

STATE OF HAWAII — DEPARTMENT OF TAXATION
Individual Income Tax Return
NONRESIDENT

1994

DO NOT WRITE OR STAPLE IN THIS SPACE

Calendar Year 1994

or other tax year beginning _____, 1994 and ending _____, 19 _____

AMD UNP 008 PNT INT

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

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

RESIDENCY STATUS	1. Did you file a Hawaii income tax return for 1993? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, in what district? _____
	2. What state or foreign country are you a resident? _____

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

EXEMPTIONS	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 32.					Enter number of boxes checked on 6a and 6b ➤ <input type="text"/>	
	6a <input type="checkbox"/> Yourself	<input type="checkbox"/> Age 65 or over				} Enter number of your children listed 6c ➤ <input type="text"/>	
	6b <input type="checkbox"/> Spouse	<input type="checkbox"/> Age 65 or over					
	Dependents:		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 other dependents 6d ➤ <input type="text"/>
	6c and 6d	1. First and last name					
	6e	Total number of exemptions claimed					Add numbers entered in boxes above 6e ➤ <input type="text"/>

	(1) Total Income Column A	(2) Hawaii Income Column B
	7 Wages, salaries, tips, etc. (attach Form HW-2)	
8 Interest income (also attach Schedule B if over \$400)		8
9 Dividends (also attach Schedule B if over \$400)		9
10 State income tax refunds (see page 9 of Instructions)		10
11 Alimony received		11
12 Business income or (loss) (attach Schedule C)		12
13a Capital gain or (loss) (attach Schedule D)		13a
13b Enter amount, if any, from Schedule D, line 27	13b	
14 Supplemental gains or (losses) (attach Schedule D-1)		14
15 IRA distributions		15
16 Pensions and annuities (see Instructions and attach Schedule J, Form N-12/N-15/N-40)		16
17 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)		17
18 Farm income or (loss) (attach Schedule F)		18
19 Unemployment compensation (insurance)		19
20 Other income (state nature and source—see page 10 of Instructions)		20
21 Add lines 7 through 20	Total Income ➤	21
22a Your IRA deduction		22a
22b Spouse's IRA deduction		22b
23 Moving expenses (attach Form N-139)		23
24 Deductions for self-employment tax		24
25 Keogh retirement plan and self-employed SEP deduction		25
26 Interest penalty on early withdrawal of savings (see page 11 of Instructions)		26
27 Alimony paid (Enter name and SS No. of recipient)		27
28 Payments to an individual housing account		28
29 First \$1,750 of military reserve or Hawaii national guard duty pay		29
30 Add lines 22a through 29	Total Adjustments ➤	30
AGI 31 Line 21 minus line 30	Adjusted Gross Income ➤	31

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

ITEMIZED DEDUCTIONS	32	Amount from line 31, Column B. (adjusted gross income).....	32											
	Caution: • If you can be claimed as a dependent on another person's return, see the worksheet on page 12 of the Instructions and check here <input type="checkbox"/> • <input type="checkbox"/> • If you are married filing separately and your spouse itemizes deductions, see page 11 of the Instructions. • Special rule for nonresident and dual-status aliens; see page 12 of the Instructions.													
	33	If you do not itemize deductions, enter zero on line 33h and go to line 34. If you wish to itemize, complete line 33a and enter amounts from Schedule A (Form N-15) on lines 33b through 33g below.												
	33a	Hawaii percentage. Fill in the boxes below. The Hawaii percentage will be used on Schedule A to calculate the amount of itemized deductions allowed.												
		<table border="1" style="width: 100%;"> <tr> <td style="width: 25%;">Line 31, Column B</td> <td style="width: 10%;">Divided by</td> <td style="width: 25%;">Line 31, Column A</td> <td style="width: 10%;">Equals</td> <td style="width: 30%;">Hawaii Percentage (Not more than 100%)</td> </tr> <tr> <td></td> <td style="text-align: center;">+</td> <td></td> <td style="text-align: center;">=</td> <td></td> </tr> </table>	Line 31, Column B	Divided by	Line 31, Column A	Equals	Hawaii Percentage (Not more than 100%)		+		=			
	Line 31, Column B	Divided by	Line 31, Column A	Equals	Hawaii Percentage (Not more than 100%)									
		+		=										
			Hawaii Deductions											
	33b	Medical and dental expenses (from Schedule A, line 4)	33b											
	33c	Taxes (from Schedule A, line 8)	33c											
33d	Interest expense (from Schedule A, line 12)	33d												
33e	Contributions (from Schedule A, line 17).....	33e												
33f	Casualty and theft losses (from Schedule A, line 18).....	33f												
33g	Miscellaneous deductions (from Schedule A, line 27)	33g												
33h	If line 32, is more than \$100,000 (\$50,000 for married filing separately) see the worksheet on page 12 of the Instructions. If not, add lines 33b through 33g. Enter total here and go to line 35..... Total Itemized Deductions >	33h												
34	Standard Deduction. <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 50%;">1, enter \$1,500</td> <td style="width: 50%;">3, enter \$950</td> </tr> <tr> <td>2 or 5, enter \$1,900</td> <td>4, enter \$1,650</td> </tr> </table> Standard Deduction >	1, enter \$1,500	3, enter \$950	2 or 5, enter \$1,900	4, enter \$1,650	34								
1, enter \$1,500	3, enter \$950													
2 or 5, enter \$1,900	4, enter \$1,650													

