

# Form N-15 Exercise

# Facts:

- Igor Pulaski and his wife, Katinka, are both J-1 scholars. They are citizens of Poland.
- Igor came to the U.S. on Aug 9, 2011. 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 December, 2013.
- Their address in Poland is 1000 Main Ave, Anytown, Poland. Igor did not take any affirmative steps to apply for U.S. permanent residence. Igor and family intend to move back to Poland to live.
- Igor will not be taxed in Poland on the income he has from the U.S.
- In addition to their wages, Igor earned \$1,319 in dividends in the U.S. stock market.
- Poland has a treaty with the U.S. that allows the dividends to be taxed at 15% instead of 30% (Treaty Article 11).
- NOTES:
  - Hawaii considers Igor a presumptive nonresident as long as his student status continues.
  - Hawaii does not recognize U.S. tax treaties – all Igor’s income is taxed.
  - Hawaii taxes dividends at regular income rates up to a maximum of 7.25%.
  - Hawaii imposes federal nonresident alien limitations – Igor cannot file a joint return in Hawaii nor can he claim a dependency exemption for Katinka or David.
  - Igor cannot claim Hawaii resident credits even though he’s been present for the entire year. Katinka is also required to file because income is greater than \$1,040.

**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](http://www.irs.gov/Form1042S) for instructions and the latest information.**2018**

OMB No. 1545-0096

**Copy B**  
for Recipient

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


For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2018)

Department of the Treasury  
Internal Revenue Service▶ Go to [www.irs.gov/Form1042S](http://www.irs.gov/Form1042S) for instructions and the latest information.**Copy B**  
for Recipient

1 Income code		2 Gross income		3 Chapter indicator. Enter "3" or "4" <b>3</b>		13e Recipient's U.S. TIN, if any		13f Ch. 3 status code	
<b>19</b>		<b>2000</b>		3a Exemption code <b>04</b> 4a Exemption code				13g Ch. 4 status code	
5 Withholding allowance		3b Tax rate <b>. 00</b> 4b Tax rate <b>.</b>		13h Recipient's GIIN		13i Recipient's foreign tax identification number, if any		13j LOB code	
<b>6</b> Net income <b>2000</b>		7a Federal tax withheld		13k Recipient's account number		13l Recipient's date of birth (YYYYMMDD)			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>		8 Tax withheld by other agents		13m Recipient's date of birth (YYYYMMDD)					
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )		10 Total withholding credit (combine boxes 7a, 8, and 9)		14a Primary Withholding Agent's Name (if applicable)					
11 Tax paid by withholding agent (amounts not withheld) (see instructions)		12a Withholding agent's EIN <b>XX-XXXXXXX</b>		12b Ch. 3 status code		12c Ch. 4 status code		14b Primary Withholding Agent's EIN	
12d Withholding agent's name <b>UNIVERSITY OF HAWAII</b>		12e Withholding agent's Global Intermediary Identification Number (GIIN)		14c Intermediary or flow-through entity's EIN, if any		14d Ch. 3 status code		14e Ch. 4 status code	
12f Country code		12g Foreign taxpayer identification number, if any		14f Intermediary or flow-through entity's name		14g Intermediary or flow-through entity's GIIN		15 Check if pro-rata basis reporting <input type="checkbox"/>	
12h Address (number and street) <b>2500 CAMPUS ROAD</b>		12i City or town, state or province, country, ZIP or foreign postal code <b>HONOLULU, HI 96822</b>		14h Country code		14i Foreign tax identification number, if any		15a Intermediary or flow-through entity's EIN, if any	
13a Recipient's name <b>IGOR PULASKI</b>		13b Recipient's country code <b>01</b>		15b Address (number and street)		15c City or town, state or province, country, ZIP or foreign postal code		15d Payer's name	
13c Address (number and street) <b>1 ALOHA DRIVE</b>		13d City or town, state or province, country, ZIP or foreign postal code <b>HONOLULU, HI 96822</b>		15e Payer's GIIN		15f Ch. 3 status code		15g Ch. 4 status code	
				16a State income tax withheld		16b Payer's state tax no.		16c Name of state	

a Employee's social security number <b>XXX-XX-XXXX</b>		Safe, accurate, FAST! Use				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) <b>XX-XXXXXXX</b>		1 Wages, tips, other compensation <b>\$7896</b>		2 Federal income tax withheld <b>\$1943</b>			
c Employer's name, address, and ZIP code <b>UNIVERSITY OF HAWAII 2500 CAMPUS ROAD HONOLULU, HI 96822</b>		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. <b>IGOR PULASKI 1 ALOHA DRIVE HONOLULU, HI 96822</b>		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	20 Locality name	
<b>HI</b>	<b>XX-XXXXXXX</b>	<b>\$7896</b>	<b>\$696</b>				

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.

# 2018 N-15



# 2018 N-15 Forms and Instructions

STATE OF HAWAII — DEPARTMENT OF TAXATION

## Hawaii Nonresident and Part-Year Resident Income Tax Forms and Instructions

**THIS PACKAGE CONTAINS:** Form N-15 Hawaii Individual Income Tax Return - Nonresident and Part-Year Resident; **Schedule CR** Schedule of Tax Credits; **Schedule X** Tax Credits for Hawaii Residents; **Form N-101A** Individual Income Tax Extension Payment Voucher; **Form N-200V** Individual Income Tax Payment Voucher; **Form N-311** Refundable Food/Excise Tax Credit; **Form N-356** Earned Income Tax Credit; and **Hawaii Taxpayer Bill of Rights**



**CLICK. ZIP. FAST ROUND TRIP!**

**E-file Form N-15!**

For more information, visit our website at [tax.hawaii.gov](http://tax.hawaii.gov)



*Simple. Safe. Secure.*  
For more information, see page 34 of the Instructions.

