

STATE OF HAWAII — DEPARTMENT OF TAXATION CORPORATION INCOME TAX RETURN CALENDAR YEAR 2023

THIS SPACE FOR DATE RECEIVED STAMP



or other tax year beginning _____, 2023 and ending _____, 20__

N30_I 2023A 01 VID01

Final Return AMENDED Return (Attach Sch AMD) NOL Carryback IRS Adjustment

Name, Federal Employer I.D. No., Dba or C/O, Business Activity Code No., Mailing Address, Date business began in Hawaii, City or town, State, and Postal/ZIP Code, Hawaii Business Activity, Hawaii Tax I.D. No. THIS RETURN IS (CHECK BOX, IF APPLICABLE): For a multi-state corporation using separate accounting. For a real estate investment trust (REIT). A combined return of a unitary group of corporations. A consolidated return. A separate return of a member corporation of a unitary group.

FOR LINES 1 - 5 and 7 - 10, ENTER AMOUNTS FROM COMPARABLE LINES ON FEDERAL RETURN.

ATTACH CHECK OR MONEY ORDER HERE

TAXABLE INCOME: 1 (a) Gross receipts or sales, (b) Returns and allowances, (c) Line 1(a) minus line 1(b); 2 Cost of goods sold; 3 Interest; 4 Gross rents; 5 Gross royalties; 6 (a) Capital gain net income, (b) Net gain (loss) from Hawaii Schedule D-1; 7 Other income; 8 TOTAL INCOME; 9 TOTAL DEDUCTIONS; 10 Taxable income before Hawaii adjustments. TAX AND TAX PAYMENTS: 11 TOTAL TAX; 12 Total refundable credits; 13 ADJUSTED TAX LIABILITY; 14 Total nonrefundable credits; 15 Line 13 minus line 14; 16 (a) 2022 overpayment, (b) 2023 estimated tax payments, (c) Payments with extension, (d) Total; 17 Estimated tax penalty; 18 TAX DUE; 19 AMOUNT OVERPAID; 20 AMOUNT PAID with this return; 21 AMOUNT PAID with this return; 22 Amount paid (overpaid) on original return; 23 BALANCE DUE (REFUND) with amended return.

Please Sign Here: I declare, under the penalties set forth in section 231-36, HRS, that this return... Signature of officer, Print or type name and title of officer, Date, May the Hawaii Department of Taxation discuss this return with the preparer shown below? Preparer's signature and date, Print Preparer's Name, Firm's name (or yours, if self-employed), Address and ZIP Code, PTIN, Check if self-employed, Federal E.I. No., Phone no.



Name as shown on return	Federal Employer Identification Number
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Schedule C		Income From Dividends (Classified for Hawaii Purposes)			
DIVIDENDS	1	2	3	4	5
	Name of declaring corporation (Attach a separate sheet if more space is needed.)	National Bank Associations or certain high technology businesses	Received from an affiliate (including foreign) as IRC section 243(b) qualifying dividend	Received by a Small Business Investment Co. operating under Small Business Investment Act	Columns 2 through 4 and all other dividends
6	Total dividends. (Subtotal of column 5)				
7	Sum of columns 2 through 4				
8	Subtotal. Line 6 minus line 7				
9	Multiply line 8 by .30 (30%)				
10	Taxable mutual funds dividends				
11	Total taxable dividends. Line 9 plus line 10				

Schedule J		Adjustments to Income for Hawaii Purposes and Tax Computation				
ADDITIONS	1	Taxable income (loss) before Hawaii adjustments from page 1, line 10 (Unitary business taxpayers, see Instructions).			1	
	2	(a)	2(a)	Taxable dividends from Schedule C, line 11		
		(b)	2(b)	Deductions allowable for federal tax purposes but not allowable or allowable only in part for Hawaii tax purposes (attach schedule)		
		(c)	2(c)	The portion of the Hawaii jobs credit claimed applicable to current year new employees from Schedule CR, line 26 (see Instructions)		
(d)		2(d)	Other adjustments (attach schedule)			
	3	Total additions (Add lines 2(a), 2(b), 2(c) and 2(d)).			3	
	4	Total of lines 1 and 3			4	
SUBTRACTIONS	5	5	Entire dividends as reported on federal return and included on page 1, line 8			
	6	6	Interest on obligations of the United States included on page 1, line 8			
	7	7	Net income from sources outside Hawaii received by a foreign or domestic corporation, except for unitary business taxpayers using Form N-30, Schedules O & P.			
	8	8	Amortization of casualty losses where election is made to amortize for Hawaii tax purposes under section 235-7(f), HRS (attach explanation)			
	9	9	Net operating loss deduction (under section 235-7(d), HRS) (attach schedule)			
	10	10	Other deductions or adjustments (attach schedule)			
	11	Total subtractions (Add lines 5, 6, 7, 8, 9, and 10)			11	
	12	Taxable income (loss) for Hawaii tax purposes (line 4 minus line 11)			12	
Note: If the corporation has a farming NOL for the tax year, to elect to forego the carryback period, attach a statement to that effect.						
TAX COMPUTATION	13	13	Enter the amount of net capital gains as shown on Schedule D, line 18 (Schedules O & P taxpayers, see Instructions)			
	14	14	Line 12 minus line 13 (if less than zero, enter zero)			
	15	(a)	15(a)	Tax on capital gain, line 13 — Enter 4% of amount on line 13		
		(b)	15(b)	(i)	15(b)(i)	Not over \$25,000 — Enter 4.4% of line 14
				(ii)	15(b)(ii)	Over \$25,000 but not over \$100,000 — Enter 5.4% of line 14 \$ _____ Subtract \$250.00 and enter difference
	(iii)			15(b)(iii)	Over \$100,000 — Enter 6.4% of line 14 \$ _____ Subtract \$1,250.00 and enter difference	
		15(c)	Total of lines 15(a) and 15(b)			
		15(d)	Using the rates listed on line 15(b), compute tax on all taxable income using amount from line 12			
	16	16	Total tax (enter the lesser of line 15(c) or 15(d)) (Combined unitary group filers, see Instructions)			
	17	17	Recapture of Capital Goods Excise Tax Credit from Form N-312, Part II			
	18	18	Recapture of Low-Income Housing Tax Credit from Form N-586, Part III			
	19	19	Recapture of Tax Credit for Flood Victims from Form N-338			
20	20	Recapture of Important Agricultural Land Qualified Agricultural Cost Tax Credit from Form N-344				
21	21	Recapture of Capital Infrastructure Tax Credit from Form N-348, Part II				
22	22	Total recapture of tax credits (Add lines 17, 18, 19, 20, and 21)				
23	23	Interest due under the look-back method — completed long-term contracts (See Instructions. Attach federal Form 8697)				
24	24	Total tax (Add lines 16, 22, and 23). Enter here and on page 1, line 11				