

Worksheets (continued)

Itemized Deductions Worksheet — For Part-Year Residents

<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>WORKSHEET PY-1— Medical and Dental Expenses</p> <p>4. Enter amount of medical and dental expenses (see page 23 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>WORKSHEET PY-2 – Taxes You Paid</p> <p>8. State and local (check only one box):</p> <p style="margin-left: 20px;">a <input type="checkbox"/> Income taxes, or</p> <p style="margin-left: 20px;">b <input type="checkbox"/> General sales taxes</p> <p>Note: You can only claim this deduction if your federal 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</p> <p>10. Personal property taxes</p> <p>11. Other taxes</p> <p>12. Add lines 8 through 11</p> <p>13. Taxes on out-of-state income earned while nonresident (such as tax withheld on an out-of-state job); and real property taxes paid on property located out-of-state while nonresident.....</p> <p>14. Taxes on Hawaii income OR on income earned while resident in Hawaii; and real property taxes paid on property located in Hawaii OR paid on property located out-of-state while resident in Hawaii</p> <p>15. Add lines 13 and 14</p> <p>16. Line 12 minus line 15</p> <p>17. Multiply line 3 by line 16</p> <p>18. Add lines 14 and 17. Enter the total here and on Form N-15, line 38b</p> <p>WORKSHEET PY-3 – Interest You Paid</p> <p>19. Home mortgage interest and points reported to you on federal Form 1098.....</p> <p>20. Home mortgage interest not reported to you on federal Form 1098.....</p> <p>21. Points not reported to you on federal Form 1098 (see instructions for federal Schedule A (Form 1040 or 1040-SR)).....</p> <p>22. Investment interest (attach Form N-158)</p> <p>23. Add lines 19 through 22.....</p> <p>24. Home mortgage interest, points, and investment interest paid on property located out-of-state while nonresident.....</p> <p>25. Home mortgage interest, points, and investment interest paid on property located in Hawaii OR paid on property located out-of-state while resident in Hawaii.....</p> <p>26. Add lines 24 and 25</p> <p>27. Line 23 minus line 26</p> <p>28. Multiply line 3 by line 27</p> <p>29. Add lines 25 and 28. Enter the total here and on Form N-15, line 38c</p> <p>WORKSHEET PY-4—Gifts to Charity</p> <p>30. Enter amount of gifts by cash or check (if any gift of \$250 or more, see page 25 of Instructions).....</p>	<p>31. 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>32. Carryover from prior year.....</p> <p>33. Add lines 30 through 32</p> <p>34. Multiply line 3 by line 33. Enter total here and on Form N-15, line 38d</p> <p>WORKSHEET PY-5—Casualties and Thefts</p> <p>35. Total casualty and theft loss(es) from the 2017 federal Form 4684, line 16 (see instructions on page 26).....</p> <p>36. Casualty and theft losses on property located out-of-state while nonresident.....</p> <p>37. Casualty and theft losses on property located in Hawaii OR on property located out-of-state while resident in Hawaii.....</p> <p>38. Add lines 36 and 37</p> <p>39. Line 35 minus line 38</p> <p>40. Multiply line 3 by line 39</p> <p>41. Add lines 37 and 40</p> <p>42. Multiply line 1 by 10% (.10). If zero or less, enter zero. ...</p> <p>43. Line 41 minus line 42. If this line is zero or less, stop here. Otherwise, enter this amount on Form N-15, line 38e.....</p> <p>WORKSHEET PY-6—Miscellaneous Deductions</p> <p>44. Unreimbursed employee business expenses—job travel, union dues, job education (attach the 2017 federal Form 2106 or Form 2106-EZ if required)</p> <p>45. Tax preparation fees</p> <p>46. Other expenses (investment, safe deposit box, etc.) (list type and amount, and attach the list to your return).....</p> <p>47. Add lines 44 to 46</p> <p>48. Miscellaneous deductions directly associated with activities or properties producing income which is not taxable to Hawaii.....</p> <p>49. Miscellaneous deductions directly associated with activities or properties producing income which is taxable to Hawaii (see page 26 of Instructions)</p> <p>50. Add lines 48 and 49</p> <p>51. Line 47 minus line 50</p> <p>52. Multiply line 3 by line 51</p> <p>53. Add lines 49 and 52</p> <p>54. Multiply line 1 by 2% (.02). If zero or less, enter zero.</p> <p>55. Line 53 minus line 54. Enter the result, but not less than zero</p> <p>56. Other deductions not subject to 2% AGI limit (see instructions on page 26) (list type and amount, and attach the list to your return)</p> <p>57. Deductions directly associated with activities or properties producing income which is not taxable to Hawaii</p> <p>58. Deductions directly associated with activities or properties producing income which is taxable to Hawaii (see page 26 of Instructions)</p> <p>59. Add lines 57 and 58</p> <p>60. Line 56 minus line 59</p> <p>61. Multiply line 3 by line 60</p> <p>62. Add lines 55, 58, and 61. Enter total here and on Form N-15, line 38f</p> <p>63. Total itemized deductions. Add lines 7, 18, 29, 34, 43, and 62</p> <p>Note: 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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