



JCF141

FORM N-15 (Rev. 2014)

STATE OF HAWAII — DEPARTMENT OF TAXATION Individual Income Tax Return NONRESIDENT and PART-YEAR RESIDENT Calendar Year 2014

OR

AMENDED Return

NOL Carryback

Tax Year

thru

Place an X in applicable box(es):

Part-Year Resident (Enter period of Hawaii residency above)

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 2014 FEDERAL INCOME TAX RETURN

ATTACH COPY 2 OF FORM W-2 HERE

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

Form with fields: 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 below line 37.

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

Table with 4 columns: Dependents (1. First and last name, 2. Dependent's social security number, 3. Relationship), 4. Relationship

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



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 41 of the Instructions.....	8
9	Ordinary dividends	9
10	State income tax refund from the worksheet on page 41 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 41 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 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 \$6,137 of military reserve or Hawaii national guard duty pay	32



Your Social Security Number

Your Spouse's SSN

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Name(s) as shown on return

- 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** ➤ **35**
- 36 **Federal** adjusted gross income (see page 21 of the Instructions) **36**
- 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 21 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**
- 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**
- 41 Line 35, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in) **41**
- 42a If line 35, Column B is \$89,981 or less, multiply \$1,144 by the total number of exemptions claimed on line 6e. Otherwise, see page 27 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 **42a**
- 42b Multiply line 42a by the ratio on line 37 **Prorated Exemption(s)** ➤ **42b**
- 43 **Taxable Income.** Line 41 minus line 42b (but not less than zero) **Taxable Income** ➤ **43**
- 44 **Tax.** Place an X if from: Tax Table; Tax Rate Schedule; or Capital Gains Tax Worksheet on page 45 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** ➤ **44**
- 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 Schedule X) **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**

TOTAL ITEMIZED DEDUCTIONS

39 If your federal and/or 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 26. Enter total here and go to line 41.



Your Social Security Number

Your Spouse's SSN

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Name(s) as shown on return

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 32 of the Instructions for other attachments)... 54

55 2014 estimated tax payments on
Forms N-1 _____ ; N-288A _____ .. 55

56 Amount of estimated tax applied from 2013 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

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

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

63 Amount of line 62 to be applied to
your 2015 ESTIMATED TAX..... 63

64a Amount to be REFUNDED TO YOU (line 62 minus line 63) If filing late, see page 33 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

65 AMOUNT YOU OWE (line 53 minus line 58). Send Form N-200V with your payment.
Make check or money order payable to the "Hawaii State Tax Collector" 65

66 Estimated tax penalty. (See page 33 of Instr.) Do not include this amount in line
59 or 65. Place an X in this box if Form N-210 is attached > ... 66

67 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)..... 67

68 AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)..... 68

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 34 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.

PLEASE SIGN HERE Your signature Date Spouse's signature (if filing jointly, BOTH must sign) Date
Your Occupation Daytime Phone Number Your Spouse's Occupation Daytime Phone Number

Paid Preparer's Information Preparer's Signature > 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. >