

Form N-11 Exercise

Facts:

- Igor Pulaski is a J-1 scholar. His wife, Katinka is also a J-1 scholar.
- Igor and Katinka are citizens of Poland.
- Igor came to the U.S. on Aug 9, 2012. Katinka came to the U.S. on Jan 1, 2013.
- They both worked on campus (starting in 2016) and they have a son, David, who was born in the U.S. in Dec 2013.
- In addition to their wage income, Igor earned \$1,319 in dividends in the U.S. stock market and interest income of \$325 from a bank account in Poland.
- Igor, Katinka, & David do not intend to return to Poland and will apply for U.S. permanent residence.
- Notes:
 - Hawaii considers Igor a presumptive resident as long as his domicile has changed.
 - Hawaii does not recognize U.S. tax treaties – all Igor’s income (including interest income from Poland) is taxable.
 - Hawaii taxes dividends & interest at regular income rates up to a maximum of 7.25%.
 - As a Hawaii “resident” for tax purposes, Igor can file jointly and claim dependency exemption for Katinka and David. He is also entitled to the standard deduction and any Hawaii resident credits.

Prepare Igor’s tax return using the above information and the following documents.

Form **1042-S**

Department of the Treasury
Internal Revenue Service

Foreign Person's U.S. Source Income Subject to Withholding

► Go to www.irs.gov/Form1042S for instructions and the latest information.

2018

OMB No. 1545-0096

Copy A for
Internal Revenue Service

UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code 19	2 Gross income 1143	3 Chapter indicator. Enter "3" or "4" 3		13e Recipient's U.S. TIN, if any	13f Ch. 3 status code	
		3a Exemption code 04	4a Exemption code		13g Ch. 4 status code	
		3b Tax rate .00	4b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code
5 Withholding allowance				13k Recipient's account number		
6 Net income 1143				13l Recipient's date of birth (YYYYMMDD) [][][][][][][][][]		
7a Federal tax withheld				14a Primary Withholding Agent's Name (if applicable)		
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>				14b Primary Withholding Agent's EIN		
8 Tax withheld by other agents				15 Check if pro-rata basis reporting <input type="checkbox"/>		
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				15a Intermediary or flow-through entity's EIN, if any		
10 Total withholding credit (combine boxes 7a, 8, and 9)				15b Ch. 3 status code		
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15c Ch. 4 status code		
12a Withholding agent's EIN XX-XXXXXXX		12b Ch. 3 status code	12c Ch. 4 status code	15d Intermediary or flow-through entity's name		
12d Withholding agent's name UNIVERSITY OF HAWAII				15e Intermediary or flow-through entity's GIIN		
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15f Country code	15g Foreign tax identification number, if any	
12f Country code	12g Foreign taxpayer identification number, if any			15h Address (number and street)		
12h Address (number and street) 2500 CAMPUS ROAD				15i City or town, state or province, country, ZIP or foreign postal code		
12i City or town, state or province, country, ZIP or foreign postal code HONOLULU, HI 96822				16a Payer's name		16b Payer's TIN
13a Recipient's name KATINKA PULASKI		13b Recipient's country code 01		16c Payer's GIIN		16d Ch. 3 status code
13c Address (number and street) 1 ALOHA DRIVE				16e Ch. 4 status code		
13d City or town, state or province, country, ZIP or foreign postal code HONOLULU, HI 96822				17a State income tax withheld	17b Payer's state tax no.	17c Name of state

a Employee's social security number XXX-XX-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) XX-XXXXXXX		1 Wages, tips, other compensation \$7896		2 Federal income tax withheld \$1943	
c Employer's name, address, and ZIP code UNIVERSITY OF HAWAII 2500 CAMPUS ROAD HONOLULU, HI 96822		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9 Verification code		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. IGOR PULASKI 1 ALOHA DRIVE HONOLULU, HI 96822		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
HI	XX-XXXXXXX	\$7896	\$696		
					20 Locality name

Form **W-2** Wage and Tax Statement

2018

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.



