## STATE OF HAWAII — DEPARTMENT OF TAXATION

DO NOT WRITE IN THIS AREA

X MSRRA

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Composite

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## **Individual Income Tax Return NONRESIDENT and PART-YEAR RESIDENT**

Place QR Code Here

X

ATTACH COPY 2 OF FORM W-2 HERE

ATTACH CHECK OR MONEY ORDER HERE

Calendar Year 2023

OR

Human Readable text here

First Time Filer

Tax Year 12 - 12 - 12

12 - 12 - 12

X X Part-Year Resident (Enter period of Hawaii residency above) Nonresident Nonresident Alien or Dual-Status Alien X AMENDED Return FOR OFFICE USE ONLY X **NOL Carryback** X **IRS Adjustment** 

## Do NOT Submit a Photocopy!!

## ATTACH A COPY OF YOUR **2023** FEDERAL **INCOME TAX RETURN**

Your First Name	M.I. Your Last Name	Suffix
TP FIRST NAME XX	MI LAST NAME XXXXXX	◆ IMPORTANT — Complete this Section ◆
Spouse's First Name	M.I. Spouse's Last Name	Suffix  Enter the first four letters of your last name. Use ALL CAPITAL letters  XXXX
SPOUSE NAME XXXX	MI LAST NAME XXXXXX	MI Your Social
Care Of (See Instructions, page 8.)		Security Number 123 - 45 - 6789
	MAILNIG ADDRESS XXXXX	XXX Deceased <b>X</b> Date of Death 12 - 12 - 12
Present mailing or home address (Number and	d street, including Rural Route)	Enter the first four letters of your Spouse's last name.
TAXPAYER MAILING	OR HOME ADDRESS XXXXX	
City, town or post office	State Postal/ZIP code	Spouse's Social Security Number 123 - 45 - 6789
CITY XXXXXXXXXXXX	XXXXX ST 99999-9999	
If Foreign address, enter Province and/or State	e Country	Deceased <b>X</b> Date of Death 12 - 12 - 12
FOREIGN ADDRESS X	XXXXXXXXX COUNTRY XX	XX
	(Place an X in only ONE box)	<b></b>
1 X Single	4	X Head of household (with qualifying person). If the qualifying
	even if only one had income).	person is a child but not your dependent, enter the child's full

- Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here. MFS SPOUSE NAME XXXXXXXX
- name. QUALIFYING PERSON XX
- Qualifying surviving spouse (see page 9 of the Instructions)

CAUTION: If you can be claimed as a dependent on another person's tax return (such as your parents'), DO NOT place an X on line 6a, but be sure to place an X below line 37.

5 X

6a	Х	Yourself	Х	Age 65 or over		
6b	X	Spouse	X	Age 65 or over	on <b>6a</b> and <b>6b</b>	········· •
	If y	you placed an X on lines 3 and 6b above, se	ee the I	nstructions on page 10 and if your spouse meets the qualification	ns, place an X here	X

6c and	Dependents: 1. First and last name	If more than 6 dependents use attachment	Dependent's social security number	3. Relationship		
6d		PENDENT NAME XX	123-45-6789	RELATIONSHIP	Enter number of	1
	SECOND D	EPENDENT NAME X	123-45-6789	RELATIONSHIP	your children listed 6c	
	THIRD DE	PENDENT NAME XX	123-45-6789	RELATIONSHIP		
	FOURTH D	EPENDENT NAME X	123-45-6789	RELATIONSHIP	Enter number of other dependents6d	1
_	FIFTH DE	PENDENT NAME XX	123-45-6789	RELATIONSHIP	other dependents	
	SIXTH	DEPENDENT NAME	123-45-6789	RELATIONSHIP		
					_	-

N151E3T4 ID NO XX FORM N-15 (REV. 2023)

Total number of exemptions claimed. Add numbers entered in boxes 6a thru 6d above......

