



Individual Income Tax Return
RESIDENT
Calendar Year 2023
OR



N11_F 2023A 01 VID01

Fiscal Year
Beginning

and
Ending

AMENDED Return
NOL Carryback
IRS Adjustment
First Time Filer

FOR OFFICE USE ONLY

THIS
SPACE
RESERVED

Do NOT Submit a Photocopy!!

• ATTACH COPY 2 OF FORM W-2 HERE •

Your First Name M.I. Your Last Name Suffix

Spouse's First Name M.I. Spouse's Last Name Suffix

Care Of (See Instructions, page 7.)

Present mailing or home address (Number and street, including Rural Route)

City, town or post office State Postal/ZIP code

If Foreign address, enter Province and/or State Country

◆ 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

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

Spouse's Social Security Number

Deceased Date of Death

• ATTACH CHECK OR MONEY ORDER HERE •

- (Place an X in only ONE box)
- 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 place an X on line 6a, but be sure to place an X above line 21.

6a Yourself Age 65 or over..... } Enter the number of Xs on 6a and 6b ▶
6b Spouse Age 65 or over..... }

If you placed an X on lines 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, place an X here

6c Dependents:	If more than 6 dependents use attachment	2. Dependent's social security number	3. Relationship
and 1. First and last name			
6d			

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

Your Spouse's SSN



Name(s) as shown on return

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ROUND TO THE NEAREST DOLLAR

- 7 Federal adjusted gross income (AGI) (see page 11 of the Instructions) 7
- 8 Difference in state/federal wages due to COLA, ERS,
etc. (see page 11 of the Instructions)8
- 9 Interest on out-of-state bonds
(including municipal bonds).....9
- 10 Other Hawaii additions to federal AGI
(see page 11 of the Instructions).....10
- 11 Add lines 8 through 10 **Total Hawaii additions to federal AGI** 11
- 12 Add lines 7 and 11 12
- 13 Pensions taxed federally but not taxed by Hawaii
(see page 13 of the Instructions).....13
- 14 Social security benefits taxed on federal return14
- 15 First \$7,683 of military reserve or Hawaii national
guard duty pay.....15
- 16 Payments to an individual housing account16
- 17 Exceptional trees deduction (attach affidavit)
(see page 14 of the Instructions).....17
- 18 Other Hawaii subtractions from federal AGI
(see page 14 of the Instructions).....18
- 19 Add lines 13 through 18
..... **Total Hawaii subtractions from federal AGI** 19
- 20 Line 12 minus line 19 **Hawaii AGI** ► 20

CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 15, and place an X here.

- 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
- 21b Taxes (from Worksheet A-2)..... 21b
- 21c Interest expense (from Worksheet A-3).....21c
- 21d Contributions (from Worksheet A-4) 21d
- 21e Casualty and theft losses (from Worksheet A-5)21e
- 21f Miscellaneous deductions (from Worksheet A-6) 21f
- 23 If you checked filing status box: 1 or 3 enter \$2,200;
2 or 5 enter \$4,400; 4 enter \$3,212..... **Standard Deduction** ► 23

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.

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

Your Social Security Number

Your Spouse's SSN



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, place an X in the applicable box(es),
and see page 20 of the Instructions.
Yourself Spouse..... 25
- 26 **Taxable Income.** Line 24 minus line 25 (but not less than zero)..... **Taxable Income** ▶ 26
- 27 Tax. Place an X if from Tax Table; Tax Rate Schedule; or Capital Gains Tax
Worksheet on page 33 of the Instructions.
(Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-338,
N-344, N-348, N-405, N-586, N-615, or N-814 is included.) **Tax** ▶ 27
- 27a If tax is from the Capital Gains Tax Worksheet, enter
the net capital gain from line 14 of that worksheet.....**27a**

- 28 Refundable Food/Excise Tax Credit
(attach Form N-311) **DHS, etc.** exemptions **28**
- 29 Credit for Low-Income Household
Renters (attach Schedule X)**29**
- 30 Credit for Child and Dependent
Care Expenses (attach Schedule X)**30**
- 31 Credit for Child Passenger Restraint
System(s) (attach a copy of the invoice)**31**
- 32 Total refundable tax credits from
Schedule CR (attach Schedule CR).....**32**
- 33 Add lines 28 through 32**Total Refundable Credits** ▶ 33
- 34 Line 27 minus line 33. If line 34 is zero or less, see Instructions.**Adjusted Tax Liability** ▶ 34
- 35 Total nonrefundable tax credits (attach Schedule CR) 35
- 36 Line 34 minus line 35 **Balance** ▶ 36
- 37 Hawaii State Income tax withheld (attach W-2s)
(see page 22 of the Instructions for other attachments)**37**
- 38 2023 estimated tax payments**38**
- 39 Amount of estimated tax applied from 2022 return**39**
- 40 Amount paid with extension**40**
- 41 Add lines 37 through 40**Total Payments** ▶ 41

