SCHEDULE X (FORM N-11/N-15) (REV. 2023)

STATE OF HAWAII — DEPARTMENT OF TAXATION TAX CREDITS FOR HAWAII RESIDENTS

2023

Both pages of Schedule X **must** be attached to Form N-11 or N-15

| PART I: CREDIT FOR LOW.INCOME HOUSEHOLD RENTERS | Na | me(s) as shown on Fo | rm N-11 or N-15 | | | | Yo | our social : | secu | rity nui | mber | | |
|--|---|---------------------------------------|--------------------------------|---------------------|---------------------------|------------------------|-------|--------------|------------|----------|-------------|--|--|
| 1 is your adjusted gross income (Form N-11, line 20; or Form N-15, line 35, Column A) less than \$30,000? If 'No, "30 PC You cannot claim this credit. If "Yes," go to line 4. 2 Are you a resident who was present in Hawaii more than nine months in 2023? If 'No," \$TOP. You cannot claim this credit. If "Yes," go to line 4. 3 Can you be daimed as a dependent by another laxpayer? If "Yes," \$TOP. You cannot claim this credit. If "No," go to line 4. 4 Enter required indormation for each read unter tax tax but yes, lapted to real properly tax. Donot lat instal instal that we wish by a partially gently go to line 4. 4 Enter required indormation for each subject to real properly tax. Donot lat instal instal that we wish by a partially gently got an expense of the rent. Address (given Apt. No., if any). Cocupied From | ΡΔ | RT I: CREDIT FOR | LOW-INCOME HOUSEHO | OLD RENTERS | | | | | | | | | |
| If "No," \$TOP. You cannot claim this credit. If "Yes," go to line 2. 2 Are you a resident who was present in Hawaii more than nine months in 2023? If "No," \$TOP. You cannot claim this credit. If "Yes," go to line 3. 3 Can you be claimed as a dependent by another taxpayer? If "Yes," \$TOP. You cannot claim this credit. If "No," go to line 4. 4 Enter required infomation for each creatal with that was fully subject to real properly ax. Do not list entel units that were wholly or perially exempt from real procept ax. If you occupied more than one qualified units with the required information for each ental with that was fully subject to real properly ax. Do not list entel units that were wholly or perially exempt from real procept ax. If you occupied more than one qualified in the required information for each ental with the required information for each ental with the service of the rest. Address (give Apt. No., if any). Occupied From | | | | | 35. Column A) less than | \$30.000? | | | | | | | |
| 2 Are you a resident who was present in Hawaii more than nine months in 2023? I'No.* STOP. You cannot claim this credit. If "Yes," go to line 3. 3 Can you be claimed as a dependent by another trapaper? I "Yes," STOP. You cannot claim this credit. If "No." go to line 3. 4 Enter required information for each introduction of the property tax. Do not list rental units that were wholy or partially exempt from real property tax. If you occupied more than one qualified unit, short the required information for each additional unit on a separate sheet. If you sheet the unit with others, enter only your share of the rent. Address (give Apt. No., if may). Cocupied From | | | | | | | | | | | | | |
| \$ Can you be claimed as a dependent by another taxpayor? If "Yes," \$TOP. You cannot claim this credit. If "No." go to line 4. # Enter required information for each rental with that was fully subject to real property but. Do not list rental unlist that were wholly or partially exempt from and property but. If you occupied more than one qualified unit, such that required information for each additional unit on a separate sheet. If you shared the unit with others, exter only your share of the rent. Address (give Apt. No., if any). Occupied From | 2 | | | | | | | | | | | | |
| 4 Enter required information for each netial unit that was fully subject to real properly tax. Do not list rental units that were wholy or partially exempt from mail properly ax. If you occupied more than one qualified unit, submit the required information for each additional unit on a separate sheet. If you shared the unit with others, enter only your share of the rent. Address (give Apt. No., if any). Occupied From | | - | | | | | | | , 3- | | | | |
| more than one qualified unt, submit the required information for each additional unit on a separate sheet. If you shared the unit with others, enter only your share of the rent. Address (give Apt. No., if any) Cocupied From | | - | | | | | | | x If v | оп осси | nied | | |