**DUE DATE: APRIL 22, 2019**

Make your check payable to the "Hawaii State Tax Collector"

### MESSAGE FROM THE DIRECTOR

#### I. Department of Taxation Welcomes your Feedback

At the Department of Taxation, we are committed to our mission to administer the tax laws of the State of Hawaii in a consistent, uniform, and fair manner. To help us with this commitment, we welcome your feedback to assist our effort to improve our services and make voluntary compliance as easy as possible. Please address your written suggestions to the Department of Taxation, P.O. Box 259, Honolulu, HI, 96809-0259, or email them to [Tax.Directors.Office@hawaii.gov](mailto:Tax.Directors.Office@hawaii.gov).

#### II. Electronic Filing and Paying Advances Are Being Made

Each year, thousands of individuals file and pay their taxes electronically. You can e-file yourself or through your tax practitioner using commercially available software. For up to date information, visit our website at [tax.hawaii.gov](http://tax.hawaii.gov).

#### III. We are Here to Assist You

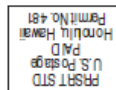
Form N-15, Individual Income Tax Return (Nonresidents and Part-Year Residents) is due on or before April 22, 2019. For information and guidance in its preparation, we have helpful publications and other instructions on our website at [tax.hawaii.gov](http://tax.hawaii.gov). Need more assistance? Do not hesitate to telephone, write, or visit any of our six offices below:

Oahu	830 Punchbowl Street, Honolulu, HI 96813-5094	Phone: 808-587-4242
Mauai	54 S. High Street, #208, Wailuku, HI 96793-2198	Phone: 808-984-8500
Molokai	35 Ala Malama Street, #101, Kaunakakai, HI 96748	Phone: 808-553-5541
Hawaii	75 Aupuni Street, #101, Hilo, HI 96720-4245	Phone: 808-974-6321
Kona	82-6130 Mamalaha Hwy, #8, Captain Cook, HI 96704	Phone: 808-323-4597
Kauai	3060 Ewa Street, #105, Lihue, HI 96766-1889	Phone: 808-274-3456

To better assist you, always keep a copy of your return, worksheets, and supporting documents in your possession; we can help you understand and resolve problems more quickly if you have your tax return information in front of you. Keeping a copy will also help you in preparing the following year's tax return.

Thank you for helping us provide more efficient service.

LINDA CHU TAKAYAMA  
Director of Taxation



State of Hawaii  
Department of Taxation  
P.O. Box 3659  
Honolulu, Hawaii 96811-3659

## Changes to Note

- Hawaii has adopted the following federal provisions pursuant to Act 27, SLH 2018:
  - Reduces the medical expense deduction floor to 7.5% of adjusted gross income for tax years 2017 and 2018.
  - Increases the adjusted gross income limitation on cash contributions to 60% for contributions made in tax years 2018 through 2025.
  - Repeals the 80% deduction for contributions made for university athletic seating rights for contributions made in tax years beginning after 2017.
  - Amends the definition of losses from wagering transactions to include any otherwise allowable deduction incurred in carrying on wagering transactions (e.g., traveling to and from a casino) for tax years 2018 through 2025.
  - Excludes from gross income, income resulting from the discharge of certain student debt on account of the death or total and permanent disability of the student for loans discharged after 2017.
  - Limits the nonrecognition of gain or loss to like-kind exchanges of real property that is not held primarily for sale for exchanges completed after 2017.
  - Eliminates the above-the-line deduction for alimony payments and does not require the payee receiving alimony payments to include alimony payments in income for divorce decrees, separation agreements, and certain modifications entered into after 2018.
  - Limits the net operating loss (NOL) deduction to 80% of taxable income for NOLs arising in tax years beginning after 2017, and eliminates NOL carrybacks (except for farming NOLs which are permitted a two-year carryback), and allows unused NOLs to be carried forward indefinitely for NOLs arising in tax years ending after 2017.
  - Increases the contribution limit to ABLE accounts for tax years beginning after December 22, 2017 through 2025.
  - Permits taxpayers to roll over amounts from qualified tuition programs to ABLE accounts without penalty for distributions after December 22, 2017 through 2025.
  - Grants combat zone tax benefits to the Sinai Peninsula of Egypt beginning June 9, 2015 through 2025.
- You may exclude up to \$6,564 of your military reserve or Hawaii National Guard duty pay from your income for tax years beginning after 2017. (Act 197, SLH 2004)
- Three income tax rates and brackets for the highest-income taxpayers are reinstated for tax years beginning after 2017. (Act 107, SLH 2017)
- A qualifying individual taxpayer may claim a new nonrefundable Earned Income Tax Credit equal to 20 percent of the federal earned income credit claimed on the taxpayer's federal income tax return for tax years 2018 through 2022. (Act 107, SLH 2017)
- Increases the amount that taxpayers may designate from their individual income tax refunds to the Hawaii Public Libraries Special Fund from \$2 to \$5 (\$4 to \$10 if filing a joint return) for tax years after 2017. (Act 170, SLH 2018)

## Important Reminders

### File and Pay on Time

- Please file your return and pay your taxes by April 22, 2019.
- When you mail your return:
  - (1) Mail it to the appropriate address as stated in "Where to File."
  - (2) Enclose only one return per envelope.
  - (3) Use proper postage. If there is insufficient postage on the envelope, the U.S. Postal Service will return it to you.
- Keep a copy of your return for your records.

### Extension of Time to File

- If you are unable to file by April 22, 2019, you are granted an automatic 6-month extension of time to file your return through October 20, 2019. You do not have to file a form to request an extension. The extension of time to file is not an extension of time for payment of tax.
  - (1) If you are due a refund, just file your return by October 20, 2019.
  - (2) If you have a balance due, you must pay your taxes in full by April 22, 2019. File Form N-101A with your payment. You may **not** use federal Form 4868 instead of Form N-101A.
  - (3) If you're not sure if you have a balance due, use the worksheet on Form N-101A.

