FORM
N-15
(Rev. 2018)

STATE OF HAWAII — DEPARTMENT OF TAXATION

Individual Income Tax Return
NONRESIDENT and PART-YEAR RESIDENT

Calendar Year 2018
OR
Tax Year 12 - 12 - 12 **thru** 12 - 12 - 12

DO NOT WRITE IN THIS AREA

Place QR Code Here

ID NO XX

X **Part-Year Resident** (Enter period of Hawaii residency above)
X **Nonresident**
X **Nonresident Alien or Dual-Status Alien**
X **MSRRA**
X **Composite**

X **AMENDED Return**
X **NOL Carryback**
X **IRS Adjustment**

FOR OFFICE USE ONLY

Do NOT Submit a Photocopy!!

Place an X in applicable box, if appropriate

X **First Time Filer**
X **Address or Name Change**

ATTACH A COPY OF YOUR 2018 FEDERAL INCOME TAX RETURN

• ATTACH COPY 2 OF FORM W-2 HERE •

Place Label Here

Your First Name	M.I.	Your Last Name	Suffix
TP'S 1ST NAMEXXX	MI	LAST NAMEXXXXXX	MI
Spouse's First Name	**M.I.**	**Spouse's Last Name**	**Suffix**
SPOUSE 1ST NAMEX	MI	LAST NAMEXXXXXX	MI

Care Of *(See Instructions, page 8.)*
CARE OF NAME FOR MAILING ADDRESSXXXXXXXX

Present mailing or home address (Number and street, including Rural Route)
TAXPAYER'S MAILING OR HOME ADDRESSXXXXXX

City, town or post office	State	Postal/ZIP code
CITYXXXXXXXXXXXXXXXXX	HI	99999-9999

If Foreign address, enter Province and/or State	Country
FOREIGN ADDRESSXXXXXXXXXX	COUNTRYXXXXX

◆ IMPORTANT — Complete this Section ◆

Enter the first four letters of your last name. Use **ALL CAPITAL** letters: XXXX

Your Social Security Number: 123 - 45 - 6789

Deceased X Date of Death 12 - 12 - 12

Enter the first four letters of your Spouse's last name. Use **ALL CAPITAL** letters: XXXX

Spouse's Social Security Number: 123 - 45 - 6789

Deceased X Date of Death 12 - 12 - 12

(Place an X in only ONE box)

1 X Single
2 X Married filing joint return (even if only one had income).
3 X 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'S NAMEXXXXXXX
4 X Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name. ➤ QUALIFYING PERSONXXX
5 X Qualifying widow(er) (see page 9 of the Instructions)
Enter the year your spouse died 1212

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.

6a X Yourself..... X Age 65 or over.....
6b X Spouse..... X Age 65 or over.....
} Enter the number of Xs on **6a** and **6b** ..... ➤ 1

If you placed an X on lines 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, place an X here X

• ATTACH CHECK OR MONEY ORDER HERE •

6c and 6d **Dependents:** 1. First and last name	If more than 6 dependents use attachment	2. Dependent's social security number	3. Relationship
FIRST DEPENDENT NAMEXXX		123-45-6789	RELATIONSHIP
SECOND DEPENDENT NAMEXX		123-45-6789	RELATIONSHIP
THIRD DEPENDENT NAMEXXX		123-45-6789	RELATIONSHIP
FOURTH DEPENDENT NAMEXX		123-45-6789	RELATIONSHIP
FIFTH DEPENDENT NAMEXXX		123-45-6789	RELATIONSHIP
SIXTH DEPENDENT NAME		123-45-6789	RELATIONSHIP

Enter number of your children listed... **6c** ➤ 12
Enter number of other dependents..... **6d** ➤ 12

6e Total number of exemptions claimed. Add numbers entered in boxes **6a thru 6d** above..... **6e** ➤ 12

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ID NO XX

Your Social Security Number: 123 - 45 - 6789

Your Spouse's SSN: 123 - 45 - 6789

Name(s) as shown on return: TP'S 1ST NAMEXXX MI LAST NAMEX
SPOUSE 1ST NAMEX MI LAST NAMEX

