

Worksheets (continued)

Itemized Deductions Worksheet

WORKSHEET A-1— Medical and Dental Expenses

1. Enter amount of medical and dental expenses (see page 15 of Instructions)
2. Enter the amount from Form N-11, line 20 (**Hawaii AGI**)
3. Multiply line 2 by 7.5% (.075). If zero or less, enter zero
4. Line 1 minus line 3. If zero or less, enter zero. Enter the result here and on Form N-11, line 21a

WORKSHEET A-2 – Taxes You Paid

5. State and local (**check only one box**):
 - a Income taxes, or b General sales taxes

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 married filing jointly or a qualifying surviving spouse
6. Real estate taxes
7. Personal property taxes
8. Other taxes
9. Add lines 5 through 8. Enter the total here and on Form N-11, line 21b

WORKSHEET A-3 – Interest You Paid

10. Home mortgage interest and points reported to you on federal Form 1098
11. Home mortgage interest not reported to you on federal Form 1098
12. Points not reported to you on federal Form 1098 (see instructions for federal Schedule A (Form 1040 or 1040-SR))
13. Investment interest (attach Form N-158)
14. Add lines 10 through 13. Enter the total here and on Form N-11, line 21c

WORKSHEET A-4—Gifts to Charity

15. Enter amount of gifts by cash or check (if any gift of \$250 or more, see page 18 of Instructions)
16. Other than by cash or check (if any gift of \$250 or more, see page 18 of Instructions) (attach federal Form 8283 if over \$500)
17. Carryover from prior year
18. Add lines 15 through 17. Enter total here and on Form N-11, line 21d

WORKSHEET A-5—Casualties and Thefts

19. Total casualty and theft loss(es) from the 2017 federal Form 4684, line 16 (see instructions on page 18)
20. Enter the amount from Form N-11, line 20 (**Hawaii AGI**)
21. Multiply line 20 by 10% (.10). If zero or less, enter zero
22. Line 19 minus line 21. If zero or less, enter zero. Enter the result here and on Form N-11, line 21e

WORKSHEET A-6—Miscellaneous Deductions

23. Unreimbursed employee business expenses—job travel, union dues, job education (attach the 2017 federal Form 2106 or Form 2106-EZ if required)
24. Tax preparation fees
25. Other expenses (investment, safe deposit box, etc.) (list type and amount, and attach the list to your return)
26. Add lines 23 to 25
27. Enter the amount from Form N-11, line 20 (**Hawaii AGI**)
28. Multiply line 27 by 2% (.02). If zero or less, enter zero
29. Line 26 minus line 28. If zero or less, enter zero
30. Other deductions not subject to 2% AGI limit (see instructions on page 19) (list type and amount, and attach the list to your return)
31. Add lines 29 and 30. Enter total here and on Form N-11, line 21f
32. **Total itemized deductions.** Add lines 4, 9, 14, 18, 22, and 31

Total Itemized Deductions Worksheet

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 Line 22, Total Itemized Deductions, on page 19 of the Instructions.

1. Enter the amount from line 32 of the Itemized Deductions Worksheet
2. Enter from the Itemized Deductions Worksheet the following:
 - a. Medical and dental expenses (Worksheet A-1, line 4)
 - b. Investment interest (Worksheet A-3, line 13)
 - c. Casualty and theft losses (Worksheet A-5, line 22)
 - d. Any gambling and casualty or theft losses included in Worksheet A-6, line 30
3. Add lines 2a through 2d
4. Is the amount on line 3 less than the amount on line 1?
 - No.** Your deduction is not limited. Enter the amount from line 1 of this worksheet on Form N-11, line 22. Do not complete the rest of this worksheet.
 - Yes.** Line 1 minus line 3
5. Multiply line 4 by 80% (.80)
6. Enter the amount from Form N-11, line 20 (**Hawaii AGI**)
7. Enter \$166,800 (\$83,400 if married filing separately)
8. Is the amount on line 7 less than the amount on line 6?
 - No.** Your deduction is not limited. Enter the amount from line 1 of this worksheet on Form N-11, line 22. Do not complete the rest of this worksheet.
 - Yes.** Line 6 minus line 7
9. Multiply line 8 by 3% (.03)
10. Enter the **smaller** of line 5 or line 9
11. **Total itemized deductions.** Line 1 minus line 10. Enter the result here and on Form N-11, line 22

Tax Computation Worksheet

Enter the tax amount calculated from **a** or **b**.

- a Tax Table, Tax Rate Schedule, or Tax on Capital Gains Worksheet
- b Form N-168 or Form N-615
- c Enter any additional tax from Form N-2, Distribution from an Individual Housing Account
- d Enter any additional tax from Form N-103, Sale of Your Home
- e Enter any additional tax from Form N-152, Tax on Lump-Sum Distributions
- f Enter any additional tax from Form N-312, Recapture of Capital Goods Excise Tax Credit
- g Enter any additional tax from Form N-325, Recapture of Historic Preservation Income Tax Credit
- h Enter any additional tax from Form N-338, Tax Credit for Flood Victims
- i Enter any additional tax from Form N-344, Recapture of Important Agricultural Land Qualified Agricultural Cost Tax Credit
- j Enter any additional tax from Form N-348, Recapture of Capital Infrastructure Tax Credit
- k Enter any additional tax from Form N-405, Tax on Accumulation Distribution of Trusts
- l Enter any additional tax from Form N-586, Recapture of Tax Credit for Low-Income Housing
- m Enter any additional tax from Form N-814, Parent's Election to Report Child's Interest and Dividends
- n Add lines **a** or **b**, and **c** through **m**. This is your **total tax**. Enter the result here and on Form N-11, line 27

Note: If you entered any amount in lines **b** through **m**, fill in the oval before "... if tax from Forms ... is included." on Form N-11, line 27.