

STATE OF HAWAII — DEPARTMENT OF TAXATION
Individual Income Tax Return
NONRESIDENT and PART-YEAR RESIDENT
Calendar Year 2004

2004

DO NOT WRITE OR STAPLE IN THIS SPACE

or other tax year beginning _____, 2004 and ending _____

- ▶ Check the applicable box: Part-Year Resident Nonresident
▶ Check box if filing for the first time or if address has changed

AMD	UNP	008	PNT	INT	
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PLEASE PRINT OR TYPE	Your first name and initial	Last name	Your social security number
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Present mailing or home address (Number and street, including apartment number or rural route)		↑ IMPORTANT ↑ You must enter your SSN(s).
	City, town or post office, State and ZIP code. If you have a foreign address, see Instructions.		
			Your occupation / Spouse's occupation

HAWAII ELECTION CAMPAIGN FUND	Do you want \$2 to go to the Hawaii Election Campaign Fund?	Yes	No	Note: Checking "Yes" will not increase your tax or reduce your refund.
	If joint return, does your spouse want \$2 to go to the fund?	Yes	No	

RESIDENCY STATUS ▶ If you are a nonresident, in what state or foreign country are you a resident? _____

FILING STATUS	(Check only ONE box)			
	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is your child but not your dependent, enter this child's name here. ▶		
	2 <input type="checkbox"/> Married filing joint return (even if only one had income).			
	3 <input type="checkbox"/> Married filing separate return. Enter spouse's SSN above and full name here. ●	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died ● _____).		

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 38.

6a <input type="checkbox"/> Yourself	<input type="checkbox"/> Age 65 or over	} Enter number of boxes checked on 6a and 6b	▶	
6b <input type="checkbox"/> Spouse	<input type="checkbox"/> Age 65 or over			
If you checked box 3 and 6b above, see the Instructions on page 8 and if your spouse meets the qualifications, check here <input type="checkbox"/>				Enter number of your children listed 6c ▶
6c Dependents:				Enter number of other dependents 6d ▶
and	1. First and last name	2. Dependent's social security number	3. Relationship	
6d				
6e	Total number of exemptions claimed.....			Add numbers entered in boxes above 6e ▶

ATTACH A COPY OF YOUR FEDERAL INCOME TAX RETURN FOR 2004

ROUND TO THE NEAREST DOLLAR

	Col. A - Total Income	Col. B - Hawaii Income
7 Wages, salaries, tips, etc. (attach Form(s) W-2)	00 7●	00
8 Interest income from the worksheet on page 36 of the Instructions	00 8●	00
9 Ordinary dividends	00 9●	00
10 State income tax refund from the worksheet on page 36 of the Instructions	00 10●	00
11 Alimony received	00 11	00
12 Business or farm income or (loss)	00 12●	00
13 Capital gain or (loss) from the worksheet on page 36 of the Instructions	00 13●	00
14 Supplemental gains or (losses) (attach Schedule D-1)	00 14	00
15 IRA distributions	00 15●	00
16 Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-12/N-15/N-40)	00 16●	00
17 Rents, royalties, partnerships, estates, trusts, etc.	00 17●	00
18 Unemployment compensation (insurance).	00 18●	00
19 Other income (state nature and source)	00 19●	00
20 Add lines 7 through 19..... Total Income ▶	00 20●	00
21 Deduction for clean-fuel vehicles	00 21	00
22 Certain business expenses of reservists, performing artists, and fee-basis government officials.....	00 22	00
23 IRA deduction.....	00 23	00
24 Student loan interest deduction from the worksheet on page 40 of the Instructions	00 24	00
25 Health savings account deduction	00 25	00
26 Moving expenses (attach Form N-139)	00 26	00
27 One-half of self-employment tax	00 27	00
28 Self-employed health insurance deduction	00 28	00
29 Self-employed SEP, SIMPLE, and qualified plans.....	00 29	00
30 Penalty on early withdrawal of savings.....	00 30	00
31 Alimony paid (Enter name and SS No. of recipient)	00 31	00
32 Payments to an individual housing account.....	00 32●	00
33 First \$1,750 of military reserve or Hawaii national guard duty pay	00 33●	00
34 Exceptional trees deduction (attach affidavit) (see page 18 of the Instructions)	00 34●	00
35 Add lines 21 through 34..... Total Adjustments ▶	00 35●	00
AGI 36 Line 20 minus line 35..... Adjusted Gross Income ▶	00 ●36●	00

