



**Individual Income Tax Return**  
**RESIDENT**  
**Calendar Year 2019**  
**OR**



Fiscal Year  
Beginning

and Ending

AMENDED Return  
NOL Carryback  
IRS Adjustment  
First Time Filer

FOR OFFICE USE ONLY
_____

**Do NOT Submit a Photocopy!!**

• ATTACH COPY 2 OF FORM W-2 HERE •

**◆ IMPORTANT — Complete this Section ◆**

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 7.)			
Present mailing or home address (Number and street, including Rural Route)			
City, town or post office		State	Postal/ZIP code
If Foreign address, enter Province and/or State			Country

Enter the first four letters of your last name. Use **ALL CAPITAL** letters

Your Social Security Number

Deceased                      Date of Death

Enter the first four letters of your Spouse's last name. Use **ALL CAPITAL** letters

Spouse's Social Security Number

Deceased                      Date of Death

*(Place an X in only ONE box)*

- |   |   |
|---|---|
| <p>1     Single</p> <p>2     Married filing joint return (even if only one had income).</p> <p>3     Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here. _____</p> | <p>4     Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name. <br/>▶ _____</p> <p>5     Qualifying widow(er) (see page 9 of the Instructions)</p> |
|---|---|

Enter the year your spouse died

**CAUTION:** If you can be claimed as a dependent on another person's tax return (such as your parents'), DO NOT place an X on line 6a, but be sure to place an X above line 21.

<p>6a     Yourself .....</p> <p>6b     Spouse.....</p>	<p>Age 65 or over.....</p> <p>Age 65 or over.....</p>	<p>} Enter the number of Xs on <b>6a</b> and <b>6b</b> ..... ▶</p>
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If you placed an X on lines 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, place an X here

<b>6c</b>	Dependents:	If more than 4 dependents use attachment	2. Dependent's social security number	3. Relationship	Enter number of your children listed... <b>6c</b> ▶
<b>and</b>	1. First and last name				Enter number of other dependents..... <b>6d</b> ▶
<b>6d</b>	_____				
	_____				
	_____				

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

• ATTACH CHECK OR MONEY ORDER HERE •

Your Social Security Number

Your Spouse's SSN



Name(s) as shown on return

**ROUND TO THE NEAREST DOLLAR**

- 7 Federal adjusted gross income (AGI) (see page 12 of the Instructions) ..... 7
- 8 Difference in state/federal wages due to COLA, ERS,  
etc. (see page 12 of the Instructions) ..... 8
- 9 Interest on out-of-state bonds  
(including municipal bonds)..... 9
- 10 Other Hawaii additions to federal AGI  
(see page 12 of the Instructions)..... 10
- 11 Add lines 8 through 10 ..... **Total Hawaii additions to federal AGI 11**
- 12 Add lines 7 and 11..... 12
- 13 Pensions taxed federally but not taxed by Hawaii  
(see page 14 of the Instructions)..... 13
- 14 Social security benefits taxed on federal return..... 14
- 15 First \$6,735 of military reserve or Hawaii national  
guard duty pay..... 15
- 16 Payments to an individual housing account ..... 16
- 17 Exceptional trees deduction (attach affidavit)  
(see page 15 of the Instructions)..... 17
- 18 Other Hawaii subtractions from federal AGI  
(see page 15 of the Instructions)..... 18
- 19 Add lines 13 through 18  
..... **Total Hawaii subtractions from federal AGI 19**
- 20 Line 12 minus line 19 ..... **Hawaii AGI ► 20**

**CAUTION:** If you can be claimed as a dependent on another person's return, see the Instructions on page 17, and place an X here.

- 21 If you do not itemize your deductions, go to line 23 below. Otherwise go to page 17 of the Instructions  
and enter your itemized deductions here.
- 21a Medical and dental expenses  
(from Worksheet A-1) ..... 21a
- 21b Taxes (from Worksheet A-2)..... 21b
- 21c Interest expense (from Worksheet A-3)..... 21c
- 21d Contributions (from Worksheet A-4) ..... 21d
- 21e Casualty and theft losses (from Worksheet A-5) ..... 21e
- 21f Miscellaneous deductions (from Worksheet A-6) ..... 21f
- 23 If you checked filing status box: 1 or 3 enter \$2,200;  
2 or 5 enter \$4,400; 4 enter \$3,212.....**Standard Deduction ► 23**

**TOTAL ITEMIZED DEDUCTIONS**

**22** Add lines 21a through 21f. If your Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the Instructions on page 22. Enter total here and go to line 24.

