



N11_F 2025A 02 VID01

Your Social Security Number

Your Spouse's SSN

Name(s) as shown on return

ROUND TO THE NEAREST DOLLAR

7 Federal adjusted gross income (AGI) (see page 11 of the Instructions) 7

8 Difference in state/federal wages due to COLA, ERS,
etc. (see page 11 of the Instructions) 8

9 Interest on out-of-state bonds
(including municipal bonds) 9

10 Other Hawaii additions to federal AGI
(see page 11 of the Instructions) 10

11 Add lines 8 through 10 **Total Hawaii additions to federal AGI** 11

12 Add lines 7 and 11 12

13 Pensions taxed federally but not taxed by Hawaii
(see page 13 of the Instructions) 13

14 Social security benefits taxed on federal return 14

15 First \$8,636 of military reserve or Hawaii national
guard duty pay 15

16 Payments to an individual housing account 16

17 Exceptional trees deduction (attach affidavit)
(see page 14 of the Instructions) 17

18 Other Hawaii subtractions from federal AGI
(see page 14 of the Instructions) 18

19 Add lines 13 through 18
..... **Total Hawaii subtractions from federal AGI** 19

20 Line 12 minus line 19 **Hawaii AGI ➤** 20

CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 15, and place an X here.

21 If you do not itemize your deductions, go to line 23 below. Otherwise go to page 15 of the Instructions
and enter your itemized deductions here.

21a Medical and dental expenses
(from Worksheet A-1) 21a

21b Taxes (from Worksheet A-2) 21b

21c Interest expense (from Worksheet A-3) 21c

21d Contributions (from Worksheet A-4) 21d

21e Casualty and theft losses (from Worksheet A-5) 21e

21f Miscellaneous deductions (from Worksheet A-6) 21f

23 If you checked filing status box: 1 or 3 enter \$4,400;
2 or 5 enter \$8,800; 4 enter \$6,424 **Standard Deduction ➤** 23

24 Line 20 minus line 22 or 23, whichever applies. (This line MUST be filled in) 24

**TOTAL ITEMIZED
DEDUCTIONS**

22 Add lines 21a through 21f.
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 19. Enter
total here and go to line 24.



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25 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 page 20 of the Instructions.
 Yourself Spouse 25

26 **Taxable Income.** Line 24 minus line 25 (but not less than zero) **Taxable Income ➤ 26**

27 Tax. Place an X if from Tax Table; Tax Rate Schedule; or Capital Gains Tax Worksheet on page 33 of the Instructions.
 (Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-325, N-338, N-344, N-348, N-405, N-586, N-615, or N-814 is included.) **Tax ➤ 27**

27a If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet **27a**

28 Refundable Food/Excise Tax Credit
 (attach Form N-311) **DHS, etc.** exemptions 28

29 Credit for Low-Income Household
 Renters (attach Schedule X) 29

30 Credit for Child and Dependent
 Care Expenses (attach Schedule X) 30

31 Credit for Child Passenger Restraint
 System(s) (attach a copy of the invoice) 31

32 Total refundable tax credits from
 Schedule CR (attach Schedule CR) 32

33 Add lines 28 through 32 **Total Refundable Credits ➤ 33**

34 Line 27 minus line 33. If line 34 is zero or less, see Instructions. **Adjusted Tax Liability ➤ 34**

35 Total nonrefundable tax credits (attach Schedule CR) 35

36 Line 34 minus line 35 **Balance ➤ 36**

37 Hawaii State Income tax withheld (attach W-2s)
 (see page 22 of the Instructions for other attachments) 37

38 2025 estimated tax payments 38

39 Amount of estimated tax applied from 2024 return 39

40 Amount paid with extension 40

41 Add lines 37 through 40 **Total Payments ➤ 41**

42 If line 41 is larger than line 36, enter the amount **OVERPAID** (line 41 minus line 36) (see Instructions) 42

43 Contributions to (see page 22 of the Instructions): **Yourself Spouse**

43a Hawaii Schools Repairs and Maintenance Fund	\$2	\$2
43b Hawaii Public Libraries Fund	\$5	\$5
43c Domestic and Sexual Violence / Child Abuse and Neglect Funds	\$5	\$5

44 Add the amounts of the Xs on lines 43a through 43c and enter the total here 44

45 Line 42 minus line 44 45



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Name(s) as shown on return

46 Amount of line 45 to be applied to your

2026 ESTIMATED TAX 46

47a Amount to be REFUNDED TO YOU (line 45 minus line 46) If filing late,
see page 23 of Instructions 47a

Place an X in this box if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 47b, 47c, or 47d.

