Clear Form

JCF151

FORM **N-15** (Rev. 2015)

STATE OF HAWAII — DEPARTMENT OF TAXATION

Individual Income Tax Return NONRESIDENT and PART-YEAR RESIDENT

Calendar Year 2015

Enter tax year dates in MMDDYY format. Do not enter dash (-) e.g. 123115.

AMENDED Return | **NOL Carryback** | **Tax Year** _____ **OR** _____ **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

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 the applicable box, if appropriate

First Time Filer | **Address or Name Change**

ATTACH A COPY OF YOUR 2015 FEDERAL INCOME TAX RETURN

• ATTACH COPY 2 OF FORM W-2 HERE •

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

6c and 6d

Dependents: 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** ➧

Enter number of other dependents.....**6d** ➧

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

ID NO 01

Your Social Security Number Your Spouse's SSN

JCF152 Name(s) as shown on return

ID NO 01

		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		
		If negative number, place a minus sign (-)		If negative number, place a minus sign (-)	
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 $6,198 of military reserve or Hawaii national guard duty pay		32		

Your Social Security Number Your Spouse's SSN

JCF153 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**

If negative number, place a minus sign (-)

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

If negative number, place a minus sign (-)

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 21 of the Instructions and enter your Hawaii itemized deductions here.

38a Medical and dental expenses (from Worksheet NR-1 or PY-1) **38a**

ID NO 01

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**

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.

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**

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**

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-348, 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**

If negative number, place a minus sign (-)

51 Line 44 minus line 50. If line 51 is zero or less, see Instructions.. ..... **51**

Your Social Security Number Your Spouse's SSN

JCF154 Name(s) as shown on return

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

If negative number, place a minus sign (-)

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 2015 estimated tax payments on
Forms N-1 _____ ; N-288A _____ .. **55**

TOTAL PAYMENTS
58 Add lines 54 through 57.

56 Amount of estimated tax applied from 2014 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**

60 **Contributions to** (see page 32 of the Instructions):..... **Yourself** **Spouse**

60a	Hawaii Schools Repairs and Maintenance Fund	$2	$2
60b	Hawaii Public Libraries Fund	$2	$2
60c	Domestic and Sexual Violence / Child Abuse and Neglect Funds	$5	$5

ID NO 01

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 **2016 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 34 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**

If negative number, place a minus sign (-)

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

If negative number, place a minus sign (-)

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

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
(See page 35 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.

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.