



Individual Income Tax Return RESIDENT Calendar Year 2024 OR



N11\_F 2024A 01 VID01

Fiscal Year Beginning

and Ending

AMENDED Return NOL Carryback IRS Adjustment First Time Filer

FOR OFFICE USE ONLY

THIS SPACE RESERVED

Do NOT Submit a Photocopy!!

• ATTACH COPY 2 OF FORM W-2 HERE •

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

(Place an X in only ONE box)

- 1 Single 2 Married filing joint return... 3 Married filing separate return... 4 Head of household... 5 Qualifying surviving spouse

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... 6b Spouse... Age 65 or over... Enter the number of Xs 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

Table with 4 columns: 6c Dependents, 1. First and last name, If more than 6 dependents use attachment, 2. Dependent's social security number, 3. Relationship, 6d

Enter number of your children listed... 6c

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

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

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ROUND TO THE NEAREST DOLLAR

- 7 Federal adjusted gross income (AGI) (see page 11 of the Instructions) ..... 7
- 8 Difference in state/federal wages due to COLA, ERS, etc. (see page 11 of the Instructions) .....8
- 9 Interest on out-of-state bonds (including municipal bonds).....9
- 10 Other Hawaii additions to federal AGI (see page 11 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 13 of the Instructions).....13
- 14 Social security benefits taxed on federal return .....14
- 15 First \$8,082 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 14 of the Instructions).....17
- 18 Other Hawaii subtractions from federal AGI (see page 14 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 15, and place an X here.

- 21 If you do not itemize your deductions, go to line 23 below. Otherwise go to page 15 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 \$4,400; 2 or 5 enter \$8,800; 4 enter \$6,424.....**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 19. 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

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- 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 20 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 32 of the Instructions.  
(              Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-325, 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 22 of the Instructions for other attachments) .....37
- 38 2024 estimated tax payments .....38
- 39 Amount of estimated tax applied from 2023 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 22 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

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- 46 Amount of line 45 to be **applied** to your **2025 ESTIMATED TAX** ..... **46**
- 47a Amount to be **REFUNDED TO YOU** (line 45 minus line 46) If filing late, see page 23 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 23 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 25 of the Instructions.

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

**HAWAII ELECTION CAMPAIGN FUND** (See page 25 of the Instructions) Indicate if you want \$3 to go to the Hawaii Election Campaign Fund.  Yes  No **Note:** Placing an X in the "Yes" box will not change your tax or refund.

If joint return, indicate if your spouse designates \$3 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 \_\_\_\_\_

**PLEASE SIGN HERE**

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

SCHEDULE OF TAX CREDITS



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

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

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Table with 2 columns: Name(s) as shown on return, SSN(s) or Federal Employer I.D. No.

PART I Refundable Tax Credits

Table listing refundable tax credits: 1 Capital Goods Excise Tax Credit, 2 Fuel Tax Credit for Commercial Fishers, 3 Motion Picture, Digital Media, and Film Production Income Tax Credit, 4 Renewable Energy Technologies Income Tax Credit, 5 Important Agricultural Land Qualified Agricultural Cost Tax Credit, 6 Tax Credit for Research Activities, 7 Renewable Fuels Production Tax Credit, 8 Earned Income Tax Credit, 9 Other refundable credits (a-d), 10 Total Refundable Credits.

PART II Nonrefundable Tax Credits

Table listing nonrefundable tax credits: 11 Income tax paid to another state or foreign country, 12 Enterprise Zone Tax Credit.

