Clear Form

2004

Form N-13

STATE OF HAWAII — DEPARTMENT OF TAXATION

Hawaii Resident Income Tax Forms and Instructions

For use by taxpayers who have less than $100,000 taxable income, DO NOT itemize their deductions, and DO NOT claim adjustments to income

THIS PACKAGE CONTAINS: Form N-13 Hawaii Individual Income Tax Return — Resident; **Schedule X** Tax Credits for Hawaii Residents; **Form N-101A** Application For Automatic Extension of Time To File Hawaii Individual Income Tax Return; **Form N-200V** Individual Income Tax Payment Voucher; **Hawaii Taxpayer Bill of Rights**; and **Tax Facts No. 95-1**, All About the Hawaii Use Tax

E-file Form N-13 via the Internet!

Form N-13 filers have the option of filing their 2004 individual income tax return electronically via the State's Internet portal at www.ehawaiigov.org/efile

For more information on the electronic filing of Form N-13, and for other e-file opportunities, visit the Department's website at www.state.hi.us/tax

MESSAGE FROM THE DIRECTOR

OUR MISSION is to administer the tax laws of the State of Hawaii in a consistent, uniform, and fair manner.

The employees of the Department of Taxation strive to accomplish this mission each and every day. We welcome input from the public and we are committed to continuous review and improvement of our services.

If you are filing the resident Form N-13, you may be able to e-file your return via the State's Internet portal. Go to www.ehawaiigov.org/efile to find out how easy it can be!

You, too, can help us be more efficient just by filing your tax returns correctly and on time with the correct amount of payment. That is harder than it sounds, of course, but simple things like checking all entries before submitting your return, and filing it on or before April 20, 2005, make a big difference. Start early; the earlier you start, the more time you'll have to obtain missing documents, and the less likely you'll be to make an error. Refunds are also processed faster if you file early instead of filing close to the due date. Keep a copy of your return, worksheets, and supporting documents; if a question should arise it will help you understand and resolve the problem with us if you have your tax return information in front of you. A copy also will help you to prepare your return next year.

Publications, forms (including forms with writable fields), and instructions are available on our website at www.state.hi.us/tax. You can also obtain copies at any district tax office, or by calling our 24-hour Forms by Fax/Mail request line at 808-587-7572 or toll-free from the neighbor islands and continental U.S. at 1-800-222-7572.

Finally, we continue to welcome your written suggestions for improving our forms, instructions, and services. Please mail your suggestions to the Department of Taxation, P.O. Box 259, Honolulu, HI 96809-0259, or e-mail them to Tax.Directors.Office@hawaii.gov.

DUE DATE: APRIL 20, 2005

For tax information, call 808-587-4242 (or toll-free 1-800-222-3229)

Make your check payable to the "Hawaii State Tax Collector"

KURT KAWAFUCHI
Director of Taxation

State of Hawaii
Department of Taxation
P.O. Box 3559
Honolulu, Hawaii 96811-3559

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Changes for 2004

- Your social security number is no longer printed on your mailing label. You must write your social security number in the space provided on your tax return.
- All individual income tax returns should be filed with the district tax office located on Oahu since the filing of tax documents is being centralized on Oahu. See page 6 for the mailing address.
- Adopts the federal provision relating to the above-the-line deduction for overnight travel expenses of National Guard and Reserve members. (Act 89, SLH 2004)
- Adopts the federal provision relating to the above-the-line deduction for contributions to health savings accounts. (Act 89, SLH 2004)
- Adopts the federal provision relating to the special rule for excluding the gain from the sale of a principal residence for members of the uniformed services or foreign service. (Act 89, SLH 2004)
- Adopts the federal provision relating to the expansion of combat zone filing rules to persons deployed outside the U.S. who are participating in contingency operations as designated by the Secretary of Defense. (Act 89, SLH 2004)
- Adopts the federal provisions affecting medical savings accounts to the extent applicable to Hawaii taxation. (Act 89, SLH 2004)
- Provides an income tax deduction of up to $3,000 per exceptional tree for expenditures to maintain an exceptional tree on the taxpayer's property. (Act 195, SLH 2004)
- Contribution of $2 ($4 if filing a joint return and your spouse wants to contribute) may be made to the Hawaii Public Libraries Special Fund. (Act 193, SLH 2003)
- Extends the provisions for the High Technology Business Investment Tax Credit, Technology Infrastructure Renovation Tax Credit, and the Tax Credit for Research Activities through 2010. (Act 215, SLH 2004)
- Changes the name of the ethanol investment tax credit to the ethanol facility tax credit and makes certain amendments including a provision that if the tax credit is claimed for a taxable year no other income tax credit may be claimed for the same taxable year. (Act 140, SLH 2004)

Important Reminders for 2004

- If you are unable to file by April 20, 2005, you are granted an automatic 4-month extension of time to file Form N-13 without filing Form N-101A (or any other form). You may file Form N-101A if you want to make a payment with Form N-101A. You may use federal Form 4868 instead of Form N-101A by substituting the appropriate amounts for Hawaii income tax purposes. Also, any reference to U.S. should be crossed off and replaced with Hawaii.
- Please complete all required entries on your tax return and make sure all required forms and statements are attached. Failure to do so may result in a notice of adjustment being sent to you and you may be required to file an amended tax return to correct missing entries or provide missing forms or statements.
- Line 13 on Form N-13 MUST be filled in. Failure to do so could cause delays in processing your return.
- If you receive military reserve or Hawaii national guard duty pay, you should file Form N-11, N-12, or N-15 to claim the $1,750 exclusion.
- Please be sure to check the appropriate filing status box.
- Please check all arithmetic on the return. A correct return will help us process your return efficiently and issue refunds quickly.
- If you are married and filing separate returns, the refund from your spouse's return cannot be applied to your liability.
- Include your spouse's social security number if you are married whether a joint or separate return is filed. If your spouse is an alien and was issued an ITIN by the IRS, enter your spouse's ITIN. If your spouse has applied for an ITIN but the IRS has not yet issued the ITIN, write "Applied For".
- Attach your employee earning statements (HW-2's or federal W-2's) to the front of your return.
- If someone prepares your tax return and charges you a fee, the preparer must sign and complete the Paid Preparer's Information box.
- Please mail in your return on or before April 20, 2005 to: Hawaii Department of Taxation, P. O. Box 3559, Honolulu, HI 96811-3559.
- Please place proper postage on the envelope before mailing. If there is insufficient postage on the envelope, it will be returned to you by the U.S. Postal Service.
- Keep a copy of your return for your records.

Items To Note

- The *Hawaii Taxpayer Bill of Rights* is reprinted on page 38.
- *Tax Facts* is a Department of Taxation initiative for getting information to the public on tax topics which may be applicable or of interest to you. The *Tax Facts* issue reprinted on page 39 covers the use tax which is one of the least understood taxes in Hawaii. Many taxpayers are not aware they may be subject to the use tax if they buy a mail order catalog product or purchase goods, including a car, outside of Hawaii.
- The Department of Taxation is a proud partner with the Missing Child Center - Hawaii, Department of the Attorney General (MCCH). Photographs of missing children selected by the Center may appear in this instruction booklet on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling MCCH at 1-808-586-1449 if you recognize a child.
- Hawaii has not adopted the federal provisions contained in (1) the Job Creation and Worker Assistance Act of 2002 relating to the 30 percent bonus depreciation, and (2) the Jobs and Growth Tax Relief Reconciliation Act of 2003, including the 50 percent bonus depreciation and the increase of the maximum IRC section 179 deduction to $100,000.
- At the time this instruction booklet went to print, there was pending federal legislation that would provide for the extension of expired or expiring provisions, including (1) the above-the-line deduction for certain expenses of eligible educators, (2) the full deduction for qualified clean fuel vehicle property, and (3) new contributions to the archer medical savings accounts. These deductions can be claimed **ONLY** if the federal legislation is enacted and the 2005 Hawaii State Legislature adopts the federal provisions for Hawaii income tax purposes.

STATE OF HAWAII — DEPARTMENT OF TAXATION
RELATED FEDERAL/HAWAII TAX FORMS

Federal Form Number	Title or Description of Federal Form	Comparable Hawaii Form	Copy of Fed. Form May Be Submitted+
W-2	Wage and Tax Statement	HW-2	Yes
W-4	Employee's Withholding Allowance Certificate	HW-4	No
W-10	Dependent Care Provider's Identification and Certification	HW-16	No
1040	U.S. Individual Income Tax Return	N-12	No
1040 Sch A	Itemized Deductions	None	No
Sch B	Interest and Ordinary Dividends	None	No
Sch C	Profit or Loss from Business	None	Not Required
Sch C-EZ	Net Profit From Business	None	Not Required
Sch D	Capital Gains and Losses	None	No
Sch E	Supplemental Income and Loss	None	Not Required
Sch F	Farm Income and Expenses	None	Not Required
Sch J	Farm Income Averaging	Form N-168	No
Sch R	Credit for the Elderly or the Disabled	None	No
1040A	U.S. Individual Income Tax Return (short form)	N-13	No
1040ES	Estimated Tax for Individuals	N-1	No
1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	None	No
1040NR	U.S. Nonresident Alien Income Tax Return	None	No
1040-V	Payment Voucher	N-200V	No
1040X	Amended U.S. Individual Income Tax Return	N-188X	No
1045	Application for Tentative Refund	N-109	No
1128	Application To Adopt, Change, or Retain a Tax Year	None	Yes
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer	N-110	No
2038	Questionnaire — Exemption Claimed for Dependent	None	No
2106	Employee Business Expenses	None	Yes
2106-EZ	Unreimbursed Employee Business Expenses	None	Yes
2120	Multiple Support Declaration	None	Yes
2210	Underpayment of Estimated Income Tax by Individuals and Fiduciaries	N-210	No
2441	Child and Dependent Care Expenses	Sch X	No
2688	Application for Additional Extension of Time to File U.S. Individual Income Tax Return	N-101B	Yes
2848	Power of Attorney and Declaration of Representative	N-848	Yes
3903	Moving Expenses	N-139	No
4562	Depreciation and Amortization	None	Yes
4684	Casualties and Thefts	None	Yes
4797	Sales of Business Property	Sch D-1	No
4835	Farm Rental Income and Expenses	None	Yes
4852	Employee's Substitute Wage & Tax Statement	L-15	No
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	N-101A	Yes
4952	Investment Interest Expense Deduction	N-158	No
4970	Tax on Accumulated Distribution of Trusts	N-405	No
4972	Tax on Lump-Sum Distributions	N-152	No
5213	Election to Postpone Determination (Hobby Losses)	None	Yes
5329	Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs	None	No
5884	Work Opportunity Credit	N-884	No
6198	At-Risk Limitations	None	Yes
6252	Installment Sale Income	None	Yes
6781	Gains and Losses From Section 1256 Contracts and Straddles	None	Yes
8283	Noncash Charitable Contributions	None	Yes
8332	Release of Claim to Exemption for Child of Divorced or Separated Parents	None	Yes
8582	Passive Activity Loss Limitations	None	Yes
8586	Low-Income Housing Credit	N-586	No
8615	Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than $1,600	N-615	No
8814	Parent's Election to Report Child's Interest and Dividends	N-814	No
8824	Like-Kind Exchanges	None	Yes
8829	Expenses for Business Use of Your Home	None	Yes
8853	Archer MSAs and Long-Term Care Insurance Contracts	None	No

+If "Yes" is indicated and there is no Hawaii equivalent form, the federal form must be used.

To request tax forms by fax or mail, you may call 808-587-7572 or toll-free 1-800-222-7572.

You may also obtain tax forms through the Department of Taxation's Internet address at www.state.hi.us/tax.

Instructions for Hawaii Resident Income Tax Return — Form N-13

Form N-13 General Instructions

Who Must File

1. Every individual doing business in Hawaii during the taxable year must file a return, whether or not the individual derives any taxable income from that business. "Doing business" includes all activities engaged in or caused to be engaged in with the object of gain or economic benefit, direct or indirect, except personal services performed as an employee under the direction and control of an employer. For example, every person receiving rents from property owned in Hawaii is "doing business" and must file a return whether or not the person's expenses exceed the gross rental income.

2. Every individual receiving more than the following amounts of gross income subject to taxation under Hawaii Income Tax Law, including amounts received as salaries or wages for services rendered by an employee to an employer, must file a return:

For Individuals Under Age 65	
Filing Status	**Gross Income of**
Married filing separately	$1,990
Single or legally separated	$2,540
Single, head of household	$2,690
Qualifying widow(er) with a dependent child	$2,940
Married couple filing jointly	$3,980

For Individuals Age 65 or older	
Filing Status	**Gross Income of**
Married filing separately	$3,030
Single or legally separated	$3,580
Single, head of household	$3,730
Qualifying widow(er) with a dependent child	$3,980
Married couple filing jointly, **one** is 65 or older	$5,020
Married couple filing jointly, **both** are 65 or older	$6,060

These threshold amounts will be higher for persons who are blind, deaf, or totally disabled, and who have completed and filed a certification with the Department of their disability on Form N-172 **before** filing their income tax return.

For individuals who can be claimed as dependents on the tax return of another taxpayer, the threshold amount is the amount of the dependents' standard deduction.

For nonresident aliens, the threshold amount is $1,040 for individuals under 65, and $2,080 for individuals 65 or older.

For nonresident individuals, the threshold amounts stated above must be multiplied by the ratio of Hawaii adjusted gross income to total adjusted gross income from all sources to determine whether the individual must file a return.

3. Individuals who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, may elect to be taxed only on Hawaii source income. See **Election Under Act 60, SLH 1976**, on this page.

4. Children who receive unearned income during the taxable year and have not attained the age of 14 years before the end of the taxable year must file their own returns to report their income unless their parent or parents report that income. However, the Department of Taxation will, administratively, not require the filing of a State income tax return if the child's total earned and/or unearned income for the taxable year is $500 or less and the application of the standard deduction amount results in no taxable income for the child. Children who must file a return may need to file Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More than $1,000. Parents may report income of their children by filing Form N-814, Parent's Election to Report Child's Interest and Dividends.

5. If you need to report additional tax from Form N-2, Distribution from an Individual Housing Account; Form N-103, Sale of Your Home; Form N-152, Tax on Lump-Sum Distributions; Form N-312, Recapture of Capital Goods Excise Tax Credit; Form N-318, Recapture of High Technology Business Investment Tax Credit; Form N-405, Tax on Accumulation Distribution of Trusts; Form N-586, Recapture of Low-Income Housing Tax Credit; or Form N-814, Parent's Election to Report Child's Interest and Dividends, then you must file a return regardless of income level.

Who Should File

Even if you do not have to file, you should file to get a refund if too much income tax was withheld from your pay. Also, if you are eligible for refundable credits, you need to file a return to claim the credits.

Residents and Nonresidents

Resident

A resident is taxed on income from all sources.

A resident must file an Individual Income Tax Return—Resident (Form N-11, N-12, or N-13), if required to do so.

A Hawaii resident is (1) Every individual domiciled in Hawaii, and (2) Every other individual whether domiciled in Hawaii or not, who resides in Hawaii for other than a temporary or transitory purpose. An individual domiciled outside Hawaii is presumed to be a resident if he or she spends more than 200 days in Hawaii during the taxable year. This presumption may be overcome by evidence satisfactory to the Department of Taxation that the individual maintained a permanent place of abode outside the State and was in the State for a temporary or transitory purpose. No person shall be deemed to have gained or lost a residence simply because of his or her presence or absence in compliance with military or naval orders of the United States, while engaged in aviation or navigation, or while a student at any institution of learning. See Tax Information Release No. 97-1, *"Determination of Residence Status".*

Nonresident

A Hawaii nonresident is an individual who is in Hawaii for a temporary or transient purpose, and whose permanent domicile is not Hawaii.

A nonresident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. A nonresident will be taxed on income from Hawaii sources only.

A nonresident married to a Hawaii resident may choose to file a joint return with the resident spouse on Form N-11, N-12, or N-13; **however, the nonresident will then be taxed on all income from all sources.** For more information, see **Married Filing a Joint Return** on page 7.

Election Under Act 60, SLH 1976

Individuals who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, may elect to be taxed only on Hawaii source income. To make the election, attach a signed statement to Form N-12 setting forth the date that the individual established residence in Hawaii and the individual's date of birth (which must be before July 1, 1911). Individuals making this election must file a return regardless of the amount of income earned, and **may not use Form N-11 or N-13**.

Part-Year Resident

A part-year resident is an individual who was a Hawaii resident for part of the year, and who was a nonresident during the other part of the year. This includes those who moved to Hawaii during the year and those who moved away from Hawaii during the year.

A part-year resident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. A part-year resident will be taxed on all income from all sources during the period of residency, and on income from Hawaii sources only during the period of nonresidency.

Domicile Defined

The term "domicile" means the place where an individual has a true, fixed, permanent home and principal establishment, and to which place the individual has, whenever absent, the intention of returning. It is the place in which an individual has voluntarily fixed the habitation of himself or herself and family, **not for a mere special or temporary purpose, but with the present intention of making a permanent home.** Three things are necessary to create a new domicile: first, abandonment of the old domicile; second, the intent to establish a new domicile; and third, actual physical presence in the new domicile. Once a domicile is established, the intent to abandon it is not itself sufficient to create a new domicile; a new domicile must be shown.

Reminder: If you are in Hawaii because of military orders and do not intend to make Hawaii your permanent home, you are not considered a Hawaii resident for income tax purposes, even though you have been in Hawaii for more than 200 days in 2004. File a resident return with your home state, and file a Hawaii nonresident and part-year resident return (Form N-15) to report your Hawaii income.

Resident and Nonresident Examples

Note: For more information, see Tax Information Release No. 90-3, *"Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident",* Tax Information Release No. 90-10, *"Clarification of Taxation and the Eligibility for Personal Exemptions and Credits of Residents and Nonresidents in the Military and Spouses and Dependents of Persons in the Military"*, and Tax Information Release No. 97-1, *"Determination of Residence Status"*.

Example 1—A Hawaii resident who enlists in the military normally will remain a Hawaii resident regardless of the length of absence from Hawaii while stationed outside of Hawaii.

Example 2—A Hawaii resident working in a foreign country will remain a Hawaii resident unless permanent resident status is granted by the foreign country.

Example 3—Foreign students who are granted entry into the United States on an "F" visa are non-

residents for Hawaii tax purposes. Researchers and faculty members who are granted entry into the United States on "H", "J", or "Q" visas, and who have been in Hawaii for more than 200 days during the taxable year may be considered Hawaii residents.

Example 4—Spouses of those in the military service do not become Hawaii residents if their principal reason for moving to Hawaii was the transfer of the service member spouse to Hawaii, and if it is their intention to leave Hawaii when the service member spouse either is transferred to another military station or leaves the service.

Example 5—A Hawaii resident who marries a nonresident will remain a Hawaii resident unless the three requirements for changing his or her domicile are also met. (Refer to **"Domicile Defined"** on page 4.) This situation applies in reverse to a nonresident who marries a resident. A person's residence status will not change just because of marriage.

Which Form to File

You May Be Able to Use Form N-13 if:

- You had only wages, salaries, tips, interest, ordinary dividends, and unemployment compensation.

  Note: *If you had more than $1,500 in interest income or more than $1,500 in dividends, you may still file Form N-13, provided you are not required to file Form N-11, N-12, or N-15 for any of the reasons listed on this page.*
- Your taxable income (adjusted gross income less standard deduction and personal exemptions) is less than $100,000.
- You do not itemize your deductions.
- You do not claim adjustments to income.

You may WANT TO use Form N-11 or N-12 and you may pay less tax if you can:

- Itemize your deductions.
- Claim adjustments to income.
- Claim credits you can't claim on Form N-13.

You may HAVE TO use Form N-11 or N-12 because of:

- The amount or kind of income you receive.
- Forms or schedules you file, or other taxes that can be reported only on Form N-11 or N-12.

You Must Use Form N-11 or N-12 if:

Amount of Income

- Your taxable income is $100,000 or more.

Kinds of Income

You had income other than wages, salaries, tips, interest, ordinary dividends, and unemployment compensation, such as:

- Bartering income (fair market value of goods or services you received in return for your goods or services).
- Income from self-employment.
- Gain from the sale of your home or other property, or capital gain distributions.
- Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.
- Annuities, including lump-sum distributions.
- Alimony.
- Scholarships and Fellowships.

Itemized Deductions

Either husband or wife itemizes deductions. Examples are:

- Payments for medical insurance and medical and dental care that are more than 7.5% of your adjusted gross income.
- Interest on mortgages.
- State and local income and real estate taxes. This includes state and local income taxes withheld on your Form W-2.
- Gifts to churches, charities (such as the Cancer Society, Red Cross, United Way), and similar organizations.
- Union dues and safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss that is more than $100 and 10% of adjusted gross income.
- Your spouse files a separate return and itemizes deductions. Exception: You can still use Form N-13 if you have a dependent child and can meet the tests on page 7 under **Married Persons Who Live Apart (and Abandoned Spouses).**

Here is a Test to Help You Decide Whether to Itemize

You should itemize if your deductions are more than:

- $1,900 and you are Married filing a joint return or a Qualifying widow(er) with a dependent child.
- $1,650 and you are a Head of Household.
- $1,500 and you are Single.
- $950 and you are Married filing a separate return.

Other Forms

You file **any** of these forms:

- Form N-1, Declaration of Estimated Tax for Individuals, for 2004.
- Form N-103, Sale of Your Home.

Other Conditions

You meet **any** one of these conditions:

- You applied any part of your 2003 overpayment to estimated tax for 2004, or if you want to apply any part of your 2004 overpayment to estimated tax for 2005.
- You received interest or dividends as a nominee (that is, in your name) for someone else.
- You received or paid accrued interest on securities transferred between interest payment dates.
- You are claiming the benefit of persons taking up residence in Hawaii after attaining the age of 65 years and before July 1, 1976.
- You are a resident husband or wife making a joint return if the other spouse is claiming the benefit of persons residing in Hawaii after attaining age 65 and before July 1, 1976.
- You make your return on the fiscal year basis which began in 2004.
- You make your return using an accounting method other than the cash receipts and disbursements method.
- At the end of 2004 you were married to a nonresident alien or dual status alien who had U.S. source income, and you do not file a joint return. Exception: You can still use Form N-13 if you meet the tests on page 7 under **Married Persons Who Live Apart (and Abandoned Spouses).**

Adjustments to Income

You claim adjustments to income. Examples are:

- Deduction for clean-fuel vehicles.
- Certain business expenses of reservists, performing artists, and fee-basis government officials.
- Payments to an individual retirement arrangement (IRA) or Keogh plan.
- Student loan interest deduction.
- Health savings account deduction.
- Moving expenses (See Form N-139).
- One-half of self-employment tax.
- Self-employed health insurance deduction.
- Self-employed SEP, SIMPLE, and qualified plans.
- Interest penalty on early withdrawal of savings.
- Alimony paid.
- Payments to an individual housing account.
- Exclusion of first $1,750 of military reserve or Hawaii national guard duty pay.
- Exceptional trees deduction.
- Contributions by an individual development account (IDA) holder to their IDA.
- Archer MSA deduction.

Tax Credits

You claim **any** of these tax credits:

- Credit for income tax paid to another state or to a foreign country.
- Credit from a regulated investment company (no form; see Form N-11/N-12 instructions).
- Fuel Tax Credit for Commercial Fishers (Form N-163).
- Capital Goods Excise Tax Credit (Form N-312).
- Hotel Construction and Remodeling Tax Credit (Form N-314)
- Motion Picture and Film Production Income Tax Credit (Form N-316).
- High Technology Business Investment Tax Credit (Form N-318)
- Tax Credit for Research Activities (Form N-319)
- Individual Development Account Contribution Tax Credit (Form N-320)
- Ethanol Facility Tax Credit (Form N-324)
- Technology Infrastructure Renovation Tax Credit (Form N-326)
- Drought Mitigating Water Storage Facility Income Tax Credit (Form N-328)
- Credit for School Repair and Maintenance (N-330)
- Renewable Energy Technologies Income Tax Credit (Form N-334)
- Low-Income Housing Credit (Form N-586)
- Enterprise Zone Tax Credit (Form N-756)
- Credit for Employment of Vocational Rehabilitation Referrals (Form N-884).

You Must Use Form N-15 if:

- You were a nonresident for the full year, or, if married filing jointly, both spouses were nonresidents for the full year
- You are taking up residence in Hawaii during the tax year. (Part-year resident)
- You are giving up residence in Hawaii during the tax year. (Part-year resident)

When to File

You should file as soon as you can after January 1, but not later than April 20, 2005. If the due date falls on a Saturday, Sunday, or legal holiday, file by the next regular workday. If you file late, you may have to pay penalties and interest. Please see the instructions for **Penalties and Interest** on page 12. If you cannot meet the deadline, you are not required to file

Form N-101A, Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return, (or any other form) to request an automatic 4-month extension of time to file Form N-13. The 4-month extension is automatically granted without a filing of any kind. However, you will not be granted an automatic extension if you are under a court order to file your return by the regular due date.

Form N-101A need only be filed if you are making a payment, in which case Form N-101A must accompany your payment. The extension of time to file is not an extension of time for payment of tax.

Form N-101A can be filed electronically through the State's Internet portal. For more information, go to www.ehawaiigov.org/efile. Federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, may be used in lieu of Form N-101A.

Note: *Under Hawaii Income Tax Law, certain tax credits must be claimed within 12 months from the close of the tax year.*

The official U.S. Post Office cancellation mark will be considered primary evidence of the date of filing of tax documents and payments. If you want to keep evidence that you mailed your return on time, ask your Post Office for a Certificate of Mailing. It is NOT necessary to get a certified or registered mail return receipt.

Hawaii has adopted the Internal Revenue Code provision to allow documents and payments delivered by a designated private delivery service to qualify for the "timely mailing treated as timely filing/paying rule." The Department of Taxation will conform to the Internal Revenue Service listing of designated private delivery service and type of delivery services qualifying under this provision. Timely filing of mail which does not bear the U.S. Post Office cancellation mark or the date recorded or marked by the designated delivery service will be determined by reference to other competent evidence. The private delivery service can tell you how to get written proof of the mailing date.

Where to File

Please use the addressed envelope that came with your forms. If you do not have an addressed envelope, or if you moved during the year, mail your return to:

Hawaii Department of Taxation
P. O. Box 3559
Honolulu, Hawaii 96811-3559.

Where to Get Information

Taxpayer Services Branch

Website: www.state.hi.us/tax

E-mail: Taxpayer.Services@hawaii.gov

Telephone:
808-587-4242
Toll-Free: 1-800-222-3229
TDD/TTY: 808-587-1418 (For the hearing impaired)

TDD/TTY Toll-Free: 1-800-887-8974 (For the hearing impaired)

Tax forms by Fax/Mail:
808-587-7572
Toll-Free: 1-800-222-7572

Other Information

Death of Taxpayer

Did the taxpayer die before filing a return for 2004? If so, the taxpayer's spouse or personal representative may have to file a return and sign it for the person who died (decedent) if the decedent was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the decedent did not have to file a return but either had State income tax withheld, made estimated tax payments, or is eligible for various tax credits, a return must be filed to get a refund.

If your spouse died in 2004 and you did not remarry in 2004, or if your spouse died in 2005 before filing a return for 2004, you may still file a joint return for the 2004 tax year.

A return filed for a deceased taxpayer, including a joint return with a surviving spouse, must have the word "**DECEASED**" written in the upper left hand corner of the return. The word "**DECEASED**" and the date of death also must be written after the deceased taxpayer's first name and middle initial in the name and address area of the tax return.

Generally, the personal representative or other responsible individual must sign the return on behalf of the decedent. **If a refund is due, Form N-110, Statement of Person Claiming Refund Due a Deceased Taxpayer**, must be completed and attached to the return to ensure that the refund check will be issued in the name of the surviving spouse, personal representative, or other responsible individual instead of the decedent's name. A personal representative or other individual may be required to attach other documents; see Form N-110 for further information.

Exception for joint returns filed by surviving spouse. If a joint return is being filed by the decedent and the decedent's spouse, the spouse should write, "Filing as surviving spouse", on the signature line which the decedent would have signed, and then the surviving spouse should sign his or her name on the other signature line. If a refund is being claimed on the return, Form N-110 is not required. The refund check will be issued to the surviving spouse.

Declaration of Estimated Tax

Basic rules. Individuals who must pay more tax than is withheld, or who have no withholding, may have to file a declaration of estimated tax and pay that tax in a lump sum or installments. Income tax obligations might not be satisfied through withholding when an individual has income not subject to withholding, such as from self-employment, rent, gains from sales of property, interest and dividend income, unemployment compensation, or distributions from deferred compensation plans.

