

➤ See Instructions on back
➤ Attach to Form N-11 or Form N-15

Name(s) as shown on Form N-11 or N-15	Your social security number
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Note: If you are only claiming a carryover of unused earned income tax credit from a prior year, skip lines 1 through 7 and begin on line 8.

Part I QUALIFYING INDIVIDUAL TAXPAYER

- 1 In order to claim the tax credit, you must meet the definition of a qualifying individual taxpayer.
- | | | |
|--|-----|----|
| a Are you filing a federal income tax return and claiming the federal earned income credit for this tax year? | Yes | No |
| b Are you using the same filing status on your Form N-11 or Form N-15 as used on your federal income tax return? .. | Yes | No |
| c Are you claiming the same dependents on your Form N-11 or Form N-15 as claimed on your federal income tax return? (Note: Also check "Yes" if you are not claiming any dependents on your Hawaii and federal income tax returns.) | Yes | No |

If you answered "No" to any of the 3 questions, you are not a qualifying individual taxpayer. You **cannot** claim this credit. **Do not** complete this form.

Part II REFUNDABLE TAX CREDIT COMPUTATION

2 Enter the amount of your federal earned income credit claimed on your federal income tax return for this tax year.	2	
3 Multiply line 2 by 40%	3	
Note: Residents, skip lines 4 and 5, enter "1.00" on line 6, and go to line 7. Part-year residents and nonresidents, continue on to line 4.		
4 Enter your Hawaii adjusted gross income from Form N-15, Column B	4	
5 Enter your federal adjusted gross income from Form N-15	5	
6 Divide line 4 by line 5. (Compute to 3 decimal places and round to 2 decimal places)	6	
7 Total New Credit Claimed — Multiply line 3 by line 6. Also enter this amount on Schedule CR on the appropriate line for this tax credit	7	

Part III UNUSED CARRYOVER COMPUTATION

Note: Unused tax credits from tax years 2018 through 2021 cannot be carried over for taxable years beginning after December 31, 2024.

8 Adjusted Tax Liability — Enter the amount from Form N-11 or Form N-15	8	
9 If you are claiming other nonrefundable tax credits, complete the worksheet in the instructions and enter the total here. If you are not claiming other nonrefundable credits, enter zero	9	
10 Line 8 minus line 9. This represents your remaining tax liability. If the result is zero or less, enter zero	10	
11 Carryover of unused earned income tax credit from prior year	11	
12 Total Credit Applied — Enter the smaller of line 10 or line 11. This is your earned income tax credit to be applied to this tax year. Enter this amount, rounded to the nearest dollar, on Schedule CR, in Column (b) of the appropriate line for this tax credit	12	
13 Unused Credit to Carryover — Line 11 minus line 12. This represents your current year's carryover of unused credit. The amount of any unused credit may be carried over and used as a credit against your tax liability in subsequent years until exhausted. If this amount is more than zero, also enter it on Schedule CR in Column (c) of the appropriate line for this tax credit.	13	