Column (a) Total Unused Carryover Credit from Prior Tax Year

Column (c) Total Credit Applied to 2024 Tax Year

Column (d) Unused Credit to Carryover to 2025 Tax Year

13 Carryover of the Credit for Energy Conservation (attach Form N-323)



**SCHEDULE CR**  
(REV. 2024)



Name(s) as shown on return

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

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	<b>Column (a)</b> Total Unused Carryover Credit from Prior Tax Year	<b>Column (b)</b> Total New Credit Claimed for 2024 Tax Year	<b>Column (c)</b> Total Credit Applied to 2024 Tax Year	<b>Column (d)</b> Unused Credit to Carryover to 2025 Tax Year
<b>26</b>	Credit for School Repair and Maintenance (attach Form N-330)			<b>26</b>
<b>27</b>	Nonrefundable Renewable Energy Technologies (For systems Installed and Placed in Service on or After July 1, 2009) (attach all Form(s) N-342) Place an X in the appropriate box for the type of energy system installed and placed in service:			<b>27</b>
			Solar	Wind
<b>28</b>	Healthcare Preceptor Income Tax Credit (attach Form N-358)			<b>28</b>
<b>29</b>	Historic Preservation Income Tax Credit (attach Form N-325)			<b>29</b>
<b>30</b>	Nonrefundable Renewable Fuels Production Tax Credit (For Tax Years Beginning After December 31, 2021) (attach Form N-360)			<b>30</b>
<b>31</b>	Pass-Through Entity Tax Credit (attach Form N-362)			<b>31</b>
<b>32</b>	<b>Total Nonrefundable Credits.</b> Add lines 11 and 12 and Column (c) of lines 13 through 31. 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 20. <i>Attach this schedule directly behind your Form N-11, N-15, N-30, N-40 or N-70NP.</i>			<b>32</b>

**SCHEDULE X**  
(FORM N-11/N-15)  
(REV. 2024)

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**TAX CREDITS FOR HAWAII RESIDENTS**

**2024**

Both pages of Schedule X **must** be attached  
to Form N-11 or N-15



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Name(s) as shown on Form N-11 or N-15	Your social security number
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**PART I: CREDIT FOR LOW-INCOME HOUSEHOLD RENTERS**

- 1 Is your adjusted gross income (Form N-11, line 20; or Form N-15, line 35, Column A) less than \$30,000?  
If "No," **STOP**. You cannot claim this credit. If "Yes," go to line 2.
- 2 Are you a resident who was **present in Hawaii more than nine months in 2024**? If "No," **STOP**. You cannot claim this credit. If "Yes," go to line 3.
- 3 Can you be claimed as a dependent by another taxpayer? If "Yes," **STOP**. You cannot claim this credit. If "No," go to line 4.
- 4 Enter required information for each rental unit that was fully subject to real property tax. Do not list rental units that were wholly or partially exempt from real property tax. If you occupied more than one qualified unit, submit the required information for each additional unit on a separate sheet. If you shared the unit with others, enter only your share of the rent.  
Address (give Apt. No., if any) \_\_\_\_\_  
Occupied From \_\_\_\_\_, 2024, To \_\_\_\_\_, 2024. Total rent paid for this period. \$ \_\_\_\_\_  
month month  
Owned by (or agent for owner) \_\_\_\_\_ GE \_\_\_\_\_  
name address (Hawaii Tax I.D. No.)

5 Add up your share of rent paid during the taxable year for all the units you have listed. ....	<b>5</b>	
6 Enter the amount of your exclusions (e.g., utilities, parking stalls, ground rent, rental subsidies such as public assistance). ....	<b>6</b>	
7 Line 5 minus line 6. If this amount is \$1,000, or less, <b>STOP</b> . You cannot claim this credit. ....	<b>7</b>	

- 8 List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS that meet all of the following: a) Resident of Hawaii, b) **Present in Hawaii for more than nine months in 2024**, and c) Cannot be claimed as a dependent by another taxpayer.  
Include minor children receiving more than half of their support from public agencies which you can claim as dependents.

	Name	Relationship	Name	Relationship
<b>8</b>		Self		
		Spouse		

Enter the number of qualified persons listed above.....	<b>8</b>	
9 If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter -0-.....	<b>9</b>	
10 If you are married filing jointly or married filing separately where your spouse is not filing a Hawaii return, had no income, and was not the dependent of someone else; and your spouse is a qualified exemption; and your spouse is age 65 or over; enter 1. Otherwise, enter -0-.....	<b>10</b>	
11 Add lines 8 through 10.....	<b>11</b>	
12 Multiply the number of exemptions on line 11 by \$50 and enter the result here and on Form N-11, line 29; or Form N-15, line 46. This is your credit for low-income household renters. (Whole dollars only).....	<b>12</b>	<b>00</b>

**PART II: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES**

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box.

**Section A: Care Provider Information**

Complete line 1 columns (a) through (e) for each person or organization that provided the care. If you do not give the information asked for in each column, or if the information you give is not correct, your credit and, if applicable, the exclusion of employer-provided dependent care benefits may be disallowed.

