

FORM N-884 (Rev. 2020)	STATE OF HAWAII—DEPARTMENT OF TAXATION CREDIT FOR EMPLOYMENT OF VOCATIONAL REHABILITATION REFERRALS 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 return	Social Security or Federal Employer I.D. Number
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Employee name(s) (Attach a schedule if more space is needed.) The employer must retain approved employee certification forms.	Approved employment starting date	Employee Social Security Number	Qualified first-year wages paid this year (not over \$6,000 per employee)
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											
4 Flow-through jobs credits from other entities												
<table border="0" style="width: 100%;"> <tr> <td style="width: 30%;">If you are a</td> <td style="width: 70%;">Then enter total of current year jobs credit(s) from —</td> </tr> <tr> <td>a Partner</td> <td>enter appropriate amount from Schedule K-1 (Form N-20)</td> </tr> <tr> <td>b Shareholder</td> <td>enter appropriate amount from Schedule K-1 (Form N-35)</td> </tr> <tr> <td>c Beneficiary</td> <td>enter appropriate amount from Schedule K-1 (Form N-40)</td> </tr> <tr> <td>d Patron</td> <td>Statement from cooperative</td> </tr> </table>	If you are a	Then enter total of current year jobs credit(s) from —	a Partner	enter appropriate amount from Schedule K-1 (Form N-20)	b Shareholder	enter appropriate amount from Schedule K-1 (Form N-35)	c Beneficiary	enter appropriate amount from Schedule K-1 (Form N-40)	d Patron	Statement from cooperative	}	4
If you are a	Then enter total of current year jobs credit(s) from —											
a Partner	enter appropriate amount from Schedule K-1 (Form N-20)											
b Shareholder	enter appropriate amount from Schedule K-1 (Form N-35)											
c Beneficiary	enter appropriate amount from Schedule K-1 (Form N-40)											
d Patron	Statement from cooperative											
5 Total New Credit Claimed — Add lines 3 and 4. Also enter this amount on Schedule CR in Column (a) of the appropriate line for this tax credit	5											
<i>Note: Pass-through entities, stop here and enter the amount from line 5 on the appropriate lines of your tax return. For Form N-40 filers who are reporting the trust or estate's share, continue on to line 6.</i>												
6 Carryover of unused employment of vocational rehabilitation referrals credit from prior years	6											
7 Tentative total tax credit. Add lines 5 and 6.	7											
8 Adjusted Tax Liability (Not to be completed by Form N-20 and N-35 filers)	8											
Enter your adjusted tax liability from the applicable line of Form N-11, N-15, N-30, N-40 or N-70NP	8											
9 If you are claiming other nonrefundable credits, complete the Credit Worksheet in the instructions and enter the total here.....	9											
10 Line 8 minus line 9. This represents your remaining tax liability. If the result is zero or less, enter zero	10											
11 Total Credit Applied — Enter the smaller of line 7 or line 10, rounded to the nearest dollar. This is your employment of vocational rehabilitation referrals credit applied for the year. Also, enter this amount on Schedule CR in Column (b) of the appropriate line for this tax credit	11											
12 Unused Credit to Carryover — Line 7 minus line 11. This represents your current year's carryover of unused credit. The amount of any unused tax credit may be carried over and used as a credit against your tax liability in subsequent years until exhausted. If this amount is more than zero, also enter it on Schedule CR in Column (c) of the appropriate line for this tax credit.....	12											

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.

