

Form N-11SF — General Instructions

Guidelines for Filling in Scannable Forms

Form N-11SF is designed for electronic scanning that permits faster processing with fewer errors. To avoid delays:

- Print amounts only on those lines that are applicable.
- Use only a black or dark blue ink pen. Do not use red ink, pencils, felt tip pens, or erasable pens.
- Because this form is read by a machine, print your numbers inside the boxes like this:

1	2	3	4	5	6	7	8	9	0	X
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- Do NOT print outside the boxes.
- Fill in ovals completely. Do not ✓ or X the ovals.
- Do NOT enter cents. For numbers that are required to be rounded to the nearest dollar, do NOT print over the zeros printed on the form that are used to designate cents.
- Do NOT use dollar signs, slashes, dashes, or parentheses in the boxes.
- Do NOT photocopy this form.
- Please use a color printer and print in color.

Same-Sex Marriage

On August 29, 2013, the U.S. Department of Treasury and Internal Revenue Service ruled that same-sex couples, legally married in jurisdictions that recognize their marriages, will be treated as married for federal tax purposes. See IRS Revenue Ruling 2013-17 for more information.

Effective December 2, 2013, Hawaii recognizes marriages between individuals of the same sex. As it relates to taxation, all same-sex couples that are legally married in Hawaii or any other jurisdiction where such marriages are valid are married for all tax purposes, including Hawaii income tax purposes.

Civil Unions

Effective January 1, 2012, civil unions are recognized in Hawaii. Civil unions entered into in a jurisdiction other than Hawaii are also recognized, provided that the relationship meets Hawaii's eligibility requirements, has been entered into in accordance with the laws of the other jurisdiction, and can be documented.

The Internal Revenue Code (IRC) provisions referred to in Hawaii's Income Tax Law that apply to a husband and wife, spouses, or person in a legal marital relationship shall be deemed to apply to partners in a civil union with the same force and effect as if they were "husband and wife," "spouses," or other terms that describe persons in a legal marital relationship. Accordingly, references to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.

The federal government does not recognize civil unions as married individuals for federal income tax purposes. The income reported for federal and for Hawaii income tax purposes may differ, depending on the situation, as

civil union couples do not have the same tax filing status options as married couples have in Hawaii.

Residency Status

Resident

A resident that qualifies and is only claiming the refundable food/excise tax credit may file a Simplified Individual Income Tax Return—Resident (Form N-11SF). See Which Form to File for qualifications to file Form N-11SF on this page.

A resident is subject to tax on income from all sources (worldwide income).

A resident must file an Individual Income Tax Return—Resident (Form N-11), if required to do so.

A Hawaii resident is (1) Every individual domiciled in Hawaii, and (2) Every other individual whether domiciled in Hawaii or not, who resides in Hawaii for other than a temporary or transitory purpose.

An individual domiciled outside Hawaii is presumed to be a resident if he or she spends more than 200 days in Hawaii during the taxable year. This presumption may be overcome by evidence satisfactory to the Department that the individual maintained a permanent place of abode outside the State and was in the State for a temporary or transitory purpose. No person shall be deemed to have gained or lost a residence simply because of his or her presence or absence in compliance with military or naval orders of the United States, while engaged in aviation or navigation, or while a student at any institution of learning. See Tax Information Release No. 97-1, "Determination of Residence Status."

Nonresident

A Hawaii nonresident is an individual who is in Hawaii for a temporary or transient purpose, and whose permanent domicile is not Hawaii.

A nonresident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. A nonresident will be taxed on income from Hawaii sources only.

A nonresident married to a Hawaii resident may choose to file a joint return with the resident spouse on Form N-11; **however, the nonresident will then be taxed on all income from all sources.** For more information, see *Married Filing Joint Return* on page 3.

Part-Year Resident

A part-year resident is an individual who was a Hawaii resident for part of the year, and who was a nonresident during the other part of the year. This includes those who moved to Hawaii during the year and those who moved away from Hawaii during the year.

