## **SCHEDULE K-1** FORM N-20 (REV. 2023)

## PREPARE IN TRIPLICATE For EACH Partner Copy 1 File with N-20

## STATE OF HAWAII — DEPARTMENT OF TAXATION

PARTNER'S SHARE OF INCOME, CREDITS, **DEDUCTIONS, ETC.** 

Copy		Partner File with N-20		For calenda	023 or other tax year							
Copy 2			beginning, 2023 and e			nding, 20					N20SCHK1 I 2023A 01 VID01	
Pari	nor's	Social Security No. or	Federal	Employer I D. No. >		Partnershin's	Foderal F	mployer Identifi	ication No. >		_	
		name, address, and Pos						ess, and Postal/				
						·		•				
Α	TI	_ `	_	eneral partner	ner	۱ ۱	lonrecou				\$	
В				artner? ➤egarded entity (DE), enter the partne		1					\$\$	
С		EIN nter partner's perce		(i) Before change (ii) End or termination year	E Check here if this partnership is a publicly as defined in IRC section 469(k)(2)							
Ü	Pi Lo	rofit sharing oss sharing		%%	%	F C	check ap	plicable box	es: (1) 🗌 F	inal k	K-1 (2) ☐ Amended K-1	
G		econciliation of par	tner's		(c) Incor	ne included in	(d) Dedu	ctions included			(f) Capital account	
		Capital account at eginning of year		(b) Capital contributed during year		(c) below, plus able income		c) below, plus able deductions	(e) Withdrawals distributions		at end of year (combine columns (a) through (e))	
		. Defeate Dec	4	Justine for Orlanda K. d. (	1/	00) 6 - 5	(	)	(	)		
	aut	ion: Refer to Par	tner's	Instructions for Schedule K-1 (F				Ť		_		
	(a) Distributive share items					o) Attributable to Hawaii (c) Attributable Everywhere				(d) Form N-11 & N-15 filers enter the amount in column (b) and /or column (c) on:		
	2 3	Net income (loss) to Net income (loss) to	rom re rom otl	om trade or business activitiesntal real estate activitiesher rental activities						}	See Partner's Instructions for Schedule K-1 (Form N-20)	
SSO.	4			partner							terest Worksheet	
e (L	6									┧┈	See Partner's Instructions for	
Income (Loss)	7 8	Royalties		n (loss)						Cap	Schedule K-1 (Form N-20). bital Gain/Loss Worksheet	
	9 Net long-term capital gain (loss)									٦.	oital Gain/Loss Worksheet	
	10 Net IRC section 1231 gain (loss) (attach Schedule D-1)									1	Partner's Instr. for Sch. K-1 (Form N-20).	
	Other income (loss) (attach schedule)      Charitable contributions (attach schedule)									Ente	r on applicable line of your return.	
Deductions	13	Expense deduction (IRC section 179)	n for red (attach	covery property schedule)						}	See Partner's Instructions for Schedule K-1 (Form N-20)	
۵	14 Deductions related to portfolio income (attach schedule)									Ente	r on applicable line of your return.	
Credits		Total cost of qualify		· · · · · · · · · · · · · · · · · · ·								
	Capital Goods Excise Tax Credit									For	m N-312	
	17 Fuel Tax Credit for Commercial Fishers									For	m N-163	
	18 Amounts needed to claim the Enterprise Zone Tax Credit					attached Form	N-756A			For	m N-756	
S				ing Tax Credit				-			m N-586	
				Vocational Rehabilitation Referrals costs for the Motion Picture, Digital						For	m N-884	

Media, and Film Production Income Tax Credit .....

Form N-340

		(a) Distributive share items	<b>(b)</b> Attributable to Hawaii	<b>(c)</b> Attributable Everywhere	(d) Form N-11 & N-15 filers enter the amount in column (b and /or column (c) on:
	22	Credit for School Repair and Maintenance			Form N-330
		Renewable Energy Technologies Income Tax Credit	See attached Form N-342A		Form N-342
		Important Agricultural Land			
ř.		Qualified Agricultural Cost Tax Credit			Form N-344
<u>မ</u> မ	25	Tax Credit for Research Activities			Form N-346
dits		Historic Preservation Income Tax Credit			Form N-325
Credits (cont.)		Renewable Fuels Production Tax Credit for Years After 12/31/21			Form N-360
١		Pass-Through Entity Tax Credit			Form N-362
		Credit for income tax withheld on			
		Form N-288A (net of refunds)			Schedule CR, line 9a
$\dashv$	30	a Interest expense on investment debts			Form N-158, line 1
± _	30	b (1) Investment income included on			Tomit vice, and i
tme		` '			See Partner's Instructions
Investment Interest		Schedule K-1, lines 5 through 7			for Schedule K-1
-		(2) Investment expenses included in			(Form N-20)
-	24	Schedule K-1, line 14			- 1 · · · · · · · · · · · · · · · · · ·
	31	Recapture of Hawaii Low-Income Housing Tax Credit			
		a From IRC section 42(j)(5) partnerships			Form N-586, Part III
Recapture of Tax Credits		<b>b</b> Other than on line 31a	Can attached Form N 242 Port II		ץ
e of dits		Capital Goods Excise Tax Credit Properties	See attached Form N-312, Part II		Form N-312, Part II
Cre		Recapture of Tax Credit for Flood Victims			Form N-338
Reca 	34	Recapture of Important Agricultural Land			
_		Qualified Agricultural Cost Tax Credit			Form N-344
		Recapture of Capital Infrastructure Tax Credit			Form N-348
$\dashv$		Recapture of Historic Preservation Income Tax Credit			Form N-325
-	37	List below other items and amounts not included on			
Other		lines 1 through 36 that are required to be reported separately to each partner			See Partner's Instructions for Schedule K-1 (Form N-20).