### Make Sure Your Tax Return is Correct and Complete

- You can avoid processing delays, adjustments to your return, and additional correspondence from the Department of Taxation if you:
  - (1) Make sure all social security numbers are correct.
  - (2) Check the appropriate filing status box.
  - (3) Complete all required entries on your return. The following lines **must** be filled in: Form N-11, line 24; and Form N-15, line 41.
  - (4) Check the arithmetic on your return.
  - (5) Attach all required forms and statements.
  - (6) Attach your employee earning statements (HW-2s or federal W-2s) to the front of your return.
  - (7) Sign your return. If you paid someone to prepare your return, the preparer must sign and complete the Paid Preparer's Information box.
- You may be required to file an amended return to complete missing entries or provide missing forms or statements.

### Amended Returns

- If you are filing an amended return, you must submit a complete return and attach Schedule AMD along with all required forms and statements. If you are claiming any tax credits, remember to attach the required forms, such as Schedule CR and Schedule X, even if you claimed the credits on the original return. See "Make Sure Your Tax Return is Correct and Complete" above.

### Married Taxpayers

- If you are married, print your spouse's social security number in the designated area on your return whether a joint or separate return is filed.
- If your spouse is an alien and was issued an ITIN by the IRS, enter your spouse's ITIN. If your spouse has applied for an ITIN but the IRS has not yet issued the ITIN, write "Applied For."
- If you are married and filing separate returns, the refund from your spouse's return cannot be applied to your liability.

## Items To Note

- The *Hawaii Taxpayer Bill of Rights* is reprinted inside the back cover.
- The Department of Taxation is a proud partner with the Missing Child Center - Hawaii, Department of the Attorney General (MCCH). Photographs of missing children selected by the Center may appear in this instruction booklet on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling MCCH at 1-808-586-1449 if you recognize a child.

## Form N-15 General Instructions

### Guidelines for Filling in Scannable Forms

Form N-15 and Schedule CR are 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, please print your numbers inside the boxes like this:



- 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

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.

**Note:** *The federal government recognizes marriages between individuals of the same sex for federal 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.

For Hawaii income tax purposes, civil union couples have the same tax filing status options as married couples. Also, if an employee benefit is tax-exempt when extended to the opposite sex spouse of an employee, or to the children of the spouse, the benefit is tax-exempt when extended to a civil union partner of an employee, or to the children of the civil union partner.

**Note:** *Individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not considered a marriage under state (or foreign) law are not considered married for federal income tax purposes. Since the federal government does not recognize civil unions as married individuals for federal income tax purposes, civil unions will continue to file as unmarried individuals on their federal income tax returns. Also, the income reported for federal and for Hawaii income tax purposes may differ, depending on the situation. For example, certain employee benefits that are tax-exempt when provided to married couples and the children of married couples may be taxable federally when they are provided for civil union partners and their children, unless the civil union partner or their children qualify as dependents under IRC section 152.*

### Who Must File

1. Every individual doing business in Hawaii during the taxable year must file a return, whether or not the individual derives any taxable income from that business. "Doing business" includes all activities engaged in or caused to be engaged in with the object of gain or economic benefit, direct or indirect, except personal services performed as an employee under the direction and control of an employer. For example, every person receiving rents from property owned in Hawaii is "doing business" and must file a return whether or not the person's expenses exceed the gross rental income.

2. Every individual receiving more than the following amounts of gross income subject to taxation under Hawaii Income Tax Law, including amounts received as salaries or wages for services rendered by an employee to an employer, must file a return:

For Individuals Under Age 65	
Filing Status	Gross Income of
Married filing separately	\$3,344
Single	\$3,344
Head of household	\$4,356
Qualifying widow(er)	\$5,544
Married filing jointly	\$6,688

For Individuals Age 65 or older	
Filing Status	Gross Income of
Married filing separately	\$4,488
Single	\$4,488
Head of household	\$5,500
Qualifying widow(er)	\$6,688
Married filing jointly, one is 65 or older	\$7,832
Married filing jointly, both are 65 or older	\$8,976

These threshold amounts will be higher for persons who are blind, deaf, or totally disabled, and who have completed and filed a certification with the Department of Taxation (Department) of their disability on Form N-172 before filing their income tax return.

For individuals who can be claimed as dependents on the tax return of another taxpayer, the threshold amount is the amount of the dependents' standard deduction.

For nonresident aliens, the threshold amount is \$1,144 for individuals under 65, and \$2,288 for individuals 65 or older.

For nonresident individuals, the threshold amounts stated above must be multiplied by the ratio of Hawaii adjusted gross income to total adjusted gross income from all sources to determine whether the individual must file a return.

3. Children who receive unearned income during the taxable year and have not attained the age of 14 years before the end of the taxable year must file their own returns to report their income unless their parent or parents report that income. However, the Department will, administratively, not require the filing of a State income tax return if the child's total earned and/or unearned income for the taxable year is \$500 or less and the application of the standard deduction amount results in no taxable income for the child. Children who must file a return may need to file Form N-615, Computation of Tax for Children Under Age 14 Who Have Unearned Income of More than \$1,000. Parents may report income of their children by filing Form N-814, Parent's Election to Report Child's Interest and Dividends.

4. If you need to report additional tax from Form N-2, Distribution from an Individual Housing Account; Form N-103, Sale of Your Home; Form N-152, Tax on Lump-Sum Distributions; Form N-312, Recapture of Capital Goods Excise Tax Credit; Form N-338, Recapture of Tax Credit for Flood Victims; Form N-344, Recapture of Important Agricultural Land Qualified Agricultural Cost Tax Credit; Form N-348, Recapture of Capital Infrastructure Tax Credit; Form N-405, Tax on Accumulation Distribution of Trusts; Form N-586, Recapture of Tax Credit for Low-Income Housing; or Form N-814, Parent's Election to Report Child's Interest and Dividends, then you must file a return regardless of income level.

### Who Should File

Even if you do not have to file, you should file to get a refund if too much income tax was withheld from your pay. Also, if you are eligible for refundable credits, you need to file a return to claim the credits.



## Residency Status

### Resident

A resident is taxed on income from all sources.

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 8.

