2006 N-13

2006 N-13 Forms and Instructions

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; and **Hawaii Taxpayer Bill of Rights**

E-file Form N-13 via the Internet!

Form N-13 filers have the option of filing their 2006 individual income tax return electronically via the State's Internet portal at www.ehawaiigov.org/efile

For taxpayers receiving a refund, e-filing is free!

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

DUE DATE: APRIL 20, 2007

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

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

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, 2007, 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.hawaii.gov/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.

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Director of Taxation

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Changes for 2006

- Adopts the federal provision relating to the reduction of the phaseout of the limitation on itemized deductions. (Act 223, SLH 2002)
- Adopts many of the federal provisions relating to the tax relief for taxpayers affected by Hurricanes Katrina, Rita, and Wilma, including (1) suspended limits for certain personal casualty losses and cash contributions, (2) increased charitable standard mileage rate for using your vehicle for volunteer work related to Hurricane Katrina, and (3) special rules for withdrawals, repayments, and loans from IRAs and other qualified retirement plans. Please note that since certain provisions are effective for tax year 2005, you may file a 2005 amended tax return. (Act 124, SLH 2006)
- Adopts the federal provision relating to the termination of the deduction for clean-fuel vehicles and clean-fuel vehicle refueling property for property placed in service after December 31, 2005. (Act 124, SLH 2006)
- Temporarily enhances the motion picture and film production income tax credit by increasing the credit amount and adding digital media as a qualified production cost for costs incurred on or after July 1, 2006, and before January 1, 2016. (Act 88, SLH 2006)
- Provides a new income tax credit for flood victims for 10 percent of the amount expended for costs directly related to the damage directly caused by the heavy rain and flooding to the taxpayer's real or personal property on October 30, 2004 in Manoa, Oahu; and from February 20 through April 9, 2006 in all counties. (Act 110, SLH 2006)
- Increases the renewable energy technologies income tax credit for certain solar thermal, wind powered, and photovoltaic energy systems installed after July 1, 2006, and eliminates the requirement that the tax credit be reduced by any similar new federal energy tax credit for taxable years beginning after December 31, 2005. (Act 240, SLH 2006)

Important Reminders for 2006

- If you are unable to file by April 20, 2007, 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 **not** use federal Form 4868 instead of Form N-101A.
- 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 $2,998 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 file your return on or before April 20, 2007. Mail your return to the appropriate mailing address as stated on page 6.
- 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 39.
- 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.
- Federal income tax law changes enacted during the 2006 calendar year have not been adopted for Hawaii income tax purposes at the present time. A conformity bill will be introduced to the 2007 Hawaii Legislature which may adopt certain of the provisions. You cannot claim any of the federal provisions on your Hawaii income tax return until it has been enacted by the State of Hawaii.

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	Income Averaging for Farmers and Fishermen	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
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	No
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	Tax for Children Under Age 18 With Investment Income of More Than $1,700	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.hawaii.gov/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-338, Recapture of Tax Credit for Flood Victims; 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 2006. 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 Eligibil-*

ity 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 nonresidents 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 (except scholarships under the Nursing Scholars Program) 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 8 under **Married Persons Who Live Apart.**

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 2006.
- Form N-103, Sale of Your Home.

Other Conditions

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

- You applied any part of your 2005 overpayment to estimated tax for 2006, or if you want to apply any part of your 2006 overpayment to estimated tax for 2007.
- 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 2006.
- You make your return using an accounting method other than the cash receipts and disbursements method.
- At the end of 2006 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 8 under **Married Persons Who Live Apart.**

Adjustments to Income

You claim adjustments to income. Examples are:

- 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 $2,998 of military reserve or Hawaii national guard duty pay.
- Exceptional trees deduction.
- Archer MSA deduction.
- Attorney fees and court costs involving certain unlawful discrimination claims.

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)
- Ko Olina Resort and Marina Attractions and Educational Facilities Tax Credit (Form N-336)
- Tax Credit for Flood Victims (Form N-338)
- Motion Picture, Digital Media, and Film Production Income Tax Credit (Form N-340)

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, 2007. 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 14. 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 **not** 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

If you are enclosing a check or money order with your tax return, mail your return with payment to:

Hawaii Department of Taxation
Attn: Payment Section
P. O. Box 1530
Honolulu, Hawaii 96806-1530

If you are NOT enclosing a check or money order with your tax return, mail your return to:

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

If two pre-addressed envelopes were received with your forms, please use the appropriate envelope as stated above.

Where to Get Information

Taxpayer Services Branch

Website: www.hawaii.gov/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 2006? 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 2006 and you did not remarry in 2006, or if your spouse died in 2007 before filing a return for 2006, you may still file a joint return for the 2006 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 2007 must be filed on or before April 20, 2007. The tax may be paid in full with the declaration, or in equal installments on or before April 20, 2007, June 20, 2007, September 20, 2007, and January 20, 2008. 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 14.

Note: *If you file a declaration for 2007, 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 19 and 20.)

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 or name has changed.*

Take the mailing label from the forms booklet or postcard we sent to you and make sure the information is correct. If any information is incorrect, do not use the mailing label. Instead, print the entries in this section.

After you have completed and checked all entries, attach your label (if the information is correct) to the return. 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.

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.*

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 and/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 helps to provide accountability, transparency, integrity and a level playing field for State and County candidates in Hawaii elections. If you have a tax liability of at least $2 ($4 if married and filing a joint return), you can choose to contribute to the Hawaii Election Campaign Fund.

If you want $2 to go to the fund, check the "Yes" box. If you are filing a joint return, and your spouse wants $2 to go to the fund, check the "Yes" box.

If you check the "Yes" box, your tax liability or refund due will not change.

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. Your Hawaii filing status may or may not be the same as your federal filing status.*

Filing Status Box 1 Single

Select box 1, Single, if on December 31, 2006, 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, 2006, consider yourself married for the whole year.

If your spouse died during 2006, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2006.

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 2006, had a child living with you, and lived apart from your spouse during the last 6 months of 2006, you may be able to file as Head of Household. See **Married persons who live apart** on page 8.

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 2006 or in 2007 before filing a return for 2006, 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** on page 8. 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** on page 8.

Filing Status Box 4 Head of Household

This filing status is for unmarried individuals who provide a home for certain other persons. (Some married persons who live apart are considered unmarried. See **Married persons who live apart** on this page.) You can check box 4 only if you were unmarried or legally separated (according to State law) under a decree of divorce or separate maintenance at the end of 2006 and either 1 or 2 below applies.

1. You paid over half the cost of keeping up a home that was the main home for all of 2006 of your parent whom you can claim as a dependent, except under a multiple support agreement (see page 9). Your parent did not have to live with you.
2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see **Exception to time lived with you** below).
   a. Any person whom you can claim as a dependent. But do not include:
      i. Your qualifying child (as defined in Step 1 on this page) whom you claim as your dependent based on the rules for **Children of divorced or separated parents** on page 9,
      ii. Any person who is your dependent only because he or she lived with you for all of 2006, or
      iii. Any person you claimed as a dependent under a multiple support agreement. See page 9.
   b. Your unmarried qualifying child who is not your dependent.
   c. Your married qualifying child who is not your dependent only because you can be claimed as a dependent on someone else's 2006 return.
   d. Your child who is neither your dependent nor your qualifying child because of the rules for **Children of divorced or separated parents** on page 9.

If the child is not your dependent, enter the child's name on line 4.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on this page.

Exception to time lived with you. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, and detention in a juvenile facility, count as time lived in the home. If the person for whom you kept up a home was born or died in 2006, you can still file as head of household as long as the home was that person's main home for the part of the year he or she was alive. Also see **Kidnapped child** on page 9, if applicable.

Keeping up a home. To find out what is included in the cost of keeping up a home, see federal Publication 501.

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.

Married persons who live apart. Even if you were not divorced or legally separated at the end of 2006, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2006. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
- You file a separate return from your spouse.
- You paid over half the cost of keeping up your home for 2006.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2006 (if half or less, see **Exception to time lived with you** on this page).
- You claim this child as your dependent or the child's other parent claims him or her under the rules for **Children of divorced or separated parents** on page 9.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

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 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 5 Qualifying Widow(er) with Dependent Child

You can check box 5 and use joint return tax rates for 2006 if all of the following apply.

- Your spouse died in 2004 or 2005 and you did not remarry in 2006.
- You have a child or stepchild whom you claim as a dependent. This does not include a foster child.
- This child lived in your home for all of 2006. If the child did not live with you for the required time, see **Exception to time lived with you** below.
- You paid over half the cost of keeping up your home.
- You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

If your spouse died in 2006, you cannot file as qualifying widow(er) with dependent child. Instead, see the instructions for **Married Filing a Joint Return** on page 7.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on this page.

Exception to time lived with you. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, and detention in a juvenile facility, count as time lived in the home. A child is considered to have lived with you for all of 2006 if the child was born or died in 2006 and your home was the child's home for the entire time he or she was alive. Also see **Kidnapped child** on page 9, if applicable.

Keeping up a home. To find out what is included in the cost of keeping up a home, see federal Publication 501.

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

Special Rule for Nonresident and Dual-Status Aliens.- The special rules for 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 2006 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 2006, and you did not remarry before the end of 2006, 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, 2007, you can take the extra exemption for age for 2006.

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.

Follow the steps below to find out if a person qualifies as your dependent.

Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who is your:

- Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew), and
- Was under age 19 at the end of 2006, or under

age 24 at the end of 2006 and a student, or any age and permanently and totally disabled, and

- Who did not provide over half of his or her own support for 2006, and
- Who lived with you for more than half of 2006. If the child did not live with you for the required time, see **Exception to time lived with you** on this page.

1. Do you have a child who meets the conditions to be your qualifying child?

Yes. Go to Step 2.

No. Go to Step 3.

Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, or a resident of the United States, Canada, or Mexico? If the child was adopted, see **Exception to citizen test** on this page.

Yes. Go to Question 2.

No. Stop. Go to Form N-13, line 7.

2. Was the child married?

Yes. See **Married person** on this page.

No. Go to Question 3.

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2006 tax return?

Yes. You cannot claim any dependents.

No. You can claim this child as a dependent.

Step 3 Is Your Qualifying Relative Your Dependent?

