FORM N-15

STATE OF HAWAII — DEPARTMENT OF TAXATION

Individual Income Tax Return

NONRESIDENT and PART-YEAR RESIDENT

Calendar Year 2017

OR

Tax Year

Please Write Using a Black Ink Pen.

Enter One Letter or Number in Each Box.

Fill in Ovals Completely. Do NOT Submit a Photocopy!!

Fill in applicable oval, if appropriate

= First Time Filer

= Address or Name Change

ATTACH A COPY OF YOUR 2017 FEDERAL INCOME TAX RETURN

Your First Name

M.I.

Your Last Name

Suffix

Spouse’s First Name

M.I.

Spouse’s Last Name

Suffix

Care Of (See Instructions, page 8.)

City, town or post office

State

Postal/ZIP code

If Foreign address, enter Province and/or State

Country

(Make sure to fill in first four letters of your last name. Use ALL CAPITAL letters!!!

Your Social Security Number !!! !! !!!

Deceased ☐ Date of Death

Enter the last four letters of your spouse’s last name.

Use ALL CAPITAL letters!!!

Spouse’s Social Security Number !!! !! !!!

Deceased ☐ Date of Death

Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child’s full name.

CAUTION: If you can be claimed as a dependent on another person’s tax return (such as your parents’), DO NOT fill in oval 6a, but be sure to fill in the oval below line 37.

Enter the number of ovals filled on 6a and 6b

If you filled ovals 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, fill in this oval

Dependents:

If more than 6 dependents use attachment

2. Dependent’s social security number

3. Relationship

Enter number of your children listed....6c

Enter number of other dependents.....6d

Total number of exemptions claimed. Add numbers entered in boxes 6a thru 6d above. ............................................. 6e

JCI171

AMENDED Return

NOL Carryback

IRS Adjustment

Part-Year Resident ☐ Nonresident ☐ Nonresident Alien or Dual-Status Alien ☐ MSRRRA ☐ Composite

OR

Tax Year

= AMENDED Return

= NOL Carryback

= IRS Adjustment

= AMENDED Return

= NOL Carryback

= IRS Adjustment

FORM N-15
### Form N-15 (Rev. 2017)

#### Your Social Security Number

#### Your Spouse’s SSN

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Name(s) as shown on return ___________________________________________________

**FORM N-15**

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<table>
<thead>
<tr>
<th></th>
<th>Col. A - Total Income</th>
<th>Col. B - Hawaii Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Wages, salaries, tips, etc. (attach Form(s) W-2)</td>
<td>00</td>
</tr>
<tr>
<td>8</td>
<td>Interest income from the worksheet on page 41 of the Instructions</td>
<td>00</td>
</tr>
<tr>
<td>9</td>
<td>Ordinary dividends</td>
<td>00</td>
</tr>
<tr>
<td>10</td>
<td>State income tax refund from the worksheet on page 41 of the Instructions</td>
<td>00</td>
</tr>
<tr>
<td>11</td>
<td>Alimony received</td>
<td>00</td>
</tr>
<tr>
<td>12</td>
<td>Business or farm income or (loss)</td>
<td>00</td>
</tr>
<tr>
<td>13</td>
<td>Capital gain or (loss) from the worksheet on page 41 of the Instructions</td>
<td>00</td>
</tr>
<tr>
<td>14</td>
<td>Supplemental gains or (losses) (attach Schedule D-1)</td>
<td>00</td>
</tr>
<tr>
<td>15</td>
<td>IRA distributions</td>
<td>00</td>
</tr>
<tr>
<td>16</td>
<td>Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-15/N-40)</td>
<td>00</td>
</tr>
<tr>
<td>17</td>
<td>Rents, royalties, partnerships, estates, trusts, etc.</td>
<td>00</td>
</tr>
<tr>
<td>18</td>
<td>Unemployment compensation (insurance)</td>
<td>00</td>
</tr>
<tr>
<td>19</td>
<td>Other income (state nature and source)</td>
<td>00</td>
</tr>
<tr>
<td>20</td>
<td>Add lines 7 through 19 .......................... <strong>Total Income</strong></td>
<td>00</td>
</tr>
<tr>
<td>21</td>
<td>Certain business expenses of reservists, performing artists, and fee-basis government officials</td>
<td>00</td>
</tr>
<tr>
<td>22</td>
<td>IRA deduction</td>
<td>00</td>
</tr>
<tr>
<td>23</td>
<td>Student loan interest deduction from the worksheet on page 46 of the Instructions</td>
<td>00</td>
</tr>
<tr>
<td>24</td>
<td>Health savings account deduction</td>
<td>00</td>
</tr>
<tr>
<td>25</td>
<td>Moving expenses (attach Form N-139)</td>
<td>00</td>
</tr>
<tr>
<td>26</td>
<td>Deductible part of self-employment tax</td>
<td>00</td>
</tr>
<tr>
<td>27</td>
<td>Self-employed health insurance deduction</td>
<td>00</td>
</tr>
<tr>
<td>28</td>
<td>Self-employed SEP, SIMPLE, and qualified plans</td>
<td>00</td>
</tr>
<tr>
<td>29</td>
<td>Penalty on early withdrawal of savings</td>
<td>00</td>
</tr>
<tr>
<td>30</td>
<td>Alimony paid (Enter name and SS No. of recipient)</td>
<td>00</td>
</tr>
<tr>
<td>31</td>
<td>Payments to an individual housing account</td>
<td>00</td>
</tr>
<tr>
<td>32</td>
<td>First $6,410 of military reserve or Hawaii national guard duty pay</td>
<td>00</td>
</tr>
</tbody>
</table>