Who Must File a Declaration on Form N-1. An individual subject to Hawaii net income tax generally must file Form N-1, *Declaration of Estimated Tax for Individuals,* unless: (a) his or her estimated tax liability for the taxable year, after taking into account all taxes withheld or collected at the source, is less than $500, or (b) the taxpayer did not have any tax liability for the preceding taxable year. See Form N-1 for details. Form N-1 can be filed electronically through the State's Internet portal. For more information, go to www.ehawaiigov.org/efile.

Date and Payment of Estimated Tax. Your declaration for 2005 must be filed on or before April 20, 2005. The tax may be paid in full with the declaration, or in equal installments on or before April 20, 2005, June 20, 2005, September 20, 2005, and January 20, 2006. Each installment payment must be submitted with a payment voucher. Make checks or money orders payable to the "Hawaii State Tax Collector". Form N-1 can be filed electronically through the State's Internet portal. For more information, go to www.ehawaiigov.org/efile.

Penalties. If you are required to file a declaration but you fail to do so, you may be subject to penalties. See **Penalties and Interest** on page 12.

Note: If you file a declaration for 2005, you must use Form N-11 or N-12 to claim the payments you made.

Special Instructions for Nonresident Aliens

In certain situations, a taxpayer may be considered a nonresident alien for federal income tax purposes and a resident for Hawaii income tax purposes. In these situations, the special rules applicable to individuals who are considered nonresident aliens for federal income tax purposes will apply when the individual files a Hawaii resident income tax return. See Tax Information Release No. 97-1, *"Determination of Residence Status"*.

Here's How to Fill in Form N-13

(The circled numbers in the following instructions correspond to the circled numbers on the sample form on pages 17 and 18.)

1 Name, Address, Social Security Number, and Occupation

Note: *Please check the box above the name and address area of the tax return if you are filing a tax return for the first time or if your address has changed.*

Take the mailing label from the forms booklet we sent to you and attach it to your return. Make sure the information is correct. Draw a line through any incorrect information and write the correct information directly onto the label. Add any missing information, such as an apartment number.

Note: Your social security number is no longer printed on the mailing label. You must write your social security number in the space provided on your tax return.

Do not attach your label to the return until you have completed and checked all entries. Use of the label helps us identify your account, saves processing time, and speeds refunds.

Do not attach your label to the envelope. It may get separated from your return.

If you did not receive a label, print or type the entries in this section.

Do not use the IRS mailing label.

Name

You must use your legal name. Nicknames are not permitted. If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration so that the name on your tax return is the same as the name on the Social Security records. If these names do not match, your refund may be delayed.

If you file joint returns, write the names in the same order every year. There is a separate line for the spouse's name.

Write any descriptions (e.g., Jr., III, etc.) after your last name.

Address

Write your current mailing address in the space provided. If you receive your mail "in care of" someone else (i.e., your mail is sent to an address belonging to someone other than yourself), fill in that person's name in the space provided for the mailing address. Be sure to write "c/o" before the person's name.

If your address is outside the United States or its possessions or territories, enter the information on the line for "City, town or post office, State and ZIP code" in the following order: city, province or state, postal code, and the name of the country. **Do not** abbreviate the country name.

Important: If your address should change after you file your return, you must notify the Department **in writing** of your new address. Please include your social security number and your signature. Any refund checks due to you will **not** be forwarded to your new address by the U.S. Postal Service, and you might not receive your income tax forms and instructions next year.

Social Security Number

Write your social security number in the space provided. If you are married, you must also write your spouse's social security number in the space provided whether joint or separate returns are filed. Your social security numbers must be written in the same order as your names are written on your return.

If you are an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN. If you have applied for an ITIN but the IRS has not yet issued the ITIN, write "Applied For".

Occupation

Write your occupation in the space provided. If married and filing a joint return, also write your spouse's occupation in the space provided.

2 Hawaii Election Campaign Fund

This fund was established by the Hawaii State Legislature to support public financing of Hawaii governor's election campaigns.

You may have $2 go to the fund by checking the "Yes" box. On a joint return, one or both of you may choose to have $2 go to this fund, or both may choose not to.

If you check "Yes," it will not change the tax or refund shown on your return.

Once made, the designation cannot be revoked.

3 Boxes 1 through 5

Filing Status

Check either box 1, 2, 3, 4, or 5 as appropriate. Do not put a check in more than 1 box.

Note: *More than one filing status may apply to you. Choose the one that will give you the lowest tax.*

Filing Status Box 1 Single

Select box 1, Single, if on December 31, 2004, you were unmarried, divorced, or separated from your spouse under a separate maintenance decree. State law governs whether you are married, divorced, or legally separated.

If you are married on December 31, 2004, consider yourself married for the whole year.

If your spouse died during 2004, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2004.

If you are unmarried and provide a home for certain other persons, you may be able to file as Head of Household.

If you were married in 2004, had a child living with you, and lived apart from your spouse during the last 6 months of 2004, you may be able to file as Head of Household. See **Married Persons Who Live Apart (and Abandoned Spouses)** on this page.

Filing Status Box 2 Married Filing a Joint Return (even if only one of you had income)

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, deductions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

Note: *If you filed a joint return, and you and your spouse decide to file separate returns for the year, both of you* ***MUST*** *file amended returns on or before the due date of the original return (April 20).* ***You may not change your filing status from married filing jointly to married filing separately after that date.***

If your spouse died in 2004 or in 2005 before filing a return for 2004, see **Death of Taxpayer**, on page 6.

Tax Savings.—If you decide not to file a joint return and plan to file a separate return, see if you can lower your tax by meeting the tests described under **Married Persons Who Live Apart (and Abandoned Spouses)** on this page. If you qualify, check Box 4 for Head of Household.

Special Rule for Nonresidents of Hawaii Who File a Joint Return With a Hawaii Resident.—If at the end of the taxable year you were a nonresident of Hawaii (i.e., a U.S. resident who is not a resident of Hawaii) who is married to a resident of Hawaii, you may choose to file a joint return with the resident spouse on Form N-11, N-12, or N-13. However, if a joint return is filed, you and your spouse must agree to be taxed on your combined worldwide income.

Special Rule for Nonresident and Dual-Status Aliens.—Generally, you cannot file a joint return if either spouse was a nonresident alien at any time during the tax year. However, nonresident aliens married to U.S. citizens or residents can elect to be taxed as a U.S. resident and file joint returns. If a joint return is filed, you and your spouse must agree to be taxed on your combined worldwide income.

Note: *For purposes of filing a joint return, common law marriages are not recognized under Hawaii law unless they began in a state which permits common law marriages.*

Filing Status Box 3 Married Filing a Separate Return

You may file separate returns whether both you and your spouse had income, only one of you had income, or neither of you had income.

If you choose to file separate returns, both you and your spouse must figure your tax the same way. This means that if one of you itemizes your deductions, the other must also itemize their deductions. (If you itemize your deductions, both of you must file Form N-11, N-12, or N-15). You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number.

If your spouse does not file a Hawaii tax return, you may be able to claim the exemptions for your spouse. See instructions for lines 6a and 6b on page 8.

Special Rule for Nonresident and Dual-Status Aliens.—Married nonresident aliens must file separate returns. However, nonresident aliens who are married to U.S. citizens or residents and who elect to be taxed as a U.S. resident may file joint returns. However, see **Married Persons Who Live Apart (and Abandoned Spouses)**.

Married Persons Who Live Apart (and Abandoned Spouses)

You will be considered unmarried if you meet **ALL** of the following tests:

1) You file a separate return, and
2) You paid more than half the cost of keeping up your home for the tax year, and
3) Your spouse did not live in your home during the last 6 months of the tax year, and
4) Your home was, for more than 6 months of the year, the principal home of your child, stepchild, adopted child, or foster child whom you can claim as a dependent or whom you could claim as your dependent except that the noncustodial parent will claim the child as a dependent under the rules discussed later, for **Children of Divorced or Separated Parents** on page 8.

If you are considered unmarried under these rules, you will qualify to file as Head of Household.

Special Rule for Nonresident and Dual-Status Aliens.—If you were a nonresident or dual-status alien during the tax year, the special rules for Married Persons Who Live Apart (and Abandoned Spouses) will not apply to you unless you meet all of the tests previously stated, and you are a resident of Canada or Mexico. If you are considered unmarried under these rules, you may file as a single individual rather than married filing separately. You cannot file as Head of Household.

Filing Status Box 4 Head of Household

There are special tax rates for a person who can meet the tests for Head of Household. These rates are lower than the rates for Single or Married Filing a Separate Return.

You may be eligible to file as Head of Household if you were unmarried, or considered unmarried, on the last day of the year. You must have paid more than half the cost of keeping up a home that was the principal home for more than half the year for you and:

1) Your unmarried child, grandchild, stepchild or adopted child. This child does not have to be your dependent.
2) Your married child, grandchild, stepchild or adopted child whom you can claim as your dependent without a Multiple Support Declaration or whom you could claim as your dependent except that the noncustodial parent will claim the child as a dependent under the rules for **Children of Divorced or Separated Parents** on page 8.
3) Any other relative, including your mother or father, whom you can claim as a dependent without a Multiple Support Declaration. For persons who qualify as a relative, see **Children and Other Dependents** on page 8.

Also, you may be eligible to file as Head of Household if you were unmarried, or considered unmarried, on the last day of the year, and pay more than half the cost of keeping up a home that was the principal home for the whole year for your mother or father whom you can claim as a dependent without a Multiple Support Declaration, but who does not live with you.

Note: *If you received payments under the Aid to Families with Dependent Children (AFDC) program and used them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.*

Special Rule for Nonresident and Dual-Status Aliens.—If you were a nonresident or dual-status alien during the tax year, you cannot file as Head of Household.

Filing Status Box 5 Qualifying Widow(er) with Dependent Child

If your spouse died during 2002 or 2003 and you did not remarry before the end of 2004, file a return

for 2004 showing only your own income, exemptions, deductions, and credits. However, you can figure your tax at joint return rates if you meet **ALL 3** of the following tests:

- You could have filed a joint return with your spouse for the year your spouse died. (It does not matter whether or not you actually filed a joint return.)
- Your dependent child, stepchild, or foster child lived with you (except for temporary absences for vacation or school).
- You paid over half the cost of keeping up the home for this child for the whole year.

Check box 5, Qualifying Widow(er) with Dependent Child, and show the year your spouse died in the space provided. Do not claim an exemption for your spouse. (You can claim the exemption only for the year your spouse died.)

If your spouse died in 2004 and you did not remarry, consider yourself married for the whole year. If your spouse died before 2002 and you did not remarry, you may check Box 4 if you meet the tests under **Head of Household** on page 7. Otherwise you must file as Single.

Note: *See **Death of Taxpayer** on page 6 for more information.*

Special Rule for Nonresident and Dual-Status Aliens.—The special rules or Qualifying Widow(er) With Dependent Child will not apply unless the surviving spouse meets all of the tests previously stated, and was a resident alien or U.S. citizen the year their spouse died. The residency status refers to the surviving spouse's actual status, and not the election that some nonresident aliens make to be taxed as U.S. residents.

4 Lines 6a through 6e Exemptions

Lines 6a and 6b Boxes

REGULAR — FOR YOURSELF AND SPOUSE

Take one exemption for yourself unless you can be claimed as a dependent on another person's tax return. (See **Children and Other Dependents** on this page). If you are married, you can take an exemption for your spouse if you file a joint return.

If you file a separate return, you can take your spouse's exemption only if your spouse is not filing a return, had no income, and was not the dependent of someone else. If your spouse meets these qualifications, check the box under line 6b.

If, at the end of 2004 you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

If your spouse died during 2004, and you did not remarry before the end of 2004, check the boxes for the exemptions you could have taken for your spouse on the date of death. *Please see the instructions for **Death of Taxpayer** on page 6.*

AGE 65 OR OVER — FOR YOURSELF AND SPOUSE

Take another exemption if you or your spouse were age 65 or over. You MAY NOT take this additional exemption for dependents. If you or your spouse's 65th birthday is on January 1, 2005, you can take the extra exemption for age for 2004.

If you file married filing separately, you may NOT claim the extra exemption for age 65 or over for your spouse.

Lines 6c and 6d Boxes Children and Other Dependents

Enter on lines 6c and 6d the full names, social security numbers, and other information for your dependent children and other dependents. Each dependent must have a social security number. Enter the number of dependent children listed in box 6c. Enter the number of other dependents listed in box 6d.

Each person you claim as a dependent has to meet the following tests **a** through **e**:

a. Income

The dependent received less than $3,100 gross income. (The test does not have to be met for your child who was under 19 at the end of the year, or a full-time student at least 5 months of the year and under 24 years of age at the end of the year.) Please see the instructions for **Student Dependent** on this page.

Note: *Gross income does not include nontaxable benefits such as social security or welfare benefits.*

b. Support

The dependent received over half of his or her support from you, or is treated as receiving over half of his or her support from you under the rules for **Children of Divorced or Separated Parents** on this page, or **Dependent Supported by Two or More Taxpayers** on this page. If you file a joint return, the support can be from either spouse.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, social security benefits, gifts, savings, welfare benefits, etc.).

If your child was a student, do not include amounts he or she received as scholarships.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

You must include capital items such as a car or furniture in figuring total support, but only if these items are actually given to, or purchased by, the dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

c. Married Dependent

The dependent did not file a joint return with his or her spouse.

Note: *However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.*

d. Citizenship or Residence

The dependent was a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

e. Relationship

The dependent met test 1 or 2 below:

1. Was related to you (or your spouse if you file a joint return) in one of the following ways:

Child	Sister	Mother-in-law	or, if related
Stepchild	Grandchild	Father-in-law	by blood:
Mother	Stepbrother	Brother-in-law	Uncle
Father	Stepsister	Sister-in-law	Nephew
Grandparent	Stepmother	Daughter-in-law	Aunt
Brother	Stepfather	Son-in-law	Niece

2. Was any other person who lived in your home as a member of your household for the whole year. **A person is not a member of your household** if at any time during your tax year the relationship between you and that person is against local law.

For this purpose ***child*** includes:

- Your son, daughter, stepson, stepdaughter;
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption; and
- A foster child (any child who lived in your home as a member of your family for the whole year).

Student Dependent

Even if your child had gross income of $3,100 or more, you can claim the child as a dependent if he or she can meet tests **b**, **c,** and **d**: AND

- was under 24 years of age at the end of the year, and
- was enrolled as a full-time student at a school during any 5 months of 2004; OR
- took a full-time, on-farm training course during any 5 months of 2004. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled body of students in attendance. For this purpose ***school*** includes:

- elementary, junior, and senior high schools;
- colleges and universities; and technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools.

Children of Divorced or Separated Parents

The parent having custody of a child for the greater portion of the year (the custodial parent) will generally be entitled to the dependency exemption. This rule applies to parents not living together during the last six months of the calendar year and those divorced or separated under a separation agreement.

This general rule does not apply in the case of the following three exceptions:

a. There is a multiple support agreement in effect, OR

b. The custodial parent has agreed to release his or her claim to the dependency exemption to the noncustodial parent in a decree or agreement in effect before January, 1985, and the noncustodial parent furnishes at least $600 support for the child within the taxable year, OR

c. The custodial parent relinquishes the exemption and provides the noncustodial parent with a written statement that the custodial parent will not claim the dependency exemption for the taxable year. This statement shall be attached to the return of the noncustodial parent who claims the exemption. Federal Form 8332 may be used for this purpose.

Support by the spouse of a remarried parent will be treated as support by that parent.

Dependent Supported by Two or More Taxpayers

Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of that person's support.

One of the taxpayers may claim the person as a dependent if **all** of the following are met:

1. The tests for income, married dependent, citizenship or residence, and relationship as discussed under Lines 6c and 6d.
2. The taxpayer paid more than 10% of the dependent's support, and
3. The taxpayer attaches to his or her return a signed

federal Form 2120, Multiple Support Declaration, from every other qualifying person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 2004 for the person he or she helped to support.

Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 2004 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

Income

A Hawaii resident is subject to income tax on his or her entire income earned worldwide.

Examples of Income You Must Report

- Wages, including salaries, bonuses, commissions, fees, and tips.
- U.S. Cost of Living Allowance.
- Living Quarter Allowance.
- Dividends (Part II)
- Interest (Part I) on:
  - tax refunds;
  - bank deposits, bonds, notes;
  - bonds issued by other states and local governments; and
  - accounts with savings and loan associations, mutual savings banks, credit unions, etc.
- Unemployment compensation benefits.
- Temporary Disability Insurance Benefits to the extent that such amounts:
  - are attributable to contributions by your employer which were not includible in your gross income, or
  - are paid by your employer.

Examples of Income You Do Not Report

- Pensions where no employee contributions are involved.
- All Government payments and benefits made to veterans and their families.
- Dividends on Veteran's Government Insurance
- Benefits paid by the Hawaii Retirement System or similar public (federal, city and county, or other state) retirement system.
- Workers' compensation, insurance, damages, etc., for bodily injury or sickness.
- Interest on Federal, Hawaii State and County municipal bonds. Also, U.S. Savings Bonds.
- Interest on bonds issued by the Governments of Puerto Rico, U.S. Virgin Islands, and Guam.
- Life insurance proceeds upon death.
- Social Security benefits.
- Railroad Retirement Act benefits.
- Gifts, inheritances, bequests.
- Compensation by Hawaii or the U.S. to a patient affected with leprosy.
- Child support.
- Welfare benefits.
- Amounts you received from an insurance company because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (You must report reimbursements for normal living expenses as income.)
- Contributions to an annuity purchased by qualified nonprofit organization or public school or deferred compensation plans with respect to service for State or local government.
- Amounts you received as combat duty pay while deployed to an area designated as a combat zone by the President of the United States.
- Royalties and other income derived from patents, copyrights, and trade secrets developed and arising out of a qualified high technology business.
- All income earned and proceeds derived from stock options or stock, including stock issued through the exercise of stock options or warrants, from a qualified high technology business or from a holding company of a qualified high technology business by an employee, officer, or director of the qualified high technology business, or investor who qualifies for the high technology business investment tax credit.
- Amounts paid after 1999 as restitution payments made to Holocaust victims (or their heirs or estate).
- Amount of payment stipend waived by Department of Education coaches and dispensed to the school for the benefit of the coach's team.

Rounding Off to Whole Dollars

The Department of Taxation is requiring individual taxpayers to round off cents to the nearest whole dollar for all dollar entries on the tax return and schedules. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example: $1.39 becomes $1 and $2.69 becomes $3. If you have to add two or more amounts to figure the amount to enter on a line, schedule, or worksheet, you may choose to use one of two methods. Once a method of rounding is established, you must use the same method throughout the return. The first method is to include the cents when adding and round off only the total. The other method is to round off each entry. For example: You received two W-2 forms, one showing Hawaii withholding of $50.55 and one showing Hawaii withholding of $185.73. For rounding method 1, show your total Hawaii withholding as $236, ($50.55 + $185.73 = $236.28 rounded to $236). For rounding method 2, show your total Hawaii withholding as $237, ($50.55 rounded to $51.00 + $185.73 rounded to $186.00 = $51 + $186 = $237).

5 Line 7

Wages, Salaries, Tips, etc.

Enter the total of all the wages shown on your HW-2 forms. If you received federal Form W-2, report the amount in box 16, State wages, tips, etc. For a joint return, add the totals for you and your spouse. Report all wages you received even if you don't have a HW-2 form. If all your tips are not shown on your HW-2 forms, add these amounts in, too. Include amounts received under an employer-paid dependent care benefit plan from Schedule X, Part III. If you have received any benefits from such a plan for the taxable year, you must complete Schedule X and file it with your Form N-13. Also, include on this line amounts received as cost of living allowance, living quarter allowance, and temporary disability insurance benefits.

If you lose a HW-2 form, ask your employer for a new one. If your employer does not give you a HW-2 form by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue or correct your HW-2 form. If you can't get a HW-2 form from your employer by February 15, contact our Taxpayer Services staff.

6 Lines 8 and 9

Interest and Dividend Income

Line 8

Interest Income

Enter your total interest income from banks, savings and loan associations, credit unions, notes and loans, and others on line 8. Include any interest you received or that was credited to your account so you could withdraw it even if it wasn't entered in your passbook. Be sure to include interest on tax refunds.

If your total interest income is more than $1,500 you must list the name of the payer and the amount of interest on page 2 of Form N-13.

Note: *If you received interest as a nominee for someone else, or you received or paid accrued interest on securities transferred between interest payment dates, you may NOT file Form N-13. You MUST file Form N-11 or N-12 instead.*

Line 9

Ordinary Dividends

Note: *Dividends from stock, including stock issued through the exercise of stock options or warrants, from a qualified high technology business or from a holding company of a qualified high technology business by an employee, officer, or director of the qualified high technology business, or investor who qualifies for the high technology business investment tax credit is excluded from Hawaii income taxes.*

Enter your total ordinary dividends on line 9. Ordinary dividends are dividends paid out of earnings and profits. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise. Dividends that are reinvested in stock purchase plans are taxable and should also be entered on line 9.

Do not include nontaxable distributions on line 9. In general, distributions that are NOT made out of earnings and profits are a return of your investment and will not be taxed until you get back your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. After you get back all of your costs (or other basis), you must report these distributions as capital gains on Form N-11 or N-12.

If the total of your ordinary dividends is more than $1,500 you must list the name of the payer and the amount of dividends on page 2 of Form N-13.

Note: *If you received any capital gain distributions, or you received dividends as a nominee for someone else, you may NOT file Form N-13. You MUST file Form N-11 or N-12 instead.*

7 Line 10

Unemployment Compensation

Unemployment compensation (insurance) you received is taxable.

You should get a statement, on federal Form 1099-G, showing the total unemployment compensation paid to you during the year. For payments in 2004, you should receive this statement by January 31, 2005.

Enter on line 10 the amount from federal Form 1099-G.

Do not include on line 10 any supplemental unemployment benefits you received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits as wages on Form N-13, line 7.

8 Line 11
Adjusted Gross Income

Add the amounts on lines 7, 8, 9 and 10.

Note: *If you can be claimed as a dependent on another person's return, check the box under line 11.*

9 Line 12
Standard Deduction

Taxpayers who do not itemize their deductions may reduce their adjusted gross income by the amount of the standard deduction appropriate to their filing status. The amount of the standard deduction for each filing status is listed below:

Filing Status	Standard Deduction
Single	$1,500
Married filing jointly	$1,900
Married filing separately	$ 950
Head of Household	$1,650
Qualifying Widow(er)	$1,900

Standard deduction for dependents. Your standard deduction is limited to the greater of $500 or your earned income (up to the full standard deduction for your filing status). Enter the appropriate amount on line 12. The standard deduction for an individual who can be claimed as a dependent on the tax return of another taxpayer is computed using the worksheet below.

A. Enter the amount from Form N-13, line 7 ..... **A.** _____

B. Minimum amount ..... **B.** 500.00

C. Compare the amounts on lines A and B. Enter the LARGER of the two amounts here. ..... **C.** _____

D. Maximum amount. Enter the full standard deduction for your filing status, shown in the chart above, here..... **D.** _____

E. Compare the amounts on lines C and D above. Enter the SMALLER of the two amounts here and on Form N-13, line 12. ..... **E.** _____

Line 13

Subtract line 12 from line 11 and show the difference on line 13.

REMINDER: *This line **MUST** be filled in.*

10 Line 14
Exemptions

Regular Exemptions

You are allowed $1,040 for each exemption you can claim. Multiply $1,040 by the number of exemptions shown on line 6e. Enter the amount on line 14. Remember, if you can be claimed as a dependent on another person's tax return, you may not claim an exemption for yourself.

Blind, Deaf, or Totally Disabled — Definition, Certification and Exemptions.

Check the appropriate box(es) on line 14 if you are blind, deaf or disabled and your impairment has been certified. The disability exemption will be disallowed and your return processed without the exemption(s) claimed if you have not qualified for this special exemption by completing Form N-172 prior to filing your return and you will be required to file an amended return AFTER submitting Form N-172 in order to claim this exemption.

"Blind" means a person whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200 but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

"Deaf" means a person whose average loss in the speech frequencies (500-2000 Hertz) in the better ear is 82 decibels, A.S.A., or worse.

"Person totally disabled" means a person who is totally and permanently disabled either physically or mentally, which results in the person's inability to engage in any substantial gainful business or occupation. It is presumed that a person whose earned income, before deductions and exemptions, exceeds $30,000 per year is engaged in a substantial, gainful business or occupation.

The impairment of sight, deafness or disability shall be certified to on the basis of a written report on an examination performed by a qualified ophthalmologist, qualified optometrist or a qualified otolaryngologist, licensed audiologist, or a qualified physician, as the case may be.

A blind, deaf, or totally disabled person who qualifies and elects the special exemption shall be allowed the following exemptions:

One individual (any filing status)—	$7,000
Husband and Wife (non-disabled spouse under 65)—	$8,040
Husband and Wife (non-disabled spouse age 65 or over)—	$9,080
Husband and Wife (both disabled)—	$14,000

For more information, see Tax Information Release No. 89-3, "*State Tax Benefits Available to Persons with Impaired Sight, Impaired Hearing, or Who are Totally Disabled*" and Tax Information Release No. 94-2, "*State Tax Benefits Available to Persons Totally Disabled*".

Note: *If you claim this special exemption, you will not be able to claim the additional exemptions for your children or other dependents.*

Enter the appropriate amount on line 14.

11 Line 15
Taxable Income

Subtract line 14 from line 13. This is your taxable income. Your tax is figured on this amount. If line 15 is less than $100,000, please continue.

If line 15 is $100,000 or more, you **CANNOT** use Form N-13. You **MUST** file Form N-11 or N-12.

If You Qualify, the Hawaii Department of Taxation Will Figure Your Tax

If you want us to, we will figure your tax for you. If you paid too much we will send you a refund. If you did not pay enough, we will bill you for the balance. We will not charge you interest or penalties if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is **later**. We can do this **ONLY** if:

a. You fill in the parts of your return through lines 15, 17, 18, 21a through 21f (if you wish to claim the applicable tax credits), and 24 through 25 (if you wish to make a contribution). **The Department of Taxation will NOT fill in these lines for you.**

b. You attach a copy of all your HW-2 forms to your Form N-13.

c. You complete Parts I and II on page 2 of Form N-13 if required.

d. You (and your spouse if filing a joint return) sign and date your return.

CAUTION: *The Department of Taxation will complete lines 16, 19, 20, 22, 23, 26, 27, 28, or 29 if left blank. You **MUST**, however, complete lines 15, 17, 18, 21a through 21f (if you qualify and wish to CLAIM any of these credits), and 24 through 25 (if you wish to make a contribution). You will not receive ANY credit for what you did not claim.*

12 Line 16
Figuring Your Income Tax

If line 15 is less than $100,000, find your tax in the Hawaii Tax Table on pages 20-31 unless you must file Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than $1,000. See Form N-615 and instructions for more information. If line 15 is $100,000 or more you **CANNOT** file Form N-13. Instead, you must file Form N-11 or N-12 and use the Tax Rate Schedules to figure your tax.

Be sure you use the correct column in the Hawaii Tax Table. After you have found the correct tax, enter that amount on line 16.

13 Line 17
Energy Conservation Tax Credit

Note: *The energy conservation tax credit expired on June 30, 2003.* You may claim the tax credit only if (1) you received a distributive share of the tax credit from a partnership, trust, estate, or S corporation, or (2) you have a carryover of the tax credit from a prior year.

Each resident taxpayer who files an individual income tax return for 2004 may claim a tax credit against his or her individual income tax liability for a solar or wind energy system, heat pump, or ice storage system installed and placed in service **before July 1, 2003.** A tax credit which exceeds the taxpayer's income tax liability may be used as a credit against the taxpayer's income tax liability in subsequent years until exhausted.

To claim this tax credit, use Form N-157 and attach the form to individual income tax return Form N-13, and enter on page 2, line 17, the amount of the credit claimed.

For more information see Form N-157.

14 Line 18
Renewable Energy Technologies Income Tax Credit

Each resident taxpayer who files an individual income tax return for 2004 may claim a tax credit against his or her individual income tax liability for an eligible renewable energy technology system installed and placed in service **after June 30, 2003.** The tax credit shall apply only to the actual cost of the solar thermal, wind powered, or photovoltaic energy system, including accessories and installation, and shall not include the cost of consumer incentive premiums unrelated to the operation of the system or offered with the sale of the system (such as "free gifts", offers to pay electricity bills, or rebates) and costs for which another credit is claimed. The dollar amount of any new federal energy tax credit similar to this credit that is established after June 30, 2003, and any utility rebate, shall be deducted from the cost of the qualifying system and its installation before determining the State credit. A tax credit which exceeds the taxpayer's income tax liability may be used as a credit against the taxpayer's income tax liability in subsequent years until exhausted.