TAX COMPUTATION	35	Line 32 minus line 33h or 34, whichever applies. (This line MUST be filled in)	35		
	36	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 12 of the Instructions.	36		
	37	Taxable Income. Line 35 minus line 36 (but not less than zero)	37		
	38	Tax. Check if from <input type="checkbox"/> Tax Table; <input type="checkbox"/> Tax Rate Schedule I, II, or III; <input type="checkbox"/> Schedule D; or <input type="checkbox"/> Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000. (<input type="checkbox"/> Include separate tax from Forms N-2, N-103, N-152, N-312, N-405, N-586, or N-814) ... Tax >	38		

CREDITS	39	Enterprise Zone Tax Credit (attach Form N-756)	39		
	40	Other non-refundable credits	40		
	41	Add lines 39 and 40	41		
	42	Line 38 minus line 41 (but not less than zero)	42		

TAX PAYMENTS AND CREDITS	43a	Hawaii income tax withheld and tax withheld on IHA distribution	43a		
	43b	1994 estimated tax payments on Forms: N-1 _____; N-4 _____; N-288A _____	43b		
	43c	Amount of estimated tax applied from your 1993 return	43c		
	43d	Amount paid with extension(s)	43d		
	43e	Capital Goods Excise Tax Credit (attach Form N-312)	43e		
	43f	Credit for Child Passenger Restraint System(s) (attach Form N-165)	43f		
	43g	Other credits (see pages 13-14 of Instructions) (attach schedule).....	43g		
	43h	Add lines 43a through 43g.....	43h		

REFUND OR AMOUNT YOU OWE	44	If line 43h is larger than line 42, enter the amount OVERPAID (line 43h minus line 42)	44		
	45	Amount of line 44 to be REFUNDED TO YOU	45		
	46	Amount of line 44 to be applied to your 1995 ESTIMATED TAX	46		
	47	If line 42 is larger than line 43h, enter the AMOUNT YOU OWE (line 42 minus line 43h). DO NOT include penalty and interest for the late filing of your return; see page 14 of the Instructions. Attach check or money order for full amount payable to "Hawaii State Tax Collector." Write your social security number and "1994 Form N-15" on it.....	47		
48	Estimated tax penalty. (see page 14 of Instructions). Also include on line 44 or 47, whichever applies.....	48			

ATTACH A COPY OF YOUR FEDERAL INCOME TAX RETURN FOR 1994

DECLARATION

I declare, under the penalties set forth in section 231-34, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

PLEASE SIGN HERE	<input type="checkbox"/> _____ Your signature Date		<input type="checkbox"/> _____ Spouse's signature (if filing jointly, BOTH must sign) Date		
	Paid Preparer's Information	Preparer's Signature and date <input type="checkbox"/>	Preparer's social security number		Check if self-employed <input type="checkbox"/>
		Firm's name (or yours if self-employed) and address <input type="checkbox"/>	Federal E.I. No. <input type="checkbox"/>		ZIP Code <input type="checkbox"/>

STATE OF HAWAII — DEPARTMENT OF TAXATION
Schedule A—Itemized Deductions

1994

(Schedule B is on back)

▶ Attach to Form N-15. See Instructions for Schedules A and B (Form N-15)

