



Individual Income Tax Return RESIDENT



Calendar Year 2009 OR

JBF091

AMENDED Return

NOL Carryback

Fiscal Year Beginning

and Ending

FOR OFFICE USE ONLY

Do NOT Submit a Photocopy!!

Place an X in applicable box, if appropriate

First Time Filer

Address or Name Change

ATTACH COPY 2 OF FORM W-2 HERE

ATTACH CHECK OR MONEY ORDER AND FORM N-200V HERE

Form with fields for Name, Spouse's Name, Care Of, Address, City, State, ZIP, and Foreign Address.

IMPORTANT — Complete this Section

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

Your Social Security Number

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

Spouse's Social Security Number

(Place an X in only ONE box)

- 1 Single
2 Married filing joint return
3 Married filing separate return
4 Head of household
5 Qualifying widow(er) with dependent child

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 above line 21.

- 6a Yourself
6b Spouse
6c Enter the number of your dependent children
6d Enter the number of other dependents
6e Total number of exemptions claimed



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Name(s) as shown on return

ROUND TO THE NEAREST DOLLAR

- 7 Federal adjusted gross income (AGI) (see page 11 of the Instructions) 7
- 8 Difference in state/federal wages due to COLA, ERS, etc. (see page 11 of the Instructions) 8
- 9 Interest on out-of-state bonds (including municipal bonds)..... 9
- 10 Other Hawaii additions to federal AGI (see page 11 of the Instructions)..... 10
- 11 Add lines 8 through 10 **Total Hawaii additions to federal AGI** 11
- 12 Add lines 7 and 11..... 12
- 13 Pensions taxed federally but not taxed by Hawaii..... 13
- 14 Social security benefits taxed on federal return..... 14
- 15 First \$5,609 of military reserve or Hawaii national guard duty pay..... 15
- 16 Payments to an individual housing account 16
- 17 Exceptional trees deduction (attach affidavit) (see page 14 of the Instructions)..... 17
- 18 Other Hawaii subtractions from federal AGI (see page 14 of the Instructions)..... 18
- 19 Add lines 13 through 18 **Total Hawaii subtractions from federal AGI** 19
- 20 Line 12 minus line 19 **Hawaii AGI** ► 20

CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 15, and place an X here.

- 21 If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the Instructions and enter your itemized deductions here.
- 21a Medical and dental expenses (from Worksheet A-1) 21a
- 21b Taxes (from Worksheet A-2)..... 21b
- 21c Interest expense (from Worksheet A-3)..... 21c
- 21d Contributions (from Worksheet A-4) 21d
- 21e Casualty and theft losses (from Worksheet A-5) 21e
- 21f Miscellaneous deductions (from Worksheet A-6)..... 21f

22 Enter the larger of your: **Itemized Deductions** — If line 20 is more than \$100,000 (\$50,000 for married filing separately), see the worksheet on page 37 of the Instructions. If not, add lines 21a through 21f. **OR** **Standard Deduction** shown below for your filing status. 22

Single or Married filing separately — \$2,000
 Married filing jointly or Qualifying widow(er) — \$4,000
 Head of household — \$2,920

23 Line 20 minus line 22. (This line MUST be filled in)..... 23



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Name(s) as shown on return

- 24 If line 20 is \$89,981 or less, multiply \$1,040 by the total number of exemptions claimed on line 6e. Otherwise, see page 21 of the Instructions. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es), and see page 21 of the Instructions.

	Yourself	Spouse	24
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 - 25 **Taxable Income.** Line 23 minus line 24 (but not less than zero) **Taxable Income** ► 25
 - 26 Tax. Place an X if from Tax Table; Tax Rate Schedule; or Capital Gains Tax Worksheet on page 37 of the Instructions.
 (Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-318, N-338, N-405, N-586, N-615, or N-814 is included.) **Tax** ► 26
 - 27 If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet 27
-
- 28 Total nonrefundable tax credits (attach Schedule CR) 28
 - 29 Line 26 minus line 28 (but not less than zero) **Balance** ► 29
 - 30 Hawaii State Income tax withheld (attach W-2s) (see page 25 of the Instructions for other attachments) 30
 - 31 2009 estimated tax payments 31
 - 32 Amount of estimated tax applied from 2008 return 32
 - 33 Amount paid with extension 33
 - 34 Refundable Food/Excise Tax Credit (attach Schedule X) **DHS, etc.** exemptions 34
 - 35 Credit for Low-Income Household Renters (attach Schedule X) 35
 - 36 Credit for Child and Dependent Care Expenses (attach Schedule X) 36
 - 37 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice) 37
 - 38 Credit for \$1 General Income Tax (see page 26 of the Instructions) 38
 - 39 Total refundable tax credits from Schedule CR (attach Schedule CR) 39
 - 40 Add lines 30 through 39 **Total Payments and Credits** ► 40
-
- 41 If line 40 is larger than line 29, enter the amount **OVERPAID** (line 40 minus line 29) 41
 - 42 **Contributions to** (see page 28 of the Instructions): **Yourself** **Spouse**

42a Hawaii Schools Repairs and Maintenance Fund	\$2	\$2
42b Hawaii Public Libraries Fund	\$2	\$2
42c Domestic Violence / Child Abuse and Neglect Funds	\$5	\$5
 - 43 Add the amounts of the Xs on lines 42a through 42c and enter the total here 43
 - 44 Line 41 minus line 43 44
 - 45 Amount of line 44 to be **applied** to your **2010 ESTIMATED TAX** 45



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Name(s) as shown on return

46a Amount to be REFUNDED TO YOU (line 44 minus line 45) If filing late, see page 31 of Instructions 46a

Place an X in this box if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 46 b, c, or d.

b Routing number c Type: Checking Savings

d Account number

47 AMOUNT YOU OWE (line 29 minus line 40). Send Form N-200V with your payment. Make check or money order payable to the "Hawaii State Tax Collector"..... 47

48 Estimated tax penalty. (See page 28 of Instructions.) Do not include on line 41 or 47. Place an X in this box if Form N-210 is attached > 48

49 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)..... 49

50 AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)..... 50

51 Did you file a federal Schedule C? Yes No If yes, enter Hawaii gross receipts your main business activity: AND your HI Tax I.D. No. for this activity W

52 Did you file a federal Schedule E for any rental activity? Yes No If yes, enter Hawaii gross rents received AND your HI Tax I.D. No. for this activity W

53 Did you file a federal Schedule F? Yes No If yes, enter Hawaii gross receipts your main business activity: AND your HI Tax I.D. No. for this activity W



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 30 of the Instructions.

Designee's name Phone no. Identification number

HAWAII ELECTION CAMPAIGN FUND

Do you want \$3 to go to the Hawaii Election Campaign Fund? Yes No If joint return, does your spouse want \$3 to go to the fund? Yes No

Note: Placing an X in the "Yes" box will not increase your tax or reduce your refund.



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

Your Occupation Daytime Phone Number Your Spouse's Occupation Daytime Phone Number

PLEASE SIGN HERE

Preparer's Signature Date Check if self-employed Preparer's identification number

Paid Preparer's Information Print Preparer's Name Federal E.I. No.

Firm's name (or yours if self-employed), Address, and ZIP Code Phone No.

REMINDERS:

- File your return on or before April 20, 2010.
You must enter your social security number(s). Your social security number(s) is no longer printed on your preprinted address label.
Don't forget to sign your return. If married filing a joint return, both spouses must sign the return.
Be sure required attachments are attached. (W-2s or HW-2s, Schedule X, Form N-200V, check or money order, etc.)
Make check or money order payable to the "Hawaii State Tax Collector" or visit our website at www.ehawaii.gov/efile and register to pay your taxes via the Internet.



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or other tax year beginning _____ and ending _____

Name(s) as shown on return

SSN(s) or Federal Employer I.D. No.

Attach this schedule directly behind Form N-11, N-15 N-30, or N-70NP

PART I Nonrefundable Tax Credits

- 1 Income tax paid to another state or foreign country (N-11, N-15, & N-70NP filers) 1
2 Carryover of the Energy Conservation Tax Credit (attach Form N-323) 2
3 Enterprise Zone Tax Credit (attach Form N-756) 3
4 Low-Income Housing Tax Credit (attach Form N-586) 4
5 Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884) 5
6 High Technology Business Investment Tax Credit (attach Form N-318) 6
7 Carryover of the Individual Development Account Contribution Tax Credit (attach Form N-323) 7
8 Technology Infrastructure Renovation Tax Credit (attach Form N-326) 8
9 Credit for School Repair and Maintenance (attach Form N-330) 9
10 Carryover of the Hotel Construction and Remodeling Tax Credit (attach Form N-323) 10
11 Carryover of the Residential Construction and Remodeling Tax Credit (attach Form N-323) 11
12 Renewable Energy Technologies Income Tax Credit (attach Form N-334) 12
13 Renewable Energy Technologies Income Tax Credit Placed in Service on or After July 1, 2009 (attach Form N-342) 13
14 Ko Olina Resort and Marina Attractions and Educational Facilities Tax Credit (attach Form N-336) 14
15 Total Nonrefundable Credits. Add Lines 1 through 14. Enter here and on Form N-11, Line 28; N-15, Line 45; N-30, Line 12; or N-70NP, Line 16. Attach this schedule directly behind your Form N-11, N-15, N-30, or N-70NP. 15



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PART II Refundable Tax Credits

- 16 Capital Goods Excise Tax Credit (attach Form N-312) 16●
- 17 Fuel Tax Credit for Commercial Fishers (attach Form N-163)..... 17●
- 18 Tax Credit for Research Activities (attach Form N-319)..... 18●
- 19 Ethanol Facility Tax Credit (attach Form N-324)..... 19●
- 20 Motion Picture, Digital Media, and Film Production Income
Tax Credit (attach Form N-340)..... 20●
- 21 Renewable Energy Technologies Income Tax Credit Placed in Service
on or After July 1, 2009 (attach Form N-342)
Place an X in the appropriate box to indicate the type of energy system installed and placed in service:
 - Solar • Wind 21●
- 22 Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344) 22●
- 23 Other refundable credits
 - a. Pro rata share of taxes withheld
and paid by a partnership, estate,
trust, or S corporation on the sale
of Hawaii real property interests23a
 - b. Credit From a Regulated
Investment Company23b
 - c. Add lines 23a and 23b..... 23c●
- 24 **Total Refundable Credits.** Add Lines 16 through 22 and Line 23c. Enter
here and on Form N-11, Line 39; N-15, Line 56; N-30, Line 14(d); or
N-70NP, Line 18(d). *Attach this schedule directly behind your*
Form N-11, N-15, N-30, or N-70NP. 24