Your Social Security Number

Your Spouse's SSN

Place QR Code Here

Name(s) as shown on return SPOUSE NAME XXXX MI LAST NAME

			Col. A - Total Income			Col. B - Hawaii Income
7	Wages, salaries, tips, etc. (attach Form(s) W-2)		123456789	7		123456789
8	Interest income from the worksheet on page 38 of the Instructions		123456789	8		123456789
9	Ordinary dividends		123456789	9		123456789
10	State income tax refund from the worksheet on page 38 of the Instructions		123456789	10		123456789
11	Alimony received		123456789	11		123456789
12	Business or farm income or (loss)	X	123456789	12	x	123456789
13	Capital gain or (loss) from the worksheet on page 38 of the Instructions	X	123456789	13	x	123456789
14	Supplemental gains or (losses) (attach Schedule D-1)	X	123456789	14	x	123456789
15	IRA distributions		123456789	15		123456789
16	Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-15/N-40)		123456789	16		123456789
17	Rents, royalties, partnerships, estates, trusts, etc	x	123456789	17	x	123456789
18	Unemployment compensation (insurance)		123456789	18		123456789
19	Other income (state nature and source) OTHER INCOME XXXXXXX	x	123456789	19	x	123456789
20	Add lines 7 through 19 Total Income >	x	123456789	20	x	123456789
21	Certain business expenses of reservists, performing artists, and fee-basis government officials		123456789	21		123456789
22	IRA deduction		123456789	22		123456789
23	Student loan interest deduction from the worksheet on page 42 of the Instructions		123456789	23		123456789
24	Health savings account deduction		123456789	24		123456789
<b>25</b>	Moving expenses (attach Form N-139)		123456789	25		123456789
26	Deductible part of self-employment tax		123456789	26		123456789
27	Self-employed health insurance deduction		123456789	27		123456789
28	Self-employed SEP, SIMPLE, and qualified plans		123456789	28		123456789
29	Penalty on early withdrawal of savings		123456789	29		123456789
30	Alimony paid (Enter name and SS No. of recipient) SPOUSE NAMEXX 123-45-6789		123456789	30		123456789
I	31 Payments to an individual housing account .		123456789	31		123456789
	32 First \$7,683 of military reserve or Hawaii national guard duty pay		123456789	32		123456789