A qualifying relative is a person who is your:

- Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild), or

  Brother, sister, or a son or daughter of either of them (for example, your niece or nephew), or

  Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle), or

  Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law, or

  Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship does not violate local law. If the person did not live with you for the required time, see **Exception to time lived with you** on this page, and
- Who was not a qualifying child of any person for 2006, and
- Who had gross income of less than $3,300 in 2006. If the person was permanently and totally disabled, see **Exception to gross income test** on this page, and
- For whom you provided over half of his or her support in 2006. But see the exceptions for **Children of divorced or separated parents, Multiple support agreements,** and **Kidnapped child** on this page.

1. Does any person meet the conditions to be your qualifying relative?

Yes. Go to Question 2.

No. Stop. Go to Form N-13, line 7.

2. Was your qualifying relative a U.S. citizen, U.S. national, or a resident of the United States, Canada, or Mexico? If your qualifying relative was adopted, see **Exception to the citizen test** on this page.

Yes. Go to Question 3.

No. Stop. Go to Form N-13, line 7.

3. Was your qualifying relative married?

Yes. See **Married person** on this page.

No. Go to Question 4.

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2006 tax return?

Yes. Stop. You cannot claim any dependents.

No. You can claim this person as a dependent.

Definitions and Special Rules.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Children of divorced or separated parents. A child will be treated as being the qualifying child or qualifying relative of his or her noncustodial parent (the parent who had custody of the child for the lesser part of 2006 or did not have custody at all) if all of the following apply.

1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2006.
2. The child received over half of his or her support for 2006 from the parents (without regard to the rules on **Multiple support agreements** on this page).
3. The child is in custody of one or both of the parents for more than half of 2006.
4. Either of the following applies.
   a. The custodial parent signs federal Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2006. The noncustodial parent must attach federal Form 8332 or a similar statement to his or her tax return to claim the child as a dependent.
   b. A decree of divorce or separate maintenance or written separation agreement between the parents that applies to 2006 provides that the noncustodial parent can claim the child as a dependent. If your decree or agreement went into effect before 1985, the noncustodial parent must provide at least $600 for support of the child during 2006.

If the rules above apply and this child would otherwise be the qualifying child of more than one person:

- Only the noncustodial parent can claim the child for purposes of the dependency exemption.
- Only one person can file as head of household. No other person can file as head of household unless he or she has a different qualifying child. If you and any other person claim the child as a qualifying child, the rules shown under **Qualifying child of more than one person** on this page will apply.

  See federal Publication 501 for more details.

Exception to citizen test. If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the citizen test.

Exception to gross income test. If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined on this page), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see federal Publication 501.

Exception to time lived with you. A person is considered to have lived with you for all of 2006 if the person was born or died in 2006 and your home was this person's home for the entire time he or she was alive. Temporary absences for special circumstances, such as for school, vacation, medical care, military service, or detention in a juvenile facility, count as time lived with you. Also see **Children of divorced or separated parents** on this page or **Kidnapped child** below.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Kidnapped child. If your child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifying widow(er) filing status, and the deduction for dependents. See federal Publication 501.

Married person. If the person is married, you cannot claim that person as your dependent if he or she files a joint return. But this rule does not apply if the return is filed only as a claim for refund and no tax liability would exist for either spouse if they had filed separate returns. If the person meets this exception, go to Step 2, Question 3, on this page (for a qualifying child) or Step 3, Question 4, on this page (for a qualifying relative). If the person does not meet this exception, go to Form N-13, line 7.

Multiple support agreements. If no one person contributed over half of the support of your relative (including a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see federal Publication 501.

Permanently and totally disabled. A person who, at any time in 2006, cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Qualifying child of more than one person. If the child is the qualifying child of more than one person, only one person can claim the child as a qualifying child for (1) the dependency exemption, and (2) head of household filing status, unless the rules for **Children of divorced or separated parents** on this page apply.

No other person can take any of the two tax benefits listed above unless he or she has a different qualifying child. If you and any other person claim the child as a qualifying child, the following rules will apply.

- If only one of the persons is the child's parent, the child will be treated as the qualifying child of the parent.
- If two of the persons are the child's parents, the child will be treated as the qualifying child of the parent with whom the child lived for the longer period of time in 2006. If the child lived with each parent for the same amount of time, the child will be treated as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2006.
- If none of the persons is the child's parent, the child will be treated as the qualifying child of the person who had the highest AGI for 2006.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. If you and your mother both claim tax benefits based on the child, the rules above apply. Under these rules, you are entitled to treat your daughter as a qualifying child for any of the two tax benefits listed above for which you otherwise

qualify. Your mother would not be entitled to take any of the two tax benefits listed above unless she has a different qualifying child.

If you will be claiming the child as a qualifying child, go to Step 2 on page 9. Otherwise, stop; you cannot claim any benefits based on this child.

Student. A child who during any part of 5 calendar months of 2006 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or Internet school.

Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 2006 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, Guam, and American Samoa.
- 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.
- Scholarship grants received by a student under the Nursing Scholars Program.

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 2006, you should receive this statement by January 31, 2007.

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 24a through 24c (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, 25, 26, 27, or 28 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 24a through 24c (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 22-33 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
Carryover of the Energy Conservation Tax Credit

The energy conservation tax credit expired on June 30, 2003. You may claim the tax credit only if you have a carryover of the tax credit from a prior year.

To claim the carryover of 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.

See the discussion for the Renewable Energy Technologies Income Tax Credit for the credit available for current system installations.

14 Line 18
Renewable Energy Technologies Income Tax Credit

Note: *Act 240, SLH 2006, increases the renewable energy technologies income tax credit for certain energy systems installed after July 1,*

2006, and eliminates the requirement that the tax credit be reduced by any similar new federal energy tax credit for taxable years beginning after December 31, 2005.

Each resident taxpayer who files an individual income tax return for 2006 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 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 ($2,250, eff. 7/2/06).
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 ($500,000, eff. 7/2/06).
3. **Photovoltaic energy systems**	
a. Single-family residential property.	The lesser of 35% of the actual cost of the system or $1,750 ($5,000, eff. 7/2/06).
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 ($500,000, eff. 7/2/06).

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. Also, check the appropriate box to indicate the type of energy system.

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, 2007.

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 and/or N-101B, 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 15. 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, 2007.

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 2006 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 15. 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, 2007.

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 16. 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 2006 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, 2007.

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 24a).

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 24b).

The Hawaii Children's Trust Fund provides moneys for the award of grants for primary and secondary prevention activities to prevent child

abuse and neglect. The Domestic Violence and Sexual Assault Special Fund provides moneys for programs and grants or purchases of service that support or provide domestic violence and sexual assault intervention or prevention. The Spouse and Child Abuse Special Accounts provide moneys for staff programs, and grants or purchases of service that support or provide spouse or child abuse intervention or prevention. If you have an overpayment of at least $5 ($10 if married and filing a joint return), you can choose to contribute to these funds (line 24c).

22 Line 24a
Contribution to the Hawaii Schools Repairs and Maintenance 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 24b
Contribution to the Hawaii Public Libraries 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 24c
Contribution to the Domestic Violence / Child Abuse and Neglect Funds

If you want to contribute to the Hawaii Children's Trust Fund, the Domestic Violence and Sexual Assault Special Fund, and the Spouse and Child Abuse Special Accounts, enter $5 ($10 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.

25 Line 26
Amount Refunded to You

Line 23 minus line 25. 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 allowed, 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.*

26 Line 27
Amount You Owe

If line 20 is larger than line 22, subtract line 22 from line 20 and show the difference on line 27. 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 "2006 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 27 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., 2006 N-13).*

27 Line 28
Estimated Tax Penalty

See the instructions for **Penalties and Interest** on page 14 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 28. Do not include the penalty amount on line 23 or line 27. 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 28 if Form N-210 is attached.

Note: *If you are a farmer or fisherman and receive a penalty notice, do not ignore it, even if you think it is in error. You may get a penalty notice even though you filed your return on time, attached Form N-210, and met the gross income from farming or fishing requirement. If you receive a penalty notice for underpaying estimated tax and you think it is in error, write to the address on the notice and explain why you think the notice is in error. Include a computation showing that you met the gross income from farming or fishing requirement.*

Amended Returns

Complete your amended return using corrected amounts through line 28. Also, see page 14 of the instructions.

If you contributed to the Hawaii Schools Repairs and Maintenance Fund, Hawaii Public Libraries Fund, and/or Domestic Violence / Child Abuse and Neglect Funds on your original return, your contribution(s) cannot be revoked, and you must make the same designation(s) on your amended return.

28 Line 29
Amount Paid (Overpaid) on Original Return

Enter on line 29 the amount paid on your original 2006 Form N-13, line 27 (plus the amount of estimated tax penalty on line 28, if any); or the amount overpaid on your original 2006 Form N-13, line 23 (less the amount of estimated tax penalty on line 28, if any). Enter an overpayment in ( ).

29 Line 30
Balance Due (Refund) With Amended Return

If no amount was entered on line 29, enter on line 30 the amount, if any, from line 26 or line 27 of the amended return.

If there is an amount on line 29 and that amount is:

a. A payment and there is an amount on line 23, complete the following worksheet:

1. Amount from line 23....._____
2. Amount from line 29....._____
3. Add line 1 and line 2 ....._____

Enter the amount from line 3 of the worksheet on line 30. This is the amount of your overpayment on your amended return. Enter the amount in ( ).

b. A payment and there is an amount on line 27, complete the following worksheet:

1. Amount from line 27....._____
2. Amount from line 29....._____
3. Line 1 minus line 2....._____

Enter the amount from line 3 of the worksheet on line 30.

If the amount on line 27 is larger than the amount on line 29, this is the amount you owe on your amended return.

If the amount on line 29 is larger than the amount on line 27, this is the amount of your overpayment on your amended return. Enter the amount in ( ).

c. An overpayment and there is an amount on line 23, complete the following worksheet:

1. Amount from line 23....._____
2. Amount from line 29....._____
3. Line 1 minus line 2....._____

Enter the amount from line 3 of the worksheet on line 30.

If the amount on line 23 is larger than the amount on line 29, this is the amount of your overpayment on your amended return. Enter the amount in ( ).

If the amount on line 29 is larger than the amount on line 23, this is the amount you owe on your amended return.

d. An overpayment and there is an amount on line 27, complete the following worksheet:

1. Amount from line 27....._____
2. Amount from line 29....._____
3. Add line 1 and line 2 ....._____

Enter the amount from line 3 of the worksheet on line 30. This is the amount you owe on your amended return.