		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 41 of the Instructions	123456789		8	123456789
9	Ordinary dividends	123456789		9	123456789
10	State income tax refund from the worksheet on page 41 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 41 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 INCOMEXXXXXXXX	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 46 of the Instructions	123456789		23	123456789
24	Health savings account deduction	123456789		24	123456789
25	Moving expenses (attach Form N-139) STORAGEXXXXXXXXXXXXXXXXX	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
31	Payments to an individual housing account	123456789		31	123456789
32	First $6,564 of military reserve or Hawaii national guard duty pay	123456789		32	123456789

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ID NO XX

Your Social Security Number: 123 - 45 - 6789
Your Spouse's SSN: 123 - 45 - 6789
Name(s) as shown on return: TP'S 1ST NAMEXXX MI LAST NAMEX
SPOUSE 1ST NAMEX MI LAST NAMEX

33	Exceptional trees deduction (attach affidavit) (see page 21 of the Instructions)		123456789	33	123456789
34	Add lines 21 through 33 ..... **Total Adjustments** ➤		123456789	34	123456789
	OTHER ADJUSTMENTSXXXXXXXXXXXXXX				
35	Line 20 minus line 34 .... **Adjusted Gross Income** ➤	X	123456789	35 X	123456789
36	**Federal** adjusted gross income (see page 21 of the Instructions) 36	X	123456789		
37	**Ratio of Hawaii AGI to Total AGI.** Divide line 35, Column B, by line 35, Column A (Compute to 3 decimal places and round to 2 decimal places) ... 37		1.00		
	***CAUTION**: If you can be claimed as a dependent on another person's return, see the Instructions 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. Otherwise go to page 22 of the Instructions and enter your Hawaii itemized deductions here.

38a	Medical and dental expenses (from Worksheet NR-1 or PY-1) 38a	123456789
38b	Taxes (from Worksheet NR-2 or PY-2) 38b	123456789
38c	Interest expense (from Worksheet NR-3 or PY-3)..... 38c	123456789
38d	Contributions (from Worksheet NR-4 or PY-4) 38d	123456789
38e	Casualty and theft losses (from Worksheet NR-5 or PY-5) 38e	123456789
38f	Miscellaneous deductions (from Worksheet NR-6 or PY-6) 38f	123456789

TOTAL ITEMIZED DEDUCTIONS

39 If your Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the Instructions on page 27. Enter total here and go to line 41. 123456789

40a	If you checked filing status box: 1 or 3 enter $2,200; 2 or 5 enter $4,400; 4 enter $3,212 ..... 40a		123456789		
40b	Multiply line 40a by the ratio on line 37 ..... **Prorated Standard Deduction** ➤			40b	123456789
41	Line 35, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in)			41 X	123456789
42a	Multiply $1,144 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es), and see the Instructions. X Yourself X Spouse 42a		123456789		
42b	Multiply line 42a by the ratio on line 37 ..... **Prorated Exemption(s)** ➤			42b	123456789
43	**Taxable Income.** Line 41 minus line 42b (but not less than zero) ..... **Taxable Income** ➤			43	123456789
44	**Tax.** Place an X if from: X Tax Table; X Tax Rate Schedule; or X Capital Gains Tax Worksheet on page 44 of the Instructions. (X Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-338, N-344, N-348, N-405, N-586, N-615, or N-814 is included.) ..... **Tax** ➤			44	123456789
44a	If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 8 of that worksheet 44a		123456789		
45	Refundable Food/Excise Tax Credit (attach Form N-311) **DHS, etc.** exemptions 12 45		123456789		
46	Credit for Low-Income Household Renters (attach Schedule X) 46		123456789		
47	Credit for Child and Dependent Care Expenses (attach Schedule X) 47		123456789		
48	Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)..... 48		123456789		
49	Total refundable tax credits from Schedule CR (attach Schedule CR) 49		123456789		
50	Add lines 45 through 49..... **Total Refundable Credits** ➤			50	123456789
51	Line 44 minus line 50. If line 51 is zero or less, see Instructions..			51 X	123456789

