

FORM N-884 (REV. 2012)	STATE OF HAWAII—DEPARTMENT OF TAXATION CREDIT FOR EMPLOYMENT OF VOCATIONAL REHABILITATION REFERRALS Or fiscal year beginning _____, 20 ____, and ending _____, 20 ____ <i>(See separate Instructions)</i>	TAX YEAR 20 __ __
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ATTACH THIS FORM TO YOUR INCOME TAX RETURN

Name(s) as shown on return	Social Security or Federal Employer I.D. Number
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Note: If you are claiming the Ethanol Facility Tax Credit, skip lines 1 - 4 and begin on line 5.

Employee name(s) (Attach a schedule if more space is needed.)	Approved employment starting date	Employee Social Security Number	Qualified first-year wages paid this year (not over \$6,000 per employee)
The employer must retain approved employee certification forms.			
1			

2 Total qualified first-year wages paid this year		2																	
3 Current year jobs credit—Enter 20% of line 2 here. You must subtract this amount from the deduction on your return for salaries and wages.		3																	
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;">4 Flow-through jobs credits from other entities</td> <td style="width:25%; border-bottom: 1px solid black;">If you are a ___</td> <td style="width:40%; border-bottom: 1px solid black;">Then enter total of current year jobs credit(s) from ___</td> <td style="width:10%;"></td> </tr> <tr> <td></td> <td>a Partner.....</td> <td>Schedule K-1 (Form N-20), line 20</td> <td rowspan="4" style="font-size: 3em; vertical-align: middle;">}</td> </tr> <tr> <td></td> <td>b Shareholder</td> <td>Schedule K-1 (Form N-35), line 16e</td> </tr> <tr> <td></td> <td>c Beneficiary</td> <td>Schedule K-1 (Form N-40), line 9c</td> </tr> <tr> <td></td> <td>d Patron</td> <td>Statement from cooperative</td> </tr> </table>	4 Flow-through jobs credits from other entities	If you are a ___	Then enter total of current year jobs credit(s) from ___			a Partner.....	Schedule K-1 (Form N-20), line 20	}		b Shareholder	Schedule K-1 (Form N-35), line 16e		c Beneficiary	Schedule K-1 (Form N-40), line 9c		d Patron	Statement from cooperative		4
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	d Patron	Statement from cooperative																	
5 Carryover of tax credit from prior years		5																	
6 Tentative total tax credit. Sum of lines 3, 4, and 5. (Form N-20 and N-35 filers enter amount in Schedule K, Form N-40 filers enter estate's or trust's share here and beneficiaries' share in Schedules K-1.)		6																	
7 Enter your tax liability.....		7																	
8 If you are claiming other credits, complete the Credit Worksheet in the instructions and enter the total here.		8																	
9 Subtract line 8 from line 7. If result is zero or less, enter zero.		9																	
10 Total credit allowed. Enter the smaller of line 6 or line 9. Also enter this amount on Schedule CR, Part I, line 5; or enter the estate's or trust's share on Form N-40, Schedule E, line 5.		10																	
11 Subtract line 10 from line 6. This represents your carryover of unused credit. The amount of any unused tax credit may be carried over and used as a credit against your income tax liability in subsequent years until exhausted.		11																	

Each employer may be eligible for a 20% nonrefundable vocational referral income tax credit if the requirements of section 235-55.91, HRS, are met. If you are claiming the ethanol facility tax credit, you may not claim the credit for employment of vocational rehabilitation referrals for wages paid in the current year. You may use a carryover of the credit from previous years if there is tax liability remaining after applying the ethanol facility tax credit for the current year.

(See separate Instructions)