soon as you can after January 1, but not later than April 20, 1995. If you file late, you may have to pay penalties and interest. Please see the instructions for Penalties and Interest on page 13. If you know that you cannot meet the April 20 deadline, you should ask for an extension on Form N-101A, Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return. This is an extension of time to file, not an extension of time for payment of tax.

The official U.S. Post Office cancellation mark will be considered primary evidence of the date of filing of tax documents and payments. Timely filing of mail which does not bear a U.S. Post Office cancellation mark will be determined by reference to other competent evidence.

### Where to File

Please use the addressed envelope that came with your return. If you do not have an addressed envelope, or if you moved during the year, mail your return to the taxation district office in which you reside or have your principal place of business, or if you have no residence in Hawaii, then with the Oahu District Office, P. O. Box 3559, Honolulu, Hawaii 96811-3559.

The State of Hawaii is divided into four taxation districts. Consequently, you must file your return, pay your tax, get your refund, get your forms, or conduct other Hawaii tax affairs with the taxation district office located in the county where you reside or have your principal business.

### MAILING ADDRESSES

#### OAHU DISTRICT OFFICE

P.O. Box 3559  
Honolulu, Hawaii 96811-3559

#### MAUI DISTRICT OFFICE

P.O. Box 913  
Wailuku, Hawaii 96793-0913

#### HAWAII DISTRICT OFFICE

P.O. Box 1377  
Hilo, Hawaii 96721-1377

#### KAUAI DISTRICT OFFICE

P.O. Box 1688  
Lihue, Hawaii 96766-5688

### DISTRICT OFFICE LOCATIONS

#### OAHU DISTRICT OFFICE

830 Punchbowl Street  
Honolulu, Hawaii 96813-5045

Telephone:  
For tax information:  
(808) 587-6515 (Jan. - April 20)  
(808) 587-4242  
Toll-Free 1-800-222-3229

To request tax forms:

(808) 587-7572  
Toll-Free 1-800-222-7572

#### MAUI DISTRICT OFFICE

State Office Building  
54 High Street  
Wailuku, Hawaii 96793-2126  
Telephone: (808) 243-5383

#### HAWAII DISTRICT OFFICE

State Office Building  
75 Aupuni Street  
Hilo, Hawaii 96720-4253  
Telephone: (808) 933-4321

#### KAUAI DISTRICT OFFICE

State Office Building  
3060 Eiwa Street  
Lihue, Hawaii 96766-1310  
Telephone: (808) 241-3456

## Other Information

### Death of Taxpayer

Did the taxpayer die before filing a return for 1994? If so, the taxpayer's spouse or personal representative may have to file a return and sign it for the person who died (decedent) if the decedent was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the decedent did not have to file a return but either had State income tax withheld, made estimated tax payments, or is eligible for various tax credits, a return must be filed to get a refund.

If your spouse died in 1994 and you did not remarry in 1994, or if your spouse died in 1995 before filing a return for 1994, you may still file a joint return for the 1994 tax year.

A return filed for a deceased taxpayer, including a joint return with a surviving spouse, must have the word "DECEASED" written in the upper left hand corner of the return. The word "DECEASED" and the date of death also must be written after the deceased taxpayer's first name and middle initial in the name and address area of the tax return.

Generally, the personal representative must sign the return on behalf of the decedent. However, if a joint return is being filed by the decedent's spouse, the spouse should write "Filing as surviving spouse" on the line provided for the taxpayer's signature.

If a refund is due, you must complete Form N-110, Statement of Person Claiming Refund Due a Deceased Taxpayer, and attach it to the return to ensure that the refund check will be issued in the name of the surviving spouse, personal representative, or other responsible individual instead of the decedent's name.

### Declaration of Estimated Tax

You do not have to file a declaration if you expect that your 1995 tax return will show a tax refund, OR a tax balance due of less than \$500. However, if you file a declaration for 1995, you **MUST** use Form N-12 to claim the payments you made. Please see Form N-1 for more details.

## Here's How to Fill in Form N-13

(The circled numbers in the following instructions, correspond to the circled numbers on the sample form on pages 15 and 16.)

### 1 Name, Address, Social Security Number, and Occupation

Use the mailing label from the forms booklet we sent to you and make sure it is correct. Draw a line through any incorrect information and write the correct information directly onto the label. If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order.

Do not attach your label to the return until you have completed and checked all entries. Use of the label helps us identify your account, saves processing time, and speeds refunds.

If you did not receive a booklet with a label, print or type the entries in this section.

Do not use the IRS mailing label.

### Name

You must use your legal name. Nicknames are not permitted. If you have changed your name

because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration (SSA) so that the name on your tax return is the same as the name the SSA has on its records. This may prevent delays in issuing your refund.

If you file joint returns, write the names in the same order every year.

Write any descriptions (e.g. Jr., III, etc.) after your last name. If filing a joint return and if you and your spouse have different last names, list your last names in the same order as your first names and separate them with an "and". For example, John Keawe and Mary Aloha should write their last names as "Keawe and Aloha".

### Address

Write your current mailing address in the space provided. If you receive your mail "in care of" someone else (i.e., your mail is sent to an address belonging to someone other than yourself), fill in that person's name on the line under your name.

**Important:** If your address should change after you file your return, you must notify the Department in writing of your new address. Any refund checks due to you will **not** be forwarded to your new address by the postal service, and you may not receive your income tax forms and instructions next year.

### Social Security Number

Write your social security number in the space provided. If you are married, you must also write your spouse's social security number in the space provided whether joint or separate returns are filed. Your social security numbers must be written in the same order as your names are written.

If your spouse is a nonresident alien and does not have a social security number, please write "NRA" in the block for your spouse's social security number.

### Occupation

Write your occupation in the space provided. If married and filing a joint return, also write your spouse's occupation in the space provided.

## 2 Hawaii Election Campaign Fund

This fund was established by the Hawaii State Legislature to support public financing of gubernatorial election campaigns.

You may have \$2 go to the fund by checking the Yes box. On a joint return, both of you may choose to have \$2 go to this fund, or both may choose not to. One may choose to have \$2 go to this fund and the other may choose not to.

If you check Yes, it will not change the tax or refund shown on your return.

## 3 Boxes 1 through 5 Filing Status

Check either box 1, 2, 3, 4, or 5 as appropriate. Do not put a check in more than 1 box.

### Filing Status Box 1 Single

Select box 1, Single, if on December 31, 1994, you were unmarried, divorced, or separated from your spouse under a separate maintenance decree. State law governs whether you are married, divorced, or legally separated.

If you are married on December 31, 1994, consider yourself married for the whole year.

If your spouse died during 1994, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1994.

If you are unmarried and provide a home for certain other persons, you may be able to file as Head of Household.

If you were married in 1994, had a child living with you, and lived apart from your spouse during the last 6 months of 1994, you may be able to file as Head of Household. See **Married Persons Who Live Apart (and Abandoned Spouses)** on page 8.

## Filing Status Box 2 Married Filing a Joint Return (even if only one of you had income)

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

**Note:** If you filed a joint return, and you and your spouse decide to file separate returns for the year, both of you must file amended returns on or before the due date of the original return.

If your spouse died in 1994 or in 1995 before filing a return for 1994, see **Death of Taxpayer**, on this page.

**Tax Savings.**—If you decide not to file a joint return and plan to file a separate return, see if you can lower your tax by meeting the tests described under **Married Persons Who Live Apart (and Abandoned Spouses)** on page 8. If you qualify, check Box 4 for Head of Household.

**Special Rule for Nonresidents of Hawaii Who File a Joint Return With a Hawaii Resident.**—If at the end of the taxable year you were a nonresident of Hawaii (i.e. a U.S. resident who is not a resident of Hawaii) who is married to a resident of Hawaii, you may choose to file a joint return with the resident spouse on Form N-12. However, if a joint return is filed, you and your spouse must agree to be taxed on your combined worldwide income.

**Special Rule for Nonresident and Dual-Status Aliens.**—Generally, you cannot file a joint return if either spouse was a nonresident alien at any time during the tax year. However, nonresident aliens married to U.S. citizens or residents can elect to be taxed as a U.S. resident and file joint returns. If a joint return is filed, you and your spouse must agree to be taxed on your combined worldwide income.

**Note:** For purposes of filing a joint return, common law marriages are not recognized under Hawaii law unless they began in a state which permits common law marriages.

## Filing Status Box 3 Married Filing a Separate Return

You may file separate returns whether both you and your spouse had income, only one of you had income, or neither of you had income.

If you choose to file separate returns, both you and your spouse must figure your tax the same way. This means that if one of you itemizes your deductions, the other must also itemize their deductions. (If you itemize your deductions, both of you must file Form N-12 or N-15). You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.



If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number.

If your spouse does not file a Hawaii tax return, you may be able to claim the exemptions for your spouse. See instructions for lines 6a and 6b on this page.

### Married Persons Who Live Apart (and Abandoned Spouses)

You will be considered unmarried if you meet **ALL** of the following tests:

- 1) You file a separate return, and
- 2) You paid more than half the cost of keeping up your home for the tax year, and
- 3) Your spouse did not live in your home during the last 6 months of the tax year, and
- 4) Your home was, for more than 6 months of the year, the principal home of your child, stepchild, adopted child, or foster child whom you can claim as a dependent or whom you could claim as your dependent except that the noncustodial parent will claim the child as a dependent under the rules discussed later, for **Children of Divorced or Separated Parents** on page 9.

If you are considered unmarried under these rules, you will qualify to file as Head of Household.

## Filing Status Box 4 Head of Household

There are special tax rates for a person who can meet the tests for Head of Household. These rates are lower than the rates for Single and Married Filing a Separate Return.

You may be eligible to file as Head of Household if you were unmarried, or considered unmarried, on the last day of the year. You must have paid more than half the cost of keeping up a home that was the principal home for more than half the year for you and:

- 1) Your unmarried child, grandchild, stepchild or adopted child. This child does not have to be your dependent.
- 2) Your married child, grandchild, stepchild or adopted child whom you can claim as your dependent without a Multiple Support Declaration or whom you could claim as your dependent except that the noncustodial parent will claim the child as a dependent under the rules for **Children of Divorced or Separated Parents** on page 9.
- 3) Any other relative, including your mother or father, whom you can claim as a dependent without a Multiple Support Declaration. For persons who qualify as a relative, see **Children and Other Dependents** on this page.

Also, you may be eligible to file as Head of Household if you were unmarried, or considered unmarried, on the last day of the year, and pay more than half the cost of keeping up a home that was the principal home for the whole year for your mother or father whom you can claim as a dependent without a Multiple Support Declaration, but who does not live with you.

**Note:** If you received payments under the Aid to Families with Dependent Children (AFDC) program and used them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.

## Filing Status Box 5 Qualifying Widow(er) with Dependent Child

If your spouse died during 1992 or 1993 and you did not remarry before the end of 1994, file a return for 1994 showing only your own income, exemptions, deductions, and credits. However, you can

figure your tax at joint return rates if you meet **ALL** 3 of the following tests:

- You could have filed a joint return with your spouse for the year your spouse died. (It does not matter whether or not you actually filed a joint return.)
- Your dependent child, stepchild, or foster child lived with you (except for temporary absences for vacation or school).
- You paid over half the cost of keeping up the home for this child for the whole year.

Check box 5, Qualifying Widow(er) with Dependent Child, and show the year your spouse died in the space provided. Do not claim an exemption for your spouse. (You can claim the exemption only for the year your spouse died.)

If your spouse died in 1994 and you did not remarry, consider yourself married for the whole year. If your spouse died before 1992 and you did not remarry, you may check Box 4 if you meet the tests under **Head of Household** on this page. Otherwise you must file as Single.

**Note:** See **Death of Taxpayer** on page 7 for more information.

## 4 Lines 6a through 6e Exemptions

### Lines 6a and 6b Boxes

#### REGULAR — FOR YOURSELF AND SPOUSE

Take one exemption for yourself unless you can be claimed as a dependent on another person's tax return. (See **Children and Other Dependents** on this page). If you are married, you can take an exemption for your spouse if you file a joint return. If you file a separate return, you can take your spouse's exemption(s) only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

If, at the end of 1994 you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

If your spouse died during 1994, and you did not remarry before the end of 1994, check the boxes for the exemptions you could have taken for your spouse on the date of death. *Please see the instructions for **Death of Taxpayer** on page 7.*

#### AGE 65 OR OVER — FOR YOURSELF AND SPOUSE

Take another exemption if you or your spouse were age 65 or over. You MAY NOT take this additional exemption for dependents. If you or your spouse's 65th birthday is on January 1, 1995, you can take the extra exemption for age for 1994.

If you file married filing separately, you may NOT claim the extra exemption for age 65 or over for your spouse.

## Lines 6c and 6d Boxes Children and Other Dependents

Enter on lines 6c and 6d the full names, social security numbers, if any, and other information for your dependent children and other dependents. Enter the number of dependent children listed in box 6c. Enter the number of other dependents listed in box 6d.

Each person you claim as a dependent has to meet the following tests **a** through **e**:

### a. Income

The dependent received less than \$2,450 gross income. (The test does not have to be met for your child who was under 19 at the end of the year, or a full-time student at least 5 months of the year and under 24 years of age at the end of the year.) Please see the instructions for **Student Dependent** on page 9.

**Note:** Gross income does not include nontaxable benefits such as social security or welfare benefits.

### b. Support

The dependent received over half of his or her support from you, or is treated as receiving over half of his or her support from you under the rules for **Children of Divorced or Separated Parents** on page 9, or **Dependent Supported by Two or More Taxpayers** on page 9. If you file a joint return, the support can be from either spouse.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, social security benefits, gifts, savings, welfare benefits, etc.).

If your child was a student, do not include amounts he or she received as scholarships.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

**Do not** include in support items like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

You must include capital items such as a car or furniture in figuring total support, but only if these items are actually given to, or purchased by, the dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

### c. Married Dependent

The dependent did not file a joint return with his or her spouse.

**Note:** However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.

### d. Citizenship or Residence

The dependent was a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

### e. Relationship

The dependent met test 1 or 2 below:

1. Was related to you (or your spouse if you file a joint return) in one of the following ways:

Child	Sister	Mother-in-law	or, if related
Stepchild	Grandchild	Father-in-law	by blood:
Mother	Stepbrother	Brother-in-law	Uncle
Father	Stepsister	Sister-in-law	Nephew
Grandparent	Stepmother	Daughter-in-law	Aunt
Brother	Stepfather	Son-in-law	Niece

2. Was any other person who lived in your home as a member of your household for the whole year. **A person is not a member of your household** if at any time during your tax year the relationship between you and that person is against local law.

For this purpose **child** includes:

- Your son, daughter, stepson, stepdaughter;
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption; and
- A foster child (any child who lived in your home as a member of your family for the whole year).

## Student Dependent

Even if your child had gross income of \$2,450 or more, you can claim the child as a dependent if he or she can meet tests **b**, **c**, and **d**: **AND**

- was under 24 years of age at the end of the year, and
- was enrolled as a full-time student at a school during any 5 months of 1994; OR
- took a full-time, on-farm training course during any 5 months of 1994. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled **body** of students in attendance. For this purpose **school** includes:

- elementary, junior and senior high schools;
- colleges and universities; and technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools.

## Children of Divorced or Separated Parents

The parent having custody of a child for the greater portion of the year (the custodial parent) will generally be entitled to the dependency exemption. This rule applies to parents not living together during the last six months of the calendar year and those divorced or separated under a separation agreement.

This general rule does not apply in the case of the following three exceptions:

- a. There is a multiple support agreement in effect, OR
- b. The custodial parent has agreed to release his or her claim to the dependency exemption to the noncustodial parent in a decree or agreement in effect before January, 1985, and the noncustodial parent furnishes at least \$600 support for the child within the taxable year, OR
- c. The custodial parent relinquishes the exemption and provides the noncustodial parent with a written statement that the custodial parent will not claim the dependency exemption for the taxable year. This statement shall be attached to the return of the noncustodial parent who claims the exemption. Federal Form 8332 may be used for this purpose.

Support by the spouse of a remarried parent will be treated as support by that parent.

## Dependent Supported by Two or More Taxpayers

Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of that person's support.

One of the taxpayers may claim the person as a dependent if **all** of the following are met:

1. The tests for income, married dependent, citizenship or residence, and relationship as discussed under Lines 6c and 6d.
2. The taxpayer paid more than 10% of the dependent's support, and
3. The taxpayer attaches to his or her return a signed **Form N-120**, Multiple Support Declaration, from every other qualifying person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 1994 for the person he or she helped to support.

## Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 1994 if he or she met the tests for a dependent while alive. This means

that a baby who lived only a few minutes can be claimed as a dependent.

## Income

A Hawaii resident is subject to income tax on his or her entire income earned worldwide.

## Examples of Income You Must Report

- Wages, including salaries, bonuses, commissions, fees, and tips.
- U.S. Cost of Living Allowance.
- Living Quarter Allowance.
- Dividends (Part II)
- Interest (Part I) on:
  - tax refunds;
  - bank deposits, bonds, notes;
  - bonds issued by other states and local governments; and
  - accounts with savings and loan associations, mutual savings banks, credit unions, etc.
- Unemployment compensation benefits.
- Temporary Disability Insurance Benefits to the extent that such amounts:
  - are attributable to contributions by your employer which were not includible in your gross income, or
  - are paid by your employer.

## Examples of Income You Do Not Report

- Pensions where no employee contributions are involved.
- All Government payments and benefits made to veterans and their families.
- Dividends on Veteran's Government Insurance
- Benefits paid by the Hawaii Retirement System or similar public (federal, city and county, or other state) retirement system.
- Workmen's compensation, insurance, damages, etc., for bodily injury or sickness.
- Interest on Federal, Hawaii State and County municipal bonds. Also, U.S. Savings Bonds.
- Interest on bonds issued by the Governments of Puerto Rico, Virgin Islands, and Guam.
- Life insurance proceeds upon death.
- Social Security benefits.
- Railroad Retirement Act benefits.
- Gifts, inheritances, bequests.
- Compensation by Hawaii or the U.S. to a patient affected with leprosy.
- Child support.
- Welfare benefits.
- Amounts you received from an insurance company because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (You must report reimbursements for normal living expenses as income.)
- Contributions to an annuity purchased by qualified nonprofit organization or public school or deferred compensation plans with respect to service for State or local government.
- Amounts you received as combat duty pay while deployed to an area designated as a combat zone by the President of the United States.

## Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return. But, if you do round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the

next dollar. Example: \$1.39 becomes \$1 and \$2.69 becomes \$3.

## 5 Line 7 Wages, Salaries, Tips, etc.

Enter the total of all the wages shown on your HW-2 forms. If you received federal Form W-2, report the amount in box 17, State wages, tips, etc. For a joint return, add the totals for you and your spouse. Report all wages you received even if you don't have an HW-2 form. If all your tips are not shown on your HW-2 forms, add these amounts in, too. Include amounts received under an employer-paid dependent care benefit plan from Form N-141, Part III. If you have received any benefits from such a plan for the taxable year, you must complete Form N-141 and file it with your Form N-13. Also, include on this line amounts received as cost of living allowance, living quarter allowance, and temporary disability insurance benefits.

If you lose an HW-2 form, ask your employer for a new one. If your employer does not give you an HW-2 form by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue or correct your HW-2 form. If you can't get an HW-2 form from your employer by February 15, contact your taxation district office.

## 6 Lines 8 and 9 Interest and Dividend Income

### Line 8 Interest Income

Enter your total interest income from banks, savings and loan associations, credit unions, notes and loans, and others on line 8. Include any interest you received or that was credited to your account so you could withdraw it even if it wasn't entered in your passbook. Be sure to include interest on tax refunds.

If your total interest income is more than \$400 you must list the name of the payer and the amount of interest on page 2 of Form N-13.

**Note:** If you received interest as a nominee for someone else, or you received or paid accrued interest on securities transferred between interest payment dates, you may NOT file Form N-13. You MUST file Form N-12 instead.

### Line 9 Dividends

Enter your total ordinary dividends on line 9. Ordinary dividends are dividends paid out of earnings and profits. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise. Dividends that are reinvested in stock purchase plans are taxable and should also be entered on line 9.