| Address (give Aptl. No., if any). Occupied From month nonth month 2023. Total rent paid for this period. \$ Owned by (or agent for owner) name address GE (Hawaii Tax I.D. No.) 5 Add up your share of rent paid during the taxable year for all the units you have listed. 5 (Hawaii Tax I.D. No.) 5 Add up your share of rent paid during the taxable year for all the units you have listed. 5 (Hawaii Tax I.D. No.) 5 Add up your share of rent paid during the taxable year for all the units you have listed. 5 (Hawaii Tax I.D. No.) 5 Add up your share of rent paid during the taxable year for all the units you have listed. 5 (Hawaii Tax I.D. No.) 5 Add up your share of rent paid during the taxable year for all the units you have listed. 5 (Hawaii Tax I.D. No.) 5 Add up your share of rent paid during the taxable year for all the units you have listed. 5 (Hawaii Tax I.D. No.) 5 Add up your share of rent paid during the taxable year for all the units you have listed. 5 (Auxilia) 5 In the paid for more than ine month is 1023, and c) Cannot be claimed as a dependent by another taxaper. Include minor children receiving more than half of their support from public agencies which you can claim as dependents. 8 Name Relationship Name Relationship Name Relationship Enter the number of qualified persons listed above 8 9 1 you are a qualified exemption and you are age 55 or over, enter 1. Otherwise, enter -0 9 10 If you are a qualified exemption and you are age 55 or over, enter 1. Otherwise, enter -0 9 11 Add lines 8 through 10 10 1 1 1 1 1 1 12 Multiply the number of exemptions on line 11 by \$50 and enter the result here and on Form N-11, line 29; or Form N-15, line 42. This is your credit for cluiv-income household renters. (Whole dollars only) 1 1 1 12 Multiply the number of exemptions on line 11 by \$50 and enter the result here and on Form N-11, line 29; or Form N-15, line 42. This is your credit for cluiv-income | • | | | | | | | | | | | | |
| Occupied From | | | | | | | | | | | | | |
| Month Mont | | νο . | | 3 To | 2023 | Total rent paid for th | is ne | riod \$ | | | | | |
| name address ((Hawaii Tax I.D. No.) 5 Add up your share of rent paid during the taxable year for all the units you have listed | | 0 0 0 u p. 10 u . 10 | | | nonth | . otal rom pala ioi a | | | | | | | |
| name address ((Hawaii Tax I.D. No.) 5 Add up your share of rent paid during the taxable year for all the units you have listed | | Owned by (or agent for | owner) | | | GE | | - | _ | | _ | | |
| 6 Enter the amount of your exclusions (e.g., utilities, parking stalls, ground rent, rental subsidies such as public assistance). 7 Line 5 minus line 6. If this amount is \$1,000, or tess, STOP. You cannot claim this credit. 7 Line 5 minus line 6. If this amount is \$1,000, or tess, STOP. You cannot claim this credit. 8 List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS that meet all of the following; a) Resident of Hawaii, b) Prosent in Hawaii for more than nine months in 2023, and c) Cannot be claimed as a dependent by another taxpayer. Include minor children receiving more than half of their support from public agencies which you can claim as dependents. 8 Name Relationship Name Name Relationship Name Name Name Relationship Name Name Name Name Name Name Name Name | | owned by (or agont for | | | iddress | (Hawaii Tax I. | | | | | .D. No.) | | |
| 6 Enter the amount of your exclusions (e.g., utilities, parking stalls, ground rent, rental subsidies such as public assistance). 7 Line 5 minus line 6. If this amount is \$1,000, or tess, STOP. You cannot claim this credit. 7 Line 5 minus line 6. If this amount is \$1,000, or tess, STOP. You cannot claim this credit. 8 List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS that meet all of the following; a) Resident of Hawaii, b) Prosent in Hawaii for more than nine months in 2023, and c) Cannot be claimed as a dependent by another taxpayer. Include minor children receiving more than half of their support from public agencies which you can claim as dependents. 8 Name Relationship Name Name Relationship Name Name Name Relationship Name Name Name Name Name Name Name Name | _ | ^ | | | barra Bakad | | | T . | | | | | |
| 7 Line 5 minus line 6. If this amount is \$1,000, or less, STOP. You cannot claim this credit | | | | | | | | | • | | | | |
| 8 List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS that meet all of the following: a) Resident of Hawaii, b) Present In Hawaii for more than nine months in 2023, and c) Cannot be claimed as a dependent by another taxpayer. Include minor children receiving more than half of their support from public agencies which you can claim as dependents. 8 Name Relationship Name Rel | | - | | | | | | | | | | | |
| In Hawaii for more than nine months in 2023, and c) Cannot be claimed as a dependent by another taxpayer. Include minor children receiving more than half of their support from public agencies which you can claim as dependents. Relationship | | | | | | | | | | | | | |
| Include minor children receiving more than half of their support from public agencies which you can claim as dependents. Relationship | 0 | | | | | | rese | nı | | | | | |
| Enter the number of qualified persons listed above | | | · · | , | ' | 1 7 | ents. | | | | | | |
| Enter the number of qualified persons listed above 8 9 If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter -0 | | | | | | | | | Relationsh | | nship | | |
| 9 If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter -0 | 0 | | | | | | | | | | | | |
| 9 If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter -0 | | | | | | | | | | | | | |
| 9 If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter -0 | | | | | | | | | | | | | |
| 9 If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter -0 | | Enter the number of | gualified persons listed above | | | | | | | | | | |