If you have an overpayment on your amended return, you may contribute to the (1) Hawaii Schools Repairs and Maintenance Fund (line 24a) if line 24a on your original return was blank,

(2) Hawaii Public Libraries Fund (line 24b) if line 24b on your original return was blank, and/or (3) Domestic Violence / Child Abuse and Neglect Funds (line 24c) if line 24c on your original return was blank.

Subtract the amount contributed to the above funds from the amount of overpayment available and enter the difference on line 30 in ( ). Be sure that the sum of the amounts entered on lines 24a, 24b, 24c, and 30 is not more than the overpayment available.

If you have an amount due on your amended return, 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.

30 Line 31 2007 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 31, and you will receive a pre-printed label only.

31 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.*

32 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.

You may also check your refund status through the Department of Taxation's website.

Penalties and Interest

a. Late Filing of Return. The penalty for failure to file a return on time is assessed on the tax due at a rate of 5% per month, or part of a month, up to a maximum of 25%.

b. Extensions. If you are unable to file your Hawaii tax return by April 20, 2007, 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 **not** 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.

c. Interest. Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

d. Failure to pay tax after filing timely return. The penalty for failure to pay the tax after filing a timely return is 20% of the tax unpaid within 60 days of the prescribed due date. The 60-day period is calculated beginning with the prescribed due date even if the prescribed due date falls on a Saturday, Sunday, or legal holiday.

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 2006 tax liability; or

2) 100% of the tax shown on the 2005 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 2005 amended return on a 2006 Form N-13.) Write the word "**AMENDED**" on the top middle 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 in-

come, deductions, and credits. See the instructions for lines 29 and 30.

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 26 (Amount Refunded to You) on page 13.

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 attach Schedule X to your Form N-13 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, 2006, that person could still be a qualified exemption.
- A child who is born during 2006 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 the qualified exemptions. Start with yourself, enter your spouse's name if you are filing a joint return, and list your dependent children. However, do not list minor children receiving more than half of their support from public agencies even though you may claim them as a dependent. List these minor children on line 3.

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 taxpayers 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, which you can claim as dependents, are considered qualified exemptions for purposes of claiming this credit. This means that the exemption for a child listed in line 3 of Part I does count toward this credit if you can claim them as a dependent.*

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 $30,000 or more, **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 $30,000 or more, 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 2006, **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 2006, 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 2006 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: (1) they were minor children receiving more than half of their support from public agencies, or (2) 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 17, *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 (as a qualifying relative) except that he or she had income of $3,300 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 example, 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 2006, 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 2006; 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 4

Amount Forfeited or Carried Forward to 2007

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.

Also include on this line any amount you did not receive but are permitted by your employer to carry forward and use in the following year during a grace period.

Line 8

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 18 and 19 on page 18.

Line 9

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 8) on this line. If you are **not** considered unmarried under that rule, enter your spouse's earned income on line 9.

If your spouse was a student or disabled in 2006, see *Spouse Who Is a Full-time Student or Is Disabled* on page 18.

All other taxpayers should enter the amount on line 8.

Line 11

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 5 ..... _____

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 9). ..... _____

e Enter the amount from Schedule X, Part III, line 10 ..... _____

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 11 of Schedule X, Part III. Also, include this amount on line 7 of Form N-13. On the corresponding dotted line write "DCB". ..... _____

Line 16

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 17.

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 2006 for the person listed in column (a). Do not include in column (d) qualified expenses:

- You incurred in 2006 but did not pay until 2007. You may be able to use these expenses to increase your 2007 credit.
- You incurred in 2005 but did not pay until 2006. Instead, see the instructions for line 23 below.
- You prepaid in 2006 for care to be provided in 2007. These expenses may only be used to figure your 2007 credit.

Lines 18 and 19

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 2006 or are treated as being unmarried at the end of the year, enter your earned income on line 18.

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 18 and your spouse's earned income on line 19.

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 2006). 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 2006.

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 23

Amount of the Credit

If you had qualified expenses for 2005 that you did not pay until 2006, you may be able to increase the amount of credit you can take in 2006. To do this, multiply the 2005 expenses you paid in 2006 by the applicable percentage from the table on line 22 that applies to your 2005 adjusted gross income. Your 2005 expenses must be within the 2005 limits. Attach a computation showing how you figured the increase. If you can take a credit for your 2005 expenses, write "PYE" and the amount of the credit on the dotted line next to line 23. Enter the total amount of the credit on line 23. Also enter this amount on Form N-13, line 21e.

FORM
N-13
(REV. 2006)

DO NOT WRITE OR STAPLE IN THIS SPACE

STATE OF HAWAII — DEPARTMENT OF TAXATION

Individual Income Tax Return 2006
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 if address or name has changed**

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).
2006 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 a 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:** If more than 6 dependents, use attachment

1. First and last name	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 10 of Instructions)	7●	5	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●	6	00
10 Unemployment compensation (insurance)	10●	7	00
11 Add lines 7, 8, 9 and 10 ... **Adjusted Gross Income** ➤	11●	8	00
Caution: ● ***If you can be claimed as a dependent on another person's return, see page 11 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●	9	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 11 of Instructions	14●	10	00
15 Line 13 minus line 14. Enter the result (but not less than zero). ... **Taxable Income** ➤	15●	11	00

• 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 10 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 10 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	Carryover of the Energy Conservation Tax Credit (attach Form N-157)	17● 13	00		
18	Renewable Energy Technologies Income Tax Credit (attach Form N-334) Check type of energy system: ● ☐ Solar Thermal ● ☐ Wind Powered ● ☐ Photovoltaic...	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	**Contributions to** (See Instructions):	Yourself	Spouse		
24a	Hawaii Schools Repairs and Maintenance Fund	● ☐ $2	● ☐ $2 22		
24b	Hawaii Public Libraries Fund	● ☐ $2	● ☐ $2 23		
24c	Domestic Violence / Child Abuse and Neglect Funds	● ☐ $5	● ☐ $5 24		
25	Add the amounts relating to the checked boxes on lines 24a through 24c and enter here			25	00
26	Line 23 minus line 25. This is the amount to be **REFUNDED TO YOU.** If filing late, see page 13 of Instructions			26● 25	00
27	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.			27● 26	00
28	Estimated tax penalty. (See page 13 of Instructions) Do not include on line 23 or 27. Check box if Form N-210 is attached ➤●☐	28● 27	00		

AMENDED RETURN

29	**AMENDED RETURN ONLY –** Amount paid (overpaid) on original return. (See Instructions)	29● 28	00
30	**AMENDED RETURN ONLY –** Balance due (refund) with amended return. (See Instructions)	30● 29	00

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

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 14 of the Instructions.

Designee's name ➤ Phone no. ➤ Identification number ➤ 31

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 32 3/15/07
Your signature Date

➤ Sheila M. Mahalo 32 3/15/07
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 and the information is correct.
- 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