Do not include nontaxable distributions on line 9. In general, distributions that are NOT made out of earnings and profits are a return of your investment and will not be taxed until you get back your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. After you get back all of your costs (or other basis), you must report these distributions as capital gains on Form N-12.

If the total of your ordinary dividends and nontaxable distributions is more than \$400 you must list the name of the payer and the amount of dividends on page 2 of Form N-13.

**Note:** If you received any capital gain distributions, or you received dividends as a nominee for someone else, you may NOT file Form N-13. You MUST file Form N-12 instead.

## 7 Line 10 Unemployment Compensation

Unemployment compensation (insurance) you received is taxable.

You should get a statement, on federal Form 1099-G, showing the total unemployment compensation paid to you during the year. For payments in 1994, you should receive this statement by January 31, 1995.

Enter on line 10 the amount from federal Form 1099-G.

Do not include on line 10 any supplemental unemployment benefits you received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits as wages on Form N-13, line 7.

## 8 Line 11 Adjusted Gross Income

Add the amounts on lines 7, 8, 9 and 10.

**Note:** If you can be claimed as a dependent on another person's return, check the box under line 11.

## 9 Line 12 Standard Deduction

Taxpayers who do not itemize their deductions may reduce their adjusted gross income by the amount of the standard deduction appropriate to their filing status. The amount of the standard deduction for each filing status is listed below:

Filing Status	Standard Deduction
Single	\$1,500
Married filing jointly	\$1,900
Married filing separately	\$ 950
Head of Household	\$1,650
Qualifying Widow(er)	\$1,900

**Standard deduction for dependents.** 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 12. The standard deduction for an individual who can be claimed as a dependent on the tax return of another taxpayer is computed as follows:

- A. Enter the amount from Form N-13, line 7 ..... **A.** \_\_\_\_\_
- B. Minimum amount ..... **B.** 500.00
- C. Compare the amounts on lines A and B above. Enter the LARGER of the two amounts here. .... **C.** \_\_\_\_\_
- D. Maximum amount. Enter the full standard deduction for your filing status, shown in the chart above, here. .... **D.** \_\_\_\_\_
- E. Compare the amounts on lines C and D above. Enter the SMALLER of the two amounts here and on Form N-13, line 12. .... **E.** \_\_\_\_\_

## Line 13

Subtract line 12 from line 11 and show the difference on line 13.

**REMINDER:** This line **MUST** be filled in.

## 10 Line 14 Exemptions

### Regular Exemptions

You are allowed \$1,040 for each exemption you can claim. Multiply \$1,040 by the number of exemptions shown on line 6e. Enter the amount on line 14. Remember, if you can be claimed as a dependent on another person's tax return, you may not claim an exemption for yourself.

### Blind, Deaf, or Totally Disabled — Definition, Certification and Exemptions.

Check the appropriate box(es) on line 14 if you are blind, deaf or disabled and your impairment has been certified. The disability exemption will be disallowed and your return processed without the exemption(s) claimed if you have not qualified for this special exemption by completing Forms N-172 and N-857 prior to filing your return and you will be required to file an amended return AFTER submitting the Forms N-172 and N-857, in order to claim this exemption.

"Blind" means a person whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200 but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

"Deaf" means a person whose average loss in the speech frequencies (500-2000 Hertz) in the better ear is 82 decibels, A.S.A., or worse.

"Person totally disabled" means a person who is totally and permanently disabled either physically or mentally, which results in the person's inability to engage in any substantial gainful business or occupation. It is presumed that a person whose gross income, before deductions and exemptions, exceeds \$30,000 per year is engaged in a substantial, gainful business or occupation.

The impairment of sight, deafness or disability shall be certified to on the basis of a written report on an examination performed by a qualified ophthalmologist or qualified optometrist or a qualified otolaryngologist, or a qualified physician, as the case may be.

A blind, deaf, or totally disabled person who qualifies and elects the special exemption shall be allowed the following exemptions:

Single—	\$ 7,000
Husband and wife —	\$14,000
Husband or wife (joint return) —	\$ 8,040
Husband or wife (both over 65)—	\$ 9,080

For more information, see Tax Information Release No. 89-3, "State Tax Benefits Available to Persons with Impaired Sight, Impaired Hearing, or Who are Totally Disabled" and Tax Information Release No. 94-2, "State Tax Benefits Available to Persons Totally Disabled".

**Note:** If you claim this special exemption, you will not be able to claim the additional exemptions for your children or other dependents.

Enter the appropriate amount on line 14.

## 11 Line 15 Taxable Income

Subtract line 14 from line 13. This is your taxable income. Your tax is figured on this amount. If line 15 is less than \$100,000, please continue.

If line 15 is \$100,000 or more, you **CANNOT** use Form N-13. You **MUST** file Form N-12.

## If You Qualify, the Hawaii Department of Taxation Will Figure Your Tax

If you want us to, we will figure your tax for you. If you paid too much we will send you a refund. If you did not pay enough, we will bill you for the balance. We will not charge you interest or penalties if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later. We can do this **ONLY** if:

- You fill in the parts of your return through lines 15, 17, and 19a through 19h, if you wish to claim the applicable tax credits. **The Department of Taxation will NOT fill in these lines for you.**
- You attach a copy of all your HW-2 forms to your Form N-13.
- You complete Parts I and II on page 2 of Form N-13 if required.
- You (and your spouse if filing a joint return) sign and date your return.

**CAUTION:** The Department of Taxation will complete lines 16, 18, 20, 21, 22, or 23 if left blank. You **MUST**, however, complete lines 15, 17, and 19a through 19h if you qualify and wish to CLAIM any of these credits. You will not receive ANY credit for what you did not claim.

## 12 Line 16 Figuring Your Income Tax

If line 15 is less than \$100,000, find your tax in the Hawaii Tax Table on pages 20-31 unless you must file Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000. See Form N-615 and instructions for more information. If line 15 is \$100,000 or more you **CANNOT** file Form N-13. Instead, you must file Form N-12 and use the Tax Rate Schedules to figure your tax.

Be sure you use the correct column in the Hawaii Tax Table. After you have found the correct tax, enter that amount on line 16.

## 13 Line 17 Energy Conservation Tax Credit

Each resident taxpayer who files an individual income tax return for 1994 may claim a tax credit against his or her individual income tax liability for a solar or wind energy system, heat pump, or ice storage system installed and placed in service in 1994. Additions to existing systems (e.g., additional solar energy panels) and systems for a second home qualify for this credit. The cost of repairs to existing systems (e.g., replacing solar energy panels), however, do not qualify for this credit. The tax credit shall apply only to the actual cost of the solar or wind energy system, heat pump, or ice storage system, including accessories and installation, and shall not include the cost of consumer incentive premiums unrelated to the operation of the system or offered with the sale of the system or heat pump (such as "free gifts", offers to pay electricity bills, or rebates).

The tax credit may be claimed for the following energy conservation systems installed and placed in service after 12/31/89 (12/31/90 for ice storage systems), but before 1/1/99:

Type of Energy Conservation System	Tax Credit Rate
<b>1. Wind energy systems</b>	20% of the actual cost of the system.
<b>2. Solar energy systems</b>	
a. New and existing single family residential buildings	The lesser of 35% of the actual cost of the system or \$1,750.
b. New and existing Multi-unit buildings used primarily for residential purposes.	Per building unit: The lesser of 35% of each unit's actual cost of the system or \$350.
c. New and existing hotel, commercial and industrial facilities.	35% of the actual cost of the system.
<b>3. Heat pumps</b>	
a. New and existing single family residential buildings	The lesser of 20% of the actual cost of the system or \$400.
b. New and existing Multi-unit buildings used primarily for residential purposes.	Per building unit: The lesser of 20% of each unit's actual cost of the system or \$200.
c. New and existing hotel, commercial and industrial facilities.	20% of the actual cost of the system.
<b>4. Ice storage systems</b>	50% of the actual cost of the system.

In the event that tax credits claimed exceed the amount of the income tax payments due, the excess of credits may be carried over to subsequent years until used up.

**To determine this tax credit, use Form N-157 and attach the form to individual income tax return Form N-13, and enter on page 2, line 17, the amount of the credit claimed.**

For more information see Form N-157.

## 14 Line 19a Total Hawaii Income Tax Withheld

Enter the amount of Hawaii income tax withheld as shown on your HW-2 form. If you have more than one HW-2 form, add the amounts of Hawaii income tax withheld. If you are filing a joint return, add the amounts of Hawaii income tax withheld for you and your spouse.

## 15 Line 19b Amount Paid With Extension(s)

If you filed Form N-101A and/or N-101B to get an extension of time to file Form N-13, enter the amount you paid on this line.

## Other Credits

**IMPORTANT!!** The amount of any credit claimed on lines 19c through 19h which total more than your tax liability will be refunded to you provided the amount is not less than \$1.00. It is very important that you *carefully* read the following instructions for each of these credits to ensure that you properly claim all the credits for which you are entitled.

## 16 Line 19c Food/Excise Tax Credit

**Note:** Do not claim this credit if you are eligible to be or are being claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

Each qualifying resident individual taxpayer who files an individual income tax return Form N-13 for 1994 and who is not claimed or is not otherwise eligible to be claimed as a dependent by any taxpayer for federal or Hawaii individual income tax purposes may claim the food/excise tax credit of a calculated amount per **qualified exemption** for 1994.

### What is a "Qualified Exemption"?

A qualified exemption meets the following requirements:

- Those personal exemptions permitted under the Hawaii Income Tax Law **EXCEPT** the additional exemptions for deficiencies in vision, hearing, or other disabilities;
- Each person for whom this credit is being claimed **MUST** have been a resident of Hawaii and physically present in Hawaii for more than nine months during the taxable year;

### Birth or death of a dependent:

- Should a person who is a qualified exemption die during 1994, a credit may be claimed for the deceased person so long as the person was alive until after September 30, 1994.
- If a child is born during 1994, a credit may be claimed for the child provided the mother was physically present in the State while pregnant with the child and the total aggregate days of gestation and life after birth total at least nine months during the taxable year.

In addition, for the purposes of claiming the food/excise tax credit and the general income tax credit, a minor child receiving support from the Department of Human Services of the State, social security survivor benefits, and the like, may be considered a dependent and an exemption of the parent or guardian for purposes of claiming the credit only.

### This credit is not available to:

- any person convicted of a felony who is confined in prison for the **full** taxable year;
- any person, who would otherwise qualify as a dependent, who is confined in a youth correctional facility for the **full** taxable year; OR
- any misdemeanor who is confined in jail for the **full** taxable year.

### Food portion of the tax credit.

This refundable \$55 credit is multiplied by the number of qualified exemptions to which the taxpayer is entitled regardless of adjusted gross income. For this portion of the tax credit, a **qualified exemption does not include** the additional exemptions for taxpayers age 65 or over.

### Excise portion of the tax credit.

The excise portion of the tax credit, which is **based** upon adjusted gross income, is multiplied by the number of qualified exemptions to which the taxpayer is entitled. For this portion of the tax credit, a **qualified exemption also includes** the additional exemption for taxpayers age 65 or over.

A husband and wife filing separate returns for 1994, where a joint return could have been made by them, shall claim only the tax credit to which they would have been entitled had a joint return been filed.

In a case where a married person files a separate return because his or her spouse is a nonresident,

their combined adjusted gross income must be used to determine the amount of the tax credit.

### Amount of Excise Tax Credit

Read down the column in the table below until you find the amount of your Adjusted Gross Income. Then read across the line to the column headed Tax Credits. Multiply the amount indicated there by the number of qualified exemptions to which you are entitled. The resultant amount constitutes the tax credit.

Adjusted Gross Income (Form N-13, Line 11)	Tax Credit
Under \$ 6,000	\$55
\$ 6,000 under 8,000	45
8,000 under 10,000	35
10,000 under 12,000	25
12,000 under 15,000	20
15,000 under 20,000	15
20,000 under 30,000	10
30,000 and over	0

**To Claim This Credit.** Complete Form N-311 and attach that form to your return. Enter on line 19c (i) the number of qualified food portion exemptions from Form N-311, Part II, line 1. On line 19c (ii) enter the number of qualified excise portion exemptions from Form N-311, Part II, line 8. On line 19c (iii) enter the number of qualified exemptions claimed for minor children receiving support from the Department of Human Services, social security survivor's benefits, etc. from Form N-311, Part II, line 10. If you file "married filing separately," enter your spouse's adjusted gross income on line 19c (iv). Enter the total amount of the credit claimed on line 19c from Form N-311, Part II, line 14.

**Deadline for claiming this credit.** Claims for this credit, including any amended claims thereof, must be filed on or before December 31, 1995.

## 17 Line 19d Credit for Child and Dependent Care Expenses

Certain payments made for child and dependent care may be claimed as a credit against your tax due.

If you maintain a household that included a child under age 13 or a dependent or spouse incapable of self-care, you may be allowed a credit of up to 25% of employment related expenses. These expenses must have been paid during the taxable year in order to enable you to work either full or part time.

For detailed information and to determine this tax credit, use Form N-141 and attach this form to your return.

## 18 Line 19e Credit for Low-Income Household Renters

Each resident taxpayer who occupies and pays rent for real property within the State as his or her residence and who files an individual income tax return for the taxable year, including those who have no income or no income taxable under chapter 235, HRS, may claim a tax credit of \$50 per **qualified exemption**, including the additional exemption for taxpayers age 65 or over, to which he or she is entitled (See "What is a Qualified Exemption" on this page) provided the following three conditions are met:

- The taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer;

- The taxpayer has adjusted gross income of less than \$30,000; and
- The taxpayer has paid more than \$1,000 in rent during the taxable year.

**Note:** A minor child receiving support from the Department of Human Services of the State, social security survivor benefits, and the like, is **NOT** considered a qualified exemption for the purpose of claiming the credit for low-income household renters.

A “residence” is defined as the dwelling place that constitutes the principal residence of the taxpayer or his or her immediate family in this State, and does not include a temporary dwelling which is used for vacation, educational, or other temporary purposes.

**For purposes of claiming this credit, RENT means:**

- the amount paid in cash for the taxable year for the occupancy of a dwelling place which is **NOT** partially or wholly exempted from real property tax; and
- the money paid for use of the dwelling only and does not include ground rent, utilities, goods, services, and the like.

Rent **DOES NOT** include:

- any amounts claimed as a deduction from gross or adjusted gross income for income tax purposes, or
- any amount received as a rental allowance or rental subsidy from any source.

Resident taxpayer shall be determined under the provisions of section 235-1, HRS, and any rules relating to that section.

In the case where a rental unit is occupied by two or more individuals and more than one individual is able to qualify as a claimant, the claim for credit shall be based upon a pro rata share of the individual's rent paid in the taxable year.

A husband and wife filing separate returns for a taxable year for which a joint return could have been made by them shall claim only the tax credit to which they would have been entitled had a joint return been filed.

In a case where a married person files a separate return because his or her spouse is a nonresident, combined income must be used as a basis in determining the amount of low-income household renter credit.

**To Claim This Credit.** Use Form N-153 and attach the form to your return. For detailed information to determine this tax credit, see the instructions on Form N-153.

**Deadline for claiming this credit.** Claims for this credit, including any amended claims thereof, must be filed on or before December 31, 1995.

## 19 Line 19f 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.

This is a one-time \$1.00 general income tax credit for qualifying resident taxpayers for the year 1994. The credit is multiplied by the number of qualified exemptions to which the taxpayer is entitled, with the exception of the exemptions for age, regardless of adjusted gross income (See “What is a Qualified Exemption” on page 11). The credit is refundable regardless of income tax liability for 1994.

**Note:** Taxpayers who have been residents of the State for nine months of the taxable year

qualify for this credit even though not physically residing in the State for the nine-month period. The credit is not based on adjusted gross income. The credit is figured on a fixed amount of \$1.00 per qualified exemption.

**This credit is not available to:**

- 1) any person convicted of a felony who is confined in prison for the full taxable year;
- 2) any person, who would otherwise qualify as a dependent, who is confined in a youth correctional facility for the full taxable year; or
- 3) any misdemeanor who is confined in jail for the full taxable year.

**To Claim This Credit.** There is no special form to be filed. All you need to do is multiply \$1.00 by the number of your qualified exemptions. Enter the amount on line 19f.

**Deadline for claiming this credit.** Claims for this credit, including any amended claims thereof, must be filed on or before December 31, 1995.

## 20 Line 19g Credit for Child Passenger Restraint System

Each resident taxpayer who files an individual income tax return for the taxable year may claim a tax credit for 1994 for the purchase of **one or more new** child passenger restraint systems which can be shown to be in substantial conformity with specifications for such restraint systems set forth by the federal motor vehicle safety standards which were in effect at the time of such purchase

**Note:** This credit is \$25 per return regardless of the cost or the number of restraint systems purchased.

**To Claim this Credit.** Use Form N-165 and attach the form with a copy of the sales invoice, which states the type of child restraint system purchased, to your return.

**Deadline for claiming this credit.** Claims for the tax credit, including any amended claims thereof, must be filed on or before December 31, 1995.

## 21 Line 19h Medical Services Excise Tax Credit

Each resident individual taxpayer who files an individual income tax return for 1994, whether or not he or she has no income or no income taxable under Chapter 235, HRS, and who is not claimed or is not otherwise eligible to be claimed as a dependent by another taxpayer for Hawaii individual net income tax purposes, may claim the medical services excise tax credit for 1994.

The tax credit is four percent of qualified medical expenses paid by the resident individual during 1994, plus six percent of the nursing facilities expenses paid by the resident individual during 1994. The portion of the tax credit attributable to medical expenses claimed on each individual income tax return shall not exceed:

- \$200;
- \$400 for a resident individual sixty-five years of age or over; or
- \$600 for a resident individual and spouse both sixty-five years of age or over.

The preceding limitations shall not apply to the portion of the credit attributable to nursing facilities expenses; provided that a husband and wife filing separate returns for a taxable year for which a joint return could have been filed by them can claim

only the credit to which they would have been entitled had a joint return been filed.

The term “qualified medical expenses” is defined to include those medical expenses paid for the taxpayer or the taxpayer's dependent allowable as deductions for income tax purposes under IRC section 213, provided that the medical expense was subject to the imposition and payment of the general excise tax under Chapter 237, HRS.

“Nursing facility expenses” are amounts actually paid by the taxpayer for services provided to the taxpayer or to any individual who bears a relationship to the taxpayer as described in IRC section 152(a) by a nursing facility licensed under section 321-9, HRS, and 321-11, HRS, and any intermediate care facility for mentally retarded persons under sections 321-9, HRS, and 321-11, HRS, provided that the nursing facility expense was subject to the imposition and payment of the nursing facility tax.

**Do not** reduce the amount of medical expenses and nursing facility expenses paid during 1994 by any insurance reimbursements (including medicare) made either to you or directly to a medical services provider.

**Examples of qualified medical expenses include amounts you paid for:**

**Doctors — Fees Paid to:**

Chiroprodists	Pediatricians
Neurologists	Ophthalmologists
Dermatologists	Chiropractors
Osteopaths	Anesthesiologists
Dentists	Podiatrists
Gynecologists	Optometrists
Psychiatrists	Obstetricians
Psychologists	Surgeons

**For-profit Institutions:**

Hospital
Sanitarium*
Rest Home*
Convalescent Home*
Nursing Home*

\*If availability of medical care is the principal reason for the individual's being there, the entire cost (including meals and lodging) is a medical expense. If a person is there for basically non-medical reasons, only that part of his costs which constitutes medical care is a medical expense.

**Others:**

Legal vasectomy  
or abortion

Acupuncture

Alcoholism:

Payments to a treatment center for alcoholics or drug addicts (includes meals and lodging provided by the center during medical treatment)

Ambulance services

Braille books and magazines:

The part of the cost of braille books and magazines for use by a blind or visually handicapped person that is more than the price for regular books and magazines.

Car:

The cost of special hand controls and other special equipment installed in a car for the use of a handicapped person. Also, the amount by which the cost of a car specially designed to hold a wheelchair is more than the cost of a regular car.

Cosmetic surgery necessary to correct a deformity arising from or directly related to:

- a congenital abnormality;
- a personal injury resulting from an accident or trauma; or
- a disfiguring disease.

**Dental treatment:**

Includes x-rays, fillings, braces, extractions, dentures.