47b Routing number

47c Type: Checking Savings

47d Account number

48 AMOUNT YOU OWE (line 36 minus line 41) 48

49 PAYMENT AMOUNT Submit payment online at hitax.hawaii.gov or attach check or
money order payable to "Hawaii State Tax Collector." 4950 Estimated tax penalty. (See page 23 of
Instructions.) Do not include on line 42 or 48. Place an X in
this box if Form N-210 is attached 5051 Did you file a federal Schedule C? Yes No If yes, enter Hawaii gross receipts
your main business activity: _____,
your main business product: _____, AND your HI Tax I.D. No. for this activity GE52 Did you file a federal Schedule E
for any rental activity? Yes No If yes, enter Hawaii gross rents received
AND your HI Tax I.D. No. for this activity GE53 Did you file a federal Schedule F? Yes No If yes, enter Hawaii gross receipts
your main business activity: _____,
your main business product: _____, AND your HI Tax I.D. No. for this activity GE

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 25 of the Instructions.

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

**HAWAII ELECTION
CAMPAIGN FUND** ➤ Indicate if you want \$3 to go to the Hawaii Election Campaign Fund. Yes
(See page 25 of the Instructions) ➤ If joint return, indicate if your spouse designates \$3 to the fund. Yes
Note: Placing an X in the "Yes" box will not change your tax or 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.

Your signature

Date

Spouse's signature (if filing jointly, BOTH must sign)

Date

PLEASE
SIGN HERE

Your Occupation Daytime Phone Number Your Spouse's Occupation Daytime Phone Number

Paid Preparer's Information	Preparer's Signature ➤	Date	Preparer Tax Identification Number (PTIN)
	Print Preparer's Name ➤		Federal Employer Identification Number (FEIN)
	Firm's name (or yours if self-employed), Address, and ZIP Code ➤		Telephone Number



or other tax year beginning _____ and ending _____

Attach this schedule directly behind Form N-11, N-15, N-30, N-40 or N-70NP

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Name(s) as shown on return

SSN(s) or Federal Employer I.D. No.

PART I Refundable Tax Credits

PART II Nonrefundable Tax Credits

12 Income tax paid to another state or foreign country (N-11, N-15, N-40, and N-70NP filers) (Attach copy of tax return(s) from other state(s) or federal Form(s) 1116. See Instructions for Schedule CR for more information.) 12

13 Enterprise Zone Tax Credit (attach Form N-756) 13

Column (a)

Column (c)
Total Credit Applied
to 2025 Tax Year

Column (d)
Unused Credit to Carryover
to 2026 Tax Year

14 Carryover of the Credit for Energy Conservation (attach Form N-323)

SCHEDULE CR
(REV. 2025)**Page 2**

Name(s) as shown on return

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Column (a)Total Unused Carryover
Credit from Prior Tax Year**Column (c)**Total Credit Applied
to 2025 Tax Year**Column (d)**Unused Credit to Carryover
to 2026 Tax Year

15 Carryover of the High Technology Business Investment Tax Credit (attach Form N-323)

15

16 Carryover of the Cesspool Upgrade, Conversion or Connection Income Tax Credit (attach Form N-323)

16

17 Carryover of the Technology Infrastructure Renovation Tax Credit (attach Form N-323)

17

18 Carryover of the Hotel Construction and Remodeling Tax Credit (attach Form N-323)

18

19 Carryover of the Residential Construction and Remodeling Tax Credit (attach Form N-323)

19

20 Carryover Renewable Energy Technologies Income Tax Credit (For Systems Installed & Placed in Service Before July 1, 2009) (attach Form N-323)

20

21 Carryover of the Organic Foods Production Tax Credit (attach Form N-323)

21

22 Carryover of the Renewable Fuels Production Tax Credit (For Tax Years Before January 1, 2022) (attach Form N-323)

22

23 Carryover of the Capital Infrastructure Tax Credit (attach Form N-348)

23

24 Carryover of the Earned Income Tax Credit (attach Form N-356)

24

Column (a)
Total Unused Carryover
Credit from Prior Tax Year**Column (b)**
Total New Credit Claimed
for 2025 Tax Year**Column (c)**
Total Credit Applied
to 2025 Tax Year**Column (d)**
Unused Credit to Carryover
to 2026 Tax Year

25 Tax Credit for Low-Income Housing (attach Form N-586)

25

26 Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)

26

SCHEDULE CR

(REV. 2025)

Page 3



Name(s) as shown on return

SSN(s) or Federal Employer I.D. No.

