



JCF121

FORM
N-15
(Rev. 2012)STATE OF HAWAII — DEPARTMENT OF TAXATION
Individual Income Tax Return
NONRESIDENT and PART-YEAR RESIDENT
Calendar Year **2012****OR****AMENDED Return****NOL**
Carryback**Tax Year****thru**

► Place an X in the applicable box(es):

Part-Year Resident

Nonresident

Nonresident Alien or Dual-Status Alien

FOR OFFICE USE ONLY**Do NOT Submit a Photocopy!!**

Place an X in the applicable box, if appropriate

First Time Filer

Address or Name Change

**ATTACH A COPY OF YOUR 2012 FEDERAL
INCOME TAX RETURN**• ATTACH COPY 2 OF FORM W-2 HERE •
↓ Place Label Here ↓

Your First Name	M.I.	Your Last Name
Spouse's First Name	M.I.	Spouse's Last Name
Care Of (See Instructions, page 8.)		
Present mailing or home address (Number and street, including Rural Route)		
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** lettersYour Social
Security NumberEnter the first four letters
of your Spouse's last name.
Use **ALL CAPITAL** lettersSpouse'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. _____

4Head 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 below line 36.

- 6a Yourself Age 65 or over
- 6b Spouse Age 65 or over

Enter the number of Xs
on **6a** and **6b** ►

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:	If more than 6 dependents use attachment	2. Dependent's social security number	3. Relationship
1. First and last name			
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** ►

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



Your Social Security Number

Your Spouse's SSN

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Name(s) as shown on return

	Col. A - Total Income	Col. B - Hawaii Income
7 Wages, salaries, tips, etc. (attach Form(s) W-2).....	7	
8 Interest income from the worksheet on page 39 of the Instructions.....	8	
9 Ordinary dividends	9	
10 State income tax refund from the worksheet on page 39 of the Instructions.....	10	
11 Alimony received	11	
12 Business or farm income or (loss).....	12	
13 Capital gain or (loss) from the worksheet on page 39 of the Instructions.....	13	
14 Supplemental gains or (losses) (attach Schedule D-1)	14	
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.	17	
18 Unemployment compensation (insurance).....	18	
19 Other income (state nature and source)	19	
20 Add lines 7 through 19 Total Income ➤	20	
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 43 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 \$5,975 of military reserve or Hawaii national guard duty pay	32	



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Name(s) as shown on return

- 33 Exceptional trees deduction (attach affidavit)
(see page 20 of the Instructions)..... 33
- 34 Add lines 21 through 33 **Total Adjustments** ➤ 34
- 35 Line 20 minus line 34 **Adjusted Gross Income** ➤ 35
- 36 **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).. 36
CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 20, and place an X here.
- 37 If you do not itemize deductions, enter zero on line 38 and go to line 39a. Otherwise go to page 20 of the Instructions and enter your Hawaii itemized deductions here.
- 37a Medical and dental expenses (from Worksheet NR-1 or PY-1) 37a (See Instr. on p. 25)
Enter Federal AGI
- 37b Taxes (from Worksheet NR-2 or PY-2) 37b
- 37c Interest expense (from Worksheet NR-3 or PY-3) 37c
- 37d Contributions (from Worksheet NR-4 or PY-4) 37d
- 37e Casualty and theft losses (from Worksheet NR-5 or PY-5) 37e
- 37f Miscellaneous deductions (from Worksheet NR-6 or PY-6) 37f
- 39a If you checked filing status box: 1 or 3 enter \$2,000;
2 or 5 enter \$4,000; 4 enter \$2,920 39a
- 39b Multiply line 39a by the ratio on line 36 **Prorated Standard Deduction** ➤ 39b
- 40 Line 35, Column B minus line 38 or 39b, whichever applies. (This line MUST be filled in) 40
- 41a If line 35, Column B is \$89,981 or less, multiply \$1,040 by the total number of exemptions claimed on line 6e. Otherwise, see page 26 of the Instructions. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es)
Yourself Spouse, and see the Instructions 41a
- 41b Multiply line 41a by the ratio on line 36 **Prorated Exemption(s)** ➤ 41b
- 42 **Taxable Income.** Line 40 minus line 41b (but not less than zero) **Taxable Income** ➤ 42
- 43 **Tax.** Place an X if from: Tax Table; Tax Rate Schedule; or Capital Gains Tax Worksheet on page 42 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-344, N-405, N-586, N-615, or N-814 is included.) **Tax** ➤ 43
If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 8 of that worksheet 43a
- 44 Refundable Food/Excise Tax Credit (attach Schedule X) **DHS, etc.** exemptions 44 (See Instr. on p. 35)
Enter Federal AGI
- 45 Credit for Low-Income Household Renters (attach Schedule X) 45
- 46 Credit for Child and Dependent Care Expenses (attach Schedule X) 46
- 47 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice) 47
- 48 Total refundable tax credits from Schedule CR (attach Schedule CR) 48
- 49 Add lines 44 through 48 **Total Refundable Credits** ➤ 49
- 50 Line 43 minus line 49. If line 50 is zero or less, see Instructions 50
- 51 Total nonrefundable tax credits (attach Schedule CR) 51

TOTAL ITEMIZED DEDUCTIONS

38 If your 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 25. Enter total here and go to line 40.



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Name(s) as shown on return

- 52 Line 50 minus line 51 **Balance** ➤ **52**
- 53 Hawaii State Income tax withheld (attach W-2s)
(see page 31 of the Instructions for other attachments) ... **53**
- 54 2012 estimated tax payments on
Forms N-1 _____ ; N-288A _____ .. **54**
- 55 Amount of estimated tax applied from 2011 return..... **55**
- 56 Amount paid with extension..... **56**
- 57 Add lines 53 through 56 **Total Payments** ➤ **57**
- 58 If line 57 is larger than line 52, enter the amount **OVERPAID** (line 57 minus line 52) (see Instructions).. **58**
- 59 **Contributions to** (see page 31 of the Instructions):..... **Yourself** **Spouse**
- | | | | |
|-----|--|-----|-----|
| 59a | Hawaii Schools Repairs and Maintenance Fund | \$2 | \$2 |
| 59b | Hawaii Public Libraries Fund | \$2 | \$2 |
| 59c | Domestic and Sexual Violence / Child Abuse and Neglect Funds | \$5 | \$5 |
- 60 Add the amounts of the Xs on lines 59a through 59c and enter the total here **60**
- 61 Line 58 minus line 60 **61**
- 62 Amount of line 61 to be **applied to**
your **2013 ESTIMATED TAX**..... **62**
- 63a Amount to be **REFUNDED TO YOU** (line 61 minus line 62) If filing late, see page 32 of Instructions. Place an X here if this refund will
ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 63 b, c, or d.
- b Routing number c Type: Checking Savings
- d Account number **63a**
- 64 **AMOUNT YOU OWE** (line 52 minus line 57). Send Form N-200V with your payment.
Make check or money order payable to the "Hawaii State Tax Collector" **64**
- 65 **Estimated tax penalty.** (See page 32 of Instr.) Do not include this amount in line
58 or 64. Place an X in this box if Form N-210 is attached ➤ **65**
- 66 **AMENDED RETURN ONLY** - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)..... **66**
- 67 **AMENDED RETURN ONLY** - Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)..... **67**

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 33 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.

PLEASE
SIGN HERE

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

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. ➤