**Psychiatric care:**

Includes the cost of supporting a mentally ill dependent at a specially equipped medical center where the dependent receives medical care.

**Electrolysis or hair removal:**

Must be performed by a licensed technician.

**Eyeglasses and contact lenses**

**Eye examinations**

**Hair transplant**

**Hearing aids, including batteries**

**Laboratory fees**

**Legal fees:**

Paid to authorize treatment for mental illness.

**Medical information plan:**

Amounts paid to a plan that keeps your medical information that can be retrieved from computer data bank for your medical care.

**Mentally retarded, home for:**

The cost of keeping a mentally retarded person in a special home on the recommendation of a psychiatrist to help the person adjust from life in a mental hospital to community living.

**Nursing services**

**Operations**

**Oxygen or oxygen equipment:**

When used to relieve breathing problems caused by a medical condition.

**Wigs**

Purchased upon the advice of a physician for a chemotherapy patient.

**Cassette books for a visually handicapped person:**

The difference in cost between the cassette and the book.

**Psychoanalysis**

**Sterilization**

**Therapy**

**Transplants:**

Payments for surgical, hospital, laboratory, and transportation expenses for a donor or possible donor of a kidney or other organ.

**Transportation:**

Includes actual car expenses (e.g. gas, oil).

**X-ray fees**

**Diagnostic fees**

**Orthopedic shoes**

**Artificial teeth**

**Special diet:**

When prescribed as an addition to the regular diet, exclusively for the treatment of an illness.

**Special mattress:**

When prescribed for the relief of a specific condition (e.g. arthritis).

**Air conditioner:**

When used for relief of a specific illness or condition (e.g. allergy).

The above is not an exclusive list of medical expenses allowed under Internal Revenue Code section 213.

**Qualified medical expenses DO NOT include the following:**

- Capital improvements;
- Prescription drugs defined under section 237-24(23), HRS;
- Prosthetic devices defined under section 237-24(23), HRS;
- Amounts paid as premiums for medical insurance coverage; and
- Amounts paid to non-profit institutions.
- Amounts paid for any cosmetic surgery which is directed at improving the appearance and does not meaningfully promote the proper function of the body or prevent or treat illness or disease.

**To Claim This Credit.** Complete Form N-858 and attach that form to your return.

**Deadline for claiming this credit.** Claims for the tax credit, including any amended claims thereof, must be filed on or before December 31, 1995.

**For more information on the medical services excise tax credit, see Tax Information Release No. 90-2, "Medical Services Excise Tax Credit - Qualified Medical Expenses" and Tax Information Release No. 90-5, "Medical Services Excise Tax Credit - Health Maintenance Organizations (HMO)".**

**22 Line 21 Amount Refunded to You**

If line 20 is larger than line 18, subtract line 18 from line 20 and show the difference on line 21. This is the amount that will be refunded to you.

If line 21 is less than \$1.00, we will not send you a refund unless you ask for it in writing when you file your return.

If the refund is large, you should see your payroll office about reducing the amount of tax that is withheld from your wages.

**23 Line 22 Amount You Owe**

If line 18 is larger than line 20, subtract line 20 from line 18 and show the difference on line 22. This is the balance you still owe. If line 22 is less than \$1.00, you do not have to pay.

You may pay by check or money order made payable to "Hawaii State Tax Collector." Write your social security number and "1994 Form N-13" on your check or money order and attach it to your return. Please pay in U.S. dollars.

**Note:** If you include penalty and/or interest for the late filing of your return with your payment, identify and enter these amounts on a separate sheet of paper and attach to Form N-13. Do not include the penalty and/or interest amounts for the late filing of your return in the Amount You Owe on line 22 of Form N-13.

**24 Line 23 Estimated Tax Penalty**

See the instructions for **Penalties and Interest** on this page and Form N-210 to see if you owe a penalty for the underpayment of estimated taxes.

If you owe a penalty, enter the penalty amount on Form N-13, line 23. Add the penalty amount to any tax due and enter the total on line 22. If you have an overpayment, subtract the penalty amount from the overpayment you show on line 21. However, if your overpayment is less than the penalty amount, enter the difference as a balance due on line 22.

**25 Line 24 1995 Forms**

If your Form N-13 is prepared by someone else, or if you do not need Hawaii income tax forms mailed to you next year, check the box at line 24, and you will receive a pre-printed label only.

**26 Completing Your Return Sign and Date Your Return**

Form N-13 is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return.

Attach a copy of your HW-2 or federal W-2 forms to your return.

**Did You Have Someone Else Prepare Your Return?**

If you fill in your own return, the Paid Preparer's Information space under your signature should remain blank. If someone prepares your return and **does not charge you**, that person **should not sign** your return.

Generally, anyone who is paid to prepare your tax return must sign it and fill in the other blanks in the Paid Preparer's Information area of your return.

If you have questions about whether a preparer is required to sign your return, please contact your taxation district office.

The preparer required to sign your return **MUST** complete the required preparer information and:

- Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return in addition to the copy to be filed with your taxation district office.

**Reminders Refund Processing**

In general, refunds due to you are issued within 8 weeks from the date your return is filed with the Department of Taxation. However, it may take additional time if you filed your return close to the April 20 filing deadline, if errors were made in completing your return, or you moved and did not change your address in writing with the district tax office with which you filed your return.

Please do not contact the Department regarding the status of your refund until at least 8 weeks have passed from the date your return was filed with the Department.

**Penalties and Interest**

- Late Filing of Return.** The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return.
- Interest.** Interest will be charged on taxes not paid by their due date, even if an extension of time to file is granted. The interest rate for not paying tax when due is 2/3 of 1% of the unpaid amount for each month or part of a month it remains unpaid.
- Failure to pay tax after filing timely returns.** If a return is timely filed and the tax due is not completely paid within 60 days of the due date of the return, an amount up to 20% of the unpaid tax will be added to the tax due.
- Underpayment of estimated taxes.** Starting with taxable years beginning after December 31, 1992, the Department will be imposing the penalty for the underpayment of estimated tax

as provided in section 235-97(f), HRS. If applicable, this penalty shall be added to the tax for the taxable year in an amount determined at the rate of eight percent (8%) a year upon the amount of the underpayment for the period of the underpayment. The amount of the underpayment is the excess of the required installment, over the amount, if any, of the installment paid on or before the due date for the installment. The period of the underpayment shall run from the due date for the installment to whichever of the following dates is the earlier (1) the 20th day of the 4th month following the close of the taxable year (the due date of the income tax return without extension), or (2) with respect to any portion of the underpayment, the date on which the portion is paid. A payment of estimated tax on any installment date shall be credited against unpaid required installments in the order in which the installments are required to be paid.

Generally, if at least: (1) 90% (66 2/3% for farmers and fishermen) of the 1994 tax liability; (2) 100% of the tax shown on the 1993 return (110% of that amount if the individual's adjusted gross income on that return is more than \$150,000, and less than 2/3 of gross income for 1993 or 1994 is from farming or fishing); or (3) 90% of the tax figured by annualizing the taxable income, whichever is smallest, is not prepaid, a penalty for not paying enough estimated tax may be charged. For more information, see Form N-210.

## Change of Address

If your mailing address changes after you file your return, you must notify the Department in writing of the change in addition to notifying the post office

servicing your former address. Failure to do so may prevent any refund due to you from being delivered (the postal service is not permitted to forward your State refund check), and delay important notices or correspondence to you regarding your return. Be sure to include your name(s) and social security number(s) as printed on your return in any correspondence with the Department.

## How Long Should Records Be Kept?

Keep records of income and credits appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 3 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.

## Amended Return

If you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, file **Form N-188X**, Amended Individual Income Tax Return, to change the Form N-12, Form N-13, Form N-13EZ, or Form N-15 you already filed.

## Change In Federal Taxable Income

In general, a change to your federal return, whether it is made by you or by the Internal Revenue Service, must be reported to the State of Hawaii.

1) Section 235-101(b), HRS, requires a report to the Director of Taxation if the amount of IRC

taxable income is changed, corrected, adjusted or recomputed as stated in (3).

- 2) This report must be made:
  - a) Within 90 days after a change, correction, adjustment or recomputation is finally determined.
  - b) Within 90 days after an amended return is filed.
- 3) A report within the time set out in (2) is required if:
  - a) The amount of taxable income as returned to the United States is changed, corrected or adjusted by an officer of the United States or other competent authority.
  - b) A change in taxable income results from a renegotiation of a contract with the United States or a subcontract thereunder.
  - c) A recomputation of the income tax imposed by the United States under the Internal Revenue Code results from any cause.
  - d) An amended income tax return is made to the United States.
- 4) The statutory period for the assessment of any deficiency or the determination of any refund attributable to the report shall not expire before the expiration of one year from the date the Department is notified by the taxpayer or the Internal Revenue Service, whichever is earlier, of such a report in writing. Before the expiration of this one-year period, the Department and the taxpayer may agree in writing to the extension of this period. The period so agreed upon may be further extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

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

(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)

AMD UNP 008 PNT INT

USE STATE LABEL OTHERWISE PRINT OR TYPE	Name (If joint return, give first names and initials of both) <b>HENRY Y. AND SHEILA M.</b>	Last Name <b>ALOHA</b>	Your social security number <b>111-11-1111</b>	
	C/O		Spouse's social security number <b>222-22-2222</b>	
	Present mailing or home address (Number and street, including apartment number or rural route) <b>1993 HAWAII STATE ROAD</b>		Your occupation <b>CLERK</b>	
	City, town or post office, State and ZIP code <b>HONOLULU, HI 96800</b>		Spouse's occupation <b>HOMEMAKER</b>	
HAWAII ELECTION CAMPAIGN FUND	Do you want \$2 to go to the Hawaii Election Campaign Fund? <b>2</b>	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? <b>2</b>	Yes	No	

FILING STATUS	1 <input type="checkbox"/> Single	<b>3</b> (Check only ONE box)
	2 <input checked="" 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 checked="" type="checkbox"/> Yourself	<input type="checkbox"/> Age 65 or over	<b>4</b>	Enter number of boxes checked on 6a and 6b	<b>2</b>					
6b <input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> Age 65 or over								
<b>Dependents:</b>									
6c and 6d	1. First and last name	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.	Enter number of your children listed	6c	<b>1</b>	
	<b>KENT ALOHA</b>		<b>333-33-3333</b>	<b>SON</b>	<b>15</b>	Enter number of other dependents	6d		
6e	Total number of exemptions claimed						Enter number entered in boxes above	6e	<b>3</b>

INCOME	7 Wages, salaries, tips, etc. (attach Form HW-2; if unavailable, see item 5 on page 9 of Instructions)	<b>5</b>	7°			
	8 Interest income (complete Part I on page 2 if over \$400)		8°	<b>6</b>		
	9 Dividends (complete Part II on page 2 if over \$400)		9°			
	10 Unemployment compensation (insurance)	<b>7</b>	10°			
	11 Add lines 7, 8, 9 and 10	Adjusted Gross Income		11°	<b>8</b>	
	<b>Caution:</b> 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	<b>9</b>	Standard Deduction		
	13 Line 11 minus line 12. (This line MUST be filled in)			12°		
	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.			13°		
	15 Line 13 minus line 14. Enter the result (but not less than zero).	<b>11</b>	Taxable Income		14°	<b>10</b>
				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.

**NOTE:** You may also be required to file Form N-12 for other reasons. See pages 5 and 6 of Instructions.





**PART II—COMPUTATION OF THE FOOD/EXCISE TAX CREDIT**

**Section A—FOOD portion of the tax credit**

1. Enter the amount from Part I, line 4 here and in the space provided on Form N-12, line 51(i) or Form N-13, line 19c(i) .....	1	3
2. Allowable tax credit per qualified exemption. ....	2	x \$55
3. Multiply line 1 by \$55. This is the food portion of the tax credit. Enter the result here. ....	3	\$ 165

IF YOUR ADJUSTED GROSS INCOME IS \$30,000 OR MORE, DO NOT COMPLETE SECTION B UNLESS YOU MAY CLAIM THE CREDIT FOR A MINOR CHILD RECEIVING SUPPORT FROM THE DEPARTMENT OF HUMAN SERVICES, ETC. IF YOU DO NOT COMPLETE SECTION B, SKIP TO LINE 14.

**Section B—EXCISE portion of the tax credit**

4. Enter the amount of your Adjusted Gross Income from Form N-12, line 32 or Form N-13, line 11.....	4	\$ 25.000	
5. If you are married filing a separate return, enter your spouse's Adjusted Gross Income here and in the space provided on Form N-12, line 51(iv) or Form N-13, line 19c(iv).	5	\$ 0	
6. Add lines 4 and 5. Enter the total here. ....	6	\$ 25.000	
7. Read down the Adjusted Gross Income column in the table below until you find the amount on line 6.			
<b>Adjusted Gross Income</b> .....		<b>Tax Credits</b>	
Under \$ 6,000 .....		\$55	
\$ 6,000 Under \$ 8,000 .....		45	
\$ 8,000 Under \$10,000 .....		35	
\$10,000 Under \$12,000 .....		25	
\$12,000 Under \$15,000 .....		20	
\$15,000 Under \$20,000 .....		15	
\$20,000 Under \$30,000 .....		10	
\$30,000 and over .....		0	
Enter here the amount of the corresponding allowable tax credit from the table above.....	7	\$ 10	
8. Enter the amount from Part I, line 1 here and in the space provided on Form N-12, line 51 (ii) or Form N-13, line 19c (ii).....	8	3	
9. Multiply line 7 by line 8. Enter the total here. ....	9	\$ 30	
<b>Complete lines 10, 11, and 12 only for minor children receiving support from the Department of Human Services, etc.</b>			
10. Enter the amount from Part I, line 3 here and in the space provided on Form N-12, line 51(iii) or Form N-13, line 19c(iii).....	10		
11. Allowable tax credit per qualified exemption on line 10.....	11	x \$55	
12. Multiply line 10 by \$55. Enter the result here.....	12	\$	
13. Add lines 9 and 12. This is the excise portion of the tax credit. Enter the result here.	13	\$ 30	

**Section C—Total food/excise tax credit**

14. Add lines 3 and 13. This is your total food/excise tax credit. Enter here and on Form N-12, line 51, or Form N-13, line 19c.....	14	\$ 195
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(For Residents Only)  
Attach to Form N-12 or N-13  
See Instructions Below

Name(s) as shown on Form N-12 or N-13

**HENRY Y. AND SHEILA M. ALOHA**

Your social security number

**111-11-1111**

**GENERAL INSTRUCTIONS**

This form is to be used by Hawaii resident individual taxpayers to claim the Food/Excise Tax Credit. Act 187, SLH 1990, combined the Food Tax Credit and the Excise Tax Credit into a single Food/Excise Tax Credit. Complete Part I to determine your qualified exemptions for the Food/Excise Tax Credit. Complete Part II to determine the amount of the Food/Excise Tax Credit that you may claim.

Only Hawaii individual taxpayers who file resident individual income tax returns for 1994 and who are **not claimed or eligible to be claimed** as a dependent by another taxpayer for federal or Hawaii individual income tax purposes may claim this credit.

A minor child receiving support from the State of Hawaii Department of Human Services, social security survivor's benefits, and the like, and who cannot be claimed as a dependent and an exemption on the parent's or guardian's Form N-12 or Form N-13, may be considered a dependent and a qualified exemption of the parent or guardian for purposes of claiming this credit only.

Each person for whom this credit is being claimed **must** have been physically present and a resident of Hawaii for more than nine months during the taxable year.

A dependent child born in Hawaii on or after April 1, 1994, shall be deemed a qualified exemption for the purpose of claiming the tax credit, provided the child's mother is a resident of the State who has physically resided in the State for more than nine months during 1994.

The food/excise tax credit is **not** available to anyone who was confined to prison, a youth correctional facility, or jail for the entire taxable year.

The food portion of the tax credit, which is **not** based on the amount of income a taxpayer has, is \$55 multiplied by the number of qualified exemptions to which the taxpayer is entitled. For this portion of the tax credit, a qualified exemption **does not** include the additional exemption for being 65 years of age or over.

The excise portion of the tax credit, which is based on the amount of adjusted gross income a taxpayer has, is multiplied by the number of qualified exemptions to which the taxpayer is entitled. For this portion of the tax credit, a qualified exemption **does** include the additional exemption for being 65 years of age or over.

Claims for this credit made for the taxable year ending December 31, 1994, including amended claims thereof, must be filed on or before December 31, 1995.

**PART I - LIST OF QUALIFIED EXEMPTIONS**

(To be used to complete Part II)

**Instructions for Part I**

- In **Section A** below, list the names and relationship to you of those qualifying persons for whom you are claiming the Food/Excise Tax Credit. Place a "✓" in the appropriate columns for each person. **Do not** list in this section the names of those minor children receiving support from the Department of Human Services, etc.
- In **Section B** below, list the names, social security numbers, and relationship to you of those minor children receiving more than half of their support from the Department of Human Services, etc. Note: These children must have been physically present and a resident of Hawaii for more than nine months during the taxable year, and must not have been in prison, etc. for the entire taxable year.
- Attach a separate schedule if more space is needed.

**Section A**

Name	Relationship To You	1	2	3
		<b>Must Meet All Requirements:</b> • Resident • Physically resided in Hawaii for more than 9 months during 1994 • Not in prison, etc. for <b>entire</b> taxable year • Cannot be claimed as a dependent by another taxpayer	Age: 65 or over  <b>Note:</b> Check off this box, if applicable, only if the corresponding box in column 1 is checked off.	<b>Must Meet All Requirements:</b> • Resident • Physically resided in Hawaii for more than 9 months during 1994 • Not in prison, etc. for <b>entire</b> taxable year • Claimed as a dependent by the taxpayer
<b>HENRY Y. ALOHA</b>	Self	✓		
<b>SHEILA M. ALOHA</b>	Spouse	✓		
<b>KENT T. ALOHA</b>	<b>SON</b>			✓
Add the TOTAL BOXES CHECKED in each column.		<b>2</b>		<b>1</b>

**Section B**—List of minor children receiving more than half of their support from the Department of Human Services, etc. and not listed above.

Name	Social Security Number	Relationship to You

1. From Section A above, add the totals of the boxes checked in Column 1, Column 2, and Column 3. Enter the result here.....
2. From Section A above, add the totals of the boxes checked in Column 1 and Column 3. Enter the result here..
3. From Section B above, add the number of minor children listed. Enter the total here. ....
4. Add lines 2 and 3. Enter the total here. ....

1	<b>3</b>
2	<b>3</b>
3	<b>0</b>
4	<b>3</b>

# **1994 TAX TABLE**

**Tax Table Must Be Used By Persons With Taxable  
Income Of Less Than \$100,000**

# 1994 Hawaii Tax Table

**Based on Taxable Income For Persons With Taxable Incomes of Less Than \$100,000**

Use this table if you file Form N-13EZ or if you file Form N-13 and your taxable income on line 15 is less than \$100,000. If taxable income on Form N-13, line 15 is \$100,000 or over, you must file Form N-12 and use the tax rate schedules.

- Find your tax:**
1. Find the amount of your taxable income on Form N-13EZ, line 7, or Form N-13, line 15.
  2. Read down the column titled "If your taxable income is . . .". Find the amounts that apply to your taxable income.
  3. Read across the column titled "And you are . . .". Find the amount of tax that applies to your filing status.

**Note:** Form N-13EZ filers use filing status "Single" or "Married filing jointly" only.

**Example:** Mr. & Mrs. Brown are filing a joint return. Their taxable income on Form N-13, line 15 is \$23,270. First, they find the \$23,250 - 23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,549. This is the tax amount they must write on line 16 of their return.