- 24 Line 20 minus line 22 or 23, whichever applies. (This line MUST be filled in) ..... 24

Your Social Security Number

Your Spouse's SSN



Name(s) as shown on return

- 25 Multiply \$1,144 by the total number of exemptions claimed on line 6e.  
If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es),  
and see page 22 of the Instructions.  
Yourself                      Spouse ..... 25
- 26 **Taxable Income.** Line 24 minus line 25 (but not less than zero) ..... **Taxable Income** ► 26
- 27 Tax. Place an X if from              Tax Table;              Tax Rate Schedule; or              Capital Gains Tax  
Worksheet on page 39 of the Instructions.  
(              Place an X 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** ► 27
- 27a If tax is from the Capital Gains Tax Worksheet, enter  
the net capital gain from line 14 of that worksheet..... 27a

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- 28 Refundable Food/Excise Tax Credit  
(attach Form N-311) **DHS, etc.** exemptions                      .... 28
- 29 Credit for Low-Income Household  
Renters (attach Schedule X) ..... 29
- 30 Credit for Child and Dependent  
Care Expenses (attach Schedule X) ..... 30
- 31 Credit for Child Passenger Restraint  
System(s) (attach a copy of the invoice)..... 31
- 32 Total refundable tax credits from  
Schedule CR (attach Schedule CR) ..... 32
- 33 Add lines 28 through 32 ..... **Total Refundable Credits** ► 33
- 34 Line 27 minus line 33. If line 34 is zero or less, see Instructions..... 34
- 35 Total nonrefundable tax credits (attach Schedule CR) ..... 35
- 36 Line 34 minus line 35 ..... **Balance** ► 36
- 37 Hawaii State Income tax withheld (attach W-2s)  
(see page 28 of the Instructions for other attachments) ..... 37
- 38 2019 estimated tax payments..... 38
- 39 Amount of estimated tax applied from 2018 return ..... 39
- 40 Amount paid with extension..... 40
- 41 Add lines 37 through 40 ..... **Total Payments** ► 41

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- 42 If line 41 is larger than line 36, enter the amount **OVERPAID** (line 41 minus line 36) (see Instructions).. 42
- 43 **Contributions to** (see page 29 of the Instructions):.....              **Yourself**              **Spouse**
- 43a Hawaii Schools Repairs and Maintenance Fund .....              \$2              \$2
- 43b Hawaii Public Libraries Fund .....              \$5              \$5
- 43c Domestic and Sexual Violence / Child Abuse and Neglect Funds .....              \$5              \$5
- 44 Add the amounts of the Xs on lines 43a through 43c and enter the total here ..... 44
- 45 Line 42 minus line 44..... 45

Your Social Security Number

Your Spouse's SSN



Name(s) as shown on return

- 46 Amount of line 45 to be **applied** to your **2020 ESTIMATED TAX** ..... **46**
- 47a Amount to be **REFUNDED TO YOU** (line 45 minus line 46) If filing late, see page 29 of Instructions ..... **47a**

Place an X in this box if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 47b, 47c, or 47d.

- 47b Routing number **47c Type:** Checking Savings
- 47d Account number
- 48 **AMOUNT YOU OWE** (line 36 minus line 41) ..... **48**
- 49 **PAYMENT AMOUNT** Submit payment online at hitax.hawaii.gov or attach check or money order payable to "Hawaii State Tax Collector"..... **49**
- 50 **Estimated tax penalty.** (See page 30 of Instructions.) Do not include on line 42 or 48. Place an X in this box if Form N-210 is attached > ..... **50**
- 51 **AMENDED RETURN ONLY** – Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)..... **51**
- 52 **AMENDED RETURN ONLY** – Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)..... **52**

- 53 Did you file a federal Schedule C? Yes No If yes, enter **Hawaii** gross receipts your main business activity: \_\_\_\_\_, your main business product: \_\_\_\_\_, **AND** your HI Tax I.D. No. for this activity **GE**
- 54 Did you file a federal Schedule E for any rental activity? Yes No If yes, enter **Hawaii** gross rents received **AND** your HI Tax I.D. No. for this activity **GE**
- 55 Did you file a federal Schedule F? Yes No If yes, enter **Hawaii** gross receipts your main business activity: \_\_\_\_\_, your main business product: \_\_\_\_\_, **AND** your HI Tax I.D. No. for this activity **GE**

**DESIGNEE** If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 32 of the Instructions.

Designee's name > Phone no. > Identification number >

<b>HAWAII ELECTION CAMPAIGN FUND</b> (See page 32 of the Instructions)	Do you want \$3 to go to the Hawaii Election Campaign Fund?	Yes	No	<b>Note:</b> Placing an X the "Yes" box will not increase your tax or reduce your refund.
	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.