### 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.

### Domicile Defined

The term "domicile" means the place where an individual has a true, fixed, permanent home and principal establishment, and to which place the individual has, whenever absent, the intention of returning. It is the place in which an individual has voluntarily fixed the habitation of himself or herself and family, not for a mere special or temporary purpose, but with the present intention of making a permanent home. Three things are necessary to create a new domicile: first, abandonment of the old domicile; second, the intent to establish a new domicile; and third, actual physical presence in the new domicile. Once a domicile is established, the intent to abandon it is not itself sufficient to create a new domicile; a new domicile must be shown.

**Reminder:** If you are in Hawaii because of military orders and do not intend to make Hawaii your permanent home, you are not considered a Hawaii resident for income tax purposes, even though you have been in Hawaii for more than 200 days in 2018. File a resident return with your home state, and file a Hawaii nonresident and part-year resident return (Form N-15) to report your Hawaii income.

### Resident and Nonresident Examples

**Note:** For more information, 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," Tax Information Release No. 90-10, "Clarification of Taxation and the Eligibility for Personal Exemptions and Credits of Residents and Nonresidents in the Military and Spouses and Dependents of Persons in the Military," Tax Information Release No. 97-1, "Determination of Residence Status," and Tax Information Release No. 2010-01, "Military Spouses Residency Relief Act ("MSRRA")."

**Example 1**—A Hawaii resident who enlists in the military normally will remain a Hawaii resident regardless of the length of absence from Hawaii while stationed outside of Hawaii.

**Example 2**—A Hawaii resident working in a foreign country will remain a Hawaii resident unless permanent resident status is granted by the foreign country.

**Example 3**—Foreign students who are granted entry into the United States on an "F" visa are nonresidents for Hawaii tax purposes. Researchers and faculty members who are granted entry into the United States on "H," "J," or

"O" visas, and who have been in Hawaii for more than 200 days during the taxable year may be considered Hawaii residents.

**Example 4**—Spouses of those in the military service do not become Hawaii residents if their principal reason for moving to Hawaii was the transfer of the service member spouse to Hawaii, and if it is their intention to leave Hawaii when the service member spouse either is transferred to another military station or leaves the service.

**Example 5**—A Hawaii resident who marries a nonresident will remain a Hawaii resident unless the three requirements for changing his or her domicile are also met. (Refer to "Domicile Defined" on this page.) This situation applies in reverse to a nonresident who marries a resident. A person's residence status will not change just because of marriage.

## Which Form to File

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 **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, 2019. If you file late, you may have to pay penalties and interest if you owe taxes on your return. Please see the instructions for *Penalties and Interest* on page 36. If you cannot meet the deadline, you are automatically granted a 6-month extension without the need to file anything with the Department unless an additional tax payment must be made. As long as the following conditions are met, you are deemed to have made an application for the 6-month extension to file an income tax return on the prescribed due date:

- On or before April 22, 2019, 100% of the properly estimated tax liability is paid;
- The tax return is filed on or before the expiration of the 6-month extension period;
- The tax return is accompanied by full payment of any tax not already paid; and
- A court has not ordered you to file the tax return on or before the prescribed due date.

If you must make an additional payment of tax on or before April 22, 2019 in order to meet the condition requiring payment of 100% of the properly estimated tax liability, you must file Form N-101A with your payment. The extension of time to file is not an extension of time for payment of tax.

Form N-101A can be filed and payment made electronically through the State's Internet portal. Go to [tax.hawaii.gov/eservices/](http://tax.hawaii.gov/eservices/) for more information. Federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, may not be used in lieu of Form N-101A.

**Note:** Returns for fiscal year taxpayers must be filed on or before the 20th day of the fourth month following the close of the fiscal year.

**Note:** Under Hawaii Income Tax Law, certain tax credits must be claimed within 12 months from the close of the tax year.

The official U.S. Post Office cancellation mark will be considered primary evidence of the date of filing of tax documents and payments. If you want to keep evidence that you mailed your return on time, ask your Post Office for a Certificate of Mailing. It is NOT necessary to get a certified or registered mail return receipt.

Hawaii has adopted the IRC provision to allow documents and payments delivered by a designated private delivery service to qualify for the "timely mailing treated as timely filing/paying rule." The Department will conform to the Internal Revenue Service listing of designated private delivery service and type of delivery services qualifying under this provision. Timely filing of mail which does not bear the U.S. Post Office cancellation mark or the date recorded or marked by the designated delivery service will be determined by reference to other competent evidence. The private delivery service can tell you how to get written proof of the mailing date.

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# Residency Status

## Resident

A resident is taxed on income from all sources.

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.”*

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### 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 8.

### 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.

### Domicile Defined

The term "domicile" means the place where an individual has a true, fixed, permanent home and principal establishment, and to which place the individual has, whenever absent, the intention of returning. It is the place in which an individual has voluntarily fixed the habitation of himself or herself and family, not for a mere special or temporary purpose, but with the present intention of making a permanent home. Three things are necessary to create a new domicile: first, abandonment of the old domicile; second, the intent to establish a new domicile; and third, actual physical presence in the new domicile. Once a domicile is established, the intent to abandon it is not itself sufficient to create a new domicile; a new domicile must be shown.

**Reminder:** If you are in Hawaii because of military orders and do not intend to make Hawaii your permanent home, you are not considered a Hawaii resident for income tax purposes, even though you have been in Hawaii for more than 200 days in 2018. File a resident return with your home state, and file a Hawaii nonresident and part-year resident return (Form N-15) to report your Hawaii income.

### Resident and Nonresident Examples

**Note:** For more information, 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," Tax Information Release No. 90-10, "Clarification of Taxation and the Eligibility for Personal Exemptions and Credits of Residents and Nonresidents in the Military and Spouses and Dependents of Persons in the Military," Tax Information Release No. 97-1, "Determination of Residence Status," and Tax Information Release No. 2010-01, "Military Spouses Residency Relief Act ("MSRRA")."

Example 1—A Hawaii resident who enlists in the military normally will remain a Hawaii resident regardless of the length of absence from Hawaii while stationed outside of Hawaii.