At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
23,200	23,250	1,860	1,545	1,695
23,250	23,300	1,865	1,549	1,700
23,300	23,350	1,870	1,553	1,705

If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
<b>Your tax is . . .</b>					<b>Your tax is . . .</b>					<b>Your tax is . . .</b>				
0	25	0	0	0	2,300	2,350	63	47	55	4,650	4,700	215	127	174
25	50	1	1	1	2,350	2,400	65	48	56	4,700	4,750	219	129	177
50	100	2	2	2	2,400	2,450	67	49	58	4,750	4,800	222	131	180
100	150	3	3	3	2,450	2,500	69	50	59	4,800	4,850	226	133	183
150	200	4	4	4	2,500	2,550	72	51	61	4,850	4,900	230	135	186
200	250	5	5	5	2,550	2,600	75	52	63	4,900	4,950	233	137	189
250	300	6	6	6	2,600	2,650	78	53	66	4,950	5,000	237	139	192
300	350	7	7	7	2,650	2,700	81	54	68	<b>5,000</b>				
350	400	8	8	8	2,700	2,750	84	55	70	5,000	5,050	241	142	195
400	450	9	9	9	2,750	2,800	87	56	72	5,050	5,100	244	145	198
450	500	10	10	10	2,800	2,850	90	57	75	5,100	5,150	248	148	201
500	550	11	11	11	2,850	2,900	93	58	77	5,150	5,200	251	151	204
550	600	12	12	12	2,900	2,950	96	59	79	5,200	5,250	255	154	207
600	650	13	13	13	2,950	3,000	99	60	81	5,250	5,300	259	157	210
650	700	14	14	14	<b>3,000</b>					5,300	5,350	262	160	213
700	750	15	15	15	3,000	3,050	102	61	84	5,350	5,400	266	163	216
750	800	16	16	16	3,050	3,100	105	63	86	5,400	5,450	270	166	219
800	850	17	17	17	3,100	3,150	108	65	88	5,450	5,500	273	169	222
850	900	18	18	18	3,150	3,200	111	67	90	5,500	5,550	277	172	225
900	950	19	19	19	3,200	3,250	114	69	93	5,550	5,600	281	175	228
950	1,000	20	20	20	3,250	3,300	117	71	95	5,600	5,650	285	178	232
<b>1,000</b>					3,300	3,350	120	73	97	5,650	5,700	289	181	236
1,000	1,050	21	21	21	3,350	3,400	123	75	99	5,700	5,750	293	184	239
1,050	1,100	22	22	22	3,400	3,450	126	77	102	5,750	5,800	297	187	243
1,100	1,150	23	23	23	3,450	3,500	129	79	104	5,800	5,850	301	190	247
1,150	1,200	24	24	24	3,500	3,550	132	81	106	5,850	5,900	305	193	250
1,200	1,250	25	25	25	3,550	3,600	135	83	109	5,900	5,950	309	196	254
1,250	1,300	26	26	26	3,600	3,650	139	85	112	5,950	6,000	313	199	257
1,300	1,350	27	27	27	3,650	3,700	143	87	115	<b>6,000</b>				
1,350	1,400	28	28	28	3,700	3,750	146	89	118	6,000	6,050	317	202	261
1,400	1,450	29	29	29	3,750	3,800	150	91	121	6,050	6,100	321	205	265
1,450	1,500	30	30	30	3,800	3,850	154	93	124	6,100	6,150	325	208	268
1,500	1,550	31	31	31	3,850	3,900	157	95	127	6,150	6,200	329	211	272
1,550	1,600	33	32	32	3,900	3,950	161	97	130	6,200	6,250	333	214	276
1,600	1,650	35	33	34	3,950	4,000	164	99	133	6,250	6,300	337	217	279
1,650	1,700	37	34	35	<b>4,000</b>					6,300	6,350	341	220	283
1,700	1,750	39	35	37	4,000	4,050	168	101	136	6,350	6,400	345	223	286
1,750	1,800	41	36	38	4,050	4,100	172	103	139	6,400	6,450	349	226	290
1,800	1,850	43	37	40	4,100	4,150	175	105	142	6,450	6,500	353	229	294
1,850	1,900	45	38	41	4,150	4,200	179	107	145	6,500	6,550	357	232	297
1,900	1,950	47	39	43	4,200	4,250	183	109	148	6,550	6,600	361	235	301
1,950	2,000	49	40	44	4,250	4,300	186	111	151	6,600	6,650	365	238	305
<b>2,000</b>					4,300	4,350	190	113	154	6,650	6,700	369	241	308
2,000	2,050	51	41	46	4,350	4,400	193	115	157	6,700	6,750	373	244	312
2,050	2,100	53	42	47	4,400	4,450	197	117	160	6,750	6,800	377	247	315
2,100	2,150	55	43	49	4,450	4,500	201	119	163	6,800	6,850	381	250	319
2,150	2,200	57	44	50	4,500	4,550	204	121	165	6,850	6,900	385	253	323
2,200	2,250	59	45	52	4,550	4,600	208	123	168	6,900	6,950	389	256	326
2,250	2,300	61	46	53	4,600	4,650	212	125	171	6,950	7,000	393	259	330

\*This column must also be used by qualifying widow(er)

Continued on next page

1994 Hawaii Tax Table (Continued)

If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is . . .					Your tax is . . .					Your tax is . . .		
<b>7,000</b>					<b>10,000</b>					<b>13,000</b>				
7,000	7,050	397	262	334	10,000	10,050	637	479	551	13,000	13,050	896	712	796
7,050	7,100	401	265	337	10,050	10,100	641	483	555	13,050	13,100	900	716	800
7,100	7,150	405	269	341	10,100	10,150	645	487	558	13,100	13,150	905	720	805
7,150	7,200	409	273	344	10,150	10,200	649	490	562	13,150	13,200	909	724	809
7,200	7,250	413	276	348	10,200	10,250	653	494	566	13,200	13,250	913	728	813
7,250	7,300	417	280	352	10,250	10,300	657	497	569	13,250	13,300	918	732	817
7,300	7,350	421	284	355	10,300	10,350	661	501	573	13,300	13,350	922	736	822
7,350	7,400	425	287	359	10,350	10,400	665	505	576	13,350	13,400	927	740	826
7,400	7,450	429	291	363	10,400	10,450	669	508	580	13,400	13,450	931	744	830
7,450	7,500	433	294	366	10,450	10,500	673	512	584	13,450	13,500	935	748	835
7,500	7,550	437	298	370	10,500	10,550	677	516	587	13,500	13,550	940	752	839
7,550	7,600	441	302	373	10,550	10,600	682	519	591	13,550	13,600	944	756	843
7,600	7,650	445	305	377	10,600	10,650	686	523	595	13,600	13,650	948	760	848
7,650	7,700	449	309	381	10,650	10,700	690	526	598	13,650	13,700	953	764	852
7,700	7,750	453	313	384	10,700	10,750	695	530	602	13,700	13,750	957	768	856
7,750	7,800	457	316	388	10,750	10,800	699	534	605	13,750	13,800	962	772	860
7,800	7,850	461	320	392	10,800	10,850	703	537	609	13,800	13,850	966	776	865
7,850	7,900	465	323	395	10,850	10,900	708	541	613	13,850	13,900	970	780	869
7,900	7,950	469	327	399	10,900	10,950	712	545	616	13,900	13,950	975	784	873
7,950	8,000	473	331	402	10,950	11,000	717	548	620	13,950	14,000	979	788	878
<b>8,000</b>					<b>11,000</b>					<b>14,000</b>				
8,000	8,050	477	334	406	11,000	11,050	721	552	624	14,000	14,050	983	792	882
8,050	8,100	481	338	410	11,050	11,100	725	556	628	14,050	14,100	988	796	886
8,100	8,150	485	342	413	11,100	11,150	730	560	633	14,100	14,150	992	800	891
8,150	8,200	489	345	417	11,150	11,200	734	564	637	14,150	14,200	997	804	895
8,200	8,250	493	349	421	11,200	11,250	738	568	641	14,200	14,250	1,001	808	899
8,250	8,300	497	352	424	11,250	11,300	743	572	645	14,250	14,300	1,005	812	903
8,300	8,350	501	356	428	11,300	11,350	747	576	650	14,300	14,350	1,010	816	908
8,350	8,400	505	360	431	11,350	11,400	752	580	654	14,350	14,400	1,014	820	912
8,400	8,450	509	363	435	11,400	11,450	756	584	658	14,400	14,450	1,018	824	916
8,450	8,500	513	367	439	11,450	11,500	760	588	663	14,450	14,500	1,023	828	921
8,500	8,550	517	371	442	11,500	11,550	765	592	667	14,500	14,550	1,027	832	925
8,550	8,600	521	374	446	11,550	11,600	769	596	671	14,550	14,600	1,032	836	929
8,600	8,650	525	378	450	11,600	11,650	773	600	676	14,600	14,650	1,036	840	934
8,650	8,700	529	381	453	11,650	11,700	778	604	680	14,650	14,700	1,040	844	938
8,700	8,750	533	385	457	11,700	11,750	782	608	684	14,700	14,750	1,045	848	942
8,750	8,800	537	389	460	11,750	11,800	787	612	688	14,750	14,800	1,049	852	946
8,800	8,850	541	392	464	11,800	11,850	791	616	693	14,800	14,850	1,053	856	951
8,850	8,900	545	396	468	11,850	11,900	795	620	697	14,850	14,900	1,058	860	955
8,900	8,950	549	400	471	11,900	11,950	800	624	701	14,900	14,950	1,062	864	959
8,950	9,000	553	403	475	11,950	12,000	804	628	706	14,950	15,000	1,067	868	964
<b>9,000</b>					<b>12,000</b>					<b>15,000</b>				
9,000	9,050	557	407	479	12,000	12,050	808	632	710	15,000	15,050	1,071	872	968
9,050	9,100	561	410	482	12,050	12,100	813	636	714	15,050	15,100	1,075	876	972
9,100	9,150	565	414	486	12,100	12,150	817	640	719	15,100	15,150	1,080	880	977
9,150	9,200	569	418	489	12,150	12,200	822	644	723	15,150	15,200	1,084	884	981
9,200	9,250	573	421	493	12,200	12,250	826	648	727	15,200	15,250	1,088	888	985
9,250	9,300	577	425	497	12,250	12,300	830	652	731	15,250	15,300	1,093	892	989
9,300	9,350	581	429	500	12,300	12,350	835	656	736	15,300	15,350	1,097	896	994
9,350	9,400	585	432	504	12,350	12,400	839	660	740	15,350	15,400	1,102	900	998
9,400	9,450	589	436	508	12,400	12,450	843	664	744	15,400	15,450	1,106	904	1,002
9,450	9,500	593	439	511	12,450	12,500	848	668	749	15,450	15,500	1,110	908	1,007
9,500	9,550	597	443	515	12,500	12,550	852	672	753	15,500	15,550	1,115	912	1,011
9,550	9,600	601	447	518	12,550	12,600	857	676	757	15,550	15,600	1,120	916	1,015
9,600	9,650	605	450	522	12,600	12,650	861	680	762	15,600	15,650	1,124	920	1,020
9,650	9,700	609	454	526	12,650	12,700	865	684	766	15,650	15,700	1,129	924	1,024
9,700	9,750	613	458	529	12,700	12,750	870	688	770	15,700	15,750	1,134	928	1,028
9,750	9,800	617	461	533	12,750	12,800	874	692	774	15,750	15,800	1,139	932	1,032
9,800	9,850	621	465	537	12,800	12,850	878	696	779	15,800	15,850	1,143	936	1,037
9,850	9,900	625	468	540	12,850	12,900	883	700	783	15,850	15,900	1,148	940	1,041
9,900	9,950	629	472	544	12,900	12,950	887	704	787	15,900	15,950	1,153	944	1,045
9,950	10,000	633	476	547	12,950	13,000	892	708	792	15,950	16,000	1,158	948	1,050

\*This column must also be used by qualifying widow(er)

Continued on next page

1994 Hawaii Tax Table (Continued)

If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your tax is . . .					Your tax is . . .					Your tax is . . .				
<b>16,000</b>					<b>19,000</b>					<b>22,000</b>				
16,000	16,050	1,162	952	1,054	19,000	19,050	1,447	1,192	1,312	22,000	22,050	1,740	1,440	1,580
16,050	16,100	1,167	956	1,058	19,050	19,100	1,452	1,196	1,316	22,050	22,100	1,745	1,444	1,585
16,100	16,150	1,172	960	1,063	19,100	19,150	1,457	1,200	1,321	22,100	22,150	1,750	1,448	1,590
16,150	16,200	1,177	964	1,067	19,150	19,200	1,462	1,204	1,325	22,150	22,200	1,755	1,453	1,595
16,200	16,250	1,181	968	1,071	19,200	19,250	1,466	1,208	1,329	22,200	22,250	1,760	1,457	1,599
16,250	16,300	1,186	972	1,075	19,250	19,300	1,471	1,212	1,333	22,250	22,300	1,765	1,462	1,604
16,300	16,350	1,191	976	1,080	19,300	19,350	1,476	1,216	1,338	22,300	22,350	1,770	1,466	1,609
16,350	16,400	1,196	980	1,084	19,350	19,400	1,481	1,220	1,342	22,350	22,400	1,775	1,470	1,614
16,400	16,450	1,200	984	1,088	19,400	19,450	1,485	1,224	1,346	22,400	22,450	1,780	1,475	1,619
16,450	16,500	1,205	988	1,093	19,450	19,500	1,490	1,228	1,351	22,450	22,500	1,785	1,479	1,623
16,500	16,550	1,210	992	1,097	19,500	19,550	1,495	1,232	1,355	22,500	22,550	1,790	1,483	1,628
16,550	16,600	1,215	996	1,101	19,550	19,600	1,500	1,236	1,359	22,550	22,600	1,795	1,488	1,633
16,600	16,650	1,219	1,000	1,106	19,600	19,650	1,504	1,240	1,364	22,600	22,650	1,800	1,492	1,638
16,650	16,700	1,224	1,004	1,110	19,650	19,700	1,509	1,244	1,368	22,650	22,700	1,805	1,497	1,643
16,700	16,750	1,229	1,008	1,114	19,700	19,750	1,514	1,248	1,372	22,700	22,750	1,810	1,501	1,647
16,750	16,800	1,234	1,012	1,118	19,750	19,800	1,519	1,252	1,376	22,750	22,800	1,815	1,505	1,652
16,800	16,850	1,238	1,016	1,123	19,800	19,850	1,523	1,256	1,381	22,800	22,850	1,820	1,510	1,657
16,850	16,900	1,243	1,020	1,127	19,850	19,900	1,528	1,260	1,385	22,850	22,900	1,825	1,514	1,662
16,900	16,950	1,248	1,024	1,131	19,900	19,950	1,533	1,264	1,389	22,900	22,950	1,830	1,518	1,667
16,950	17,000	1,253	1,028	1,136	19,950	20,000	1,538	1,268	1,394	22,950	23,000	1,835	1,523	1,671
<b>17,000</b>					<b>20,000</b>					<b>23,000</b>				
17,000	17,050	1,257	1,032	1,140	20,000	20,050	1,542	1,272	1,398	23,000	23,050	1,840	1,527	1,676
17,050	17,100	1,262	1,036	1,144	20,050	20,100	1,547	1,276	1,402	23,050	23,100	1,845	1,532	1,681
17,100	17,150	1,267	1,040	1,149	20,100	20,150	1,552	1,280	1,407	23,100	23,150	1,850	1,536	1,686
17,150	17,200	1,272	1,044	1,153	20,150	20,200	1,557	1,284	1,411	23,150	23,200	1,855	1,540	1,691
17,200	17,250	1,276	1,048	1,157	20,200	20,250	1,561	1,288	1,415	23,200	23,250	1,860	1,545	1,695
17,250	17,300	1,281	1,052	1,161	20,250	20,300	1,566	1,292	1,419	23,250	23,300	1,865	1,549	1,700
17,300	17,350	1,286	1,056	1,166	20,300	20,350	1,571	1,296	1,424	23,300	23,350	1,870	1,553	1,705
17,350	17,400	1,291	1,060	1,170	20,350	20,400	1,576	1,300	1,428	23,350	23,400	1,875	1,558	1,710
17,400	17,450	1,295	1,064	1,174	20,400	20,450	1,580	1,304	1,432	23,400	23,450	1,880	1,562	1,715
17,450	17,500	1,300	1,068	1,179	20,450	20,500	1,585	1,308	1,437	23,450	23,500	1,885	1,567	1,719
17,500	17,550	1,305	1,072	1,183	20,500	20,550	1,590	1,312	1,441	23,500	23,550	1,890	1,571	1,724
17,550	17,600	1,310	1,076	1,187	20,550	20,600	1,595	1,316	1,445	23,550	23,600	1,895	1,575	1,729
17,600	17,650	1,314	1,080	1,192	20,600	20,650	1,600	1,320	1,450	23,600	23,650	1,900	1,580	1,734
17,650	17,700	1,319	1,084	1,196	20,650	20,700	1,605	1,324	1,454	23,650	23,700	1,905	1,584	1,739
17,700	17,750	1,324	1,088	1,200	20,700	20,750	1,610	1,328	1,458	23,700	23,750	1,910	1,588	1,743
17,750	17,800	1,329	1,092	1,204	20,750	20,800	1,615	1,332	1,462	23,750	23,800	1,915	1,593	1,748
17,800	17,850	1,333	1,096	1,209	20,800	20,850	1,620	1,336	1,467	23,800	23,850	1,920	1,597	1,753
17,850	17,900	1,338	1,100	1,213	20,850	20,900	1,625	1,340	1,471	23,850	23,900	1,925	1,602	1,758
17,900	17,950	1,343	1,104	1,217	20,900	20,950	1,630	1,344	1,475	23,900	23,950	1,930	1,606	1,763
17,950	18,000	1,348	1,108	1,222	20,950	21,000	1,635	1,348	1,480	23,950	24,000	1,935	1,610	1,767
<b>18,000</b>					<b>21,000</b>					<b>24,000</b>				
18,000	18,050	1,352	1,112	1,226	21,000	21,050	1,640	1,352	1,484	24,000	24,050	1,940	1,615	1,772
18,050	18,100	1,357	1,116	1,230	21,050	21,100	1,645	1,357	1,489	24,050	24,100	1,945	1,619	1,777
18,100	18,150	1,362	1,120	1,235	21,100	21,150	1,650	1,361	1,494	24,100	24,150	1,950	1,623	1,782
18,150	18,200	1,367	1,124	1,239	21,150	21,200	1,655	1,365	1,499	24,150	24,200	1,955	1,628	1,787
18,200	18,250	1,371	1,128	1,243	21,200	21,250	1,660	1,370	1,503	24,200	24,250	1,960	1,632	1,791
18,250	18,300	1,376	1,132	1,247	21,250	21,300	1,665	1,374	1,508	24,250	24,300	1,965	1,637	1,796
18,300	18,350	1,381	1,136	1,252	21,300	21,350	1,670	1,378	1,513	24,300	24,350	1,970	1,641	1,801
18,350	18,400	1,386	1,140	1,256	21,350	21,400	1,675	1,383	1,518	24,350	24,400	1,975	1,645	1,806
18,400	18,450	1,390	1,144	1,260	21,400	21,450	1,680	1,387	1,523	24,400	24,450	1,980	1,650	1,811
18,450	18,500	1,395	1,148	1,265	21,450	21,500	1,685	1,392	1,527	24,450	24,500	1,985	1,654	1,815
18,500	18,550	1,400	1,152	1,269	21,500	21,550	1,690	1,396	1,532	24,500	24,550	1,990	1,658	1,820
18,550	18,600	1,405	1,156	1,273	21,550	21,600	1,695	1,400	1,537	24,550	24,600	1,995	1,663	1,825
18,600	18,650	1,409	1,160	1,278	21,600	21,650	1,700	1,405	1,542	24,600	24,650	2,000	1,667	1,830
18,650	18,700	1,414	1,164	1,282	21,650	21,700	1,705	1,409	1,547	24,650	24,700	2,005	1,672	1,835
18,700	18,750	1,419	1,168	1,286	21,700	21,750	1,710	1,413	1,551	24,700	24,750	2,010	1,676	1,839
18,750	18,800	1,424	1,172	1,290	21,750	21,800	1,715	1,418	1,556	24,750	24,800	2,015	1,680	1,844
18,800	18,850	1,428	1,176	1,295	21,800	21,850	1,720	1,422	1,561	24,800	24,850	2,020	1,685	1,849
18,850	18,900	1,433	1,180	1,299	21,850	21,900	1,725	1,427	1,566	24,850	24,900	2,025	1,689	1,854
18,900	18,950	1,438	1,184	1,303	21,900	21,950	1,730	1,431	1,571	24,900	24,950	2,030	1,693	1,859
18,950	19,000	1,443	1,188	1,308	21,950	22,000	1,735	1,435	1,575	24,950	25,000	2,035	1,698	1,863

