



JCF081

FORM N-15 (Rev. 2008)

WEB FILL

STATE OF HAWAII — DEPARTMENT OF TAXATION

Individual Income Tax Return NONRESIDENT and PART-YEAR RESIDENT Calendar Year 2008

OR

AMENDED Return

Tax Year

thru

Place an X in the applicable box(es):

Part-Year Resident

Nonresident

Nonresident Alien or Dual-Status Alien

FOR OFFICE USE ONLY

Do NOT Submit a Photocopy!!

Place an X in applicable box, if appropriate

First Time Filer

Address or Name Change

THIS SPACE RESERVED

ATTACH A COPY OF YOUR 2008 FEDERAL INCOME TAX RETURN

ATTACH COPY 2 OF FORM W-2 HERE

ATTACH CHECK OR MONEY ORDER AND FORM N-200V HERE

Form with fields for Name, Spouse's Name, Care Of, Address, City, State, Postal/ZIP code, and Foreign address.

IMPORTANT — Complete this Section

Enter the first four letters of your last name. Use ALL CAPITAL letters

Your Social Security Number

Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters

Spouse's Social Security Number

(Place an X in only ONE box)

- 1 Single
2 Married filing joint return (even if only one had income).
3 Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here.

4 Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name.

5 Qualifying widow(er) with dependent child. Enter the year your spouse died

CAUTION: If you can be claimed as a dependent on another person's tax return (such as your parents'), DO NOT place an X on line 6a, but be sure to place an X below line 37.

6a Yourself Age 65 or over
6b Spouse Age 65 or over
Enter the number of Xs on 6a and 6b

If you placed an X on lines 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, place an X here

Table with 4 columns: Dependents (1. First and last name, 2. Dependent's social security number, 3. Relationship), and 4 rows (6c, 6d, 6d, 6d)

Enter number of your children listed.. 6c

Enter number of other dependents..... 6d

6e Total number of exemptions claimed. Add numbers entered in boxes 6a thru 6d above..... 6e



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Col. A - Total Income

Col. B - Hawaii Income

7	Wages, salaries, tips, etc. (attach Form(s) W-2).....	7
8	Interest income from the worksheet on page 38 of the Instructions.....	8
9	Ordinary dividends	9
10	State income tax refund from the worksheet on page 38 of the Instructions.....	10
11	Alimony received	11
12	Business or farm income or (loss).....	12
13	Capital gain or (loss) from the worksheet on page 38 of the Instructions.....	13
14	Supplemental gains or (losses) (attach Schedule D-1)	14
15	IRA distributions	15
16	Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-15/N-40).....	16
17	Rents, royalties, partnerships, estates, trusts, etc.....	17
18	Unemployment compensation (insurance).....	18
19	Other income (state nature and source)	19
20	Add lines 7 through 19 Total Income ▶	20
21	Archer MSA deduction	21
22	Certain business expenses of reservists, performing artists, and fee-basis government officials	22
23	IRA deduction.....	23
24	Student loan interest deduction from the worksheet on page 42 of the Instructions.....	24
25	Health savings account deduction.....	25
26	Moving expenses (attach Form N-139)	26
27	One-half of self-employment tax.....	27
28	Self-employed health insurance deduction.....	28
29	Self-employed SEP, SIMPLE, and qualified plans.....	29
30	Penalty on early withdrawal of savings.....	30
31	Alimony paid (Enter name and SS No. of recipient)	31
32	Payments to an individual housing account..	32



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- 33 First \$4,484 of military reserve or Hawaii national guard duty pay **33**
- 34 Exceptional trees deduction (attach affidavit)..... **34**
(see page 19 of the Instructions).....
- 35 Add lines 21 through 34 **Total Adjustments** ➤ **35**
- 36 Line 20 minus line 35 **Adjusted Gross Income** ➤ **36**

37 **Ratio of Hawaii AGI to Total AGI.** Divide line 36, Column B, by line 36, Column A (Compute to 3 decimal places and round to 2 decimal places).. **37**

CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 20, and place an X here.

38 If you do not itemize deductions, enter zero on line 39 and go to line 40a. Otherwise go to page 20 of the Instructions and enter your Hawaii itemized deductions here.