Example 2—A Hawaii resident working in a foreign country will remain a Hawaii resident unless permanent resident status is granted by the foreign country.

Example 3—Foreign students who are granted entry into the United States on an "F" visa are nonresidents for Hawaii tax purposes. Researchers and faculty members who are granted entry into the United States on "H," "J," or

"Q" visas, and who have been in Hawaii for more than 200 days during the taxable year may be considered Hawaii residents.

Example 4—Spouses of those in the military service do not become Hawaii residents if their principal reason for moving to Hawaii was the transfer of the service member spouse to Hawaii, and if it is their intention to leave Hawaii when the service member spouse either is transferred to another military station or leaves the service.

Example 5—A Hawaii resident who marries a nonresident will remain a Hawaii resident unless the three requirements for changing his or her domicile are also met. (Refer to "Domicile Defined" on this page.) This situation applies in reverse to a nonresident who marries a resident. A person's residence status will not change just because of marriage.

## Which Form to File

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).

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- You were a nonresident for the full year, or, if married filing jointly, both spouses were nonresidents for the full year.
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## When to File

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You should file as soon as you can after January 1, but not later than April 22, 2019. If you file late, you may have to pay penalties and interest if you owe taxes on your return. Please see the instructions for *Penalties and Interest* on page 36. If you cannot meet the deadline, you are automatically granted a 6-month extension without the need to file anything with the Department unless an additional tax payment must be made. As long as the following conditions are met, you are deemed to have made an application for the 6-month extension to file an income tax return on the prescribed due date:

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**Note:** Returns for fiscal year taxpayers must be filed on or before the 20th day of the fourth month following the close of the fiscal year.

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The term “domicile” means the place where an individual has a true, fixed, permanent home and principal establishment, and to which place the individual has, whenever absent, the intention of returning. It is the place in which an individual has voluntarily fixed the habitation of himself or herself and family, not for a mere special or temporary purpose, but with the present intention of making a permanent home. Three things are necessary to create a new domicile: first, abandonment of the old domicile; second, the intent to establish a new domicile; and third, actual physical presence in the new domicile. Once a domicile is established, the intent to abandon it is not itself sufficient to create a new domicile; a new domicile must be shown.

**Reminder:** If you are in Hawaii because of military orders and do not intend to make Hawaii your permanent home, you are not considered a Hawaii resident for income tax purposes, even though you have been in Hawaii for more than 200 days in 2018. File a resident return with your home state, and file a Hawaii nonresident and part-year resident return (Form N-15) to report your Hawaii income.

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If your mailing address has changed, and you do not notify the Department of the change by filling in the "Address or Name Change" oval, your address may not be updated, any refund due to you may not be delivered (the U.S. Postal Service is not permitted to forward your State refund check), and important notices or correspondence to you regarding your return may be delayed. To notify the Department of your new address, you can also complete Form ITPS-COA, Change of Address Form.

### 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-15, pages 2, 3, and 4. 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.

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 address is outside the United States or its possessions or territories, enter the city in the space provided for "City, town or post office," and enter the postal code in the space provided for "Postal/ZIP code." Enter the province and/or state, and the name of the country in the space provided. Do not abbreviate the country name.

### Social Security Number

Write your social security number in the boxes provided. If you are married, you must also write your spouse's social security number in the boxes provided whether joint or separate returns are filed. 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-15, pages 2, 3, and 4.

If you are an alien and were issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN in the boxes provided for the social security number. If you have applied for an ITIN but the IRS has not yet issued the ITIN, write "ITIN Applied For" in the space **below** the "THIS SPACE RESERVED" box.

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## Filing Status

Fill in oval 1, 2, 3, 4, or 5 as appropriate. Fill in only one oval.

**Note:** *Civil union couples have the same tax filing status options as married couples.*

**Note:** *More than one filing status may apply to you. Choose the one that will give you the lowest tax. Your Hawaii filing status may or may not be the same as your federal filing status.*

### Single

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

You can fill in oval 1 if any of the following was true on December 31, 2018.

- 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 2018, your divorce was not final (an interlocutory decree), you are considered married and cannot fill in oval 1.
- You were widowed before January 1, 2018, and did not remarry before the end of 2018. If you have a child, you may be able to use the qualifying widow(er) filing status. See *Qualifying Widow(er)* on page 9.

If you are unmarried and provide a home for certain other persons, you may be able to file as Head of Household. See *Head of Household* on this page.

### Married Filing Joint Return

You can fill in oval 2 if any of the following apply.

- You were married at the end of 2018, even if you did not live with your spouse at the end of 2018.
- Your spouse died in 2018 and you did not remarry in 2018.

- You were married at the end of 2018, and your spouse died in 2019 before filing a 2018 return.

If you are married and file a joint return, both you and your spouse must report all of your income, exemptions, deductions, and credits on your joint return. You can file a joint return even if only one of you had income or 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 the 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.

**Note:** *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 2018 or in 2019 before filing a return for 2018, see *Death of Taxpayer* on page 6.

**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 Nonresidents or Part-Year Residents Who File a Joint Return With a Part-Year Resident on Form N-15.** 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 part-year resident, you may choose to file a joint return with your part-year resident spouse. By filing a joint return, you and your spouse will be taxed on your combined worldwide income for the period in which the part-year resident is a Hawaii resident.

**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 2018, 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.

**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.*

### Married Filing Separate Return

If you are married and file a separate return, you generally report only your own income, exemptions, deductions, and credits. Generally, you are responsible only for the tax on your own income.

However, you will usually pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you cannot take the student loan interest deduction, the credit for child and dependent care expenses, or the earned income tax credit. You also cannot take the standard deduction if your spouse itemizes deductions.

If you file a separate return, write your spouse's full name in the space after oval 3. Also, write the first four letters of your spouse's last name and your spouse's social security number in the boxes provided.

If your spouse does not file a Hawaii tax return, you may be able to claim the exemption for your spouse. See the instructions for line 6b.