Form N-15 (Rev. 2023) Page 3 of 4

		Valir Casial Cassida	/ Number	Valle Char	1/22 a'ac
Place	ce	Your Social Security	/ Number	Your Spou	
R Co	1,500	123 - 45	- 6789	123	- 45 - 6789
Here	re			ME XX I	MI LAST NAME
nan F	Readable text here	Name(s) as shown on retu	<sup>rn</sup> SPOUSE NAME	XXXX	MI LAST NAME
33	Exceptional trees deduction (attach af	fidavit)			
	(see page 21 of the Instructions)	,	123456789	33	123456789
	,				
34	Add lines 21 through 33 Total A	djustments >	123456789	34	123456789
	HER ADJUSTMEŇTS XXXXXXX				
35	Line 20 minus line 34 Adjusted Gre	oss Income > X	123456789	35	<b>k</b> 123456789
	•				
36	Federal adjusted gross income (see p	page 21 of the Instructions)	36 X	123456	789
					1 00
37	Ratio of Hawaii AGI to Total AGI. Divide line				
	CAUTION: If you can be claimed as	a dependent on another pers	son's return, see the Instruc	tions on page	21, and place an X here. X
38	If you do not itemize deductions, enter zero on	line 39 and go to line 40a. Otherw	vise go to page 22 of the Instruc	tions and enter y	our Hawaii itemized deductions here.
	38a Medical and dental expenses		10045670	0	
	(from Worksheet NR-1 or PY-1)	38a	12345678	9	
			10045670	0	
	<b>38b</b> Taxes (from Worksheet NR-2 or	PY-2) <b>38b</b>	12345678	<b>ジ</b>	TOTAL ITEMIZED
			12345678	۵	DEDUCTIONS
	<b>38c</b> Interest expense (from Worksheet I	NR-3 or PY-3) <b>38c</b>	123430/8	J	39 If your Hawaii adjusted gross income is above a certain
			12345678	a	amount, you may not be
	38d Contributions (from Worksheet I	NR-4 or PY-4) <b>38d</b>	12343070	9	able to deduct all of your itemized deductions. See the
	38e Casualty and theft losses		12345678	۵	Instructions on page 27. Ente
	(from Worksheet NR-5 or PY-5)	38e	12343070	9	total here and go to line 41.
	38f Miscellaneous deductions		12345678	۵	123456789
	(from Worksheet NR-6 or PY-6)	38f	12343070	9	123430709
0a	If you checked filing status box: 1 or 3	enter \$2,200;	12345678	a	
			12343070	9	
	2 or 5 enter \$4,400; 4 enter \$3,212	40a			
••	2 or 5 enter \$4,400; 4 enter \$3,212			<b>X</b> 401	123456789
0b	2 or 5 enter \$4,400; 4 enter \$3,212  Multiply line 40a by the ratio on line 37		ted Standard Deduction	➤ 40b	123456789
	Multiply line 40a by the ratio on line 37	7 Prora			
41	Multiply line 40a by the ratio on line 37.  Line 35, Column B minus line 39 or 40.	7 <b>Prora</b> Ob, whichever applies. (This	line MUST be filled in)		123456789 <b>x</b> 123456789
41	Multiply line 40a by the ratio on line 37 Line 35, Column B minus line 39 or 40 Multiply \$1,144 by the total number of exempti	7 Prora  Ob, whichever applies. (This ions claimed on line 6e. If you and	line MUST be filled in)		
41	Multiply line 40a by the ratio on line 37 Line 35, Column B minus line 39 or 40 Multiply \$1,144 by the total number of exempti or disabled, place an X in the applicable box(e	7Prora  Ob, whichever applies. (This ions claimed on line 6e. If you and es), and see the Instructions.	line MUST be filled in) or your spouse are blind, deaf,	41	
41	Multiply line 40a by the ratio on line 37 Line 35, Column B minus line 39 or 40 Multiply \$1,144 by the total number of exempti or disabled, place an X in the applicable box(e	7 Prora  Ob, whichever applies. (This ions claimed on line 6e. If you and	line MUST be filled in)	41	
41 2a	Multiply line 40a by the ratio on line 37  Line 35, Column B minus line 39 or 40  Multiply \$1,144 by the total number of exempti or disabled, place an X in the applicable box(e  X Yourself X Spouse	7Prora  Ob, whichever applies. (This ions claimed on line 6e. If you and es), and see the Instructions.  42a	line MUST be filled in) for your spouse are blind, deaf, 12345678	<b>41</b> 2	<b>x</b> 123456789
41 2a	Multiply line 40a by the ratio on line 37 Line 35, Column B minus line 39 or 40 Multiply \$1,144 by the total number of exempti or disabled, place an X in the applicable box(e	7Prora  Ob, whichever applies. (This ions claimed on line 6e. If you and es), and see the Instructions.  42a	line MUST be filled in) for your spouse are blind, deaf, 12345678	<b>41</b> 2	
