STATE OF HAWAII — DEPARTMENT OF TAXATION

REFUNDABLE FOOD/EXCISE TAX CREDIT

Place	
QR Code	
Here	

➤ See Instructions on back

Attach to Form N-11 or Form N-15

(NOTE: References to "married" and "spouse" are also references to

"in a civil union" and "civil union partner," respectively.)

Name(s) as shown on Form N-11 or N-15

Your social security number 999-99-9999

1 Is your federal adjusted gross income less than \$50,000 (less than \$30,000 if your filing status is Single)? (See the Instructions) If "Yes," go to line 2. If "No," STOP. You cannot claim this credit. However, you may claim the credit for a minor child receiving support from the Department of Human Services, etc. In this situation, only complete lines 3, 9, and 10.

2 List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS that meet all of the following: a) Present in Hawaii for more than nine months in 2018, b) Not in prison, jail, or a youth correctional facility for entire taxable year, and c) Cannot be claimed as a dependent by another taxpayer.

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.

2	Name Re			Name	Relat	tionshi	ρ
	NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Self		NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	RSH	IIP	2
	NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Spouse		NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	RSH	IIP	3
	NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	RSHIP 1		NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	RSH	IIP	4
En	Enter the number of qualified persons listed above						

3 List MINOR CHILDREN RECEIVING MORE THAN HALF OF THEIR SUPPORT FROM PUBLIC AGENCIES, such as the Department of Human Services, who meet all the following requirements and are not listed above on line 2: a) Present in Hawaii for more than nine months in 2018, b) Not in prison, jail, or a youth correctional facility for entire taxable year, c) More than half of support from public agency, and d) Cannot be claimed as a dependent by another taxpayer.

3	3 Caution: Do not list any children already listed on line 2 above.										
		Name	Social Security Number	Relationship		Name	Social Se	curity Number	Relationship		
		NAME XXXXXXXXXXXXXXX	999-99-9999	RSHIP 1		NAME XXXXXXXXXXXXXXX	999-9	99-9999	RSHIP 3		
		NAME XXXXXXXXXXXXXXX	999-99-9999	RSHIP 2		NAME XXXXXXXXXXXXXXX	999-	99-9999	RSHIP 4		
	En	ter the number of minor children re	eceiving more than half	of their suppor	rt f	from public agencies. Also enter this	number	in the			
										99	
4	•	•				าร)		999999	9999	.00	
			•			ss income			99999.00		
	-										
7	En	ter on line 7 the amount of the tax	credit shown below that	applies to the	e a	amount on line 6.					
		our filing status is Single and e 6 is:				Tax credit per alified exemption is:					
		e o is: der \$5.000									
	\$5,	000 and over but under \$10,000									
		0,000 and over but under \$15,000.									
		5,000 and over but under \$20,000.									
		0,000 and over but under \$30,000 0.000 and over									
	Ma He Qu line Un \$5, \$10 \$15 \$20 \$30 \$30 \$40	our filing status is Married Filin rried Filing Separately, ad of Household, or alifying Widower, and e 6 is: der \$5,000				\$110 					
							7	999999	9999	.00	
8	Mu	Itiply line 2 by the amount of the ta	ax credit on line 7. Enter	the total here			8	999999	9999	.00	
9	Mu	Itiply line 3 by \$110. Enter the tota	I here				9	999999	9999	.00	
10		d lines 8 and 9. Enter the result he	,	,		·					
	Thi	s is your refundable food/excise ta	ax credit. (Whole dollars	only)			10	99999	9999	00	

GENERAL INSTRUCTIONS

Purpose of Form

Use Form N-311 to figure and claim the refundable food/excise tax credit under section 235-55.85, Hawaii Revised Statutes (HRS).

Who May Claim This Credit

Each 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 refundable food/excise tax credit may be claimed for each individual who:

- 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 prison, jail, or a youth correctional facility for the full taxable year.

For Whom the Credit May Be Claimed

A taxpayer filing Form N-11 or Form N-15 may claim the credit for any of the following people who are "qualified exemptions" as defined above:

- The taxpayer's self;
- The taxpayer's spouse if the taxpayer is married filing jointly or married filing separately where the spouse is not filing a Hawaii return, had no income, and was not the dependent of someone else;
- 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 more than nine months. If a person who was continuously living in Hawaii died after September 30, 2018, that person could still be a qualified exemption.
- A child who is born during 2018 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.

Credit Requirements

To claim this credit, you must complete and attach Form N-311 to your Hawaii income tax return.

Deadline for Claiming the Credit

If you are a calendar year taxpayer, the deadline to claim the credit, including amended claims, is December 31, 2019. If you are a fiscal year taxpayer, the deadline to claim the credit, including amended claims, is 12 months after the close of your taxable year. You cannot claim or amend the credit after the deadline.

SPECIFIC INSTRUCTIONS

Line 1, Federal Adjusted Gross Income — Since the tax credit is based on federal adjusted gross income, you must complete your federal return first. If you are not required to file a federal income tax return, use federal Form 1040 as a worksheet to determine your federal adjusted gross income.

If your **federal** adjusted gross income (Form N-11, line 7 or Form N-15, line 36) is \$50,000 or more (\$30,000 or more if your filing status is

Single), **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. In this situation, only complete lines 3, 9, and 10.

Married filing separately. If you are married filing separately, you must add your spouse's federal adjusted gross income to your own. If the total is \$50,000 or more, 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 married filing jointly or married filing separately where your spouse is not filing a Hawaii return, had no income, and was not the dependent of someone else. Then list your dependents and enter the dependent's relationship to you. 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-11, line 28; or Form N-15, line 45.

Line 7 — Enter on line 7 the amount of the tax credit that applies to the amount on line 6.

Line 10, Amount of the Credit — Add lines 8 and 9. Enter this amount on Form N-11, line 28; or Form N-15, line 45.