If you were married in 2018, had a child living with you, and lived apart from your spouse during the last six months of 2018, you may be able to file as Head of Household. See *Married persons who live apart* on page 9.

**Special Rule for Nonresident Aliens and Dual-Status Aliens.** Married nonresident aliens must file separate returns. 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 2018, 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.

### Head of Household

**Note:** *Since this filing status is for unmarried individuals who provide a home for certain other persons, a person in a civil union may not choose "head of household" as their filing status. However, a person in a civil union may file as "head of household" if the person is considered unmarried because they lived apart from their civil union partner for the last six months of 2018 and they meet the other rules under Married persons who live apart on page 9.*

***Special Rule for Nonresidents or Part-Year Residents Who File a Joint Return With a Part-Year Resident on Form N-15.*** 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 part-year resident, you may choose to file a joint return with your part-year resident spouse. By filing a joint return, you and your spouse will be taxed on your combined worldwide income for the period in which the part-year resident is a Hawaii resident.

***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 2018, 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.

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If you are an alien and were issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN in the boxes provided for the social security number. If you have applied for an ITIN but the IRS has not yet issued the ITIN, write "ITIN Applied For" in the space below the "THIS SPACE RESERVED" box.

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Fill in oval 1, 2, 3, 4, or 5 as appropriate. Fill in only one oval.

**Note:** *Civil union couples have the same tax filing status options as married couples.*

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

You can fill in oval 1 if any of the following was true on December 31, 2018.

- 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 2018, your divorce was not final (an interlocutory decree), you are considered married and cannot fill in oval 1.
- You were widowed before January 1, 2018, and did not remarry before the end of 2018. If you have a child, you may be able to use the qualifying widow(er) filing status. See *Qualifying Widow(er)* on page 9.

If you are unmarried and provide a home for certain other persons, you may be able to file as Head of Household. See *Head of Household* on this page.

### Married Filing Joint Return

You can fill in oval 2 if any of the following apply.

- You were married at the end of 2018, even if you did not live with your spouse at the end of 2018.
- Your spouse died in 2018 and you did not remarry in 2018.

#### *Common law marriages.*

### Married Filing Separate Return

If you are married and file a separate return, you generally report only your own income, exemptions, deductions, and credits. Generally, you are responsible only for the tax on your own income.

However, you will usually pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you cannot take the student loan interest deduction, the credit for child and dependent care expenses, or the earned income tax credit. You also cannot take the standard deduction if your spouse itemizes deductions.

If you file a separate return, write your spouse's full name in the space after oval 3. Also, write the first four letters of your spouse's last name and your spouse's social security number in the boxes provided.

If your spouse does not file a Hawaii tax return, you may be able to claim the exemption for your spouse. See the instructions for line 6b.

If you were married in 2018, had a child living with you, and lived apart from your spouse during the last six months of 2018, you may be able to file as Head of Household. See *Married persons who live apart* on page 9.

**Special Rule for Nonresident Aliens and Dual-Status Aliens.**— Married nonresident aliens must file separate returns. 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 2018, 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.

### Head of Household

**Note:** *Since this filing status is for unmarried individuals who provide a home for certain other persons, a person in a civil union may not choose "head of household" as their filing status. However, a person in a civil union may file as "head of household" if the person is considered unmarried because they lived apart from their civil union partner for the last six months of 2018 and they meet the other rules under Married persons who live apart on page 9.*

## Married Filing Separate Return

If you are married and file a separate return, you generally report only your own income, exemptions, deductions, and credits. Generally, you are responsible only for the tax on your own income.

However, you will usually pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you cannot take the student loan interest deduction, the credit for child and dependent care expenses, or the earned income tax credit. You also cannot take the standard deduction if your spouse itemizes deductions.

If you file a separate return, write your spouse's full name in the space after oval 3. Also, write the first four letters of your spouse's last name and your spouse's social security number in the boxes provided.

If your spouse does not file a Hawaii tax return, you may be able to claim the exemption for your spouse. See the instructions for line 6b.

If you were married in 2018, had a child living with you, and lived apart from your spouse during the last six months of 2018, you may be able to file as Head of Household. See *Married persons who live apart* on page 9.

**Special Rule for Nonresident Aliens and Dual-Status Aliens.—** Married nonresident aliens must file separate returns. 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 2018, 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.

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**Individual Income Tax Return**  
**NONRESIDENT and PART-YEAR RESIDENT**  
Calendar Year **2018**

DO NOT WRITE IN THIS AREA



ID NO 01

OR Enter tax year dates in MMDDYY format. Do not enter dash (-) e.g. 123118.

Tax Year

thru

Part-Year Resident (Enter period of Hawaii residency above)     Nonresident     Nonresident Alien or Dual-Status Alien     MSRRA     Composite

AMENDED Return  
NOL Carryback  
IRS Adjustment

FOR OFFICE USE ONLY

There are features on this form that are only supported by Adobe 6.0 or higher. You must use Adobe 6.0 or higher with this form.

**Do NOT Submit a Photocopy!!**

Place an X in applicable box, if appropriate  
 First Time Filer     Address or Name Change

**ATTACH A COPY OF YOUR 2018 FEDERAL INCOME TAX RETURN**

**IMPORTANT — Complete this Section**

• ATTACH COPY 2 OF FORM W-2 HERE  
↓ Place Label Here ↓

Your First Name <b>IGOR</b>	M.I.	Your Last Name <b>PULASKI</b>	Suffix
Spouse's First Name <b>KATINKA</b>	M.I.	Spouse's Last Name <b>PULASKI</b>	Suffix
Care Of (See Instructions, page 8.)			
Present mailing or home address (Number and street, including Rural Route) <b>1 ALOHA DRIVE</b>			
City, town or post office <b>HONOLULU</b>	State <b>HI</b>	Postal/ZIP code <b>96822</b>	
If Foreign address, enter Province and/or State		Country	

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

(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. KATINKA PULASKI
- 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 below line 37.