| 10 If you are married filing jointly or married filing separately where your spouse is not filing a Hawaii return, had no income, and was not the dependent of someone else; and your spouse is a qualified exemption; and your spouse is age 65 or over; enter 1. Otherwise, enter -0 | ۵ | | | | | | | | | _ | | | |
| return, had no income, and was not the dependent of someone else; and your spouse is a qualified exemption; and your spouse is age 65 or over; enter 1. Otherwise, enter -0 | | | | | | | | | | | | | |
| exemption; and your spouse is age 65 or over; enter 1. Otherwise, enter -0 | 10 | | | | | | | | | | | | |
| 11 Add lines 8 through 10 | | | | | | | | | | | | | |
| 12 Multiply the number of exemptions on line 11 by \$50 and enter the result here and on Form N-11, line 29; or Form N-15, line 46. This is your credit for low-income household renters. (Whole dollars only) | 11 | · · · · · · · · · · · · · · · · · · · | | | | | | | | | | | |
| or Form N-15, line 46. This is your credit for low-income household renters. (Whole dollars only) | | - | | | | | | | . 11 | | | | |
| PART II: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box. Section A: Care Provider Information Complete line 1 columns (a) through (e) for each person or organization that provided the care. If you do not give the information asked for in each column, or if the information you give is not correct, your credit and, if applicable, the exclusion of employer-provided dependent care benefits may be disallowed. 1 (a) Care (b) Address (c) Identification number (d) Hawaii Tax (e) Amount paid (SSN or FEIN) I.D. No. Section B: Dependent Care Benefits — (If you did not receive dependent care benefits, skip to line 21) 2 Enter the total amount of dependent care benefits you received in 2023. Amounts you received as an employee should be shown in Box 10 of your federal Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership | 12 | | - | | | | 12 | | | | 00 | | |
| You cannot claim a credit for child and dependent care expenses if your filling status is married filling separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box. Section A: Care Provider Information Complete line 1 columns (a) through (e) for each person or organization that provided the care. If you do not give the information asked for in each column, or if the information you give is not correct, your credit and, if applicable, the exclusion of employer-provided dependent care benefits may be disallowed. 1 (a) Care (b) Address (c) Identification number (d) Hawaii Tax (e) Amount paid (I.D. No. QE | DΔ | | | | | <u> </u> | 12 | | | | | | |
| In the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box. Section A: Care Provider Information Complete line 1 columns (a) through (e) for each person or organization that provided the care. If you do not give the information asked for in each column, or if the information you give is not correct, your credit and, if applicable, the exclusion of employer-provided dependent care benefits may be disallowed. 1 (a) Care (b) Address (c) Identification number (d) Hawaii Tax (e) Amount paid (SSN or FEIN) I.D. No. Section B: Dependent Care Benefits — (If you did not receive dependent care benefits, skip to line 21) 2 Enter the total amount of dependent care benefits you received in 2023. Amounts you received as an employee should be shown in Box 10 of your federal Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership | | | | | | separately unless yo | u me | et the req | uirer | nents I | isted | | |
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| or if the information you give is not correct, your credit and, if applicable, the exclusion of employer-provided dependent care benefits may be disallowed. 1 (a) Care provider's name (b) Address (number, street, city, state, and Postal/ZIP code) (C) Identification number (SSN or FEIN) (I.D. No. GE | | | | or organization tha | provided the care. If you | do not give the inform | ation | asked for | in ea | ach col | lumn, | | |
| 1 (a) Care provider's name (b) Address (number, street, city, state, and Postal/ZIP code) (C) Identification number (SSN or FEIN) (I.D. No. (e) Amount paid (SSN or FEIN) (SSN or FEIN) (SSN or FEIN) (I.D. No. (e) Amount paid (I.D. No. (e) Amount paid (I.D. No. (I.D. | | | | - | | - | | | | | | | |
| provider's name (number, street, city, state, and Postal/ZIP code) (SSN or FEIN) I.D. No. GE | | | · | | | | | | | | | | |
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| should be shown in Box 10 of your federal Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership | | | | | | | | | | | | | |
| you received under a dependent care assistance program from your sole proprietorship or partnership | | | | | | | | | | | | | |
| 3 Enter the amount, if any, you carried over from 2022 and used in 2023 during the grace period. 4 Enter the amount, if any, you forfeited or carried forward to 2024. (See the Instructions) | | | | | | | | | | | $\cap \cap$ | | |
| 4 Enter the amount, if any, you forfeited or carried forward to 2024. (See the Instructions) | | | | | | | | | | | | | |
| | | | | | | | | 1 | | | | | |
| | | | | | | | | | | | | | |

