

FORM  
**N-330**  
(REV. 2024)

**CREDIT FOR SCHOOL REPAIR AND MAINTENANCE**

TAX  
YEAR  
**20**\_\_

Or fiscal year beginning \_\_\_\_\_, 20\_\_, and ending \_\_\_\_\_, 20\_\_

ATTACH TO FORM F-1, N-11, N-15, N-20, N-30, N-35, N-40, OR N-70NP

Name(s) as shown on tax return

SSN or FEIN

**DEPARTMENT OF EDUCATION CERTIFICATE  
(Completed by the Department of Education only)**

1. Name		2. SSN/FEIN
3. Address (Number and street, including apartment number or rural route, city, state, and postal/zip code)		
4. Value of the contributed in-kind services \$		5. Date contribution made
6. Contractor is licensed under: <input type="checkbox"/> Chapter 444, HRS <input type="checkbox"/> Chapter 460J, HRS <input type="checkbox"/> Chapter 464, HRS (see Instructions)	7. Contractor's or RME's License No. _____ _____ _____	8. Dept. of Taxation Tax Clearance Certificate obtained (see Instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No
This is to certify that the contractor above has contributed in-kind services in accordance with Act 213, Session Laws of Hawaii 2004.		
_____ Signature of Certifying Officer		_____ Date of Certification
_____ Type or Print Name and Title		<div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">Place QR Code Here</div> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 2px auto;">Human Readable text here</div>

**COMPUTATION OF TAX CREDIT (Completed by Taxpayer)**

**Note: If you are only claiming your distributive share(s) of a credit distributed from a partnership, an S corporation, an estate, or a trust, skip lines 9 through 10 and begin on line 11.**

9. Enter the certified value from line 4 or \$40,000, whichever is less (see Instructions).....	<b>9</b>	
10. Multiply line 9 by 10% (.10) and enter result here .....	<b>10</b>	
11. Flow through of credit for school repair and maintenance received from other entities, if any: <b>Check the applicable box below.</b> Enter the name and Federal Employer I.D. No. of Entity:  <input type="checkbox"/> <b>a</b> Partner — enter the appropriate amount from Schedule K-1 (Form N-20) .....		<b>11</b>
<input type="checkbox"/> <b>b</b> S Corp. — enter the appropriate total from Schedule K-1 (Form N-35) .....		
<input type="checkbox"/> <b>c</b> Beneficiary — enter the appropriate amount from Schedule K-1 (Form N-40) .....		
<input type="checkbox"/> <b>d</b> Patron — enter the amount from federal Form 1099-PATR .....		
12. <b>Total New Credit Claimed</b> — Add lines 10 and 11. Also enter this amount on Schedule CR in <b>Column (b)</b> of the appropriate line for this credit..... <i>Note: Form N-20 and N-35 filers, enter the amount on line 12 on the appropriate lines of Form N-20, Schedule K or Form N-35, Schedule K; skip lines 13 through 19. Form N-40 filers, see the instructions.</i>	<b>12</b>	
13. Carryover of unused credit for school repair and maintenance from prior year .....	<b>13</b>	
14. Add lines 12 and 13 and enter the total here. This represents your tentative current year credit for school repair and maintenance .....	<b>14</b>	

(Continued on back)

<b>Adjusted Tax Liability Limitations</b> <i>(Not to be completed by Form N-20 and Form N-35 filers)</i>	
<b>15.</b> Enter your <b>Adjusted Income Tax Liability</b> , after applying refundable credits, from the applicable Form N-11, N-15, N-30, N-40 or N-70NP .....	<b>15</b>
<b>16.</b> If you are claiming other nonrefundable credits, complete the credit worksheet in the Instructions and enter the total here. If you are not claiming other nonrefundable credits, enter zero .....	<b>16</b>
<b>17.</b> Line 15 minus line 16. This represents your remaining tax liability. If the result is zero or less than zero, enter zero .....	<b>17</b>
<b>18. Total Credit Applied</b> — Enter the smaller of line 14 or line 17. This is your credit for school repair and maintenance to be applied to this tax year. Also, enter this amount on Schedule CR in <b>Column (c)</b> of the appropriate line for this credit. ....	<b>18</b>
<b>19. Unused Credit to Carryover</b> — Line 14 minus line 18. This represents your current year’s carryover of unused credit. The amount of any unused credit may be carried over and used as a credit against your tax liability in subsequent years until exhausted. If this amount is more than zero, also enter this on Schedule CR in <b>Column (d)</b> of the appropriate line for this credit.....	<b>19</b>