6a  Yourself ..... Age 65 or over ..... } Enter the number of Xs on 6a and 6b ..... **1**

6b Spouse ..... Age 65 or over ..... }  
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 Dependents: and 1. First and last name	If more than 6 dependents use attachment	2. Dependent's social security number	3. Relationship	Enter number of your children listed... 6c
6d				Enter number of other dependents..... 6d

6e Total number of exemptions claimed. Add numbers entered in boxes 6a thru 6d above..... **1**

**Individual Income Tax Return**  
**NONRESIDENT and PART-YEAR RESIDENT**

Calendar Year **2018**



ID NO 01

OR

Enter tax year dates in MMDDYY format. Do not enter dash (-) e.g. 123118.

Tax Year

thru

**Part-Year Resident**

(Enter period of Hawaii residency above)

**Nonresident**

**Nonresident Alien or Dual-Status Alien**

**MSRRA**

**Composite**

**AMENDED Return**  
**NOL Carryback**  
**IRS Adjustment**

FOR OFFICE USE ONLY

There are features on this form that are only supported by Adobe 6.0 or higher. You must use Adobe 6.0 or higher with this form.

**Do NOT Submit a Photocopy!!**

Place an X in applicable box, if appropriate

**First Time Filer**

**Address or Name Change**

**ATTACH A COPY OF YOUR 2018 FEDERAL INCOME TAX RETURN**

**◆ IMPORTANT — Complete this Section ◆**

• ATTACH COPY 2 OF FORM W-2 HERE •

↓ Place Label Here ↓

Your First Name IGOR	M.I.	Your Last Name PULASKI	Suffix
Spouse's First Name KATINKA	M.I.	Spouse's Last Name PULASKI	Suffix
Care Of (See Instructions, page 8.)			
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			Country

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. KATINKA PULASKI

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 below line 37.

6a  Yourself..... Age 65 or over..... } Enter the number of Xs on 6a and 6b ..... 1

6b Spouse ..... Age 65 or over..... }

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

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

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 ▶ 1



ID NO 01

Your Social Security Number

Your Spouse's SSN

100 - 00 - 0000

200 - 00 - 0000

Name(s) as shown on return  
 IGOR PULASKI  
 KATINKA PULASKI

	Col. A - Total Income		Col. B - Hawaii Income
7 Wages, salaries, tips, etc. (attach Form(s) W-2).....	7896	7	7896
8 Interest income from the worksheet on page 41 of the Instructions.....		8	
9 Ordinary dividends.....		9	
10 State income tax refund from the worksheet on page 41 of the Instructions.....	1319	10	1319
11 Alimony received.....		11	
	▼ If negative number, place a minus sign (-)		▼ If negative number, place a minus s
12 Business or farm income or (loss).....	<input type="checkbox"/>	12	<input type="checkbox"/>
13 Capital gain or (loss) from the worksheet on page 41 of the Instructions.....	<input type="checkbox"/>	13	<input type="checkbox"/>
14 Supplemental gains or (losses) (attach Schedule D-1).....	<input type="checkbox"/>	14	<input type="checkbox"/>
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.....	<input type="checkbox"/>	17	<input type="checkbox"/>
18 Unemployment compensation (insurance).....		18	
19 Other income (state nature and source) SCHOLARSHIP.....	<input type="checkbox"/>	19	2000
20 Add lines 7 through 19..... <b>Total Income</b> ▶	9215	20	11215
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 46 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 \$6,564 of military reserve or Hawaii national guard duty pay.....		32	



ID NO 01

Your Social Security Number

Your Spouse's SSN

100 - 00 - 0000

200 - 00 - 0000

Name(s) as shown on return  
 IGOR PULASKI  
 KATINKA PULASKI



	Col. A - Total Income		Col. B - Hawaii Income
7 Wages, salaries, tips, etc. (attach Form(s) W-2).....	7896	7	7896
8 Interest income from the worksheet on page 41 of the Instructions.....		8	
9 Ordinary dividends .....		9	
10 State income tax refund from the worksheet on page 41 of the Instructions.....	1319	10	1319
11 Alimony received .....		11	
	▼ If negative number, place a minus sign (-)		▼ If negative number, place a minus sign
12 Business or farm income or (loss).....	<input type="checkbox"/>	12	<input type="checkbox"/>
13 Capital gain or (loss) from the worksheet on page 41 of the Instructions.....	<input type="checkbox"/>	13	<input type="checkbox"/>
14 Supplemental gains or (losses) (attach Schedule D-1) .....	<input type="checkbox"/>	14	<input type="checkbox"/>
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. ....	<input type="checkbox"/>	17	<input type="checkbox"/>
18 Unemployment compensation (insurance) .....		18	
19 Other income (state nature and source) <u>SCHOLARSHIP</u> .....	<input type="checkbox"/>	19	<input type="checkbox"/> 2000
20 Add lines 7 through 19 ..... <b>Total Income</b> ➤	9215	20	11215

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 46 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 \$6,564 of military reserve or Hawaii national guard duty pay .....	32





ID NO 01

Your Social Security Number

Your Spouse's SSN

100 - 00 - 0000

200 - 00 - 0000

Name(s) as shown on return

IGOR PULASKI  
KATINKA PULASKI

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** >  If negative number, place a minus sign (-) 9215 35  If negative number, place a minus sign (-) 11215

36 Federal adjusted gross income (see page 21 of the Instructions) ..... 36  If negative number, place a minus sign (-)

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 696

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 696  If negative number, place a minus sign (-)

41 Line 35, Column B minus line 39 or 40b, whichever applies. (This line **MUST** be filled in) ..... 41  10519

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 1144

42b Multiply line 42a by the ratio on line 37 ..... **Prorated Exemption(s)** > 42b 1144

43 **Taxable Income.** Line 41 minus line 42b (but not less than zero) ..... **Taxable Income** > 43 9375

44 **Tax.** Place an X if from: Tax Table; Tax Rate Schedule; or Capital Gains Tax Worksheet on page 44 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** > 44 362

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. .... 51  If negative number, place a minus sign (-) 362