Name(s) as shown on Form N-11 or N-15

Your social security number

| | | | | | | _ | _ | |
|------------|---|---|--------------------|----------|-------------------------------|--------|---------------------------------|--------|
| | | | | | , | | | |
| 6 | Enter the total amount of qualified expenses incurred in 202 | R for the care of the quali | fuina nerson(s) | 6 | .00 | | | |
| | Enter the smaller of line 5 or 6 | | | 7 | .00 | | | |
| | Enter your earned income. (See the Instructions) | | | 8 | .00 | | | |
| | If married filing jointly, enter your spouse's earned | | | | .00 | | | |
| , | was a student or disabled, see the Instructions); if | | | | | | | |
| | see the Instructions; all others, enter the amount | | - | 9 | .00 | | | |
| 10 | Enter the smallest of line 7, 8, or 9. | | | 10 | .00 | | | |
| | | | | 10 | .00 | | | |
| " | | Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 9) | | | | | | |
| 40 | • / | | | 11 | .00 | | | |
| 12 | Is any amount on line 2 from your sole proprietorship or partnership? | | | | | | | |
| | No. Enter -0 | | | | | 40 | | .00 |
| 40 | Yes. Enter the amount here | | | | | 12 | | .00 |
| | Line 5 minus line 12 | | | 13 | | | I | |
| 14 | Deductible benefits. Enter the smallest of line 10 your return. | | | | | 14 | | .00 |
| 15 | Excluded benefits. If line 12 is zero, enter the sn | naller of line 10 or 11 | . Otherwise, subt | ract li | ine 14 from the smaller of | | | |
| | line 10 or 11. If zero or less, enter -0 | | | | | 15 | | .00 |
| 16 | Taxable benefits. Line 13 minus line 15. If zero or less, enter -0 Also, include this amount on Form N-15, line 7. | | | | | | | |
| | On the dotted line next to line 7, write "DCB." (Form N-11 filers, see the Instructions) | | | | | | | .00 |
| 17 | Enter \$10,000 (\$20,000 if two or more qualifying persons) | | | | | | | .00 |
| 18 | Add lines 14 and 15 | Add lines 14 and 15 | | | | | | .00 |
| 19 | Line 17 minus line 18. If zero or less, STOP. You | paid 2022 expenses in | | | | | | |
| | 2023, see the Instructions for line 28 | 19 | | .00 | | | | |
| 20 | Complete line 21. Do not include in column (d) an | y benefits shown on | line 18. Then, ad | d the | amounts in column (d) | | | |
| | and enter the total here | | | | | 20 | | .00 |
| Se | ection C: Credit for Child and Dependent | Care Expenses - | – (Generally, mar | ried p | oersons must file a joint ret | urn to | claim the tax cre | edit.) |
| 21 | (a) Qualifying person's name | | (b) Relationshi | in | (c) Qualifying person's so | oial | (d) Qualified exp | |
| 4 I | (a) Qualifying person's name | | (b) Relationsiii | Р | security number | | you incurred an in 2023 for the | |
| | | | | | , | | listed in colum | |
| | | | | | | | | |
| | | | | | | | | .00 |
| | | | | | | | | |
| | | | | | | | | .00 |
| 22 | Add the amounts in column (d) of line 21. Do not | enter more than \$10 | ,000 for one quali | fying | person or \$20,000 for two | | | |
| | or more persons. If you completed Section B, enter t | he smaller of line 19 o | or 20 | | | 22 | | .00 |
| 23 | Enter your earned income. (See the Instructions) | | | | | 23 | | .00 |
| 24 | If married filing jointly, enter your spouse's earned | income (if you or yo | our spouse was a | stude | ent or disabled, | | | |
| | see the Instructions); all others, enter the amount | from line 23 | | | | 24 | | .00 |
| 25 | Enter the smallest of line 22, 23, or 24 | | | | | 25 | | .00 |
| 26 | Enter your adjusted gross income from Form N-1 | 1, line 20; or Form N | -15, line 35, | | | | | |
| | Column A | | | | | | | |
| 27 | Enter on line 27 the decimal amount shown below | that applies to the a | amount on line 26 | - | | | | |
| | | | cimal amount is | <u>:</u> | | | | |
| | | 0,001 – 45,000 | .21 | | | | | |
| | | 5,001 – 50,000 1,001 and over | .20 .15 | | | | | |
| | \$35,001 – 35,000 .25 \$3C | ,,oo i and over | . 10 | | | | | |
| | | | | | | 27 | Х | • |
| 28 | Multiply line 25 by the decimal amount on line 27. | | | | | | | |
| | Enter the result here and on Form N-11, line 30; o | | • | | | | | 00 |
| | dependent care expenses. (Whole dollars only) | | | | | 28 | | 00 |