2006
TAX TABLE

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

2006 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

2006 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 —		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 —		
25,000					**28,000**					**31,000**				
25,000	**25,050**	1,510	1,206	1,334	**28,000**	**28,050**	1,738	1,410	1,550	**31,000**	**31,050**	1,969	1,614	1,770
25,050	**25,100**	1,514	1,209	1,337	**28,050**	**28,100**	1,742	1,413	1,553	**31,050**	**31,100**	1,973	1,617	1,774
25,100	**25,150**	1,518	1,213	1,341	**28,100**	**28,150**	1,746	1,417	1,557	**31,100**	**31,150**	1,977	1,621	1,778
25,150	**25,200**	1,521	1,216	1,345	**28,150**	**28,200**	1,749	1,420	1,561	**31,150**	**31,200**	1,981	1,624	1,781
25,200	**25,250**	1,525	1,219	1,348	**28,200**	**28,250**	1,753	1,423	1,564	**31,200**	**31,250**	1,985	1,627	1,785
25,250	**25,300**	1,529	1,223	1,352	**28,250**	**28,300**	1,757	1,427	1,568	**31,250**	**31,300**	1,989	1,631	1,789
25,300	**25,350**	1,533	1,226	1,355	**28,300**	**28,350**	1,761	1,430	1,571	**31,300**	**31,350**	1,993	1,634	1,793
25,350	**25,400**	1,537	1,230	1,359	**28,350**	**28,400**	1,765	1,434	1,575	**31,350**	**31,400**	1,997	1,638	1,797
25,400	**25,450**	1,540	1,233	1,363	**28,400**	**28,450**	1,768	1,437	1,579	**31,400**	**31,450**	2,001	1,641	1,800
25,450	**25,500**	1,544	1,236	1,366	**28,450**	**28,500**	1,772	1,440	1,582	**31,450**	**31,500**	2,005	1,644	1,804
25,500	**25,550**	1,548	1,240	1,370	**28,500**	**28,550**	1,776	1,444	1,586	**31,500**	**31,550**	2,008	1,648	1,808
25,550	**25,600**	1,552	1,243	1,373	**28,550**	**28,600**	1,780	1,447	1,589	**31,550**	**31,600**	2,012	1,651	1,812
25,600	**25,650**	1,556	1,247	1,377	**28,600**	**28,650**	1,784	1,451	1,593	**31,600**	**31,650**	2,016	1,655	1,816
25,650	**25,700**	1,559	1,250	1,381	**28,650**	**28,700**	1,787	1,454	1,597	**31,650**	**31,700**	2,020	1,658	1,819
25,700	**25,750**	1,563	1,253	1,384	**28,700**	**28,750**	1,791	1,457	1,600	**31,700**	**31,750**	2,024	1,661	1,823
25,750	**25,800**	1,567	1,257	1,388	**28,750**	**28,800**	1,795	1,461	1,604	**31,750**	**31,800**	2,028	1,665	1,827
25,800	**25,850**	1,571	1,260	1,391	**28,800**	**28,850**	1,799	1,464	1,607	**31,800**	**31,850**	2,032	1,668	1,831
25,850	**25,900**	1,575	1,264	1,395	**28,850**	**28,900**	1,803	1,468	1,611	**31,850**	**31,900**	2,036	1,672	1,835
25,900	**25,950**	1,578	1,267	1,399	**28,900**	**28,950**	1,806	1,471	1,615	**31,900**	**31,950**	2,040	1,675	1,838
25,950	**26,000**	1,582	1,270	1,402	**28,950**	**29,000**	1,810	1,474	1,618	**31,950**	**32,000**	2,044	1,678	1,842
26,000					**29,000**					**32,000**				
26,000	**26,050**	1,586	1,274	1,406	**29,000**	**29,050**	1,814	1,478	1,622	**32,000**	**32,050**	2,048	1,682	1,846
26,050	**26,100**	1,590	1,277	1,409	**29,050**	**29,100**	1,818	1,481	1,625	**32,050**	**32,100**	2,052	1,685	1,850
26,100	**26,150**	1,594	1,281	1,413	**29,100**	**29,150**	1,822	1,485	1,629	**32,100**	**32,150**	2,056	1,689	1,854
26,150	**26,200**	1,597	1,284	1,417	**29,150**	**29,200**	1,825	1,488	1,633	**32,150**	**32,200**	2,060	1,693	1,857
26,200	**26,250**	1,601	1,287	1,420	**29,200**	**29,250**	1,829	1,491	1,636	**32,200**	**32,250**	2,064	1,696	1,861
26,250	**26,300**	1,605	1,291	1,424	**29,250**	**29,300**	1,833	1,495	1,640	**32,250**	**32,300**	2,068	1,700	1,865
26,300	**26,350**	1,609	1,294	1,427	**29,300**	**29,350**	1,837	1,498	1,643	**32,300**	**32,350**	2,072	1,703	1,869
26,350	**26,400**	1,613	1,298	1,431	**29,350**	**29,400**	1,841	1,502	1,647	**32,350**	**32,400**	2,076	1,707	1,873
26,400	**26,450**	1,616	1,301	1,435	**29,400**	**29,450**	1,844	1,505	1,651	**32,400**	**32,450**	2,080	1,711	1,876
26,450	**26,500**	1,620	1,304	1,438	**29,450**	**29,500**	1,848	1,508	1,654	**32,450**	**32,500**	2,084	1,714	1,880
26,500	**26,550**	1,624	1,308	1,442	**29,500**	**29,550**	1,852	1,512	1,658	**32,500**	**32,550**	2,087	1,718	1,884
26,550	**26,600**	1,628	1,311	1,445	**29,550**	**29,600**	1,856	1,515	1,661	**32,550**	**32,600**	2,091	1,721	1,888
26,600	**26,650**	1,632	1,315	1,449	**29,600**	**29,650**	1,860	1,519	1,665	**32,600**	**32,650**	2,095	1,725	1,892
26,650	**26,700**	1,635	1,318	1,453	**29,650**	**29,700**	1,863	1,522	1,669	**32,650**	**32,700**	2,099	1,729	1,895
26,700	**26,750**	1,639	1,321	1,456	**29,700**	**29,750**	1,867	1,525	1,672	**32,700**	**32,750**	2,103	1,732	1,899
26,750	**26,800**	1,643	1,325	1,460	**29,750**	**29,800**	1,871	1,529	1,676	**32,750**	**32,800**	2,107	1,736	1,903
26,800	**26,850**	1,647	1,328	1,463	**29,800**	**29,850**	1,875	1,532	1,679	**32,800**	**32,850**	2,111	1,739	1,907
26,850	**26,900**	1,651	1,332	1,467	**29,850**	**29,900**	1,879	1,536	1,683	**32,850**	**32,900**	2,115	1,743	1,911
26,900	**26,950**	1,654	1,335	1,471	**29,900**	**29,950**	1,882	1,539	1,687	**32,900**	**32,950**	2,119	1,747	1,914
26,950	**27,000**	1,658	1,338	1,474	**29,950**	**30,000**	1,886	1,542	1,690	**32,950**	**33,000**	2,123	1,750	1,918
27,000					**30,000**					**33,000**				
27,000	**27,050**	1,662	1,342	1,478	**30,000**	**30,050**	1,890	1,546	1,694	**33,000**	**33,050**	2,127	1,754	1,922
27,050	**27,100**	1,666	1,345	1,481	**30,050**	**30,100**	1,894	1,549	1,698	**33,050**	**33,100**	2,131	1,757	1,926
27,100	**27,150**	1,670	1,349	1,485	**30,100**	**30,150**	1,898	1,553	1,702	**33,100**	**33,150**	2,135	1,761	1,930
27,150	**27,200**	1,673	1,352	1,489	**30,150**	**30,200**	1,902	1,556	1,705	**33,150**	**33,200**	2,139	1,765	1,933
27,200	**27,250**	1,677	1,355	1,492	**30,200**	**30,250**	1,906	1,559	1,709	**33,200**	**33,250**	2,143	1,768	1,937
27,250	**27,300**	1,681	1,359	1,496	**30,250**	**30,300**	1,910	1,563	1,713	**33,250**	**33,300**	2,147	1,772	1,941
27,300	**27,350**	1,685	1,362	1,499	**30,300**	**30,350**	1,914	1,566	1,717	**33,300**	**33,350**	2,151	1,775	1,945
27,350	**27,400**	1,689	1,366	1,503	**30,350**	**30,400**	1,918	1,570	1,721	**33,350**	**33,400**	2,155	1,779	1,949
27,400	**27,450**	1,692	1,369	1,507	**30,400**	**30,450**	1,922	1,573	1,724	**33,400**	**33,450**	2,159	1,783	1,952
27,450	**27,500**	1,696	1,372	1,510	**30,450**	**30,500**	1,926	1,576	1,728	**33,450**	**33,500**	2,163	1,786	1,956
27,500	**27,550**	1,700	1,376	1,514	**30,500**	**30,550**	1,929	1,580	1,732	**33,500**	**33,550**	2,166	1,790	1,960
27,550	**27,600**	1,704	1,379	1,517	**30,550**	**30,600**	1,933	1,583	1,736	**33,550**	**33,600**	2,170	1,793	1,964
27,600	**27,650**	1,708	1,383	1,521	**30,600**	**30,650**	1,937	1,587	1,740	**33,600**	**33,650**	2,174	1,797	1,968
27,650	**27,700**	1,711	1,386	1,525	**30,650**	**30,700**	1,941	1,590	1,743	**33,650**	**33,700**	2,178	1,801	1,971
27,700	**27,750**	1,715	1,389	1,528	**30,700**	**30,750**	1,945	1,593	1,747	**33,700**	**33,750**	2,182	1,804	1,975
27,750	**27,800**	1,719	1,393	1,532	**30,750**	**30,800**	1,949	1,597	1,751	**33,750**	**33,800**	2,186	1,808	1,979
27,800	**27,850**	1,723	1,396	1,535	**30,800**	**30,850**	1,953	1,600	1,755	**33,800**	**33,850**	2,190	1,811	1,983
27,850	**27,900**	1,727	1,400	1,539	**30,850**	**30,900**	1,957	1,604	1,759	**33,850**	**33,900**	2,194	1,815	1,987
27,900	**27,950**	1,730	1,403	1,543	**30,900**	**30,950**	1,961	1,607	1,762	**33,900**	**33,950**	2,198	1,819	1,990
27,950	**28,000**	1,734	1,406	1,546	**30,950**	**31,000**	1,965	1,610	1,766	**33,950**	**34,000**	2,202	1,822	1,994