1 (a) Care provider's name	(b) Address (number, street, city, state, and Postal/ZIP code)	(c) Identification number (SSN or FEIN)	(d) Hawaii Tax I.D. No.	(e) Amount paid
			GE _____	
			GE _____	

**Section B: Dependent Care Benefits** — (If you did not receive dependent care benefits, skip to line 21)

2 Enter the total amount of dependent care benefits you received in 2024. Amounts you received as an employee should be shown in Box 10 of your federal Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.....	<b>2</b>	
3 Enter the amount, if any, you carried over from 2023 and used in 2024 during the grace period. ....	<b>3</b>	
4 Enter the amount, if any, you forfeited or carried forward to 2025. (See the Instructions).....	<b>4</b>	( )
5 Combine lines 2 through 4.....	<b>5</b>	





Name(s) as shown on Form N-11 or N-15	Your social security number
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6 Enter the total amount of qualified expenses incurred in 2024 for the care of the qualifying person(s)....	<b>6</b>	
7 Enter the smaller of line 5 or 6.....	<b>7</b>	
8 Enter your earned income. (See the Instructions) .....	<b>8</b>	
9 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or disabled, see the Instructions); if married filing separately, see the Instructions; all others, enter the amount from line 8.....	<b>9</b>	
10 Enter the smallest of line 7, 8, or 9.....	<b>10</b>	
11 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 9).....	<b>11</b>	
12 Is any amount on line 2 from your sole proprietorship or partnership? <b>No.</b> Enter -0-. <b>Yes.</b> Enter the amount here.....	<b>12</b>	
13 Line 5 minus line 12.....	<b>13</b>	
14 <b>Deductible benefits.</b> Enter the smallest of line 10, 11, or 12. Also, include this amount on the appropriate line(s) of your return.....	<b>14</b>	
15 <b>Excluded benefits.</b> If line 12 is zero, enter the smaller of line 10 or 11. Otherwise, subtract line 14 from the smaller of line 10 or 11. If zero or less, enter -0-.....	<b>15</b>	
16 <b>Taxable benefits.</b> Line 13 minus line 15. If zero or less, enter -0-. Also, include this amount on Form N-15, line 7. On the dotted line next to line 7, write "DCB." (Form N-11 filers, see the Instructions).....	<b>16</b>	
17 Enter \$10,000 (\$20,000 if two or more qualifying persons).....	<b>17</b>	
18 Add lines 14 and 15.....	<b>18</b>	
19 Line 17 minus line 18. If zero or less, <b>STOP</b> . You cannot take the credit. <b>Exception.</b> If you paid 2023 expenses in 2024, see the Instructions for line 28.....	<b>19</b>	
20 Complete line 21. Do not include in column (e) any benefits shown on line 18. Then, add the amounts in column (e) and enter the total here.....	<b>20</b>	

**Section C: Credit for Child and Dependent Care Expenses** — (Generally, married persons must file a joint return to claim the tax credit.)

21	(a) Qualifying person's name	(b) Date of Birth (mm/dd/yyyy)	(c) Grade (pre-K to 12)	(d) Qualifying person's social security number	(e) Qualified expenses you incurred and paid in 2024 for the person listed in column (a)

22 Add the amounts in column (e) of line 21. Do not enter more than \$10,000 for one qualifying person or \$20,000 for two or more persons. If you completed Section B, enter the smaller of line 19 or 20.....	<b>22</b>	
23 Enter your earned income. (See the Instructions) .....	<b>23</b>	
24 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or disabled, see the Instructions); all others, enter the amount from line 23.....	<b>24</b>	
25 Enter the smallest of line 22, 23, or 24.....	<b>25</b>	
26 Enter your adjusted gross income from Form N-11, line 20; or Form N-15, line 35, Column A.....	<b>26</b>	
27 Enter on line 27 the decimal amount shown below that applies to the amount on line 26. <b>If line 26 is:</b> <b>Decimal amount is:</b> <b>If line 26 is:</b> <b>Decimal amount is:</b> Under \$25,001      .25      \$40,001 – 45,000      .21 \$25,001 – 30,000      .24      \$45,001 – 50,000      .20 \$30,001 – 35,000      .23      \$50,001 and over      .15 \$35,001 – 40,000      .22	<b>27</b>	X
28 Multiply line 25 by the decimal amount on line 27. If you paid 2023 expenses in 2024, see the Instructions. Enter the result here and on Form N-11, line 30; or Form N-15, line 47. This is your credit for child and dependent care expenses. (Whole dollars only).....	<b>28</b>	<b>00</b>