41 2a 2b	Multiply line 40a by the ratio on line 37  Line 35, Column B minus line 39 or 40  Multiply \$1,144 by the total number of exempti or disabled, place an X in the applicable box(e  X Yourself X Spouse	7 Prora  Ob, whichever applies. (This ions claimed on line 6e. If you and es), and see the Instructions.  42a	line MUST be filled in) for your spouse are blind, deaf, 12345678 Prorated Exemption(s)	<b>41</b> 3	<b>x</b> 123456789
41 2a 2b 43	Multiply line 40a by the ratio on line 37  Line 35, Column B minus line 39 or 40  Multiply \$1,144 by the total number of exemptior disabled, place an X in the applicable box(e X Yourself X Spouse	7Prora  2b, whichever applies. (This ions claimed on line 6e. If you and es), and see the Instructions.  42a  42b (but not less than zero).	line MUST be filled in) for your spouse are blind, deaf, $12345678$ Prorated Exemption(s)Taxable Income	9  > 42b  > 43	123456789 123456789 123456789
41 2a 2b 43	Multiply line 40a by the ratio on line 37  Line 35, Column B minus line 39 or 40  Multiply \$1,144 by the total number of exempti or disabled, place an X in the applicable box(e  X Yourself X Spouse  Multiply line 42a by the ratio on line 37  Taxable Income. Line 41 minus line 4  Tax. Place an X if from: X Tax Tax	7	line MUST be filled in) for your spouse are blind, deaf,  12345678 Prorated Exemption(s) Taxable Income ule; or X Capital Gair	9  > 42b  > 43	123456789 123456789 123456789
41 2a 2b 43	Multiply line 40a by the ratio on line 37.  Line 35, Column B minus line 39 or 40.  Multiply \$1,144 by the total number of exemption or disabled, place an X in the applicable box(e X Yourself X Spouse	7	line MUST be filled in) for your spouse are blind, deaf,  12345678 Prorated Exemption(s) Taxable Income ule; or X Capital Gair 5, N-344, N-348, N-405,	9  > 42b  > 43  ns Tax Wor	123456789 123456789 123456789
41 22a 2b 43 44	Multiply line 40a by the ratio on line 37  Line 35, Column B minus line 39 or 40  Multiply \$1,144 by the total number of exemption or disabled, place an X in the applicable box(e X Yourself X Spouse	7	line MUST be filled in) for your spouse are blind, deaf,  12345678 Prorated Exemption(s) Taxable Income ule; or X Capital Gair 5, N-344, N-348, N-405,	9  > 42b  > 43  as Tax Wor  > 44	123456789  123456789  123456789  ksheet on page 41 of the Instruction 123456789
41 22a 2b 43 44	Multiply line 40a by the ratio on line 33 Multiply \$1,144 by the total number of exemption or disabled, place an X in the applicable box(example X Yourself X Spouse Multiply line 42a by the ratio on line 33 Taxable Income. Line 41 minus line 4 Tax. Place an X if from: X Tax Taxable Income and X if from: X Tax Taxable Income And Yourself X Place and X if from Forms N-2, NN-586, N-615, or N-814 is included.)	7	line MUST be filled in) /or your spouse are blind, deaf,  12345678 Prorated Exemption(s) Taxable Income ule; or X Capital Gair i, N-344, N-348, N-405,	9  > 42b  > 43  as Tax Wor  > 44	£ 123456789  123456789  123456789  123456789  ksheet on page 41 of the Instruction
	Multiply line 40a by the ratio on line 37.  Line 35, Column B minus line 39 or 40.  Multiply \$1,144 by the total number of exemption or disabled, place an X in the applicable box(e X Yourself X Spouse	7	line MUST be filled in) /or your spouse are blind, deaf,  12345678 Prorated Exemption(s) Taxable Income ule; or X Capital Gair i, N-344, N-348, N-405,	9  > 42b  > 43  as Tax Wor  > 44	123456789  123456789  123456789  ksheet on page 41 of the Instruction 123456789
41 2a 2b 43 44	Multiply line 40a by the ratio on line 37.  Line 35, Column B minus line 39 or 40.  Multiply \$1,144 by the total number of exemption or disabled, place an X in the applicable box(e X Yourself X Spouse	7	line MUST be filled in) /or your spouse are blind, deaf,  12345678 Prorated Exemption(s) Taxable Income ule; or X Capital Gair i, N-344, N-348, N-405,	9  > 42b  > 43  as Tax Wor  > 44  12345	123456789  123456789  123456789  ksheet on page 41 of the Instruction 123456789
