



STATE OF HAWAII — DEPARTMENT OF TAXATION
Individual Income Tax Return
NONRESIDENT and PART-YEAR RESIDENT
Calendar Year **2025**
OR
Tax Year thru

DO NOT WRITE IN THIS AREA

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!!

ATTACH A COPY OF YOUR 2025 FEDERAL INCOME TAX RETURN

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 Deceased Date of Death

◆ 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 9 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 below line 37.

6a Yourself..... Age 65 or over..... } Enter the number of Xs on 6a and 6b
6b Spouse Age 65 or over..... }

If you placed an X on lines 3 and 6b above, see the Instructions on page 10 and if your spouse meets the qualifications, place an X here

6c Dependents:		2. Dependent's social security number	3. Relationship
and 6d	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



Your Social Security Number

Your Spouse's SSN

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Name(s) as shown on return

	Col. A - Total Income	Col. B - Hawaii Income
7 Wages, salaries, tips, etc. (attach Form(s) W-2)	7	
8 Interest income from the worksheet on page 38 of the Instructions	8	
9 Ordinary dividends	9	
10 State income tax refund from the worksheet on page 38 of the Instructions	10	
11 Alimony received	11	
12 Business or farm income or (loss)	12	
13 Capital gain or (loss) from the worksheet on page 38 of the Instructions	13	
14 Supplemental gains or (losses) (attach Schedule D-1)	14	
15 IRA distributions	15	
16 Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-15/N-40)	16	
17 Rents, royalties, partnerships, estates, trusts, etc.....	17	
18 Unemployment compensation (insurance)	18	
19 Other income (state nature and source)	19	
20 Add lines 7 through 19 Total Income ➤	20	
21 Certain business expenses of reservists, performing artists, and fee-basis government officials	21	
22 IRA deduction	22	
23 Student loan interest deduction from the worksheet on page 42 of the Instructions	23	
24 Health savings account deduction	24	
25 Moving expenses (attach Form N-139)	25	
26 Deductible part of self-employment tax	26	
27 Self-employed health insurance deduction	27	
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Penalty on early withdrawal of savings	29	
30 Alimony paid (Enter name and SS No. of recipient)	30	
31 Payments to an individual housing account .	31	
32 First \$8,636 of military reserve or Hawaii national guard duty pay	32	



Your Social Security Number

Your Spouse's SSN

Name(s) as shown on return

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- 33** Exceptional trees deduction (attach affidavit)
(see page 21 of the Instructions)..... **33**
- 34** Add lines 21 through 33 **Total Adjustments** ➤ **34**
- 35** Line 20 minus line 34 **Adjusted Gross Income** ➤ **35**
- 36** **Federal** adjusted gross income (see page 21 of the Instructions) **36**
- 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**
- 40a** If you checked filing status box: 1 or 3 enter \$4,400;
2 or 5 enter \$8,800; 4 enter \$6,424..... **40a**
- 40b** Multiply line 40a by the ratio on line 37 **Prorated Standard Deduction** ➤ **40b**
- 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-325, 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**
- 51** Line 44 minus line 50. If line 51 is zero or less, see Instructions..... **Adjusted Tax Liability** ➤ **51**

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.



Your Social Security Number

Your Spouse's SSN

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Name(s) as shown on return

52	Total nonrefundable tax credits (attach Schedule CR)	52
53	Line 51 minus line 52	Balance ➤ 53
54	Hawaii State Income tax withheld (attach W-2s) (see page 29 of the Instructions for other attachments).....	54
55	2025 estimated and/or withheld tax payments on Form(s) N-200V _____ ; N-288A _____	55
56	Amount of estimated tax applied from 2024 return.....	56
57	Amount paid with extension	57
58	Add lines 54 through 57	Total Payments ➤ 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 2026 ESTIMATED TAX	63
64a	Amount to be REFUNDED TO YOU (line 62 minus line 63) If filing late, see page 30 of Instructions. ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 64b, 64c, or 64d.	Place an X here if this refund will
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

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)

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

If joint return, indicate if your spouse designates \$3 to go 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

Your Occupation

Daytime Phone Number

Your Spouse's Occupation

Daytime Phone Number

Paid
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