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Place QR Code Here

ID NO XX

Your Social Security Number: 123 - 45 - 6789
Your Spouse's SSN: 123 - 45 - 6789
Name(s) as shown on return: TP'S 1ST NAMEXXX MI LAST NAMEX
SPOUSE 1ST NAMEX MI LAST NAMEX

52	Total nonrefundable tax credits (attach Schedule CR)	52			123456789
53	Line 51 minus line 52 ... **Balance** ➤	53	X		123456789
54	Hawaii State Income tax withheld (attach W-2s) (see page 33 of the Instructions for other attachments)	54		123456789	
55	2018 estimated tax payments on Forms N-1 1234567 ; N-288A 1234567	55		123456789	
56	Amount of estimated tax applied from 2017 return	56		123456789	
57	Amount paid with extension	57		123456789	
59	If line 58 is larger than line 53, enter the amount **OVERPAID** (line 58 minus line 53) (see Instructions)	59			123456789

TOTAL PAYMENTS

58 Add lines 54 through 57. 123456789

		Yourself	Spouse
60	**Contributions to** (see page 33 of the Instructions):		
60a	Hawaii Schools Repairs and Maintenance Fund	X $2	X $2
60b	Hawaii Public Libraries Fund	X $5	X $5
60c	Domestic and Sexual Violence / Child Abuse and Neglect Funds	X $5	X $5

61	Add the amounts of the Xs on lines 60a through 60c and enter the total here	61		12
62	Line 59 minus line 61	62		123456789
63	Amount of line 62 to be **applied** to your **2019 ESTIMATED TAX**	63	123456789	

64a Amount to be **REFUNDED TO YOU** (line 62 minus line 63) If filing late, see page 34 of Instructions. Place an X here X if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 64b, 64c, or 64d. 64a 123456789

64b Routing number 123456789 64c Type: X Checking X Savings

64d Account number 12345678901234567

65	**AMOUNT YOU OWE** (line 53 minus line 58)	65		123456789
66	**PAYMENT AMOUNT** Submit payment online at hitax.hawaii.gov or attach check or money order payable to "Hawaii State Tax Collector."	66		123456789
67	**Estimated tax penalty.** (See page 35 of Instr.) Do not include this amount in line 59 or 65. Check this box if Form N-210 is attached ➤ X	67	123456789	
68	**AMENDED RETURN ONLY -** Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)	68	X	123456789
69	**AMENDED RETURN ONLY -** Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)	69	X	123456789

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 35 of the Instructions.

Designee's name ➤ DESIGNEE'S NAMEXXXX Phone no. ➤ (123)123-4567 Identification number ➤ 12-3456789

HAWAII ELECTION CAMPAIGN FUND
(See page 36 of the Instructions)

Do you want $3 to go to the Hawaii Election Campaign Fund?	X Yes	X No	**Note:** Placing an X in the "Yes" box will not increase your tax or reduce your refund.
If joint return, does your spouse want $3 to go to the fund?	X Yes	X No	

PLEASE SIGN HERE

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	Date	Spouse's signature (if filing jointly, BOTH must sign)	Date
	12-12-12		12-12-12

Your Occupation	Daytime Phone Number	Your Spouse's Occupation	Daytime Phone Number
TAXPAYER OCCUPATIONXX	(123)123-4567	SPOUSE OCCUPATIONXX	(123)123-4567

Paid Preparer's Information

Preparer's Signature ➤	Date 12-12-12	Check if self-employed ➤ X	Preparer's identification number 123456789
Print Preparer's Name ➤ PRINT PREPARER'S NAME HEREXXXXXX		Federal E.I. No. ➤ 12-3456789	
Firm's name (or yours if self-employed), Address, and ZIP Code ➤ FIRM'S NAME OR PREPARER'S NAME ADDRESS AND ZIP CODEXXXXXXXXXX		Phone No. ➤ (123)123-4567	

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