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

Continued on next page

2006 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	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 —		
43,000					**46,000**					**49,000**				
43,000	**43,050**	2,928	2,486	2,682	**46,000**	**46,050**	3,175	2,714	2,913	**49,000**	**49,050**	3,423	2,942	3,150
43,050	**43,100**	2,932	2,490	2,686	**46,050**	**46,100**	3,179	2,718	2,917	**49,050**	**49,100**	3,427	2,946	3,154
43,100	**43,150**	2,936	2,494	2,690	**46,100**	**46,150**	3,183	2,722	2,921	**49,100**	**49,150**	3,431	2,950	3,158
43,150	**43,200**	2,940	2,497	2,693	**46,150**	**46,200**	3,187	2,725	2,925	**49,150**	**49,200**	3,435	2,953	3,162
43,200	**43,250**	2,944	2,501	2,697	**46,200**	**46,250**	3,192	2,729	2,929	**49,200**	**49,250**	3,439	2,957	3,166
43,250	**43,300**	2,948	2,505	2,701	**46,250**	**46,300**	3,196	2,733	2,933	**49,250**	**49,300**	3,443	2,961	3,170
43,300	**43,350**	2,952	2,509	2,705	**46,300**	**46,350**	3,200	2,737	2,937	**49,300**	**49,350**	3,447	2,965	3,174
43,350	**43,400**	2,956	2,513	2,709	**46,350**	**46,400**	3,204	2,741	2,941	**49,350**	**49,400**	3,451	2,969	3,178
43,400	**43,450**	2,961	2,516	2,712	**46,400**	**46,450**	3,208	2,744	2,945	**49,400**	**49,450**	3,456	2,972	3,182
43,450	**43,500**	2,965	2,520	2,716	**46,450**	**46,500**	3,212	2,748	2,949	**49,450**	**49,500**	3,460	2,976	3,186
43,500	**43,550**	2,969	2,524	2,720	**46,500**	**46,550**	3,216	2,752	2,952	**49,500**	**49,550**	3,464	2,980	3,189
43,550	**43,600**	2,973	2,528	2,724	**46,550**	**46,600**	3,220	2,756	2,956	**49,550**	**49,600**	3,468	2,984	3,193
43,600	**43,650**	2,977	2,532	2,728	**46,600**	**46,650**	3,225	2,760	2,960	**49,600**	**49,650**	3,472	2,988	3,197
43,650	**43,700**	2,981	2,535	2,731	**46,650**	**46,700**	3,229	2,763	2,964	**49,650**	**49,700**	3,476	2,991	3,201
43,700	**43,750**	2,985	2,539	2,735	**46,700**	**46,750**	3,233	2,767	2,968	**49,700**	**49,750**	3,480	2,995	3,205
43,750	**43,800**	2,989	2,543	2,739	**46,750**	**46,800**	3,237	2,771	2,972	**49,750**	**49,800**	3,484	2,999	3,209
43,800	**43,850**	2,994	2,547	2,743	**46,800**	**46,850**	3,241	2,775	2,976	**49,800**	**49,850**	3,489	3,003	3,213
43,850	**43,900**	2,998	2,551	2,747	**46,850**	**46,900**	3,245	2,779	2,980	**49,850**	**49,900**	3,493	3,007	3,217
43,900	**43,950**	3,002	2,554	2,750	**46,900**	**46,950**	3,249	2,782	2,984	**49,900**	**49,950**	3,497	3,010	3,221
43,950	**44,000**	3,006	2,558	2,754	**46,950**	**47,000**	3,253	2,786	2,988	**49,950**	**50,000**	3,501	3,014	3,225
44,000					**47,000**					**50,000**				
44,000	**44,050**	3,010	2,562	2,758	**47,000**	**47,050**	3,258	2,790	2,992	**50,000**	**50,050**	3,505	3,018	3,229
44,050	**44,100**	3,014	2,566	2,762	**47,050**	**47,100**	3,262	2,794	2,996	**50,050**	**50,100**	3,509	3,022	3,233
44,100	**44,150**	3,018	2,570	2,766	**47,100**	**47,150**	3,266	2,798	3,000	**50,100**	**50,150**	3,513	3,026	3,237
44,150	**44,200**	3,022	2,573	2,769	**47,150**	**47,200**	3,270	2,801	3,004	**50,150**	**50,200**	3,517	3,029	3,241
44,200	**44,250**	3,027	2,577	2,773	**47,200**	**47,250**	3,274	2,805	3,008	**50,200**	**50,250**	3,522	3,033	3,245
44,250	**44,300**	3,031	2,581	2,777	**47,250**	**47,300**	3,278	2,809	3,012	**50,250**	**50,300**	3,526	3,037	3,249
44,300	**44,350**	3,035	2,585	2,781	**47,300**	**47,350**	3,282	2,813	3,016	**50,300**	**50,350**	3,530	3,041	3,253
44,350	**44,400**	3,039	2,589	2,785	**47,350**	**47,400**	3,286	2,817	3,020	**50,350**	**50,400**	3,534	3,045	3,257
44,400	**44,450**	3,043	2,592	2,788	**47,400**	**47,450**	3,291	2,820	3,024	**50,400**	**50,450**	3,538	3,048	3,261
44,450	**44,500**	3,047	2,596	2,792	**47,450**	**47,500**	3,295	2,824	3,028	**50,450**	**50,500**	3,542	3,052	3,265
44,500	**44,550**	3,051	2,600	2,796	**47,500**	**47,550**	3,299	2,828	3,031	**50,500**	**50,550**	3,546	3,056	3,268
44,550	**44,600**	3,055	2,604	2,800	**47,550**	**47,600**	3,303	2,832	3,035	**50,550**	**50,600**	3,550	3,060	3,272
44,600	**44,650**	3,060	2,608	2,804	**47,600**	**47,650**	3,307	2,836	3,039	**50,600**	**50,650**	3,555	3,064	3,276
44,650	**44,700**	3,064	2,611	2,807	**47,650**	**47,700**	3,311	2,839	3,043	**50,650**	**50,700**	3,559	3,067	3,280
44,700	**44,750**	3,068	2,615	2,811	**47,700**	**47,750**	3,315	2,843	3,047	**50,700**	**50,750**	3,563	3,071	3,284
44,750	**44,800**	3,072	2,619	2,815	**47,750**	**47,800**	3,319	2,847	3,051	**50,750**	**50,800**	3,567	3,075	3,288
44,800	**44,850**	3,076	2,623	2,819	**47,800**	**47,850**	3,324	2,851	3,055	**50,800**	**50,850**	3,571	3,079	3,292
44,850	**44,900**	3,080	2,627	2,823	**47,850**	**47,900**	3,328	2,855	3,059	**50,850**	**50,900**	3,575	3,083	3,296
44,900	**44,950**	3,084	2,630	2,826	**47,900**	**47,950**	3,332	2,858	3,063	**50,900**	**50,950**	3,579	3,086	3,300
44,950	**45,000**	3,088	2,634	2,830	**47,950**	**48,000**	3,336	2,862	3,067	**50,950**	**51,000**	3,583	3,090	3,304
45,000					**48,000**					**51,000**				
45,000	**45,050**	3,093	2,638	2,834	**48,000**	**48,050**	3,340	2,866	3,071	**51,000**	**51,050**	3,588	3,094	3,308
45,050	**45,100**	3,097	2,642	2,838	**48,050**	**48,100**	3,344	2,870	3,075	**51,050**	**51,100**	3,592	3,098	3,312
45,100	**45,150**	3,101	2,646	2,842	**48,100**	**48,150**	3,348	2,874	3,079	**51,100**	**51,150**	3,596	3,102	3,316
45,150	**45,200**	3,105	2,649	2,846	**48,150**	**48,200**	3,352	2,877	3,083	**51,150**	**51,200**	3,600	3,105	3,320
45,200	**45,250**	3,109	2,653	2,850	**48,200**	**48,250**	3,357	2,881	3,087	**51,200**	**51,250**	3,604	3,109	3,324
45,250	**45,300**	3,113	2,657	2,854	**48,250**	**48,300**	3,361	2,885	3,091	**51,250**	**51,300**	3,608	3,113	3,328
45,300	**45,350**	3,117	2,661	2,858	**48,300**	**48,350**	3,365	2,889	3,095	**51,300**	**51,350**	3,612	3,117	3,332
45,350	**45,400**	3,121	2,665	2,862	**48,350**	**48,400**	3,369	2,893	3,099	**51,350**	**51,400**	3,616	3,121	3,336
45,400	**45,450**	3,126	2,668	2,866	**48,400**	**48,450**	3,373	2,896	3,103	**51,400**	**51,450**	3,621	3,124	3,340
45,450	**45,500**	3,130	2,672	2,870	**48,450**	**48,500**	3,377	2,900	3,107	**51,450**	**51,500**	3,625	3,128	3,344
45,500	**45,550**	3,134	2,676	2,873	**48,500**	**48,550**	3,381	2,904	3,110	**51,500**	**51,550**	3,629	3,132	3,347
45,550	**45,600**	3,138	2,680	2,877	**48,550**	**48,600**	3,385	2,908	3,114	**51,550**	**51,600**	3,633	3,136	3,351
45,600	**45,650**	3,142	2,684	2,881	**48,600**	**48,650**	3,390	2,912	3,118	**51,600**	**51,650**	3,637	3,140	3,355
45,650	**45,700**	3,146	2,687	2,885	**48,650**	**48,700**	3,394	2,915	3,122	**51,650**	**51,700**	3,641	3,143	3,359
45,700	**45,750**	3,150	2,691	2,889	**48,700**	**48,750**	3,398	2,919	3,126	**51,700**	**51,750**	3,645	3,147	3,363
45,750	**45,800**	3,154	2,695	2,893	**48,750**	**48,800**	3,402	2,923	3,130	**51,750**	**51,800**	3,649	3,151	3,367
45,800	**45,850**	3,159	2,699	2,897	**48,800**	**48,850**	3,406	2,927	3,134	**51,800**	**51,850**	3,654	3,155	3,371
45,850	**45,900**	3,163	2,703	2,901	**48,850**	**48,900**	3,410	2,931	3,138	**51,850**	**51,900**	3,658	3,159	3,375
45,900	**45,950**	3,167	2,706	2,905	**48,900**	**48,950**	3,414	2,934	3,142	**51,900**	**51,950**	3,662	3,162	3,379
45,950	**46,000**	3,171	2,710	2,909	**48,950**	**49,000**	3,418	2,938	3,146	**51,950**	**52,000**	3,666	3,166	3,383

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

Continued on next page

2006 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 —		
52,000				
52,000	**52,050**	3,670	3,170	3,387
52,050	**52,100**	3,674	3,174	3,391
52,100	**52,150**	3,678	3,178	3,395
52,150	**52,200**	3,682	3,181	3,399
52,200	**52,250**	3,687	3,185	3,403
52,250	**52,300**	3,691	3,189	3,407
52,300	**52,350**	3,695	3,193	3,411
52,350	**52,400**	3,699	3,197	3,415
52,400	**52,450**	3,703	3,200	3,419
52,450	**52,500**	3,707	3,204	3,423
52,500	**52,550**	3,711	3,208	3,426
52,550	**52,600**	3,715	3,212	3,430
52,600	**52,650**	3,720	3,216	3,434
52,650	**52,700**	3,724	3,219	3,438
52,700	**52,750**	3,728	3,223	3,442
52,750	**52,800**	3,732	3,227	3,446
52,800	**52,850**	3,736	3,231	3,450
52,850	**52,900**	3,740	3,235	3,454
52,900	**52,950**	3,744	3,238	3,458
52,950	**53,000**	3,748	3,242	3,462
53,000				
53,000	**53,050**	3,753	3,246	3,466
53,050	**53,100**	3,757	3,250	3,470
53,100	**53,150**	3,761	3,254	3,474
53,150	**53,200**	3,765	3,257	3,478
53,200	**53,250**	3,769	3,261	3,482
53,250	**53,300**	3,773	3,265	3,486
53,300	**53,350**	3,777	3,269	3,490
53,350	**53,400**	3,781	3,273	3,494
53,400	**53,450**	3,786	3,276	3,498
53,450	**53,500**	3,790	3,280	3,502
53,500	**53,550**	3,794	3,284	3,505
53,550	**53,600**	3,798	3,288	3,509
53,600	**53,650**	3,802	3,292	3,513
53,650	**53,700**	3,806	3,295	3,517
53,700	**53,750**	3,810	3,299	3,521
53,750	**53,800**	3,814	3,303	3,525
53,800	**53,850**	3,819	3,307	3,529
53,850	**53,900**	3,823	3,311	3,533
53,900	**53,950**	3,827	3,314	3,537
53,950	**54,000**	3,831	3,318	3,541
54,000				
54,000	**54,050**	3,835	3,322	3,545
54,050	**54,100**	3,839	3,326	3,549
54,100	**54,150**	3,843	3,330	3,553
54,150	**54,200**	3,847	3,333	3,557
54,200	**54,250**	3,852	3,337	3,561
54,250	**54,300**	3,856	3,341	3,565
54,300	**54,350**	3,860	3,345	3,569
54,350	**54,400**	3,864	3,349	3,573
54,400	**54,450**	3,868	3,352	3,577
54,450	**54,500**	3,872	3,356	3,581
54,500	**54,550**	3,876	3,360	3,584
54,550	**54,600**	3,880	3,364	3,588
54,600	**54,650**	3,885	3,368	3,592
54,650	**54,700**	3,889	3,371	3,596
54,700	**54,750**	3,893	3,375	3,600
54,750	**54,800**	3,897	3,379	3,604
54,800	**54,850**	3,901	3,383	3,608
54,850	**54,900**	3,905	3,387	3,612
54,900	**54,950**	3,909	3,390	3,616
54,950	**55,000**	3,913	3,394	3,620