41 2a 2b 43 44	Multiply line 40a by the ratio on line 37.  Line 35, Column B minus line 39 or 40.  Multiply \$1,144 by the total number of exemption or disabled, place an X in the applicable box(e X Yourself X Spouse	7	line MUST be filled in) /or your spouse are blind, deaf,  12345678 Prorated Exemption(s) Taxable Income ule; or X Capital Gair i, N-344, N-348, N-405,Tax	9  > 42b  > 43  as Tax Wor  > 44  12345	123456789  123456789  123456789  ksheet on page 41 of the Instruction 123456789
41 22a 2b 43 44	Multiply line 40a by the ratio on line 37.  Line 35, Column B minus line 39 or 40.  Multiply \$1,144 by the total number of exemption or disabled, place an X in the applicable box(e X Yourself X Spouse	7	line MUST be filled in) /or your spouse are blind, deaf,  12345678 Prorated Exemption(s) Taxable Income ule; or X Capital Gair i, N-344, N-348, N-405,Tax	9  > 42b  > 43  as Tax Wor  1234!	123456789  123456789  123456789  ksheet on page 41 of the Instruction 123456789
41 22a 22b 43 44 45 46	Multiply line 40a by the ratio on line 37.  Line 35, Column B minus line 39 or 40.  Multiply \$1,144 by the total number of exemption or disabled, place an X in the applicable box(e. X. Yourself X. Spouse	7	line MUST be filled in) /or your spouse are blind, deaf,  12345678Prorated Exemption(s)Taxable Income ule; or X Capital Gair I, N-344, N-348, N-405,Tax	9  > 42b  > 43  as Tax Wor  1234!	123456789  123456789  123456789  ksheet on page 41 of the Instruction 123456789
41 2a 2b 43 44 4a 45	Multiply line 40a by the ratio on line 37  Line 35, Column B minus line 39 or 40  Multiply \$1,144 by the total number of exemption or disabled, place an X in the applicable box(exist) X yourself X Spouse	7	line MUST be filled in) /or your spouse are blind, deaf,  12345678Prorated Exemption(s)Taxable Income ule; or X Capital Gair I, N-344, N-348, N-405,Tax	41 3 9  > 42b > 43 ns Tax Wor > 44 12345 9	123456789  123456789  123456789  ksheet on page 41 of the Instruction 123456789
41 22a 22b 43 44 45 46 47	Multiply line 40a by the ratio on line 33 or 40 Multiply \$1,144 by the total number of exemption or disabled, place an X in the applicable box(e X Yourself X Spouse	7	line MUST be filled in) for your spouse are blind, deaf,  12345678 Prorated Exemption(s) Taxable Income ule; or X Capital Gair 5, N-344, N-348, N-405,Tax	41 3 9  > 42b > 43 ns Tax Wor > 44 12345 9	123456789  123456789  123456789  ksheet on page 41 of the Instruction 123456789
41 22a 22b 43 44 45 46 47	Multiply line 40a by the ratio on line 33 Line 35, Column B minus line 39 or 40 Multiply \$1,144 by the total number of exemption or disabled, place an X in the applicable box(e X Yourself X Spouse	7	line MUST be filled in) for your spouse are blind, deaf,  12345678 Prorated Exemption(s) Taxable Income ule; or X Capital Gair 5, N-344, N-348, N-405,Tax	9  • 42b  • 43  • 5 Tax Wor  • 44  12345  9  9	123456789  123456789  123456789  ksheet on page 41 of the Instruction 123456789
41 22 25 43 44 44 45 46 47	Multiply line 40a by the ratio on line 33 or 40 Multiply \$1,144 by the total number of exemption or disabled, place an X in the applicable box(e X Yourself X Spouse	7	line MUST be filled in) /or your spouse are blind, deaf,	41 3 9  > 42b  > 43  Ins Tax Wor  > 44  1234! 9 9 9	123456789  123456789  123456789  ksheet on page 41 of the Instruction 123456789
41 22a 22b 43 44 45 46 47	Multiply line 40a by the ratio on line 37.  Line 35, Column B minus line 39 or 40.  Multiply \$1,144 by the total number of exemption or disabled, place an X in the applicable box(e. X. Yourself X. Spouse	7	line MUST be filled in) /or your spouse are blind, deaf,	41 3 9  > 42b  > 43  Ins Tax Wor  > 44  1234! 9 9 9	123456789  123456789  123456789  ksheet on page 41 of the Instruction 123456789
41 22a 2b 43 44 4a 45 46 47	Multiply line 40a by the ratio on line 37 Multiply \$1,144 by the total number of exemption or disabled, place an X in the applicable box(e X Yourself X Spouse	7	line MUST be filled in) for your spouse are blind, deaf,  12345678 Prorated Exemption(s)	41 3 9  > 42b > 43 ns Tax Wor > 44 12345 9 9 9	123456789  123456789  123456789  ksheet on page 41 of the Instruction 123456789