A part-year resident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. A part-year resident will be taxed on all income from all sources during the period of residency, and on income from Hawaii sources only during the period of nonresidency.

For more information on residency status, see Tax Information Release No. 90-3, "Income Taxation and

Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident" and Tax Information Release No. 97-1, "Determination of Residence Status."

Which Form to File

You MAY use Form N-11SF if all the following is true:

- Your 2023 federal adjusted gross income is zero.
- Your 2023 Hawaii adjusted gross income is zero.
- You were a resident for the **full** year, or, if married filing jointly, **either** spouse was a resident for the full year.
- You are not claimed and are not eligible to be claimed as a dependent by another taxpayer for federal or State income tax purposes for the 2023 tax year.
- You were physically present and alive in Hawaii for more than nine months in 2023.
- You were not in prison, jail, or a youth correctional facility for the entire 2023 tax year.
- You are only claiming the Refundable Food/Excise Tax Credit.
- You have a valid government-issued ID.
- You understand that the direct deposit of your refund will not be available. A check will be sent to you instead.

You MUST use Form N-11 if:

- You were a resident for the **full** year, or, if married filing jointly, **either** spouse was a resident for the full year (however, the nonresident spouse would be taxed on their worldwide income for the full year).
- You did not qualify to file Form N-11SF and wish to claim any tax credits and deductions available to you.

You MUST use Form N-15 if:

- You were a nonresident for the **full** year, or, if married filing jointly, **both** spouses were nonresidents for the full year.
- You are taking up residence in Hawaii during the tax year. (Part-year resident).
- You are giving up residence in Hawaii during the tax year. (Part-year resident).

When to File

Note: *If any due date falls on a Saturday, Sunday, or legal holiday, use the next regular workday as the due date.*

You should file as soon as you can after January 1, but not later than April 22, 2024.

If you are unable to file your Hawaii tax return by April 22, 2024, you are automatically granted a 6-month extension without the need to file anything with the Department.

The official U.S. Post Office cancellation mark will be considered primary evidence of the date of filing your tax return. If you want to keep evidence that you mailed your return on time, ask your Post Office for a Certifi-

cate of Mailing. It is NOT necessary to get a certified or registered mail return receipt.

Where to File

Mail your return to:

Hawaii Department of Taxation
P. O. Box 3559
Honolulu, Hawaii 96811-3559

Where to Get Forms and Information

Taxpayer Services Branch

Website: tax.hawaii.gov

Telephone:

808-587-4242

Toll-Free: 1-800-222-3229

Telephone for the hearing impaired:

808-587-1418

Toll-Free: 1-800-887-8974

Other Information

Death of Taxpayer

Did the taxpayer die before filing a return for 2023? If so, the taxpayer's spouse or personal representative may have to file a return and sign it for the person who died (decedent) if the decedent was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the decedent did not have to file a return but is eligible for the refundable food/excise tax credit, a return must be filed to claim the credit.

If your spouse died in 2023 and you did not remarry in 2023, or if your spouse died in 2024 before filing a return for 2023, you may still file a joint return for the 2023 tax year.

If a return is filed for a deceased taxpayer, including a joint return with a surviving spouse, the Deceased oval must be filled in and the date of death must be written in the boxes provided.

Generally, the personal representative or other responsible individual must sign the return on behalf of the decedent. **If a refund is due, Form N-110, Statement of Person Claiming Refund Due a Deceased Taxpayer**, must be completed and attached to the return to ensure that the refund check will be issued in the name of the surviving spouse, personal representative, or other responsible individual instead of in the decedent's name. A personal representative or other individual may be required to attach other documents such as the death certificate. See Form N-110 for further information.