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 —		
55,000				
55,000	**55,050**	3,918	3,398	3,624
55,050	**55,100**	3,922	3,402	3,628
55,100	**55,150**	3,926	3,406	3,632
55,150	**55,200**	3,930	3,409	3,636
55,200	**55,250**	3,934	3,413	3,640
55,250	**55,300**	3,938	3,417	3,644
55,300	**55,350**	3,942	3,421	3,648
55,350	**55,400**	3,946	3,425	3,652
55,400	**55,450**	3,951	3,428	3,656
55,450	**55,500**	3,955	3,432	3,660
55,500	**55,550**	3,959	3,436	3,663
55,550	**55,600**	3,963	3,440	3,667
55,600	**55,650**	3,967	3,444	3,671
55,650	**55,700**	3,971	3,447	3,675
55,700	**55,750**	3,975	3,451	3,679
55,750	**55,800**	3,979	3,455	3,683
55,800	**55,850**	3,984	3,459	3,687
55,850	**55,900**	3,988	3,463	3,691
55,900	**55,950**	3,992	3,466	3,695
55,950	**56,000**	3,996	3,470	3,699
56,000				
56,000	**56,050**	4,000	3,474	3,703
56,050	**56,100**	4,004	3,478	3,707
56,100	**56,150**	4,008	3,482	3,711
56,150	**56,200**	4,012	3,485	3,715
56,200	**56,250**	4,017	3,489	3,719
56,250	**56,300**	4,021	3,493	3,723
56,300	**56,350**	4,025	3,497	3,727
56,350	**56,400**	4,029	3,501	3,731
56,400	**56,450**	4,033	3,504	3,735
56,450	**56,500**	4,037	3,508	3,739
56,500	**56,550**	4,041	3,512	3,742
56,550	**56,600**	4,045	3,516	3,746
56,600	**56,650**	4,050	3,520	3,750
56,650	**56,700**	4,054	3,523	3,754
56,700	**56,750**	4,058	3,527	3,758
56,750	**56,800**	4,062	3,531	3,762
56,800	**56,850**	4,066	3,535	3,766
56,850	**56,900**	4,070	3,539	3,770
56,900	**56,950**	4,074	3,542	3,774
56,950	**57,000**	4,078	3,546	3,778
57,000				
57,000	**57,050**	4,083	3,550	3,782
57,050	**57,100**	4,087	3,554	3,786
57,100	**57,150**	4,091	3,558	3,790
57,150	**57,200**	4,095	3,561	3,794
57,200	**57,250**	4,099	3,565	3,798
57,250	**57,300**	4,103	3,569	3,802
57,300	**57,350**	4,107	3,573	3,806
57,350	**57,400**	4,111	3,577	3,810
57,400	**57,450**	4,116	3,580	3,814
57,450	**57,500**	4,120	3,584	3,818
57,500	**57,550**	4,124	3,588	3,821
57,550	**57,600**	4,128	3,592	3,825
57,600	**57,650**	4,132	3,596	3,829
57,650	**57,700**	4,136	3,599	3,833
57,700	**57,750**	4,140	3,603	3,837
57,750	**57,800**	4,144	3,607	3,841
57,800	**57,850**	4,149	3,611	3,845
57,850	**57,900**	4,153	3,615	3,849
57,900	**57,950**	4,157	3,618	3,853
57,950	**58,000**	4,161	3,622	3,857

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 —		
58,000				
58,000	**58,050**	4,165	3,626	3,861
58,050	**58,100**	4,169	3,630	3,865
58,100	**58,150**	4,173	3,634	3,869
58,150	**58,200**	4,177	3,637	3,873
58,200	**58,250**	4,182	3,641	3,877
58,250	**58,300**	4,186	3,645	3,881
58,300	**58,350**	4,190	3,649	3,885
58,350	**58,400**	4,194	3,653	3,889
58,400	**58,450**	4,198	3,656	3,893
58,450	**58,500**	4,202	3,660	3,897
58,500	**58,550**	4,206	3,664	3,900
58,550	**58,600**	4,210	3,668	3,904
58,600	**58,650**	4,215	3,672	3,908
58,650	**58,700**	4,219	3,675	3,912
58,700	**58,750**	4,223	3,679	3,916
58,750	**58,800**	4,227	3,683	3,920
58,800	**58,850**	4,231	3,687	3,924
58,850	**58,900**	4,235	3,691	3,928
58,900	**58,950**	4,239	3,694	3,932
58,950	**59,000**	4,243	3,698	3,936
59,000				
59,000	**59,050**	4,248	3,702	3,940
59,050	**59,100**	4,252	3,706	3,944
59,100	**59,150**	4,256	3,710	3,948
59,150	**59,200**	4,260	3,713	3,952
59,200	**59,250**	4,264	3,717	3,956
59,250	**59,300**	4,268	3,721	3,960
59,300	**59,350**	4,272	3,725	3,964
59,350	**59,400**	4,276	3,729	3,968
59,400	**59,450**	4,281	3,732	3,972
59,450	**59,500**	4,285	3,736	3,976
59,500	**59,550**	4,289	3,740	3,979
59,550	**59,600**	4,293	3,744	3,983
59,600	**59,650**	4,297	3,748	3,987
59,650	**59,700**	4,301	3,751	3,991
59,700	**59,750**	4,305	3,755	3,995
59,750	**59,800**	4,309	3,759	3,999
59,800	**59,850**	4,314	3,763	4,003
59,850	**59,900**	4,318	3,767	4,007
59,900	**59,950**	4,322	3,770	4,011
59,950	**60,000**	4,326	3,774	4,015
60,000				
60,000	**60,050**	4,330	3,778	4,019
60,050	**60,100**	4,334	3,782	4,023
60,100	**60,150**	4,338	3,786	4,027
60,150	**60,200**	4,342	3,790	4,031
60,200	**60,250**	4,347	3,794	4,036
60,250	**60,300**	4,351	3,798	4,040
60,300	**60,350**	4,355	3,802	4,044
60,350	**60,400**	4,359	3,806	4,048
60,400	**60,450**	4,363	3,810	4,052
60,450	**60,500**	4,367	3,814	4,056
60,500	**60,550**	4,371	3,817	4,060
60,550	**60,600**	4,375	3,821	4,064
60,600	**60,650**	4,380	3,825	4,069
60,650	**60,700**	4,384	3,829	4,073
60,700	**60,750**	4,388	3,833	4,077
60,750	**60,800**	4,392	3,837	4,081
60,800	**60,850**	4,396	3,841	4,085
60,850	**60,900**	4,400	3,845	4,089
60,900	**60,950**	4,404	3,849	4,093
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