Individual Income Tax Return
RESIDENT
Calendar Year **2018**
OR



Fiscal Year Beginning and Ending

****These date fields are used by Fiscal Year filers only.** If you are not sure, then leave them blank. Enter the dates MM DD YY format. For example: 09 30 18**

AMENDED Return
 NOL Carryback
 IRS Adjustment

FOR OFFICE USE ONLY

Do NOT Submit a Photocopy!!

Place an X in applicable box, if appropriate

First Time Filer **Address or Name Change**

INSTRUCTIONS

- You can save the form's data by using Adobe Reader XI or higher. You must print, sign and mail the forms to the Hawaii Department of Taxation. Don't forget to attach all required forms.
- Use the blue Print Form button at the top of this page to print the form. If you are not claiming any credits on Schedule CR, select the 4 page print option.
- This form uses a 2D barcode on the first page of the form to gather all the forms data. If you print the form and need to make changes, then type in the changes and re-print the entire form. Do not make changes to the return data using a pen or pencil.
- Click on the red Reset button at the top of this page to clear all of the form data and start over.
- Use the Tab key to move forward between fields, Shift+Tab to move backwards between fields, or use your mouse pointer to click on the field you want.
- To mark a checkbox either click on it using your mouse pointer, or press the space key.

• ATTACH COPY 2 OF FORM W-2 HERE •

↓ Place Label Here ↓

Your First Name IGOR	M.I. <input type="text"/>	Your Last Name PULASKI	Suffix <input type="text"/>
Spouse's First Name KATINKA	M.I. <input type="text"/>	Spouse's Last Name PULASKI	Suffix <input type="text"/>
Care Of (See Instructions, page 7.) <input type="text"/>			
Present mailing or home address (Number and street, including Rural Route) 1 ALOHA DRIVE			
City, town or post office HONOLULU	State HI	Postal/ZIP code 96822	
If foreign address, enter Province and/or State <input type="text"/>		Country <input type="text"/>	

Enter the first four letters of your last name.
Use **ALL CAPITAL** letters **PULA**

Your Social Security Number **100 - 00 - 0000**

Deceased Date of Death

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

Spouse's Social Security Number **200 - 00 - 0000**

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 widow(er) (see page 9 of the Instructions)
Enter the year your spouse died

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.....
 - 6b Spouse..... Age 65 or over.....
- Enter the number of Xs on 6a and 6b **2**

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 and 6d	Dependents: 1. First and last name	If more than 4 dependents use attachment	2. Dependent's social security number	3. Relationship	Enter number of your children listed... 6c
	DAVID PULASKI		300-00-0000	SON	1
					Enter number of other dependents..... 6d

6e Total number of exemptions claimed. Add numbers entered in boxes 6a thru 6d above..... **3**

ID NO 99 442W19.01-12



Your Social Security Number

Your Spouse's SSN

100 - 00 - 0000

200 - 00 - 0000

Name(s) as shown on return

PULASKI, IGOR
PULASKI, KATINKA

ROUND TO THE NEAREST DOLLAR

7	Federal adjusted gross income (AGI) (see page 11 of the Instructions)	7		7896
8	Difference in state/federal wages due to COLA, ERS, etc. (see page 12 of the Instructions)	8	3143	
9	Interest on out-of-state bonds (including municipal bonds)	9		
10	Other Hawaii additions to federal AGI (see page 12 of the Instructions)	10	325	
11	Add lines 8 through 10 Total Hawaii additions to federal AGI	11	3468	
12	Add lines 7 and 11	12		11364
13	Pensions taxed federally but not taxed by Hawaii (see page 14 of the Instructions)	13		
14	Social security benefits taxed on federal return	14		
15	First \$6,564 of military reserve or Hawaii national guard duty pay	15		
16	Payments to an individual housing account	16		
17	Exceptional trees deduction (attach affidavit) (see page 15 of the Instructions)	17		
18	Other Hawaii subtractions from federal AGI (see page 15 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		11364

CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 16, and place an X here.

