



FORM N-11 (Rev. 2008)

WEB FILL

STATE OF HAWAII — DEPARTMENT OF TAXATION

Individual Income Tax Return RESIDENT



Calendar Year 2008 OR

JBF081

AMENDED Return

Fiscal Year Beginning

and Ending

FOR OFFICE USE ONLY

Do NOT Submit a Photocopy!!

Place an X in applicable box, if appropriate

First Time Filer

Address or Name Change

ATTACH COPY 2 OF FORM W-2 HERE

ATTACH CHECK OR MONEY ORDER AND FORM N-200V HERE

Form with fields for: Your First Name, M.I., Your Last Name; Spouse's First Name, M.I., Spouse's Last Name; Care Of; Present mailing or home address; City, town or post office, State, Postal/ZIP code; If Foreign address, enter Province and/or State, Country.

IMPORTANT — Complete this Section

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

Your Social Security Number

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

Spouse's Social Security Number

(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) with dependent child. 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..... } Enter the number of Xs on 6a and 6b
6b Spouse..... Age 65 or over..... }
6c Enter the number of your dependent children (see page 9 of the Instructions) 6c
6d Enter the number of other dependents (see page 9 of the Instructions)..... 6d
6e Total number of exemptions claimed. Add numbers entered in boxes 6a thru 6d above..... 6e



JBF082

Name(s) as shown on return

If amount is negative (loss), place a minus (-) in the box to the left of the amount.

ROUND TO THE NEAREST DOLLAR

- 7 Federal adjusted gross income (AGI) (see page 10 of the Instructions) 7
- 8 Difference in state/federal wages due to COLA, ERS,
etc. (see page 11 of the Instructions) 8
- 9 Interest on out-of-state bonds
(including municipal bonds)..... 9
- 10 Other Hawaii additions to federal AGI
(see page 11 of the Instructions)..... 10
- 11 Add lines 8 through 10 **Total Hawaii additions to federal AGI** 11
- 12 Add lines 7 and 11..... 12
- 13 Pensions taxed federally but not taxed by Hawaii..... 13
- 14 Social security benefits taxed on federal return..... 14
- 15 First \$4,484 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 14 of the Instructions)..... 17
- 18 Other Hawaii subtractions from federal AGI
(see page 14 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

CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 15, and place an X here.

- 21 If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 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

22 Enter the larger of your: **Itemized Deductions** — If line 20 is more than \$100,000 (\$50,000 for married filing separately), see the worksheet on page 36 of the Instructions. If not, add lines 21a through 21f. **OR** **Standard Deduction** shown below for your filing status. 22

Single or Married filing separately — \$2,000
Married filing jointly or Qualifying widow(er) — \$4,000
Head of household — \$2,920

23 Line 20 minus line 22. (This line MUST be filled in)..... 23



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Name(s) as shown on return

24 Multiply \$1,040 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 21 of the Instructions.
Yourself Spouse 24

25 Taxable Income. Line 23 minus line 24 (but not less than zero) Taxable Income > 25

26 Tax. Place an X if from Tax Table; Tax Rate Schedule; or Capital Gains Tax Worksheet on page 36 of the Instructions.
(Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-318, N-338, N-405, N-586, N-615, or N-814 is included.) Tax > 26

27 If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet 27

28 Total nonrefundable tax credits (attach Schedule CR) 28

29 Line 26 minus line 28 (but not less than zero) Balance > 29

30 Hawaii State Income tax withheld (attach W-2s) (see page 24 of the Instructions for other attachments) 30

31 2008 estimated tax payments 31

32 Amount of estimated tax applied from 2007 return 32

33 Amount paid with extension 33

34 Refundable Food/Excise Tax Credit (attach Schedule X) DHS, etc. exemptions 34

35 Credit for Low-Income Household Renters (attach Schedule X) 35

36 Credit for Child and Dependent Care Expenses (attach Schedule X) 36

37 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice) 37

38 Credit for \$1 General Income Tax (see page 25 of the Instructions) 38

39 Total refundable tax credits from Schedule CR (attach Schedule CR) 39

40 Add lines 30 through 39 Total Payments and Credits > 40

41 If line 40 is larger than line 29, enter the amount OVERPAID (line 40 minus line 29) 41

Table with 3 columns: Description, Yourself, Spouse. Rows include 42a Hawaii Schools Repairs and Maintenance Fund, 42b Hawaii Public Libraries Fund, 42c Domestic Violence / Child Abuse and Neglect Funds.

