



FORM  
**N-15**  
(Rev. 2023)



STATE OF HAWAII — DEPARTMENT OF TAXATION

DO NOT WRITE IN THIS AREA

**Individual Income Tax Return**  
**NONRESIDENT and PART-YEAR RESIDENT**  
**Calendar Year 2023**  
**OR**

N15\_F 2023A 01 VID01 **Tax Year**

thru

- Part-Year Resident**  
(Enter period of Hawaii residency above)
- AMENDED Return**
- NOL Carryback**
- IRS Adjustment**
- First Time Filer**

**Nonresident**

**Nonresident Alien or Dual-Status Alien**

**MSRRA**

**Composite**

FOR OFFICE USE ONLY

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**Do NOT Submit a Photocopy!!**

**ATTACH A COPY OF YOUR 2023 FEDERAL INCOME TAX RETURN**

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 8.)

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

**(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 9 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 below line 37.

**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 10 and if your spouse meets the qualifications, place an X here

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

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** ▶

• ATTACH COPY 2 OF FORM W-2 HERE •

• ATTACH CHECK OR MONEY ORDER HERE •

Your Social Security Number

Your Spouse's SSN



Name(s) as shown on return

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Col. A - Total Income

Col. B - Hawaii Income

7	Wages, salaries, tips, etc. (attach Form(s) W-2) .....	7
8	Interest income from the worksheet on page 38 of the Instructions .....	8
9	Ordinary dividends .....	9
10	State income tax refund from the worksheet on page 38 of the Instructions .....	10
11	Alimony received .....	11
12	Business or farm income or (loss) .....	12
13	Capital gain or (loss) from the worksheet on page 38 of the Instructions .....	13
14	Supplemental gains or (losses) (attach Schedule D-1) .....	14
15	IRA distributions .....	15
16	Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-15/N-40) .....	16
17	Rents, royalties, partnerships, estates, trusts, etc.....	17
18	Unemployment compensation (insurance).....	18
19	Other income (state nature and source) .....	19
20	Add lines 7 through 19 ..... <b>Total Income</b> >	20
21	Certain business expenses of reservists, performing artists, and fee-basis government officials .....	21
22	IRA deduction .....	22
23	Student loan interest deduction from the worksheet on page 42 of the Instructions .....	23
24	Health savings account deduction.....	24
25	Moving expenses (attach Form N-139) .....	25
26	Deductible part of self-employment tax .....	26
27	Self-employed health insurance deduction .....	27
28	Self-employed SEP, SIMPLE, and qualified plans .....	28
29	Penalty on early withdrawal of savings .....	29
30	Alimony paid (Enter name and SS No. of recipient) .....	30
31	Payments to an individual housing account .	31
32	First \$7,683 of military reserve or Hawaii national guard duty pay .....	32

Your Social Security Number

Your Spouse's SSN



Name(s) as shown on return

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- 33 Exceptional trees deduction (attach affidavit) (see page 21 of the Instructions)..... 33
- 34 Add lines 21 through 33 ..... **Total Adjustments** > 34
- 35 Line 20 minus line 34 ....**Adjusted Gross Income** > 35
- 36 **Federal** adjusted gross income (see page 21 of the Instructions) .....36
- 37 **Ratio of Hawaii AGI to Total AGI.** Divide line 35, Column B, by line 35, Column A (Compute to 3 decimal places and round to 2 decimal places)...37  
**CAUTION:** If you can be claimed as a dependent on another person's return, see the Instructions on page 21, and place an X here.
- 38 If you do not itemize deductions, enter zero on line 39 and go to line 40a. Otherwise go to page 22 of the Instructions and enter your Hawaii itemized deductions here.
  - 38a Medical and dental expenses (from Worksheet NR-1 or PY-1).....38a
  - 38b Taxes (from Worksheet NR-2 or PY-2)..... 38b
  - 38c Interest expense (from Worksheet NR-3 or PY-3) .....38c
  - 38d Contributions (from Worksheet NR-4 or PY-4)..... 38d
  - 38e Casualty and theft losses (from Worksheet NR-5 or PY-5).....38e
  - 38f Miscellaneous deductions (from Worksheet NR-6 or PY-6)..... 38f
- 40a If you checked filing status box: 1 or 3 enter \$2,200; 2 or 5 enter \$4,400; 4 enter \$3,212.....40a
- 40b Multiply line 40a by the ratio on line 37 ..... **Prorated Standard Deduction** > 40b
- 41 Line 35, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in)..... 41
- 42a 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 the Instructions.
  - Yourself Spouse .....42a
- 42b Multiply line 42a by the ratio on line 37 .....**Prorated Exemption(s)** > 42b
- 43 **Taxable Income.** Line 41 minus line 42b (but not less than zero).....**Taxable Income** > 43
- 44 **Tax.** Place an X if from: Tax Table; Tax Rate Schedule; or Capital Gains Tax Worksheet on page 41 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** > 44
- 44a If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 8 of that worksheet.....44a
- 45 Refundable Food/Excise Tax Credit (attach Form N-311) **DHS, etc.** exemptions .....45
- 46 Credit for Low-Income Household Renters (attach Schedule X) .....46
- 47 Credit for Child and Dependent Care Expenses (attach Schedule X).....47
- 48 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice) .....48
  - 49 Total refundable tax credits from Schedule CR (attach Schedule CR).....49
- 50 Add lines 45 through 49..... **Total Refundable Credits** > 50
- 51 Line 44 minus line 50. If line 51 is zero or less, see Instructions.....**Adjusted Tax Liability** > 51