21 If you do not itemize your deductions, go to line 23 below. Otherwise go to page 17 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	

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 22. Enter total here and go to line 24.

23	If you checked filing status box: 1 or 3 enter \$2,200; 2 or 5 enter \$4,400; 4 enter \$3,212	23		4400
24	Line 20 minus line 22 or 23, whichever applies. (This line MUST be filled in)	24		6964



Your Social Security Number

Your Spouse's SSN

100 - 00 - 0000

200 - 00 - 0000

Name(s) as shown on return

PULASKI, IGOR

PULASKI, KATINKA

ROUND TO THE NEAREST DOLLAR

▼ IF NEGATIVE, PLACE MINUS SIGN

7	Federal adjusted gross income (AGI) (see page 11 of the Instructions)	7		7896
8	Difference in state/federal wages due to COLA, ERS, etc. (see page 12 of the Instructions)	8	3143	
9	Interest on out-of-state bonds (including municipal bonds)	9		
10	Other Hawaii additions to federal AGI (see page 12 of the Instructions)	10	325	
11	Add lines 8 through 10 Total Hawaii additions to federal AGI	11	3468	
12	Add lines 7 and 11	12		11364
13	Pensions taxed federally but not taxed by Hawaii (see page 14 of the Instructions)	13		
14	Social security benefits taxed on federal return	14		
15	First \$6,564 of military reserve or Hawaii national guard duty pay	15		
16	Payments to an individual housing account	16		
17	Exceptional trees deduction (attach affidavit) (see page 15 of the Instructions)	17		
18	Other Hawaii subtractions from federal AGI (see page 15 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		11364

▼ IF NEGATIVE, PLACE MINUS SIGN



Your Social Security Number

Your Spouse's SSN

100 - 00 - 0000

200 - 00 - 0000

Name(s) as shown on return

PULASKI, IGOR
PULASKI, KATINKA

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 22 of the Instructions.

Yourself Spouse 25 3432

26 **Taxable Income.** Line 24 minus line 25 (but not less than zero) **Taxable Income** > 26 3532

27 Tax. Place an X if from Tax Table; Tax Rate Schedule; or Capital Gains Tax
Worksheet on page 39 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 49

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 3 28 235

29 Credit for Low-Income Household
Renters (attach Schedule X) 29 150

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** > 33 385
▼ IF NEGATIVE, PLACE MINUS SIGN

34 Line 27 minus line 33. If line 34 is zero or less, see Instructions 34 - X 336

35 Total nonrefundable tax credits (attach Schedule CR) 35
▼ IF NEGATIVE, PLACE MINUS SIGN

36 Line 34 minus line 35 **Balance** > 36 - X 336

37 Hawaii State Income tax withheld (attach W-2s)
(see page 28 of the Instructions for other attachments) 37 696

38 2018 estimated tax payments 38

39 Amount of estimated tax applied from 2017 return 39

40 Amount paid with extension 40

41 Add lines 37 through 40 **Total Payments** > 41 696

42 If line 41 is larger than line 36, enter the amount **OVERPAID** (line 41 minus line 36) (see Instructions) .. 42 1032

43 **Contributions to** (see page 29 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 1032



Your Social Security Number

Your Spouse's SSN

100 - 00 - 0000

200 - 00 - 0000

Name(s) as shown on return

PULASKI, IGOR

PULASKI, KATINKA

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 22 of the Instructions.		
	<input type="checkbox"/> Yourself	<input type="checkbox"/> Spouse	25
			3432
26	Taxable Income. Line 24 minus line 25 (but not less than zero).....	Taxable Income ▶	26
			3532
27	Tax. Place an X if from <input checked="" type="checkbox"/> Tax Table; <input type="checkbox"/> Tax Rate Schedule; or <input type="checkbox"/> Capital Gains Tax Worksheet on page 39 of the Instructions. (<input type="checkbox"/> 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
			49
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 <input type="text" value="3"/>	28	235
29	Credit for Low-Income Household Renters (attach Schedule X)	29	150
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
			385



