

# Worksheets (continued)

## Itemized Deductions Worksheet — For Nonresidents

<p>1. Enter the amount from Form N-15, line 35, Column B (Hawaii adjusted gross income) .....</p> <p>2. Enter the amount from Form N-15, line 35, Column A (adjusted gross income from all sources) .....</p> <p>3. Enter the amount from Form N-15, line 37 (Ratio of Hawaii AGI to Total AGI).....</p> <p><b>WORKSHEET NR-1— Medical and Dental Expenses</b></p> <p>4. Enter amount of medical and dental expenses (see page 22 of Instructions) .....</p> <p>5. Multiply line 3 by line 4 .....</p> <p>6. Multiply line 1 by 7.5% (.075). If zero or less, enter zero.</p> <p>7. Line 5 minus line 6. If zero or less, enter zero. Enter the result here and on Form N-15, line 38a.....</p> <p><b>WORKSHEET NR-2 – Taxes You Paid</b></p> <p>8. State and local (<b>check only one box</b>):</p> <p style="margin-left: 20px;">a <input type="checkbox"/> Hawaii income taxes, or</p> <p style="margin-left: 20px;">b <input type="checkbox"/> General sales taxes (Enter the amount of general sales taxes multiplied by line 3)</p> <p><b>Note:</b> You can only claim this deduction if your <b>federal</b> AGI is less than \$100,000 and you are single or married filing separately; or less than \$150,000 and you are a head of household; or less than \$200,000 and you are filing married filing jointly or a qualifying surviving spouse.....</p> <p>9. Real estate taxes paid on property located in Hawaii .....</p> <p>10. Add lines 8 and 9. Enter the total here and on Form N-15, line 38b .....</p> <p><b>WORKSHEET NR-3 – Interest You Paid</b></p> <p><b>Caution:</b> Enter only home mortgage interest secured by a property located in Hawaii and points paid thereon.</p> <p>11. Home mortgage interest and points reported to you on federal Form 1098.....</p> <p>12. Home mortgage interest not reported to you on federal Form 1098.....</p> <p>13. Points not reported to you on federal Form 1098 (see instructions for federal Schedule A (Form 1040 or 1040-SR).....</p> <p>14. Investment interest from property having situs in Hawaii (attach Form N-158).....</p> <p>15. Add lines 11 through 14. Enter the total here and on Form N-15, line 38c .....</p> <p><b>WORKSHEET NR-4—Gifts to Charity</b></p> <p>16. Enter amount of gifts by cash or check (if any gift of \$250 or more, see page 25 of Instructions).....</p>	<p>17. Other than by cash or check (if any gift of \$250 or more, see page 25 of Instructions) (attach federal Form 8283 if over \$500) .....</p> <p>18. Carryover from prior year.....</p> <p>19. Add lines 16 through 18.....</p> <p>20. Multiply line 3 by line 19. Enter total here and on Form N-15, line 38d .....</p> <p><b>WORKSHEET NR-5—Casualties and Thefts</b></p> <p>21. Total casualty and theft loss(es) from the 2017 federal Form 4684, line 16 on property located in Hawaii (see instructions on page 26) .....</p> <p>22. Multiply line 1 by 10% (.10). If zero or less, enter zero. ...</p> <p>23. Line 21 minus line 22. If zero or less, <b>stop here</b>. Otherwise, enter this amount on Form N-15, line 38e ....</p> <p><b>WORKSHEET NR-6—Miscellaneous Deductions</b></p> <p>24. Unreimbursed employee business expenses—job travel, union dues, job education—related to a job whose income is subject to taxation in Hawaii (attach the 2017 federal Form 2106 or Form 2106-EZ if required) ...</p> <p>25. Other miscellaneous deductions directly associated with activities or properties producing income which is taxable to Hawaii (see page 26 of Instructions) .....</p> <p>26. Other miscellaneous deductions that cannot be linked to a specific activity or property .....</p> <p>27. Multiply line 3 by line 26 .....</p> <p>28. Add lines 24, 25, and 27 .....</p> <p>29. Multiply line 1 by 2% (.02). If zero or less, enter zero. ....</p> <p>30. Line 28 minus line 29. Enter the result, but not less than zero .....</p> <p>31. Other deductions not subject to 2% AGI limit (see instructions on page 26) which are directly associated with activities or properties producing income which is taxable to Hawaii.....</p> <p>32. Other deductions not subject to 2% AGI limit that cannot be linked to a specific activity or property .....</p> <p>33. Multiply line 3 by line 32 .....</p> <p>34. Add lines 30, 31, and 33. Enter total here and on Form N-15, line 38f .....</p> <p>35. <b>Total itemized deductions.</b> Add lines 7, 10, 15, 20, 23, and 34. ....</p> <p><b>Note:</b> If your Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See page 27 of the Instructions.</p>
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## Total Itemized Deductions Worksheet

<p>1. Enter the amount from line 35 of the Itemized Deductions Worksheet - For Nonresidents; or line 63 of the Itemized Deductions Worksheet - For Part-Year Residents.....</p> <p>2. Enter from the Itemized Deductions Worksheet the following:</p> <p style="margin-left: 20px;">a. Medical and dental expenses (Worksheet NR-1, line 7; or Worksheet PY-1, line 7).....</p> <p style="margin-left: 20px;">b. Investment interest (Worksheet NR-3, line 14; or the amount included in Worksheet PY-3, line 25).....</p> <p style="margin-left: 20px;">c. Casualty and theft losses (Worksheet NR-5, line 23; or Worksheet PY-5, line 43) .....</p> <p style="margin-left: 20px;">d. Any gambling and casualty or theft losses included in Worksheet NR-6, line 31; or Worksheet PY-6, line 58.....</p> <p>3. Add lines 2a through 2d.....</p> <p>4. Is the amount on line 3 less than the amount on line 1?</p> <p style="margin-left: 20px;"><b>No.</b> Your deduction is not limited. Enter the amount from line 1 of this worksheet on Form N-15, line 39. Do not complete the rest of this worksheet.</p> <p style="margin-left: 20px;"><b>Yes.</b> Line 1 minus line 3. ....</p>	<p>5. Multiply line 4 by 80% (.80).....</p> <p>6. Enter the amount from Form N-15, line 35, Column B (Hawaii AGI).....</p> <p>7. Enter \$166,800 (\$83,400 if married filing separately). ....</p> <p>8. Is the amount on line 7 less than the amount on line 6?</p> <p style="margin-left: 20px;"><b>No.</b> Your deduction is not limited. Enter the amount from line 1 of this worksheet on Form N-15, line 39. Do not complete the rest of this worksheet.</p> <p style="margin-left: 20px;"><b>Yes.</b> Line 6 minus line 7. ....</p> <p>9. Multiply line 8 by 3% (.03).....</p> <p>10. Enter the <b>smaller</b> of line 5 or line 9.....</p> <p>11. <b>Total itemized deductions.</b> Line 1 minus line 10. Enter the result here and on Form N-15, line 39.....</p>
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