Exception for joint returns filed by surviving spouse. If a *joint* return is being filed by the decedent and the decedent's surviving spouse, the surviving spouse should enter the decedent's name, social security number, and date of death on the Spouse's information lines. The surviving spouse should file as the primary taxpayer and should write, "Filing as surviving spouse," on the spouse's signature line, and then the surviving spouse should sign his or her name on the primary taxpayer's signature line. If a refund is being claimed on the return, Form N-110 is not required. The refund check will be issued to the surviving spouse.

Special Instructions for Nonresident Aliens

In certain situations, a taxpayer may be considered a nonresident alien for federal income tax purposes and a resident for Hawaii income tax purposes. In these situations, the special rules applicable to individuals who are considered nonresident aliens for federal income tax purposes will apply when the individual files a Hawaii resident income tax return. See Tax Information Release No. 97-1, "Determination of Residence Status."

Steps for Preparing Your Return

If you follow these steps and read the Line-By-Line Instructions, we feel you can fill in your return quickly and accurately. If you have any questions, call our Taxpayer Services staff.

Step 1

Get all of your records together.

You will need to have a copy of your valid government issued identification to attach to your return.

If you have someone prepare your return for you, make sure that person has all your information so he or she can fill in your return correctly. Remember, even if someone else prepares your return incorrectly, YOU are still responsible.

Step 2

Fill in your name, address, social security number, filing status, and exemptions.

Name

Write your name, and your spouse's name if you are married and filing a joint return, in the space provided and at the top of Form N-11SF page 2. You must use your legal name. Nicknames are not permitted. If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration so that the name on your tax return is the same as the name on the social security records. If these names do not match, your refund may be delayed.

If you file joint returns, write the names in the same order every year. If you are filing as the surviving spouse, see Death of Taxpayer on this page for more information on joint returns filed by a surviving spouse.

Write any descriptions (e.g., Jr., III, etc.) in the space provided for the suffix.

You must also write the first four letters of your last name in the boxes provided. If you are married, you must also write the first four letters of your spouse's last name in the boxes provided whether joint or separate returns are filed.

Address

Write your current mailing address in the space provided. If you receive your mail "in care of" someone else (i.e., your mail is sent to an address belonging to someone other than yourself), fill in that person's name in the space provided.

If your mailing address has changed, you must notify the Department of the change by completing Form ITPS-COA, Change of Address Form, or log in to your Hawaii Tax Online account at hitax.hawaii.gov. Failure to do so may prevent your address from being updated, any refund due to you from being delivered (the U.S. Postal Service is not permitted to forward your State refund check), and delay important notices or correspondence to you regarding your return.

Social Security Number

Note: *The Department needs this information to issue your refund. Your refund may be delayed without a valid social security number or ITIN provided on your income tax return.*

Write your social security number in the space provided. If you are married, you must also write your spouse's social security number in the space provided. Your social security numbers must be written in the same order as your names are written on your return.

Also enter your social security number, and your spouse's social security number if you are married and filing a joint return, at the top of Form N-11SF page 2.

If you are an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN in the space provided for the social security number.

Filing Status

More than one filing status may apply to you. Your filing status may or may not be the same as your federal filing status. For example, the federal government recognizes same-sex marriages but not civil unions, while Hawaii recognizes both same-sex marriages and civil unions. For Hawaii purposes, civil union couples have the same tax status options as married couples.

Fill in the oval for Single or Married Filing Joint Return as appropriate. Fill in only one oval.

Single

Note: *Civil union couples may not choose "single" as their filing status.*

You can fill in the "Single" oval if any of the following was true on December 31, 2023.

- You were never married.
- You were legally separated according to your state's law under a decree of divorce or separate maintenance. But if, at the end of 2023, your divorce was not final (an interlocutory decree), you are considered married and cannot fill in oval 1.
- You were widowed before January 1, 2023, and did not remarry before the end of 2023.

Married Filing Joint Return

Note: *For purposes of filing a joint return, common law marriages are not recognized under Hawaii law unless they began in a state which permits common law marriages.*

You can fill in the "Married filing joint return" oval if any of the following apply.

