



STATE OF HAWAII — DEPARTMENT OF TAXATION

**Individual Income Tax Return**

**RESIDENT**

**Calendar Year 2025**

**OR**

DO NOT WRITE IN THIS AREA

N11\_F 2025A 01 VID01

**Fiscal Year**  
**Beginning**

**and**  
**Ending**

**AMENDED Return**  
**NOL Carryback**  
**IRS Adjustment**  
**First Time Filer**

FOR OFFICE USE ONLY

**Do NOT Submit a Photocopy!!**

**THIS**  
**SPACE**  
**RESERVED**

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 7.)

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 surviving spouse (see page 8 of the Instructions)

**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 above line 21.

**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

<b>6c</b> <b>and</b> <b>6d</b>	<b>Dependents:</b>	2. Dependent's social security number	3. Relationship
	1. First and last name If more than 6 dependents use attachment		

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** ➤



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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

#### 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.

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



Your Social Security Number

Your Spouse's SSN

Name(s) as shown on return

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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..... | <b>25</b> |
|----------|-------------|-----------|
- 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**
- |   |                 |               |
|---|-----------------|---------------|
| <b>43 Contributions to</b> (see page 22 of the Instructions):.....                          | <b>Yourself</b> | <b>Spouse</b> |
| <b>43a</b> Hawaii Schools Repairs and Maintenance Fund .....                                | \$2             | \$2           |
| <b>43b</b> Hawaii Public Libraries Fund .....   | \$5             | \$5           |
| <b>43c</b> Domestic and Sexual Violence / Child Abuse and Neglect Funds .....               | \$5             | \$5           |
| <b>44</b> Add the amounts of the Xs on lines 43a through 43c and enter the total here ..... |                 | <b>44</b>     |
- 45** Line 42 minus line 44..... **45**



Your Social Security Number

Your Spouse's SSN

Name(s) as shown on return

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**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." ..... **49****50** **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 > ..... **50**

**51** 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 **GE**

**52** Did you file a federal Schedule E      Yes      No      If yes, enter **Hawaii** gross rents received  
for any rental activity?      Yes      No  
**AND** your HI Tax I.D. No. for this activity **GE**

**53** 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 &gt;

Phone no. &gt;

Identification number &gt;

**HAWAII ELECTION  
CAMPAIGN FUND**

(See page 25 of the Instructions)

Indicate if you want \$3 to go to the Hawaii Election Campaign Fund.      Yes

Yes

**Note:** Placing an X in the "Yes" box  
will not change your tax or refund.

If joint return, indicate if your spouse designates \$3 to the fund.      Yes

Yes

**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

PLEASE  
SIGN HEREPaid  
Preparer's  
InformationPreparer'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



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or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

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

Name(s) as shown on return	SSN(s) or Federal Employer I.D. No.
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PART I

Refundable Tax Credits


1	Capital Goods Excise Tax Credit (attach Form N-312) .....	1
2	Fuel Tax Credit for Commercial Fishers (attach Form N-163).....	2
3	Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340) .....	3
4	Place an X in the appropriate box for the type of energy system installed and placed in service: Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009) (attach all Form(s) N-342) .....	<div>Solar</div> <div>Wind</div> <div>4</div>
5	Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344) .....	5
6	Tax Credit for Research Activities (attach Form N-346) .....	6
7	Renewable Fuels Production Tax Credit for Tax Years After December 31, 2021 (attach Form N-360) .....	7
8	Earned Income Tax Credit (attach Form N-356) .....	8
9	Claim of Right Tax Credit (attach Form N-364) .....	9
10	Other refundable credits	
	a. Pro rata share of taxes withheld and paid by a partnership or S corporation on the sale of Hawaii real property interests .....	10a
	b. Credit From a Regulated Investment Company .....	10b
	c. Add lines 10a and 10b.....	10c
11	<b>Total Refundable Credits.</b> Add lines 1 through 9 and line 10c. Enter here and on Form N-11, line 32; N-15, line 49; N-30, line 12; N-40, Schedule G, line 2; or N-70NP, line 18. <i>Attach this schedule directly behind your Form N-11, N-15, N-30, N-40 or N-70NP.</i> .....	11

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

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 (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



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
			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

STATE OF HAWAII — DEPARTMENT OF TAXATION
TAX CREDITS FOR HAWAII RESIDENTS

2025

Both pages of Schedule X must be attached
to Form N-11 or N-15



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Name(s) as shown on Form N-11 or N-15
Your social security number