- 42 If line 41 is larger than line 36, enter the amount **OVERPAID** (line 41 minus line 36) (see Instructions) . 42
- 43 **Contributions to** (see page 22 of the Instructions):..... **Yourself** **Spouse**
- 43a Hawaii Schools Repairs and Maintenance Fund \$2 \$2
- 43b Hawaii Public Libraries Fund \$5 \$5
- 43c Domestic and Sexual Violence / Child Abuse and Neglect Funds \$5 \$5
- 44 Add the amounts of the Xs on lines 43a through 43c and enter the total here 44
- 45 Line 42 minus line 44..... 45

Your Social Security Number

Your Spouse's SSN



Name(s) as shown on return

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- 46 Amount of line 45 to be **applied** to your **2024 ESTIMATED TAX** **46**
- 47a Amount to be **REFUNDED TO YOU** (line 45 minus line 46) If filing late, see page 23 of Instructions **47a**

Place an X in this box 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**
- 49 **PAYMENT AMOUNT** Submit payment online at hitax.hawaii.gov or attach check or money order payable to "Hawaii State Tax Collector." **49**
- 50 **Estimated tax penalty.** (See page 23 of Instructions.) Do not include on line 42 or 48. Place an X in this box if Form N-210 is attached > **50**
- 51 **AMENDED RETURN ONLY** – Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)..... **51**
- 52 **AMENDED RETURN ONLY** – Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)..... **52**

- 53 Did you file a federal Schedule C? Yes No If yes, enter **Hawaii** gross receipts your main business activity: _____, your main business product: _____, **AND** your HI Tax I.D. No. for this activity **GE**
- 54 Did you file a federal Schedule E for any rental activity? Yes No If yes, enter **Hawaii** gross rents received **AND** your HI Tax I.D. No. for this activity **GE**
- 55 Did you file a federal Schedule F? Yes No If yes, enter **Hawaii** gross receipts your main business activity: _____, your main business product: _____, **AND** your HI Tax I.D. No. for this activity **GE**

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:** Placing an X in the "Yes" box 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 _____

PLEASE SIGN HERE

Paid Preparer's Information	Preparer's Signature >	Date	Check if self-employed > <input type="checkbox"/>	PTIN >
	Print Preparer's Name >	Federal E.I. No. >		
	Firm's name (or yours if self-employed), Address, and ZIP Code >	Phone No. >		

SCHEDULE OF TAX CREDITS



or other tax year beginning _____ and ending _____

**Attach this schedule directly behind Form N-11, N-15,
N-30, N-40 or N-70NP**

SCHCR_F 2023A 01 VID01

Name(s) as shown on return	SSN(s) or Federal Employer I.D. No.
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PART I Refundable Tax Credits

1	Capital Goods Excise Tax Credit (attach Form N-312)	1
2	Fuel Tax Credit for Commercial Fishers (attach Form N-163).....	2
3	Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340)	3
4	Place an X in the appropriate box for the type of energy system installed and placed in service: Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009) (attach Form N-342)	Solar Wind 4
5	Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	5
6	Tax Credit for Research Activities (attach Form N-346)	6
7	Renewable Fuels Production Tax Credit for Tax Years After December 31, 2021 (attach Form N-360)	7
8	Earned Income Tax Credit (attach Form N-356)	8
9	Other refundable credits	
a.	Pro rata share of taxes withheld and paid by a partnership or S corporation on the sale of Hawaii real property interests	9a
b.	Credit From a Regulated Investment Company	9b
c.	Add lines 9a and 9b.....	9c
10	Total Refundable Credits. Add lines 1 through 8 and line 9c. Enter here and on Form N-11, line 32; N-15, line 49; N-30, line 12; N-40, Schedule G, line 2; or N-70NP, line 17. <i>Attach this schedule directly behind your Form N-11, N-15, N-30, N-40 or N-70NP.</i>	10

PART II Nonrefundable Tax Credits

11	Income tax paid to another state or foreign country (N-11, N-15, N-40, and N-70NP filers) (Attach copy of tax return(s) from other state(s) or federal Form(s) 1116. See Instructions for Schedule CR for more information.)	11
12	Enterprise Zone Tax Credit (attach Form N-756)	12
13	Pass-Through Entity Tax Credit (attach Form N-362)	13
		Column (b) Total Credit Applied to this Tax Year
		Column (c) Unused Credit Carryover to Next Tax Year
14	Carryover of the Credit for Energy Conservation (attach Form N-323)	14
15	Carryover of the High Technology Business Investment Tax Credit (attach Form N-323)	15
16	Carryover of the Cesspool Upgrade, Conversion or Connection Income Tax Credit (attach Form N-323)	16

(Part II continued on Page 2)



Name(s) as shown on return

SSN(s) or Federal Employer I.D. No.