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's signature (if filing jointly, BOTH must sign) \_\_\_\_\_ Date \_\_\_\_\_

Your Occupation \_\_\_\_\_ Daytime Phone Number \_\_\_\_\_ Your Spouse's Occupation \_\_\_\_\_ Daytime Phone Number \_\_\_\_\_

<b>PLEASE SIGN HERE</b>	Preparer's Signature >	Date	Check if self-employed > <input type="checkbox"/>	Preparer's identification number
	Paid Preparer's Information		Federal E.I. No. >	
	Firm's name (or yours if self-employed), Address, and ZIP Code >		Phone No. >	

STATE OF HAWAII—DEPARTMENT OF TAXATION  
**SCHEDULE OF TAX CREDITS**



or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

Name(s) as shown on return	SSN(s) or Federal Employer I.D. No.
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**Attach this schedule directly behind Form N-11, N-15, N-30, or N-70NP**

**PART I Nonrefundable Tax Credits**

- 1 Income tax paid to another state or foreign country (N-11, N-15, and N-70NP filers) (Attach copy of tax return(s) from other state(s) or federal Form(s) 1116. See tax return instruction booklet for more information.) ..... **1●**
- 2 Carryover of the Credit for Energy Conservation (attach Form N-323) ..... **2●**
- 3 Enterprise Zone Tax Credit (attach Form N-756) ..... **3●**
- 4 Tax Credit for Low-Income Housing (attach Form N-586) ..... **4●**
- 5 Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884) ..... **5●**
- 6 Carryover of the High Technology Business Investment Tax Credit (attach Form N-323) ..... **6●**
- 7 Carryover of the Individual Development Account Contribution Tax Credit (attach Form N-323) ..... **7●**
- 8 Carryover of the Technology Infrastructure Renovation Tax Credit (attach Form N-323) ..... **8●**
- 9 School Repair and Maintenance Tax Credit (attach Form N-330) ..... **9●**
- 10 Carryover of the Hotel Construction and Remodeling Tax Credit (attach Form N-323) ..... **10●**
- 11 Carryover of the Residential Construction and Remodeling Tax Credit (attach Form N-323) ..... **11●**
- 12 Carryover of the Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service Before July 1, 2009) (attach Form N-323) ..... **12●**
- 13a Place an X in the appropriate box for the type of energy system installed and placed in service: .....  Solar  Wind  
Total amount of Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009) (attach all Form(s) N-342) ..... **13a●**
- 13b RETITC amount included on line 13a for a carryover credit from prior years ..... **13b●**
- 14 Capital Infrastructure Tax Credit (attach Form N-348) ..... **14●**
- 15 Cesspool Upgrade, Conversion or Connection Income Tax Credit (attach Form N-350) ..... **15●**
- 16 Renewable Fuels Production Tax Credit (attach Form N-352) ..... **16●**
- 17 Organic Foods Production Tax Credit (attach Form N-354) ..... **17●**
- 18 Earned Income Tax Credit (N-11 and N-15 filers) (attach Form N-356) ..... **18●**
- 19 Healthcare Preceptor Income Tax Credit (N-11 and N-15 filers) (attach Form N-358) ..... **19●**
- 20 **Total Nonrefundable Credits.** Add lines 1 through 12, line 13a, and lines 14 through 19. Enter here and on Form N-11, line 35; N-15, line 52; N-30, line 14; or N-70NP, line 19.  
*Attach this schedule directly behind your Form N-11, N-15, N-30, or N-70NP.* ..... **20●**



Name(s) as shown on return	SSN(s) or Federal Employer I.D. No.
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**PART II Refundable Tax Credits**

- 21 Capital Goods Excise Tax Credit (attach Form N-312)..... 21●
- 22 Fuel Tax Credit for Commercial Fishers (attach Form N-163) ..... 22●
- 23 Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340)..... 23●
- 24 Place an X in the appropriate box for the type of energy system installed and placed in service: ..... ● Solar ● Wind  
Renewable Energy Technologies Income Tax Credit (For Systems Installed and  
Placed in Service on or After July 1, 2009) (attach Form N-342) ..... 24●
- 25 Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344) ..... 25●
- 26 Tax Credit for Research Activities (attach Form N-346) ..... 26●
- 27 Other refundable credits
  - a. Pro rata share of taxes withheld  
and paid by a partnership, estate,  
trust, or S corporation on the sale  
of Hawaii real property interests ..... 27a●
  - b. Credit From a Regulated  
Investment Company ..... 27b●
  - c. Add lines 27a and 27b ..... 27c●
- 28 **Total Refundable Credits.** Add lines 21 through 26 and line 27c. Enter here and on  
Form N-11, line 32; N-15, line 49; N-30, line 12; or N-70NP, line 17.  
*Attach this schedule directly behind your Form N-11, N-15, N-30, or N-70NP.* ..... 28●