

Worksheets (continued)

Adoption Benefits Worksheet

Caution: See the federal instructions to Form 8839, Qualified Adoption Expenses, before completing this worksheet.

	Child 1	Child 2
1. Maximum exclusion per child	\$10,000	\$10,000
2. Did you receive employer-provided adoption benefits for a prior year for the same child? No. Enter -0-. Yes. See the federal instructions for the amount to enter.	_____	_____
3. Subtract line 2 from line 1.....	_____	_____
4. Employer-provided adoption benefits you received in 2023. This amount should be shown in box 12 of your 2023 Form(s) W-2 with code T	_____	_____
5. Add the amounts on line 4.....	_____	_____
6. Enter the smaller of line 3 or line 4. But if the child was a child with special needs and the adoption became final in 2023, enter the amount from line 3	_____	_____
7. Enter your Hawaii modified adjusted gross income*	_____	_____
8. Is line 7 more than \$150,000? No. Skip lines 8 - 9 and enter -0- on line 10. Yes. Subtract \$150,000 from line 7	_____	_____
9. Divide line 8 by \$40,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	_____	_____
10. Multiply each amount on line 6 by line 9.....	_____	_____
11. Excluded benefits. Subtract line 10 from line 6.....	_____	_____
12. Add the amounts on line 11	_____	_____
13. Taxable benefits. Is line 12 more than line 5? No. Subtract line 12 from line 5. Yes. Subtract line 5 from line 12. Enter the result as a negative number.....	_____	_____
14. Enter the taxable adoption benefits as reported on your 2023 federal return	_____	_____
15. If line 13 is LARGER than line 14, subtract line 14 from line 13. Enter the result here and on line h of the <i>Hawaii Additions Worksheet</i> on page 31 OR If line 13 is SMALLER than line 14, subtract line 13 from line 14. Enter the result here and on line i of the <i>Hawaii Subtractions Worksheet</i> on page 31	_____	_____

***Hawaii modified adjusted gross income** is your Hawaii adjusted gross income before subtracting any deduction for student loan interest, plus the amount of employer-provided adoption benefits from the *Adoption Benefits Worksheet*, line 5.

Student Loan Interest Deduction Worksheet

1. Enter the total interest you paid in 2023 on qualified student loans. Do not enter more than \$2,500.	_____
2. Enter your Hawaii modified adjusted gross income**	_____
Note: If line 2 is \$65,000 or more if single, head of household, or qualifying surviving spouse OR \$130,000 or more if married filing jointly, you cannot take the deduction. Skip lines 3-6 and enter -0- on line 7.	
3. Enter: \$50,000 if single, head of household, or qualifying surviving spouse; \$100,000 if married filing jointly	_____
4. Is the amount on line 2 more than the amount on line 3? No. Skip lines 4 and 5, enter -0- on line 6, and go to line 7. Yes. Subtract line 3 from line 2.	_____
5. Divide line 4 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000.....	_____
6. Multiply line 1 by line 5.	_____
7. Student loan interest deduction. Subtract line 6 from line 1. Enter the result here.	_____
8. Enter the student loan interest deduction as reported on your 2023 federal return.	_____
9. If line 7 is LARGER than line 8, subtract line 8 from line 7. Enter the result here and on line h of the <i>Hawaii Subtractions Worksheet</i> on page 31 OR If line 7 is SMALLER than line 8, subtract line 7 from line 8. Enter the result here and on line g of the <i>Hawaii Additions Worksheet</i> on page 31.....	_____

****Hawaii modified adjusted gross income** is your Hawaii adjusted gross income before subtracting any deduction for student loan interest.