The tax credit may be claimed for the following renewable energy technology systems installed and placed in service **after 6/30/03:**

Type of Renewable Energy Technology System	Tax Credit Rate
1. **Solar thermal energy systems**	
a. Single-family residential property.	The lesser of 35% of the actual cost of the system or $1,750.
b. Multi-family residential property.	Per unit: The lesser of 35% of each unit's actual cost of the system or $350.
c. Commercial property.	The lesser of 35% of the actual cost of the system or $250,000.
2. **Wind powered energy systems**	
a. Single-family residential property.	The lesser of 20% of the actual cost of the system or $1,500.
b. Multi-family residential property.	Per unit: The lesser of 20% of each unit's actual cost of the system or $200.
c. Commercial property.	The lesser of 20% of the actual cost of the system or $250,000.
3. **Photovoltaic energy systems**	
a. Single-family residential property.	The lesser of 35% of the actual cost of the system or $1,750.
b. Multi-family residential property.	Per unit: The lesser of 35% of each unit's actual cost of the system or $350.
c. Commercial property.	The lesser of 35% of the actual cost of the system or $250,000.

To determine this tax credit, use Form N-334 and attach the form to the income tax return Form N-13, and enter on page 2, line 18, the amount of the credit claimed.

For more information, see Form N-334.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before December 31, 2005.

15 Line 21a
Total Hawaii Income Tax Withheld

Enter the amount of Hawaii income tax withheld as shown on your W-2 or HW-2 form. If you have more than one W-2 or HW-2 form, add the amounts of Hawaii income tax withheld. If you are filing a joint return, add the amounts of Hawaii income tax withheld for you and your spouse.

Also include on this line, Hawaii income tax withheld on unemployment compensation as shown on your federal Form 1099-G.

16 Line 21b
Amount Paid With Extension(s)

If you made a payment with Form N-101A (or federal Form 4868) and/or N-101B (or federal Form 2688), enter the amount you paid on this line.

Other Credits

IMPORTANT!! The amount of any credit claimed on lines 21c through 21f which total more than your tax liability will be refunded to you. It is very important that you *carefully* read the following instructions for each of these credits to ensure that you properly claim all the credits for which you are entitled.

17 Line 21c
Low-Income Refundable Tax Credit

If your Hawaii adjusted gross income was $20,000 or less, you may qualify for this credit. See the instructions for Schedule X, Part I, on page 13. Figure the credit on Schedule X, Part I, and enter the amount of the credit here.

Note: *Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.*

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before December 31, 2005.

18 Line 21d
Credit for Low-Income Household Renters

If you occupy and pay rent for real property within the State as your residence, your Hawaii adjusted gross income was less than $30,000, and the rent you paid during 2004 was more than $1,000, you may qualify for this credit. To see if you qualify, see the instructions for Schedule X, Part II, on page 13. If you qualify, figure the credit on Schedule X, Part II, and enter the amount of the credit here.

Note: *Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.*

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before December 31, 2005.

19 Line 21e
Credit for Child and Dependent Care Expenses

Certain payments made for child and dependent care (including payments made to the State of Hawaii A+ Program) may be claimed as a credit against your tax due. To see if you qualify, see the instructions for Schedule X, Part III, on page 14. If you qualify, figure the credit on Schedule X, Part III, and enter the amount of the credit here.

Note: *Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.*

20 Line 21f
Credit for Child Passenger Restraint System

Each resident taxpayer who files an individual income tax return for the taxable year may claim a tax credit for 2004 for the purchase of **one or more new** child passenger restraint systems which can be shown to be in substantial conformity with specifications for such restraint systems set forth by the federal motor vehicle safety standards which were in effect at the time of such purchase.

Note: *This credit is $25* ***per return*** *regardless of the cost or the number of restraint systems purchased.*

To Claim this Credit. Enter $25 in line 21f, and attach a copy of the sales invoice, which states the type of child restraint system purchased, to your return.

1) If the invoice doesn't have your name on it, you must attach a statement saying that you and nobody else is claiming the credit for the purchase described in the invoice.
2) If the invoice has somebody else's name on it, you must attach an explanation.

Your claim for this credit may be rejected if the invoice is not attached, or if 1) or 2) applies but no statement or explanation is attached.

Deadline for claiming this credit. Claims for the tax credit, including any amended claims thereof, must be filed on or before December 31, 2005.

21 Line 23
Amount Overpaid

If line 22 is larger than line 20, subtract line 20 from line 22 and show the difference on line 23. This is the amount overpaid.

The Hawaii School-Level Minor Repairs and Maintenance Special Fund provides moneys for school-level minor repairs and maintenance. If you have an overpayment of at least $2 ($4 if married and filing a joint return), you can choose to contribute to the Hawaii school-level minor repairs and maintenance special fund (line 24).

The Hawaii Public Libraries Special Fund provides moneys to support the operations of the library system. If you have an overpayment of at least $2 ($4 if married and filing a joint return), you can choose to contribute to the Hawaii public libraries special fund (line 25).

22 Line 24
Contribution to the Hawaii School-Level Minor Repairs and Maintenance Special Fund

If you want to contribute to the Hawaii school-level minor repairs and maintenance special fund, enter $2 ($4 if your spouse also wants to contribute and you are filing jointly). No other amounts can be accepted. Your contribution will reduce your refund. Once made, the contribution cannot be revoked.

23 Line 25
Contribution to the Hawaii Public Libraries Special Fund

If you want to contribute to the Hawaii public libraries special fund, enter $2 ($4 if your spouse also wants to contribute and you are filing jointly). No other amounts can be accepted. Your contribution will reduce your refund. Once made, the contribution cannot be revoked.

24 Line 27
Amount Refunded to You

Line 23 minus line 26. This is the amount that will be refunded to you. This line must be completed for you to receive a refund.

If the refund is large, you should see your payroll office about reducing the amount of tax that is withheld from your wages.

Note: *If you are filing your return after the prescribed due date, the refund shown may be limited or disallowed due to the statute of limitations. In general, a claim for refund or credit for overpaid income taxes must be filed within three years after the return is filed for the taxable year, within three years of the due date for filing the return, or within two years from when the tax is paid, whichever is later. For purposes of determining whether a refund or credit is al-*

lowed, taxes paid on or before the due date of the return (e.g. taxes withheld from an employee's pay, or estimated tax payments) are considered paid on the due date of the return, without considering an extension of time to file the return.

25 Line 28 Amount You Owe

If line 20 is larger than line 22, subtract line 22 from line 20 and show the difference on line 28. This is the balance you still owe. Use Form N-200V, Individual Income Tax Payment Voucher, to send your payment to the Department of Taxation. Attach your check or money order and Form N-200V to the front of Form N-13. Write your social security number and "2004 Form N-13" on your check or money order.

Note: *If you include penalty and/or interest for the late filing of your return with your payment, identify and enter these amounts on a separate sheet of paper and attach to Form N-13. Do not include the penalty and/or interest amounts for the late filing of your return in the Amount You Owe on line 28 of Form N-13.*

Note: *If you cannot pay the full amount you owe, you can enter a payment agreement by requesting for a payment agreement after you receive the billing notice. Please be aware that penalty and interest continue to accrue on the unpaid tax amount even though you have not received the billing notice. Payments will be accepted and applied to your tax liability; however, to ensure your payments are applied correctly, your check or money order must have: (1) your name clearly printed on the check as it is printed on the tax return (if filing a joint return, also print your spouse's name), (2) your social security number (if filing a joint return, also write your spouse's social security number), and (3) the tax year and form number you filed (e.g., 2004 N-13).*

26 Line 29 Estimated Tax Penalty

See the instructions for **Penalties and Interest** on this page and Form N-210 to see if you owe a penalty for the underpayment of estimated taxes.

If you owe a penalty, enter the penalty amount on Form N-13, line 29. Do not include the penalty amount on line 23 or line 28. If you have any taxes due, include the amount of the penalty on Form N-200V. If you have an overpayment, your overpayment will be reduced automatically by the amount of the penalty.

Check the box at line 29 if Form N-210 is attached.

27 Line 30 2005 Forms

If your Form N-13 is prepared by someone else, or if you do not need Hawaii income tax forms mailed to you next year, check the box at line 30, and you will receive a pre-printed label only.

28 Third Party Designee

If you want to authorize the Department of Taxation to discuss your tax return with a person that you designate, enter the name of your third party designee, telephone number, and identification number. You are authorizing the Department to call your third party designee to answer any questions that may arise during the processing of your tax return.

Note: *This designation is not a full power of attorney and does not replace Form N-848.*

29 Completing Your Return Sign and Date Your Return

Form N-13 is not considered a valid return unless you sign it. If you are unable to sign the return (due to disease or injury, etc.), you can appoint an agent to sign your return. A return signed by an agent must have a power of attorney attached that authorizes the agent to sign for you. You can use Form N-848, Power of Attorney.

Be sure to date your return. If you have someone prepare your return, you are still responsible for the correctness of the return.

Attach a copy of your HW-2 or federal Forms W-2 and 1099-G (unemployment compensation) to your return. Also, attach your check or money order and Form N-200V to the front of Form N-13.

Joint Return. Your spouse must also sign if it is a joint return. If your spouse cannot sign because of disease or injury and tells you to sign, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), Husband (or Wife)." Be sure to also sign in the space provided for your signature. Attach a dated statement, signed by you, to the return. The statement should include the form number of the return you are filing, the tax year, and the reason your spouse cannot sign, and that your spouse has agreed to your signing for him or her.

If you are the guardian of your spouse who is mentally incompetent, you can sign the return for your spouse as guardian.

If your spouse is unable to sign the return because he or she is serving in a combat zone, and you do not have a power of attorney or other statement, you can sign for your spouse. Attach a signed statement to your return that explains that your spouse is serving in a combat zone.

If your spouse cannot sign the joint return for any other reason, you can sign for your spouse only if you are given a valid power of attorney. Attach the power of attorney to your tax return.

If you are filing a joint return as a surviving spouse, see **Death of Taxpayer** on page 6.

Child's return. If your child cannot sign the return, sign your child's name in the space provided. Then, add "By (your signature), parent for minor child."

Did You Have Someone Else Prepare Your Return?

If you fill in your own return, the Paid Preparer's Information space under your signature should remain blank. If someone prepares your return and **does not charge you**, that person **should not sign** your return.

Generally, anyone who is paid to prepare your tax return must sign it and fill in the other blanks in the Paid Preparer's Information area of your return. The preparer may furnish his or her alternative identifying number for income tax return preparers (PTIN) instead of his or her social security number.

If you have questions about whether a preparer is required to sign your return, please contact our Taxpayer Services staff.

The preparer required to sign your return **MUST** complete the required preparer information and:

- Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return in addition to the copy to be filed with the Department of Taxation.

Reminders

Processing of Your Tax Return

In general, refunds due to you are issued within 8 weeks from the date your return is filed with the Department of Taxation. However, it may take additional time if you filed your return close to the April 20 filing deadline, if errors were made in completing your return, or you moved and did not change your address in writing with the Department of Taxation.

You may call our Taxpayer Services Branch to obtain automated information about your individual income tax refunds 24 hours a day, 7 days a week. Automated refund information should be available 4 to 6 weeks after your return is filed with the Department of Taxation.

Penalties and Interest

a. Late Filing of Return. The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return.

b. Extensions. If you are unable to file your Hawaii tax return by April 20, 2005, you are not required to file Form N-101A, Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return, (or any other form) to request an automatic 4-month extension of time to file Form N-13. The 4-month extension is automatically granted without a filing of any kind. However, you will not be granted an automatic extension if you are under a court order to file your return by the regular due date.

Form N-101A need only be filed if you are making a payment, in which case Form N-101A must accompany your payment. Federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, may be used in lieu of Form N-101A. You should estimate the amount of tax you think will be due, and pay any tax you think you will owe. If, after April 20, you find that your estimate of the tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay any estimated additional tax with another Form N-101A or federal Form 4868.

c. Interest. Interest will be charged on taxes not paid by their due date, even if an extension of time to file is granted. The interest rate for not paying tax when due is 2/3 of 1% of the unpaid amount for each month or part of a month it remains unpaid.

d. Failure to pay tax after filing timely returns. If a return is timely filed and the tax due is not completely paid within 60 days of the prescribed due date of the return, an amount up to 20% of the unpaid tax will be added to the tax due.

e. Underpayment of estimated taxes. You may be subject to a penalty for not paying enough estimated tax if your tax payments, including withholding, do not total the smallest of:

1) 60% of the 2004 tax liability; or

2) 100% of the tax shown on the 2003 return.

There are special rules for farmers and fishermen.

For more information, see Form N-210, Underpayment of Estimated Tax by Individuals and Fiduciaries.

Change of Address

If your mailing address changes after you file your return, you must notify the Department in writing of the change in addition to notifying the post office serving your former address. Failure to do so may prevent any refund due to you from being delivered (the postal service is not permitted to forward your State refund check), and delay important notices or correspondence to you regarding your return. Be sure to include your name(s) and social security number(s) as printed on your return in any correspondence with the Department.

How Long Should Records Be Kept?

Keep records of income and credits appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.

Amended Return

If you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, you may file an amended return on Form N-13 to change the Form N-13 you already filed. Use the Form N-13 for the year you are amending. (You cannot file a 2003 amended return on a 2004 Form N-13.) Write the word "**AMENDED**" in the upper left hand corner of the return, and fill in the return with all of the correct information. Attach a statement to the amended return explaining the changes to income, deductions, and credits.

If you **paid additional tax** with your original return, include that amount in the total on line 22 of the amended Form N-13 and write "Additional tax paid with original return" on the dotted line to the left of the total. If you **claimed a refund** on your original return, subtract that amount from the amended Form N-13, line 22. If Form N-13, line 22 was blank on your original return, show the refund amount in parentheses.

For information on the statute of limitation periods within which you may file an amended return to claim a refund or credit of overpaid taxes, see the instructions for line 27 (Amount Refunded to You) on page 11.

You can get prior year forms from our website, by calling our Forms by Fax/Mail request line, and at any district tax office.

You may also file an amended return on Form N-188X, Amended Individual Income Tax Return.

You **must** file an amended return on Form N-188X if your amended return is a different form from your original return filed. (You cannot file an amended return on Form N-11 if you filed an original return on Form N-13.)

Change In Federal Taxable Income

In general, a change to your federal return, whether it is made by you or by the Internal Revenue Service, must be reported to the State of Hawaii.

1) Section 235-101(b), HRS, requires a report (an amended return) to the Director of Taxation if the amount of IRC taxable income is changed, corrected, adjusted or recomputed as stated in (3).
2) This report must be made:
   a) Within 90 days after a change, correction, adjustment or recomputation is finally determined.
   b) Within 90 days after an amended return is filed.
3) A report within the time set out in (2) is required if:
   a) The amount of taxable income as returned to the United States is changed, corrected or adjusted by an officer of the United States or other competent authority.
   b) A change in taxable income results from a renegotiation of a contract with the United States or a subcontract thereunder.
   c) A recomputation of the income tax imposed by the United States under the Internal Revenue Code results from any cause.
   d) An amended income tax return is made to the United States.
4) The statutory period for the assessment of any deficiency or the determination of any refund attributable to the report shall not expire before the expiration of one year from the date the Department is notified by the taxpayer or the Internal Revenue Service, whichever is earlier, of such a report in writing. Before the expiration of this one-year period, the Department and the taxpayer may agree in writing to the extension of this period. The period so agreed upon may be further extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

Instructions for Schedule X—Tax Credits

Purpose

Use Schedule X to claim the low-income refundable tax credit, credit for low-income household renters, and the credit for child and dependent care expenses. **Even if you have no taxable income, you should complete and file Schedule X to claim these credits so they can be refunded to you.**

Warning: *The low-income refundable tax credit and credit for low-income household renters MUST be claimed on or before the end of the twelfth month following the end of the taxable year. If you do not claim these credits within that period, the credits are* ***waived*** *and* ***cannot*** *be claimed later, even on an amended return.*

Part I

Low-Income Refundable Tax Credit

Each resident taxpayer who files an individual income tax return for the taxable year, including those who have no income or no income taxable under chapter 235, HRS, may claim this credit provided that the taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer.

Qualified Exemptions

The low-income refundable tax credit may be claimed for each resident individual who:

- Was a resident of Hawaii and was physically present in Hawaii for more than nine months during the taxable year;
- Is not claimed and is not eligible to be claimed as a dependent by any taxpayer for federal or Hawaii individual income tax purposes; and
- Was not confined in jail, prison, or a youth correctional facility for the full taxable year.

For Whom the Credit May Be Claimed

A resident taxpayer filing Form N-11, N-12, or N-13, or a part-year resident taxpayer filing Form N-15 may claim the credit for any of the following people who are "qualified exemptions" as defined on this page:

- The taxpayer's self;
- The taxpayer's spouse, if the spouse is filing jointly with the taxpayer;
- The taxpayer's dependents; and
- The taxpayer's minor children receiving support from the Department of Human Services of the State, social security survivor benefits, and the like.

Birth or Death of a Qualified Exemption

- A person who dies during the year may be a qualified exemption so long as the person was alive and physically present within the State for nine months. If a person who was continuously living in Hawaii died after September 30, 2004, that person could still be a qualified exemption.
- A child who is born during 2004 could be a qualified exemption if the mother was physically present in the State while pregnant with the child and the total days of gestation and life after birth total more than nine months during the taxable year.

Line 1

Adjusted Gross Income

If the adjusted gross income shown on your return (Form N-13, line 11) is over $20,000, **stop here;** you cannot take this credit. However, you may claim the credit for a minor child receiving support from the Department of Human Services, etc.

Married filing separately. If you are married filing separately, you must add your spouse's adjusted gross income to your own. If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income from all sources, within and outside of Hawaii, and add that amount to your own adjusted gross income. If the **total** is over $20,000, you cannot claim this credit.

Line 2

Qualified Exemptions

On line 2, enter the names of all qualified exemptions. Start with yourself, enter your spouse's name if you are filing a joint return, and list your dependent children. List **only** persons who are qualified exemptions.

If married filing separately, only one spouse may claim the dependents.

Enter the number of qualified persons on line 2.

Line 3

Minor Children Receiving Public Support

On line 3, list your minor children who are also qualified exemptions, and who receive more than half of their support from the Department of Human Services, Social Security benefits, and other government payments. If you are married filing separately, only one spouse may claim each child. Enter the number of children here, and on the space provided beside Form N-13, line 21c.

Line 5

Enter your spouse's adjusted gross income from all sources, within and outside of Hawaii, whether your spouse is a resident or a nonresident.

Line 10

Amount of the Credit

Add lines 8 and 9. Enter this amount on Form N-13, line 21c.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Part II

Credit for Low-Income Household Renters

Each resident taxpayer who occupies and pays rent for real property within the State as his or her residence and who files an individual income tax return for the taxable year, including those who have no income or no income taxable under chapter 235, HRS, may claim a tax credit of $50 per **qualified exemption,** including the additional exemption for tax-

payers age 65 or over, provided the following four conditions are met:

- The taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer;
- The taxpayer has adjusted gross income of less than $30,000;
- The taxpayer has paid more than $1,000 in rent during the taxable year; and
- The rented property is NOT exempt from real property tax. Rent paid for property which is partially or fully exempt from real property tax will not qualify for the credit. For example, county or State low-income housing projects, military housing, dormitories in schools, residential real property owned by a nonprofit organization, and homes in which the owner occupies a portion of the property, may have been granted real property tax exemptions by the county. If such exemptions, whether partial or full exemptions, have been granted, the rent paid for such properties will not qualify for the credit. To verify if real property tax exemptions have been granted on the rented property, please inquire with either the landlord, rental agent, or the Real Property Tax Office in the county in which the property is located.

Note: *Minor children receiving more than half of their support from the State Department of Human Services, Social Security benefits, and the like, are* ***NOT*** *considered qualified exemptions for purposes of claiming this credit. A child listed in line 3 of Part I does* ***not*** *count toward this credit.*

A **"residence"** is defined as the dwelling place that constitutes the principal residence of the taxpayer or his or her immediate family in this State.

"Rent" means the amount paid in cash in any taxable year for the occupancy of a residence. Rent does not include:

- Charges for utilities, parking stalls, storage of goods, yard services, furniture, furnishings, and the like;
- Rental claimed as a deduction from gross income or adjusted gross income for income tax purposes;
- Ground rental paid for use of land only; and
- Rental allowances or rental subsidies received (i.e. housing allowance received from the armed forces or the Hawaii Housing Authority).

Line 1

Adjusted Gross Income

If the adjusted gross income shown on your return (Form N-13, line 11) is more than $30,000, **stop here;** you cannot take this credit.

Married filing separately. If you are married filing separately, you must add your spouse's adjusted gross income to your own. If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income from all sources, within and outside of Hawaii and add that amount to your own adjusted gross income. If the **total** is more than $30,000, you cannot claim this credit.

Line 2

Resident for More Than Nine Months

If you are a part-year resident who has been in Hawaii for 9 months or less in 2004, **stop here;** you cannot take this credit.

Line 3

Dependent of Another Taxpayer

If you can be claimed as a dependent on another person's return, **whether or not** that person claims you, **stop here;** you cannot take this credit.

Line 4

Your Addresses

List your most recent address. Fill in all of the required information. If you lived in more than one location during 2004, attach a separate sheet listing the same information for the other locations.

Do not list any location that was partly or wholly exempt from real property tax, such as:

- County or State low-income housing projects;
- Military housing;
- Dormitories in schools;
- Residential real property owned by a nonprofit organization; or
- Homes in which the owner occupies a portion of the property.

Line 5

Rent You Paid

Enter the total amount of rent **you paid** during 2004 to all of the locations listed on line 4. If you are sharing or were sharing the rent with somebody else, list only your share of the rent here.

Line 6

Exclusions

Enter that portion of the amount on line 5 which:

- Is for ground rent (for example, lease rent that the landlord has to pay), utilities, goods, or services;
- You claimed as a deduction anywhere on your tax return; or
- You were reimbursed, through a rental allowance or rental subsidy from any source.

Line 7

Line 5 minus line 6. If this amount is less than $1,000, **stop here;** you cannot take this credit.

Line 8

Qualified Exemptions

Enter the number from the following worksheet.

a Enter the number from Schedule X, Part I, line 2. If you did not claim the low-income refundable tax credit, complete Part I, line 2, and enter amount here. ..... _____

b Enter the number of persons who would have been listed in Part I, line 2 as qualified exemptions except that they were in prison, a youth correctional facility, or jail for the entire taxable year. ..... _____

c If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter 0. .... _____

d If you are married and filing a joint return or married and 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. ..... _____

e Add lines a through d. Enter the result here and on line 8 of Schedule X, Part II..... _____

Line 9

Amount of the Credit

Line 8 times $50. Enter this amount on Form N-13, line 21d.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Part III

Credit for Child and Dependent Care Expenses

If you maintain a household that included a child under age 13 or a dependent or spouse incapable of self-care, you may be allowed this credit for expenses you paid during the taxable year to care for your dependent so you could work.

Who May Claim the Credit

If you are a resident taxpayer who files an individual income tax return for a taxable year, you are not claimed or eligible to be claimed as a dependent on another taxpayer's federal or Hawaii income tax return, and you maintain a household which includes one or more qualifying persons (defined below), you may be allowed a credit against your income tax. The credit ranges from 15% to 25% of employment-related expenses (up to certain limitations) PAID during the taxable year in order to enable you to work either full or part time for an employer or as a self-employed individual.

Maintaining a Household

You will be treated as maintaining a household for any period only if you furnish over half the cost of maintaining the household for that period. If you are married during that time, you and your spouse must provide over half the maintenance cost for the period.

The expenses of maintaining a household include property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance, and food consumed on the premises. They do not include the cost of clothing, education, medical treatment, vacations, life insurance, and transportation.

Qualifying Person

A qualifying person is any one of the following persons:

a. Any person under age 13 whom you claim as a dependent (but see **Special Rule (4)** on page 15, *Children of Divorced or Separated Parents*).

b. Your disabled spouse who is mentally or physically unable to care for himself or herself.

c. Any disabled person who is mentally or physically unable to care for himself or herself and whom you claim as a dependent, or could claim as a dependent except that he or she had income of $3,100 or more.

Employment-related Expenses

Employment-related expenses are those paid for the following, but only if paid to enable you to be gainfully employed:

(1) Expenses for Household Services. Expenses will be considered for household services in your home if they are for the ordinary and usual services necessary for the operation of the home, and bear some relationship to the qualifying person. For ex-

ample, payment for services of a domestic maid or cook ordinarily will be considered expenses for household services if performed at least partially for the benefit of the qualifying person.

(2) Expenses for the Care of a qualifying person. Expenses will be considered for the care of one or more qualifying persons if their main purpose was to assure that individual's well-being and protection. Payments for food, clothing, or education are not such expenses. However, if the care provided includes expenses that cannot be separated, the full amount paid will be considered for the qualifying person's care. Thus, the full amount paid to a nursery school will be considered for the care of a child even though the school also furnishes lunch. Educational expenses for a child in the first or higher-grade level are not expenses for the child's care.

You may NOT include any amount paid for services outside your household at a camp where the qualifying person stays overnight.

Do not include services outside your household as employment-related expenses for your spouse or a dependent age 13 or older. However, services outside your household are employment-related expenses for a dependent who has not reached his or her 13th birthday or for an individual who regularly spends at least eight hours each day in your household.

You may include expenses incurred for qualified dependent care centers as employment-related expenses. The dependent care center must comply with all applicable laws, rules, and regulations of Hawaii if the center is located within Hawaii. If the center is located outside Hawaii, the center must comply with all applicable laws, rules, and regulations of the state or country in which the center is located. Furthermore, these centers must provide care for more than six individuals (other than individuals who reside at the center), and must receive a fee, payment, or grant providing services for any of the individuals (regardless of whether such center is operated for profit).

Note: *Payments made to the State of Hawaii A+ Program qualify for the credit.*

Medical Expenses

Some dependent care expenses may qualify as medical expenses. If you cannot use all the medical expenses to qualify for this credit because of the dollar limit or earned income limit (explained later), you can take the rest of these expenses as an itemized deduction for medical expenses. But if you deduct the medical expenses first as an itemized deduction, you cannot use any part of these expenses on Schedule X.

Special Rules

(1) Married Couples Must File Joint Returns. If you are married at the end of the taxable year, the credit for employment-related expenses is allowable only if you and your spouse file a joint return for the taxable year.

(2) Marital Status. If you are legally separated from your spouse under a decree of divorce or separate maintenance, you are not considered married.

(3) Certain Married Individuals Living Apart and Filing Separate Returns. If during the last 6 months of the taxable year your spouse was not a member of your household and you (a) maintained a household which was for more than one-half of the taxable year the principal place of abode of a qualifying person, and (b) furnished over half of the cost of maintaining such household during the taxable year, then you are not considered married for purposes of the credit or the exclusion.

(4) Children of Divorced or Separated Parents. If you were divorced, legally separated, or lived apart from your spouse during the last 6 months of 2004, you may be able to claim the credit even if your child is not your dependent. If your child is not your dependent, he or she is a qualifying person if all five of the following apply:

1. You had custody of the child for the longer period during the year;
2. The child received over half of his or her support from one or both of the parents;
3. The child was in the custody of one or both of the parents over half of the year;
4. The child was under age 13, or was physically or mentally unable to care for himself or herself; and
5. The child is not your dependent because:
   a. As the custodial parent, you signed federal Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement, agreeing not to claim the child's exemption for 2004; or
   b. You were divorced or separated before 1985 and your divorce decree or written agreement states that the other parent can claim the child's exemption, and the other parent provides at least $600 in child support during the year. **Note:** *This rule does not apply if your decree or agreement was changed after 1984 to specify that the other parent cannot claim the child's exemption.*

(5) Payments to a Related Individual. You can count work-related expenses you pay to relatives who are not your dependents, even if they live in your home. However, do not count any amounts you pay to:

1. A dependent for whom you (or your spouse if you are married) can claim an exemption, or
2. Your child who is under age 19 at the end of the year, even if he or she is not your dependent.

Line 1

Care Providers

Complete 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.

You can use **Form HW-16,** "Dependent Care Provider's Identification and Certification", to get the correct information from the care provider. (This form is available at our website, by calling our Forms by Fax/Mail request line, and at any district tax office.) If the provider does not comply with your request to certify the information, complete the entries you can, such as the provider's name and address. Write "See attached" in the columns for which you do not have the provider's certification of information. Attach a statement that you requested the information from the care provider, but the provider did not comply with your request. You must keep records to show that you exercised due diligence in attempting to provide the required information. For more details, including what is considered "due diligence," see federal Publication 503.

Columns (a) and (b). Enter the care provider's name and address. If you were covered by your employer's dependent care plan and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name in column (a), write "See W-2" in column (b), and leave columns (c) through (e) blank. But if your employer paid a third party (not hired by your employer) on your behalf to provide the care, you must give information on the third party in columns (a) through (e).