Your Social Security Number

Your Spouse's SSN

100 - 00 - 0000

200 - 00 - 0000

Name(s) as shown on return

PULASKI, IGOR
PULASKI, KATINKA

46 Amount of line 45 to be applied to your 2019 ESTIMATED TAX 46

47a Amount to be REFUNDED TO YOU (line 45 minus line 46) If filing late, see page 29 of Instructions 47a 1032

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 30 of Instructions.) Do not include on line 42 or 48. Place an X in this box if Form N-210 is attached > 50

IF NEGATIVE, PLACE MINUS SIGN

51 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)..... 51

IF NEGATIVE, PLACE MINUS SIGN

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 31 of the Instructions.

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

HAWAII ELECTION CAMPAIGN FUND Do you want \$3 to go to the Hawaii Election Campaign Fund? Yes No Note: Placing an X the "yes" box will not increase your tax or reduce your refund. If joint return, does your spouse want \$3 to go 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 Preparer's Signature Date Check if self-employed Preparer's identification number

Paid Preparer's Information Print Preparer's Name Federal E.I. No.

Firm's name (or yours if self-employed), Address, and ZIP Code Phone No.



Your Social Security Number

Your Spouse's SSN

100 - 00 - 0000

200 - 00 - 0000

Name(s) as shown on return

PULASKI, IGOR

PULASKI, KATINKA

46 Amount of line 45 to be applied to your

2019 ESTIMATED TAX 46

47a Amount to be REFUNDED TO YOU (line 45 minus line 46) If filing late, see page 29 of Instructions

47a

1032

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 30 of Instructions.) Do not include on line 42 or 48. Place an X in this box if Form N-210 is attached > 50

IF NEGATIVE, PLACE MINUS SIGN

51 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)..... 51

IF NEGATIVE, PLACE MINUS SIGN

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 31 of the Instructions.
 Designee's name Phone no. Identification number

HAWAII ELECTION CAMPAIGN FUND
 (See page 32 of the Instructions) Do you want \$3 to go to the Hawaii Election Campaign Fund? Yes No **Note:** Placing an X the "Yes" box will not increase your tax or reduce your refund.
 If joint return, does your spouse want \$3 to go 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.

PLEASE SIGN HERE
 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

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

ID NO 99

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



Caution: Before completing Schedule X, please read the Instructions on pages 33 - 36 of the Form N-11 booklet, or pages 37 - 40 of the Form N-15 booklet.

Name(s) as shown on Form N-11 or N-15 IGOR PULASKI	Your social security number 100-00-0000
--	---

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 Question 2.

2 Are you a resident who was present in Hawaii more than nine months of the taxable year? If "No," **STOP**. You cannot claim this credit. If "Yes," go to Question 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) 1 ALOHA DRIVE
Occupied From JANUARY, 2018, To DECEMBER, 2018. Total rent paid for this period. \$ 6000
Owned by (or agent for owner) LANDLORD GE 999 - 999 - 9999 - 01
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	6000.00
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	6000.00

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 2018, 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
	IGOR PULASKI	Self		
	KATINKA PULASKI	Spouse		
	DAVID PULASKI	SON		

Enter the number of qualified persons listed above. **8** **3**

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** **3**

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** **150** **00**

PART II: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

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 2018. 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 2017 and used in 2018 during the grace period. **3**

4 Enter the amount, if any, you forfeited or carried forward to 2019. (See the Instructions) **4** ()

5 Combine lines 2 through 4. **5**

STATE OF HAWAII — DEPARTMENT OF TAXATION
TAX CREDITS FOR HAWAII RESIDENTS

2018

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



Caution: Before completing Schedule X, please read the Instructions on pages 33 - 36 of the Form N-11 booklet, or pages 37 - 40 of the Form N-15 booklet.