- You were married at the end of 2023, even if you did not live with your spouse at the end of 2023.
- Your spouse died in 2023 and you did not remarry in 2023.

- You were married at the end of 2023, and your spouse died in 2024 before filing a 2023 return.

If you are married and file a joint return, both you and your spouse must have zero federal and Hawaii adjusted gross income. You can file a joint return even if you did not live together all year. However, both of you must sign the return.

If you file a joint return, both you and your spouse are generally responsible for any tax, interest, and penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to.

If you and your spouse file a joint return for the year and later decide to file separately, both you and your spouse **MUST** file amended returns on or before the due date of the original return (April 20). **You may not change your filing status from married filing jointly to married filing separately after that date.**

If your spouse died in 2023 or in 2024 before filing a return for 2023, see *Death of Taxpayer* on page 2.

Special Rule for Nonresidents or Part-Year Residents Who File a Joint Return With a Hawaii Resident on Form N-11. If at the end of the taxable year you were a nonresident (but you were a U.S. resident) or a part-year resident who is married to a full-year Hawaii resident, you may choose to file a joint return with your resident spouse. By filing a joint return, however, you and your spouse will be taxed on your combined worldwide income for the entire year.

Special Rule for Nonresident Aliens and Dual-Status Aliens. Generally, a married couple cannot file a joint return if either spouse is a nonresident alien at any time during the year. However, if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident alien at the end of 2023, you can elect to be treated as a resident alien and file a joint federal return. See federal Publication 519 for details. If you and your spouse have made that election on your federal return, you also may choose to file a joint Hawaii return. By filing a joint return, you and your spouse will be taxed on your combined worldwide income.

Exemptions

Line 6a

Yourself

Fill in the oval on line 6a if no one can claim you as a dependent on another person's tax return.

If you can be claimed as a dependent on another person's tax return, you cannot file Form N-11SF you must file Form N-11.

Line 6b Spouse

Fill in the oval on line 6b if your filing status is married filing jointly and your spouse cannot be claimed as a dependent on another person's return.

If you became divorced or legally separated during 2023, you cannot take an exemption for your former spouse.

Death of your spouse. If your spouse died in 2023 and you did not remarry by the end of 2023, fill in the oval on line 6b for the exemption you could have taken for your spouse on the date of death. See the instructions for *Death of Taxpayer* on page 2.

Step 3

Fill in your return

Line-By-Line instructions for filling in Form N-11 begin on this page and end on page 4. Please read and follow the instructions carefully.

Line-By-Line Instructions - Form N-11

Special Note to Part-Year Residents

Form N-11SF is to be filed by full-year residents only. If you were a Hawaii resident for only part of 2023, you must file Form N-15 instead.

Line 7

Federal Adjusted Gross Income (Federal AGI)

Your federal AGI must be zero. If your federal AGI is greater than or less than zero, you are not allowed to file Form N-11SF and must file Form N-11.

If you are in a civil union relationship, you will continue to file as an unmarried individual on your federal income tax return since the federal government does not recognize civil unions as married individuals for federal income tax purposes. Use federal Form 1040 as a worksheet to determine the amount to report as your federal AGI. Your federal AGI must be calculated as if you are filing a federal married filing joint return.

Line 20

Hawaii Adjusted Gross Income

Your Hawaii AGI must be zero. If your Hawaii AGI is greater than or less than zero, you are not allowed to file Form N-11SF and must file Form N-11.

Tax Liability

Total Tax Liability

There is no tax liability due. You have no taxable income as your Hawaii AGI is zero.

Refundable Credit

Line 28

Refundable Food/Excise Tax Credit

Each taxpayer who files an individual income tax return for the taxable year, including those who have no income or no taxable income under chapter 235, HRS, may claim this credit provided that the taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer.