Column (c). If the care provider is an individual, enter his or her social security number (SSN). If the individual is an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter the ITIN. If the individual has applied for an ITIN but the IRS has not yet issued the ITIN, write "Applied For". For other than an individual, enter provider's federal employer identification number (FEIN). If the provider is a tax-exempt organization, write "Tax-Exempt" in column (c).

Column (d). Enter the care provider's Hawaii Tax I.D. Number. If the provider is a tax-exempt charitable organization (IRC section 501(c)(3)), enter "Tax-Exempt".

Column (e). Enter the total amount you ***actually paid*** during the taxable year to the care provider. Also include amounts your employer paid on your behalf to a third party. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

Line 2

Dependent Care Benefits

If you received dependent care benefits from an employer (you have a federal or Hawaii W-2 form that has an amount in Box 10), enter the amount shown in Box 10 of your W-2 form(s).

If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.

Line 3

Amount Forfeited

If you participated in an employee plan in which the amount you contributed to an employer-paid dependent care benefit plan was deducted from your income, and you did not receive the full benefit from this plan, you may be entitled to deduct the amount forfeited on this line. (See your employer for the forfeited amount you are allowed to deduct.)

Line 7

Your Earned Income

In general, earned income is wages, salaries, tips, and other employee compensation. It also includes net earnings from self-employment. For more information, see the instructions to lines 17 and 18 on page 16.

Line 8

Spouse's Earned Income

If your filing status is Married Filing Jointly, enter your spouse's earned income on this line.

If your filing status is Married Filing Separately, see *Certain Married Individuals Living Apart and Filing Separate Returns* earlier. If you are considered unmarried under that rule, enter your earned income (from line 7) on this line. If you are **not** considered unmarried under that rule, enter your spouse's earned income on line 8.

If your spouse was a student or disabled in 2004, see *Spouse Who Is a Full-time Student or Is Disabled* on page 16.

All other taxpayers should enter the amount on line 7.

Line 10

Taxable Benefits

Enter the amount from the following worksheet.

a Enter the amount from Schedule X, Part III, line 2 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-... _____

b Enter the amount from Schedule X, Part III, line 4 ..... _____

c Line b minus line a..... _____

d Enter $5,000 ($2,500 if married filing separately and you were required to enter your spouse's earned income on Schedule X, Part III, line 8). ..... _____

e Enter the amount from Schedule X, Part III, line 9 ..... _____

f **Deductible benefits.** Enter the smallest of line a, line d, or line e. Also, include this amount on the appropriate line(s) of your return. If there is an amount on line f, you cannot use Form N-13. You must file Form N-11 or N-12. .. _____

g Enter the **smaller** of line d or line e. ..... _____

h Enter the amount from line f. .. _____

i **Excluded benefits.** Line g minus line h. If zero or less, enter -0-. ..... _____

j **Taxable benefits.** Line c minus line i. If zero or less, enter -0-. Enter the result here and on line 10 of Schedule X, Part III. Also, include this amount on line 7 of Form N-13. On the corresponding dotted line write "DCB". ..... _____

Line 15

Qualifying Person(s)

Complete columns (a) through (d) for each qualifying person. If you have more than three qualifying persons, attach a statement to your return with the required information. Be sure to put your name and social security number on the statement. Also, write "See attached" on the dotted line next to line 16.

Column (a). Enter each qualifying person's name.

Column (b). Enter the qualifying person's relationship to you.

Column (c). Enter the qualifying person's social security number.

Column (d). Enter the qualified expenses you incurred and paid in 2004 for the person listed in column (a). Do not include in column (d) qualified expenses:

- You incurred in 2004 but did not pay until 2005. You may be able to use these expenses to increase your 2005 credit.
- You incurred in 2003 but did not pay until 2004. Instead, see the instructions for line 22 below.
- You prepaid in 2004 for care to be provided in 2005. These expenses may only be used to figure your 2005 credit.

Lines 17 and 18

Earned Income Limit

The amount of your qualified expenses **cannot** be more than your earned income or, if married filing a joint return, the smaller of your earned income or your spouse's earned income.

In general, earned income is wages, salaries, tips, and other employee compensation. It also includes net earnings from self-employment.

Unmarried taxpayers. If you are unmarried at the end of 2004 or are treated as being unmarried at the end of the year, enter your earned income on line 17.

Married Taxpayers. If you are married filing a joint return, figure each spouse's earned income separately and disregard community property laws. Enter your earned income on line 17 and your spouse's earned income on line 18.

Spouse Who Is a Full-time Student or Is Disabled. If your spouse was a full-time student or was mentally or physically unable to care for himself or herself, figure your spouse's earned income on a monthly basis to determine your spouse's earned income for the year. For each month that your spouse was disabled or a full-time student, your spouse is considered to have earned income of not less than $200 a month ($400 a month if more than one qualifying person was cared for in 2004). But if your spouse also worked during any month and earned more than that amount, use his or her actual earned income.

For any month that your spouse was not disabled or a full-time student, use your spouse's actual earned income if your spouse worked during the month.

If, in the same month, both you and your spouse were full-time students and did not work, you cannot use any amount paid that month to figure the credit. The same applies to a couple who did not work because neither was capable of self-care.

A full-time student is one who was enrolled in a school for the number of hours or classes that is considered full time. The student must have been enrolled at least 5 months during 2004.

Self-employment Income. You must reduce your earned income by any loss from self-employment. If you only have a loss from self-employment, or your loss is more than your other earned income, you cannot take the credit.

Line 22

Amount of the Credit

If you had qualified expenses for 2003 that you did not pay until 2004, you may be able to increase the amount of credit you can take in 2004. To do this, multiply the 2003 expenses you paid in 2004 by the applicable percentage from the table on line 21 that applies to your 2003 adjusted gross income. Your 2003 expenses must be within the 2003 limits. Attach a computation showing how you figured the increase. If you can take a credit for your 2003 expenses, write "PYE" and the amount of the credit on the dotted line next to line 22. Enter the total amount of the credit on line 22. Also enter this amount on Form N-13, line 21e.

FORM
N-13
(REV. 2004)

DO NOT WRITE OR STAPLE IN THIS SPACE

STATE OF HAWAII — DEPARTMENT OF TAXATION

Individual Income Tax Return 2004
RESIDENT

(FOR USE BY TAXPAYERS WHO HAVE LESS THAN $100,000 TAXABLE INCOME AND WHO DO NOT ITEMIZE DEDUCTIONS AND DO NOT CLAIM ADJUSTMENTS TO INCOME)

☐ **Check box if filing for the first time or address has changed**

AMD	UNP	008	PNT	INT	

USE STATE LABEL OTHERWISE PRINT OR TYPE

Your first name and initial	Last name	Your social security number
Henry Y.	Aloha	111-11-1111
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Sheila M.	Mahalo	222-22-2222
Present mailing or home address (Number and street, including apartment number or rural route)		↑ IMPORTANT ↑ You must enter your SSN(s).
2004 Hawaii State Road		
City, town or post office, State and ZIP code. If you have a foreign address, see Instructions.		Your occupation / Spouse's occupation
Honolulu, HI 96800		Clerk/Homemaker

1

HAWAII ELECTION CAMPAIGN FUND

Do you want $2 to go to the Hawaii Election Campaign Fund?	Yes		No	
If joint return, does your spouse want $2 to go to the fund?	Yes		No	

2

Note: Checking "Yes" will not increase your tax or reduce your refund.

FILING STATUS

(Check 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 above and full name here. ● _____

4 ☐ Head of household (with qualifying person). If the qualifying person is your child but not your dependent, enter this child's name here. ➤ _____

5 ☐ Qualifying widow(er) with dependent child (Year spouse died ● _____).

3

EXEMPTIONS

Caution: *If you can be claimed as a dependent on another person's tax return (such as your parents'), do not check box 6a, but be sure to check the box below line 11.*

6a ☒ Yourself ☐ Age 65 or over

6b ☒ Spouse ☐ Age 65 or over

4

If you checked box 3 and 6b above, see the Instructions on page 8 and if your spouse meets the qualifications, check here ☐

Enter number of boxes checked on 6a and 6b ➤ 2

6c and 6d **Dependents:**

1. First and last name (If more than 6 dependents, use attachment)	2. Dependent's social security number	3. Relationship
Kent Aloha	333-33-3333	Son

Enter number of your children listed 6c ➤ 1

Enter number of other dependents 6d ➤

Add numbers entered in boxes above 6e ➤ 3

6e Total number of exemptions claimed

INCOME

ROUND TO THE NEAREST DOLLAR

7	Wages, salaries, tips, etc. (attach Form(s) W-2; if unavailable, see item 5 on page 9 of Instructions)	7●	00
8	Interest income (complete Part I on page 2 if over $1,500)	8●	00
9	Ordinary dividends (complete Part II on page 2 if over $1,500)	9●	00
10	Unemployment compensation (insurance)	10●	00
11	Add lines 7, 8, 9 and 10 ... **Adjusted Gross Income** ➤	11●	00
	Caution: ● ***If you can be claimed as a dependent on another person's return, see page 10 of the Instructions and check here*** ➤ ● ☐		
	● **If you are married filing separately and your spouse itemizes deductions, see page 7 of the Instructions.**		
12	**Standard deduction.** If you checked filing status box: 1, enter $1,500; 2 or 5, enter $1,900; 3, enter $950; 4, enter $1,650 ... **Standard Deduction** ➤	12●	00
13	Line 11 minus line 12. (This line **MUST** be filled in) ➤	13●	00
14	Multiply $1,040 by the total number of exemptions claimed on line 6e. **If you and/or your spouse are blind, deaf, or disabled, check applicable box(es)** ● ☐ Yourself ● ☐ Spouse, and see page 10 of Instructions	14●	00
15	Line 13 minus line 14. Enter the result (but not less than zero). ... **Taxable Income** ➤	15●	00

5 6 7 8 9 10 11

• ATTACH CHECK OR MONEY ORDER AND FORM N-200V HERE • ATTACH COPY B OF FORM HW-2 HERE •

Continue on other side

Continue on other side

CAUTION: You may **NOT** file Form N-13 (you must file Form N-11, N-12, or N-15 instead) if any of the following apply to you:

- You are a part-year resident.
- You are married filing a separate return and your spouse itemizes.
- You received any capital gains distributions.

NOTE: *You may be required to file Form N-11, N-12, or N-15 for other reasons. See page 5 of Instructions.*

SAMPLE

PART I **Interest Income**

If you received more than $1,500 in interest, list the names of the payers and the amounts of interest on the lines below. See page 9 of the Instructions for what interest to report.

Name of Payer	Amount
1	
6	
2 **Total interest income.** Enter here and on Form N-13, line 8 (Whole dollars only)	00

PART II **Ordinary Dividends**

If you received more than $1,500 in ordinary dividends, list the names of the payers and the amounts of the dividends on the lines below. See page 9 of the Instructions for a definition of ordinary dividends.

Name of Payer	Amount
1	
6	
2 Total ordinary dividends. Enter here and on Form N-13, line 9 (Whole dollars only)	00

TAX PAYMENTS AND CREDITS

16	Tax. Check if from ☐ Tax Table; or ☐ Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than $1,000 ..... Tax ➤			16● 12	00
17	Energy Conservation Tax Credit (attach Form N-157)	17● 13	00		
18	Renewable Energy Technologies Income Tax Credit (attach Form N-334)	18● 14	00		
19	Add lines 17 and 18 ..... Total Non-Refundable Credits ➤			19	00
20	Line 16 minus line 19 (but not less than zero) ..... ➤			20	00
21a	Total Hawaii income tax withheld	21a● 15	00		
21b	Amount paid with extension(s)	21b● 16	00		
21c	Low-Income Refundable Tax Credit (attach Schedule X)				
	DHS, etc. exemptions ● _____	21c● 17	00		
21d	Credit for Low-Income Household Renters (attach Schedule X)	21d● 18	00		
21e	Credit for Child and Dependent Care Expenses (attach Schedule X)	21e● 19	00		
21f	Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)	21f● 20	00		
22	Add lines 21a through 21f ..... Total ➤			22●	00

REFUND OR AMOUNT YOU OWE

23	If line 22 is larger than line 20, enter the amount **OVERPAID** (line 22 minus line 20)			23● 21	00
24	Contribution to Hawaii School-Level Minor Repairs and Maintenance Special Fund. (See Instructions) ●☐ Yourself ●☐ Spouse (Enter $2 if one box is checked, or $4 if both boxes are checked)	24 22	00		
25	Contribution to Hawaii Public Libraries Special Fund. (See Instructions) ●☐ Yourself ●☐ Spouse (Enter $2 if one box is checked, or $4 if both boxes are checked)	25 23	00		
26	Add lines 24 and 25			26	00
27	Line 23 minus line 26. This is the amount to be **REFUNDED TO YOU.** If filing late, see page 11 of Instructions			27 24	00
28	If line 20 is larger than line 22, enter the **AMOUNT YOU OWE** (line 20 minus line 22). Send Form N-200V with your payment.			28● 25	00
29	Estimated tax penalty. (see page 12 of Instructions) Do not include on line 23 or 28. Check box if Form N-210 is attached ➤ ☐	29● 26	00		

✓ 30 If you don't need Hawaii income tax forms mailed to you next year, check here to receive a preprinted label only ..... 27 ➤●☐

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 12 of the Instructions.

Designee's name ➤ Phone no. ➤ Identification number ➤ 28

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.

PLEASE SIGN HERE

➤ Henry Y. Aloha 29	3/15/05	➤ Sheila M. Mahalo 29	3/15/05
Your signature	Date	Spouse's signature (if filing jointly, BOTH must sign)	Date

Paid Preparer's Information	Preparer's Signature and date Print Preparer's Name ➤	Preparer's identification number	Check if self-employed ➤ ☐
	Firm's name (or yours if self-employed), Address, and ZIP Code ➤	Federal E.I. No. ➤	
		Phone No. ➤	

REMINDERS:

- **You must enter your social security number(s).** Your social security number(s) is no longer printed on your preprinted address label.
- Check your arithmetic.
- **Don't forget to sign your return.** If married filing a joint return, both spouses must sign the return.
- Use your preprinted address label if you received one. Make any changes directly on the label.
- Be sure required attachments are attached. (W-2s or HW-2s, Schedule X, Form N-200V, check or money order, etc.)
- File early using the preaddressed envelope if you received one.

SAMPLE

2004
TAX TABLE

Tax Table Must Be Used By Persons With Taxable Income Of Less Than $100,000

2004 Hawaii Tax Table

Based on Taxable Income
For persons with taxable incomes of less than $100,000

Example: Mr. & Mrs. Brown are filing a joint return. Their taxable income on line 15 is $23,270. First, they find the $23,250 - 23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is $1,090. This is the tax amount they must write on line 16 of their return.

At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
23,250	23,300	1,377	1,090	1,211
23,300	23,350	1,381	1,093	1,214
23,350	23,400	1,385	1,096	1,218

If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
0	50	0	0	0
50	100	1	1	1
100	150	2	2	2
150	200	2	2	2
200	250	3	3	3
250	300	4	4	4
300	350	5	5	5
350	400	5	5	5
400	450	6	6	6
450	500	7	7	7
500	550	7	7	7
550	600	8	8	8
600	650	9	9	9
650	700	9	9	9
700	750	10	10	10
750	800	11	11	11
800	850	12	12	12
850	900	12	12	12
900	950	13	13	13
950	1,000	14	14	14
1,000				
1,000	1,050	14	14	14
1,050	1,100	15	15	15
1,100	1,150	16	16	16
1,150	1,200	16	16	16
1,200	1,250	17	17	17
1,250	1,300	18	18	18
1,300	1,350	19	19	19
1,350	1,400	19	19	19
1,400	1,450	20	20	20
1,450	1,500	21	21	21
1,500	1,550	21	21	21
1,550	1,600	22	22	22
1,600	1,650	23	23	23
1,650	1,700	23	23	23
1,700	1,750	24	24	24
1,750	1,800	25	25	25
1,800	1,850	26	26	26
1,850	1,900	26	26	26
1,900	1,950	27	27	27
1,950	2,000	28	28	28
2,000				
2,000	2,050	29	28	28
2,050	2,100	30	29	29
2,100	2,150	32	30	30
2,150	2,200	34	30	30
2,200	2,250	35	31	31
2,250	2,300	37	32	32
2,300	2,350	38	33	33
2,350	2,400	40	33	33
2,400	2,450	42	34	34
2,450	2,500	43	35	35

If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
2,500	2,550	45	35	35
2,550	2,600	46	36	36
2,600	2,650	48	37	37
2,650	2,700	50	37	37
2,700	2,750	51	38	38
2,750	2,800	53	39	39
2,800	2,850	54	40	40
2,850	2,900	56	40	40
2,900	2,950	58	41	41
2,950	3,000	59	42	42
3,000				
3,000	3,050	61	42	43
3,050	3,100	62	43	44
3,100	3,150	64	44	46
3,150	3,200	66	44	48
3,200	3,250	67	45	49
3,250	3,300	69	46	51
3,300	3,350	70	47	52
3,350	3,400	72	47	54
3,400	3,450	74	48	56
3,450	3,500	75	49	57
3,500	3,550	77	49	59
3,550	3,600	78	50	60
3,600	3,650	80	51	62
3,650	3,700	82	51	64
3,700	3,750	83	52	65
3,750	3,800	85	53	67
3,800	3,850	86	54	68
3,850	3,900	88	54	70
3,900	3,950	90	55	72
3,950	4,000	91	56	73
4,000				
4,000	4,050	93	57	75
4,050	4,100	96	58	76
4,100	4,150	99	60	78
4,150	4,200	102	62	80
4,200	4,250	104	63	81
4,250	4,300	107	65	83
4,300	4,350	110	66	84
4,350	4,400	113	68	86
4,400	4,450	115	70	88
4,450	4,500	118	71	89
4,500	4,550	121	73	91
4,550	4,600	124	74	92
4,600	4,650	126	76	94
4,650	4,700	129	78	96
4,700	4,750	132	79	97
4,750	4,800	135	81	99
4,800	4,850	137	82	100
4,850	4,900	140	84	102
4,900	4,950	143	86	104
4,950	5,000	146	87	105

If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
5,000				
5,000	5,050	148	89	107
5,050	5,100	151	90	108
5,100	5,150	154	92	110
5,150	5,200	157	94	112
5,200	5,250	159	95	113
5,250	5,300	162	97	115
5,300	5,350	165	98	116
5,350	5,400	168	100	118
5,400	5,450	170	102	120
5,450	5,500	173	103	121
5,500	5,550	176	105	123
5,550	5,600	179	106	124
5,600	5,650	181	108	126
5,650	5,700	184	110	128
5,700	5,750	187	111	129
5,750	5,800	190	113	131
5,800	5,850	192	114	132
5,850	5,900	195	116	134
5,900	5,950	198	118	136
5,950	6,000	201	119	137
6,000				
6,000	6,050	203	121	139
6,050	6,100	206	122	142
6,100	6,150	209	124	145
6,150	6,200	212	126	148
6,200	6,250	214	127	150
6,250	6,300	217	129	153
6,300	6,350	220	130	156
6,350	6,400	223	132	159
6,400	6,450	225	134	161
6,450	6,500	228	135	164
6,500	6,550	231	137	167
6,550	6,600	234	138	170
6,600	6,650	236	140	172
6,650	6,700	239	142	175
6,700	6,750	242	143	178
6,750	6,800	245	145	181
6,800	6,850	247	146	183
6,850	6,900	250	148	186
6,900	6,950	253	150	189
6,950	7,000	256	151	192

*This column must also be used by qualifying widow(er)

Continued on next page

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —					Your tax is —					Your tax is —		
7,000					**10,000**					**13,000**				
7,000	**7,050**	258	153	194	**10,000**	**10,050**	442	295	359	**13,000**	**13,050**	638	460	534
7,050	**7,100**	261	154	197	**10,050**	**10,100**	445	298	362	**13,050**	**13,100**	641	463	537
7,100	**7,150**	264	156	200	**10,100**	**10,150**	448	301	365	**13,100**	**13,150**	645	466	540
7,150	**7,200**	267	158	203	**10,150**	**10,200**	451	304	368	**13,150**	**13,200**	648	469	543
7,200	**7,250**	269	159	205	**10,200**	**10,250**	454	306	370	**13,200**	**13,250**	651	471	546
7,250	**7,300**	272	161	208	**10,250**	**10,300**	458	309	373	**13,250**	**13,300**	655	474	550
7,300	**7,350**	275	162	211	**10,300**	**10,350**	461	312	376	**13,300**	**13,350**	658	477	553
7,350	**7,400**	278	164	214	**10,350**	**10,400**	464	315	379	**13,350**	**13,400**	662	480	556
7,400	**7,450**	280	166	216	**10,400**	**10,450**	467	317	381	**13,400**	**13,450**	665	482	559
7,450	**7,500**	283	167	219	**10,450**	**10,500**	470	320	384	**13,450**	**13,500**	668	485	562
7,500	**7,550**	286	169	222	**10,500**	**10,550**	474	323	387	**13,500**	**13,550**	672	488	566
7,550	**7,600**	289	170	225	**10,550**	**10,600**	477	326	390	**13,550**	**13,600**	675	491	569
7,600	**7,650**	291	172	227	**10,600**	**10,650**	480	328	392	**13,600**	**13,650**	679	493	572
7,650	**7,700**	294	174	230	**10,650**	**10,700**	483	331	395	**13,650**	**13,700**	682	496	575
7,700	**7,750**	297	175	233	**10,700**	**10,750**	486	334	398	**13,700**	**13,750**	685	499	578
7,750	**7,800**	300	177	236	**10,750**	**10,800**	490	337	401	**13,750**	**13,800**	689	502	582
7,800	**7,850**	302	178	238	**10,800**	**10,850**	493	339	403	**13,800**	**13,850**	692	504	585
7,850	**7,900**	305	180	241	**10,850**	**10,900**	496	342	406	**13,850**	**13,900**	696	507	588
7,900	**7,950**	308	182	244	**10,900**	**10,950**	499	345	409	**13,900**	**13,950**	699	510	591
7,950	**8,000**	311	183	247	**10,950**	**11,000**	502	348	412	**13,950**	**14,000**	702	513	594
8,000					**11,000**					**14,000**				
8,000	**8,050**	314	185	249	**11,000**	**11,050**	506	350	414	**14,000**	**14,050**	706	515	598
8,050	**8,100**	317	188	252	**11,050**	**11,100**	509	353	417	**14,050**	**14,100**	709	518	601
8,100	**8,150**	320	191	255	**11,100**	**11,150**	512	356	420	**14,100**	**14,150**	713	521	604
8,150	**8,200**	323	194	258	**11,150**	**11,200**	515	359	423	**14,150**	**14,200**	716	524	607
8,200	**8,250**	326	196	260	**11,200**	**11,250**	518	361	425	**14,200**	**14,250**	719	526	610
8,250	**8,300**	330	199	263	**11,250**	**11,300**	522	364	428	**14,250**	**14,300**	723	529	614
8,300	**8,350**	333	202	266	**11,300**	**11,350**	525	367	431	**14,300**	**14,350**	726	532	617
8,350	**8,400**	336	205	269	**11,350**	**11,400**	528	370	434	**14,350**	**14,400**	730	535	620
8,400	**8,450**	339	207	271	**11,400**	**11,450**	531	372	436	**14,400**	**14,450**	733	537	623
8,450	**8,500**	342	210	274	**11,450**	**11,500**	534	375	439	**14,450**	**14,500**	736	540	626
8,500	**8,550**	346	213	277	**11,500**	**11,550**	538	378	442	**14,500**	**14,550**	740	543	630
8,550	**8,600**	349	216	280	**11,550**	**11,600**	541	381	445	**14,550**	**14,600**	743	546	633
8,600	**8,650**	352	218	282	**11,600**	**11,650**	544	383	447	**14,600**	**14,650**	747	548	636
8,650	**8,700**	355	221	285	**11,650**	**11,700**	547	386	450	**14,650**	**14,700**	750	551	639
8,700	**8,750**	358	224	288	**11,700**	**11,750**	550	389	453	**14,700**	**14,750**	753	554	642
8,750	**8,800**	362	227	291	**11,750**	**11,800**	554	392	456	**14,750**	**14,800**	757	557	646
8,800	**8,850**	365	229	293	**11,800**	**11,850**	557	394	458	**14,800**	**14,850**	760	559	649
8,850	**8,900**	368	232	296	**11,850**	**11,900**	560	397	461	**14,850**	**14,900**	764	562	652
8,900	**8,950**	371	235	299	**11,900**	**11,950**	563	400	464	**14,900**	**14,950**	767	565	655
8,950	**9,000**	374	238	302	**11,950**	**12,000**	566	403	467	**14,950**	**15,000**	770	568	658
9,000					**12,000**					**15,000**				
9,000	**9,050**	378	240	304	**12,000**	**12,050**	570	405	470	**15,000**	**15,050**	774	570	662
9,050	**9,100**	381	243	307	**12,050**	**12,100**	573	408	473	**15,050**	**15,100**	777	573	665
9,100	**9,150**	384	246	310	**12,100**	**12,150**	577	411	476	**15,100**	**15,150**	781	576	668
9,150	**9,200**	387	249	313	**12,150**	**12,200**	580	414	479	**15,150**	**15,200**	784	579	671
9,200	**9,250**	390	251	315	**12,200**	**12,250**	583	416	482	**15,200**	**15,250**	787	581	674
9,250	**9,300**	394	254	318	**12,250**	**12,300**	587	419	486	**15,250**	**15,300**	791	584	678
9,300	**9,350**	397	257	321	**12,300**	**12,350**	590	422	489	**15,300**	**15,350**	794	587	681
9,350	**9,400**	400	260	324	**12,350**	**12,400**	594	425	492	**15,350**	**15,400**	798	590	684
9,400	**9,450**	403	262	326	**12,400**	**12,450**	597	427	495	**15,400**	**15,450**	801	592	687
9,450	**9,500**	406	265	329	**12,450**	**12,500**	600	430	498	**15,450**	**15,500**	804	595	690
9,500	**9,550**	410	268	332	**12,500**	**12,550**	604	433	502	**15,500**	**15,550**	808	598	694
9,550	**9,600**	413	271	335	**12,550**	**12,600**	607	436	505	**15,550**	**15,600**	811	601	697
9,600	**9,650**	416	273	337	**12,600**	**12,650**	611	438	508	**15,600**	**15,650**	815	603	700
9,650	**9,700**	419	276	340	**12,650**	**12,700**	614	441	511	**15,650**	**15,700**	818	606	703
9,700	**9,750**	422	279	343	**12,700**	**12,750**	617	444	514	**15,700**	**15,750**	821	609	706
9,750	**9,800**	426	282	346	**12,750**	**12,800**	621	447	518	**15,750**	**15,800**	825	612	710
9,800	**9,850**	429	284	348	**12,800**	**12,850**	624	449	521	**15,800**	**15,850**	828	614	713
9,850	**9,900**	432	287	351	**12,850**	**12,900**	628	452	524	**15,850**	**15,900**	832	617	716
9,900	**9,950**	435	290	354	**12,900**	**12,950**	631	455	527	**15,900**	**15,950**	835	620	719
9,950	**10,000**	438	293	357	**12,950**	**13,000**	634	458	530	**15,950**	**16,000**	838	623	722

*This column must also be used by qualifying widow(er)

Continued on next page

2004 Hawaii Tax Table (Continued)

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
16,000				
16,000	**16,050**	842	626	726
16,050	**16,100**	845	629	729
16,100	**16,150**	849	632	732
16,150	**16,200**	853	635	735
16,200	**16,250**	856	638	738
16,250	**16,300**	860	642	742
16,300	**16,350**	863	645	745
16,350	**16,400**	867	648	748
16,400	**16,450**	871	651	751
16,450	**16,500**	874	654	754
16,500	**16,550**	878	658	758
16,550	**16,600**	881	661	761
16,600	**16,650**	885	664	764
16,650	**16,700**	889	667	767
16,700	**16,750**	892	670	770
16,750	**16,800**	896	674	774
16,800	**16,850**	899	677	777
16,850	**16,900**	903	680	780
16,900	**16,950**	907	683	783
16,950	**17,000**	910	686	786
17,000				
17,000	**17,050**	914	690	790
17,050	**17,100**	917	693	793
17,100	**17,150**	921	696	796
17,150	**17,200**	925	699	799
17,200	**17,250**	928	702	802
17,250	**17,300**	932	706	806
17,300	**17,350**	935	709	809
17,350	**17,400**	939	712	812
17,400	**17,450**	943	715	815
17,450	**17,500**	946	718	818
17,500	**17,550**	950	722	822
17,550	**17,600**	953	725	825
17,600	**17,650**	957	728	828
17,650	**17,700**	961	731	831
17,700	**17,750**	964	734	834
17,750	**17,800**	968	738	838
17,800	**17,850**	971	741	841
17,850	**17,900**	975	744	844
17,900	**17,950**	979	747	847
17,950	**18,000**	982	750	850
18,000				
18,000	**18,050**	986	754	854
18,050	**18,100**	989	757	857
18,100	**18,150**	993	760	861
18,150	**18,200**	997	763	864
18,200	**18,250**	1,000	766	867
18,250	**18,300**	1,004	770	871
18,300	**18,350**	1,007	773	874
18,350	**18,400**	1,011	776	878
18,400	**18,450**	1,015	779	881
18,450	**18,500**	1,018	782	884
18,500	**18,550**	1,022	786	888
18,550	**18,600**	1,025	789	891
18,600	**18,650**	1,029	792	895
18,650	**18,700**	1,033	795	898
18,700	**18,750**	1,036	798	901
18,750	**18,800**	1,040	802	905
18,800	**18,850**	1,043	805	908
18,850	**18,900**	1,047	808	912
18,900	**18,950**	1,051	811	915
18,950	**19,000**	1,054	814	918