**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.



ID NO 01

Your Social Security Number

100 - 00 - 0000

Your Spouse's SSN

200 - 00 - 0000

Name(s) as shown on return

IGOR PULASKI  
KATINKA PULASKI

33 Exceptional trees deduction (attach affidavit)  
(see page 21 of the Instructions).....

33

34 Add lines 21 through 33 ..... **Total Adjustments** >

34



If negative number, place a minus sign (-)



If negative number, place a minus sign (-)

35 Line 20 minus line 34 .... **Adjusted Gross Income** >



9215

35



11215

36 Federal adjusted gross income (see page 21 of the Instructions) .....36



If negative number, place a minus sign (-)

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

696

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

696

**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.

▼ If negative number, place a minus sign

41 Line 35, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in) ..... 41

10519

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 1144

42b Multiply line 42a by the ratio on line 37 .....Prorated Exemption(s) ► 42b

1144

43 Taxable Income. Line 41 minus line 42b (but not less than zero) .....Taxable Income ► 43

9375

44 Tax. Place an X if from: Tax Table; Tax Rate Schedule; or Capital Gains Tax Worksheet on page 44 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

362

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..... 51

▼ If negative number, place a minus sign

362

If line 43 (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
		Your tax is —		
<b>9,000</b>				
9,000	9,050	342	202	266
9,050	9,100	345	204	269
9,100	9,150	348	205	272
9,150	9,200	351	207	275
9,200	9,250	353	209	277
9,250	9,300	356	210	280
9,300	9,350	359	212	283
9,350	9,400	<b>362</b>	213	286
9,400	9,450	364	215	288
9,450	9,500	367	217	291
9,500	9,550	370	218	294
9,550	9,600	373	220	297
9,600	9,650	376	222	299
9,650	9,700	379	225	302
9,700	9,750	382	228	305



ID NO 01

Your Social Security Number

Your Spouse's SSN

100 - 00 - 0000

200 - 00 - 0000

Name(s) as shown on return IGOR PULASKI KATINKA PULASKI

52 Total nonrefundable tax credits (attach Schedule CR) ..... 52

53 Line 51 minus line 52 ..... **Balance** ▶ 53  362 ▼ If negative number, place a minus sign (-)

54 Hawaii State Income tax withheld (attach W-2s) ..... 54 696  
(see page 33 of the Instructions for other attachments)....

55 2018 estimated tax payments on  
Forms N-1 ..... ; N-288A ..... .. 55

56 Amount of estimated tax applied from 2017 return..... 56

57 Amount paid with extension..... 57 696

59 If line 58 is larger than line 53, enter the amount **OVERPAID**  
(line 58 minus line 53) (see Instructions)..... 59 334

60 Contributions to (see page 33 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 ..... 62 334

63 Amount of line 62 to be **applied to**  
your **2019 ESTIMATED TAX**..... 63

64a Amount to be **REFUNDED TO YOU** (line 62 minus line 63) if filing late, see page 34 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** 334

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 35 of Instr.) Do not include this amount  
in line 59 or 65. Check this box if Form N-210 is attached ▶  **67** ▼ If negative number, place a minus sign (-)

68 **AMENDED RETURN ONLY** - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD).....  **68** ▼ If negative number, place a minus sign (-)

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 35 of the Instructions.

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

**HAWAII ELECTION CAMPAIGN FUND** (See page 36 of the Instructions) Do you want \$3 to go to the Hawaii Election Campaign Fund?  Yes  No Note: Placing an X in 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**

Paid Preparer's Information

Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's Identification number \_\_\_\_\_

Print Preparer's Name \_\_\_\_\_ Federal E.I. No. \_\_\_\_\_

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



ID NO 01

Your Social Security Number

100 - 00 - 0000

Your Spouse's SSN

200 - 00 - 0000

Name(s) as shown on return  
 IGOR PULASKI  
 KATINKA PULASKI



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 33 of the Instructions for other attachments).... 54 696

55 2018 estimated tax payments on  
 Forms N-1 \_\_\_\_\_ ; N-288A \_\_\_\_\_ .. 55

56 Amount of estimated tax applied from 2017 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

If negative number, place a minus sign (-)

362

**TOTAL  
 PAYMENTS**

58 Add lines 54 through 57.

696

334

59 If line 58 is larger than line 53, enter the amount **OVERPAID**  
 (line 58 minus line 53) (see Instructions)..... 59 334

60 **Contributions to** (see page 33 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 ..... 62 334

63 Amount of line 62 to be **applied** to  
 your **2019 ESTIMATED TAX**..... 63

64a Amount to be **REFUNDED TO YOU** (line 62 minus line 63) If filing late, see page 34 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 334

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 35 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 ▼ If negative number, place a minus sign (-)

69 **AMENDED RETURN ONLY - Balance due (refund) with amended return.** (See Instructions) (attach Sch. AMD)..... 69 ▼ If negative number, place a minus sign (-)

**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 35 of the Instructions.

Designee's name  Phone no.  Identification number

**HAWAII ELECTION CAMPAIGN FUND** (See page 36 of the Instructions)

Do you want \$3 to go to the Hawaii Election Campaign Fund?  Yes  No

If joint return, does your spouse want \$3 to go to the fund?  Yes  No

Note: Placing an X in the "Yes" box will not increase your tax or reduce your 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.

**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

**Preparer's Information**

Paid Preparer's Signature  Date  Check if self-employed  Preparer's Identification number

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

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

# Reference Summary for Key Lines on Form N-15

	Form N-15
Form W-2, box 1 amount	Report amount on page 2, Line 7, column a & b.
Form W-2, box 17 amount	Report amount on line 38b, 40b, 54 and 58 (if no other tax payments).
Form 1042-S, box 2 (if box 3a has exemption code of 04)	Report amount on page 2, line 19 (write "Scholarship" on line and amount on column b of line 19).
Form 1042-S, box 2 (if box 3a has exemption code of 00)	Same as above.
Exemption	Write \$1,144 on line 42a and 42b on page 3.