



DEPARTMENT OF TAXATION
STATE OF HAWAII

JAN 24, 1983

TAX INFORMATION RELEASE No. 83-1

RE: Tax Credit for Purchase of Child Passenger Restraint System.

This tax Information Release is intended to clarify and set forth the Department's position relating to "proof of the claim" for the tax credit provided for the purchase of a child passenger restraint system.

A person claiming this credit for the taxable year shall file Form N-165 with the appropriate tax return and attach a copy of the invoice which must clearly state that the item purchased was a child passenger restraint system. A general receipt or invoice for an amount from the child furniture department which does not identify the item purchased is not sufficient proof of purchase. A manufacturer's statement or some other acceptable evidence must also show that such restraint system was in substantial conformity with specifications for such restraint systems set forth by the federal motor vehicle safety standards which were in effect at the time of such purchase.

The purchase need not have been made for a child of the taxpayer. However, the credit is limited to \$25 for the taxable year no matter how many qualifying purchases of such systems may have been made.

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