2006 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 —		
70,000					**73,000**					**76,000**				
70,000	**70,050**	5,155	4,568	4,844	**73,000**	**73,050**	5,403	4,805	5,092	**76,000**	**76,050**	5,650	5,042	5,339
70,050	**70,100**	5,159	4,572	4,848	**73,050**	**73,100**	5,407	4,809	5,096	**76,050**	**76,100**	5,654	5,046	5,343
70,100	**70,150**	5,163	4,576	4,852	**73,100**	**73,150**	5,411	4,813	5,100	**76,100**	**76,150**	5,658	5,050	5,347
70,150	**70,200**	5,167	4,580	4,856	**73,150**	**73,200**	5,415	4,817	5,104	**76,150**	**76,200**	5,662	5,054	5,351
70,200	**70,250**	5,172	4,584	4,861	**73,200**	**73,250**	5,419	4,821	5,108	**76,200**	**76,250**	5,667	5,058	5,356
70,250	**70,300**	5,176	4,588	4,865	**73,250**	**73,300**	5,423	4,825	5,112	**76,250**	**76,300**	5,671	5,062	5,360
70,300	**70,350**	5,180	4,592	4,869	**73,300**	**73,350**	5,427	4,829	5,116	**76,300**	**76,350**	5,675	5,066	5,364
70,350	**70,400**	5,184	4,596	4,873	**73,350**	**73,400**	5,431	4,833	5,120	**76,350**	**76,400**	5,679	5,070	5,368
70,400	**70,450**	5,188	4,600	4,877	**73,400**	**73,450**	5,436	4,837	5,125	**76,400**	**76,450**	5,683	5,074	5,372
70,450	**70,500**	5,192	4,604	4,881	**73,450**	**73,500**	5,440	4,841	5,129	**76,450**	**76,500**	5,687	5,078	5,376
70,500	**70,550**	5,196	4,607	4,885	**73,500**	**73,550**	5,444	4,844	5,133	**76,500**	**76,550**	5,691	5,081	5,380
70,550	**70,600**	5,200	4,611	4,889	**73,550**	**73,600**	5,448	4,848	5,137	**76,550**	**76,600**	5,695	5,085	5,384
70,600	**70,650**	5,205	4,615	4,894	**73,600**	**73,650**	5,452	4,852	5,141	**76,600**	**76,650**	5,700	5,089	5,389
70,650	**70,700**	5,209	4,619	4,898	**73,650**	**73,700**	5,456	4,856	5,145	**76,650**	**76,700**	5,704	5,093	5,393
70,700	**70,750**	5,213	4,623	4,902	**73,700**	**73,750**	5,460	4,860	5,149	**76,700**	**76,750**	5,708	5,097	5,397
70,750	**70,800**	5,217	4,627	4,906	**73,750**	**73,800**	5,464	4,864	5,153	**76,750**	**76,800**	5,712	5,101	5,401
70,800	**70,850**	5,221	4,631	4,910	**73,800**	**73,850**	5,469	4,868	5,158	**76,800**	**76,850**	5,716	5,105	5,405
70,850	**70,900**	5,225	4,635	4,914	**73,850**	**73,900**	5,473	4,872	5,162	**76,850**	**76,900**	5,720	5,109	5,409
70,900	**70,950**	5,229	4,639	4,918	**73,900**	**73,950**	5,477	4,876	5,166	**76,900**	**76,950**	5,724	5,113	5,413
70,950	**71,000**	5,233	4,643	4,922	**73,950**	**74,000**	5,481	4,880	5,170	**76,950**	**77,000**	5,728	5,117	5,417
71,000					**74,000**					**77,000**				
71,000	**71,050**	5,238	4,647	4,927	**74,000**	**74,050**	5,485	4,884	5,174	**77,000**	**77,050**	5,733	5,121	5,422
71,050	**71,100**	5,242	4,651	4,931	**74,050**	**74,100**	5,489	4,888	5,178	**77,050**	**77,100**	5,737	5,125	5,426
71,100	**71,150**	5,246	4,655	4,935	**74,100**	**74,150**	5,493	4,892	5,182	**77,100**	**77,150**	5,741	5,129	5,430
71,150	**71,200**	5,250	4,659	4,939	**74,150**	**74,200**	5,497	4,896	5,186	**77,150**	**77,200**	5,745	5,133	5,434
71,200	**71,250**	5,254	4,663	4,943	**74,200**	**74,250**	5,502	4,900	5,191	**77,200**	**77,250**	5,749	5,137	5,438
71,250	**71,300**	5,258	4,667	4,947	**74,250**	**74,300**	5,506	4,904	5,195	**77,250**	**77,300**	5,753	5,141	5,442
71,300	**71,350**	5,262	4,671	4,951	**74,300**	**74,350**	5,510	4,908	5,199	**77,300**	**77,350**	5,757	5,145	5,446
71,350	**71,400**	5,266	4,675	4,955	**74,350**	**74,400**	5,514	4,912	5,203	**77,350**	**77,400**	5,761	5,149	5,450
71,400	**71,450**	5,271	4,679	4,960	**74,400**	**74,450**	5,518	4,916	5,207	**77,400**	**77,450**	5,766	5,153	5,455
71,450	**71,500**	5,275	4,683	4,964	**74,450**	**74,500**	5,522	4,920	5,211	**77,450**	**77,500**	5,770	5,157	5,459
71,500	**71,550**	5,279	4,686	4,968	**74,500**	**74,550**	5,526	4,923	5,215	**77,500**	**77,550**	5,774	5,160	5,463
71,550	**71,600**	5,283	4,690	4,972	**74,550**	**74,600**	5,530	4,927	5,219	**77,550**	**77,600**	5,778	5,164	5,467
71,600	**71,650**	5,287	4,694	4,976	**74,600**	**74,650**	5,535	4,931	5,224	**77,600**	**77,650**	5,782	5,168	5,471
71,650	**71,700**	5,291	4,698	4,980	**74,650**	**74,700**	5,539	4,935	5,228	**77,650**	**77,700**	5,786	5,172	5,475
71,700	**71,750**	5,295	4,702	4,984	**74,700**	**74,750**	5,543	4,939	5,232	**77,700**	**77,750**	5,790	5,176	5,479
71,750	**71,800**	5,299	4,706	4,988	**74,750**	**74,800**	5,547	4,943	5,236	**77,750**	**77,800**	5,794	5,180	5,483
71,800	**71,850**	5,304	4,710	4,993	**74,800**	**74,850**	5,551	4,947	5,240	**77,800**	**77,850**	5,799	5,184	5,488
71,850	**71,900**	5,308	4,714	4,997	**74,850**	**74,900**	5,555	4,951	5,244	**77,850**	**77,900**	5,803	5,188	5,492
71,900	**71,950**	5,312	4,718	5,001	**74,900**	**74,950**	5,559	4,955	5,248	**77,900**	**77,950**	5,807	5,192	5,496
71,950	**72,000**	5,316	4,722	5,005	**74,950**	**75,000**	5,563	4,959	5,252	**77,950**	**78,000**	5,811	5,196	5,500
72,000					**75,000**					**78,000**				
72,000	**72,050**	5,320	4,726	5,009	**75,000**	**75,050**	5,568	4,963	5,257	**78,000**	**78,050**	5,815	5,200	5,504
72,050	**72,100**	5,324	4,730	5,013	**75,050**	**75,100**	5,572	4,967	5,261	**78,050**	**78,100**	5,819	5,204	5,508
72,100	**72,150**	5,328	4,734	5,017	**75,100**	**75,150**	5,576	4,971	5,265	**78,100**	**78,150**	5,823	5,208	5,512
72,150	**72,200**	5,332	4,738	5,021	**75,150**	**75,200**	5,580	4,975	5,269	**78,150**	**78,200**	5,827	5,212	5,516
72,200	**72,250**	5,337	4,742	5,026	**75,200**	**75,250**	5,584	4,979	5,273	**78,200**	**78,250**	5,832	5,216	5,521
72,250	**72,300**	5,341	4,746	5,030	**75,250**	**75,300**	5,588	4,983	5,277	**78,250**	**78,300**	5,836	5,220	5,525
72,300	**72,350**	5,345	4,750	5,034	**75,300**	**75,350**	5,592	4,987	5,281	**78,300**	**78,350**	5,840	5,224	5,529
72,350	**72,400**	5,349	4,754	5,038	**75,350**	**75,400**	5,596	4,991	5,285	**78,350**	**78,400**	5,844	5,228	5,533
72,400	**72,450**	5,353	4,758	5,042	**75,400**	**75,450**	5,601	4,995	5,290	**78,400**	**78,450**	5,848	5,232	5,537
72,450	**72,500**	5,357	4,762	5,046	**75,450**	**75,500**	5,605	4,999	5,294	**78,450**	**78,500**	5,852	5,236	5,541
72,500	**72,550**	5,361	4,765	5,050	**75,500**	**75,550**	5,609	5,002	5,298	**78,500**	**78,550**	5,856	5,239	5,545
72,550	**72,600**	5,365	4,769	5,054	**75,550**	**75,600**	5,613	5,006	5,302	**78,550**	**78,600**	5,860	5,243	5,549
72,600	**72,650**	5,370	4,773	5,059	**75,600**	**75,650**	5,617	5,010	5,306	**78,600**	**78,650**	5,865	5,247	5,554
72,650	**72,700**	5,374	4,777	5,063	**75,650**	**75,700**	5,621	5,014	5,310	**78,650**	**78,700**	5,869	5,251	5,558
72,700	**72,750**	5,378	4,781	5,067	**75,700**	**75,750**	5,625	5,018	5,314	**78,700**	**78,750**	5,873	5,255	5,562
72,750	**72,800**	5,382	4,785	5,071	**75,750**	**75,800**	5,629	5,022	5,318	**78,750**	**78,800**	5,877	5,259	5,566
72,800	**72,850**	5,386	4,789	5,075	**75,800**	**75,850**	5,634	5,026	5,323	**78,800**	**78,850**	5,881	5,263	5,570
72,850	**72,900**	5,390	4,793	5,079	**75,850**	**75,900**	5,638	5,030	5,327	**78,850**	**78,900**	5,885	5,267	5,574
72,900	**72,950**	5,394	4,797	5,083	**75,900**	**75,950**	5,642	5,034	5,331	**78,900**	**78,950**	5,889	5,271	5,578
72,950	**73,000**	5,398	4,801	5,087	**75,950**	**76,000**	5,646	5,038	5,335	**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	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 —		
79,000					**82,000**					**85,000**				
79,000	**79,050**	5,898	5,279	5,587	**82,000**	**82,050**	6,145	5,523	5,834	**85,000**	**85,050**	6,393	5,771	6,082
79,050	**79,100**	5,902	5,283	5,591	**82,050**	**82,100**	6,149	5,527	5,838	**85,050**	**85,100**	6,397	5,775	6,086
79,100	**79,150**	5,906	5,287	5,595	**82,100**	**82,150**	6,153	5,531	5,842	**85,100**	**85,150**	6,401	5,779	6,090
79,150	**79,200**	5,910	5,291	5,599	**82,150**	**82,200**	6,157	5,535	5,846	**85,150**	**85,200**	6,405	5,783	6,094
79,200	**79,250**	5,914	5,295	5,603	**82,200**	**82,250**	6,162	5,540	5,851	**85,200**	**85,250**	6,409	5,787	6,098
79,250	**79,300**	5,918	5,299	5,607	**82,250**	**82,300**	6,166	5,544	5,855	**85,250**	**85,300**	6,413	5,791	6,102
79,300	**79,350**	5,922	5,303	5,611	**82,300**	**82,350**	6,170	5,548	5,859	**85,300**	**85,350**	6,417	5,795	6,106
79,350	**79,400**	5,926	5,307	5,615	**82,350**	**82,400**	6,174	5,552	5,863	**85,350**	**85,400**	6,421	5,799	6,110
79,400	**79,450**	5,931	5,311	5,620	**82,400**	**82,450**	6,178	5,556	5,867	**85,400**	**85,450**	6,426	5,804	6,115
79,450	**79,500**	5,935	5,315	5,624	**82,450**	**82,500**	6,182	5,560	5,871	**85,450**	**85,500**	6,430	5,808	6,119
79,500	**79,550**	5,939	5,318	5,628	**82,500**	**82,550**	6,186	5,564	5,875	**85,500**	**85,550**	6,434	5,812	6,123
79,550	**79,600**	5,943	5,322	5,632	**82,550**	**82,600**	6,190	5,568	5,879	**85,550**	**85,600**	6,438	5,816	6,127
79,600	**79,650**	5,947	5,326	5,636	**82,600**	**82,650**	6,195	5,573	5,884	**85,600**	**85,650**	6,442	5,820	6,131
79,650	**79,700**	5,951	5,330	5,640	**82,650**	**82,700**	6,199	5,577	5,888	**85,650**	**85,700**	6,446	5,824	6,135
79,700	**79,750**	5,955	5,334	5,644	**82,700**	**82,750**	6,203	5,581	5,892	**85,700**	**85,750**	6,450	5,828	6,139
79,750	**79,800**	5,959	5,338	5,648	**82,750**	**82,800**	6,207	5,585	5,896	**85,750**	**85,800**	6,454	5,832	6,143
79,800	**79,850**	5,964	5,342	5,653	**82,800**	**82,850**	6,211	5,589	5,900	**85,800**	**85,850**	6,459	5,837	6,148
79,850	**79,900**	5,968	5,346	5,657	**82,850**	**82,900**	6,215	5,593	5,904	**85,850**	**85,900**	6,463	5,841	6,152
79,900	**79,950**	5,972	5,350	5,661	**82,900**	**82,950**	6,219	5,597	5,908	**85,900**	**85,950**	6,467	5,845	6,156
79,950	**80,000**	5,976	5,354	5,665	**82,950**	**83,000**	6,223	5,601	5,912	**85,950**	**86,000**	6,471	5,849	6,160
80,000					**83,000**					**86,000**				
80,000	**80,050**	5,980	5,358	5,669	**83,000**	**83,050**	6,228	5,606	5,917	**86,000**	**86,050**	6,475	5,853	6,164
80,050	**80,100**	5,984	5,362	5,673	**83,050**	**83,100**	6,232	5,610	5,921	**86,050**	**86,100**	6,479	5,857	6,168
80,100	**80,150**	5,988	5,366	5,677	**83,100**	**83,150**	6,236	5,614	5,925	**86,100**	**86,150**	6,483	5,861	6,172
80,150	**80,200**	5,992	5,370	5,681	**83,150**	**83,200**	6,240	5,618	5,929	**86,150**	**86,200**	6,487	5,865	6,176
80,200	**80,250**	5,997	5,375	5,686	**83,200**	**83,250**	6,244	5,622	5,933	**86,200**	**86,250**	6,492	5,870	6,181
80,250	**80,300**	6,001	5,379	5,690	**83,250**	**83,300**	6,248	5,626	5,937	**86,250**	**86,300**	6,496	5,874	6,185
80,300	**80,350**	6,005	5,383	5,694	**83,300**	**83,350**	6,252	5,630	5,941	**86,300**	**86,350**	6,500	5,878	6,189
80,350	**80,400**	6,009	5,387	5,698	**83,350**	**83,400**	6,256	5,634	5,945	**86,350**	**86,400**	6,504	5,882	6,193
80,400	**80,450**	6,013	5,391	5,702	**83,400**	**83,450**	6,261	5,639	5,950	**86,400**	**86,450**	6,508	5,886	6,197
80,450	**80,500**	6,017	5,395	5,706	**83,450**	**83,500**	6,265	5,643	5,954	**86,450**	**86,500**	6,512	5,890	6,201
80,500	**80,550**	6,021	5,399	5,710	**83,500**	**83,550**	6,269	5,647	5,958	**86,500**	**86,550**	6,516	5,894	6,205
80,550	**80,600**	6,025	5,403	5,714	**83,550**	**83,600**	6,273	5,651	5,962	**86,550**	**86,600**	6,520	5,898	6,209
80,600	**80,650**	6,030	5,408	5,719	**83,600**	**83,650**	6,277	5,655	5,966	**86,600**	**86,650**	6,525	5,903	6,214
80,650	**80,700**	6,034	5,412	5,723	**83,650**	**83,700**	6,281	5,659	5,970	**86,650**	**86,700**	6,529	5,907	6,218
80,700	**80,750**	6,038	5,416	5,727	**83,700**	**83,750**	6,285	5,663	5,974	**86,700**	**86,750**	6,533	5,911	6,222
80,750	**80,800**	6,042	5,420	5,731	**83,750**	**83,800**	6,289	5,667	5,978	**86,750**	**86,800**	6,537	5,915	6,226
80,800	**80,850**	6,046	5,424	5,735	**83,800**	**83,850**	6,294	5,672	5,983	**86,800**	**86,850**	6,541	5,919	6,230
80,850	**80,900**	6,050	5,428	5,739	**83,850**	**83,900**	6,298	5,676	5,987	**86,850**	**86,900**	6,545	5,923	6,234
80,900	**80,950**	6,054	5,432	5,743	**83,900**	**83,950**	6,302	5,680	5,991	**86,900**	**86,950**	6,549	5,927	6,238
80,950	**81,000**	6,058	5,436	5,747	**83,950**	**84,000**	6,306	5,684	5,995	**86,950**	**87,000**	6,553	5,931	6,242
81,000					**84,000**					**87,000**				
81,000	**81,050**	6,063	5,441	5,752	**84,000**	**84,050**	6,310	5,688	5,999	**87,000**	**87,050**	6,558	5,936	6,247
81,050	**81,100**	6,067	5,445	5,756	**84,050**	**84,100**	6,314	5,692	6,003	**87,050**	**87,100**	6,562	5,940	6,251
81,100	**81,150**	6,071	5,449	5,760	**84,100**	**84,150**	6,318	5,696	6,007	**87,100**	**87,150**	6,566	5,944	6,255
81,150	**81,200**	6,075	5,453	5,764	**84,150**	**84,200**	6,322	5,700	6,011	**87,150**	**87,200**	6,570	5,948	6,259
81,200	**81,250**	6,079	5,457	5,768	**84,200**	**84,250**	6,327	5,705	6,016	**87,200**	**87,250**	6,574	5,952	6,263
81,250	**81,300**	6,083	5,461	5,772	**84,250**	**84,300**	6,331	5,709	6,020	**87,250**	**87,300**	6,578	5,956	6,267
81,300	**81,350**	6,087	5,465	5,776	**84,300**	**84,350**	6,335	5,713	6,024	**87,300**	**87,350**	6,582	5,960	6,271
81,350	**81,400**	6,091	5,469	5,780	**84,350**	**84,400**	6,339	5,717	6,028	**87,350**	**87,400**	6,586	5,964	6,275
81,400	**81,450**	6,096	5,474	5,785	**84,400**	**84,450**	6,343	5,721	6,032	**87,400**	**87,450**	6,591	5,969	6,280
81,450	**81,500**	6,100	5,478	5,789	**84,450**	**84,500**	6,347	5,725	6,036	**87,450**	**87,500**	6,595	5,973	6,284
81,500	**81,550**	6,104	5,482	5,793	**84,500**	**84,550**	6,351	5,729	6,040	**87,500**	**87,550**	6,599	5,977	6,288
81,550	**81,600**	6,108	5,486	5,797	**84,550**	**84,600**	6,355	5,733	6,044	**87,550**	**87,600**	6,603	5,981	6,292
81,600	**81,650**	6,112	5,490	5,801	**84,600**	**84,650**	6,360	5,738	6,049	**87,600**	**87,650**	6,607	5,985	6,296
81,650	**81,700**	6,116	5,494	5,805	**84,650**	**84,700**	6,364	5,742	6,053	**87,650**	**87,700**	6,611	5,989	6,300
81,700	**81,750**	6,120	5,498	5,809	**84,700**	**84,750**	6,368	5,746	6,057	**87,700**	**87,750**	6,615	5,993	6,304
81,750	**81,800**	6,124	5,502	5,813	**84,750**	**84,800**	6,372	5,750	6,061	**87,750**	**87,800**	6,619	5,997	6,308
81,800	**81,850**	6,129	5,507	5,818	**84,800**	**84,850**	6,376	5,754	6,065	**87,800**	**87,850**	6,624	6,002	6,313
81,850	**81,900**	6,133	5,511	5,822	**84,850**	**84,900**	6,380	5,758	6,069	**87,850**	**87,900**	6,628	6,006	6,317
81,900	**81,950**	6,137	5,515	5,826	**84,900**	**84,950**	6,384	5,762	6,073	**87,900**	**87,950**	6,632	6,010	6,321
81,950	**82,000**	6,141	5,519	5,830	**84,950**	**85,000**	6,388	5,766	6,077	**87,950**	**88,000**	6,636	6,014	6,325

