



**Individual Income Tax Return**  
**RESIDENT**  
**Calendar Year 2020**  
**OR**



Fiscal Year Beginning \_\_\_\_\_ and Ending \_\_\_\_\_

**AMENDED Return**  
**NOL Carryback**  
**IRS Adjustment**  
**First Time Filer**

FOR OFFICE USE ONLY  
\_\_\_\_\_  
\_\_\_\_\_

**Do NOT Submit a Photocopy!!**

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 \_\_\_\_\_

**◆ IMPORTANT — Complete this Section ◆**

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 \_\_\_\_\_

• ATTACH COPY 2 OF FORM W-2 HERE •

• ATTACH CHECK OR MONEY ORDER HERE •

*(Place an X in only ONE box)*

- |  |   |
|--|---|
| <p><b>1</b> Single</p> <p><b>2</b> Married filing joint return (even if only one had income).</p> <p><b>3</b> 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><b>4</b> Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name. <span style="font-size: 2em;">▶</span> _____</p> <p><b>5</b> Qualifying widow(er) (see page 9 of the Instructions)<br/>Enter the year your spouse died _____</p> |
|--|---|

**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.

**6a** Yourself ..... Age 65 or over..... } Enter the number of Xs  
**6b** Spouse..... Age 65 or over..... } on **6a** and **6b** ..... ▶

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

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

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

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 \$6,943 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 35 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**

- 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..... **Adjusted Tax Liability** > 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 2020 estimated tax payments..... 38
- 39 Amount of estimated tax applied from 2019 return ..... 39
- 40 Amount paid with extension..... 40
- 41 Add lines 37 through 40 ..... **Total Payments** > 41

- 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 25 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 **2021 ESTIMATED TAX** ..... **46**
- 47a Amount to be **REFUNDED TO YOU** (line 45 minus line 46) If filing late, see page 25 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 26 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 28 of the Instructions.

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

<b>HAWAII ELECTION CAMPAIGN FUND</b> (See page 28 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. >	



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

**Attach this schedule directly behind Form N-11, N-15, N-30, N-40 or N-70NP**

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

- 1 Capital Goods Excise Tax Credit (attach Form N-312)..... 1●
- 2 Fuel Tax Credit for Commercial Fishers (attach Form N-163) ..... 2●
- 3 Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340)..... 3●
- 4 Place an X in the appropriate box for the type of energy system installed and placed in service:
 

●	Solar	●	Wind
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 Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009) (attach Form N-342) ..... 4●
- 5 Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344) ..... 5●
- 6 Tax Credit for Research Activities (attach Form N-346) ..... 6●
- 7 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 ..... 7a●
  - b. Credit From a Regulated Investment Company ..... 7b●
  - c. Add lines 7a and 7b..... 7c
- 8 **Total Refundable Credits.** Add lines 1 through 6 and line 7c. Enter here and on Form N-11, line 32; N-15, line 49; N-30, line 12; N-40, Schedule G, line 2; or N-70NP, line 17. *Attach this schedule directly behind your Form N-11, N-15, N-30, N-40 or N-70NP.* ..... 8●

**PART II Nonrefundable Tax Credits**

- 9 Income tax paid to another state or foreign country (N-11, N-15, N-40, 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.) ..... 9●
  - 10 Enterprise Zone Tax Credit (attach Form N-756) ..... 10●
- |   | Column (b)<br>Total Credit Applied<br>to this Tax Year | Column (c)<br>Unused Credit Carryover<br>to Next Tax Year |
|---|--|---|
| 11 Carryover of the Credit for Energy Conservation (attach Form N-323).....                         |  | 11●   |
| 12 Carryover of the High Technology Business Investment Tax Credit (attach Form N-323).....         |  | 12●   |
| 13 Carryover of the Individual Development Account Contribution Tax Credit (attach Form N-323)..... |  | 13●   |
| 14 Carryover of the Technology Infrastructure Renovation Tax Credit (attach Form N-323).....        |  | 14●   |
| 15 Carryover of the Hotel Construction and Remodeling Tax Credit (attach Form N-323).....           |  | 15●   |
| 16 Carryover of the Residential Construction and Remodeling Tax Credit (attach Form N-323).....     |  | 16●   |

(Part II continued on Page 2)



Name(s) as shown on return

SSN(s) or Federal Employer I.D. No.

	<b>Column (a)</b> Total New Credit Claimed for this Tax Year	<b>Column (b)</b> Total Credit Applied to this Tax Year	<b>Column (c)</b> Unused Credit to Carryover to Next Tax Year
<b>17</b> Carryover of the Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service Before July 1, 2009) (attach Form N-323) .....			<b>17●</b>
<b>18</b> Attach Form N-586 .....			<b>18●</b>
<b>19</b> Attach Form N-884 .....			<b>19●</b>
<b>20</b> Attach Form N-330 .....			<b>20●</b>
<b>21</b> Place an X in the appropriate box for the type of energy system installed and placed in service:  Attach all Form(s) N-342 .....		<input type="radio"/> Solar <input type="radio"/> Wind	<b>21●</b>
<b>22</b> Attach Form N-348 .....			<b>22●</b>
<b>23</b> Attach Form N-350 .....			<b>23●</b>
<b>24</b> Attach Form N-352 .....			<b>24●</b>
<b>25</b> Attach Form N-354 .....			<b>25●</b>
<b>26</b> Attach Form N-356 (N-11 and N-15 filers only) ...			<b>26●</b>
<b>27</b> Attach Form N-358 (N-11 and N-15 filers only) ...			<b>27●</b>
<b>28</b> Attach Form N-325 .....			<b>28●</b>
<b>29 Total Nonrefundable Credits.</b> Add lines 9, 10 and Column (b) of lines 11 through 28. Enter here and on Form N-11, line 35; N-15, line 52; N-30, line 14; N-40, Schedule G, line 4; or N-70NP, line 19. <i>Attach this schedule directly behind your Form N-11, N-15, N-30, N-40 or N-70NP.</i> .....			<b>29●</b>