



N11\_I 2025A 01 VID01

STATE OF HAWAII — DEPARTMENT OF TAXATION

**Individual Income Tax Return**

**RESIDENT**

**Calendar Year 2025**

**OR**

Fiscal Year Beginning           and Ending

DO NOT WRITE IN THIS AREA

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

FOR OFFICE USE ONLY

Please Write Using a Black Ink Pen.  
Enter One Letter Or Number In Each Box.  
Fill In Ovals Completely. Do NOT Submit a Photocopy!!

THIS  
SPACE  
RESERVED

Your First Name	M.I.	Your Last Name	Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse's First Name	M.I.	Spouse's Last Name	Suffix
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Care Of (See Instructions, page 7.) <input type="text"/>			
Present mailing or home address (Number and street, including Rural Route) <input type="text"/>			
City, town or post office	State	Postal/ZIP code	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
If Foreign address, enter Province and/or State		Country	
<input type="text"/>		<input type="text"/>	

◆ **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

  
M M D D Y Y

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

Spouse's Social  
Security Number

Deceased ☐ Date of Death

  
M M D D Y Y

- (Fill in only ONE oval)
- 1 ☐ Single
- 2 ☐ Married filing joint return (even if only one had income).
- 3 ☐ Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here.

- 4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name.
- 5 ☐ Qualifying surviving spouse (see page 8 of the Instructions)

**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 above line 21.

- 6a ☐ Yourself ..... ☐ Age 65 or over..... } Enter the number of ovals filled on 6a and 6b .....
- 6b ☐ Spouse ..... ☐ Age 65 or over..... }

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 ☐

6c and 6d	Dependents: 1. First and last name	If more than 6 dependents use attachment	2. Dependent's social security number	3. Relationship
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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



Your Social Security Number

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Your Spouse's SSN

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Name(s) as shown on return

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If amount is negative (loss), shade the minus (-) in the box. Example:

ROUND TO THE NEAREST DOLLAR

7	Federal adjusted gross income (AGI) (see page 11 of the Instructions) .....	7		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00
8	Difference in state/federal wages due to COLA, ERS, etc. (see page 11 of the Instructions) .....	8	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
9	Interest on out-of-state bonds (including municipal bonds) .....	9	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
10	Other Hawaii additions to federal AGI (see page 11 of the Instructions) .....	10	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
11	Add lines 8 through 10 ..... <b>Total Hawaii additions to federal AGI</b>	11	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
12	Add lines 7 and 11 .....	12		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00
13	Pensions taxed federally but not taxed by Hawaii (see page 13 of the Instructions) .....	13	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
14	Social security benefits taxed on federal return .....	14	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
15	First \$8,636 of military reserve or Hawaii national guard duty pay .....	15	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
16	Payments to an individual housing account .....	16	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
17	Exceptional trees deduction (attach affidavit) (see page 14 of the Instructions) .....	17	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
18	Other Hawaii subtractions from federal AGI (see page 14 of the Instructions) .....	18	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
19	Add lines 13 through 18 ..... <b>Total Hawaii subtractions from federal AGI</b>	19	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
20	Line 12 minus line 19 ..... <b>Hawaii AGI</b> ➤	20		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00

**CAUTION:** If you can be claimed as a dependent on another person's return, see the Instructions on page 15, and fill in this oval. 

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	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00
21b	Taxes (from Worksheet A-2) .....	21b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00
21c	Interest expense (from Worksheet A-3) .....	21c	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00
21d	Contributions (from Worksheet A-4) .....	21d	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00
21e	Casualty and theft losses (from Worksheet A-5) .....	21e	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00
21f	Miscellaneous deductions (from Worksheet A-6) .....	21f	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00

**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.

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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