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

TAX COMPUTATION	37 Hawaii adjusted gross income from line 36, Column B.....		37		00			
	38 Ratio of Hawaii AGI to Total AGI. Divide line 36, Column B, by line 36, Column A (Compute to 3 decimal places and round to 2 decimal places)		38				
	CAUTION: If you can be claimed as a dependent on another person's return, check here <input type="checkbox"/> and see Instructions.							
	39 If you do not itemize deductions, enter zero on line 39g and go to line 40a. Otherwise go to page 19 of the Instructions and enter your Hawaii itemized deductions here.							
	39a	Medical and dental expenses (from Worksheet NR-1 or PY-1)	39a	00				
	39b	Taxes (from Worksheet NR-2 or PY-2)	39b	00				
	39c	Interest expense (from Worksheet NR-3 or PY-3)	39c	00				
	39d	Contributions (from Worksheet NR-4 or PY-4)	39d	00				
	39e	Casualty and theft losses (from Worksheet NR-5 or PY-5)	39e	00				
	39f	Miscellaneous deductions (from Worksheet NR-6 or PY-6)	39f	00				
39g If line 37 is more than \$100,000 (\$50,000 for married filing separately), see the worksheet on page 39 of the Instructions. If not, add lines 39a through 39f. Enter total here and go to line 41		Total Itemized Deductions >		39g	00			
40a If you checked filing status box: <table style="display: inline-table; border: none; vertical-align: middle;"><tr><td style="border: 1px solid black; padding: 2px;">1, enter \$1,500</td><td style="border: none; padding: 0 10px;">3, enter \$950</td></tr><tr><td style="border: 1px solid black; padding: 2px;">2 or 5, enter \$1,900</td><td style="border: none; padding: 0 10px;">4, enter \$1,650</td></tr></table>		1, enter \$1,500	3, enter \$950	2 or 5, enter \$1,900	4, enter \$1,650	40a	00	
1, enter \$1,500	3, enter \$950							
2 or 5, enter \$1,900	4, enter \$1,650							
40b Multiply line 40a by the ratio on line 38		Prorated Standard Deduction >		40b	00			
41 Line 37 minus line 39g or 40b, whichever applies. (This line MUST be filled in)		41	00					
42a 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) <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse, and see page 24 of the Instructions		42a	00					
42b Multiply line 42a by the ratio on line 38		Prorated Exemption(s) >		42b	00			
43 Taxable Income. Line 41 minus line 42b (but not less than zero)		Taxable Income >		43	00			
44 Tax. Check if from <input type="checkbox"/> Tax Table; <input type="checkbox"/> Tax Rate Schedule; <input type="checkbox"/> Form N-168; <input type="checkbox"/> Form N-615; or <input type="checkbox"/> Capital Gains Tax Worksheet on page 39 of the Instructions. Net capital gain from line 14 of Capital Gains Tax Worksheet <input type="checkbox"/> Tax >		44	00					
TAX PAYMENTS AND CREDITS	45 Total nonrefundable tax credits (attach Schedule CR)		45	00				
	46 Line 44 minus line 45 (but not less than zero)		Balance >		46	00		
	47 Hawaii State Income tax withheld, and tax withheld on Forms N-2 or N-4		47	00				
	48 2004 estimated tax payments on Forms N-1 _____; N-288A		48	00				
	49 Amount of estimated tax applied from 2003 return		49	00				
	50 Amount paid with extension(s)		50	00				
	51 Low-Income Refundable Tax Credit (attach Schedule X) DHS, etc. exemptions <input type="checkbox"/>		51	00				
	52 Credit for Low-Income Household Renters (attach Schedule X).....		52	00				
	53 Credit for Child and Dependent Care Expenses (attach Schedule X)		53	00				
	54 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)		54	00				
55 Total refundable tax credits from Schedule CR (attach Schedule CR)		55	00					
56 Add lines 47 through 55		Total Payments and Credits >		56	00			
REFUND OR AMOUNT YOU OWE	57 If line 56 is larger than line 46, enter the amount OVERPAID (line 56 minus line 46)		57	00				
	58 Amount of line 57 to be applied to your 2005 ESTIMATED TAX		58	00				
	59 Line 57 minus line 58		59	00				
	60 Contribution to Hawaii School-Level Minor Repairs and Maintenance Special Fund. (See Instructions) <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse. (Enter \$2 if one box is checked, or \$4 if both boxes are checked)		60	00				
	61 Contribution to Hawaii Public Libraries Special Fund. (See Instructions) <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse. (Enter \$2 if one box is checked, or \$4 if both boxes are checked)		61	00				
	62 Add lines 60 and 61		62	00				
	63 Amount to be REFUNDED TO YOU (line 59 minus line 62) If late filing, see page 29 of Instructions		63	00				
64 AMOUNT YOU OWE (line 46 minus line 56). Send Form N-200V with your payment.....		64	00					
65 Estimated tax penalty. (See page 30 of Instructions.) Do not include this amount in line 57 or 64. Check box if Form N-210 is attached <input type="checkbox"/>		65	00					
66 If you would like us to mail you a packet of forms for next year's filing, please check this box <input type="checkbox"/>								
67 Proceeds from the sale of a qualified high technology business' NOL <input type="checkbox"/> \$								
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 30 of the Instructions.							
	Designee's name >		Phone no. >		Identification number >			
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	Your signature _____ Date _____		Spouse's signature (if filing jointly, BOTH must sign) _____ Date _____					
	Paid Preparer's Information	Preparer's Signature and date <input type="checkbox"/> Print Preparer's Name <input type="checkbox"/>	Preparer's identification number		Check if self-employed <input type="checkbox"/>			
		Firm's name (or yours if self-employed), Address, and ZIP Code	Federal E.I. No. >					
			Phone no. >					