\*This column must also be used by qualifying widow(er)

Continued on next page

1994 Hawaii Tax Table (Continued)

If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your tax is . . .					Your tax is . . .					Your tax is . . .				
<b>25,000</b>					<b>27,000</b>					<b>29,000</b>				
25,000	25,050	2,040	1,702	1,868	27,000	27,050	2,240	1,877	2,060	29,000	29,050	2,440	2,052	2,252
25,050	25,100	2,045	1,707	1,873	27,050	27,100	2,245	1,882	2,065	29,050	29,100	2,445	2,057	2,257
25,100	25,150	2,050	1,711	1,878	27,100	27,150	2,250	1,886	2,070	29,100	29,150	2,450	2,061	2,262
25,150	25,200	2,055	1,715	1,883	27,150	27,200	2,255	1,890	2,075	29,150	29,200	2,455	2,065	2,267
25,200	25,250	2,060	1,720	1,887	27,200	27,250	2,260	1,895	2,079	29,200	29,250	2,460	2,070	2,271
25,250	25,300	2,065	1,724	1,892	27,250	27,300	2,265	1,899	2,084	29,250	29,300	2,465	2,074	2,276
25,300	25,350	2,070	1,728	1,897	27,300	27,350	2,270	1,903	2,089	29,300	29,350	2,470	2,078	2,281
25,350	25,400	2,075	1,733	1,902	27,350	27,400	2,275	1,908	2,094	29,350	29,400	2,475	2,083	2,286
25,400	25,450	2,080	1,737	1,907	27,400	27,450	2,280	1,912	2,099	29,400	29,450	2,480	2,087	2,291
25,450	25,500	2,085	1,742	1,911	27,450	27,500	2,285	1,917	2,103	29,450	29,500	2,485	2,092	2,295
25,500	25,550	2,090	1,746	1,916	27,500	27,550	2,290	1,921	2,108	29,500	29,550	2,490	2,096	2,300
25,550	25,600	2,095	1,750	1,921	27,550	27,600	2,295	1,925	2,113	29,550	29,600	2,495	2,100	2,305
25,600	25,650	2,100	1,755	1,926	27,600	27,650	2,300	1,930	2,118	29,600	29,650	2,500	2,105	2,310
25,650	25,700	2,105	1,759	1,931	27,650	27,700	2,305	1,934	2,123	29,650	29,700	2,505	2,109	2,315
25,700	25,750	2,110	1,763	1,935	27,700	27,750	2,310	1,938	2,127	29,700	29,750	2,510	2,113	2,319
25,750	25,800	2,115	1,768	1,940	27,750	27,800	2,315	1,943	2,132	29,750	29,800	2,515	2,118	2,324
25,800	25,850	2,120	1,772	1,945	27,800	27,850	2,320	1,947	2,137	29,800	29,850	2,520	2,122	2,329
25,850	25,900	2,125	1,777	1,950	27,850	27,900	2,325	1,952	2,142	29,850	29,900	2,525	2,127	2,334
25,900	25,950	2,130	1,781	1,955	27,900	27,950	2,330	1,956	2,147	29,900	29,950	2,530	2,131	2,339
25,950	26,000	2,135	1,785	1,959	27,950	28,000	2,335	1,960	2,151	29,950	30,000	2,535	2,135	2,343
<b>26,000</b>					<b>28,000</b>					<b>30,000 to 100,000 —</b>				
26,000	26,050	2,140	1,790	1,964	28,000	28,050	2,340	1,965	2,156	<p style="text-align: center;"><b>You MUST file Form N-13. You CANNOT Use Form N-13EZ.</b></p> <p style="text-align: center;"><b>(Tables Continue on the following pages.)</b></p>				
26,050	26,100	2,145	1,794	1,969	28,050	28,100	2,345	1,969	2,161					
26,100	26,150	2,150	1,798	1,974	28,100	28,150	2,350	1,973	2,166					
26,150	26,200	2,155	1,803	1,979	28,150	28,200	2,355	1,978	2,171					
26,200	26,250	2,160	1,807	1,983	28,200	28,250	2,360	1,982	2,175					
26,250	26,300	2,165	1,812	1,988	28,250	28,300	2,365	1,987	2,180					
26,300	26,350	2,170	1,816	1,993	28,300	28,350	2,370	1,991	2,185					
26,350	26,400	2,175	1,820	1,998	28,350	28,400	2,375	1,995	2,190					
26,400	26,450	2,180	1,825	2,003	28,400	28,450	2,380	2,000	2,195					
26,450	26,500	2,185	1,829	2,007	28,450	28,500	2,385	2,004	2,199					
26,500	26,550	2,190	1,833	2,012	28,500	28,550	2,390	2,008	2,204					
26,550	26,600	2,195	1,838	2,017	28,550	28,600	2,395	2,013	2,209					
26,600	26,650	2,200	1,842	2,022	28,600	28,650	2,400	2,017	2,214					
26,650	26,700	2,205	1,847	2,027	28,650	28,700	2,405	2,022	2,219					
26,700	26,750	2,210	1,851	2,031	28,700	28,750	2,410	2,026	2,223					
26,750	26,800	2,215	1,855	2,036	28,750	28,800	2,415	2,030	2,228					
26,800	26,850	2,220	1,860	2,041	28,800	28,850	2,420	2,035	2,233					
26,850	26,900	2,225	1,864	2,046	28,850	28,900	2,425	2,039	2,238					
26,900	26,950	2,230	1,868	2,051	28,900	28,950	2,430	2,043	2,243					
26,950	27,000	2,235	1,873	2,055	28,950	29,000	2,435	2,048	2,247					

\*This column must also be used by qualifying widow(er)

Continued on next page



1994 Hawaii Tax Table (Continued)

If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your tax is . . .					Your tax is . . .					Your tax is . . .				
<b>30,000</b>					<b>33,000</b>					<b>36,000</b>				
30,000	30,050	2,540	2,140	2,348	33,000	33,050	2,840	2,417	2,636	36,000	36,050	3,140	2,702	2,924
30,050	30,100	2,545	2,144	2,353	33,050	33,100	2,845	2,422	2,641	36,050	36,100	3,145	2,707	2,929
30,100	30,150	2,550	2,148	2,358	33,100	33,150	2,850	2,427	2,646	36,100	36,150	3,150	2,712	2,934
30,150	30,200	2,555	2,153	2,363	33,150	33,200	2,855	2,432	2,651	36,150	36,200	3,155	2,717	2,939
30,200	30,250	2,560	2,157	2,367	33,200	33,250	2,860	2,436	2,655	36,200	36,250	3,160	2,721	2,943
30,250	30,300	2,565	2,162	2,372	33,250	33,300	2,865	2,441	2,660	36,250	36,300	3,165	2,726	2,948
30,300	30,350	2,570	2,166	2,377	33,300	33,350	2,870	2,446	2,665	36,300	36,350	3,170	2,731	2,953
30,350	30,400	2,575	2,170	2,382	33,350	33,400	2,875	2,451	2,670	36,350	36,400	3,175	2,736	2,958
30,400	30,450	2,580	2,175	2,387	33,400	33,450	2,880	2,455	2,675	36,400	36,450	3,180	2,740	2,963
30,450	30,500	2,585	2,179	2,391	33,450	33,500	2,885	2,460	2,679	36,450	36,500	3,185	2,745	2,967
30,500	30,550	2,590	2,183	2,396	33,500	33,550	2,890	2,465	2,684	36,500	36,550	3,190	2,750	2,972
30,550	30,600	2,595	2,188	2,401	33,550	33,600	2,895	2,470	2,689	36,550	36,600	3,195	2,755	2,977
30,600	30,650	2,600	2,192	2,406	33,600	33,650	2,900	2,474	2,694	36,600	36,650	3,200	2,759	2,982
30,650	30,700	2,605	2,197	2,411	33,650	33,700	2,905	2,479	2,699	36,650	36,700	3,205	2,764	2,987
30,700	30,750	2,610	2,201	2,415	33,700	33,750	2,910	2,484	2,703	36,700	36,750	3,210	2,769	2,991
30,750	30,800	2,615	2,205	2,420	33,750	33,800	2,915	2,489	2,708	36,750	36,800	3,215	2,774	2,996
30,800	30,850	2,620	2,210	2,425	33,800	33,850	2,920	2,493	2,713	36,800	36,850	3,220	2,778	3,001
30,850	30,900	2,625	2,214	2,430	33,850	33,900	2,925	2,498	2,718	36,850	36,900	3,225	2,783	3,006
30,900	30,950	2,630	2,218	2,435	33,900	33,950	2,930	2,503	2,723	36,900	36,950	3,230	2,788	3,011
30,950	31,000	2,635	2,223	2,439	33,950	34,000	2,935	2,508	2,727	36,950	37,000	3,235	2,793	3,015
<b>31,000</b>					<b>34,000</b>					<b>37,000</b>				
31,000	31,050	2,640	2,227	2,444	34,000	34,050	2,940	2,512	2,732	37,000	37,050	3,240	2,797	3,020
31,050	31,100	2,645	2,232	2,449	34,050	34,100	2,945	2,517	2,737	37,050	37,100	3,245	2,802	3,025
31,100	31,150	2,650	2,237	2,454	34,100	34,150	2,950	2,522	2,742	37,100	37,150	3,250	2,807	3,030
31,150	31,200	2,655	2,242	2,459	34,150	34,200	2,955	2,527	2,747	37,150	37,200	3,255	2,812	3,035
31,200	31,250	2,660	2,246	2,463	34,200	34,250	2,960	2,531	2,751	37,200	37,250	3,260	2,816	3,039
31,250	31,300	2,665	2,251	2,468	34,250	34,300	2,965	2,536	2,756	37,250	37,300	3,265	2,821	3,044
31,300	31,350	2,670	2,256	2,473	34,300	34,350	2,970	2,541	2,761	37,300	37,350	3,270	2,826	3,049
31,350	31,400	2,675	2,261	2,478	34,350	34,400	2,975	2,546	2,766	37,350	37,400	3,275	2,831	3,054
31,400	31,450	2,680	2,265	2,483	34,400	34,450	2,980	2,550	2,771	37,400	37,450	3,280	2,835	3,059
31,450	31,500	2,685	2,270	2,487	34,450	34,500	2,985	2,555	2,775	37,450	37,500	3,285	2,840	3,063
31,500	31,550	2,690	2,275	2,492	34,500	34,550	2,990	2,560	2,780	37,500	37,550	3,290	2,845	3,068
31,550	31,600	2,695	2,280	2,497	34,550	34,600	2,995	2,565	2,785	37,550	37,600	3,295	2,850	3,073
31,600	31,650	2,700	2,284	2,502	34,600	34,650	3,000	2,569	2,790	37,600	37,650	3,300	2,854	3,078
31,650	31,700	2,705	2,289	2,507	34,650	34,700	3,005	2,574	2,795	37,650	37,700	3,305	2,859	3,083
31,700	31,750	2,710	2,294	2,511	34,700	34,750	3,010	2,579	2,799	37,700	37,750	3,310	2,864	3,087
31,750	31,800	2,715	2,299	2,516	34,750	34,800	3,015	2,584	2,804	37,750	37,800	3,315	2,869	3,092
31,800	31,850	2,720	2,303	2,521	34,800	34,850	3,020	2,588	2,809	37,800	37,850	3,320	2,873	3,097
31,850	31,900	2,725	2,308	2,526	34,850	34,900	3,025	2,593	2,814	37,850	37,900	3,325	2,878	3,102
31,900	31,950	2,730	2,313	2,531	34,900	34,950	3,030	2,598	2,819	37,900	37,950	3,330	2,883	3,107
31,950	32,000	2,735	2,318	2,535	34,950	35,000	3,035	2,603	2,823	37,950	38,000	3,335	2,888	3,111
<b>32,000</b>					<b>35,000</b>					<b>38,000</b>				
32,000	32,050	2,740	2,322	2,540	35,000	35,050	3,040	2,607	2,828	38,000	38,050	3,340	2,892	3,116
32,050	32,100	2,745	2,327	2,545	35,050	35,100	3,045	2,612	2,833	38,050	38,100	3,345	2,897	3,121
32,100	32,150	2,750	2,332	2,550	35,100	35,150	3,050	2,617	2,838	38,100	38,150	3,350	2,902	3,126
32,150	32,200	2,755	2,337	2,555	35,150	35,200	3,055	2,622	2,843	38,150	38,200	3,355	2,907	3,131
32,200	32,250	2,760	2,341	2,559	35,200	35,250	3,060	2,626	2,847	38,200	38,250	3,360	2,911	3,135
32,250	32,300	2,765	2,346	2,564	35,250	35,300	3,065	2,631	2,852	38,250	38,300	3,365	2,916	3,140
32,300	32,350	2,770	2,351	2,569	35,300	35,350	3,070	2,636	2,857	38,300	38,350	3,370	2,921	3,145
32,350	32,400	2,775	2,356	2,574	35,350	35,400	3,075	2,641	2,862	38,350	38,400	3,375	2,926	3,150
32,400	32,450	2,780	2,360	2,579	35,400	35,450	3,080	2,645	2,867	38,400	38,450	3,380	2,930	3,155
32,450	32,500	2,785	2,365	2,583	35,450	35,500	3,085	2,650	2,871	38,450	38,500	3,385	2,935	3,159
32,500	32,550	2,790	2,370	2,588	35,500	35,550	3,090	2,655	2,876	38,500	38,550	3,390	2,940	3,164
32,550	32,600	2,795	2,375	2,593	35,550	35,600	3,095	2,660	2,881	38,550	38,600	3,395	2,945	3,169
32,600	32,650	2,800	2,379	2,598	35,600	35,650	3,100	2,664	2,886	38,600	38,650	3,400	2,949	3,174
32,650	32,700	2,805	2,384	2,603	35,650	35,700	3,105	2,669	2,891	38,650	38,700	3,405	2,954	3,179
32,700	32,750	2,810	2,389	2,607	35,700	35,750	3,110	2,674	2,895	38,700	38,750	3,410	2,959	3,183
32,750	32,800	2,815	2,394	2,612	35,750	35,800	3,115	2,679	2,900	38,750	38,800	3,415	2,964	3,188
32,800	32,850	2,820	2,398	2,617	35,800	35,850	3,120	2,683	2,905	38,800	38,850	3,420	2,968	3,193
32,850	32,900	2,825	2,403	2,622	35,850	35,900	3,125	2,688	2,910	38,850	38,900	3,425	2,973	3,198
32,900	32,950	2,830	2,408	2,627	35,900	35,950	3,130	2,693	2,915	38,900	38,950	3,430	2,978	3,203
32,950	33,000	2,835	2,413	2,631	35,950	36,000	3,135	2,698	2,919	38,950	39,000	3,435	2,983	3,207

\*This column must also be used by qualifying widow(er)

Continued on next page

1994 Hawaii Tax Table (Continued)

If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your tax is . . .					Your tax is . . .					Your tax is . . .				
<b>39,000</b>					<b>42,000</b>					<b>45,000</b>				
39,000	39,050	3,440	2,987	3,212	42,000	42,050	3,740	3,278	3,504	45,000	45,050	4,040	3,578	3,804
39,050	39,100	3,445	2,992	3,217	42,050	42,100	3,745	3,283	3,509	45,050	45,100	4,045	3,583	3,809
39,100	39,150	3,450	2,997	3,222	42,100	42,150	3,750	3,288	3,514	45,100	45,150	4,050	3,588	3,814
39,150	39,200	3,455	3,002	3,227	42,150	42,200	3,755	3,293	3,519	45,150	45,200	4,055	3,593	3,819
39,200	39,250	3,460	3,006	3,231	42,200	42,250	3,760	3,298	3,524	45,200	45,250	4,060	3,598	3,824
39,250	39,300	3,465	3,011	3,236	42,250	42,300	3,765	3,303	3,529	45,250	45,300	4,065	3,603	3,829
39,300	39,350	3,470	3,016	3,241	42,300	42,350	3,770	3,308	3,534	45,300	45,350	4,070	3,608	3,834
39,350	39,400	3,475	3,021	3,246	42,350	42,400	3,775	3,313	3,539	45,350	45,400	4,075	3,613	3,839
39,400	39,450	3,480	3,025	3,251	42,400	42,450	3,780	3,318	3,544	45,400	45,450	4,080	3,618	3,844
39,450	39,500	3,485	3,030	3,255	42,450	42,500	3,785	3,323	3,549	45,450	45,500	4,085	3,623	3,849
39,500	39,550	3,490	3,035	3,260	42,500	42,550	3,790	3,328	3,554	45,500	45,550	4,090	3,628	3,854
39,550	39,600	3,495	3,040	3,265	42,550	42,600	3,795	3,333	3,559	45,550	45,600	4,095	3,633	3,859
39,600	39,650	3,500	3,044	3,270	42,600	42,650	3,800	3,338	3,564	45,600	45,650	4,100	3,638	3,864
39,650	39,700	3,505	3,049	3,275	42,650	42,700	3,805	3,343	3,569	45,650	45,700	4,105	3,643	3,869
39,700	39,750	3,510	3,054	3,279	42,700	42,750	3,810	3,348	3,574	45,700	45,750	4,110	3,648	3,874
39,750	39,800	3,515	3,059	3,284	42,750	42,800	3,815	3,353	3,579	45,750	45,800	4,115	3,653	3,879
39,800	39,850	3,520	3,063	3,289	42,800	42,850	3,820	3,358	3,584	45,800	45,850	4,120	3,658	3,884
39,850	39,900	3,525	3,068	3,294	42,850	42,900	3,825	3,363	3,589	45,850	45,900	4,125	3,663	3,889
39,900	39,950	3,530	3,073	3,299	42,900	42,950	3,830	3,368	3,594	45,900	45,950	4,130	3,668	3,894
39,950	40,000	3,535	3,078	3,303	42,950	43,000	3,835	3,373	3,599	45,950	46,000	4,135	3,673	3,899
<b>40,000</b>					<b>43,000</b>					<b>46,000</b>				
40,000	40,050	3,540	3,082	3,308	43,000	43,050	3,840	3,378	3,604	46,000	46,050	4,140	3,678	3,904
40,050	40,100	3,545	3,087	3,313	43,050	43,100	3,845	3,383	3,609	46,050	46,100	4,145	3,683	3,909
40,100	40,150	3,550	3,092	3,318	43,100	43,150	3,850	3,388	3,614	46,100	46,150	4,150	3,688	3,914
40,150	40,200	3,555	3,097	3,323	43,150	43,200	3,855	3,393	3,619	46,150	46,200	4,155	3,693	3,919
40,200	40,250	3,560	3,101	3,327	43,200	43,250	3,860	3,398	3,624	46,200	46,250	4,160	3,698	3,924
40,250	40,300	3,565	3,106	3,332	43,250	43,300	3,865	3,403	3,629	46,250	46,300	4,165	3,703	3,929
40,300	40,350	3,570	3,111	3,337	43,300	43,350	3,870	3,408	3,634	46,300	46,350	4,170	3,708	3,934
40,350	40,400	3,575	3,116	3,342	43,350	43,400	3,875	3,413	3,639	46,350	46,400	4,175	3,713	3,939
40,400	40,450	3,580	3,120	3,347	43,400	43,450	3,880	3,418	3,644	46,400	46,450	4,180	3,718	3,944
40,450	40,500	3,585	3,125	3,351	43,450	43,500	3,885	3,423	3,649	46,450	46,500	4,185	3,723	3,949
40,500	40,550	3,590	3,130	3,356	43,500	43,550	3,890	3,428	3,654	46,500	46,550	4,190	3,728	3,954
40,550	40,600	3,595	3,135	3,361	43,550	43,600	3,895	3,433	3,659	46,550	46,600	4,195	3,733	3,959
40,600	40,650	3,600	3,139	3,366	43,600	43,650	3,900	3,438	3,664	46,600	46,650	4,200	3,738	3,964
40,650	40,700	3,605	3,144	3,371	43,650	43,700	3,905	3,443	3,669	46,650	46,700	4,205	3,743	3,969
40,700	40,750	3,610	3,149	3,375	43,700	43,750	3,910	3,448	3,674	46,700	46,750	4,210	3,748	3,974
40,750	40,800	3,615	3,154	3,380	43,750	43,800	3,915	3,453	3,679	46,750	46,800	4,215	3,753	3,979
40,800	40,850	3,620	3,158	3,385	43,800	43,850	3,920	3,458	3,684	46,800	46,850	4,220	3,758	3,984
40,850	40,900	3,625	3,163	3,390	43,850	43,900	3,925	3,463	3,689	46,850	46,900	4,225	3,763	3,989
40,900	40,950	3,630	3,168	3,395	43,900	43,950	3,930	3,468	3,694	46,900	46,950	4,230	3,768	3,994
40,950	41,000	3,635	3,173	3,399	43,950	44,000	3,935	3,473	3,699	46,950	47,000	4,235	3,773	3,999
<b>41,000</b>					<b>44,000</b>					<b>47,000</b>				
41,000	41,050	3,640	3,178	3,404	44,000	44,050	3,940	3,478	3,704	47,000	47,050	4,240	3,778	4,004
41,050	41,100	3,645	3,183	3,409	44,050	44,100	3,945	3,483	3,709	47,050	47,100	4,245	3,783	4,009
41,100	41,150	3,650	3,188	3,414	44,100	44,150	3,950	3,488	3,714	47,100	47,150	4,250	3,788	4,014
41,150	41,200	3,655	3,193	3,419	44,150	44,200	3,955	3,493	3,719	47,150	47,200	4,255	3,793	4,019
41,200	41,250	3,660	3,198	3,424	44,200	44,250	3,960	3,498	3,724	47,200	47,250	4,260	3,798	4,024
41,250	41,300	3,665	3,203	3,429	44,250	44,300	3,965	3,503	3,729	47,250	47,300	4,265	3,803	4,029
41,300	41,350	3,670	3,208	3,434	44,300	44,350	3,970	3,508	3,734	47,300	47,350	4,270	3,808	4,034
41,350	41,400	3,675	3,213	3,439	44,350	44,400	3,975	3,513	3,739	47,350	47,400	4,275	3,813	4,039
41,400	41,450	3,680	3,218	3,444	44,400	44,450	3,980	3,518	3,744	47,400	47,450	4,280	3,818	4,044
41,450	41,500	3,685	3,223	3,449	44,450	44,500	3,985	3,523	3,749	47,450	47,500	4,285	3,823	4,049
41,500	41,550	3,690	3,228	3,454	44,500	44,550	3,990	3,528	3,754	47,500	47,550	4,290	3,828	4,054
41,550	41,600	3,695	3,233	3,459	44,550	44,600	3,995	3,533	3,759	47,550	47,600	4,295	3,833	4,059
41,600	41,650	3,700	3,238	3,464	44,600	44,650	4,000	3,538	3,764	47,600	47,650	4,300	3,838	4,064
41,650	41,700	3,705	3,243	3,469	44,650	44,700	4,005	3,543	3,769	47,650	47,700	4,305	3,843	4,069
41,700	41,750	3,710	3,248	3,474	44,700	44,750	4,010	3,548	3,774	47,700	47,750	4,310	3,848	4,074
41,750	41,800	3,715	3,253	3,479	44,750	44,800	4,015	3,553	3,779	47,750	47,800	4,315	3,853	4,079
41,800	41,850	3,720	3,258	3,484	44,800	44,850	4,020	3,558	3,784	47,800	47,850	4,320	3,858	4,084
41,850	41,900	3,725	3,263	3,489	44,850	44,900	4,025	3,563	3,789	47,850	47,900	4,325	3,863	4,089
41,900	41,950	3,730	3,268	3,494	44,900	44,950	4,030	3,568	3,794	47,900	47,950	4,330	3,868	4,094
41,950	42,000	3,735	3,273	3,499	44,950	45,000	4,035	3,573	3,799	47,950	48,000	4,335	3,873	4,099