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

Continued on next page

2006 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)

Endangered Missing since 6/21/77

Marx Panama Moriarty

Age Progressed to Age 28

DOB	01/17/77
AGE NOW	29
HGT	2 ft.
WGT	14 lbs.
HAIR	Blonde
EYES	Blue
NATIONALITY	Caucasian

MISSING FROM: Hauula, Hawaii

Marx was last seen with his mother on the morning of June 21, 1977 when they went out for a walk. Marx's baby stroller was found later that same day at a bus stop on Kamehameha Highway in Haaula but neither Marx nor his mother have been heard from since.
Marx may use the last name Barnes.

If Seen Please Call

Honolulu Police Department Crime Stoppers at 808-955-8300

or Missing Child Center- Hawaii: (808)586-1449

last update 08/30/06

Endangered Missing since May 21, 2004

Marina Tiffany Kaneda

Nicknames: Mari-chan

DOB	7/20/1999
AGE Now	6
HGT	3 ft. 7 in.
WGT	40 lbs.
HAIR	Black, Long
EYES	Brown
NATIONALITY	Japanese

MISSING FROM: Honolulu, Hawaii

Child is believed to be in Japan with mother.

If Seen Please Call

Honolulu Police Department
Detective Erik Iinuma
808-529-3099 or 911

or Missing Child Center- Hawaii: (808)586-1449

NCIC# M191769072

This page was made possible with the cooperation of the Hawaii State Department of Taxation.

Endangered Missing

MISSING SINCE July 12, 2002

Daniel Santiago

DOB	June 1, 1995
AGE	7 yrs
AGE NOW	11 yrs
HGT	4ft 3in
WGT	65 pounds
HAIR	Black
EYES	Brown
RACE	Filipino
MARKS	None

Age-Progressed to age 10

Noel Borje Santiago

DOB	June 11, 1991
AGE	11 yrs
AGE NOW	15 yrs
HGT	4ft 6in
WGT	83 pounds
HAIR	Black
EYES	Brown
RACE	Asian
MARKS	None

Age-Progressed to age 14

MISSING FROM: Honolulu, Hawaii

Noel and Daniel are believed to be with father,

If Seen Please Call

Honolulu Police Department
808-529-3394

or Missing Child Center- Hawaii: (808)586-1449

or The National Center for Missing and Exploited Children
1-800-843-5678

NCIC: M902560756 NCIC: M622557967

last update 08/30/06

SURF SAFE ONLINE

1 in 7 children received unwanted sexual solicitations online

For more information visit us online at :

www.hicac.com

DEPARTMENT OF THE ATTORNEY GENERAL - STATE OF HAWAII

So where's Peter-boy?

Missing Child Center - Hawaii 586-1449 Department of the Attorney General

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 Intermediate Appellate 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 Intermediate Appellate 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 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 of a trade, business, or profession; unemployment benefits; and undelivered mail.

(This is a reproduction of the originally issued document)

Revised July, 2006

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