



Hawai'i Food/Excise Tax Credit

The Hawai'i Food/Excise Tax Credit provides income support for low to moderate-income taxpayers



How to Calculate Hawai'i Food/Excise Tax Credit

The amount of the Hawai'i Food/Excise Tax Credit is determined by the taxpayer's Federal Adjusted Gross Income (AGI) and the number of qualified exemption(s). Refer to the table below to find out how much Food/Excise Tax Credit may be received, if eligible.

Federal Adjusted Gross Income	Total Credit Amount by Number of Qualified Exemption(s)				
	1	2	3	4	5
Under \$15,000	\$220	\$440	\$660	\$880	\$1,100
\$15,000 under \$20,000	\$200	\$400	\$600	\$800	\$1,000
\$20,000 under \$25,000	\$170	\$340	\$510	\$680	\$850
\$25,000 under \$30,000	\$140	\$280	\$420	\$560	\$700
\$30,000 under \$40,000	\$110	\$220	\$330	\$440	\$550
\$40,000 under \$50,000*	\$90	\$180	\$270	\$360	\$450
\$50,000 under \$60,000*	\$70	\$140	\$210	\$280	\$350
\$60,000 and over*	\$0	\$0	\$0	\$0	\$0

**Only applies to filing statuses other than single.*

For more than 5 exemptions, determine the credit for 1 exemption for the applicable Federal AGI level and multiply that by the number of exemptions.

Maximum Federal AGI Threshold

To qualify for the refundable Food/Excise Tax Credit, Federal AGI must meet the following criteria, based on filing status:

1. Federal AGI of less than \$40,000 if filing single or less than \$60,000 for other filing statuses.
2. Combined Federal AGI of less than \$60,000 for married couples filing separately.



Criteria for Qualified Exemptions

Individuals must meet the following criteria to be counted as a qualified exemption:



Be physically present in Hawai'i for more than **9 months** during the taxable year.

Not be claimed as a dependent by any taxpayer for federal or Hawai'i individual income tax purposes.

Not be confined in prison, jail, or a youth detention facility for the entire taxable year.

Common Examples of Qualified Exemptions

- The taxpayer
- The taxpayer's dependents
- Spouse, if married filing jointly
- Minor children receiving support from state services

- Qualified exemptions must still meet the 'Criteria for Qualified Exemptions' listed above.
- For more information related to qualified exemptions, refer to instructions on the Refundable Food/Excise Tax Credit Form (N-311).



How to Claim

To claim credit, the following forms must be completed:

- Hawai'i income tax return (N-11/N-15)
- Refundable Food/Excise Tax Credit Form (N-311)

Deadline to Claim the Hawai'i Food/Excise Tax Credit



The deadline to claim the Hawai'i Food/Excise Tax credit is **12 months** after the close of the taxable year.



The credit cannot be claimed or amended after the deadline.



Individuals without income are encouraged to file a return and claim this credit, as they may be entitled to a refund if eligibility requirements are met.

For more information, visit our website at tax.hawaii.gov



This flyer is not meant as tax advice, but as an overview of the specific tax law. Consult with your tax professional for advice regarding your situation.