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

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Your Social Security Number

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Your Spouse's SSN

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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, fill in the applicable oval(s), and see page 20 of the Instructions. <input type="radio"/> Yourself <input type="radio"/> Spouse .....	25	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00		
26	<b>Taxable Income.</b> Line 24 minus line 25 (but not less than zero).....	<b>Taxable Income</b> ▶	26	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
27	Tax. Fill in oval if from <input type="radio"/> Tax Table; <input type="radio"/> Tax Rate Schedule; or <input type="radio"/> Capital Gains Tax Worksheet on page 33 of the Instructions. ( <input type="radio"/> Fill in oval 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.) .....	<b>Tax</b> ▶	27	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
27a	If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet.....	27a	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00		
28	Refundable Food/Excise Tax Credit (attach Form N-311) <b>DHS, etc.</b> exemptions <table border="1"><tr><td></td><td></td></tr></table> ....			28	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00
29	Credit for Low-Income Household Renters (attach Schedule X) .....	29	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00		
30	Credit for Child and Dependent Care Expenses (attach Schedule X) .....	30	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00		
31	Credit for Child Passenger Restraint System(s) (attach a copy of the invoice) .....	31	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00		
32	Total refundable tax credits from Schedule CR (attach Schedule CR).....	32	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00		
33	Add lines 28 through 32 .....	<b>Total Refundable Credits</b> ▶	33	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
34	Line 27 minus line 33. If line 34 is zero or less, see Instructions. ....	<b>Adjusted Tax Liability</b> ▶	34	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
35	Total nonrefundable tax credits (attach Schedule CR) .....	35	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00		
36	Line 34 minus line 35 .....	<b>Balance</b> ▶	36	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
37	Hawaii State Income tax withheld (attach W-2s) (see page 22 of the Instructions for other attachments) .....	37	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00		
38	2025 estimated tax payments .....	38	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00		
39	Amount of estimated tax applied from 2024 return .....	39	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00		
40	Amount paid with extension .....	40	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00		
41	Add lines 37 through 40 .....	<b>Total Payments</b> ▶	41	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00	
42	If line 41 is larger than line 36, enter the amount <b>OVERPAID</b> (line 41 minus line 36) (see Instructions) .	42	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00		
43	<b>Contributions to</b> (see page 22 of the Instructions):.....	<b>Yourself</b> <b>Spouse</b>												
43a	Hawaii Schools Repairs and Maintenance Fund .....	<input type="radio"/> \$2 <input type="radio"/> \$2												
43b	Hawaii Public Libraries Fund .....	<input type="radio"/> \$5 <input type="radio"/> \$5												
43c	Domestic and Sexual Violence / Child Abuse and Neglect Funds .....	<input type="radio"/> \$5 <input type="radio"/> \$5												
44	Add the amounts of the filled ovals on lines 43a through 43c and enter the total here.....	44	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00		
45	Line 42 minus line 44.....	45	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									.00		



Your Social Security Number

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Your Spouse's SSN

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Name(s) as shown on return

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46 Amount of line 45 to be **applied** to your  
**2026 ESTIMATED TAX** .....46 

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.00

47a Amount to be **REFUNDED TO YOU** (line 45 minus line 46) If filing late,  
see page 23 of Instructions ..... 47a 

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.00

☐ Fill in this oval 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 

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.00

49 **PAYMENT AMOUNT** Submit payment online at hitax.hawaii.gov or attach check or  
money order payable to "Hawaii State Tax Collector." ..... 49 

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.00

50 **Estimated tax penalty.** (See page 23 of  
Instructions.) Do not include on line 42 or 48. Fill in  
this oval if Form N-210 is attached ☐ .....50 

--	--	--	--	--	--	--	--

.00

51 Did you file a federal Schedule C? ☐ Yes ☐ No If yes, enter **Hawaii** gross receipts 

--	--	--	--	--	--	--	--

.00  
your main business activity: \_\_\_\_\_,  
your main business product: \_\_\_\_\_, **AND** your HI Tax I.D. No. for this activity **GE**

--	--	--	--	--	--	--	--

52 Did you file a federal Schedule E If yes, enter **Hawaii** gross rents received 

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.00  
for any rental activity? ☐ Yes ☐ No **AND** your HI Tax I.D. No. for this activity **GE**

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53 Did you file a federal Schedule F? ☐ Yes ☐ No If yes, enter **Hawaii** gross receipts 

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.00  
your main business activity: \_\_\_\_\_,  
your main business product: \_\_\_\_\_, **AND** your HI Tax I.D. No. for this activity **GE**

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**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:** Filling in the "Yes" oval 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 \_\_\_\_\_

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

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

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