\*This column must also be used by qualifying widow(er)

Continued on next page

1994 Hawaii Tax Table (Continued)

If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your tax is . . .					Your tax is . . .					Your tax is . . .				
<b>48,000</b>					<b>51,000</b>					<b>54,000</b>				
48,000	48,050	4,340	3,878	4,104	51,000	51,050	4,640	4,178	4,404	54,000	54,050	4,940	4,478	4,704
48,050	48,100	4,345	3,883	4,109	51,050	51,100	4,645	4,183	4,409	54,050	54,100	4,945	4,483	4,709
48,100	48,150	4,350	3,888	4,114	51,100	51,150	4,650	4,188	4,414	54,100	54,150	4,950	4,488	4,714
48,150	48,200	4,355	3,893	4,119	51,150	51,200	4,655	4,193	4,419	54,150	54,200	4,955	4,493	4,719
48,200	48,250	4,360	3,898	4,124	51,200	51,250	4,660	4,198	4,424	54,200	54,250	4,960	4,498	4,724
48,250	48,300	4,365	3,903	4,129	51,250	51,300	4,665	4,203	4,429	54,250	54,300	4,965	4,503	4,729
48,300	48,350	4,370	3,908	4,134	51,300	51,350	4,670	4,208	4,434	54,300	54,350	4,970	4,508	4,734
48,350	48,400	4,375	3,913	4,139	51,350	51,400	4,675	4,213	4,439	54,350	54,400	4,975	4,513	4,739
48,400	48,450	4,380	3,918	4,144	51,400	51,450	4,680	4,218	4,444	54,400	54,450	4,980	4,518	4,744
48,450	48,500	4,385	3,923	4,149	51,450	51,500	4,685	4,223	4,449	54,450	54,500	4,985	4,523	4,749
48,500	48,550	4,390	3,928	4,154	51,500	51,550	4,690	4,228	4,454	54,500	54,550	4,990	4,528	4,754
48,550	48,600	4,395	3,933	4,159	51,550	51,600	4,695	4,233	4,459	54,550	54,600	4,995	4,533	4,759
48,600	48,650	4,400	3,938	4,164	51,600	51,650	4,700	4,238	4,464	54,600	54,650	5,000	4,538	4,764
48,650	48,700	4,405	3,943	4,169	51,650	51,700	4,705	4,243	4,469	54,650	54,700	5,005	4,543	4,769
48,700	48,750	4,410	3,948	4,174	51,700	51,750	4,710	4,248	4,474	54,700	54,750	5,010	4,548	4,774
48,750	48,800	4,415	3,953	4,179	51,750	51,800	4,715	4,253	4,479	54,750	54,800	5,015	4,553	4,779
48,800	48,850	4,420	3,958	4,184	51,800	51,850	4,720	4,258	4,484	54,800	54,850	5,020	4,558	4,784
48,850	48,900	4,425	3,963	4,189	51,850	51,900	4,725	4,263	4,489	54,850	54,900	5,025	4,563	4,789
48,900	48,950	4,430	3,968	4,194	51,900	51,950	4,730	4,268	4,494	54,900	54,950	5,030	4,568	4,794
48,950	49,000	4,435	3,973	4,199	51,950	52,000	4,735	4,273	4,499	54,950	55,000	5,035	4,573	4,799
<b>49,000</b>					<b>52,000</b>					<b>55,000</b>				
49,000	49,050	4,440	3,978	4,204	52,000	52,050	4,740	4,278	4,504	55,000	55,050	5,040	4,578	4,804
49,050	49,100	4,445	3,983	4,209	52,050	52,100	4,745	4,283	4,509	55,050	55,100	5,045	4,583	4,809
49,100	49,150	4,450	3,988	4,214	52,100	52,150	4,750	4,288	4,514	55,100	55,150	5,050	4,588	4,814
49,150	49,200	4,455	3,993	4,219	52,150	52,200	4,755	4,293	4,519	55,150	55,200	5,055	4,593	4,819
49,200	49,250	4,460	3,998	4,224	52,200	52,250	4,760	4,298	4,524	55,200	55,250	5,060	4,598	4,824
49,250	49,300	4,465	4,003	4,229	52,250	52,300	4,765	4,303	4,529	55,250	55,300	5,065	4,603	4,829
49,300	49,350	4,470	4,008	4,234	52,300	52,350	4,770	4,308	4,534	55,300	55,350	5,070	4,608	4,834
49,350	49,400	4,475	4,013	4,239	52,350	52,400	4,775	4,313	4,539	55,350	55,400	5,075	4,613	4,839
49,400	49,450	4,480	4,018	4,244	52,400	52,450	4,780	4,318	4,544	55,400	55,450	5,080	4,618	4,844
49,450	49,500	4,485	4,023	4,249	52,450	52,500	4,785	4,323	4,549	55,450	55,500	5,085	4,623	4,849
49,500	49,550	4,490	4,028	4,254	52,500	52,550	4,790	4,328	4,554	55,500	55,550	5,090	4,628	4,854
49,550	49,600	4,495	4,033	4,259	52,550	52,600	4,795	4,333	4,559	55,550	55,600	5,095	4,633	4,859
49,600	49,650	4,500	4,038	4,264	52,600	52,650	4,800	4,338	4,564	55,600	55,650	5,100	4,638	4,864
49,650	49,700	4,505	4,043	4,269	52,650	52,700	4,805	4,343	4,569	55,650	55,700	5,105	4,643	4,869
49,700	49,750	4,510	4,048	4,274	52,700	52,750	4,810	4,348	4,574	55,700	55,750	5,110	4,648	4,874
49,750	49,800	4,515	4,053	4,279	52,750	52,800	4,815	4,353	4,579	55,750	55,800	5,115	4,653	4,879
49,800	49,850	4,520	4,058	4,284	52,800	52,850	4,820	4,358	4,584	55,800	55,850	5,120	4,658	4,884
49,850	49,900	4,525	4,063	4,289	52,850	52,900	4,825	4,363	4,589	55,850	55,900	5,125	4,663	4,889
49,900	49,950	4,530	4,068	4,294	52,900	52,950	4,830	4,368	4,594	55,900	55,950	5,130	4,668	4,894
49,950	50,000	4,535	4,073	4,299	52,950	53,000	4,835	4,373	4,599	55,950	56,000	5,135	4,673	4,899
<b>50,000</b>					<b>53,000</b>					<b>56,000</b>				
50,000	50,050	4,540	4,078	4,304	53,000	53,050	4,840	4,378	4,604	56,000	56,050	5,140	4,678	4,904
50,050	50,100	4,545	4,083	4,309	53,050	53,100	4,845	4,383	4,609	56,050	56,100	5,145	4,683	4,909
50,100	50,150	4,550	4,088	4,314	53,100	53,150	4,850	4,388	4,614	56,100	56,150	5,150	4,688	4,914
50,150	50,200	4,555	4,093	4,319	53,150	53,200	4,855	4,393	4,619	56,150	56,200	5,155	4,693	4,919
50,200	50,250	4,560	4,098	4,324	53,200	53,250	4,860	4,398	4,624	56,200	56,250	5,160	4,698	4,924
50,250	50,300	4,565	4,103	4,329	53,250	53,300	4,865	4,403	4,629	56,250	56,300	5,165	4,703	4,929
50,300	50,350	4,570	4,108	4,334	53,300	53,350	4,870	4,408	4,634	56,300	56,350	5,170	4,708	4,934
50,350	50,400	4,575	4,113	4,339	53,350	53,400	4,875	4,413	4,639	56,350	56,400	5,175	4,713	4,939
50,400	50,450	4,580	4,118	4,344	53,400	53,450	4,880	4,418	4,644	56,400	56,450	5,180	4,718	4,944
50,450	50,500	4,585	4,123	4,349	53,450	53,500	4,885	4,423	4,649	56,450	56,500	5,185	4,723	4,949
50,500	50,550	4,590	4,128	4,354	53,500	53,550	4,890	4,428	4,654	56,500	56,550	5,190	4,728	4,954
50,550	50,600	4,595	4,133	4,359	53,550	53,600	4,895	4,433	4,659	56,550	56,600	5,195	4,733	4,959
50,600	50,650	4,600	4,138	4,364	53,600	53,650	4,900	4,438	4,664	56,600	56,650	5,200	4,738	4,964
50,650	50,700	4,605	4,143	4,369	53,650	53,700	4,905	4,443	4,669	56,650	56,700	5,205	4,743	4,969
50,700	50,750	4,610	4,148	4,374	53,700	53,750	4,910	4,448	4,674	56,700	56,750	5,210	4,748	4,974
50,750	50,800	4,615	4,153	4,379	53,750	53,800	4,915	4,453	4,679	56,750	56,800	5,215	4,753	4,979
50,800	50,850	4,620	4,158	4,384	53,800	53,850	4,920	4,458	4,684	56,800	56,850	5,220	4,758	4,984
50,850	50,900	4,625	4,163	4,389	53,850	53,900	4,925	4,463	4,689	56,850	56,900	5,225	4,763	4,989
50,900	50,950	4,630	4,168	4,394	53,900	53,950	4,930	4,468	4,694	56,900	56,950	5,230	4,768	4,994
50,950	51,000	4,635	4,173	4,399	53,950	54,000	4,935	4,473	4,699	56,950	57,000	5,235	4,773	4,999

\*This column must also be used by qualifying widow(er)

Continued on next page

1994 Hawaii Tax Table (Continued)

If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your tax is . . .					Your tax is . . .					Your tax is . . .				
<b>57,000</b>					<b>60,000</b>					<b>63,000</b>				
57,000	57,050	5,240	4,778	5,004	60,000	60,050	5,540	5,078	5,304	63,000	63,050	5,840	5,378	5,604
57,050	57,100	5,245	4,783	5,009	60,050	60,100	5,545	5,083	5,309	63,050	63,100	5,845	5,383	5,609
57,100	57,150	5,250	4,788	5,014	60,100	60,150	5,550	5,088	5,314	63,100	63,150	5,850	5,388	5,614
57,150	57,200	5,255	4,793	5,019	60,150	60,200	5,555	5,093	5,319	63,150	63,200	5,855	5,393	5,619
57,200	57,250	5,260	4,798	5,024	60,200	60,250	5,560	5,098	5,324	63,200	63,250	5,860	5,398	5,624
57,250	57,300	5,265	4,803	5,029	60,250	60,300	5,565	5,103	5,329	63,250	63,300	5,865	5,403	5,629
57,300	57,350	5,270	4,808	5,034	60,300	60,350	5,570	5,108	5,334	63,300	63,350	5,870	5,408	5,634
57,350	57,400	5,275	4,813	5,039	60,350	60,400	5,575	5,113	5,339	63,350	63,400	5,875	5,413	5,639
57,400	57,450	5,280	4,818	5,044	60,400	60,450	5,580	5,118	5,344	63,400	63,450	5,880	5,418	5,644
57,450	57,500	5,285	4,823	5,049	60,450	60,500	5,585	5,123	5,349	63,450	63,500	5,885	5,423	5,649
57,500	57,550	5,290	4,828	5,054	60,500	60,550	5,590	5,128	5,354	63,500	63,550	5,890	5,428	5,654
57,550	57,600	5,295	4,833	5,059	60,550	60,600	5,595	5,133	5,359	63,550	63,600	5,895	5,433	5,659
57,600	57,650	5,300	4,838	5,064	60,600	60,650	5,600	5,138	5,364	63,600	63,650	5,900	5,438	5,664
57,650	57,700	5,305	4,843	5,069	60,650	60,700	5,605	5,143	5,369	63,650	63,700	5,905	5,443	5,669
57,700	57,750	5,310	4,848	5,074	60,700	60,750	5,610	5,148	5,374	63,700	63,750	5,910	5,448	5,674
57,750	57,800	5,315	4,853	5,079	60,750	60,800	5,615	5,153	5,379	63,750	63,800	5,915	5,453	5,679
57,800	57,850	5,320	4,858	5,084	60,800	60,850	5,620	5,158	5,384	63,800	63,850	5,920	5,458	5,684
57,850	57,900	5,325	4,863	5,089	60,850	60,900	5,625	5,163	5,389	63,850	63,900	5,925	5,463	5,689
57,900	57,950	5,330	4,868	5,094	60,900	60,950	5,630	5,168	5,394	63,900	63,950	5,930	5,468	5,694
57,950	58,000	5,335	4,873	5,099	60,950	61,000	5,635	5,173	5,399	63,950	64,000	5,935	5,473	5,699
<b>58,000</b>					<b>61,000</b>					<b>64,000</b>				
58,000	58,050	5,340	4,878	5,104	61,000	61,050	5,640	5,178	5,404	64,000	64,050	5,940	5,478	5,704
58,050	58,100	5,345	4,883	5,109	61,050	61,100	5,645	5,183	5,409	64,050	64,100	5,945	5,483	5,709
58,100	58,150	5,350	4,888	5,114	61,100	61,150	5,650	5,188	5,414	64,100	64,150	5,950	5,488	5,714
58,150	58,200	5,355	4,893	5,119	61,150	61,200	5,655	5,193	5,419	64,150	64,200	5,955	5,493	5,719
58,200	58,250	5,360	4,898	5,124	61,200	61,250	5,660	5,198	5,424	64,200	64,250	5,960	5,498	5,724
58,250	58,300	5,365	4,903	5,129	61,250	61,300	5,665	5,203	5,429	64,250	64,300	5,965	5,503	5,729
58,300	58,350	5,370	4,908	5,134	61,300	61,350	5,670	5,208	5,434	64,300	64,350	5,970	5,508	5,734
58,350	58,400	5,375	4,913	5,139	61,350	61,400	5,675	5,213	5,439	64,350	64,400	5,975	5,513	5,739
58,400	58,450	5,380	4,918	5,144	61,400	61,450	5,680	5,218	5,444	64,400	64,450	5,980	5,518	5,744
58,450	58,500	5,385	4,923	5,149	61,450	61,500	5,685	5,223	5,449	64,450	64,500	5,985	5,523	5,749
58,500	58,550	5,390	4,928	5,154	61,500	61,550	5,690	5,228	5,454	64,500	64,550	5,990	5,528	5,754
58,550	58,600	5,395	4,933	5,159	61,550	61,600	5,695	5,233	5,459	64,550	64,600	5,995	5,533	5,759
58,600	58,650	5,400	4,938	5,164	61,600	61,650	5,700	5,238	5,464	64,600	64,650	6,000	5,538	5,764
58,650	58,700	5,405	4,943	5,169	61,650	61,700	5,705	5,243	5,469	64,650	64,700	6,005	5,543	5,769
58,700	58,750	5,410	4,948	5,174	61,700	61,750	5,710	5,248	5,474	64,700	64,750	6,010	5,548	5,774
58,750	58,800	5,415	4,953	5,179	61,750	61,800	5,715	5,253	5,479	64,750	64,800	6,015	5,553	5,779
58,800	58,850	5,420	4,958	5,184	61,800	61,850	5,720	5,258	5,484	64,800	64,850	6,020	5,558	5,784
58,850	58,900	5,425	4,963	5,189	61,850	61,900	5,725	5,263	5,489	64,850	64,900	6,025	5,563	5,789
58,900	58,950	5,430	4,968	5,194	61,900	61,950	5,730	5,268	5,494	64,900	64,950	6,030	5,568	5,794
58,950	59,000	5,435	4,973	5,199	61,950	62,000	5,735	5,273	5,499	64,950	65,000	6,035	5,573	5,799
<b>59,000</b>					<b>62,000</b>					<b>65,000</b>				
59,000	59,050	5,440	4,978	5,204	62,000	62,050	5,740	5,278	5,504	65,000	65,050	6,040	5,578	5,804
59,050	59,100	5,445	4,983	5,209	62,050	62,100	5,745	5,283	5,509	65,050	65,100	6,045	5,583	5,809
59,100	59,150	5,450	4,988	5,214	62,100	62,150	5,750	5,288	5,514	65,100	65,150	6,050	5,588	5,814
59,150	59,200	5,455	4,993	5,219	62,150	62,200	5,755	5,293	5,519	65,150	65,200	6,055	5,593	5,819
59,200	59,250	5,460	4,998	5,224	62,200	62,250	5,760	5,298	5,524	65,200	65,250	6,060	5,598	5,824
59,250	59,300	5,465	5,003	5,229	62,250	62,300	5,765	5,303	5,529	65,250	65,300	6,065	5,603	5,829
59,300	59,350	5,470	5,008	5,234	62,300	62,350	5,770	5,308	5,534	65,300	65,350	6,070	5,608	5,834
59,350	59,400	5,475	5,013	5,239	62,350	62,400	5,775	5,313	5,539	65,350	65,400	6,075	5,613	5,839
59,400	59,450	5,480	5,018	5,244	62,400	62,450	5,780	5,318	5,544	65,400	65,450	6,080	5,618	5,844
59,450	59,500	5,485	5,023	5,249	62,450	62,500	5,785	5,323	5,549	65,450	65,500	6,085	5,623	5,849
59,500	59,550	5,490	5,028	5,254	62,500	62,550	5,790	5,328	5,554	65,500	65,550	6,090	5,628	5,854
59,550	59,600	5,495	5,033	5,259	62,550	62,600	5,795	5,333	5,559	65,550	65,600	6,095	5,633	5,859
59,600	59,650	5,500	5,038	5,264	62,600	62,650	5,800	5,338	5,564	65,600	65,650	6,100	5,638	5,864
59,650	59,700	5,505	5,043	5,269	62,650	62,700	5,805	5,343	5,569	65,650	65,700	6,105	5,643	5,869
59,700	59,750	5,510	5,048	5,274	62,700	62,750	5,810	5,348	5,574	65,700	65,750	6,110	5,648	5,874
59,750	59,800	5,515	5,053	5,279	62,750	62,800	5,815	5,353	5,579	65,750	65,800	6,115	5,653	5,879
59,800	59,850	5,520	5,058	5,284	62,800	62,850	5,820	5,358	5,584	65,800	65,850	6,120	5,658	5,884
59,850	59,900	5,525	5,063	5,289	62,850	62,900	5,825	5,363	5,589	65,850	65,900	6,125	5,663	5,889
59,900	59,950	5,530	5,068	5,294	62,900	62,950	5,830	5,368	5,594	65,900	65,950	6,130	5,668	5,894
59,950	60,000	5,535	5,073	5,299	62,950	63,000	5,835	5,373	5,599	65,950	66,000	6,135	5,673	5,899