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Column (a)
Total Unused Carryover
Credit from Prior Tax Year

Column (b)
Total New Credit Claimed
for 2025 Tax Year

Column (c)
Total Credit Applied
to 2025 Tax Year

Column (d)
Unused Credit to Carryover
to 2026 Tax Year

27 Credit for School Repair and Maintenance (attach Form N-330)

27

28 Nonrefundable Renewable Energy Technologies (For systems Installed and Placed in Service on or After July 1, 2009) (attach all Form(s) N-342)
Place an X in the appropriate box for the type of energy system installed and placed in service: Solar Wind

Solar Wind

28

29 Healthcare Preceptor Income Tax Credit (attach Form N-358)

29

30 Historic Preservation Income Tax Credit (attach Form N-325)

30

31 Nonrefundable Renewable Fuels Production Tax Credit (For Tax Years Beginning After December 31, 2021) (attach Form N-360)

31

32 Pass-Through Entity Tax Credit (attach Form N-362)

32

33 Total Nonrefundable Credits. Add lines 12 and 13 and Column (c) of lines 14 through 32. Enter here and on Form N-11, line 35; N-15, line 52; N-30, line 14; N-40, Schedule G, line 4; or N-70NP, line 20. *Attach this schedule directly behind your Form N-11, N-15, N-30, N-40 or N-70NP.*

33



Name(s) as shown on Form N-11 or N-15

Your social security number

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6 Enter the total amount of qualified expenses incurred in 2025 for the care of the qualifying person(s)....

7 Enter the smaller of line 5 or 6.....

8 Enter your earned income. (See the Instructions)

9 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or disabled, see the Instructions); if married filing separately, see the Instructions; all others, enter the amount from line 8.

10 Enter the smallest of line 7, 8, or 9.

11 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 9).

12 Is any amount on line 2 from your sole proprietorship or partnership?
No. Enter -0-.
Yes. Enter the amount here.....

13 Line 5 minus line 12.....

14 **Deductible benefits.** Enter the smallest of line 10, 11, or 12. Also, include this amount on the appropriate line(s) of your return.

15 **Excluded benefits.** If line 12 is zero, enter the smaller of line 10 or 11. Otherwise, subtract line 14 from the smaller of line 10 or 11. If zero or less, enter -0-.

16 **Taxable benefits.** Line 13 minus line 15. If zero or less, enter -0-. Also, include this amount on Form N-15, line 7. On the dotted line next to line 7, write "DCB." (Form N-11 filers, see the Instructions)

17 Enter \$10,000 (\$20,000 if two or more qualifying persons).....

18 Add lines 14 and 15.

19 Line 17 minus line 18. If zero or less, **STOP.** You cannot take the credit. **Exception.** If you paid 2024 expenses in 2025, see the Instructions for line 28.....

20 Complete line 21. Do not include in column (e) any benefits shown on line 18. Then, add the amounts in column (e) and enter the total here.....

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Section C: Credit for Child and Dependent Care Expenses — (Generally, married persons must file a joint return to claim the tax credit.)

21	(a) Qualifying person's name	(b) Date of Birth (mm/dd/yyyy)	(c) Grade (pre-K to 12)	(d) Qualifying person's social security number	(e) Qualified expenses you incurred and paid in 2025 for the person listed in column (a)

22		
23		
24		
25		
26		
27	X	
28		00

22 Add the amounts in column (e) of line 21. Do not enter more than \$10,000 for one qualifying person or \$20,000 for two or more persons. If you completed Section B, enter the smaller of line 19 or 20.

23 Enter your earned income. (See the Instructions)

24 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or disabled, see the Instructions); all others, enter the amount from line 23.....

25 Enter the smallest of line 22, 23, or 24.

26 Enter your adjusted gross income from Form N-11, line 20; or Form N-15, line 35, Column A.....

27 Enter on line 27 the decimal amount shown below that applies to the amount on line 26.

If line 26 is: **Decimal amount is:** **If line 26 is:** **Decimal amount is:**

Under \$25,001	.25	\$40,001 – 45,000	.21
\$25,001 – 30,000	.24	\$45,001 – 50,000	.20
\$30,001 – 35,000	.23	\$50,001 and over	.15
\$35,001 – 40,000	.22		

28 Multiply line 25 by the decimal amount on line 27. If you paid 2024 expenses in 2025, see the Instructions. Enter the result here and on Form N-11, line 30; or Form N-15, line 47. This is your credit for child and dependent care expenses. (Whole dollars only).....