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
19,000				
19,000	**19,050**	1,058	818	922
19,050	**19,100**	1,061	821	925
19,100	**19,150**	1,065	824	929
19,150	**19,200**	1,069	827	932
19,200	**19,250**	1,072	830	935
19,250	**19,300**	1,076	834	939
19,300	**19,350**	1,079	837	942
19,350	**19,400**	1,083	840	946
19,400	**19,450**	1,087	843	949
19,450	**19,500**	1,090	846	952
19,500	**19,550**	1,094	850	956
19,550	**19,600**	1,097	853	959
19,600	**19,650**	1,101	856	963
19,650	**19,700**	1,105	859	966
19,700	**19,750**	1,108	862	969
19,750	**19,800**	1,112	866	973
19,800	**19,850**	1,115	869	976
19,850	**19,900**	1,119	872	980
19,900	**19,950**	1,123	875	983
19,950	**20,000**	1,126	878	986
20,000				
20,000	**20,050**	1,130	882	990
20,050	**20,100**	1,134	885	993
20,100	**20,150**	1,138	888	997
20,150	**20,200**	1,141	891	1,000
20,200	**20,250**	1,145	894	1,003
20,250	**20,300**	1,149	898	1,007
20,300	**20,350**	1,153	901	1,010
20,350	**20,400**	1,157	904	1,014
20,400	**20,450**	1,160	907	1,017
20,450	**20,500**	1,164	910	1,020
20,500	**20,550**	1,168	914	1,024
20,550	**20,600**	1,172	917	1,027
20,600	**20,650**	1,176	920	1,031
20,650	**20,700**	1,179	923	1,034
20,700	**20,750**	1,183	926	1,037
20,750	**20,800**	1,187	930	1,041
20,800	**20,850**	1,191	933	1,044
20,850	**20,900**	1,195	936	1,048
20,900	**20,950**	1,198	939	1,051
20,950	**21,000**	1,202	942	1,054
21,000				
21,000	**21,050**	1,206	946	1,058
21,050	**21,100**	1,210	949	1,061
21,100	**21,150**	1,214	952	1,065
21,150	**21,200**	1,217	955	1,068
21,200	**21,250**	1,221	958	1,071
21,250	**21,300**	1,225	962	1,075
21,300	**21,350**	1,229	965	1,078
21,350	**21,400**	1,233	968	1,082
21,400	**21,450**	1,236	971	1,085
21,450	**21,500**	1,240	974	1,088
21,500	**21,550**	1,244	978	1,092
21,550	**21,600**	1,248	981	1,095
21,600	**21,650**	1,252	984	1,099
21,650	**21,700**	1,255	987	1,102
21,700	**21,750**	1,259	990	1,105
21,750	**21,800**	1,263	994	1,109
21,800	**21,850**	1,267	997	1,112
21,850	**21,900**	1,271	1,000	1,116
21,900	**21,950**	1,274	1,003	1,119
21,950	**22,000**	1,278	1,006	1,122

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
22,000				
22,000	**22,050**	1,282	1,010	1,126
22,050	**22,100**	1,286	1,013	1,129
22,100	**22,150**	1,290	1,016	1,133
22,150	**22,200**	1,293	1,019	1,136
22,200	**22,250**	1,297	1,022	1,139
22,250	**22,300**	1,301	1,026	1,143
22,300	**22,350**	1,305	1,029	1,146
22,350	**22,400**	1,309	1,032	1,150
22,400	**22,450**	1,312	1,035	1,153
22,450	**22,500**	1,316	1,038	1,156
22,500	**22,550**	1,320	1,042	1,160
22,550	**22,600**	1,324	1,045	1,163
22,600	**22,650**	1,328	1,048	1,167
22,650	**22,700**	1,331	1,051	1,170
22,700	**22,750**	1,335	1,054	1,173
22,750	**22,800**	1,339	1,058	1,177
22,800	**22,850**	1,343	1,061	1,180
22,850	**22,900**	1,347	1,064	1,184
22,900	**22,950**	1,350	1,067	1,187
22,950	**23,000**	1,354	1,070	1,190
23,000				
23,000	**23,050**	1,358	1,074	1,194
23,050	**23,100**	1,362	1,077	1,197
23,100	**23,150**	1,366	1,080	1,201
23,150	**23,200**	1,369	1,083	1,204
23,200	**23,250**	1,373	1,086	1,207
23,250	**23,300**	1,377	1,090	1,211
23,300	**23,350**	1,381	1,093	1,214
23,350	**23,400**	1,385	1,096	1,218
23,400	**23,450**	1,388	1,099	1,221
23,450	**23,500**	1,392	1,102	1,224
23,500	**23,550**	1,396	1,106	1,228
23,550	**23,600**	1,400	1,109	1,231
23,600	**23,650**	1,404	1,112	1,235
23,650	**23,700**	1,407	1,115	1,238
23,700	**23,750**	1,411	1,118	1,241
23,750	**23,800**	1,415	1,122	1,245
23,800	**23,850**	1,419	1,125	1,248
23,850	**23,900**	1,423	1,128	1,252
23,900	**23,950**	1,426	1,131	1,255
23,950	**24,000**	1,430	1,134	1,258
24,000				
24,000	**24,050**	1,434	1,138	1,262
24,050	**24,100**	1,438	1,141	1,265
24,100	**24,150**	1,442	1,145	1,269
24,150	**24,200**	1,445	1,148	1,273
24,200	**24,250**	1,449	1,151	1,276
24,250	**24,300**	1,453	1,155	1,280
24,300	**24,350**	1,457	1,158	1,283
24,350	**24,400**	1,461	1,162	1,287
24,400	**24,450**	1,464	1,165	1,291
24,450	**24,500**	1,468	1,168	1,294
24,500	**24,550**	1,472	1,172	1,298
24,550	**24,600**	1,476	1,175	1,301
24,600	**24,650**	1,480	1,179	1,305
24,650	**24,700**	1,483	1,182	1,309
24,700	**24,750**	1,487	1,185	1,312
24,750	**24,800**	1,491	1,189	1,316
24,800	**24,850**	1,495	1,192	1,319
24,850	**24,900**	1,499	1,196	1,323
24,900	**24,950**	1,502	1,199	1,327
24,950	**25,000**	1,506	1,202	1,330

*This column must also be used by qualifying widow(er)

Continued on next page

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
25,000				
25,000	**25,050**	1,510	1,206	1,334
25,050	**25,100**	1,514	1,209	1,337
25,100	**25,150**	1,518	1,213	1,341
25,150	**25,200**	1,521	1,216	1,345
25,200	**25,250**	1,525	1,219	1,348
25,250	**25,300**	1,529	1,223	1,352
25,300	**25,350**	1,533	1,226	1,355
25,350	**25,400**	1,537	1,230	1,359
25,400	**25,450**	1,540	1,233	1,363
25,450	**25,500**	1,544	1,236	1,366
25,500	**25,550**	1,548	1,240	1,370
25,550	**25,600**	1,552	1,243	1,373
25,600	**25,650**	1,556	1,247	1,377
25,650	**25,700**	1,559	1,250	1,381
25,700	**25,750**	1,563	1,253	1,384
25,750	**25,800**	1,567	1,257	1,388
25,800	**25,850**	1,571	1,260	1,391
25,850	**25,900**	1,575	1,264	1,395
25,900	**25,950**	1,578	1,267	1,399
25,950	**26,000**	1,582	1,270	1,402
26,000				
26,000	**26,050**	1,586	1,274	1,406
26,050	**26,100**	1,590	1,277	1,409
26,100	**26,150**	1,594	1,281	1,413
26,150	**26,200**	1,597	1,284	1,417
26,200	**26,250**	1,601	1,287	1,420
26,250	**26,300**	1,605	1,291	1,424
26,300	**26,350**	1,609	1,294	1,427
26,350	**26,400**	1,613	1,298	1,431
26,400	**26,450**	1,616	1,301	1,435
26,450	**26,500**	1,620	1,304	1,438
26,500	**26,550**	1,624	1,308	1,442
26,550	**26,600**	1,628	1,311	1,445
26,600	**26,650**	1,632	1,315	1,449
26,650	**26,700**	1,635	1,318	1,453
26,700	**26,750**	1,639	1,321	1,456
26,750	**26,800**	1,643	1,325	1,460
26,800	**26,850**	1,647	1,328	1,463
26,850	**26,900**	1,651	1,332	1,467
26,900	**26,950**	1,654	1,335	1,471
26,950	**27,000**	1,658	1,338	1,474
27,000				
27,000	**27,050**	1,662	1,342	1,478
27,050	**27,100**	1,666	1,345	1,481
27,100	**27,150**	1,670	1,349	1,485
27,150	**27,200**	1,673	1,352	1,489
27,200	**27,250**	1,677	1,355	1,492
27,250	**27,300**	1,681	1,359	1,496
27,300	**27,350**	1,685	1,362	1,499
27,350	**27,400**	1,689	1,366	1,503
27,400	**27,450**	1,692	1,369	1,507
27,450	**27,500**	1,696	1,372	1,510
27,500	**27,550**	1,700	1,376	1,514
27,550	**27,600**	1,704	1,379	1,517
27,600	**27,650**	1,708	1,383	1,521
27,650	**27,700**	1,711	1,386	1,525
27,700	**27,750**	1,715	1,389	1,528
27,750	**27,800**	1,719	1,393	1,532
27,800	**27,850**	1,723	1,396	1,535
27,850	**27,900**	1,727	1,400	1,539
27,900	**27,950**	1,730	1,403	1,543
27,950	**28,000**	1,734	1,406	1,546

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
28,000				
28,000	**28,050**	1,738	1,410	1,550
28,050	**28,100**	1,742	1,413	1,553
28,100	**28,150**	1,746	1,417	1,557
28,150	**28,200**	1,749	1,420	1,561
28,200	**28,250**	1,753	1,423	1,564
28,250	**28,300**	1,757	1,427	1,568
28,300	**28,350**	1,761	1,430	1,571
28,350	**28,400**	1,765	1,434	1,575
28,400	**28,450**	1,768	1,437	1,579
28,450	**28,500**	1,772	1,440	1,582
28,500	**28,550**	1,776	1,444	1,586
28,550	**28,600**	1,780	1,447	1,589
28,600	**28,650**	1,784	1,451	1,593
28,650	**28,700**	1,787	1,454	1,597
28,700	**28,750**	1,791	1,457	1,600
28,750	**28,800**	1,795	1,461	1,604
28,800	**28,850**	1,799	1,464	1,607
28,850	**28,900**	1,803	1,468	1,611
28,900	**28,950**	1,806	1,471	1,615
28,950	**29,000**	1,810	1,474	1,618
29,000				
29,000	**29,050**	1,814	1,478	1,622
29,050	**29,100**	1,818	1,481	1,625
29,100	**29,150**	1,822	1,485	1,629
29,150	**29,200**	1,825	1,488	1,633
29,200	**29,250**	1,829	1,491	1,636
29,250	**29,300**	1,833	1,495	1,640
29,300	**29,350**	1,837	1,498	1,643
29,350	**29,400**	1,841	1,502	1,647
29,400	**29,450**	1,844	1,505	1,651
29,450	**29,500**	1,848	1,508	1,654
29,500	**29,550**	1,852	1,512	1,658
29,550	**29,600**	1,856	1,515	1,661
29,600	**29,650**	1,860	1,519	1,665
29,650	**29,700**	1,863	1,522	1,669
29,700	**29,750**	1,867	1,525	1,672
29,750	**29,800**	1,871	1,529	1,676
29,800	**29,850**	1,875	1,532	1,679
29,850	**29,900**	1,879	1,536	1,683
29,900	**29,950**	1,882	1,539	1,687
29,950	**30,000**	1,886	1,542	1,690
30,000				
30,000	**30,050**	1,890	1,546	1,694
30,050	**30,100**	1,894	1,549	1,698
30,100	**30,150**	1,898	1,553	1,702
30,150	**30,200**	1,902	1,556	1,705
30,200	**30,250**	1,906	1,559	1,709
30,250	**30,300**	1,910	1,563	1,713
30,300	**30,350**	1,914	1,566	1,717
30,350	**30,400**	1,918	1,570	1,721
30,400	**30,450**	1,922	1,573	1,724
30,450	**30,500**	1,926	1,576	1,728
30,500	**30,550**	1,929	1,580	1,732
30,550	**30,600**	1,933	1,583	1,736
30,600	**30,650**	1,937	1,587	1,740
30,650	**30,700**	1,941	1,590	1,743
30,700	**30,750**	1,945	1,593	1,747
30,750	**30,800**	1,949	1,597	1,751
30,800	**30,850**	1,953	1,600	1,755
30,850	**30,900**	1,957	1,604	1,759
30,900	**30,950**	1,961	1,607	1,762
30,950	**31,000**	1,965	1,610	1,766

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
31,000				
31,000	**31,050**	1,969	1,614	1,770
31,050	**31,100**	1,973	1,617	1,774
31,100	**31,150**	1,977	1,621	1,778
31,150	**31,200**	1,981	1,624	1,781
31,200	**31,250**	1,985	1,627	1,785
31,250	**31,300**	1,989	1,631	1,789
31,300	**31,350**	1,993	1,634	1,793
31,350	**31,400**	1,997	1,638	1,797
31,400	**31,450**	2,001	1,641	1,800
31,450	**31,500**	2,005	1,644	1,804
31,500	**31,550**	2,008	1,648	1,808
31,550	**31,600**	2,012	1,651	1,812
31,600	**31,650**	2,016	1,655	1,816
31,650	**31,700**	2,020	1,658	1,819
31,700	**31,750**	2,024	1,661	1,823
31,750	**31,800**	2,028	1,665	1,827
31,800	**31,850**	2,032	1,668	1,831
31,850	**31,900**	2,036	1,672	1,835
31,900	**31,950**	2,040	1,675	1,838
31,950	**32,000**	2,044	1,678	1,842
32,000				
32,000	**32,050**	2,048	1,682	1,846
32,050	**32,100**	2,052	1,685	1,850
32,100	**32,150**	2,056	1,689	1,854
32,150	**32,200**	2,060	1,693	1,857
32,200	**32,250**	2,064	1,696	1,861
32,250	**32,300**	2,068	1,700	1,865
32,300	**32,350**	2,072	1,703	1,869
32,350	**32,400**	2,076	1,707	1,873
32,400	**32,450**	2,080	1,711	1,876
32,450	**32,500**	2,084	1,714	1,880
32,500	**32,550**	2,087	1,718	1,884
32,550	**32,600**	2,091	1,721	1,888
32,600	**32,650**	2,095	1,725	1,892
32,650	**32,700**	2,099	1,729	1,895
32,700	**32,750**	2,103	1,732	1,899
32,750	**32,800**	2,107	1,736	1,903
32,800	**32,850**	2,111	1,739	1,907
32,850	**32,900**	2,115	1,743	1,911
32,900	**32,950**	2,119	1,747	1,914
32,950	**33,000**	2,123	1,750	1,918
33,000				
33,000	**33,050**	2,127	1,754	1,922
33,050	**33,100**	2,131	1,757	1,926
33,100	**33,150**	2,135	1,761	1,930
33,150	**33,200**	2,139	1,765	1,933
33,200	**33,250**	2,143	1,768	1,937
33,250	**33,300**	2,147	1,772	1,941
33,300	**33,350**	2,151	1,775	1,945
33,350	**33,400**	2,155	1,779	1,949
33,400	**33,450**	2,159	1,783	1,952
33,450	**33,500**	2,163	1,786	1,956
33,500	**33,550**	2,166	1,790	1,960
33,550	**33,600**	2,170	1,793	1,964
33,600	**33,650**	2,174	1,797	1,968
33,650	**33,700**	2,178	1,801	1,971
33,700	**33,750**	2,182	1,804	1,975
33,750	**33,800**	2,186	1,808	1,979
33,800	**33,850**	2,190	1,811	1,983
33,850	**33,900**	2,194	1,815	1,987
33,900	**33,950**	2,198	1,819	1,990
33,950	**34,000**	2,202	1,822	1,994

*This column must also be used by qualifying widow(er)

Continued on next page

2004 Hawaii Tax Table (Continued)

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
34,000				
34,000	**34,050**	2,206	1,826	1,998
34,050	**34,100**	2,210	1,829	2,002
34,100	**34,150**	2,214	1,833	2,006
34,150	**34,200**	2,218	1,837	2,009
34,200	**34,250**	2,222	1,840	2,013
34,250	**34,300**	2,226	1,844	2,017
34,300	**34,350**	2,230	1,847	2,021
34,350	**34,400**	2,234	1,851	2,025
34,400	**34,450**	2,238	1,855	2,028
34,450	**34,500**	2,242	1,858	2,032
34,500	**34,550**	2,245	1,862	2,036
34,550	**34,600**	2,249	1,865	2,040
34,600	**34,650**	2,253	1,869	2,044
34,650	**34,700**	2,257	1,873	2,047
34,700	**34,750**	2,261	1,876	2,051
34,750	**34,800**	2,265	1,880	2,055
34,800	**34,850**	2,269	1,883	2,059
34,850	**34,900**	2,273	1,887	2,063
34,900	**34,950**	2,277	1,891	2,066
34,950	**35,000**	2,281	1,894	2,070
35,000				
35,000	**35,050**	2,285	1,898	2,074
35,050	**35,100**	2,289	1,901	2,078
35,100	**35,150**	2,293	1,905	2,082
35,150	**35,200**	2,297	1,909	2,085
35,200	**35,250**	2,301	1,912	2,089
35,250	**35,300**	2,305	1,916	2,093
35,300	**35,350**	2,309	1,919	2,097
35,350	**35,400**	2,313	1,923	2,101
35,400	**35,450**	2,317	1,927	2,104
35,450	**35,500**	2,321	1,930	2,108
35,500	**35,550**	2,324	1,934	2,112
35,550	**35,600**	2,328	1,937	2,116
35,600	**35,650**	2,332	1,941	2,120
35,650	**35,700**	2,336	1,945	2,123
35,700	**35,750**	2,340	1,948	2,127
35,750	**35,800**	2,344	1,952	2,131
35,800	**35,850**	2,348	1,955	2,135
35,850	**35,900**	2,352	1,959	2,139
35,900	**35,950**	2,356	1,963	2,142
35,950	**36,000**	2,360	1,966	2,146
36,000				
36,000	**36,050**	2,364	1,970	2,150
36,050	**36,100**	2,368	1,973	2,154
36,100	**36,150**	2,372	1,977	2,158
36,150	**36,200**	2,376	1,981	2,161
36,200	**36,250**	2,380	1,984	2,165
36,250	**36,300**	2,384	1,988	2,169
36,300	**36,350**	2,388	1,991	2,173
36,350	**36,400**	2,392	1,995	2,177
36,400	**36,450**	2,396	1,999	2,180
36,450	**36,500**	2,400	2,002	2,184
36,500	**36,550**	2,403	2,006	2,188
36,550	**36,600**	2,407	2,009	2,192
36,600	**36,650**	2,411	2,013	2,196
36,650	**36,700**	2,415	2,017	2,199
36,700	**36,750**	2,419	2,020	2,203
36,750	**36,800**	2,423	2,024	2,207
36,800	**36,850**	2,427	2,027	2,211
36,850	**36,900**	2,431	2,031	2,215
36,900	**36,950**	2,435	2,035	2,218
36,950	**37,000**	2,439	2,038	2,222

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
37,000				
37,000	**37,050**	2,443	2,042	2,226
37,050	**37,100**	2,447	2,045	2,230
37,100	**37,150**	2,451	2,049	2,234
37,150	**37,200**	2,455	2,053	2,237
37,200	**37,250**	2,459	2,056	2,241
37,250	**37,300**	2,463	2,060	2,245
37,300	**37,350**	2,467	2,063	2,249
37,350	**37,400**	2,471	2,067	2,253
37,400	**37,450**	2,475	2,071	2,256
37,450	**37,500**	2,479	2,074	2,260
37,500	**37,550**	2,482	2,078	2,264
37,550	**37,600**	2,486	2,081	2,268
37,600	**37,650**	2,490	2,085	2,272
37,650	**37,700**	2,494	2,089	2,275
37,700	**37,750**	2,498	2,092	2,279
37,750	**37,800**	2,502	2,096	2,283
37,800	**37,850**	2,506	2,099	2,287
37,850	**37,900**	2,510	2,103	2,291
37,900	**37,950**	2,514	2,107	2,294
37,950	**38,000**	2,518	2,110	2,298
38,000				
38,000	**38,050**	2,522	2,114	2,302
38,050	**38,100**	2,526	2,117	2,306
38,100	**38,150**	2,530	2,121	2,310
38,150	**38,200**	2,534	2,125	2,313
38,200	**38,250**	2,538	2,128	2,317
38,250	**38,300**	2,542	2,132	2,321
38,300	**38,350**	2,546	2,135	2,325
38,350	**38,400**	2,550	2,139	2,329
38,400	**38,450**	2,554	2,143	2,332
38,450	**38,500**	2,558	2,146	2,336
38,500	**38,550**	2,561	2,150	2,340
38,550	**38,600**	2,565	2,153	2,344
38,600	**38,650**	2,569	2,157	2,348
38,650	**38,700**	2,573	2,161	2,351
38,700	**38,750**	2,577	2,164	2,355
38,750	**38,800**	2,581	2,168	2,359
38,800	**38,850**	2,585	2,171	2,363
38,850	**38,900**	2,589	2,175	2,367
38,900	**38,950**	2,593	2,179	2,370
38,950	**39,000**	2,597	2,182	2,374
39,000				
39,000	**39,050**	2,601	2,186	2,378
39,050	**39,100**	2,605	2,189	2,382
39,100	**39,150**	2,609	2,193	2,386
39,150	**39,200**	2,613	2,197	2,389
39,200	**39,250**	2,617	2,200	2,393
39,250	**39,300**	2,621	2,204	2,397
39,300	**39,350**	2,625	2,207	2,401
39,350	**39,400**	2,629	2,211	2,405
39,400	**39,450**	2,633	2,215	2,408
39,450	**39,500**	2,637	2,218	2,412
39,500	**39,550**	2,640	2,222	2,416
39,550	**39,600**	2,644	2,225	2,420
39,600	**39,650**	2,648	2,229	2,424
39,650	**39,700**	2,652	2,233	2,427
39,700	**39,750**	2,656	2,236	2,431
39,750	**39,800**	2,660	2,240	2,435
39,800	**39,850**	2,664	2,243	2,439
39,850	**39,900**	2,668	2,247	2,443
39,900	**39,950**	2,672	2,251	2,446
39,950	**40,000**	2,676	2,254	2,450

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
40,000				
40,000	**40,050**	2,680	2,258	2,454
40,050	**40,100**	2,684	2,262	2,458
40,100	**40,150**	2,688	2,266	2,462
40,150	**40,200**	2,692	2,269	2,465
40,200	**40,250**	2,697	2,273	2,469
40,250	**40,300**	2,701	2,277	2,473
40,300	**40,350**	2,705	2,281	2,477
40,350	**40,400**	2,709	2,285	2,481
40,400	**40,450**	2,713	2,288	2,484
40,450	**40,500**	2,717	2,292	2,488
40,500	**40,550**	2,721	2,296	2,492
40,550	**40,600**	2,725	2,300	2,496
40,600	**40,650**	2,730	2,304	2,500
40,650	**40,700**	2,734	2,307	2,503
40,700	**40,750**	2,738	2,311	2,507
40,750	**40,800**	2,742	2,315	2,511
40,800	**40,850**	2,746	2,319	2,515
40,850	**40,900**	2,750	2,323	2,519
40,900	**40,950**	2,754	2,326	2,522
40,950	**41,000**	2,758	2,330	2,526
41,000				
41,000	**41,050**	2,763	2,334	2,530
41,050	**41,100**	2,767	2,338	2,534
41,100	**41,150**	2,771	2,342	2,538
41,150	**41,200**	2,775	2,345	2,541
41,200	**41,250**	2,779	2,349	2,545
41,250	**41,300**	2,783	2,353	2,549
41,300	**41,350**	2,787	2,357	2,553
41,350	**41,400**	2,791	2,361	2,557
41,400	**41,450**	2,796	2,364	2,560
41,450	**41,500**	2,800	2,368	2,564
41,500	**41,550**	2,804	2,372	2,568
41,550	**41,600**	2,808	2,376	2,572
41,600	**41,650**	2,812	2,380	2,576
41,650	**41,700**	2,816	2,383	2,579
41,700	**41,750**	2,820	2,387	2,583
41,750	**41,800**	2,824	2,391	2,587
41,800	**41,850**	2,829	2,395	2,591
41,850	**41,900**	2,833	2,399	2,595
41,900	**41,950**	2,837	2,402	2,598
41,950	**42,000**	2,841	2,406	2,602
42,000				
42,000	**42,050**	2,845	2,410	2,606
42,050	**42,100**	2,849	2,414	2,610
42,100	**42,150**	2,853	2,418	2,614
42,150	**42,200**	2,857	2,421	2,617
42,200	**42,250**	2,862	2,425	2,621
42,250	**42,300**	2,866	2,429	2,625
42,300	**42,350**	2,870	2,433	2,629
42,350	**42,400**	2,874	2,437	2,633
42,400	**42,450**	2,878	2,440	2,636
42,450	**42,500**	2,882	2,444	2,640
42,500	**42,550**	2,886	2,448	2,644
42,550	**42,600**	2,890	2,452	2,648
42,600	**42,650**	2,895	2,456	2,652
42,650	**42,700**	2,899	2,459	2,655
42,700	**42,750**	2,903	2,463	2,659
42,750	**42,800**	2,907	2,467	2,663
42,800	**42,850**	2,911	2,471	2,667
42,850	**42,900**	2,915	2,475	2,671
42,900	**42,950**	2,919	2,478	2,674
42,950	**43,000**	2,923	2,482	2,678

*This column must also be used by qualifying widow(er)

Continued on next page

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
43,000				
43,000	**43,050**	2,928	2,486	2,682
43,050	**43,100**	2,932	2,490	2,686
43,100	**43,150**	2,936	2,494	2,690
43,150	**43,200**	2,940	2,497	2,693
43,200	**43,250**	2,944	2,501	2,697
43,250	**43,300**	2,948	2,505	2,701
43,300	**43,350**	2,952	2,509	2,705
43,350	**43,400**	2,956	2,513	2,709
43,400	**43,450**	2,961	2,516	2,712
43,450	**43,500**	2,965	2,520	2,716
43,500	**43,550**	2,969	2,524	2,720
43,550	**43,600**	2,973	2,528	2,724
43,600	**43,650**	2,977	2,532	2,728
43,650	**43,700**	2,981	2,535	2,731
43,700	**43,750**	2,985	2,539	2,735
43,750	**43,800**	2,989	2,543	2,739
43,800	**43,850**	2,994	2,547	2,743
43,850	**43,900**	2,998	2,551	2,747
43,900	**43,950**	3,002	2,554	2,750
43,950	**44,000**	3,006	2,558	2,754
44,000				
44,000	**44,050**	3,010	2,562	2,758
44,050	**44,100**	3,014	2,566	2,762
44,100	**44,150**	3,018	2,570	2,766
44,150	**44,200**	3,022	2,573	2,769
44,200	**44,250**	3,027	2,577	2,773
44,250	**44,300**	3,031	2,581	2,777
44,300	**44,350**	3,035	2,585	2,781
44,350	**44,400**	3,039	2,589	2,785
44,400	**44,450**	3,043	2,592	2,788
44,450	**44,500**	3,047	2,596	2,792
44,500	**44,550**	3,051	2,600	2,796
44,550	**44,600**	3,055	2,604	2,800
44,600	**44,650**	3,060	2,608	2,804
44,650	**44,700**	3,064	2,611	2,807
44,700	**44,750**	3,068	2,615	2,811
44,750	**44,800**	3,072	2,619	2,815
44,800	**44,850**	3,076	2,623	2,819
44,850	**44,900**	3,080	2,627	2,823
44,900	**44,950**	3,084	2,630	2,826
44,950	**45,000**	3,088	2,634	2,830
45,000				
45,000	**45,050**	3,093	2,638	2,834
45,050	**45,100**	3,097	2,642	2,838
45,100	**45,150**	3,101	2,646	2,842
45,150	**45,200**	3,105	2,649	2,846
45,200	**45,250**	3,109	2,653	2,850
45,250	**45,300**	3,113	2,657	2,854
45,300	**45,350**	3,117	2,661	2,858
45,350	**45,400**	3,121	2,665	2,862
45,400	**45,450**	3,126	2,668	2,866
45,450	**45,500**	3,130	2,672	2,870
45,500	**45,550**	3,134	2,676	2,873
45,550	**45,600**	3,138	2,680	2,877
45,600	**45,650**	3,142	2,684	2,881
45,650	**45,700**	3,146	2,687	2,885
45,700	**45,750**	3,150	2,691	2,889
45,750	**45,800**	3,154	2,695	2,893
45,800	**45,850**	3,159	2,699	2,897
45,850	**45,900**	3,163	2,703	2,901
45,900	**45,950**	3,167	2,706	2,905
45,950	**46,000**	3,171	2,710	2,909