Qualified Exemptions. The refundable food/excise tax credit may be claimed for each individual who:

1. Was physically present and alive in Hawaii for more than nine months during 2023;

2. Is not claimed and is not eligible to be claimed as a dependent by any taxpayer for federal or Hawaii individual income tax purposes; and
3. Was not confined in prison, jail, or a youth correctional facility for the full taxable year.

For Whom the Credit May Be Claimed. A taxpayer filing Form N-11SF may claim the credit for any of the following people who are "qualified exemptions" as defined above:

1. The taxpayer's self; and
2. The taxpayer's spouse if the taxpayer is married filing jointly.

Amount of Credit Allowed. A taxpayer filing Form N-11SF may claim the following amount of credit for their "qualified exemptions" as defined above:

- If you are filing Single and you are a qualified exemption, enter \$220 on line 28.
- If you are filing Married Filing Jointly:
 - a. You and your spouse are both qualified exemptions, enter \$440 on line 28.
 - b. Only one of you qualifies as a qualified exemption, enter \$220 on line 28.
- If you are filing Single or Married Filing Jointly and neither you or your spouse, if applicable, qualifies as a qualified exemption, enter \$0 on line 28, you do not qualify for the refundable food/excise tax credit. Do not file Form N-11SF.

Death of a Qualified Exemption. A person who dies during the year may be a qualified exemption so long as the person was alive and physically present in the State for more than nine months. If a person who was continuously living in Hawaii died after September 30, 2023, that person could still be a qualified exemption.

For more information, see Form N-311, Refundable Food/Excise Tax Credit.

Deadline for claiming this credit. The deadline to claim the credit is December 31, 2024. You cannot claim or amend the credit after the deadline.

Refund

Line 43a

Contribution to the Hawaii Schools Repairs and Maintenance Fund

The Hawaii School-Level Minor Repairs and Maintenance Special Fund provides moneys for school-level minor repairs and maintenance. If you have an overpayment of at least \$2 (\$4 if married and filing a joint return), you can choose to contribute to the Hawaii School-Level Minor Repairs and Maintenance Special Fund.

Fill in the appropriate oval(s) if you want to contribute \$2 to the Hawaii School-Level Minor Repairs and Maintenance Special Fund (or \$4 if you are filing a joint return and your spouse also wants to contribute). No other amounts can be accepted. Your contribution will reduce your refund. Once made, the contribution cannot be revoked.

Line 43b

Contribution to the Hawaii Public Libraries Fund

The Hawaii Public Libraries Special Fund provides moneys to support the operations of the library system. If you have an overpayment of at least \$5 (\$10 if married and filing a joint return), you can choose to contribute to the Hawaii Public Libraries Special Fund.

Fill in the appropriate oval(s) if you want to contribute \$5 to the Hawaii Public Libraries Special Fund (or \$10 if you are filing a joint return and your spouse also wants to contribute). No other amounts can be accepted. Your contribution will reduce your refund. Once made, the contribution cannot be revoked.

Line 43c

Contribution to the Domestic and Sexual Violence / Child Abuse and Neglect Funds

The Hawaii Children's Trust Fund provides moneys for the award of grants for primary and secondary prevention activities to prevent child abuse and neglect. The Domestic Violence and Sexual Assault Special Fund provides moneys for programs and grants or purchases of service that support or provide domestic violence and sexual assault intervention or prevention. The Spouse and Child Abuse Special Accounts provide moneys for staff programs, and grants or purchases of service that support or provide spouse or child abuse intervention or prevention. If you have an overpayment of at least \$5 (\$10 if married and filing a joint return), you can choose to contribute to these funds.

Fill in the appropriate oval(s) if you want to contribute \$5 to the Hawaii Children's Trust Fund, the Domestic Violence and Sexual Assault Special Fund, and the Spouse and Child Abuse Special Accounts (or \$10 if you are filing a joint return and your spouse also wants to contribute). No other amounts can be accepted. Your contribution will reduce your refund. Once made, the contribution cannot be revoked.

