

Worksheets

Form N-11 – State Tax Refund Worksheet

1. Enter your State tax overpayment (line 42) from your 2022 Form N-11 return. Do not enter more than the amount of your state and local income taxes shown on your 2022 Itemized Deduction Worksheet A-2, line 5..... _____
2. Enter from your 2022 Form N-11 the following:
 - a. Refundable food/excise tax credit (line 28) _____
 - b. Credit for low-income household renter (line 29) _____
 - c. Credit for child and dependent care expenses (line 30).. _____
 - d. Credit for child passenger restraint system(s) (line 31)... _____
 - e. Carryover of the residential construction and remodeling tax credit (Sch. CR, line 19)..... _____
3. Add lines 2a through 2e..... _____
4. Line 1 minus line 3. If zero or less, enter "0" here and on line 8, skip lines 5-7; otherwise continue on to line 5..... _____
5. Enter amount from your 2022 Form N-11, line 22..... _____
6. Enter the amount shown below for the filing status you claimed on your 2022 Form N-11 _____

Single or married filing separately—	\$2,200
Head of household—	3,212
Married filing jointly or qualifying surviving spouse—	4,400
7. Line 5 minus line 6. Enter the result, but not less than zero..... _____
8. Compare the amounts on lines 4 and 7 above and enter the SMALLER of the two amounts here _____
9. Enter the taxable part of your refund reported on your **2023** federal Schedule 1 (Form 1040 or 1040-SR), line 1. If this amount is blank, enter zero here _____
10. If line 8 is LARGER than line 9, subtract line 9 from line 8. Enter the result here and on line **b** of the *Hawaii Additions Worksheet* **OR** If line 8 is SMALLER than line 9, subtract line 8 from line 9. Enter the result here and on line **b** of the *Hawaii Subtractions Worksheet* **OR** If line 8 EQUALS line 9, enter zero and stop here _____

Hawaii Additions Worksheet

- a Taxable amount relating to Individual Housing Account.. _____
- b Hawaii tax refund adjustment _____
- c Peace Corps compensation _____
- d Depreciation adjustment..... _____
- e Gain adjustment..... _____
- f Excluded income earned outside the U.S. _____
- g Student loan interest deduction _____
- h Employer-provided adoption benefits _____
- i Qualified tuition program distributions for elementary and secondary school expenses _____
- j Other adjustments (attach separate explanation to Form N-11)..... _____
- k Add lines **a** to **j**. Enter here and on Form N-11, line 10 _____

Hawaii Subtractions Worksheet

- a Interest on federal obligations. But subtract the amount from line 14 of federal Form 8815 _____
- b Hawaii tax refund adjustment _____
- c Interest earned by an Individual Housing Account..... _____
- d Qualifying compensation to Hansen's disease patient... _____
- e Expenses connected with federal credits _____
- f Child's interest and dividend income on federal Form 8814 that is **not** reported on Form N-814 _____
- g Premiums on and benefits from prepaid legal services plans..... _____
- h Student loan interest deduction _____
- i Employer-provided adoption benefits _____
- j Certain income from a qualified high technology business _____
- k Individual development accounts _____
- l Moving expenses..... _____
- m Qualified bicycle commuting reimbursement _____
- n Other adjustments (attach separate explanation to Form N-11) _____
- o Add lines **a** to **n**. Enter here and on Form N-11, line 18.. _____