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
46,000				
46,000	**46,050**	3,175	2,714	2,913
46,050	**46,100**	3,179	2,718	2,917
46,100	**46,150**	3,183	2,722	2,921
46,150	**46,200**	3,187	2,725	2,925
46,200	**46,250**	3,192	2,729	2,929
46,250	**46,300**	3,196	2,733	2,933
46,300	**46,350**	3,200	2,737	2,937
46,350	**46,400**	3,204	2,741	2,941
46,400	**46,450**	3,208	2,744	2,945
46,450	**46,500**	3,212	2,748	2,949
46,500	**46,550**	3,216	2,752	2,952
46,550	**46,600**	3,220	2,756	2,956
46,600	**46,650**	3,225	2,760	2,960
46,650	**46,700**	3,229	2,763	2,964
46,700	**46,750**	3,233	2,767	2,968
46,750	**46,800**	3,237	2,771	2,972
46,800	**46,850**	3,241	2,775	2,976
46,850	**46,900**	3,245	2,779	2,980
46,900	**46,950**	3,249	2,782	2,984
46,950	**47,000**	3,253	2,786	2,988
47,000				
47,000	**47,050**	3,258	2,790	2,992
47,050	**47,100**	3,262	2,794	2,996
47,100	**47,150**	3,266	2,798	3,000
47,150	**47,200**	3,270	2,801	3,004
47,200	**47,250**	3,274	2,805	3,008
47,250	**47,300**	3,278	2,809	3,012
47,300	**47,350**	3,282	2,813	3,016
47,350	**47,400**	3,286	2,817	3,020
47,400	**47,450**	3,291	2,820	3,024
47,450	**47,500**	3,295	2,824	3,028
47,500	**47,550**	3,299	2,828	3,031
47,550	**47,600**	3,303	2,832	3,035
47,600	**47,650**	3,307	2,836	3,039
47,650	**47,700**	3,311	2,839	3,043
47,700	**47,750**	3,315	2,843	3,047
47,750	**47,800**	3,319	2,847	3,051
47,800	**47,850**	3,324	2,851	3,055
47,850	**47,900**	3,328	2,855	3,059
47,900	**47,950**	3,332	2,858	3,063
47,950	**48,000**	3,336	2,862	3,067
48,000				
48,000	**48,050**	3,340	2,866	3,071
48,050	**48,100**	3,344	2,870	3,075
48,100	**48,150**	3,348	2,874	3,079
48,150	**48,200**	3,352	2,877	3,083
48,200	**48,250**	3,357	2,881	3,087
48,250	**48,300**	3,361	2,885	3,091
48,300	**48,350**	3,365	2,889	3,095
48,350	**48,400**	3,369	2,893	3,099
48,400	**48,450**	3,373	2,896	3,103
48,450	**48,500**	3,377	2,900	3,107
48,500	**48,550**	3,381	2,904	3,110
48,550	**48,600**	3,385	2,908	3,114
48,600	**48,650**	3,390	2,912	3,118
48,650	**48,700**	3,394	2,915	3,122
48,700	**48,750**	3,398	2,919	3,126
48,750	**48,800**	3,402	2,923	3,130
48,800	**48,850**	3,406	2,927	3,134
48,850	**48,900**	3,410	2,931	3,138
48,900	**48,950**	3,414	2,934	3,142
48,950	**49,000**	3,418	2,938	3,146

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
49,000				
49,000	**49,050**	3,423	2,942	3,150
49,050	**49,100**	3,427	2,946	3,154
49,100	**49,150**	3,431	2,950	3,158
49,150	**49,200**	3,435	2,953	3,162
49,200	**49,250**	3,439	2,957	3,166
49,250	**49,300**	3,443	2,961	3,170
49,300	**49,350**	3,447	2,965	3,174
49,350	**49,400**	3,451	2,969	3,178
49,400	**49,450**	3,456	2,972	3,182
49,450	**49,500**	3,460	2,976	3,186
49,500	**49,550**	3,464	2,980	3,189
49,550	**49,600**	3,468	2,984	3,193
49,600	**49,650**	3,472	2,988	3,197
49,650	**49,700**	3,476	2,991	3,201
49,700	**49,750**	3,480	2,995	3,205
49,750	**49,800**	3,484	2,999	3,209
49,800	**49,850**	3,489	3,003	3,213
49,850	**49,900**	3,493	3,007	3,217
49,900	**49,950**	3,497	3,010	3,221
49,950	**50,000**	3,501	3,014	3,225
50,000				
50,000	**50,050**	3,505	3,018	3,229
50,050	**50,100**	3,509	3,022	3,233
50,100	**50,150**	3,513	3,026	3,237
50,150	**50,200**	3,517	3,029	3,241
50,200	**50,250**	3,522	3,033	3,245
50,250	**50,300**	3,526	3,037	3,249
50,300	**50,350**	3,530	3,041	3,253
50,350	**50,400**	3,534	3,045	3,257
50,400	**50,450**	3,538	3,048	3,261
50,450	**50,500**	3,542	3,052	3,265
50,500	**50,550**	3,546	3,056	3,268
50,550	**50,600**	3,550	3,060	3,272
50,600	**50,650**	3,555	3,064	3,276
50,650	**50,700**	3,559	3,067	3,280
50,700	**50,750**	3,563	3,071	3,284
50,750	**50,800**	3,567	3,075	3,288
50,800	**50,850**	3,571	3,079	3,292
50,850	**50,900**	3,575	3,083	3,296
50,900	**50,950**	3,579	3,086	3,300
50,950	**51,000**	3,583	3,090	3,304
51,000				
51,000	**51,050**	3,588	3,094	3,308
51,050	**51,100**	3,592	3,098	3,312
51,100	**51,150**	3,596	3,102	3,316
51,150	**51,200**	3,600	3,105	3,320
51,200	**51,250**	3,604	3,109	3,324
51,250	**51,300**	3,608	3,113	3,328
51,300	**51,350**	3,612	3,117	3,332
51,350	**51,400**	3,616	3,121	3,336
51,400	**51,450**	3,621	3,124	3,340
51,450	**51,500**	3,625	3,128	3,344
51,500	**51,550**	3,629	3,132	3,347
51,550	**51,600**	3,633	3,136	3,351
51,600	**51,650**	3,637	3,140	3,355
51,650	**51,700**	3,641	3,143	3,359
51,700	**51,750**	3,645	3,147	3,363
51,750	**51,800**	3,649	3,151	3,367
51,800	**51,850**	3,654	3,155	3,371
51,850	**51,900**	3,658	3,159	3,375
51,900	**51,950**	3,662	3,162	3,379
51,950	**52,000**	3,666	3,166	3,383

*This column must also be used by qualifying widow(er)

Continued on next page

2004 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —					Your tax is —					Your tax is —		
52,000					**55,000**					**58,000**				
52,000	**52,050**	3,670	3,170	3,387	**55,000**	**55,050**	3,918	3,398	3,624	**58,000**	**58,050**	4,165	3,626	3,861
52,050	**52,100**	3,674	3,174	3,391	**55,050**	**55,100**	3,922	3,402	3,628	**58,050**	**58,100**	4,169	3,630	3,865
52,100	**52,150**	3,678	3,178	3,395	**55,100**	**55,150**	3,926	3,406	3,632	**58,100**	**58,150**	4,173	3,634	3,869
52,150	**52,200**	3,682	3,181	3,399	**55,150**	**55,200**	3,930	3,409	3,636	**58,150**	**58,200**	4,177	3,637	3,873
52,200	**52,250**	3,687	3,185	3,403	**55,200**	**55,250**	3,934	3,413	3,640	**58,200**	**58,250**	4,182	3,641	3,877
52,250	**52,300**	3,691	3,189	3,407	**55,250**	**55,300**	3,938	3,417	3,644	**58,250**	**58,300**	4,186	3,645	3,881
52,300	**52,350**	3,695	3,193	3,411	**55,300**	**55,350**	3,942	3,421	3,648	**58,300**	**58,350**	4,190	3,649	3,885
52,350	**52,400**	3,699	3,197	3,415	**55,350**	**55,400**	3,946	3,425	3,652	**58,350**	**58,400**	4,194	3,653	3,889
52,400	**52,450**	3,703	3,200	3,419	**55,400**	**55,450**	3,951	3,428	3,656	**58,400**	**58,450**	4,198	3,656	3,893
52,450	**52,500**	3,707	3,204	3,423	**55,450**	**55,500**	3,955	3,432	3,660	**58,450**	**58,500**	4,202	3,660	3,897
52,500	**52,550**	3,711	3,208	3,426	**55,500**	**55,550**	3,959	3,436	3,663	**58,500**	**58,550**	4,206	3,664	3,900
52,550	**52,600**	3,715	3,212	3,430	**55,550**	**55,600**	3,963	3,440	3,667	**58,550**	**58,600**	4,210	3,668	3,904
52,600	**52,650**	3,720	3,216	3,434	**55,600**	**55,650**	3,967	3,444	3,671	**58,600**	**58,650**	4,215	3,672	3,908
52,650	**52,700**	3,724	3,219	3,438	**55,650**	**55,700**	3,971	3,447	3,675	**58,650**	**58,700**	4,219	3,675	3,912
52,700	**52,750**	3,728	3,223	3,442	**55,700**	**55,750**	3,975	3,451	3,679	**58,700**	**58,750**	4,223	3,679	3,916
52,750	**52,800**	3,732	3,227	3,446	**55,750**	**55,800**	3,979	3,455	3,683	**58,750**	**58,800**	4,227	3,683	3,920
52,800	**52,850**	3,736	3,231	3,450	**55,800**	**55,850**	3,984	3,459	3,687	**58,800**	**58,850**	4,231	3,687	3,924
52,850	**52,900**	3,740	3,235	3,454	**55,850**	**55,900**	3,988	3,463	3,691	**58,850**	**58,900**	4,235	3,691	3,928
52,900	**52,950**	3,744	3,238	3,458	**55,900**	**55,950**	3,992	3,466	3,695	**58,900**	**58,950**	4,239	3,694	3,932
52,950	**53,000**	3,748	3,242	3,462	**55,950**	**56,000**	3,996	3,470	3,699	**58,950**	**59,000**	4,243	3,698	3,936
53,000					**56,000**					**59,000**				
53,000	**53,050**	3,753	3,246	3,466	**56,000**	**56,050**	4,000	3,474	3,703	**59,000**	**59,050**	4,248	3,702	3,940
53,050	**53,100**	3,757	3,250	3,470	**56,050**	**56,100**	4,004	3,478	3,707	**59,050**	**59,100**	4,252	3,706	3,944
53,100	**53,150**	3,761	3,254	3,474	**56,100**	**56,150**	4,008	3,482	3,711	**59,100**	**59,150**	4,256	3,710	3,948
53,150	**53,200**	3,765	3,257	3,478	**56,150**	**56,200**	4,012	3,485	3,715	**59,150**	**59,200**	4,260	3,713	3,952
53,200	**53,250**	3,769	3,261	3,482	**56,200**	**56,250**	4,017	3,489	3,719	**59,200**	**59,250**	4,264	3,717	3,956
53,250	**53,300**	3,773	3,265	3,486	**56,250**	**56,300**	4,021	3,493	3,723	**59,250**	**59,300**	4,268	3,721	3,960
53,300	**53,350**	3,777	3,269	3,490	**56,300**	**56,350**	4,025	3,497	3,727	**59,300**	**59,350**	4,272	3,725	3,964
53,350	**53,400**	3,781	3,273	3,494	**56,350**	**56,400**	4,029	3,501	3,731	**59,350**	**59,400**	4,276	3,729	3,968
53,400	**53,450**	3,786	3,276	3,498	**56,400**	**56,450**	4,033	3,504	3,735	**59,400**	**59,450**	4,281	3,732	3,972
53,450	**53,500**	3,790	3,280	3,502	**56,450**	**56,500**	4,037	3,508	3,739	**59,450**	**59,500**	4,285	3,736	3,976
53,500	**53,550**	3,794	3,284	3,505	**56,500**	**56,550**	4,041	3,512	3,742	**59,500**	**59,550**	4,289	3,740	3,979
53,550	**53,600**	3,798	3,288	3,509	**56,550**	**56,600**	4,045	3,516	3,746	**59,550**	**59,600**	4,293	3,744	3,983
53,600	**53,650**	3,802	3,292	3,513	**56,600**	**56,650**	4,050	3,520	3,750	**59,600**	**59,650**	4,297	3,748	3,987
53,650	**53,700**	3,806	3,295	3,517	**56,650**	**56,700**	4,054	3,523	3,754	**59,650**	**59,700**	4,301	3,751	3,991
53,700	**53,750**	3,810	3,299	3,521	**56,700**	**56,750**	4,058	3,527	3,758	**59,700**	**59,750**	4,305	3,755	3,995
53,750	**53,800**	3,814	3,303	3,525	**56,750**	**56,800**	4,062	3,531	3,762	**59,750**	**59,800**	4,309	3,759	3,999
53,800	**53,850**	3,819	3,307	3,529	**56,800**	**56,850**	4,066	3,535	3,766	**59,800**	**59,850**	4,314	3,763	4,003
53,850	**53,900**	3,823	3,311	3,533	**56,850**	**56,900**	4,070	3,539	3,770	**59,850**	**59,900**	4,318	3,767	4,007
53,900	**53,950**	3,827	3,314	3,537	**56,900**	**56,950**	4,074	3,542	3,774	**59,900**	**59,950**	4,322	3,770	4,011
53,950	**54,000**	3,831	3,318	3,541	**56,950**	**57,000**	4,078	3,546	3,778	**59,950**	**60,000**	4,326	3,774	4,015
54,000					**57,000**					**60,000**				
54,000	**54,050**	3,835	3,322	3,545	**57,000**	**57,050**	4,083	3,550	3,782	**60,000**	**60,050**	4,330	3,778	4,019
54,050	**54,100**	3,839	3,326	3,549	**57,050**	**57,100**	4,087	3,554	3,786	**60,050**	**60,100**	4,334	3,782	4,023
54,100	**54,150**	3,843	3,330	3,553	**57,100**	**57,150**	4,091	3,558	3,790	**60,100**	**60,150**	4,338	3,786	4,027
54,150	**54,200**	3,847	3,333	3,557	**57,150**	**57,200**	4,095	3,561	3,794	**60,150**	**60,200**	4,342	3,790	4,031
54,200	**54,250**	3,852	3,337	3,561	**57,200**	**57,250**	4,099	3,565	3,798	**60,200**	**60,250**	4,347	3,794	4,036
54,250	**54,300**	3,856	3,341	3,565	**57,250**	**57,300**	4,103	3,569	3,802	**60,250**	**60,300**	4,351	3,798	4,040
54,300	**54,350**	3,860	3,345	3,569	**57,300**	**57,350**	4,107	3,573	3,806	**60,300**	**60,350**	4,355	3,802	4,044
54,350	**54,400**	3,864	3,349	3,573	**57,350**	**57,400**	4,111	3,577	3,810	**60,350**	**60,400**	4,359	3,806	4,048
54,400	**54,450**	3,868	3,352	3,577	**57,400**	**57,450**	4,116	3,580	3,814	**60,400**	**60,450**	4,363	3,810	4,052
54,450	**54,500**	3,872	3,356	3,581	**57,450**	**57,500**	4,120	3,584	3,818	**60,450**	**60,500**	4,367	3,814	4,056
54,500	**54,550**	3,876	3,360	3,584	**57,500**	**57,550**	4,124	3,588	3,821	**60,500**	**60,550**	4,371	3,817	4,060
54,550	**54,600**	3,880	3,364	3,588	**57,550**	**57,600**	4,128	3,592	3,825	**60,550**	**60,600**	4,375	3,821	4,064
54,600	**54,650**	3,885	3,368	3,592	**57,600**	**57,650**	4,132	3,596	3,829	**60,600**	**60,650**	4,380	3,825	4,069
54,650	**54,700**	3,889	3,371	3,596	**57,650**	**57,700**	4,136	3,599	3,833	**60,650**	**60,700**	4,384	3,829	4,073
54,700	**54,750**	3,893	3,375	3,600	**57,700**	**57,750**	4,140	3,603	3,837	**60,700**	**60,750**	4,388	3,833	4,077
54,750	**54,800**	3,897	3,379	3,604	**57,750**	**57,800**	4,144	3,607	3,841	**60,750**	**60,800**	4,392	3,837	4,081
54,800	**54,850**	3,901	3,383	3,608	**57,800**	**57,850**	4,149	3,611	3,845	**60,800**	**60,850**	4,396	3,841	4,085
54,850	**54,900**	3,905	3,387	3,612	**57,850**	**57,900**	4,153	3,615	3,849	**60,850**	**60,900**	4,400	3,845	4,089
54,900	**54,950**	3,909	3,390	3,616	**57,900**	**57,950**	4,157	3,618	3,853	**60,900**	**60,950**	4,404	3,849	4,093
54,950	**55,000**	3,913	3,394	3,620	**57,950**	**58,000**	4,161	3,622	3,857	**60,950**	**61,000**	4,408	3,853	4,097

*This column must also be used by qualifying widow(er)

Continued on next page

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
61,000				
61,000	**61,050**	4,413	3,857	4,102
61,050	**61,100**	4,417	3,861	4,106
61,100	**61,150**	4,421	3,865	4,110
61,150	**61,200**	4,425	3,869	4,114
61,200	**61,250**	4,429	3,873	4,118
61,250	**61,300**	4,433	3,877	4,122
61,300	**61,350**	4,437	3,881	4,126
61,350	**61,400**	4,441	3,885	4,130
61,400	**61,450**	4,446	3,889	4,135
61,450	**61,500**	4,450	3,893	4,139
61,500	**61,550**	4,454	3,896	4,143
61,550	**61,600**	4,458	3,900	4,147
61,600	**61,650**	4,462	3,904	4,151
61,650	**61,700**	4,466	3,908	4,155
61,700	**61,750**	4,470	3,912	4,159
61,750	**61,800**	4,474	3,916	4,163
61,800	**61,850**	4,479	3,920	4,168
61,850	**61,900**	4,483	3,924	4,172
61,900	**61,950**	4,487	3,928	4,176
61,950	**62,000**	4,491	3,932	4,180
62,000				
62,000	**62,050**	4,495	3,936	4,184
62,050	**62,100**	4,499	3,940	4,188
62,100	**62,150**	4,503	3,944	4,192
62,150	**62,200**	4,507	3,948	4,196
62,200	**62,250**	4,512	3,952	4,201
62,250	**62,300**	4,516	3,956	4,205
62,300	**62,350**	4,520	3,960	4,209
62,350	**62,400**	4,524	3,964	4,213
62,400	**62,450**	4,528	3,968	4,217
62,450	**62,500**	4,532	3,972	4,221
62,500	**62,550**	4,536	3,975	4,225
62,550	**62,600**	4,540	3,979	4,229
62,600	**62,650**	4,545	3,983	4,234
62,650	**62,700**	4,549	3,987	4,238
62,700	**62,750**	4,553	3,991	4,242
62,750	**62,800**	4,557	3,995	4,246
62,800	**62,850**	4,561	3,999	4,250
62,850	**62,900**	4,565	4,003	4,254
62,900	**62,950**	4,569	4,007	4,258
62,950	**63,000**	4,573	4,011	4,262
63,000				
63,000	**63,050**	4,578	4,015	4,267
63,050	**63,100**	4,582	4,019	4,271
63,100	**63,150**	4,586	4,023	4,275
63,150	**63,200**	4,590	4,027	4,279
63,200	**63,250**	4,594	4,031	4,283
63,250	**63,300**	4,598	4,035	4,287
63,300	**63,350**	4,602	4,039	4,291
63,350	**63,400**	4,606	4,043	4,295
63,400	**63,450**	4,611	4,047	4,300
63,450	**63,500**	4,615	4,051	4,304
63,500	**63,550**	4,619	4,054	4,308
63,550	**63,600**	4,623	4,058	4,312
63,600	**63,650**	4,627	4,062	4,316
63,650	**63,700**	4,631	4,066	4,320
63,700	**63,750**	4,635	4,070	4,324
63,750	**63,800**	4,639	4,074	4,328
63,800	**63,850**	4,644	4,078	4,333
63,850	**63,900**	4,648	4,082	4,337
63,900	**63,950**	4,652	4,086	4,341
63,950	**64,000**	4,656	4,090	4,345

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
64,000				
64,000	**64,050**	4,660	4,094	4,349
64,050	**64,100**	4,664	4,098	4,353
64,100	**64,150**	4,668	4,102	4,357
64,150	**64,200**	4,672	4,106	4,361
64,200	**64,250**	4,677	4,110	4,366
64,250	**64,300**	4,681	4,114	4,370
64,300	**64,350**	4,685	4,118	4,374
64,350	**64,400**	4,689	4,122	4,378
64,400	**64,450**	4,693	4,126	4,382
64,450	**64,500**	4,697	4,130	4,386
64,500	**64,550**	4,701	4,133	4,390
64,550	**64,600**	4,705	4,137	4,394
64,600	**64,650**	4,710	4,141	4,399
64,650	**64,700**	4,714	4,145	4,403
64,700	**64,750**	4,718	4,149	4,407
64,750	**64,800**	4,722	4,153	4,411
64,800	**64,850**	4,726	4,157	4,415
64,850	**64,900**	4,730	4,161	4,419
64,900	**64,950**	4,734	4,165	4,423
64,950	**65,000**	4,738	4,169	4,427
65,000				
65,000	**65,050**	4,743	4,173	4,432
65,050	**65,100**	4,747	4,177	4,436
65,100	**65,150**	4,751	4,181	4,440
65,150	**65,200**	4,755	4,185	4,444
65,200	**65,250**	4,759	4,189	4,448
65,250	**65,300**	4,763	4,193	4,452
65,300	**65,350**	4,767	4,197	4,456
65,350	**65,400**	4,771	4,201	4,460
65,400	**65,450**	4,776	4,205	4,465
65,450	**65,500**	4,780	4,209	4,469
65,500	**65,550**	4,784	4,212	4,473
65,550	**65,600**	4,788	4,216	4,477
65,600	**65,650**	4,792	4,220	4,481
65,650	**65,700**	4,796	4,224	4,485
65,700	**65,750**	4,800	4,228	4,489
65,750	**65,800**	4,804	4,232	4,493
65,800	**65,850**	4,809	4,236	4,498
65,850	**65,900**	4,813	4,240	4,502
65,900	**65,950**	4,817	4,244	4,506
65,950	**66,000**	4,821	4,248	4,510
66,000				
66,000	**66,050**	4,825	4,252	4,514
66,050	**66,100**	4,829	4,256	4,518
66,100	**66,150**	4,833	4,260	4,522
66,150	**66,200**	4,837	4,264	4,526
66,200	**66,250**	4,842	4,268	4,531
66,250	**66,300**	4,846	4,272	4,535
66,300	**66,350**	4,850	4,276	4,539
66,350	**66,400**	4,854	4,280	4,543
66,400	**66,450**	4,858	4,284	4,547
66,450	**66,500**	4,862	4,288	4,551
66,500	**66,550**	4,866	4,291	4,555
66,550	**66,600**	4,870	4,295	4,559
66,600	**66,650**	4,875	4,299	4,564
66,650	**66,700**	4,879	4,303	4,568
66,700	**66,750**	4,883	4,307	4,572
66,750	**66,800**	4,887	4,311	4,576
66,800	**66,850**	4,891	4,315	4,580
66,850	**66,900**	4,895	4,319	4,584
66,900	**66,950**	4,899	4,323	4,588
66,950	**67,000**	4,903	4,327	4,592

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
67,000				
67,000	**67,050**	4,908	4,331	4,597
67,050	**67,100**	4,912	4,335	4,601
67,100	**67,150**	4,916	4,339	4,605
67,150	**67,200**	4,920	4,343	4,609
67,200	**67,250**	4,924	4,347	4,613
67,250	**67,300**	4,928	4,351	4,617
67,300	**67,350**	4,932	4,355	4,621
67,350	**67,400**	4,936	4,359	4,625
67,400	**67,450**	4,941	4,363	4,630
67,450	**67,500**	4,945	4,367	4,634
67,500	**67,550**	4,949	4,370	4,638
67,550	**67,600**	4,953	4,374	4,642
67,600	**67,650**	4,957	4,378	4,646
67,650	**67,700**	4,961	4,382	4,650
67,700	**67,750**	4,965	4,386	4,654
67,750	**67,800**	4,969	4,390	4,658
67,800	**67,850**	4,974	4,394	4,663
67,850	**67,900**	4,978	4,398	4,667
67,900	**67,950**	4,982	4,402	4,671
67,950	**68,000**	4,986	4,406	4,675
68,000				
68,000	**68,050**	4,990	4,410	4,679
68,050	**68,100**	4,994	4,414	4,683
68,100	**68,150**	4,998	4,418	4,687
68,150	**68,200**	5,002	4,422	4,691
68,200	**68,250**	5,007	4,426	4,696
68,250	**68,300**	5,011	4,430	4,700
68,300	**68,350**	5,015	4,434	4,704
68,350	**68,400**	5,019	4,438	4,708
68,400	**68,450**	5,023	4,442	4,712
68,450	**68,500**	5,027	4,446	4,716
68,500	**68,550**	5,031	4,449	4,720
68,550	**68,600**	5,035	4,453	4,724
68,600	**68,650**	5,040	4,457	4,729
68,650	**68,700**	5,044	4,461	4,733
68,700	**68,750**	5,048	4,465	4,737
68,750	**68,800**	5,052	4,469	4,741
68,800	**68,850**	5,056	4,473	4,745
68,850	**68,900**	5,060	4,477	4,749
68,900	**68,950**	5,064	4,481	4,753
68,950	**69,000**	5,068	4,485	4,757
69,000				
69,000	**69,050**	5,073	4,489	4,762
69,050	**69,100**	5,077	4,493	4,766
69,100	**69,150**	5,081	4,497	4,770
69,150	**69,200**	5,085	4,501	4,774
69,200	**69,250**	5,089	4,505	4,778
69,250	**69,300**	5,093	4,509	4,782
69,300	**69,350**	5,097	4,513	4,786
69,350	**69,400**	5,101	4,517	4,790
69,400	**69,450**	5,106	4,521	4,795
69,450	**69,500**	5,110	4,525	4,799
69,500	**69,550**	5,114	4,528	4,803
69,550	**69,600**	5,118	4,532	4,807
69,600	**69,650**	5,122	4,536	4,811
69,650	**69,700**	5,126	4,540	4,815
69,700	**69,750**	5,130	4,544	4,819
69,750	**69,800**	5,134	4,548	4,823
69,800	**69,850**	5,139	4,552	4,828
69,850	**69,900**	5,143	4,556	4,832
69,900	**69,950**	5,147	4,560	4,836
69,950	**70,000**	5,151	4,564	4,840

*This column must also be used by qualifying widow(er)