**TOTAL ITEMIZED DEDUCTIONS**

39 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 27. Enter total here and go to line 41.

Your Social Security Number

Your Spouse's SSN



Name(s) as shown on return

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- 52 Total nonrefundable tax credits (attach Schedule CR) ..... 52
- 53 Line 51 minus line 52 ..... **Balance** ➤ 53
- 54 Hawaii State Income tax withheld (attach W-2s)  
(see page 29 of the Instructions for other attachments).....54
- 55 2023 estimated tax payments on  
Forms N-200V \_\_\_\_\_ ; N-288A \_\_\_\_\_ 55
- 56 Amount of estimated tax applied from 2022 return..... 56
- 57 Amount paid with extension .....57
- 59 If line 58 is larger than line 53, enter the amount **OVERPAID**  
(line 58 minus line 53) (see Instructions)..... 59
- 60 **Contributions to** (see page 30 of the Instructions):..... **Yourself** **Spouse**
- 60a Hawaii Schools Repairs and Maintenance Fund ..... \$2 \$2
- 60b Hawaii Public Libraries Fund ..... \$5 \$5
- 60c Domestic and Sexual Violence / Child Abuse and Neglect Funds ..... \$5 \$5
- 61 Add the amounts of the Xs on lines 60a through 60c and enter the total here ..... 61
- 62 Line 59 minus line 61 ..... 62
- 63 Amount of line 62 to be **applied to**  
your **2024 ESTIMATED TAX** .....63
- 64a Amount to be **REFUNDED TO YOU** (line 62 minus line 63) If filing late, see page 30 of Instructions. Place an X here if this refund will  
ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 64b, 64c, or 64d.
- 64b Routing number **64c** Type: Checking Savings
- 64d Account number ..... 64a
- 65 **AMOUNT YOU OWE** (line 53 minus line 58)..... 65
- 66 **PAYMENT AMOUNT** Submit payment online at hitax.hawaii.gov or attach check or  
money order payable to "Hawaii State Tax Collector." ..... 66
- 67 **Estimated tax penalty.** (See page 31 of Instr.) Do not include this amount  
in line 59 or 65. Check this box if Form N-210 is attached ➤ 67
- 68 **AMENDED RETURN ONLY** - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD) ..... 68
- 69 **AMENDED RETURN ONLY** - Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD) ..... 69

**TOTAL PAYMENTS**

58 Add lines 54 through 57.

**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 32 of the Instructions.

Designee's name ➤ Phone no. ➤ Identification number ➤

**HAWAII ELECTION CAMPAIGN FUND**

(See page 32 of the Instructions)

Indicate if you want \$3 to go to the Hawaii Election Campaign Fund. **Yes**  
If joint return, indicate if your spouse designates \$3 to go to the fund. **Yes**

**Note:** Placing an X in the "Yes" box will not change your tax or refund.

**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 \_\_\_\_\_

**PLEASE SIGN HERE** ➤ Your Occupation \_\_\_\_\_ Daytime Phone Number \_\_\_\_\_ Your Spouse's Occupation \_\_\_\_\_ Daytime Phone Number \_\_\_\_\_

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. ➤ _____		