

FORM N-30 (REV. 2008)

STATE OF HAWAII — DEPARTMENT OF TAXATION CORPORATION INCOME TAX RETURN



CBI081

CALENDAR YEAR 2008

or other tax year beginning , 2008 and ending , 20

Name, DbA or C/O, Address, City or town, State, and ZIP Code, Federal Employer I.D. No., Business Code No., Date business began in Hawaii, THIS RETURN IS (CHECK BOX, IF APPLICABLE):

FOR LINES 1 - 5 and 7 - 10, ENTER AMOUNTS FROM COMPARABLE LINES ON FEDERAL RETURN.

Table with 20 rows for Taxable Income and Tax and Tax Payments, including columns for (a), (b), (c), (d), (e) and totals.

• ATTACH CHECK OR MONEY ORDER AND FORM N-201V HERE •

Please Sign Here section including Signature of officer, Preparer's Information, and a declaration statement.



CBI082

Name as shown on return	Federal Employer Identification Number
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<b>Schedule C</b> Income From Dividends (Classified for Hawaii Purposes)	
DIVIDENDS	1 Name of declaring corporation (Attach a separate sheet if more space is needed.)
	2 National Bank Associations or certain high technology businesses
	3 Received from an affiliate (including foreign) as IRC section 243(b) qualifying dividend
	4 Received by a Small Business Investment Co. operating under Small Business Investment Act
	5 Columns 2 through 4 and all other dividends
	6 Total dividends. (Subtotal of column 5)
	7 Sum of columns 2 through 4
	8 Subtotal. Line 6 minus line 7.
	9 Multiply line 8 by .30 (30%)
	10 Taxable mutual funds dividends.
	11 Total taxable dividends. Line 9 plus line 10

<b>Schedule J</b> Adjustments to Income for Hawaii Purposes and Tax Computation		
	1 Taxable income or loss before Hawaii adjustments from page 1, line 10 (Unitary business taxpayers, see Instructions)	1
	<b>ADD:</b>	
	<b>ADJUSTMENTS</b>	
	2 (a) Taxable dividends from Schedule C, Line 11	2(a)
	(b) Deduction allowable for federal tax purposes but not allowable or allowable only in part for Hawaii tax purposes (attach schedule)	2(b)
	(c) The portion of the Hawaii jobs credit from Schedule CR, line 5 (see Instructions)	2(c)
	(d) Other adjustments (attach schedule)	2(d)
	3 Total adjustments (Add lines 2(a), 2(b), 2(c) and 2(d))	3
	4 Total of lines 1 and 3	4
	<b>DEDUCT:</b>	
	5 Entire dividends as reported on federal return and included on page 1, line 8	5
	6 Interest on obligations of the United States included on page 1, line 8	6
	7 Net income from sources outside Hawaii received by a foreign or domestic corporation, except for unitary business taxpayers using Form N-30, Schedules O & P	7
	8 Amortization of casualty losses where election is made to amortize for Hawaii tax purposes under section 235-7(f), HRS (attach explanation)	8
	9 Net operating loss deduction (under section 235-7(d), HRS) (attach schedule)	9
	10 Other deductions or adjustments (attach schedule)	10
	11 Total of lines 5 to 10 inclusive	11
	12 Taxable income or loss for Hawaii tax purposes (line 4 minus line 11)	12
	<b>TAX COMPUTATION</b>	
	13 Enter the amount of net capital gains as shown on Schedule D, line 18. (Schedules O & P taxpayers, see Instructions)	13
	14 Line 12 minus line 13 (if less than zero, enter zero)	14
	15 (a) Tax on capital gain, line 13 — Enter 4% of amount on line 13	15(a)
	(b) Tax on all other taxable income, line 14 — If the amount on line 14 is:	
	(i) Not over \$25,000 — Enter 4.4% of line 14	15(b)(i)
	(ii) Over \$25,000 but not over \$100,000 — Enter 5.4% of line 14 \$ _____ Subtract \$250.00 and enter difference . . .	15(b)(ii)
	(iii) Over \$100,000 — Enter 6.4% of line 14 \$ _____ Subtract \$1,250.00 and enter difference . .	15(b)(iii)
	(c) Total of lines 15(a) and 15(b)	15(c)
	(d) Using the rates listed on line 15(b), compute tax on all taxable income using amount from line 12	15(d)
	16 Total tax (enter lesser of line 15(c) or 15(d))	16
	17 Recapture of Capital Goods Excise Tax Credit from Form N-312, Part II	17
	18 Recapture of Low-Income Housing Tax Credit from Form N-586, Part III	18
	19 Recapture of High Technology Business Investment Tax Credit from Form N-318, Part III	19
	20 Recapture of Tax Credit for Flood Victims from Form N-338	20
	21 Total recapture of tax credits (Add lines 17, 18, 19 and 20)	21
	22 Total tax (Add lines 16 and 21) Enter here and on page 1, line 11	22