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	Column (a) Total New Credit Claimed for this Tax Year	Column (b) Total Credit Applied to this Tax Year	Column (c) Unused Credit to Carryover to Next Tax Year
17 Carryover of the Technology Infrastructure Renovation Tax Credit (attach Form N-323)			17
18 Carryover of the Hotel Construction and Remodeling Tax Credit (attach Form N-323)			18
19 Carryover of the Residential Construction and Remodeling Tax Credit (attach Form N-323)			19
20 Carryover of the Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service Before July 1, 2009) (attach Form N-323)			20
21 Carryover of the Organic Foods Production Tax Credit (attach Form N-323)			21
22 Carryover of the Renewable Fuels Production Tax Credit (For Tax Years Before January 1, 2022) (attach Form N-323)			22
23 Carryover of the Capital Infrastructure Tax Credit (attach Form N-348)			23
24 Carryover of the Earned Income Tax Credit (attach Form N-356)			24
25 Attach Form N-586			25
26 Attach Form N-884			26
27 Attach Form N-330			27
28 Place an X in the appropriate box for the type of energy system installed and placed in service: Systems after June 30, 2009 (attach all Form(s) N-342) ...		Solar	Wind
			28
29 Attach Form N-358 (N-11 and N-15 filers only)....			29
30 Attach Form N-325			30
31 Attach Form N-360			31
32 Total Nonrefundable Credits. Add lines 11 through 13 and Column (b) of lines 14 through 31. Enter here and on Form N-11, line 35; N-15, line 52; N-30, line 14; N-40, Schedule G, line 4; or N-70NP, line 19. <i>Attach this schedule directly behind your Form N-11, N-15, N-30, N-40 or N-70NP.</i>			32

Both pages of Schedule X **must** be attached
to Form N-11 or N-15



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Name(s) as shown on Form N-11 or N-15	Your social security number
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PART I: CREDIT FOR LOW-INCOME HOUSEHOLD RENTERS

- 1 Is your adjusted gross income (Form N-11, line 20; or Form N-15, line 35, Column A) less than \$30,000?
If "No," **STOP**. You cannot claim this credit. If "Yes," go to line 2.
- 2 Are you a resident who was **present in Hawaii more than nine months in 2023**? If "No," **STOP**. You cannot claim this credit. If "Yes," go to line 3.
- 3 Can you be claimed as a dependent by another taxpayer? If "Yes," **STOP**. You cannot claim this credit. If "No," go to line 4.
- 4 Enter required information for each rental unit that was fully subject to real property tax. Do not list rental units that were wholly or partially exempt from real property tax. If you occupied more than one qualified unit, submit the required information for each additional unit on a separate sheet. If you shared the unit with others, enter only your share of the rent.
Address (give Apt. No., if any) _____

Occupied From _____, 2023, To _____, 2023. Total rent paid for this period. \$ _____
month month

Owned by (or agent for owner) _____ GE _____
name address (Hawaii Tax I.D. No.)

5 Add up your share of rent paid during the taxable year for all the units you have listed.	5	
6 Enter the amount of your exclusions (e.g., utilities, parking stalls, ground rent, rental subsidies such as public assistance).	6	
7 Line 5 minus line 6. If this amount is \$1,000, or less, STOP . You cannot claim this credit.	7	

- 8 List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS that meet all of the following: a) Resident of Hawaii, b) **Present in Hawaii for more than nine months in 2023**, and c) Cannot be claimed as a dependent by another taxpayer.
Include minor children receiving more than half of their support from public agencies which you can claim as dependents.

8	Name	Relationship	Name	Relationship
		Self		
		Spouse		

Enter the number of qualified persons listed above..... **8**

9 If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter -0-..... **9**

10 If you are married filing jointly or married filing separately where your spouse is not filing a Hawaii return, had no income, and was not the dependent of someone else; and your spouse is a qualified exemption; and your spouse is age 65 or over; enter 1. Otherwise, enter -0-..... **10**

11 Add lines 8 through 10..... **11**

12 Multiply the number of exemptions on line 11 by \$50 and enter the result here and on Form N-11, line 29; or Form N-15, line 46. This is your credit for low-income household renters. (Whole dollars only)..... **12** **00**

PART II: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box.

Section A: Care Provider Information

Complete line 1 columns (a) through (e) for each person or organization that provided the care. If you do not give the information asked for in each column, or if the information you give is not correct, your credit and, if applicable, the exclusion of employer-provided dependent care benefits may be disallowed.