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**Example:**

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If amount is negative (loss), shade the minus (-) in the box.
33 Exceptional trees deduction (attach affidavit) (see page 21 of the Instructions)............................33

34 Add lines 21 through 33 .......... Total Adjustments ➤ 34

35 Line 20 minus line 34 .... Adjusted Gross Income ➤ 35

36 Federal adjusted gross income (see page 21 of the Instructions) ..........36

37 Ratio of Hawaii AGI to Total AGI. Divide line 35, Column B, by line 35, Column A (Compute to 3 decimal places and round to 2 decimal places) .... 37

CAUTION: If you can be claimed as a dependent on another person’s return, see the Instructions on page 21, and fill in this oval.

38 If you do not itemize deductions, enter zero on line 39 and go to line 40a. Otherwise go to page 22 of the Instructions and enter your Hawaii itemized deductions here.

38a Medical and dental expenses
(from Worksheet NR-1 or PY-1).............................38a

38b Taxes (from Worksheet NR-2 or PY-2)..........................38b

38c Interest expense (from Worksheet NR-3 or PY-3)............38c

38d Contributions (from Worksheet NR-4 or PY-4)...........38d

38e Casualty and theft losses
(from Worksheet NR-5 or PY-5).............................38e

38f Miscellaneous deductions
(from Worksheet NR-6 or PY-6).............................38f

40a If you checked filling status box: 1 or 3 enter $2,200;
2 or 5 enter $4,400; 4 enter $3,212.............................40a

40b Multiply line 40a by the ratio on line 37 .......... Prorated Standard Deduction ➤ 40b

41 Line 35, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in) .......... 41

42a Multiply $1,144 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, fill in the applicable oval(s), and see the Instructions.

Youself ○ Spouse ........................................ 42a

42b Multiply line 42a by the ratio on line 37 ................. Prorated Exemption(s) ➤ 42b

43 Taxable Income. Line 41 minus line 42b (but not less than zero) .......... Taxable Income ➤ 43

44 Tax. Fill in oval if from: Tax Table; Tax Rate Schedule; or Capital Gains Tax Worksheet on page 44 of the Instructions.

( Fill in oval if tax from Forms N-2, N-103, N-152, N-168, N-312, N-338, N-344, N-348, N-405, N-586, N-615, or N-814 is included.) .................................. Tax ➤ 44

44a If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 8 of that worksheet.............................44a

45 Refundable Food/Excise Tax Credit
(attach Form N-311) DHS, etc. exemptions ........ 45

46 Credit for Low-Income Household Renters (attach Schedule X) ........................................ 46

47 Credit for Child and Dependent Care Expenses (attach Schedule X) ........................................ 47

48 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice).............................48

49 Total refundable tax credits from Schedule CR (attach Schedule CR).............................49

50 Add lines 45 through 49........................................... Total Refundable Credits ➤ 50

51 Line 44 minus line 50. If line 51 is zero or less, see Instructions.............................51
52 Total nonrefundable tax credits (attach Schedule CR) ......................................................... 52
53 Line 51 minus line 52 ............................................................................................................. 53
54 Hawaii State Income tax withheld (attach W-2s) ................................................................. 54
55 2017 estimated tax payments on Forms N-1 ; N-288A ......................................................... 55
56 Amount of estimated tax applied from 2016 return ........................................................... 56
57 Amount paid with extension ................................................................................................. 57
58 Add lines 54 through 57. ........................................................................................................ 58
59 If line 58 is larger than line 53, enter the amount OVERPAID (line 58 minus line 53) (see Instructions) ............................................................................................................ 59
60 Contributions to (see page 33 of the Instructions): ......................................................... 60
60a Hawaii Schools Repairs and Maintenance Fund ............................................................... 60a
60b Hawaii Public Libraries Fund ........................................................................................... 60b
60c Domestic and Sexual Violence / Child Abuse and Neglect Funds ................................. 60c
61 Add the amounts of the filled ovals on lines 60a through 60c and enter the total here .......... 61
62 Line 59 minus line 61 ............................................................................................................. 62
63 Amount of line 62 to be applied to your 2018 ESTIMATED TAX ........................................ 63
64a Amount to be REFUNDED TO YOU (line 62 minus line 63) If filing late, see page 34 of Instructions. Fill in this oval if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 64b, 64c, or 64d. 64a
64b Routing number .................................................................................................................. 64b
64c Type: ☐ Checking ☐ Savings .................................................................................................. 64c
65 AMOUNT YOU OWE (line 53 minus line 58). Send Form N-200V with your payment. Make check or money order payable to the “Hawaii State Tax Collector”. ..................................................................................... 65
66 Estimated tax penalty. (See page 34 of Instr.) Do not include this amount in line 59 or 65. Fill in this oval if Form N-210 is attached ............................................................................................................ 66
67 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD) ........ 67
68 AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)........ 68

Please sign here

HAWAII ELECTION CAMPAIGN FUND
(See page 35 of the Instructions)

Do you want $3 to go to the Hawaii Election Campaign Fund? ☐ Yes ☐ No

If joint return, does your spouse want $3 to go to the fund? ☐ Yes ☐ No

DECLARATION — I declare, under the penalties set forth in section 231-36, 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.