Continued on next page

2004 Hawaii Tax Table (Continued)

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
70,000				
70,000	**70,050**	5,155	4,568	4,844
70,050	**70,100**	5,159	4,572	4,848
70,100	**70,150**	5,163	4,576	4,852
70,150	**70,200**	5,167	4,580	4,856
70,200	**70,250**	5,172	4,584	4,861
70,250	**70,300**	5,176	4,588	4,865
70,300	**70,350**	5,180	4,592	4,869
70,350	**70,400**	5,184	4,596	4,873
70,400	**70,450**	5,188	4,600	4,877
70,450	**70,500**	5,192	4,604	4,881
70,500	**70,550**	5,196	4,607	4,885
70,550	**70,600**	5,200	4,611	4,889
70,600	**70,650**	5,205	4,615	4,894
70,650	**70,700**	5,209	4,619	4,898
70,700	**70,750**	5,213	4,623	4,902
70,750	**70,800**	5,217	4,627	4,906
70,800	**70,850**	5,221	4,631	4,910
70,850	**70,900**	5,225	4,635	4,914
70,900	**70,950**	5,229	4,639	4,918
70,950	**71,000**	5,233	4,643	4,922
71,000				
71,000	**71,050**	5,238	4,647	4,927
71,050	**71,100**	5,242	4,651	4,931
71,100	**71,150**	5,246	4,655	4,935
71,150	**71,200**	5,250	4,659	4,939
71,200	**71,250**	5,254	4,663	4,943
71,250	**71,300**	5,258	4,667	4,947
71,300	**71,350**	5,262	4,671	4,951
71,350	**71,400**	5,266	4,675	4,955
71,400	**71,450**	5,271	4,679	4,960
71,450	**71,500**	5,275	4,683	4,964
71,500	**71,550**	5,279	4,686	4,968
71,550	**71,600**	5,283	4,690	4,972
71,600	**71,650**	5,287	4,694	4,976
71,650	**71,700**	5,291	4,698	4,980
71,700	**71,750**	5,295	4,702	4,984
71,750	**71,800**	5,299	4,706	4,988
71,800	**71,850**	5,304	4,710	4,993
71,850	**71,900**	5,308	4,714	4,997
71,900	**71,950**	5,312	4,718	5,001
71,950	**72,000**	5,316	4,722	5,005
72,000				
72,000	**72,050**	5,320	4,726	5,009
72,050	**72,100**	5,324	4,730	5,013
72,100	**72,150**	5,328	4,734	5,017
72,150	**72,200**	5,332	4,738	5,021
72,200	**72,250**	5,337	4,742	5,026
72,250	**72,300**	5,341	4,746	5,030
72,300	**72,350**	5,345	4,750	5,034
72,350	**72,400**	5,349	4,754	5,038
72,400	**72,450**	5,353	4,758	5,042
72,450	**72,500**	5,357	4,762	5,046
72,500	**72,550**	5,361	4,765	5,050
72,550	**72,600**	5,365	4,769	5,054
72,600	**72,650**	5,370	4,773	5,059
72,650	**72,700**	5,374	4,777	5,063
72,700	**72,750**	5,378	4,781	5,067
72,750	**72,800**	5,382	4,785	5,071
72,800	**72,850**	5,386	4,789	5,075
72,850	**72,900**	5,390	4,793	5,079
72,900	**72,950**	5,394	4,797	5,083
72,950	**73,000**	5,398	4,801	5,087

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
73,000				
73,000	**73,050**	5,403	4,805	5,092
73,050	**73,100**	5,407	4,809	5,096
73,100	**73,150**	5,411	4,813	5,100
73,150	**73,200**	5,415	4,817	5,104
73,200	**73,250**	5,419	4,821	5,108
73,250	**73,300**	5,423	4,825	5,112
73,300	**73,350**	5,427	4,829	5,116
73,350	**73,400**	5,431	4,833	5,120
73,400	**73,450**	5,436	4,837	5,125
73,450	**73,500**	5,440	4,841	5,129
73,500	**73,550**	5,444	4,844	5,133
73,550	**73,600**	5,448	4,848	5,137
73,600	**73,650**	5,452	4,852	5,141
73,650	**73,700**	5,456	4,856	5,145
73,700	**73,750**	5,460	4,860	5,149
73,750	**73,800**	5,464	4,864	5,153
73,800	**73,850**	5,469	4,868	5,158
73,850	**73,900**	5,473	4,872	5,162
73,900	**73,950**	5,477	4,876	5,166
73,950	**74,000**	5,481	4,880	5,170
74,000				
74,000	**74,050**	5,485	4,884	5,174
74,050	**74,100**	5,489	4,888	5,178
74,100	**74,150**	5,493	4,892	5,182
74,150	**74,200**	5,497	4,896	5,186
74,200	**74,250**	5,502	4,900	5,191
74,250	**74,300**	5,506	4,904	5,195
74,300	**74,350**	5,510	4,908	5,199
74,350	**74,400**	5,514	4,912	5,203
74,400	**74,450**	5,518	4,916	5,207
74,450	**74,500**	5,522	4,920	5,211
74,500	**74,550**	5,526	4,923	5,215
74,550	**74,600**	5,530	4,927	5,219
74,600	**74,650**	5,535	4,931	5,224
74,650	**74,700**	5,539	4,935	5,228
74,700	**74,750**	5,543	4,939	5,232
74,750	**74,800**	5,547	4,943	5,236
74,800	**74,850**	5,551	4,947	5,240
74,850	**74,900**	5,555	4,951	5,244
74,900	**74,950**	5,559	4,955	5,248
74,950	**75,000**	5,563	4,959	5,252
75,000				
75,000	**75,050**	5,568	4,963	5,257
75,050	**75,100**	5,572	4,967	5,261
75,100	**75,150**	5,576	4,971	5,265
75,150	**75,200**	5,580	4,975	5,269
75,200	**75,250**	5,584	4,979	5,273
75,250	**75,300**	5,588	4,983	5,277
75,300	**75,350**	5,592	4,987	5,281
75,350	**75,400**	5,596	4,991	5,285
75,400	**75,450**	5,601	4,995	5,290
75,450	**75,500**	5,605	4,999	5,294
75,500	**75,550**	5,609	5,002	5,298
75,550	**75,600**	5,613	5,006	5,302
75,600	**75,650**	5,617	5,010	5,306
75,650	**75,700**	5,621	5,014	5,310
75,700	**75,750**	5,625	5,018	5,314
75,750	**75,800**	5,629	5,022	5,318
75,800	**75,850**	5,634	5,026	5,323
75,850	**75,900**	5,638	5,030	5,327
75,900	**75,950**	5,642	5,034	5,331
75,950	**76,000**	5,646	5,038	5,335

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
76,000				
76,000	**76,050**	5,650	5,042	5,339
76,050	**76,100**	5,654	5,046	5,343
76,100	**76,150**	5,658	5,050	5,347
76,150	**76,200**	5,662	5,054	5,351
76,200	**76,250**	5,667	5,058	5,356
76,250	**76,300**	5,671	5,062	5,360
76,300	**76,350**	5,675	5,066	5,364
76,350	**76,400**	5,679	5,070	5,368
76,400	**76,450**	5,683	5,074	5,372
76,450	**76,500**	5,687	5,078	5,376
76,500	**76,550**	5,691	5,081	5,380
76,550	**76,600**	5,695	5,085	5,384
76,600	**76,650**	5,700	5,089	5,389
76,650	**76,700**	5,704	5,093	5,393
76,700	**76,750**	5,708	5,097	5,397
76,750	**76,800**	5,712	5,101	5,401
76,800	**76,850**	5,716	5,105	5,405
76,850	**76,900**	5,720	5,109	5,409
76,900	**76,950**	5,724	5,113	5,413
76,950	**77,000**	5,728	5,117	5,417
77,000				
77,000	**77,050**	5,733	5,121	5,422
77,050	**77,100**	5,737	5,125	5,426
77,100	**77,150**	5,741	5,129	5,430
77,150	**77,200**	5,745	5,133	5,434
77,200	**77,250**	5,749	5,137	5,438
77,250	**77,300**	5,753	5,141	5,442
77,300	**77,350**	5,757	5,145	5,446
77,350	**77,400**	5,761	5,149	5,450
77,400	**77,450**	5,766	5,153	5,455
77,450	**77,500**	5,770	5,157	5,459
77,500	**77,550**	5,774	5,160	5,463
77,550	**77,600**	5,778	5,164	5,467
77,600	**77,650**	5,782	5,168	5,471
77,650	**77,700**	5,786	5,172	5,475
77,700	**77,750**	5,790	5,176	5,479
77,750	**77,800**	5,794	5,180	5,483
77,800	**77,850**	5,799	5,184	5,488
77,850	**77,900**	5,803	5,188	5,492
77,900	**77,950**	5,807	5,192	5,496
77,950	**78,000**	5,811	5,196	5,500
78,000				
78,000	**78,050**	5,815	5,200	5,504
78,050	**78,100**	5,819	5,204	5,508
78,100	**78,150**	5,823	5,208	5,512
78,150	**78,200**	5,827	5,212	5,516
78,200	**78,250**	5,832	5,216	5,521
78,250	**78,300**	5,836	5,220	5,525
78,300	**78,350**	5,840	5,224	5,529
78,350	**78,400**	5,844	5,228	5,533
78,400	**78,450**	5,848	5,232	5,537
78,450	**78,500**	5,852	5,236	5,541
78,500	**78,550**	5,856	5,239	5,545
78,550	**78,600**	5,860	5,243	5,549
78,600	**78,650**	5,865	5,247	5,554
78,650	**78,700**	5,869	5,251	5,558
78,700	**78,750**	5,873	5,255	5,562
78,750	**78,800**	5,877	5,259	5,566
78,800	**78,850**	5,881	5,263	5,570
78,850	**78,900**	5,885	5,267	5,574
78,900	**78,950**	5,889	5,271	5,578
78,950	**79,000**	5,893	5,275	5,582

*This column must also be used by qualifying widow(er)

Continued on next page

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
79,000				
79,000	**79,050**	5,898	5,279	5,587
79,050	**79,100**	5,902	5,283	5,591
79,100	**79,150**	5,906	5,287	5,595
79,150	**79,200**	5,910	5,291	5,599
79,200	**79,250**	5,914	5,295	5,603
79,250	**79,300**	5,918	5,299	5,607
79,300	**79,350**	5,922	5,303	5,611
79,350	**79,400**	5,926	5,307	5,615
79,400	**79,450**	5,931	5,311	5,620
79,450	**79,500**	5,935	5,315	5,624
79,500	**79,550**	5,939	5,318	5,628
79,550	**79,600**	5,943	5,322	5,632
79,600	**79,650**	5,947	5,326	5,636
79,650	**79,700**	5,951	5,330	5,640
79,700	**79,750**	5,955	5,334	5,644
79,750	**79,800**	5,959	5,338	5,648
79,800	**79,850**	5,964	5,342	5,653
79,850	**79,900**	5,968	5,346	5,657
79,900	**79,950**	5,972	5,350	5,661
79,950	**80,000**	5,976	5,354	5,665
80,000				
80,000	**80,050**	5,980	5,358	5,669
80,050	**80,100**	5,984	5,362	5,673
80,100	**80,150**	5,988	5,366	5,677
80,150	**80,200**	5,992	5,370	5,681
80,200	**80,250**	5,997	5,375	5,686
80,250	**80,300**	6,001	5,379	5,690
80,300	**80,350**	6,005	5,383	5,694
80,350	**80,400**	6,009	5,387	5,698
80,400	**80,450**	6,013	5,391	5,702
80,450	**80,500**	6,017	5,395	5,706
80,500	**80,550**	6,021	5,399	5,710
80,550	**80,600**	6,025	5,403	5,714
80,600	**80,650**	6,030	5,408	5,719
80,650	**80,700**	6,034	5,412	5,723
80,700	**80,750**	6,038	5,416	5,727
80,750	**80,800**	6,042	5,420	5,731
80,800	**80,850**	6,046	5,424	5,735
80,850	**80,900**	6,050	5,428	5,739
80,900	**80,950**	6,054	5,432	5,743
80,950	**81,000**	6,058	5,436	5,747
81,000				
81,000	**81,050**	6,063	5,441	5,752
81,050	**81,100**	6,067	5,445	5,756
81,100	**81,150**	6,071	5,449	5,760
81,150	**81,200**	6,075	5,453	5,764
81,200	**81,250**	6,079	5,457	5,768
81,250	**81,300**	6,083	5,461	5,772
81,300	**81,350**	6,087	5,465	5,776
81,350	**81,400**	6,091	5,469	5,780
81,400	**81,450**	6,096	5,474	5,785
81,450	**81,500**	6,100	5,478	5,789
81,500	**81,550**	6,104	5,482	5,793
81,550	**81,600**	6,108	5,486	5,797
81,600	**81,650**	6,112	5,490	5,801
81,650	**81,700**	6,116	5,494	5,805
81,700	**81,750**	6,120	5,498	5,809
81,750	**81,800**	6,124	5,502	5,813
81,800	**81,850**	6,129	5,507	5,818
81,850	**81,900**	6,133	5,511	5,822
81,900	**81,950**	6,137	5,515	5,826
81,950	**82,000**	6,141	5,519	5,830

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
82,000				
82,000	**82,050**	6,145	5,523	5,834
82,050	**82,100**	6,149	5,527	5,838
82,100	**82,150**	6,153	5,531	5,842
82,150	**82,200**	6,157	5,535	5,846
82,200	**82,250**	6,162	5,540	5,851
82,250	**82,300**	6,166	5,544	5,855
82,300	**82,350**	6,170	5,548	5,859
82,350	**82,400**	6,174	5,552	5,863
82,400	**82,450**	6,178	5,556	5,867
82,450	**82,500**	6,182	5,560	5,871
82,500	**82,550**	6,186	5,564	5,875
82,550	**82,600**	6,190	5,568	5,879
82,600	**82,650**	6,195	5,573	5,884
82,650	**82,700**	6,199	5,577	5,888
82,700	**82,750**	6,203	5,581	5,892
82,750	**82,800**	6,207	5,585	5,896
82,800	**82,850**	6,211	5,589	5,900
82,850	**82,900**	6,215	5,593	5,904
82,900	**82,950**	6,219	5,597	5,908
82,950	**83,000**	6,223	5,601	5,912
83,000				
83,000	**83,050**	6,228	5,606	5,917
83,050	**83,100**	6,232	5,610	5,921
83,100	**83,150**	6,236	5,614	5,925
83,150	**83,200**	6,240	5,618	5,929
83,200	**83,250**	6,244	5,622	5,933
83,250	**83,300**	6,248	5,626	5,937
83,300	**83,350**	6,252	5,630	5,941
83,350	**83,400**	6,256	5,634	5,945
83,400	**83,450**	6,261	5,639	5,950
83,450	**83,500**	6,265	5,643	5,954
83,500	**83,550**	6,269	5,647	5,958
83,550	**83,600**	6,273	5,651	5,962
83,600	**83,650**	6,277	5,655	5,966
83,650	**83,700**	6,281	5,659	5,970
83,700	**83,750**	6,285	5,663	5,974
83,750	**83,800**	6,289	5,667	5,978
83,800	**83,850**	6,294	5,672	5,983
83,850	**83,900**	6,298	5,676	5,987
83,900	**83,950**	6,302	5,680	5,991
83,950	**84,000**	6,306	5,684	5,995
84,000				
84,000	**84,050**	6,310	5,688	5,999
84,050	**84,100**	6,314	5,692	6,003
84,100	**84,150**	6,318	5,696	6,007
84,150	**84,200**	6,322	5,700	6,011
84,200	**84,250**	6,327	5,705	6,016
84,250	**84,300**	6,331	5,709	6,020
84,300	**84,350**	6,335	5,713	6,024
84,350	**84,400**	6,339	5,717	6,028
84,400	**84,450**	6,343	5,721	6,032
84,450	**84,500**	6,347	5,725	6,036
84,500	**84,550**	6,351	5,729	6,040
84,550	**84,600**	6,355	5,733	6,044
84,600	**84,650**	6,360	5,738	6,049
84,650	**84,700**	6,364	5,742	6,053
84,700	**84,750**	6,368	5,746	6,057
84,750	**84,800**	6,372	5,750	6,061
84,800	**84,850**	6,376	5,754	6,065
84,850	**84,900**	6,380	5,758	6,069
84,900	**84,950**	6,384	5,762	6,073
84,950	**85,000**	6,388	5,766	6,077

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —		
85,000				
85,000	**85,050**	6,393	5,771	6,082
85,050	**85,100**	6,397	5,775	6,086
85,100	**85,150**	6,401	5,779	6,090
85,150	**85,200**	6,405	5,783	6,094
85,200	**85,250**	6,409	5,787	6,098
85,250	**85,300**	6,413	5,791	6,102
85,300	**85,350**	6,417	5,795	6,106
85,350	**85,400**	6,421	5,799	6,110
85,400	**85,450**	6,426	5,804	6,115
85,450	**85,500**	6,430	5,808	6,119
85,500	**85,550**	6,434	5,812	6,123
85,550	**85,600**	6,438	5,816	6,127
85,600	**85,650**	6,442	5,820	6,131
85,650	**85,700**	6,446	5,824	6,135
85,700	**85,750**	6,450	5,828	6,139
85,750	**85,800**	6,454	5,832	6,143
85,800	**85,850**	6,459	5,837	6,148
85,850	**85,900**	6,463	5,841	6,152
85,900	**85,950**	6,467	5,845	6,156
85,950	**86,000**	6,471	5,849	6,160
86,000				
86,000	**86,050**	6,475	5,853	6,164
86,050	**86,100**	6,479	5,857	6,168
86,100	**86,150**	6,483	5,861	6,172
86,150	**86,200**	6,487	5,865	6,176
86,200	**86,250**	6,492	5,870	6,181
86,250	**86,300**	6,496	5,874	6,185
86,300	**86,350**	6,500	5,878	6,189
86,350	**86,400**	6,504	5,882	6,193
86,400	**86,450**	6,508	5,886	6,197
86,450	**86,500**	6,512	5,890	6,201
86,500	**86,550**	6,516	5,894	6,205
86,550	**86,600**	6,520	5,898	6,209
86,600	**86,650**	6,525	5,903	6,214
86,650	**86,700**	6,529	5,907	6,218
86,700	**86,750**	6,533	5,911	6,222
86,750	**86,800**	6,537	5,915	6,226
86,800	**86,850**	6,541	5,919	6,230
86,850	**86,900**	6,545	5,923	6,234
86,900	**86,950**	6,549	5,927	6,238
86,950	**87,000**	6,553	5,931	6,242
87,000				
87,000	**87,050**	6,558	5,936	6,247
87,050	**87,100**	6,562	5,940	6,251
87,100	**87,150**	6,566	5,944	6,255
87,150	**87,200**	6,570	5,948	6,259
87,200	**87,250**	6,574	5,952	6,263
87,250	**87,300**	6,578	5,956	6,267
87,300	**87,350**	6,582	5,960	6,271
87,350	**87,400**	6,586	5,964	6,275
87,400	**87,450**	6,591	5,969	6,280
87,450	**87,500**	6,595	5,973	6,284
87,500	**87,550**	6,599	5,977	6,288
87,550	**87,600**	6,603	5,981	6,292
87,600	**87,650**	6,607	5,985	6,296
87,650	**87,700**	6,611	5,989	6,300
87,700	**87,750**	6,615	5,993	6,304
87,750	**87,800**	6,619	5,997	6,308
87,800	**87,850**	6,624	6,002	6,313
87,850	**87,900**	6,628	6,006	6,317
87,900	**87,950**	6,632	6,010	6,321
87,950	**88,000**	6,636	6,014	6,325

*This column must also be used by qualifying widow(er)

Continued on next page

2004 Hawaii Tax Table (Continued)

If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household	If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household	If line 15 (taxable income) is — At least	But less than	And you are — Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —					Your tax is —					Your tax is —		
88,000					**91,000**					**94,000**				
88,000	**88,050**	6,640	6,018	6,329	**91,000**	**91,050**	6,888	6,266	6,577	**94,000**	**94,050**	7,135	6,513	6,824
88,050	**88,100**	6,644	6,022	6,333	**91,050**	**91,100**	6,892	6,270	6,581	**94,050**	**94,100**	7,139	6,517	6,828
88,100	**88,150**	6,648	6,026	6,337	**91,100**	**91,150**	6,896	6,274	6,585	**94,100**	**94,150**	7,143	6,521	6,832
88,150	**88,200**	6,652	6,030	6,341	**91,150**	**91,200**	6,900	6,278	6,589	**94,150**	**94,200**	7,147	6,525	6,836
88,200	**88,250**	6,657	6,035	6,346	**91,200**	**91,250**	6,904	6,282	6,593	**94,200**	**94,250**	7,152	6,530	6,841
88,250	**88,300**	6,661	6,039	6,350	**91,250**	**91,300**	6,908	6,286	6,597	**94,250**	**94,300**	7,156	6,534	6,845
88,300	**88,350**	6,665	6,043	6,354	**91,300**	**91,350**	6,912	6,290	6,601	**94,300**	**94,350**	7,160	6,538	6,849
88,350	**88,400**	6,669	6,047	6,358	**91,350**	**91,400**	6,916	6,294	6,605	**94,350**	**94,400**	7,164	6,542	6,853
88,400	**88,450**	6,673	6,051	6,362	**91,400**	**91,450**	6,921	6,299	6,610	**94,400**	**94,450**	7,168	6,546	6,857
88,450	**88,500**	6,677	6,055	6,366	**91,450**	**91,500**	6,925	6,303	6,614	**94,450**	**94,500**	7,172	6,550	6,861
88,500	**88,550**	6,681	6,059	6,370	**91,500**	**91,550**	6,929	6,307	6,618	**94,500**	**94,550**	7,176	6,554	6,865
88,550	**88,600**	6,685	6,063	6,374	**91,550**	**91,600**	6,933	6,311	6,622	**94,550**	**94,600**	7,180	6,558	6,869
88,600	**88,650**	6,690	6,068	6,379	**91,600**	**91,650**	6,937	6,315	6,626	**94,600**	**94,650**	7,185	6,563	6,874
88,650	**88,700**	6,694	6,072	6,383	**91,650**	**91,700**	6,941	6,319	6,630	**94,650**	**94,700**	7,189	6,567	6,878
88,700	**88,750**	6,698	6,076	6,387	**91,700**	**91,750**	6,945	6,323	6,634	**94,700**	**94,750**	7,193	6,571	6,882
88,750	**88,800**	6,702	6,080	6,391	**91,750**	**91,800**	6,949	6,327	6,638	**94,750**	**94,800**	7,197	6,575	6,886
88,800	**88,850**	6,706	6,084	6,395	**91,800**	**91,850**	6,954	6,332	6,643	**94,800**	**94,850**	7,201	6,579	6,890
88,850	**88,900**	6,710	6,088	6,399	**91,850**	**91,900**	6,958	6,336	6,647	**94,850**	**94,900**	7,205	6,583	6,894
88,900	**88,950**	6,714	6,092	6,403	**91,900**	**91,950**	6,962	6,340	6,651	**94,900**	**94,950**	7,209	6,587	6,898
88,950	**89,000**	6,718	6,096	6,407	**91,950**	**92,000**	6,966	6,344	6,655	**94,950**	**95,000**	7,213	6,591	6,902
89,000					**92,000**					**95,000**				
89,000	**89,050**	6,723	6,101	6,412	**92,000**	**92,050**	6,970	6,348	6,659	**95,000**	**95,050**	7,218	6,596	6,907
89,050	**89,100**	6,727	6,105	6,416	**92,050**	**92,100**	6,974	6,352	6,663	**95,050**	**95,100**	7,222	6,600	6,911
89,100	**89,150**	6,731	6,109	6,420	**92,100**	**92,150**	6,978	6,356	6,667	**95,100**	**95,150**	7,226	6,604	6,915
89,150	**89,200**	6,735	6,113	6,424	**92,150**	**92,200**	6,982	6,360	6,671	**95,150**	**95,200**	7,230	6,608	6,919
89,200	**89,250**	6,739	6,117	6,428	**92,200**	**92,250**	6,987	6,365	6,676	**95,200**	**95,250**	7,234	6,612	6,923
89,250	**89,300**	6,743	6,121	6,432	**92,250**	**92,300**	6,991	6,369	6,680	**95,250**	**95,300**	7,238	6,616	6,927
89,300	**89,350**	6,747	6,125	6,436	**92,300**	**92,350**	6,995	6,373	6,684	**95,300**	**95,350**	7,242	6,620	6,931
89,350	**89,400**	6,751	6,129	6,440	**92,350**	**92,400**	6,999	6,377	6,688	**95,350**	**95,400**	7,246	6,624	6,935
89,400	**89,450**	6,756	6,134	6,445	**92,400**	**92,450**	7,003	6,381	6,692	**95,400**	**95,450**	7,251	6,629	6,940
89,450	**89,500**	6,760	6,138	6,449	**92,450**	**92,500**	7,007	6,385	6,696	**95,450**	**95,500**	7,255	6,633	6,944
89,500	**89,550**	6,764	6,142	6,453	**92,500**	**92,550**	7,011	6,389	6,700	**95,500**	**95,550**	7,259	6,637	6,948
89,550	**89,600**	6,768	6,146	6,457	**92,550**	**92,600**	7,015	6,393	6,704	**95,550**	**95,600**	7,263	6,641	6,952
89,600	**89,650**	6,772	6,150	6,461	**92,600**	**92,650**	7,020	6,398	6,709	**95,600**	**95,650**	7,267	6,645	6,956
89,650	**89,700**	6,776	6,154	6,465	**92,650**	**92,700**	7,024	6,402	6,713	**95,650**	**95,700**	7,271	6,649	6,960
89,700	**89,750**	6,780	6,158	6,469	**92,700**	**92,750**	7,028	6,406	6,717	**95,700**	**95,750**	7,275	6,653	6,964
89,750	**89,800**	6,784	6,162	6,473	**92,750**	**92,800**	7,032	6,410	6,721	**95,750**	**95,800**	7,279	6,657	6,968
89,800	**89,850**	6,789	6,167	6,478	**92,800**	**92,850**	7,036	6,414	6,725	**95,800**	**95,850**	7,284	6,662	6,973
89,850	**89,900**	6,793	6,171	6,482	**92,850**	**92,900**	7,040	6,418	6,729	**95,850**	**95,900**	7,288	6,666	6,977
89,900	**89,950**	6,797	6,175	6,486	**92,900**	**92,950**	7,044	6,422	6,733	**95,900**	**95,950**	7,292	6,670	6,981
89,950	**90,000**	6,801	6,179	6,490	**92,950**	**93,000**	7,048	6,426	6,737	**95,950**	**96,000**	7,296	6,674	6,985
90,000					**93,000**					**96,000**				
90,000	**90,050**	6,805	6,183	6,494	**93,000**	**93,050**	7,053	6,431	6,742	**96,000**	**96,050**	7,300	6,678	6,989
90,050	**90,100**	6,809	6,187	6,498	**93,050**	**93,100**	7,057	6,435	6,746	**96,050**	**96,100**	7,304	6,682	6,993
90,100	**90,150**	6,813	6,191	6,502	**93,100**	**93,150**	7,061	6,439	6,750	**96,100**	**96,150**	7,308	6,686	6,997
90,150	**90,200**	6,817	6,195	6,506	**93,150**	**93,200**	7,065	6,443	6,754	**96,150**	**96,200**	7,312	6,690	7,001
90,200	**90,250**	6,822	6,200	6,511	**93,200**	**93,250**	7,069	6,447	6,758	**96,200**	**96,250**	7,317	6,695	7,006
90,250	**90,300**	6,826	6,204	6,515	**93,250**	**93,300**	7,073	6,451	6,762	**96,250**	**96,300**	7,321	6,699	7,010
90,300	**90,350**	6,830	6,208	6,519	**93,300**	**93,350**	7,077	6,455	6,766	**96,300**	**96,350**	7,325	6,703	7,014
90,350	**90,400**	6,834	6,212	6,523	**93,350**	**93,400**	7,081	6,459	6,770	**96,350**	**96,400**	7,329	6,707	7,018
90,400	**90,450**	6,838	6,216	6,527	**93,400**	**93,450**	7,086	6,464	6,775	**96,400**	**96,450**	7,333	6,711	7,022
90,450	**90,500**	6,842	6,220	6,531	**93,450**	**93,500**	7,090	6,468	6,779	**96,450**	**96,500**	7,337	6,715	7,026
90,500	**90,550**	6,846	6,224	6,535	**93,500**	**93,550**	7,094	6,472	6,783	**96,500**	**96,550**	7,341	6,719	7,030
90,550	**90,600**	6,850	6,228	6,539	**93,550**	**93,600**	7,098	6,476	6,787	**96,550**	**96,600**	7,345	6,723	7,034
90,600	**90,650**	6,855	6,233	6,544	**93,600**	**93,650**	7,102	6,480	6,791	**96,600**	**96,650**	7,350	6,728	7,039
90,650	**90,700**	6,859	6,237	6,548	**93,650**	**93,700**	7,106	6,484	6,795	**96,650**	**96,700**	7,354	6,732	7,043
90,700	**90,750**	6,863	6,241	6,552	**93,700**	**93,750**	7,110	6,488	6,799	**96,700**	**96,750**	7,358	6,736	7,047
90,750	**90,800**	6,867	6,245	6,556	**93,750**	**93,800**	7,114	6,492	6,803	**96,750**	**96,800**	7,362	6,740	7,051
90,800	**90,850**	6,871	6,249	6,560	**93,800**	**93,850**	7,119	6,497	6,808	**96,800**	**96,850**	7,366	6,744	7,055
90,850	**90,900**	6,875	6,253	6,564	**93,850**	**93,900**	7,123	6,501	6,812	**96,850**	**96,900**	7,370	6,748	7,059
90,900	**90,950**	6,879	6,257	6,568	**93,900**	**93,950**	7,127	6,505	6,816	**96,900**	**96,950**	7,374	6,752	7,063
90,950	**91,000**	6,883	6,261	6,572	**93,950**	**94,000**	7,131	6,509	6,820	**96,950**	**97,000**	7,378	6,756	7,067

*This column must also be used by qualifying widow(er)

Continued on next page

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your tax is —					Your tax is —					Your tax is —		
97,000					**98,000**					**99,000**				
97,000	**97,050**	7,383	6,761	7,072	**98,000**	**98,050**	7,465	6,843	7,154	**99,000**	**99,050**	7,548	6,926	7,237
97,050	**97,100**	7,387	6,765	7,076	**98,050**	**98,100**	7,469	6,847	7,158	**99,050**	**99,100**	7,552	6,930	7,241
97,100	**97,150**	7,391	6,769	7,080	**98,100**	**98,150**	7,473	6,851	7,162	**99,100**	**99,150**	7,556	6,934	7,245
97,150	**97,200**	7,395	6,773	7,084	**98,150**	**98,200**	7,477	6,855	7,166	**99,150**	**99,200**	7,560	6,938	7,249
97,200	**97,250**	7,399	6,777	7,088	**98,200**	**98,250**	7,482	6,860	7,171	**99,200**	**99,250**	7,564	6,942	7,253
97,250	**97,300**	7,403	6,781	7,092	**98,250**	**98,300**	7,486	6,864	7,175	**99,250**	**99,300**	7,568	6,946	7,257
97,300	**97,350**	7,407	6,785	7,096	**98,300**	**98,350**	7,490	6,868	7,179	**99,300**	**99,350**	7,572	6,950	7,261
97,350	**97,400**	7,411	6,789	7,100	**98,350**	**98,400**	7,494	6,872	7,183	**99,350**	**99,400**	7,576	6,954	7,265
97,400	**97,450**	7,416	6,794	7,105	**98,400**	**98,450**	7,498	6,876	7,187	**99,400**	**99,450**	7,581	6,959	7,270
97,450	**97,500**	7,420	6,798	7,109	**98,450**	**98,500**	7,502	6,880	7,191	**99,450**	**99,500**	7,585	6,963	7,274
97,500	**97,550**	7,424	6,802	7,113	**98,500**	**98,550**	7,506	6,884	7,195	**99,500**	**99,550**	7,589	6,967	7,278
97,550	**97,600**	7,428	6,806	7,117	**98,550**	**98,600**	7,510	6,888	7,199	**99,550**	**99,600**	7,593	6,971	7,282
97,600	**97,650**	7,432	6,810	7,121	**98,600**	**98,650**	7,515	6,893	7,204	**99,600**	**99,650**	7,597	6,975	7,286
97,650	**97,700**	7,436	6,814	7,125	**98,650**	**98,700**	7,519	6,897	7,208	**99,650**	**99,700**	7,601	6,979	7,290
97,700	**97,750**	7,440	6,818	7,129	**98,700**	**98,750**	7,523	6,901	7,212	**99,700**	**99,750**	7,605	6,983	7,294
97,750	**97,800**	7,444	6,822	7,133	**98,750**	**98,800**	7,527	6,905	7,216	**99,750**	**99,800**	7,609	6,987	7,298
97,800	**97,850**	7,449	6,827	7,138	**98,800**	**98,850**	7,531	6,909	7,220	**99,800**	**99,850**	7,614	6,992	7,303
97,850	**97,900**	7,453	6,831	7,142	**98,850**	**98,900**	7,535	6,913	7,224	**99,850**	**99,900**	7,618	6,996	7,307
97,900	**97,950**	7,457	6,835	7,146	**98,900**	**98,950**	7,539	6,917	7,228	**99,900**	**99,950**	7,622	7,000	7,311
97,950	**98,000**	7,461	6,839	7,150	**98,950**	**99,000**	7,543	6,921	7,232	**99,950**	**100,000**	7,626	7,004	7,315

100,000 OR OVER — You MUST file Form N-11 or N-12 and use the tax rate schedules

*This column must also be used by qualifying widow(er)

How Can You Help?

