

STATE OF HAWAII — DEPARTMENT OF TAXATION
REFUNDABLE FOOD/EXCISE TAX CREDIT

2023

➤ See Instructions on back
➤ Attach to Form N-11 or Form N-15
(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

Name(s) as shown on Form N-11 or N-15	Your social security number
---------------------------------------	-----------------------------

- 1** Is your **federal** adjusted gross income less than \$60,000 (less than \$40,000 if your filing status is Single)? (See the Instructions) If "Yes," go to line 2. If "No," **STOP**. You cannot claim this credit.
- 2** List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS that meet all of the following: a) **Present in Hawaii for more than nine months in 2023**, b) Not in prison, jail, or a youth correctional facility for entire taxable year, and c) Cannot be claimed as a dependent by another taxpayer.
Do not list minor children receiving more than half of their support from public agencies even though you may claim them as a dependent. List these minor children on line 3.

2	Name	Relationship	Name	Relationship

Enter the number of qualified persons listed above..... **2**

- 3** List MINOR CHILDREN RECEIVING MORE THAN HALF OF THEIR SUPPORT FROM PUBLIC AGENCIES, such as the Department of Human Services, who meet all the following requirements and are **not** listed above on line 2: a) **Present in Hawaii for more than nine months in 2023**, b) Not in prison, jail, or a youth correctional facility for entire taxable year, c) More than half of support from public agency, and d) Cannot be claimed as a dependent by another taxpayer.

3 Caution: Do not list any children already listed on line 2 above.						
	Name	Social Security Number	Relationship	Name	Social Security Number	Relationship

Enter the number of minor children receiving more than half of their support from public agencies. Also enter this number in the space provided on Form N-11, line 28; or Form N-15, line 45..... **3**

- | | | |
|--|----------|-----|
| 4 Enter the amount of your federal adjusted gross income (See the Instructions) | 4 | .00 |
| 5 If you are married filing separately, enter your spouse's federal adjusted gross income..... | 5 | .00 |
| 6 Add lines 4 and 5. Enter the total here..... | 6 | .00 |
- 7** Enter on line 7 the amount of the tax credit shown below that applies to the amount on line 6.

If your filing status is Single and line 6 is:	Tax credit per qualified exemption is:
Under \$15,000	\$220
\$15,000 and over but under \$20,000.....	200
\$20,000 and over but under \$25,000.....	170
\$25,000 and over but under \$30,000.....	140
\$30,000 and over but under \$40,000.....	110
\$40,000 and over.....	0

If your filing status is Married Filing Jointly, Married Filing Separately, Head of Household, or Qualifying Surviving Spouse, and line 6 is:	Tax credit per qualified exemption is:
Under \$15,000	\$220
\$15,000 and over but under \$20,000.....	200
\$20,000 and over but under \$25,000.....	170
\$25,000 and over but under \$30,000.....	140
\$30,000 and over but under \$40,000.....	110
\$40,000 and over but under \$50,000.....	90
\$50,000 and over but under \$60,000.....	70
\$60,000 and over.....	0

- | | | |
|--|----------|-----------|
| 7 Enter on line 7 the amount of the tax credit shown below that applies to the amount on line 6. | 7 | .00 |
| 8 Add lines 2 and 3. Enter the total here..... | 8 | |
| 9 Multiply line 8 by line 7. Enter the result here and on Form N-11, line 28; or Form N-15, line 45.
This is your refundable food/excise tax credit. (Whole dollars only)..... | 9 | 00 |