1 (a) Care provider's name	(b) Address (number, street, city, state, and Postal/ZIP code)	(c) Identification number (SSN or FEIN)	(d) Hawaii Tax I.D. No.	(e) Amount paid
			GE _____	
			GE _____	

Section B: Dependent Care Benefits — (If you did not receive dependent care benefits, skip to line 21)

- 2 Enter the total amount of dependent care benefits you received in 2023. Amounts you received as an employee should be shown in Box 10 of your federal Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership..... **2**
- 3 Enter the amount, if any, you carried over from 2022 and used in 2023 during the grace period. **3**
- 4 Enter the amount, if any, you forfeited or carried forward to 2024. (See the Instructions)..... **4** ()
- 5 Combine lines 2 through 4..... **5**



Name(s) as shown on Form N-11 or N-15	Your social security number
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6 Enter the total amount of qualified expenses incurred in 2023 for the care of the qualifying person(s)....	6	
7 Enter the smaller of line 5 or 6.....	7	
8 Enter your earned income. (See the Instructions)	8	
9 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or disabled, see the Instructions); if married filing separately, see the Instructions; all others, enter the amount from line 8.....	9	
10 Enter the smallest of line 7, 8, or 9.....	10	
11 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 9).....	11	
12 Is any amount on line 2 from your sole proprietorship or partnership? No. Enter -0-. Yes. Enter the amount here.....	12	
13 Line 5 minus line 12.....	13	
14 Deductible benefits. Enter the smallest of line 10, 11, or 12. Also, include this amount on the appropriate line(s) of your return.....	14	
15 Excluded benefits. If line 12 is zero, enter the smaller of line 10 or 11. Otherwise, subtract line 14 from the smaller of line 10 or 11. If zero or less, enter -0-.....	15	
16 Taxable benefits. Line 13 minus line 15. If zero or less, enter -0-. Also, include this amount on Form N-15, line 7. On the dotted line next to line 7, write "DCB." (Form N-11 filers, see the Instructions).....	16	
17 Enter \$10,000 (\$20,000 if two or more qualifying persons).....	17	
18 Add lines 14 and 15.....	18	
19 Line 17 minus line 18. If zero or less, STOP . You cannot take the credit. Exception. If you paid 2022 expenses in 2023, see the Instructions for line 28.....	19	
20 Complete line 21. Do not include in column (d) any benefits shown on line 18. Then, add the amounts in column (d) and enter the total here.....	20	

Section C: Credit for Child and Dependent Care Expenses — (Generally, married persons must file a joint return to claim the tax credit.)

21 (a) Qualifying person's name	(b) Relationship	(c) Qualifying person's social security number	(d) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)																				
22 Add the amounts in column (d) of line 21. Do not enter more than \$10,000 for one qualifying person or \$20,000 for two or more persons. If you completed Section B, enter the smaller of line 19 or 20.....			22																				
23 Enter your earned income. (See the Instructions)			23																				
24 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or disabled, see the Instructions); all others, enter the amount from line 23.....			24																				
25 Enter the smallest of line 22, 23, or 24.....			25																				
26 Enter your adjusted gross income from Form N-11, line 20; or Form N-15, line 35, Column A.....		26																					
27 Enter on line 27 the decimal amount shown below that applies to the amount on line 26.																							
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;">If line 26 is:</td> <td style="width:25%;">Decimal amount is:</td> <td style="width:25%;">If line 26 is:</td> <td style="width:25%;">Decimal amount is:</td> </tr> <tr> <td>Under \$25,001</td> <td style="text-align: center;">.25</td> <td>\$40,001 – 45,000</td> <td style="text-align: center;">.21</td> </tr> <tr> <td>\$25,001 – 30,000</td> <td style="text-align: center;">.24</td> <td>\$45,001 – 50,000</td> <td style="text-align: center;">.20</td> </tr> <tr> <td>\$30,001 – 35,000</td> <td style="text-align: center;">.23</td> <td>\$50,001 and over</td> <td style="text-align: center;">.15</td> </tr> <tr> <td>\$35,001 – 40,000</td> <td style="text-align: center;">.22</td> <td></td> <td></td> </tr> </table>			If line 26 is:	Decimal amount is:	If line 26 is:	Decimal amount is:	Under \$25,001	.25	\$40,001 – 45,000	.21	\$25,001 – 30,000	.24	\$45,001 – 50,000	.20	\$30,001 – 35,000	.23	\$50,001 and over	.15	\$35,001 – 40,000	.22			27
If line 26 is:	Decimal amount is:	If line 26 is:	Decimal amount is:																				
Under \$25,001	.25	\$40,001 – 45,000	.21																				
\$25,001 – 30,000	.24	\$45,001 – 50,000	.20																				
\$30,001 – 35,000	.23	\$50,001 and over	.15																				
\$35,001 – 40,000	.22																						
28 Multiply line 25 by the decimal amount on line 27. If you paid 2022 expenses in 2023, see the Instructions. Enter the result here and on Form N-11, line 30; or Form N-15, line 47. This is your credit for child and dependent care expenses. (Whole dollars only).....			28																				