It is simple and takes very little time. Whenever you see a poster of a missing child whether it comes in your mail or is posted at your local store or on the Internet -- really look at these pictures. One day, you might bring a child home. One child in six featured in the National Center for Missing and Exploited Children's photo distribution program is recovered as a direct result of someone in the general public recognizing the child in the picture and notifying authorities.

If more people took the time to look at them, more families have the chance of being reunited.

Therese Walsh-Vanderheiden
Missing since
June 22, 1990

Age Progression by NCMEC

To 17 years old

Jie Zhao Li
Missing since
February 11, 1988

Zacarias "Kaili Boy" Baricuatro
Missing since
April 9, 1997

Esther Wallace
Missing since
September 18, 2003

Marina Kaneda
Missing since
May 21, 2004

Peter Kema
Missing since
September 11, 1997

Cristian Sedeno
Missing since
October 13, 2003

For more information on Hawaii's Missing Children, visit the Missing Child Center website at www.missingchildcenterhawaii.com

This page was in cooperation with the Hawaii Department of Taxation and the Department of the Attorney General Missing Child Center-Hawaii

...Because, some people you meet online

aren't always who they say they are...

Protect your children online!

Hawaii Internet Crimes Against Children
Department of the Attorney General
425 Queen Street Honolulu, HI 96813
808-587-4111

for more information go to...

www.hicac.com

WHAT YOU CAN DO TO HELP YOUR CHILD

tips for parents to help their children stay safe

Safety at Home

- Children should know their full name, home phone number and how to use the telephone. Post your contact information where your children will see it: office phone number, cell phone, pager, etc.
- Children should have a trusted adult to call if they are scared or have an emergency.
- Choose babysitters with care. Obtain references from family, friends, and neighbors. Once you have chosen the caregiver, drop in unexpectedly to see how your children are doing. Ask your children how the experience with the caregiver was, and listen carefully to their responses.

Safety in the Neighborhood

- Make a list with your children of their neighborhood boundaries, choosing significant landmarks.
- Interact regularly with your neighbors. Tell your children whose homes they are allowed to visit.
- Don't drop your children off alone at malls, movie theatres, video arcades, or parks.
- Teach your children that adults should not approach children for help or directions. Tell your children that if they are approached by an adult, they should stay alert because this may be a "trick"
- Never leave children unattended in an automobile. Children should never hitchhike or approach a car when they don't know and trust the driver.
- Children should never go anywhere with anyone without getting your permission first.

Safety at School

- Be careful when you put your child's name on clothing, backpacks, lunch boxes or bicycle license plates. If a child's name is visible, it may put them on a "first name" basis with an abductor.
- Walk the route to and from school with your children, pointing out landmarks and safe places to go if they are being followed or need help. Make a map with your children showing acceptable routes to school, using main roads and avoiding shortcuts or isolated areas. If your children take a bus, visit the bus stop with them and make sure they know which bus to take.

McGruff Truck Program in Hawaii

The McGruff Truck Program is a nationally recognized program, coordinated by the National McGruff House Network, that identifies utility service vehicles and their drivers as sources of help when someone is in trouble. In Hawaii, the McGruff Truck Program is coordinated by the Department of the Attorney General. There are eight utility and cable companies participating in the statewide program.

Each participating utility vehicle is identified as a McGruff Truck by three yellow and black decals bearing the likeness of McGruff with the words "McGruff Truck." The decals are serialized and appear only on authorized vehicles marked with the participating company's logo. Decals are placed on each of the two front fenders of the vehicle, on the passenger and the driver sides, and another decal is placed at the rear, right side of the vehicle.

If you need help and see a McGruff Truck, call the driver by waving BOTH arms above your head and yelling "Help!" Wait for the McGruff Truck Driver to approach you. The drivers are trained to call for appropriate assistance when flagged down by a person in an emergency situation.

Recently, the McGruff Truck Program in Hawaii has partnered with the Missing Child Center of Hawaii. Trained McGruff Truck Drivers will assist the Missing Child Center by contacting them or the police when they see a child who has been reported missing. For more information, you may call the Missing Child Center of Hawaii at 586-1449.

Participating McGruff Truck Companies :

Hawaii Electric Light Company, Inc.
Hawaiian Electric Company, Ltd.
Kauai Department of Water
Kauai Island Utility Cooperative
Maui Electric Company, Inc.
Oceanic Time Warner Cable
The Gas Company
Verizon Hawaii

In cooperation with Hawaii's Department of Taxation

Endangered Missing

Missing since November 26, 2003

Jacob Powers Goldschmidt

Nicknames: Jake or Jakie

DOB	7/24/1996
Height	4 ft. 2 in.
Weight	50 lbs.
Hair	Dirty Blonde
Eyes	Hazel

MISSING FROM: KAPAA, KAUAI

Jake is believed to be with non-custodial mother. They may be in Oregon or somewhere on the West Coast.

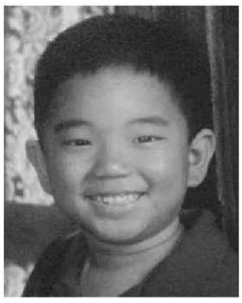
ANYONE HAVING INFORMATION SHOULD CONTACT

Kauai Police Department, Investigator Claire Ueno
808-241-1696 or 911

National Center for Missing & Exploited Children 1-800-843-5678

MCCH at 1-808-586-1449

Missing since July 12, 2002



Daniel & Noel Santiago

DOB	6/1/1995	DOB	6/11/1991
Height	4 ft. 3 in.	Height	4 ft. 6 in.
Weight	65 lbs.	Weight	83 lbs.
Hair	Black	Hair	Black
Eyes	Brown	Eyes	Brown

MISSING FROM: HONOLULU, HAWAII

The Honolulu Police Department requests the public's assistance in locating 11 year old Noel and 7 year old Daniel Santiago who were last seen leaving their Pearl Harbor home with their father on July 12, 2002 shortly before 1 a.m.

ANYONE HAVING INFORMATION SHOULD CONTACT

Honolulu Police Department at 1-808-529-3394

National Center for Missing & Exploited Children 1-800-843-5678

MCCH at 1-808-586-1449

Email: hawaiimissingkids@hawaii.gov
Website: www.missingchildcenterhawaii.com

DEPARTMENT OF THE ATTORNEY GENERAL
MISSING CHILD CENTER-HAWAII
WITH
HAWAII'S DEPARTMENT OF TAXATION

Endangered Runaway

Missing since November 1, 2003

Misty Kaneshiro

DOB	12/30/87
AGE	16
HGT	5 ft. 1 in.
WGT	95 lbs.
HAIR	Brown
EYES	Brown
RACE	Japanese

MISSING FROM: Honolulu, Hawaii

Misty wears braces. She may be in the Makiki, Ala Moana, or Waikiki area.

If Seen Please Call

Honolulu Police Department, Runaway Detail
Officer Pimenta 529-3248 or 911

Missing since July 20, 2003

Janet Penina Heather

DOB	1/27/1987
AGE	16
HGT	5 ft. 4 in.
WGT	120
HAIR	Dark Brown
EYES	Brown
RACE	Samoan

MISSING FROM: Pearl City, Oahu

Janet may have cut her hair short and/or dyed it another color. She likes to spend time with her friends at the mall. Janet may be in the company of an adult male.

If Seen Please Call

Honolulu Police Department, Runaway Detail
Officer Yamasaki 529-3879 or 911

Email: hawaiimissingkids@hawaii.gov
Website: www.missingchildcenterhawaii.com

DEPARTMENT OF THE ATTORNEY GENERAL
MISSING CHILD CENTER-HAWAII
WITH
HAWAII'S DEPARTMENT OF TAXATION

Linda Lingle
Governor

STATE OF HAWAII—DEPARTMENT OF TAXATION

HAWAII TAXPAYER BILL OF RIGHTS

Kurt Kawafuchi
Director of Taxation

MESSAGE FROM THE DIRECTOR

This publication explains some of your most important rights as a taxpayer.

Hawaii taxpayers have many rights. Some are based on laws, and others are based on our commitment to administer Hawaii's tax laws in a fair and equitable manner. The Hawaii Taxpayer Bill of Rights compiles these rights for your easy reference.

Taxpayer rights are at the heart of good tax administration — a pledge that the tax laws will be administered with fairness, uniformity, courtesy, and common sense. In our commitment to this pledge, we invite your suggestions for improving the services provided by the Department of Taxation.

HAWAII TAXPAYER BILL OF RIGHTS

I. Protection of Taxpayer Rights

Taxpayers are entitled to be informed about their rights and responsibilities and to be assured that their rights as taxpayers will be protected throughout their contact with the Department of Taxation.

II. Tax Information

Taxpayers have a right to tax information written in plain language.

Taxpayers have a right to examine their own tax records, audit files, and collection files.

Taxpayers have a right to request copies of their own tax returns and return information, if available, subject to copying fees.

Taxpayers have a right to obtain explanations regarding billings and assessments.

III. Professional and Courteous Service

Taxpayers have a right to prompt, courteous, and accurate responses to all questions and requests for tax assistance.

Taxpayers have a right to be assured that no civil service employee of the Department of Taxation will be paid, promoted, or in any way rewarded based on the amount of assessments made or taxes collected.

Taxpayers have a right to be free from harassment and inappropriate contact by Department of Taxation personnel in matters relating to the collection of delinquent taxes and during the course of audits.

IV. Privacy and Confidentiality

Taxpayers have a right to be assured that their dealings with the Department of Taxation will be kept confidential.

Taxpayers have a right to be assured that their tax returns and tax return information will not be disclosed, except as provided by law.

V. Time Limitations

Taxpayers are entitled to seek a refund if they have overpaid their taxes. A claim for refund must be filed within the applicable statute of limitations.

The Department of Taxation may assess a taxpayer additional taxes if the assessment is made within the applicable statute of limitations. There is no time limit on the assessment of taxes in the case of a false or fraudulent return or failure to file a return.

Taxpayers have a right to extend the period of limitations for the assessment or refund of taxes by signing a written agreement with the Department of Taxation.

If the Department of Taxation is notified by the Internal Revenue Service or a taxpayer of any changes, corrections, or adjustments to the taxpayer's Federal tax return, the statute of limitations is automatically extended.

VI. Audits and Assessments

Taxpayers have a right to a Proposed Notice of Assessment except in the case of a jeopardy assessment. A Proposed Notice of Assessment is mailed to the taxpayer's last known address and: (1) explains the basis for the assessment of taxes, penalties, and interest; (2) informs taxpayers of their right to request clarification or to object to the tax assessment within thirty days from the date the Proposed Notice of Assessment was mailed; and (3) informs taxpayers that the proposed tax assessment will become final after the expiration of thirty days from the mailing of the Proposed Notice of Assessment.

Taxpayers have a right to a Final Notice of Assessment, issued after the expiration of thirty days from the mailing of the Proposed Notice of Assessment, that provides the basis for the tax assessment, and informs the taxpayer of the procedures for appealing the assessment.

Taxpayers have a right to request a meeting with the auditor or collector, their supervisor, or senior management to discuss a Proposed or Final Notice of Assessment if they do not agree with the tax assessment.

Taxpayers have a right to request that the Department of Taxation consider a closing agreement to reduce a Proposed or Final Notice of Assessment. Closing agreements are final.

VII. Tax Appeals/Payment Under Protest

Taxpayers have a right to information regarding procedures for appealing a tax assessment.

Tax Appeals. Taxpayers have a right to appeal an assessment, either to the board of review or to the tax appeal court. The appeal must be filed within 30 days from the date the Final Notice of Assessment was mailed. If the appeal is filed with the board of review, the decision of the board may be appealed within 30 days to the tax appeal court. If the appeal is filed with the tax appeal court, the decision of the tax appeal court may be appealed within 30 days to the Hawaii Supreme Court.

The first appeal to either the board of review or to the tax appeal court may be made without payment of the tax assessed. However, the assessed tax must be paid together with interest when the taxpayer appeals the decision by the board or the tax appeal court or the decision by the board in favor of the Department of Taxation is not appealed. In addition, a taxpayer who prevails before the board of review does not have to pay the assessed tax prior to an appeal by the Department of Taxation to the tax appeal court. Similarly, a taxpayer who prevails before the board of review and the tax appeal court does not have to pay the assessed tax prior to an appeal by the Department of Taxation to the Hawaii Supreme Court.

The tax appeal court may allow an individual taxpayer to appeal an income tax assessment without prior payment of the tax where the total tax liability does not exceed $50,000 and the taxpayer shows that the payment of the tax would cause irreparable harm. Similarly, a circuit court may allow a taxpayer to appeal a general excise tax assessment without prior payment of the tax if the taxpayer shows that the payment of the tax would cause irreparable harm.

Payment Under Protest. In lieu of filing an appeal or if an appeal is not filed with the board of review or tax appeal court within 30 days from the date the Final Notice of Assessment was mailed, the taxpayer may pay the disputed tax assessment under written protest and seek to recover the taxes by filing an action in tax appeal court within 30 days from the date of payment.

VIII. Representation

Taxpayers have a right to represent themselves or have another person accompany or represent them (with proper written authorization) when dealing with the Department of Taxation on any tax matter, including audits, collections, and appeals.

IX. Taxpayer Advocate

Taxpayers have a right to seek the assistance of our Taxpayer Advocate to resolve any tax-related problem after all other means for resolving the problem have been exhausted, or if they feel that their rights as a taxpayer have been abridged, except in the case of a criminal tax investigation.

X. Installment Agreements, Waivers, and Compromises

Installment Agreements. Taxpayers have a right to request that the Department of Taxation consider an installment payment agreement to allow taxpayers to pay their delinquent taxes over time. The Department of Taxation will evaluate a request for an installment payment agreement based on the financial condition of the taxpayer. Taxpayers will be notified before collection action is taken on any outstanding tax liability if the installment payment agreement is in good standing. Interest will be assessed on the outstanding tax liability until it is paid in full. The Department may offset any outstanding tax liability with any credits due to the taxpayer from other taxes.

Waiver of Penalties and Interest. Taxpayers have a right to request that the Department of Taxation waive penalties and interest added to any tax if the taxpayer can show that failure to file a return or pay a tax on time was due to reasonable cause, i.e., not due to the taxpayer's own carelessness, neglect, or wilful disregard of the law, but due to circumstances beyond the taxpayer's control.

Compromise Offers. Taxpayers have a right to request that the Department of Taxation consider a compromise offer to reduce any tax claim arising under the tax laws administered by the Department based on doubt as to liability or collectibility, subject to the Governor's approval. If the tax liability excluding penalties and interest is $50,000 or less, the Director may approve the offer in compromise without the Governor's approval after the offer in compromise has posted to the Department's website for 5-calendar days.

XI. Collections

Taxpayers have a right to be informed in writing of possible collection actions that may be taken on delinquent taxes, including referral to a collection agency.

Taxpayers have a right to be notified of any cost recovery fee associated with any collection action.

Taxpayers have a right to have collection actions put on hold in the case of hardship or while discussing their situation with the collector, supervisor, or senior management.

Taxpayers have a right to expect a prompt release of a lien upon payment of a tax delinquency and all filing fees.

Taxpayers have a right to have an incorrect lien corrected or released and to have a letter of clarification sent to a credit reporting company.

Taxpayers have a right to have all other collection actions exhausted before a seizure of a taxpayer's assets takes place, unless the Department of Taxation determines that the interests of the State are in jeopardy.

Taxpayers have a right to have the following property exempt from levy: wearing apparel; school books; fuel; provisions; furniture; personal effects; books and tools

Revised September, 2004

(This is a reproduction of the originally issued document)

TAX FACTS

From the State of Hawaii, Department of Taxation

TAX FACTS NO. 95-1
September, 1995

ALL ABOUT THE HAWAII USE TAX

The Department of Taxation wishes to advise everyone about the Hawaii use tax. It is one of the least understood taxes despite the fact that anyone, including more than 180,000 registered Hawaii businesses, who orders something from a mail order catalog or who purchases goods outside of Hawaii may be subject to this tax.

The use tax is meant to complement the general excise tax which is a tax most taxpayers doing business in Hawaii must pay on the gross income they derive from business activity in Hawaii. Because sellers in Hawaii must pay the general excise tax, it puts them at a price disadvantage with out-of-State businesses not subject to this tax. The use tax equalizes the tax on a transaction by requiring those acquiring goods (for example, cars, clothes, jewelry, computers, equipment, etc.) from out-of-State sellers to pay a tax at the same rate that an in-State seller would have paid in general excise tax if the sale had occurred in Hawaii. The use tax is ½ of 1% for those who import goods for resale at retail in Hawaii; 4% for all other uses.

The Department therefore wishes to provide information, to educate taxpayers, and to answer questions to help Hawaii taxpayers comply with the use tax law. With nearly a million people living in Hawaii, the Department knows that it is impossible to monitor all the spending activities of its residents.

The following examples explain the use tax and answer some of the most commonly asked questions regarding this tax.

1. There was a 4% tax charged for Hawaii on the invoice when I ordered items out of a catalog from a company on the mainland. Do I have to pay it?

   Yes. Hawaii residents who shop through mail-order catalogs from sellers outside of Hawaii probably aren't aware that they must pay the state a 4 percent use tax for "imported" items when purchased from out-of-state sellers, such as mail-order companies, who are not licensed to do business in Hawaii.

   For ease of administration and convenience to the customers, states prefer that mail-order companies collect and pay the use tax for their customers. If the mail-order company does not collect and pay the tax, the purchaser is responsible for paying the use tax to the state.

   Depending on the mail-order companies' activities and presence in Hawaii, they may or may not be obligated to collect and pay the use tax under current interpretations of the U.S. Constitution. Many mail-order companies, nevertheless, have voluntarily assumed such an obligation for the convenience of their customers and to avoid legal uncertainties.

2. I purchased an article of clothing in another state and paid that state's sales tax, which was 3%. Do I also have to pay the Hawaii use tax when I bring the item back to Hawaii?

   Yes. The law requires you to report the "landed" value (generally the purchase price plus shipping and handling fees) of the item and to pay the use tax on that value. However, any sales tax you pay to another state may be taken as a credit to offset the Hawaii use tax. The sales tax you paid on any item only may be used to offset the use tax on that item. Any excess sales tax paid may not be used to offset the use tax due on the landed value of a different item, nor will it be refunded. Therefore, the maximum amount of credit which you can claim is the lesser of the sales tax paid on the specific item imported, or the use tax due on the landed value of the same imported item. If the sales tax you paid is less than the use tax due, you will have to report and pay a use tax on the difference.

   For example:

Sales price of item purchased in state C	-	$100.00
State C's sales tax paid (3%)	-	3.00
Cost of shipping and handling fees, etc.	-	10.00

   Total landed value of item is the sales price of the item plus shipping and handling fees. It does not include the sales tax paid. Therefore the total landed value is $110.00.

   The Hawaii use tax rate is 4%.

   The Hawaii use tax due is $110.00 x 4% = $ 4.40

   However, because the sales tax paid ($3) to state C is less than the Hawaii use tax due ($4.40), the difference, or $1.40, is due to the State of Hawaii.

3. What if the sales tax paid to the other state was more than 4%?

   If the sales tax paid to the other state was equal to or more than Hawaii's 4% use tax, the Department is administratively allowing you not to report or pay a use tax on those items as there would be no additional tax due. Therefore, no report needs to be filed in this case.

   It is quite possible that many travelers to the continental U.S. may not owe the use tax upon returning to Hawaii because most states, such as California, Nevada, and Florida, have a sales tax that is higher than Hawaii's 4% use tax. However, there are a few states, such as Oregon, that do not have a sales tax.

4. How should I report and pay the use tax due?

   Individual, nonbusiness taxpayers who must pay the use tax should use Form G-26 (Use Tax Return - Imports for Consumption) which can be ordered by calling 587-7572, or 1-800-222-7572. As an alternative, you can choose to write the Department a letter (P.O. Box 259, Honolulu, Hawaii 96809-0259) with a check or money order payable to "Hawaii State Tax Collector." The letter should contain the following information:

   (1) Purchaser's name;
   (2) Social security number;
   (3) Date the property was imported; and
   (4) Fair and reasonable cash value of the imported property (the sales price, shipping and handling fees, insurance costs, custom duty, etc.)

   The Department will not require you to file a sales receipt with the report or letter, but you must be able to produce the receipt if you are audited.

5. When is the use tax payment due?

The use tax payment is due the month after the purchased items are brought into the State. Although penalty and interest amounts are due on late paid taxes, the Department will not assess these amounts on nonbusiness late filers for now. Since the Department realizes that most people have been unaware about the use tax, the Department is not asking taxpayers to report and pay use taxes due in previous years; the Department is asking taxpayers to begin reporting now for current and future purchases.

The Department also realizes that the reporting requirements for nonbusiness individuals can be burdensome when the amount of use tax due is small. This is why the Department is being liberal in waiving penalties and interest in late filings for now. Also, if the amount of tax to be reported is so small (under $10.00) as to make it impractical to report monthly, the Department will not impose penalties and interest if the nonbusiness taxpayer postpones filing to consolidate reporting with additional purchases. In addition, the Department is not insisting that every nonbusiness taxpayer apply for a separate use tax identification number.

Problems relating to use tax collections are not unique to Hawaii. They are experienced by all states which impose a use tax. For this reason, legislation has been introduced at the national level, in Congress (S-545), which could require all mail-order companies to collect the tax for the states.

Hawaii's tax system has always operated under the concept of voluntary tax compliance. Thus, it is up to Hawaii's taxpayers to take their civic responsibilities seriously and to make an effort to report and pay their state taxes.

If any taxpayer would like more information on the use tax, the Department of Taxation has a brochure entitled, An Introduction to the Use Tax. It can be requested from any of our district tax offices.

For More Information Contact: Taxpayer Services at 587-4242

(This is a reproduction of the originally issued document)

Index to Instructions

Page

A
Abandoned Spouses....7
Address of Department of Taxation....6
Adjusted Gross Income....10
Amended Return....13
Amount You Owe....12

B
Balance Due....12
Bartering Income....5
Blind, Deaf,
or Totally Disabled Persons....10
Birth or Death of Dependent....9

C
Change in Federal Taxable Income....13
Changes for 2004....2
Completing Your Return....12
Credits Against Tax —
Energy Conservation Tax Credit....10
Renewable Energy Technologies
Income Tax Credit....10

D
Death of Taxpayer....6
Declarations of Estimated Tax....6
Dependents —
Birth or Death of Dependent....9
Children....8
Other....8
Supported by Two or More Taxpayers....8
Who Have Unearned Income....4 and 10
Disability Exemption....10
Dividends....9
Divorced or Separated Parents....8

E
Exemptions....8 and 10

F
Figuring Your Income Tax....10
Filing Instructions —
When to File....5
Where to File....6
Filing Status —
Which Box to Check....7
Form N-11, N-12, N-13, or N-15?....5
Form HW-2....9

G
Guide to Filling Out Form N-13....6-12

H
Hawaii Taxpayer Bill of Rights....38
Head of Household....7

I
Income —
You Must Report....9
You Do Not Report....9
Income Tax Withheld (Hawaii)....11
Interest Income....9
Interest — Late Payment of Tax....12
Itemized Deductions....5

M
Married Persons —
Filing Joint Returns....7
Filing Separate Returns....7

N
Name and Address....6
Nonresident....4

P
Penalty —
Late Filing....12
Late Payment....12
Underpayment of Estimated Taxes....12
Political Campaigns —
$2 Check-off....7
Preparer — Did You Have Someone Else
Prepare Your Return?....12

Q
Qualifying Widows and Widowers....7

R
Recordkeeping....13
Refund of Tax....11
Related Federal/Hawaii Tax Forms....3
Reminders for 2004....2 and 12
Resident....4
Rounding Off to Whole Dollars....9

S
Salaries....5 and 9
Sample of Tax Forms....17-18
Single Person....7
Social Security Number....7
Standard Deduction....10
Student Dependent....8

T
Tax Computation by Hawaii....10
Tax Credits —
Child and Dependent Care
Expenses....11 and 14-16
Child Passenger Restraint System(s)....11
Low-Income Household
Renters....11 and 13
Low-Income Refundable
Tax Credit....11 and 13-14
Tax Facts....39
Tax Table....20-31
Taxable Income....10
Tip Income....5 and 9

U
Underpayment of Estimated Taxes....12
Unemployment Compensation....9

W
Wages....5 and 9
When to File....5
Where to File....6
Where to Get Information....6
Who Can Use Form N-13....5
Who Must File....4
Who Must Use Form N-11 or N-12....5
Who Must Use Form N-15....5
Who Should File....4