

FORM N-350 (Rev. 2020)	CESSPOOL UPGRADE, CONVERSION OR CONNECTION INCOME TAX CREDIT Or fiscal year beginning _____, 20____, and ending _____, 20____	TAX YEAR 20 ____
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ATTACH TO FORM N-11, N-15, N-20, N-30, N-35, N-40, OR N-70NP

Name(s) as shown on tax return	SSN or FEIN
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Part I CREDIT CERTIFICATE

DEPARTMENT OF HEALTH CERTIFICATE (Completed by the Department of Health only)	
1. Name of taxpayer	2. SSN/FEIN
3. Address (Number and street, including apartment number or rural route, city, state, and postal/zip code)	
4. Description of cesspool upgrade, conversion or connection (Include Tax Map Key and Island where the cesspool is located)	
5. Total qualified expenses allowed:	\$
6. Amount of tax credit allowed for the taxable year	\$
This is to certify that the amounts noted above have been verified in accordance with section 235-16.5, Hawaii Revised Statutes.	
_____ Signature of Certifying Officer	_____ Date of Certification
_____ Type or Print Name and Title	



Part II COMPUTATION OF TAX CREDIT

Note: If you are only claiming your distributive share(s) of a credit distributed from a partnership, an S corporation, an estate, or a trust, skip line 1 and begin on line 2.

1 Total amount of certified credit allowed for the taxable year from Part I, line 6.....	1	
2 Flow through of cesspool upgrade, conversion, or connection income tax credit received from other entities, if any: Check the applicable box below. Enter the name and Federal Employer I.D. No. of Entity:		
a <input type="checkbox"/> Partner — enter amount from Schedule K-1 (Form N-20)..... b <input type="checkbox"/> S corporation shareholder — enter amount from Schedule K-1 (Form N-35)..... c <input type="checkbox"/> Beneficiary — enter amount from Schedule K-1 (Form N-40)..... d <input type="checkbox"/> Patron — enter the amount from federal Form 1099-PATR.....	2	
3 Total New Credit Claimed — Add lines 1 and 2. Also enter this amount on Schedule CR in Column (a) of the appropriate line for this credit	3	
Note: Pass-through entities, stop here. Form N-20 and N-35 filers, enter the amount on line 3 on the appropriate lines of Form N-20, Schedule K or Form N-35, Schedule K; skip lines 4 through 10 and continue to Part III. Form N-40 filers, see the instructions. For Form N-40 filers who are reporting the trust or estate's share, continue on to line 4.		
4 Carryover of unused cesspool upgrade, conversion or connection tax credit from prior year	4	
5 Tentative current year cesspool upgrade, conversion or connection tax credit — add lines 3 and 4.....	5	
6 Adjusted Tax Liability — Enter your adjusted income tax liability from the applicable Form N-11, N-15, N-30, N-40, or N-70NP ..	6	
7 If you are claiming other nonrefundable tax credits, complete the worksheet on page 2 of the instructions and enter the total here. If you are not claiming other nonrefundable credits, enter zero.....	7	
8 Line 6 minus line 7. This represents your remaining tax liability. If the result is zero or less, enter zero.....	8	
9 Total Credit Applied — Enter the smaller of line 5 or line 8, rounded to the nearest dollar. This is your cesspool upgrade, conversion or connection tax credit to be applied to this year. Also, enter this amount on Schedule CR in Column (b) of the appropriate line for this credit.....	9	
10 Unused Credit to Carryover — Line 5 minus line 9. This represents your unused credit available to carryforward to be used against tax liability in subsequent tax years until exhausted. If this amount is more than zero, also enter this on Schedule CR in Column (c) of the appropriate line for this credit.....	10	

Part III FLOW-THROUGH ENTITIES ALLOCATING THE CREDIT TO THEIR PARTNERS, SHAREHOLDERS, OR BENEFICIARIES

1. Tax credit allocated to partners, shareholders, or beneficiaries. Enter the amount from Part II, line 3..... \$ _____
2. Allocation of the tax credit to their partners, shareholders, or beneficiaries as follows (if more space is needed, attach additional sheet(s)):

(a) No.	(b) Name and Address of Partner, Shareholder, or Beneficiary	(c) Identifying No. of Partner, Shareholder, or Beneficiary	(d) Amount of Tax Credit Allocated
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| 3. Total from additional sheet(s)..... | 3 |
| 4. Total amounts allocated (Must equal Part III, line 1 above.) | 4 |