PART I: CREDIT FOR LOW-INCOME HOUSEHOLD RENTERS

1 Is your adjusted gross income (Form N-11, line 20; or Form N-15, line 35, Column A) less than \$30,000?
If "No," STOP. You cannot claim this credit. If "Yes," go to line 2.
2 Are you a resident who was present in Hawaii more than nine months in 2025? If "No," STOP. You cannot claim this credit. If "Yes," go to line 3.
3 Can you be claimed as a dependent by another taxpayer? If "Yes," STOP. You cannot claim this credit. If "No," go to line 4.
4 Enter required information for each rental unit that was fully subject to real property tax. Do not list rental units that were wholly or partially exempt from real property tax. If you occupied more than one qualified unit, submit the required information for each additional unit on a separate sheet. If you shared the unit with others, enter only your share of the rent.
Address (give Apt. No., if any)
Occupied From month, 2025, To month, 2025. Total rent paid for this period. \$
Owned by (or agent for owner) name address GE (Hawaii Tax I.D. No.)
5 Add up your share of rent paid during the taxable year for all the units you have listed.
6 Enter the amount of your exclusions (e.g., utilities, parking stalls, ground rent, rental subsidies such as public assistance).
7 Line 5 minus line 6. If this amount is \$1,000, or less, STOP. You cannot claim this credit.
8 List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS that meet all of the following: a) Resident of Hawaii, b) Present in Hawaii for more than nine months in 2025, and c) Cannot be claimed as a dependent by another taxpayer.
Include minor children receiving more than half of their support from public agencies which you can claim as dependents.

Table with 2 main columns: Name, Relationship. Rows for Self and Spouse.

Enter the number of qualified persons listed above.
9 If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter -0-.
10 If you are married filing jointly or married filing separately where your spouse is not filing a Hawaii return, had no income, and was not the dependent of someone else; and your spouse is a qualified exemption; and your spouse is age 65 or over; enter 1. Otherwise, enter -0-.
11 Add lines 8 through 10.
12 Multiply the number of exemptions on line 11 by \$50 and enter the result here and on Form N-11, line 29; or Form N-15, line 46. This is your credit for low-income household renters. (Whole dollars only)
00

PART II: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box.

Section A: Care Provider Information

Complete line 1 columns (a) through (e) for each person or organization that provided the care. If you do not give the information asked for in each column, or if the information you give is not correct, your credit and, if applicable, the exclusion of employer-provided dependent care benefits may be disallowed.

Table with 5 columns: (a) Care provider's name, (b) Address, (c) Identification number, (d) Hawaii Tax I.D. No., (e) Amount paid.

Section B: Dependent Care Benefits — (If you did not receive dependent care benefits, skip to line 21)

2 Enter the total amount of dependent care benefits you received in 2025. Amounts you received as an employee should be shown in Box 10 of your federal Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.
3 Enter the amount, if any, you carried over from 2024 and used in 2025 during the grace period.
4 Enter the amount, if any, you forfeited or carried forward to 2026. (See the Instructions).
5 Combine lines 2 through 4.





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. ....	12	
13	Line 5 minus line 12.....	13	
14	<b>Deductible benefits.</b> Enter the smallest of line 10, 11, or 12. Also, include this amount on the appropriate line(s) of your return. ....	14	
15	<b>Excluded benefits.</b> 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-. ....	15	
16	<b>Taxable benefits.</b> 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) .....	16	
17	Enter \$10,000 (\$20,000 if two or more qualifying persons).....	17	
18	Add lines 14 and 15. ....	18	
19	Line 17 minus line 18. If zero or less, <b>STOP</b> . You cannot take the credit. <b>Exception.</b> If you paid 2024 expenses in 2025, see the Instructions for line 28. ....	19	
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.....	20	

**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	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. ....				22																				
23	Enter your earned income. (See the Instructions) .....				23																				
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.....				24																				
25	Enter the smallest of line 22, 23, or 24. ....				25																				
26	Enter your adjusted gross income from Form N-11, line 20; or Form N-15, line 35, Column A .....				26																				
27	Enter on line 27 the decimal amount shown below that applies to the amount on line 26. <table><tr><td><b>If line 26 is:</b></td><td><b>Decimal amount is:</b></td><td><b>If line 26 is:</b></td><td><b>Decimal amount is:</b></td></tr><tr><td>Under \$25,001</td><td>.25</td><td>\$40,001 – 45,000</td><td>.21</td></tr><tr><td>\$25,001 – 30,000</td><td>.24</td><td>\$45,001 – 50,000</td><td>.20</td></tr><tr><td>\$30,001 – 35,000</td><td>.23</td><td>\$50,001 and over</td><td>.15</td></tr><tr><td>\$35,001 – 40,000</td><td>.22</td><td></td><td></td></tr></table>				<b>If line 26 is:</b>	<b>Decimal amount is:</b>	<b>If line 26 is:</b>	<b>Decimal amount is:</b>	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			27
<b>If line 26 is:</b>	<b>Decimal amount is:</b>	<b>If line 26 is:</b>	<b>Decimal amount is:</b>																						
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).....				28																				