Name(s) as shown on Form N-15 Your Social Security Number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others			
	1 Medical and dental expenses. (See page 15 of the Instructions)	1		
	2 Multiply line 1 by the Hawaii percentage (Form N-15, line 33a)	2		
	3 Multiply the amount on Form N-15, line 31, Column B by 7.5% (.075).	3		
	4 Line 2 minus line 3. If zero or less, enter zero. Enter the result here and on Form N-15, line 33b. Total medical and dental expenses.▶		4	
Taxes You Paid	5 Hawaii income taxes	5		
	6 Real estate taxes paid on property located in Hawaii	6		
	7 Other taxes. (List) ▶	7		
(See page 16 of the Instructions.)	8 Add the amounts on lines 5 through 7. Enter the total here and on Form N-15, line 33c. Total taxes.▶		8	
Interest You Paid	Caution: Enter only home mortgage interest secured by a property located in Hawaii and points paid thereon.			
	9a Home mortgage interest and points reported to you on federal Form 1098	9a		
	b Home mortgage interest not reported to you on federal Form 1098. (If paid to an individual, show that person's name and address) ▶	9b		
(See page 16 of Hawaii Instructions and federal Instructions.)	10 Points not reported to you on federal Form 1098 (See federal Instructions for special rules.)	10		
Note: Personal interest is no longer deductible.	11 Investment interest from property having situs in Hawaii. (See Instructions)	11		
	12 Add the amounts on lines 9a through 11. Enter the total here and on Form N-15, line 33d. Total interest expense.▶		12	
Gifts to Charity	13 Gifts by cash or check (If any gift of \$250 or more, see Instructions) ...	13		
	14 Other than by cash or check. (If any gift of \$250 or more, see Instructions) (Attach required statement if over \$500)	14		
(See page 17 of the Instructions.)	15 Carryover from prior year	15		
	16 Add the amounts on lines 13 through 15.	16		
	17 Multiply line 16 by the Hawaii percentage (Form N-15, line 33a). Enter the total here and on Form N-15, line 33e. Total contributions		17	
Casualty and Theft Losses	18 Total casualty and theft loss(es) on property located in Hawaii (attach Form N-184). (See page 17 of the Instructions) Enter total here and on Form N-15, line 33f		18	
Miscellaneous Deductions Subject to 2% AGI Limit	19 Unreimbursed employee business expenses—related to a job whose income is subject to taxation in Hawaii. (You must attach Form N-106 if required).....	19		
	20a Other expenses allowed in full by Hawaii (list type and amount)▶	20a		
	20b Other expenses not allowed in full by Hawaii (list type and amount)▶	20b		
(See page 17 of the Instructions.)	20c Multiply line 20b by the Hawaii percentage (Form N-15, line 33a)	20c		
	21 Add the amounts on lines 19, 20a, and 20c.	21		
	22 Multiply the amount on Form N-15, line 31, Column B, by 2% (.02). ..	22		
	23 Line 21 minus line 22. (Enter the result here, but not less than zero).....▶	23		
Other Miscellaneous Deductions	24 Moving expenses incurred before 1994 (attach Form N-139). (See page 18 of the Instructions)	24		
	25a Other expenses allowed in full by Hawaii (list type and amount) ▶	25a		
	25b Other expenses not allowed in full by Hawaii (list type and amount)▶	25b		
	26 Multiply line 25b by the Hawaii percentage (Form N-15, line 33a)	26		
Total Miscellaneous Deductions	27 Add the amounts on lines 23, 24, 25a and 26. Enter the total here and on Form N-15, line 33g. Total miscellaneous deductions		27	

Total Itemized Deductions

Note: If your Hawaii adjusted gross income (Form N-15, line 32) is more than \$100,000 (\$50,000 if married filing separately), you may not be able to deduct all of your itemized deductions on Form N-15, line 33h. See page 12 of the Instructions.

Schedule B—Interest and Dividend Income

Name(s) as shown on Form N-15 (Do not enter name and social security number if shown on other side)

Your Social Security Number

If you received more than \$400 in taxable interest income from a Hawaii business or business property, you must complete Part I and list ALL interest received. If you received interest as a nominee for another, see Instructions.

Part I* Interest Income		Interest Income	Amount
Part I* Interest Income <i>(See page 18 of the Instructions.)</i> Note: If you received a federal Form 1099-INT, Form 1099-OID, or substitute statement, from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	1	Interest income from seller-financed mortgages on properties located in Hawaii. (See Instructions and list name of payer) ➤	1
	2	Other interest income taxable to Hawaii. (List name of payer) ➤	2
	3	Add the amounts on lines 1 and 2. Enter the total here and on Form N-15, line 8. ➤	3

If you received more than \$400 in gross Hawaii taxable dividends and/or other distributions on stock, complete Part II. If you received dividends as a nominee for another, see Instructions.

Part II* Dividend Income		Dividend Income	Amount
Part II* Dividend Income <i>(See page 19 of the Instructions.)</i> Note: If you received a federal Form 1099-DIV, or substitute statement, from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.	4	Dividend income. (List name of payer—include on this line capital gain distributions, nontaxable distributions, etc.) ➤	4
	5	Add the amounts on line 4. Enter the total here.	5
	6	Capital gain distributions. Enter here and on Schedule D, line 14.	6
	7	Nontaxable distributions. (See Schedule D Instructions for adjustments to basis.)	7
	8	Add the amounts on lines 6 and 7. Enter the total here.	8
9	Line 5 minus line 8. Enter the result here and on Form N-15, line 9. ➤	9	

*Note: You must report all taxable interest and dividends on Form N-15, even if you are not required to complete Schedule B.