SCHEDULE AMD
(REV. 2018)

STATE OF HAWAII—DEPARTMENT OF TAXATION

EXPLANATION OF CHANGES ON AMENDED RETURN

Attach this schedule to your amended return

Name(s) as shown on amended return	SSN(s) or Federal Employer I.D. No.

General Instructions

Amended Return – If you are filing an amended return, mark the "Amended Return" oval/checkbox at the top of the tax return. If there is no "amended return" oval/checkbox, write "AMENDED" at the top of the first page of the amended return.

Net Operating Loss (NOL) Carryback – If the return is being amended to apply a NOL carryback, mark the "NOL Carryback" oval/checkbox at the top of the tax return. If there is no "NOL Carryback" oval/checkbox, write "NOL CARRYBACK" at the top of the first page of the amended return.

Signature and Attachments – Complete your amended return using the corrected amounts. Use Schedule AMD, Explanation of Changes on Amended Return, to explain why you are submitting an amended return. Sign and date your amended tax return. Your amended return is not considered a valid return unless you sign it. Attach all the required forms, schedules, attachments, and payment (if any) required to file a **complete** tax return.

1. Has your original Federal return been changed or corrected by the Internal Revenue Service? ☐ **Yes**   ☐ **No**

2. Does the change pertain to a net operating loss carryback?   ☐ **Yes**   ☐ **No**
    If Yes, and if taxpayer is:
    An individual - Attach a copy of your original federal income tax return for the loss year and a statement showing how you figured your net operating loss. You may use Schedule A of Form N-109 for this purpose.
    A corporation - Attach copies of the first 2 pages of the corporation's federal return for the loss year, any forms or schedules from which the carryback results and forms or schedules for items refigured in the carryback years. Form N-309 may be used to show how the NOL carryback was computed.

3. Enter the form or schedule and line reference for which you are reporting a change and give the reason for each change. Explain lines that originate the change and have significant computations. Attach additional sheets if more space is needed.

Form or Schedule	Line No.	Amount of Change	Explanation of changes:

SCHEDULE AMD

ID NO 01

Name(s) as shown on amended return	SSN(s) or Federal Employer I.D. No.

Form or Schedule	Line No.	Amount of Change	Explanation of changes: