



FORM N-15 (Rev. 2014)

STATE OF HAWAII — DEPARTMENT OF TAXATION Individual Income Tax Return NONRESIDENT and PART-YEAR RESIDENT Calendar Year 2014

JCT141

AMENDED Return

NOL Carryback

Tax Year

OR

thru

Place an X in applicable box(es):

Part-Year Resident (Enter period of Hawaii residency above)

Nonresident

Nonresident Alien or Dual-Status Alien

FOR OFFICE USE ONLY

THIS SPACE RESERVED

Do NOT Submit a Photocopy!!

Place an X in the applicable box, if appropriate

First Time Filer

Address or Name Change

ATTACH A COPY OF YOUR 2014 FEDERAL INCOME TAX RETURN

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, Postal/ZIP code, 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 (even if only one had income).
3 Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here.

4

Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name.

5

Qualifying widow(er) with dependent child. Enter the year your spouse died

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 Yourself Age 65 or over
6b Spouse Age 65 or over
Enter the number of Xs on 6a and 6b

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

Table with 4 columns: Dependents, First and last name, If more than 6 dependents use attachment, 2. Dependent's social security number, 3. Relationship

Enter number of your children listed.. 6c

Enter number of other dependents..... 6d

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



Your Social Security Number

Your Spouse's SSN

JCT142

Name(s) as shown on return

Col. A - Total Income

Col. B - Hawaii Income

7	Wages, salaries, tips, etc. (attach Form(s) W-2).....	_____	7	_____
8	Interest income from the worksheet on page 41 of the Instructions.....	_____	8	_____
9	Ordinary dividends	_____	9	_____
10	State income tax refund from the worksheet on page 41 of the Instructions.....	_____	10	_____
11	Alimony received	_____	11	_____
12	Business or farm income or (loss).....	_____	12	_____
13	Capital gain or (loss) from the worksheet on page 41 of the Instructions.....	_____	13	_____
14	Supplemental gains or (losses) (attach Schedule D-1)	_____	14	_____
15	IRA distributions	_____	15	_____
16	Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-15/N-40).....	_____	16	_____
17	Rents, royalties, partnerships, estates, trusts, etc.....	_____	17	_____
18	Unemployment compensation (insurance).....	_____	18	_____
19	Other income (state nature and source)	_____	19	_____
20	Add lines 7 through 19 Total Income 	_____	20	_____
21	Certain business expenses of reservists, performing artists, and fee-basis government officials	_____	21	_____
22	IRA deduction.....	_____	22	_____
23	Student loan interest deduction from the worksheet on page 46 of the Instructions.....	_____	23	_____
24	Health savings account deduction.....	_____	24	_____
25	Moving expenses (attach Form N-139)	_____	25	_____
26	Deductible part of self-employment tax	_____	26	_____
27	Self-employed health insurance deduction.....	_____	27	_____
28	Self-employed SEP, SIMPLE, and qualified plans.....	_____	28	_____
29	Penalty on early withdrawal of savings.....	_____	29	_____
30	Alimony paid (Enter name and SS No. of recipient)	_____	30	_____
31	Payments to an individual housing account..	_____	31	_____
32	First \$6,137 of military reserve or Hawaii national guard duty pay	_____	32	_____



Your Social Security Number

Your Spouse's SSN

JCT143

Name(s) as shown on return

33 Exceptional trees deduction (attach affidavit) (see page 21 of the Instructions)..... 33

34 Add lines 21 through 33Total Adjustments > 34

35 Line 20 minus line 34Adjusted Gross Income > 35

36 Federal adjusted gross income (see page 21 of the Instructions)36

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

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.

38 If you do not itemize deductions, enter zero on line 39 and go to line 40a. Otherwise go to page 21 of the Instructions and enter your Hawaii itemized deductions here.

38a Medical and dental expenses (from Worksheet NR-1 or PY-1) 38a

38b Taxes (from Worksheet NR-2 or PY-2) 38b

38c Interest expense (from Worksheet NR-3 or PY-3) 38c

38d Contributions (from Worksheet NR-4 or PY-4) 38d

38e Casualty and theft losses (from Worksheet NR-5 or PY-5) 38e

38f Miscellaneous deductions (from Worksheet NR-6 or PY-6) 38f

40a If you checked filing status box: 1 or 3 enter \$2,200; 2 or 5 enter \$4,400; 4 enter \$3,212 40a

40b Multiply line 40a by the ratio on line 37 Prorated Standard Deduction > 40b

41 Line 35, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in) 41

42a If line 35, Column B is \$89,981 or less, multiply \$1,144 by the total number of exemptions claimed on line 6e. Otherwise, see page 27 of the Instructions. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es) Yourself Spouse, and see the Instructions 42a

42b Multiply line 42a by the ratio on line 37 Prorated Exemption(s) > 42b

43 Taxable Income. Line 41 minus line 42b (but not less than zero) Taxable Income > 43

44 Tax. Place an X if from: Tax Table; Tax Rate Schedule; or Capital Gains Tax Worksheet on page 45 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-344, N-405, N-586, N-615, or N-814 is included.) Tax > 44

44a If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 8 of that worksheet 44a

45 Refundable Food/Excise Tax Credit (attach Schedule X) DHS, etc. exemptions 45

46 Credit for Low-Income Household Renters (attach Schedule X) 46

47 Credit for Child and Dependent Care Expenses (attach Schedule X) 47

48 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice) 48

49 Total refundable tax credits from Schedule CR (attach Schedule CR) 49

50 Add lines 45 through 49 Total Refundable Credits > 50

51 Line 44 minus line 50. If line 51 is zero or less, see Instructions.. 51

TOTAL ITEMIZED DEDUCTIONS 39 If your federal and/or 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 26. Enter total here and go to line 41.



Your Social Security Number

Your Spouse's SSN

JCT144

Name(s) as shown on return

52 Total nonrefundable tax credits (attach Schedule CR) 52 _____

53 Line 51 minus line 52 **Balance** ▶ 53 _____

54 Hawaii State Income tax withheld (attach W-2s)
(see page 32 of the Instructions for other attachments)... 54 _____

55 2014 estimated tax payments on
Forms N-1 _____ ; N-288A _____ .. 55 _____

56 Amount of estimated tax applied from 2013 return.....56 _____

57 Amount paid with extension..... 57 _____

59 If line 58 is larger than line 53, enter the amount **OVERPAID**
(line 58 minus line 53) (see Instructions)..... 59 _____

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

61 Add the amounts of the Xs on lines 60a through 60c and enter the total here 61 _____

62 Line 59 minus line 61 62 _____

63 Amount of line 62 to be **applied to**
your **2015 ESTIMATED TAX**..... 63 _____

64a Amount to be **REFUNDED TO YOU** (line 62 minus line 63) If filing late, see page 33 of Instructions. Place an X here if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 64b, 64c, or 64d.

64b Routing number _____ 64c Type: Checking Savings

64d Account number _____ 64a _____

65 **AMOUNT YOU OWE** (line 53 minus line 58). Send Form N-200V with your payment.
Make check or money order payable to the "Hawaii State Tax Collector" 65 _____

66 **Estimated tax penalty.** (See page 33 of Instr.) Do not include this amount in line 59 or 65. Place an X in this box if Form N-210 is attached ▶ ... 66 _____

67 **AMENDED RETURN ONLY** - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD) 67 _____

68 **AMENDED RETURN ONLY** - Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)..... 68 _____

TOTAL PAYMENTS	
58	Add lines 54 through 57.
_____	_____

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 34 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.

PLEASE SIGN HERE	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

Paid Preparer's Information	Preparer's Signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's identification number
	Print Preparer's Name ▶	Federal E.I. No. ▶		
	Firm's name (or yours if self-employed), Address, and ZIP Code ▶	Phone No. ▶		