43 Add the amounts of the Xs on lines 42a through 42c and enter the total here 43

44 Line 41 minus line 43 44

45 Amount of line 44 to be applied to your 2009 ESTIMATED TAX 45



Your Social Security Number

Your Spouse's SSN

JBF084

Name(s) as shown on return

46a Amount to be **REFUNDED TO YOU** (line 44 minus line 45) If filing late, see page 31 of Instructions

b Routing number c Type: Checking Savings

d Account number 46a

47 **AMOUNT YOU OWE** (line 29 minus line 40). Send Form N-200V with your payment. Make check or money order payable to the "Hawaii State Tax Collector"..... 47

48 **Estimated tax penalty.** (See page 27 of Instructions.) Do not include on line 41 or 47. Place an X in this box if Form N-210 is attached 48

49 **AMENDED RETURN ONLY** – Amount paid (overpaid) on original return. (See Instructions) 49

50 **AMENDED RETURN ONLY** – Balance due (refund) with amended return. (See Instructions)..... 50

51 Did you file a federal Schedule C? Yes No If yes, enter **Hawaii** gross receipts your main business activity:..... AND your HI Tax I.D. No. for this activity **W**

52 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 **W**

53 Did you file a federal Schedule F? Yes No If yes, enter **Hawaii** gross receipts your main business activity:..... AND your HI Tax I.D. No. for this activity **W**

DESIGNEE If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 32 of the Instructions.

Designee's name Phone no. Identification number

HAWAII ELECTION CAMPAIGN FUND 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.

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.

REMINDERS:

- File your return on or before April 20, 2009.
• You must enter your social security number(s). Your social security number(s) is no longer printed on your preprinted address label.
• Don't forget to sign your return. If married filing a joint return, both spouses must sign the return.
• Be sure required attachments are attached. (W-2s or HW-2s, Schedule X, Form N-200V, check or money order, etc.)
• Make check or money order payable to the "Hawaii State Tax Collector" or visit our website at www.ehawaii.gov/efile and register to pay your taxes via the Internet.



SCHEDULE OF TAX CREDITS

TAX YEAR 2008

YBF081

or other tax year beginning _____ and ending _____

Name(s) as shown on return

SSN(s) or Federal Employer I.D. No.

Attach this schedule directly behind Form N-11, N-15 N-30, or N-70NP

PART I Nonrefundable Tax Credits

- 1 Income tax paid to another state or foreign country (N-11, N-15, & N-70NP filers) (Attach required documents. See tax return instruction booklet for more information.) 1
2 Carryover of the Energy Conservation Tax Credit (attach Form N-157) 2
3 Enterprise Zone Tax Credit (attach Form N-756) 3
4 Low-Income Housing Tax Credit (attach Form N-586) 4
5 Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884) 5
6 High Technology Business Investment Tax Credit (attach Form N-318) 6
7 Carryover of the Individual Development Account Contribution Tax Credit (attach Form N-320) 7
8 Technology Infrastructure Renovation Tax Credit (attach Form N-326) 8
9 Credit for School Repair and Maintenance (attach Form N-330) 9
10 Carryover of the Hotel Construction and Remodeling Tax Credit (attach Form N-314) 10
11 Carryover of the Residential Construction and Remodeling Tax Credit (attach Form N-332) 11
12 Renewable Energy Technologies Income Tax Credit (attach Form N-334) Place an X in the appropriate box to indicate the type of energy system installed and placed in service: Solar Wind Photovoltaic 12
13 Ko Olina Resort and Marina Attractions and Educational Facilities Tax Credit (attach Form N-336) 13
14 Total Nonrefundable Credits. Add Lines 1 through 13. Enter here and on Form N-11, Line 28; N-15, Line 45; N-30, Line 12; or N-70NP, Line 16. Attach this schedule directly behind your Form N-11, N-15, N-30, or N-70NP. 14



Name(s) as shown on return

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PART II Refundable Tax Credits

15 Capital Goods Excise Tax Credit (attach Form N-312) 15●

16 Fuel Tax Credit for Commercial Fishers (attach Form N-163)..... 16●

17 Tax Credit for Research Activities (attach Form N-319)..... 17●

18 Ethanol Facility Tax Credit (attach Form N-324)..... 18●

19 Motion Picture, Digital Media, and Film Production Income
Tax Credit (attach Form N-340)..... 19●

20 Other refundable credits

 a. Pro rata share of taxes withheld
 and paid by a partnership, estate,
 trust, or S corporation on the sale
 of Hawaii real property interests20a

 b. Credit From a Regulated
 Investment Company20b

 c. Add lines 20a and 20b..... 20c●

21 **Total Refundable Credits.** Add Lines 15 through 19 and Line 20c. Enter
here and on Form N-11, Line 39; N-15, Line 56; N-30, Line 14(d); or
N-70NP, Line 18(d). *Attach this schedule directly behind your*
Form N-11, N-15, N-30, or N-70NP. 21