\*This column must also be used by qualifying widow(er)

Continued on next page

1994 Hawaii Tax Table (Continued)

If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your tax is . . .					Your tax is . . .					Your tax is . . .				
<b>66,000</b>					<b>69,000</b>					<b>72,000</b>				
66,000	66,050	6,140	5,678	5,904	69,000	69,050	6,440	5,978	6,204	72,000	72,050	6,740	6,278	6,504
66,050	66,100	6,145	5,683	5,909	69,050	69,100	6,445	5,983	6,209	72,050	72,100	6,745	6,283	6,509
66,100	66,150	6,150	5,688	5,914	69,100	69,150	6,450	5,988	6,214	72,100	72,150	6,750	6,288	6,514
66,150	66,200	6,155	5,693	5,919	69,150	69,200	6,455	5,993	6,219	72,150	72,200	6,755	6,293	6,519
66,200	66,250	6,160	5,698	5,924	69,200	69,250	6,460	5,998	6,224	72,200	72,250	6,760	6,298	6,524
66,250	66,300	6,165	5,703	5,929	69,250	69,300	6,465	6,003	6,229	72,250	72,300	6,765	6,303	6,529
66,300	66,350	6,170	5,708	5,934	69,300	69,350	6,470	6,008	6,234	72,300	72,350	6,770	6,308	6,534
66,350	66,400	6,175	5,713	5,939	69,350	69,400	6,475	6,013	6,239	72,350	72,400	6,775	6,313	6,539
66,400	66,450	6,180	5,718	5,944	69,400	69,450	6,480	6,018	6,244	72,400	72,450	6,780	6,318	6,544
66,450	66,500	6,185	5,723	5,949	69,450	69,500	6,485	6,023	6,249	72,450	72,500	6,785	6,323	6,549
66,500	66,550	6,190	5,728	5,954	69,500	69,550	6,490	6,028	6,254	72,500	72,550	6,790	6,328	6,554
66,550	66,600	6,195	5,733	5,959	69,550	69,600	6,495	6,033	6,259	72,550	72,600	6,795	6,333	6,559
66,600	66,650	6,200	5,738	5,964	69,600	69,650	6,500	6,038	6,264	72,600	72,650	6,800	6,338	6,564
66,650	66,700	6,205	5,743	5,969	69,650	69,700	6,505	6,043	6,269	72,650	72,700	6,805	6,343	6,569
66,700	66,750	6,210	5,748	5,974	69,700	69,750	6,510	6,048	6,274	72,700	72,750	6,810	6,348	6,574
66,750	66,800	6,215	5,753	5,979	69,750	69,800	6,515	6,053	6,279	72,750	72,800	6,815	6,353	6,579
66,800	66,850	6,220	5,758	5,984	69,800	69,850	6,520	6,058	6,284	72,800	72,850	6,820	6,358	6,584
66,850	66,900	6,225	5,763	5,989	69,850	69,900	6,525	6,063	6,289	72,850	72,900	6,825	6,363	6,589
66,900	66,950	6,230	5,768	5,994	69,900	69,950	6,530	6,068	6,294	72,900	72,950	6,830	6,368	6,594
66,950	67,000	6,235	5,773	5,999	69,950	70,000	6,535	6,073	6,299	72,950	73,000	6,835	6,373	6,599
<b>67,000</b>					<b>70,000</b>					<b>73,000</b>				
67,000	67,050	6,240	5,778	6,004	70,000	70,050	6,540	6,078	6,304	73,000	73,050	6,840	6,378	6,604
67,050	67,100	6,245	5,783	6,009	70,050	70,100	6,545	6,083	6,309	73,050	73,100	6,845	6,383	6,609
67,100	67,150	6,250	5,788	6,014	70,100	70,150	6,550	6,088	6,314	73,100	73,150	6,850	6,388	6,614
67,150	67,200	6,255	5,793	6,019	70,150	70,200	6,555	6,093	6,319	73,150	73,200	6,855	6,393	6,619
67,200	67,250	6,260	5,798	6,024	70,200	70,250	6,560	6,098	6,324	73,200	73,250	6,860	6,398	6,624
67,250	67,300	6,265	5,803	6,029	70,250	70,300	6,565	6,103	6,329	73,250	73,300	6,865	6,403	6,629
67,300	67,350	6,270	5,808	6,034	70,300	70,350	6,570	6,108	6,334	73,300	73,350	6,870	6,408	6,634
67,350	67,400	6,275	5,813	6,039	70,350	70,400	6,575	6,113	6,339	73,350	73,400	6,875	6,413	6,639
67,400	67,450	6,280	5,818	6,044	70,400	70,450	6,580	6,118	6,344	73,400	73,450	6,880	6,418	6,644
67,450	67,500	6,285	5,823	6,049	70,450	70,500	6,585	6,123	6,349	73,450	73,500	6,885	6,423	6,649
67,500	67,550	6,290	5,828	6,054	70,500	70,550	6,590	6,128	6,354	73,500	73,550	6,890	6,428	6,654
67,550	67,600	6,295	5,833	6,059	70,550	70,600	6,595	6,133	6,359	73,550	73,600	6,895	6,433	6,659
67,600	67,650	6,300	5,838	6,064	70,600	70,650	6,600	6,138	6,364	73,600	73,650	6,900	6,438	6,664
67,650	67,700	6,305	5,843	6,069	70,650	70,700	6,605	6,143	6,369	73,650	73,700	6,905	6,443	6,669
67,700	67,750	6,310	5,848	6,074	70,700	70,750	6,610	6,148	6,374	73,700	73,750	6,910	6,448	6,674
67,750	67,800	6,315	5,853	6,079	70,750	70,800	6,615	6,153	6,379	73,750	73,800	6,915	6,453	6,679
67,800	67,850	6,320	5,858	6,084	70,800	70,850	6,620	6,158	6,384	73,800	73,850	6,920	6,458	6,684
67,850	67,900	6,325	5,863	6,089	70,850	70,900	6,625	6,163	6,389	73,850	73,900	6,925	6,463	6,689
67,900	67,950	6,330	5,868	6,094	70,900	70,950	6,630	6,168	6,394	73,900	73,950	6,930	6,468	6,694
67,950	68,000	6,335	5,873	6,099	70,950	71,000	6,635	6,173	6,399	73,950	74,000	6,935	6,473	6,699
<b>68,000</b>					<b>71,000</b>					<b>74,000</b>				
68,000	68,050	6,340	5,878	6,104	71,000	71,050	6,640	6,178	6,404	74,000	74,050	6,940	6,478	6,704
68,050	68,100	6,345	5,883	6,109	71,050	71,100	6,645	6,183	6,409	74,050	74,100	6,945	6,483	6,709
68,100	68,150	6,350	5,888	6,114	71,100	71,150	6,650	6,188	6,414	74,100	74,150	6,950	6,488	6,714
68,150	68,200	6,355	5,893	6,119	71,150	71,200	6,655	6,193	6,419	74,150	74,200	6,955	6,493	6,719
68,200	68,250	6,360	5,898	6,124	71,200	71,250	6,660	6,198	6,424	74,200	74,250	6,960	6,498	6,724
68,250	68,300	6,365	5,903	6,129	71,250	71,300	6,665	6,203	6,429	74,250	74,300	6,965	6,503	6,729
68,300	68,350	6,370	5,908	6,134	71,300	71,350	6,670	6,208	6,434	74,300	74,350	6,970	6,508	6,734
68,350	68,400	6,375	5,913	6,139	71,350	71,400	6,675	6,213	6,439	74,350	74,400	6,975	6,513	6,739
68,400	68,450	6,380	5,918	6,144	71,400	71,450	6,680	6,218	6,444	74,400	74,450	6,980	6,518	6,744
68,450	68,500	6,385	5,923	6,149	71,450	71,500	6,685	6,223	6,449	74,450	74,500	6,985	6,523	6,749
68,500	68,550	6,390	5,928	6,154	71,500	71,550	6,690	6,228	6,454	74,500	74,550	6,990	6,528	6,754
68,550	68,600	6,395	5,933	6,159	71,550	71,600	6,695	6,233	6,459	74,550	74,600	6,995	6,533	6,759
68,600	68,650	6,400	5,938	6,164	71,600	71,650	6,700	6,238	6,464	74,600	74,650	7,000	6,538	6,764
68,650	68,700	6,405	5,943	6,169	71,650	71,700	6,705	6,243	6,469	74,650	74,700	7,005	6,543	6,769
68,700	68,750	6,410	5,948	6,174	71,700	71,750	6,710	6,248	6,474	74,700	74,750	7,010	6,548	6,774
68,750	68,800	6,415	5,953	6,179	71,750	71,800	6,715	6,253	6,479	74,750	74,800	7,015	6,553	6,779
68,800	68,850	6,420	5,958	6,184	71,800	71,850	6,720	6,258	6,484	74,800	74,850	7,020	6,558	6,784
68,850	68,900	6,425	5,963	6,189	71,850	71,900	6,725	6,263	6,489	74,850	74,900	7,025	6,563	6,789
68,900	68,950	6,430	5,968	6,194	71,900	71,950	6,730	6,268	6,494	74,900	74,950	7,030	6,568	6,794
68,950	69,000	6,435	5,973	6,199	71,950	72,000	6,735	6,273	6,499	74,950	75,000	7,035	6,573	6,799

\*This column must also be used by qualifying widow(er)

Continued on next page

1994 Hawaii Tax Table (Continued)

If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your tax is . . .					Your tax is . . .					Your tax is . . .				
<b>75,000</b>					<b>78,000</b>					<b>81,000</b>				
75,000	75,050	7,040	6,578	6,804	78,000	78,050	7,340	6,878	7,104	81,000	81,050	7,640	7,178	7,404
75,050	75,100	7,045	6,583	6,809	78,050	78,100	7,345	6,883	7,109	81,050	81,100	7,645	7,183	7,409
75,100	75,150	7,050	6,588	6,814	78,100	78,150	7,350	6,888	7,114	81,100	81,150	7,650	7,188	7,414
75,150	75,200	7,055	6,593	6,819	78,150	78,200	7,355	6,893	7,119	81,150	81,200	7,655	7,193	7,419
75,200	75,250	7,060	6,598	6,824	78,200	78,250	7,360	6,898	7,124	81,200	81,250	7,660	7,198	7,424
75,250	75,300	7,065	6,603	6,829	78,250	78,300	7,365	6,903	7,129	81,250	81,300	7,665	7,203	7,429
75,300	75,350	7,070	6,608	6,834	78,300	78,350	7,370	6,908	7,134	81,300	81,350	7,670	7,208	7,434
75,350	75,400	7,075	6,613	6,839	78,350	78,400	7,375	6,913	7,139	81,350	81,400	7,675	7,213	7,439
75,400	75,450	7,080	6,618	6,844	78,400	78,450	7,380	6,918	7,144	81,400	81,450	7,680	7,218	7,444
75,450	75,500	7,085	6,623	6,849	78,450	78,500	7,385	6,923	7,149	81,450	81,500	7,685	7,223	7,449
75,500	75,550	7,090	6,628	6,854	78,500	78,550	7,390	6,928	7,154	81,500	81,550	7,690	7,228	7,454
75,550	75,600	7,095	6,633	6,859	78,550	78,600	7,395	6,933	7,159	81,550	81,600	7,695	7,233	7,459
75,600	75,650	7,100	6,638	6,864	78,600	78,650	7,400	6,938	7,164	81,600	81,650	7,700	7,238	7,464
75,650	75,700	7,105	6,643	6,869	78,650	78,700	7,405	6,943	7,169	81,650	81,700	7,705	7,243	7,469
75,700	75,750	7,110	6,648	6,874	78,700	78,750	7,410	6,948	7,174	81,700	81,750	7,710	7,248	7,474
75,750	75,800	7,115	6,653	6,879	78,750	78,800	7,415	6,953	7,179	81,750	81,800	7,715	7,253	7,479
75,800	75,850	7,120	6,658	6,884	78,800	78,850	7,420	6,958	7,184	81,800	81,850	7,720	7,258	7,484
75,850	75,900	7,125	6,663	6,889	78,850	78,900	7,425	6,963	7,189	81,850	81,900	7,725	7,263	7,489
75,900	75,950	7,130	6,668	6,894	78,900	78,950	7,430	6,968	7,194	81,900	81,950	7,730	7,268	7,494
75,950	76,000	7,135	6,673	6,899	78,950	79,000	7,435	6,973	7,199	81,950	82,000	7,735	7,273	7,499
<b>76,000</b>					<b>79,000</b>					<b>82,000</b>				
76,000	76,050	7,140	6,678	6,904	79,000	79,050	7,440	6,978	7,204	82,000	82,050	7,740	7,278	7,504
76,050	76,100	7,145	6,683	6,909	79,050	79,100	7,445	6,983	7,209	82,050	82,100	7,745	7,283	7,509
76,100	76,150	7,150	6,688	6,914	79,100	79,150	7,450	6,988	7,214	82,100	82,150	7,750	7,288	7,514
76,150	76,200	7,155	6,693	6,919	79,150	79,200	7,455	6,993	7,219	82,150	82,200	7,755	7,293	7,519
76,200	76,250	7,160	6,698	6,924	79,200	79,250	7,460	6,998	7,224	82,200	82,250	7,760	7,298	7,524
76,250	76,300	7,165	6,703	6,929	79,250	79,300	7,465	7,003	7,229	82,250	82,300	7,765	7,303	7,529
76,300	76,350	7,170	6,708	6,934	79,300	79,350	7,470	7,008	7,234	82,300	82,350	7,770	7,308	7,534
76,350	76,400	7,175	6,713	6,939	79,350	79,400	7,475	7,013	7,239	82,350	82,400	7,775	7,313	7,539
76,400	76,450	7,180	6,718	6,944	79,400	79,450	7,480	7,018	7,244	82,400	82,450	7,780	7,318	7,544
76,450	76,500	7,185	6,723	6,949	79,450	79,500	7,485	7,023	7,249	82,450	82,500	7,785	7,323	7,549
76,500	76,550	7,190	6,728	6,954	79,500	79,550	7,490	7,028	7,254	82,500	82,550	7,790	7,328	7,554
76,550	76,600	7,195	6,733	6,959	79,550	79,600	7,495	7,033	7,259	82,550	82,600	7,795	7,333	7,559
76,600	76,650	7,200	6,738	6,964	79,600	79,650	7,500	7,038	7,264	82,600	82,650	7,800	7,338	7,564
76,650	76,700	7,205	6,743	6,969	79,650	79,700	7,505	7,043	7,269	82,650	82,700	7,805	7,343	7,569
76,700	76,750	7,210	6,748	6,974	79,700	79,750	7,510	7,048	7,274	82,700	82,750	7,810	7,348	7,574
76,750	76,800	7,215	6,753	6,979	79,750	79,800	7,515	7,053	7,279	82,750	82,800	7,815	7,353	7,579
76,800	76,850	7,220	6,758	6,984	79,800	79,850	7,520	7,058	7,284	82,800	82,850	7,820	7,358	7,584
76,850	76,900	7,225	6,763	6,989	79,850	79,900	7,525	7,063	7,289	82,850	82,900	7,825	7,363	7,589
76,900	76,950	7,230	6,768	6,994	79,900	79,950	7,530	7,068	7,294	82,900	82,950	7,830	7,368	7,594
76,950	77,000	7,235	6,773	6,999	79,950	80,000	7,535	7,073	7,299	82,950	83,000	7,835	7,373	7,599
<b>77,000</b>					<b>80,000</b>					<b>83,000</b>				
77,000	77,050	7,240	6,778	7,004	80,000	80,050	7,540	7,078	7,304	83,000	83,050	7,840	7,378	7,604
77,050	77,100	7,245	6,783	7,009	80,050	80,100	7,545	7,083	7,309	83,050	83,100	7,845	7,383	7,609
77,100	77,150	7,250	6,788	7,014	80,100	80,150	7,550	7,088	7,314	83,100	83,150	7,850	7,388	7,614
77,150	77,200	7,255	6,793	7,019	80,150	80,200	7,555	7,093	7,319	83,150	83,200	7,855	7,393	7,619
77,200	77,250	7,260	6,798	7,024	80,200	80,250	7,560	7,098	7,324	83,200	83,250	7,860	7,398	7,624
77,250	77,300	7,265	6,803	7,029	80,250	80,300	7,565	7,103	7,329	83,250	83,300	7,865	7,403	7,629
77,300	77,350	7,270	6,808	7,034	80,300	80,350	7,570	7,108	7,334	83,300	83,350	7,870	7,408	7,634
77,350	77,400	7,275	6,813	7,039	80,350	80,400	7,575	7,113	7,339	83,350	83,400	7,875	7,413	7,639
77,400	77,450	7,280	6,818	7,044	80,400	80,450	7,580	7,118	7,344	83,400	83,450	7,880	7,418	7,644
77,450	77,500	7,285	6,823	7,049	80,450	80,500	7,585	7,123	7,349	83,450	83,500	7,885	7,423	7,649
77,500	77,550	7,290	6,828	7,054	80,500	80,550	7,590	7,128	7,354	83,500	83,550	7,890	7,428	7,654
77,550	77,600	7,295	6,833	7,059	80,550	80,600	7,595	7,133	7,359	83,550	83,600	7,895	7,433	7,659
77,600	77,650	7,300	6,838	7,064	80,600	80,650	7,600	7,138	7,364	83,600	83,650	7,900	7,438	7,664
77,650	77,700	7,305	6,843	7,069	80,650	80,700	7,605	7,143	7,369	83,650	83,700	7,905	7,443	7,669
77,700	77,750	7,310	6,848	7,074	80,700	80,750	7,610	7,148	7,374	83,700	83,750	7,910	7,448	7,674
77,750	77,800	7,315	6,853	7,079	80,750	80,800	7,615	7,153	7,379	83,750	83,800	7,915	7,453	7,679
77,800	77,850	7,320	6,858	7,084	80,800	80,850	7,620	7,158	7,384	83,800	83,850	7,920	7,458	7,684
77,850	77,900	7,325	6,863	7,089	80,850	80,900	7,625	7,163	7,389	83,850	83,900	7,925	7,463	7,689
77,900	77,950	7,330	6,868	7,094	80,900	80,950	7,630	7,168	7,394	83,900	83,950	7,930	7,468	7,694
77,950	78,000	7,335	6,873	7,099	80,950	81,000	7,635	7,173	7,399	83,950	84,000	7,935	7,473	7,699

\*This column must also be used by qualifying widow(er)