Name(s) as shown on Form N-11 or N-15 IGOR PULASKI	Your social security number 100-00-0000
---	--

PART I: CREDIT FOR LOW-INCOME HOUSEHOLD RENTERS

- 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 Question 2.
- Are you a resident who was present in Hawaii more than nine months of the taxable year? If "No," STOP. You cannot claim this credit. If "Yes," go to Question 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.
- 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) 1 ALOHA DRIVE

Occupied From JANUARY, 2018, To DECEMBER, 2018. Total rent paid for this period. \$ 6000

Owned by (or agent for owner) LANDLORD GE 999 - 999 - 9999 - 01
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	6000.00
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	6000.00

- 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 2018, 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
	IGOR PULASKI	Self		
	KATINKA PULASKI	Spouse		
	DAVID PULASKI	SON		

Enter the number of qualified persons listed above.....	8	3
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	3
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	150 00

2018 Hawaii Tax Table

Based on Taxable Income
For persons with taxable
incomes of less than
\$100,000

Example: Mr. & Mrs. Brown are filing a joint return. Their taxable income on line 26 is \$23,275. First, they find the \$23,250 - 23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,010. This is the tax amount they must write on their return.

If line 26 (taxable income) is —		And you are —			If line 26 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —				
0	50	0	0	0	2,500	2,550	38	35	35
50	100	1	1	1	2,550	2,600	40	36	36
100	150	2	2	2	2,600	2,650	41	37	37
150	200	2	2	2	2,650	2,700	43	37	37
200	250	3	3	3	2,700	2,750	44	38	38
250	300	4	4	4	2,750	2,800	46	39	39
300	350	5	5	5	2,800	2,850	48	40	40
350	400	5	5	5	2,850	2,900	49	40	40
400	450	6	6	6	2,900	2,950	51	41	41
450	500	7	7	7	2,950	3,000	52	42	42
500	550	7	7	7	3,000				
550	600	8	8	8	3,000	3,050	54	42	42
600	650	9	9	9	3,050	3,100	56	43	43
650	700	9	9	9	3,100	3,150	57	44	44
700	750	10	10	10	3,150	3,200	59	44	44
750	800	11	11	11	3,200	3,250	60	45	45
800	850	12	12	12	3,250	3,300	62	46	46
850	900	12	12	12	3,300	3,350	64	47	47
900	950	13	13	13	3,350	3,400	65	47	47
950	1,000	14	14	14	3,400	3,450	67	48	48
1,000					3,450	3,500	68	49	49
1,000	1,050	14	14	14	3,500	3,550	70	49	49
1,050	1,100	15	15	15	3,550	3,600	72	50	50
1,100	1,150	16	16	16	3,600	3,650	73	51	51
1,150	1,200	16	16	16	3,650	3,700	75	51	52
1,200	1,250	17	17	17	3,700	3,750	76	52	54
1,250	1,300	18	18	18	3,750	3,800	78	53	56
1,300	1,350	19	19	19	3,800	3,850	80	54	57
1,350	1,400	19	19	19	3,850	3,900	81	54	59
1,400	1,450	20	20	20	3,900	3,950	83	55	60
1,450	1,500	21	21	21	3,950	4,000	84	56	62

Reference Summary for Key Lines on Form N-11

	Form N-11
Form W-2, box 1 amount	Already included. Started with Federal AGI.
Form W-2, box 17 amount	Report amount on line 21b if applicable, no amount to report if standard deduction is used. Also report amount on line 37.
Form 1042-S, box 2 (if box 3a has exemption code of 04)	Report amount on page 2, line 8.
Form 1042-S, box 2 (if box 3a has exemption code of 00)	Same as above.
Exemption	Write \$1,144 for each person reported on tax return.