



DEPARTMENT OF TAXATION
Ka 'Oihana 'Auhau

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News Release 2024-02

**Hawai'i Department of Taxation Encourages Hawai'i Families
to Claim Available Tax Credits**

FOR IMMEDIATE RELEASE

February 21, 2024

HONOLULU - The Hawai'i Department of Taxation is encouraging Hawai'i's families to include available tax credits when filing their 2023 individual income taxes. These tax credits include:

- **Refundable Earned Income Tax Credit** (HRS §235-55.75)
 - This credit is equal to 40% of the federal earned income tax credit allowed and properly claimed under Internal Revenue Code section 32.
 - Eligible taxpayers must attach Form N-356 to their income tax return.

- **Low-Income Household Renters Tax Credit** (HRS §235-55.7)
 - This tax credit is worth \$50 per qualified exemption.
 - An eligible taxpayer must:
 - Have less than \$30,000 in adjusted gross income and have paid more than \$1,000 in rent during the tax year.
 - Be a resident present in Hawai'i more than 9 months during the tax year.
 - Not be claimed as a dependent by any other taxpayer.
 - Attach a Schedule X to their income tax return.

- **Child and Dependent Care Expenses Tax Credit** (HRS §235-55.6)
 - If a taxpayer maintained a household that included a child under age 13, or a dependent or spouse incapable of self-care, the taxpayer may be allowed this credit for expenses paid during the taxable year to care for the dependent so the taxpayer could work.

- However, the taxpayer cannot be claimed as a dependent by any other taxpayer for federal or Hawai'i purposes.
 - The cap on employment-related expenses for the credit is \$10,000 for one qualifying individual and \$20,000 for two or more qualifying individuals.
 - The eligible taxpayer must attach a Schedule X to their income tax return.
- **Refundable Food/Excise Tax Credit** (HRS §235-55.85)
 - An eligible taxpayer must have had a federal adjusted gross income of less than \$60,000 (or less than \$40,000 if their filing status is single).
 - The credit amount (up to \$220) is multiplied by the number of qualified exemptions.
 - Eligible taxpayers must attach Form N-311 and Schedule CR to their income tax return.
 - Eligible residents may use the new simplified Form N-11SF to claim this credit, but only if certain requirements are met. See below for additional information.

New Simplified Tax Form N-11SF

The department recently released the N-11SF, a simplified individual income tax form for taxpayers whose 2023 federal and Hawai'i adjusted gross incomes are zero. Other requirements apply to be able to use this form and it cannot be filed electronically. Please refer to the links below for additional instructions and access to the form.

- Instructions: <https://files.hawaii.gov/tax/forms/2023/n11sfins.pdf>
- Form (Hand Writeable): https://files.hawaii.gov/tax/forms/2023/n11sf_i.pdf
- Form: (Fillable): https://files.hawaii.gov/tax/forms/2023/n11sf_f.pdf

Tax Deadlines

As a reminder, the individual income tax return deadline is Monday, April 22, 2024; however, taxpayers are granted an automatic six-month extension of time to file. There is no extension of time to pay if a taxpayer has a balance due; failure to pay by the April 22, 2024 deadline may result in the imposition of penalties and interest.

For More Help

Visit <https://tax.hawaii.gov> for additional information, forms, and guidance on filing individual income tax returns or other tax returns.

If taxpayers are unable to resolve an issue after reading form instructions and searching the department's website, Taxpayer Services agents are available by phone at 808-587-4242 Monday through Friday from 8 a.m. to 4 p.m.

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