Continued on next page

1994 Hawaii Tax Table (Continued)

If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your tax is . . .					Your tax is . . .					Your tax is . . .				
<b>84,000</b>					<b>87,000</b>					<b>90,000</b>				
84,000	84,050	7,940	7,478	7,704	87,000	87,050	8,240	7,778	8,004	90,000	90,050	8,540	8,078	8,304
84,050	84,100	7,945	7,483	7,709	87,050	87,100	8,245	7,783	8,009	90,050	90,100	8,545	8,083	8,309
84,100	84,150	7,950	7,488	7,714	87,100	87,150	8,250	7,788	8,014	90,100	90,150	8,550	8,088	8,314
84,150	84,200	7,955	7,493	7,719	87,150	87,200	8,255	7,793	8,019	90,150	90,200	8,555	8,093	8,319
84,200	84,250	7,960	7,498	7,724	87,200	87,250	8,260	7,798	8,024	90,200	90,250	8,560	8,098	8,324
84,250	84,300	7,965	7,503	7,729	87,250	87,300	8,265	7,803	8,029	90,250	90,300	8,565	8,103	8,329
84,300	84,350	7,970	7,508	7,734	87,300	87,350	8,270	7,808	8,034	90,300	90,350	8,570	8,108	8,334
84,350	84,400	7,975	7,513	7,739	87,350	87,400	8,275	7,813	8,039	90,350	90,400	8,575	8,113	8,339
84,400	84,450	7,980	7,518	7,744	87,400	87,450	8,280	7,818	8,044	90,400	90,450	8,580	8,118	8,344
84,450	84,500	7,985	7,523	7,749	87,450	87,500	8,285	7,823	8,049	90,450	90,500	8,585	8,123	8,349
84,500	84,550	7,990	7,528	7,754	87,500	87,550	8,290	7,828	8,054	90,500	90,550	8,590	8,128	8,354
84,550	84,600	7,995	7,533	7,759	87,550	87,600	8,295	7,833	8,059	90,550	90,600	8,595	8,133	8,359
84,600	84,650	8,000	7,538	7,764	87,600	87,650	8,300	7,838	8,064	90,600	90,650	8,600	8,138	8,364
84,650	84,700	8,005	7,543	7,769	87,650	87,700	8,305	7,843	8,069	90,650	90,700	8,605	8,143	8,369
84,700	84,750	8,010	7,548	7,774	87,700	87,750	8,310	7,848	8,074	90,700	90,750	8,610	8,148	8,374
84,750	84,800	8,015	7,553	7,779	87,750	87,800	8,315	7,853	8,079	90,750	90,800	8,615	8,153	8,379
84,800	84,850	8,020	7,558	7,784	87,800	87,850	8,320	7,858	8,084	90,800	90,850	8,620	8,158	8,384
84,850	84,900	8,025	7,563	7,789	87,850	87,900	8,325	7,863	8,089	90,850	90,900	8,625	8,163	8,389
84,900	84,950	8,030	7,568	7,794	87,900	87,950	8,330	7,868	8,094	90,900	90,950	8,630	8,168	8,394
84,950	85,000	8,035	7,573	7,799	87,950	88,000	8,335	7,873	8,099	90,950	91,000	8,635	8,173	8,399
<b>85,000</b>					<b>88,000</b>					<b>91,000</b>				
85,000	85,050	8,040	7,578	7,804	88,000	88,050	8,340	7,878	8,104	91,000	91,050	8,640	8,178	8,404
85,050	85,100	8,045	7,583	7,809	88,050	88,100	8,345	7,883	8,109	91,050	91,100	8,645	8,183	8,409
85,100	85,150	8,050	7,588	7,814	88,100	88,150	8,350	7,888	8,114	91,100	91,150	8,650	8,188	8,414
85,150	85,200	8,055	7,593	7,819	88,150	88,200	8,355	7,893	8,119	91,150	91,200	8,655	8,193	8,419
85,200	85,250	8,060	7,598	7,824	88,200	88,250	8,360	7,898	8,124	91,200	91,250	8,660	8,198	8,424
85,250	85,300	8,065	7,603	7,829	88,250	88,300	8,365	7,903	8,129	91,250	91,300	8,665	8,203	8,429
85,300	85,350	8,070	7,608	7,834	88,300	88,350	8,370	7,908	8,134	91,300	91,350	8,670	8,208	8,434
85,350	85,400	8,075	7,613	7,839	88,350	88,400	8,375	7,913	8,139	91,350	91,400	8,675	8,213	8,439
85,400	85,450	8,080	7,618	7,844	88,400	88,450	8,380	7,918	8,144	91,400	91,450	8,680	8,218	8,444
85,450	85,500	8,085	7,623	7,849	88,450	88,500	8,385	7,923	8,149	91,450	91,500	8,685	8,223	8,449
85,500	85,550	8,090	7,628	7,854	88,500	88,550	8,390	7,928	8,154	91,500	91,550	8,690	8,228	8,454
85,550	85,600	8,095	7,633	7,859	88,550	88,600	8,395	7,933	8,159	91,550	91,600	8,695	8,233	8,459
85,600	85,650	8,100	7,638	7,864	88,600	88,650	8,400	7,938	8,164	91,600	91,650	8,700	8,238	8,464
85,650	85,700	8,105	7,643	7,869	88,650	88,700	8,405	7,943	8,169	91,650	91,700	8,705	8,243	8,469
85,700	85,750	8,110	7,648	7,874	88,700	88,750	8,410	7,948	8,174	91,700	91,750	8,710	8,248	8,474
85,750	85,800	8,115	7,653	7,879	88,750	88,800	8,415	7,953	8,179	91,750	91,800	8,715	8,253	8,479
85,800	85,850	8,120	7,658	7,884	88,800	88,850	8,420	7,958	8,184	91,800	91,850	8,720	8,258	8,484
85,850	85,900	8,125	7,663	7,889	88,850	88,900	8,425	7,963	8,189	91,850	91,900	8,725	8,263	8,489
85,900	85,950	8,130	7,668	7,894	88,900	88,950	8,430	7,968	8,194	91,900	91,950	8,730	8,268	8,494
85,950	86,000	8,135	7,673	7,899	88,950	89,000	8,435	7,973	8,199	91,950	92,000	8,735	8,273	8,499
<b>86,000</b>					<b>89,000</b>					<b>92,000</b>				
86,000	86,050	8,140	7,678	7,904	89,000	89,050	8,440	7,978	8,204	92,000	92,050	8,740	8,278	8,504
86,050	86,100	8,145	7,683	7,909	89,050	89,100	8,445	7,983	8,209	92,050	92,100	8,745	8,283	8,509
86,100	86,150	8,150	7,688	7,914	89,100	89,150	8,450	7,988	8,214	92,100	92,150	8,750	8,288	8,514
86,150	86,200	8,155	7,693	7,919	89,150	89,200	8,455	7,993	8,219	92,150	92,200	8,755	8,293	8,519
86,200	86,250	8,160	7,698	7,924	89,200	89,250	8,460	7,998	8,224	92,200	92,250	8,760	8,298	8,524
86,250	86,300	8,165	7,703	7,929	89,250	89,300	8,465	8,003	8,229	92,250	92,300	8,765	8,303	8,529
86,300	86,350	8,170	7,708	7,934	89,300	89,350	8,470	8,008	8,234	92,300	92,350	8,770	8,308	8,534
86,350	86,400	8,175	7,713	7,939	89,350	89,400	8,475	8,013	8,239	92,350	92,400	8,775	8,313	8,539
86,400	86,450	8,180	7,718	7,944	89,400	89,450	8,480	8,018	8,244	92,400	92,450	8,780	8,318	8,544
86,450	86,500	8,185	7,723	7,949	89,450	89,500	8,485	8,023	8,249	92,450	92,500	8,785	8,323	8,549
86,500	86,550	8,190	7,728	7,954	89,500	89,550	8,490	8,028	8,254	92,500	92,550	8,790	8,328	8,554
86,550	86,600	8,195	7,733	7,959	89,550	89,600	8,495	8,033	8,259	92,550	92,600	8,795	8,333	8,559
86,600	86,650	8,200	7,738	7,964	89,600	89,650	8,500	8,038	8,264	92,600	92,650	8,800	8,338	8,564
86,650	86,700	8,205	7,743	7,969	89,650	89,700	8,505	8,043	8,269	92,650	92,700	8,805	8,343	8,569
86,700	86,750	8,210	7,748	7,974	89,700	89,750	8,510	8,048	8,274	92,700	92,750	8,810	8,348	8,574
86,750	86,800	8,215	7,753	7,979	89,750	89,800	8,515	8,053	8,279	92,750	92,800	8,815	8,353	8,579
86,800	86,850	8,220	7,758	7,984	89,800	89,850	8,520	8,058	8,284	92,800	92,850	8,820	8,358	8,584
86,850	86,900	8,225	7,763	7,989	89,850	89,900	8,525	8,063	8,289	92,850	92,900	8,825	8,363	8,589
86,900	86,950	8,230	7,768	7,994	89,900	89,950	8,530	8,068	8,294	92,900	92,950	8,830	8,368	8,594
86,950	87,000	8,235	7,773	7,999	89,950	90,000	8,535	8,073	8,299	92,950	93,000	8,835	8,373	8,599

\*This column must also be used by qualifying widow(er)

Continued on next page

1994 Hawaii Tax Table (Continued)

If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .			If your taxable income is . . .		And you are . . .		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your tax is . . .					Your tax is . . .					Your tax is . . .				
<b>93,000</b>					<b>96,000</b>					<b>98,000</b>				
93,000	93,050	8,840	8,378	8,604	96,000	96,050	9,140	8,678	8,904	98,000	98,050	9,340	8,878	9,104
93,050	93,100	8,845	8,383	8,609	96,050	96,100	9,145	8,683	8,909	98,050	98,100	9,345	8,883	9,109
93,100	93,150	8,850	8,388	8,614	96,100	96,150	9,150	8,688	8,914	98,100	98,150	9,350	8,888	9,114
93,150	93,200	8,855	8,393	8,619	96,150	96,200	9,155	8,693	8,919	98,150	98,200	9,355	8,893	9,119
93,200	93,250	8,860	8,398	8,624	96,200	96,250	9,160	8,698	8,924	98,200	98,250	9,360	8,898	9,124
93,250	93,300	8,865	8,403	8,629	96,250	96,300	9,165	8,703	8,929	98,250	98,300	9,365	8,903	9,129
93,300	93,350	8,870	8,408	8,634	96,300	96,350	9,170	8,708	8,934	98,300	98,350	9,370	8,908	9,134
93,350	93,400	8,875	8,413	8,639	96,350	96,400	9,175	8,713	8,939	98,350	98,400	9,375	8,913	9,139
93,400	93,450	8,880	8,418	8,644	96,400	96,450	9,180	8,718	8,944	98,400	98,450	9,380	8,918	9,144
93,450	93,500	8,885	8,423	8,649	96,450	96,500	9,185	8,723	8,949	98,450	98,500	9,385	8,923	9,149
93,500	93,550	8,890	8,428	8,654	96,500	96,550	9,190	8,728	8,954	98,500	98,550	9,390	8,928	9,154
93,550	93,600	8,895	8,433	8,659	96,550	96,600	9,195	8,733	8,959	98,550	98,600	9,395	8,933	9,159
93,600	93,650	8,900	8,438	8,664	96,600	96,650	9,200	8,738	8,964	98,600	98,650	9,400	8,938	9,164
93,650	93,700	8,905	8,443	8,669	96,650	96,700	9,205	8,743	8,969	98,650	98,700	9,405	8,943	9,169
93,700	93,750	8,910	8,448	8,674	96,700	96,750	9,210	8,748	8,974	98,700	98,750	9,410	8,948	9,174
93,750	93,800	8,915	8,453	8,679	96,750	96,800	9,215	8,753	8,979	98,750	98,800	9,415	8,953	9,179
93,800	93,850	8,920	8,458	8,684	96,800	96,850	9,220	8,758	8,984	98,800	98,850	9,420	8,958	9,184
93,850	93,900	8,925	8,463	8,689	96,850	96,900	9,225	8,763	8,989	98,850	98,900	9,425	8,963	9,189
93,900	93,950	8,930	8,468	8,694	96,900	96,950	9,230	8,768	8,994	98,900	98,950	9,430	8,968	9,194
93,950	94,000	8,935	8,473	8,699	96,950	97,000	9,235	8,773	8,999	98,950	99,000	9,435	8,973	9,199
<b>94,000</b>					<b>97,000</b>					<b>99,000</b>				
94,000	94,050	8,940	8,478	8,704	97,000	97,050	9,240	8,778	9,004	99,000	99,050	9,440	8,978	9,204
94,050	94,100	8,945	8,483	8,709	97,050	97,100	9,245	8,783	9,009	99,050	99,100	9,445	8,983	9,209
94,100	94,150	8,950	8,488	8,714	97,100	97,150	9,250	8,788	9,014	99,100	99,150	9,450	8,988	9,214
94,150	94,200	8,955	8,493	8,719	97,150	97,200	9,255	8,793	9,019	99,150	99,200	9,455	8,993	9,219
94,200	94,250	8,960	8,498	8,724	97,200	97,250	9,260	8,798	9,024	99,200	99,250	9,460	8,998	9,224
94,250	94,300	8,965	8,503	8,729	97,250	97,300	9,265	8,803	9,029	99,250	99,300	9,465	9,003	9,229
94,300	94,350	8,970	8,508	8,734	97,300	97,350	9,270	8,808	9,034	99,300	99,350	9,470	9,008	9,234
94,350	94,400	8,975	8,513	8,739	97,350	97,400	9,275	8,813	9,039	99,350	99,400	9,475	9,013	9,239
94,400	94,450	8,980	8,518	8,744	97,400	97,450	9,280	8,818	9,044	99,400	99,450	9,480	9,018	9,244
94,450	94,500	8,985	8,523	8,749	97,450	97,500	9,285	8,823	9,049	99,450	99,500	9,485	9,023	9,249
94,500	94,550	8,990	8,528	8,754	97,500	97,550	9,290	8,828	9,054	99,500	99,550	9,490	9,028	9,254
94,550	94,600	8,995	8,533	8,759	97,550	97,600	9,295	8,833	9,059	99,550	99,600	9,495	9,033	9,259
94,600	94,650	9,000	8,538	8,764	97,600	97,650	9,300	8,838	9,064	99,600	99,650	9,500	9,038	9,264
94,650	94,700	9,005	8,543	8,769	97,650	97,700	9,305	8,843	9,069	99,650	99,700	9,505	9,043	9,269
94,700	94,750	9,010	8,548	8,774	97,700	97,750	9,310	8,848	9,074	99,700	99,750	9,510	9,048	9,274
94,750	94,800	9,015	8,553	8,779	97,750	97,800	9,315	8,853	9,079	99,750	99,800	9,515	9,053	9,279
94,800	94,850	9,020	8,558	8,784	97,800	97,850	9,320	8,858	9,084	99,800	99,850	9,520	9,058	9,284
94,850	94,900	9,025	8,563	8,789	97,850	97,900	9,325	8,863	9,089	99,850	99,900	9,525	9,063	9,289
94,900	94,950	9,030	8,568	8,794	97,900	97,950	9,330	8,868	9,094	99,900	99,950	9,530	9,068	9,294
94,950	95,000	9,035	8,573	8,799	97,950	98,000	9,335	8,873	9,099	99,950	100,000	9,535	9,073	9,299
<b>95,000</b>														
95,000	95,050	9,040	8,578	8,804										
95,050	95,100	9,045	8,583	8,809										
95,100	95,150	9,050	8,588	8,814										
95,150	95,200	9,055	8,593	8,819										
95,200	95,250	9,060	8,598	8,824										
95,250	95,300	9,065	8,603	8,829										
95,300	95,350	9,070	8,608	8,834										
95,350	95,400	9,075	8,613	8,839										
95,400	95,450	9,080	8,618	8,844										
95,450	95,500	9,085	8,623	8,849										
95,500	95,550	9,090	8,628	8,854										
95,550	95,600	9,095	8,633	8,859										
95,600	95,650	9,100	8,638	8,864										
95,650	95,700	9,105	8,643	8,869										
95,700	95,750	9,110	8,648	8,874										
95,750	95,800	9,115	8,653	8,879										
95,800	95,850	9,120	8,658	8,884										
95,850	95,900	9,125	8,663	8,889										
95,900	95,950	9,130	8,668	8,894										
95,950	96,000	9,135	8,673	8,899										

**100,000 OR OVER —  
You MUST file Form N-12 and use  
the tax rate schedules.**

\*This column must also be used by qualifying widow(er)



# Index to Instructions

	Page		Page		Page
<b>A</b>					
Abandoned Spouses.....	8	Filing Status —		<b>R</b>	
Addresses of Taxation District Offices.....	6	Which Box to Check .....	4 and 7-8	Recordkeeping.....	14
Adjusted Gross Income .....	4 and 10	Form N-13 or N-12? .....	5-6	Refund of Tax .....	4 and 13
Amended Return.....	14	Form N-13EZ or N-13? .....	3 and 5	Related Federal/Hawaii Tax Forms .....	2
Amount You Owe .....	4 and 13	Form HW-2.....	3, 4 and 9	Reminders for 1994 .....	2 and 13-14
<b>B</b>					
Balance Due .....	4 and 13	<b>G</b>		Resident .....	5
Bartering income .....	6	Guide to Filling Out Form N-13 .....	7-13	Rounding Off to Whole Dollars .....	9
Blind, Deaf,		<b>H</b>		<b>S</b>	
or Totally Disabled Persons .....	3 and 10	Head of Household.....	8	Salaries .....	3, 5 and 9
Birth or Death of Dependent.....	9	<b>I</b>		Sample of Tax Forms.....	15-18
<b>C</b>					
Change in Federal Taxable Income .....	14	Income —		Single Person .....	3 and 7
Changes for 1994.....	2	You Must Report.....	3 and 9	Social Security Number.....	7
Completing your return .....	13	You Do Not Report .....	9	Standard Deduction .....	3, 4 and 10
Credits Against Tax —		Income Tax Withheld (Hawaii) .....	3, 4 and 11	Student Dependent.....	9
Energy Conservation Tax Credit.....	3 and 10-11	Interest Income.....	3 and 9	<b>T</b>	
<b>D</b>					
Death of Taxpayer.....	7	Interest — Late Payment of Tax.....	4 and 13-14	Tax Computation by Hawaii .....	10
Declarations of Estimated Tax .....	7	Itemized Deductions .....	3 and 6	Tax Credits —	
Dependents —		<b>M</b>		Child and Dependent Care Expenses... ..	3 and 11
Birth or Death of Dependent .....	9	Married Persons —		Child Passenger Restraint System(s) ...	3 and 12
Children.....	8	Filing Joint Returns .....	3 and 7	Food/Excise .....	3, 4 and 11
Other.....	8	Filing Separate Returns .....	7-8	General Income .....	3, 4 and 12
Supported by Two or More Taxpayers .....	9	<b>N</b>			
Who Have Unearned Income .....	5 and 10	Name and Address.....	4 and 7	Low-Income Household Renters... ..	3, 4 and 11-12
Disability Exemption .....	10	Nonresident.....	5	Medical Services Excise.....	3, 4 and 12-13
Dividends.....	9-10	<b>P</b>			
Divorced or Separated Parents.....	9	Penalty —		Tax Table .....	20-31
<b>E</b>					
Exemptions .....	8-9 and 10	Late Filing.....	4 and 13	Taxable Income .....	4 and 10
<b>F</b>					
Figuring Your Income Tax .....	4 and 10	Late Payment .....	4 and 13	Tip Income.....	3, 5 and 9
Filing Instructions —		Underpayment of estimated taxes ...	4 and 13-14	<b>U</b>	
When to File .....	3 and 6	Political Campaigns —		Underpayment of estimated taxes... ..	4 and 13-14
Where to File.....	6	\$2 Check-off .....	7	Unemployment Compensation .....	3 and 10
<b>G</b>					
<b>H</b>					
<b>I</b>					
<b>J</b>					
<b>K</b>					
<b>L</b>					
<b>M</b>					
<b>N</b>					
<b>O</b>					
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<b>T</b>					
<b>U</b>					
<b>V</b>					
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<b>X</b>					
<b>Y</b>					
<b>Z</b>					