Clear Form

FORM
N-15
(Rev. 2021)

STATE OF HAWAII — DEPARTMENT OF TAXATION

Individual Income Tax Return
NONRESIDENT and PART-YEAR RESIDENT

Calendar Year **2021**

OR

Enter tax year dates in MMDDYY format. Do not enter dash (-) e.g. 123120.

DO NOT WRITE IN THIS AREA

N15_F 2021A 01 VID01 **Tax Year** **thru**

Part-Year Resident (Enter period of Hawaii residency above) | **Nonresident** | **Nonresident Alien or Dual-Status Alien** | **MSRRA** | **Composite**

AMENDED Return
NOL Carryback
IRS Adjustment
First Time Filer

FOR OFFICE USE ONLY

Do NOT Submit a Photocopy!!

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.

ATTACH A COPY OF YOUR 2021 FEDERAL INCOME TAX RETURN

• ATTACH COPY 2 OF FORM W-2 HERE •

Your First Name | M.I. | Your Last Name | Suffix

Spouse's First Name | M.I. | Spouse's Last Name | Suffix

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

Deceased Date of Death

Enter the first four letters of your Spouse's last name. Use **ALL CAPITAL** letters

Spouse's Social Security Number

Deceased Date of Death

(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) (see page 9 of the Instructions)

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** ➤

• ATTACH CHECK OR MONEY ORDER HERE •

Your Social Security Number

Your Spouse's SSN

N15_F 2021A 02 VID01

Name(s) as shown on return

		Col. A - Total Income	Col. B - Hawaii Income
7	Wages, salaries, tips, etc. (attach Form(s) W-2)		
8	Interest income from the worksheet on page 38 of the Instructions		
9	Ordinary dividends		
10	State income tax refund from the worksheet on page 38 of the Instructions		
11	Alimony received		
		If negative number, place a minus sign (-)	If negative number, place a minus sign (-)
12	Business or farm income or (loss)		
13	Capital gain or (loss) from the worksheet on page 38 of the Instructions		
14	Supplemental gains or (losses) (attach Schedule D-1)		
15	IRA distributions		
16	Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-15/N-40)		
17	Rents, royalties, partnerships, estates, trusts, etc.		
18	Unemployment compensation (insurance)		
19	Other income (state nature and source) _____		
20	Add lines 7 through 19 **Total Income** ➤		
21	Certain business expenses of reservists, performing artists, and fee-basis government officials		
22	IRA deduction		
23	Student loan interest deduction from the worksheet on page 42 of the Instructions		
24	Health savings account deduction		
25	Moving expenses (attach Form N-139)		
26	Deductible part of self-employment tax		
27	Self-employed health insurance deduction		
28	Self-employed SEP, SIMPLE, and qualified plans		
29	Penalty on early withdrawal of savings		
30	Alimony paid (Enter name and SS No. of recipient) _____		
31	Payments to an individual housing account		
32	First $7,152 of military reserve or Hawaii national guard duty pay		

Your Social Security Number Your Spouse's SSN

Name(s) as shown on return

N15_F 2021A 03 VID01

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 22 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 22, 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 22 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**

TOTAL ITEMIZED DEDUCTIONS

39 If your 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 27. 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 Multiply $1,144 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es), and see the Instructions.

Yourself Spouse **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 41 of the Instructions.

(Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, 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 Form N-311) **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.....**Adjusted Tax Liability** ➤ **51**

Your Social Security Number Your Spouse's SSN

Name(s) as shown on return

N15_F 2021A 04 VID01

52	Total nonrefundable tax credits (attach Schedule CR)	52	
53	Line 51 minus line 52 **Balance** ➤	53	If negative number, place a minus sign (-) ☐
54	Hawaii State Income tax withheld (attach W-2s) (see page 30 of the Instructions for other attachments)	54	
55	2021 estimated tax payments on Forms N-200V _____ ; N-288A _____	55	
56	Amount of estimated tax applied from 2020 return	56	
57	Amount paid with extension	57	
58	**TOTAL PAYMENTS** Add lines 54 through 57.	58	
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 30 of the Instructions):	**Yourself**	**Spouse**
60a	Hawaii Schools Repairs and Maintenance Fund	$2	$2
60b	Hawaii Public Libraries Fund	$5	$5
60c	Domestic and Sexual Violence / Child Abuse and Neglect Funds	$5	$5

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 **2022 ESTIMATED TAX**	63	
64a	Amount to be **REFUNDED TO YOU** (line 62 minus line 63) If filing late, see page 31 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).	65	
66	**PAYMENT AMOUNT** Submit payment online at hitax.hawaii.gov or attach check or money order payable to "Hawaii State Tax Collector."	66	
67	**Estimated tax penalty.** (See page 31 of Instr.) Do not include this amount in line 59 or 65. Check this box if Form N-210 is attached ➤	67	
68	**AMENDED RETURN ONLY -** Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)	68	If negative number, place a minus sign (-) ☐
69	**AMENDED RETURN ONLY -** Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)	69	If negative number, place a minus sign (-) ☐

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 32 of the Instructions.

Designee's name ➤ Phone no. ➤ Identification number ➤

HAWAII ELECTION CAMPAIGN FUND
(See page 32 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. ➤