Line 47a

Refund

Note: *Direct deposit of refunds will not be available. A check will be sent to you instead.*

Line 28 minus line 44. This is the amount that will be refunded to you.

Filing Form N-11SF after December 31, 2024, will result in the denial of the refundable food/excise tax credit and no refund will be issued.

Now continue with Step 4 below.

Step 4

Check your return to make sure it is correct.

Step 5

Third Party Designee

Note: *This designation is not a full power of attorney and does not replace Form N-848.*

If you want to authorize the Department to discuss the processing of your tax return with a person that you designate, enter the name of your third party designee, telephone number, and identification number. You are authorizing the Department to call your third party designee to answer any questions that may arise during the processing of your tax return. This designation does not allow your third party designee to call the Department for information about the processing of your return or for other issues relating to your return.

Step 6

Sign and date your return.

Form N-11SF is not considered a valid return unless you sign it. If you are unable to sign the return (due to disease or injury, etc.), you can appoint an agent to sign your return. A return signed by an agent must have a power of attorney attached that authorizes the agent to sign for you. You can use Form N-848, Power of Attorney.

Be sure to date your return. If you have someone else prepare your return, you are still responsible for the correctness of the return.

Joint Return. Your spouse must also sign Form N-11SF if it is a joint return. If your spouse cannot sign because of disease or injury and tells you to sign, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), Spouse." Be sure to also sign in the space provided for your signature. Attach a dated statement, signed by you, to the return. The statement should include the form number of the return you are filing, the tax year, and the reason your spouse cannot sign, and that your spouse has agreed to your signing for him or her.

If you are the guardian of your spouse who is mentally incompetent, you can sign the return for your spouse as guardian.

If your spouse cannot sign the joint return for any other reason, you can sign for your spouse only if you are given a valid power of attorney. Attach the power of attorney to your tax return.

If you are filing a joint return as the surviving spouse, see *Death of Taxpayer* on page 2.

Occupation. Write your occupation in the space provided. If married and filing a joint return, also write your spouse's occupation in the space provided.

Step 7

Attachments

Attach a copy of your government-issued ID to the back of your return:

A return without your government-issued ID is incomplete. You must file a *complete* return on time to claim the refundable food/excise tax credit.

Reminders

Processing of Your Tax Return

In general, refunds due to you are issued within eight weeks from the date your return is filed with the Department. However, it may take additional time if you filed your return close to the April 20 filing deadline, if errors were made in completing your return, or you moved and did not change your address with the Department by completing Form ITPS-COA, Change of Address Form.

You may check your refund status through the Department's website. You may also call our Taxpayer Services Branch to obtain automated information about your individual income tax refunds 24 hours a day, 7 days a week. Automated refund information should be available four to six weeks after your return is filed with the Department. See page 2 for the Department's website address and telephone numbers.

Change of Address

If your mailing address has changed, you must notify the Department of the change by completing Form ITPS-COA, Change of Address Form, or log in to your Hawaii Tax Online account at hitax.hawaii.gov. Failure to do so may prevent your address from being updated, any refund due to you from being delivered (the U.S. Postal Service is not permitted to forward your State refund check), and delay important notices or correspondence to you regarding your return.

How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your tax return, as well as any worksheets you used, until the statute of limitations runs out for that return. Usually this is three years from the date the return was due or filed, whichever is later. Also keep copies of your filed tax returns as part of your records.

Amended Return

If you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, you may file an amended return on Form N-11 to change the Form N-11SF you already filed. **Use the Form N-11 for the year you are amending.** You cannot file a 2022 amended return on a 2023 Form N-11.

If your original return was filed on an incorrect form, file an original return on the correct form. For example, if you filed an original return on Form N-11SF and should have filed Form N-11, file an original return on Form N-11.