38a Medical and dental expenses
(from Worksheet NR-1 or PY-1) **38a**

38b Taxes (from Worksheet NR-2 or PY-2) **38b**

38c Interest expense (from Worksheet NR-3 or PY-3) **38c**

38d Contributions (from Worksheet NR-4 or PY-4) **38d**

38e Casualty and theft losses
(from Worksheet NR-5 or PY-5) **38e**

38f Miscellaneous deductions
(from Worksheet NR-6 or PY-6) **38f**

40a If you checked filing status box: 1 or 3 enter \$2,000;
2 or 5 enter \$4,000; 4 enter \$2,920 **40a**

40b Multiply line 40a by the ratio on line 37 **Prorated Standard Deduction** ➤ **40b**

41 Line 36, Column B minus line 39 or 40b, whichever applies. (This line **MUST** be filled in) **41**

42a Multiply \$1,040 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, Place an X in applicable box(es) Yourself Spouse
and see page 25 of the Instructions **42a**

42b Multiply line 42a by the ratio on line 37 **Prorated Exemption(s)** ➤ **42b**

43 **Taxable Income.** Line 41 minus line 42b (but not less than zero) **Taxable Income** ➤ **43**

44 **Tax.** Place an X if from: Tax Table; Tax Rate Schedule; or Capital Gains Tax Worksheet on page 41 of the Instructions.
(Place an X in box if tax from Forms N-2, N-103, N-152, N-168, N-312, N-318, N-338, N-405, N-586, N-615, or N-814 is included.) **Tax** ➤ **44**
If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet..... **44a**

45 Total nonrefundable tax credits (attach Schedule CR) **45**

46 Line 44 minus line 45 (but not less than zero)..... **Balance** ➤ **46**

47 Hawaii State Income tax withheld (attach W-2s)
(see page 28 of the Instructions for other attachments)... **47**

48 2008 estimated tax payments on
Forms N-1 _____ ; N-288A _____ **48**

49 Amount of estimated tax applied from 2007 return ...**49**

50 Amount paid with extension..... **50**

TOTAL ITEMIZED DEDUCTIONS	
39	If line 36, Column B is more than \$100,000 (\$50,000 for married filing separately), see the worksheet on page 41 of the Instructions. If not, add lines 38a through 38f. Enter total here and go to line 41.



Your Social Security Number

Your Spouse's SSN

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(See Instructions)
Enter Federal AGI

- 51 Refundable Food/Excise Tax Credit
52 Credit for Low-Income Household Renters
53 Credit for Child and Dependent Care Expenses
54 Credit for Child Passenger Restraint System(s)
55 Credit for \$1 General Income Tax
56 Total refundable tax credits from Schedule CR
57 Add lines 47 through 56 Total Payments and Credits
58 If line 57 is larger than line 46, enter the amount OVERPAID
59 Contributions to (see page 30 of the Instructions): Yourself Spouse
59a Hawaii Schools Repairs and Maintenance Fund
59b Hawaii Public Libraries Fund
59c Domestic Violence / Child Abuse and Neglect Funds
60 Add the amounts of the Xs on lines 59a through 59c and enter the total here
61 Line 58 minus line 60
62 Amount of line 61 to be applied to your 2009 ESTIMATED TAX
63a Amount to be REFUNDED TO YOU
b Routing number c Type: Checking Savings
d Account number
64 AMOUNT YOU OWE (line 46 minus line 57). Send Form N-200V with your payment.
65 Estimated tax penalty.
66 AMENDED RETURN ONLY - Amount paid (overpaid) on original return.
67 AMENDED RETURN ONLY - Balance due (refund) with amended return.

DESIGNEE If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 32 of the Instructions.
Designee's name Phone no. Identification number

HAWAII ELECTION CAMPAIGN FUND Do you want \$3 to go to the Hawaii Election Campaign Fund? Yes No
If joint return, does your spouse want \$3 to go to the fund? Yes No
Note: Placing an X in the "Yes" box will not increase your tax or reduce your refund.

DECLARATION - I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.
Your signature Date Spouse's signature (if filing jointly, BOTH must sign) Date

PLEASE SIGN HERE Your Occupation Daytime Phone Number Your Spouse's Occupation Daytime Phone Number

Paid Preparer's Information Preparer's Signature Date Check if self-employed Preparer's identification number
Print Preparer's Name Federal E.I. No.
Firm's name (or yours if self-employed), Address, and ZIP Code Phone No.