Place QR Code Here Your Social Security Number

123 - 45 - 6789

Your Spouse's SSN

123 - 45 - 6789

TP FIRST NAME XX MI LAST NAME Name(s) as shown on return SPOUSE NAME XXXX MI LAST NAME 123456789 123456789 X 53 Hawaii State Income tax withheld (attach W-2s) 123456789 (see page 29 of the Instructions for other attachments).....54 2023 estimated tax payments on Forms N-200V 1234567; N-288A 1234567 55 123456789 TOTAL 123456789 Amount of estimated tax applied from 2022 return......56 58 Add lines 54 through 57. 123456789 123456789 Amount paid with extension ......57 If line 58 is larger than line 53, enter the amount OVERPAID 59 123456789 (line 58 minus line 53) (see Instructions)..... 60 Contributions to (see page 30 of the Instructions):.... Yourself **Spouse** X 60a Hawaii Schools Repairs and Maintenance Fund..... \$2 \$2 X \$5 X \$5 60b Hawaii Public Libraries Fund ..... X X **60c** Domestic and Sexual Violence / Child Abuse and Neglect Funds ...... \$5 12 Add the amounts of the Xs on lines 60a through 60c and enter the total here ..... 123456789 62 Line 59 minus line 61 ..... Amount of line 62 to be applied to 63 123456789 your 2024 ESTIMATED TAX ......63 X if this refund will Amount to be **REFUNDED TO YOU** (line 62 minus line 63) If filing late, see page 30 of Instructions. Place an X here 64a ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 64b, 64c, or 64d. 123456789 64c Type: X Checking X Routing number Savings 64b 12345678901234567 123456789 64d Account number 123456789 AMOUNT YOU OWE (line 53 minus line 58). 65 PAYMENT AMOUNT Submit payment online at hitax.hawaii.gov or attach check or 123456789 Estimated tax penalty. (See page 31 of Instr.) Do not include this amount 123456789 in line 59 or 65. Check this box if Form N-210 is attached > X 67 X 123456789 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD) ....... 68 X 123456789 AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD) ..... 69 69 If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 32 of the Instructions. Designee's name DESIGNEE NAME XXXXX Phone no. (123) 123-4567 Identification number 12-3456789 HAWAII ELECTION Indicate if you want \$3 to go to the Hawaii Election Campaign Fund. Yes Note: Placing an X in the "Yes" box will **CAMPAIGN FUND** not change your tax or refund. If joint return, indicate if your spouse designates \$3 to go to the fund. X Yes (See page 32 of the Instructions) **DECLARATION** — I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS. Your signature 12-12-12 12-12-12 SPOUSE OCCUPATION X (123) 123-4567 TAXPAYER OCCUPATION X (123) 123-4567 Preparer's Signature self-employed 12-12-12 123456789 Preparer's Print Preparer's Name Federal E.I. No. > 12-3456789 PRINT PREPARER NAMEXXXXXXXXXXX FIRM NAME OR PREPARER NAME XXX Phone No. if self-employed) (123)123-4567ADDRESS XXXXXXXXXXXXXXXXXXXXXXX