

Name(s) as shown on Form N-11, N-13, or N-15 Your social security number

**Caution:** Please read the instructions for Schedule X in your tax return instruction booklet carefully before completing this schedule.

**PART I: REFUNDABLE FOOD/EXCISE TAX CREDIT**

- 1 Is your **federal** adjusted gross income less than \$50,000? (See the Instructions)  
If "No", **STOP**. You cannot claim this credit. However, you may claim the credit for a minor child receiving support from the Department of Human Services, etc. In this situation, only complete lines 3, 9, and 10. If "Yes", go to line 2.
- 2 List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS if all the requirements in the box below are met. Do not list minor children receiving more than half of their support from public agencies even though you may claim them as a dependent. List these minor children on line 3.

<b>2 Listed Person Must Meet All Requirements</b> a) Resident of Hawaii      c) Not in prison, youth correctional facility, or jail for entire taxable year b) Present in Hawaii more than 9 months during 2008      d) Cannot be claimed as a dependent by another taxpayer	<b>Name</b>	<b>Name</b>

Enter the number of qualified persons listed above ..... 2

- 3 List all MINOR CHILDREN RECEIVING MORE THAN HALF OF THEIR SUPPORT FROM PUBLIC AGENCIES, such as the Department of Human Services, who meet all the requirements in the box below.

<b>3 Listed Person Must Meet All Requirements</b> a) Resident of Hawaii      d) More than half of support from public agency b) Present in Hawaii more than 9 months during 2008      e) Not listed on any other Hawaii tax return c) Not in prison, youth correctional facility, or jail for entire taxable year	<b>Caution: Do not list any children already listed on line 2 above.</b>		
	<b>Name</b>	<b>Social Security Number</b>	<b>Relationship to You</b>

Enter the number of children listed above. Also enter this number in the space provided on Form N-11, line 34; Form N-13, line 21c; or Form N-15, line 51 ..... 3

- 4 Enter the amount of your **federal** adjusted gross income (See the Instructions) .....
- 5 If you are married filing a separate return, enter your spouse's **federal** adjusted gross income .....
- 6 Add lines 4 and 5. Enter the total here .....
- 7 Enter on line 7 the amount of the tax credit shown below that applies to the amount on line 6.

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<b>6</b>	
<b>7</b>	
<b>8</b>	
<b>9</b>	
<b>10</b>	<b>00</b>

	<b>Tax credit per qualified exemption is:</b>		<b>Tax credit per qualified exemption is:</b>
<b>If line 6 is:</b>		<b>If line 6 is:</b>	
Under \$5,000 .....	\$85	\$20,000 under \$30,000 .....	\$45
\$5,000 under \$10,000 .....	75	\$30,000 under \$40,000 .....	35
\$10,000 under \$15,000 .....	65	\$40,000 under \$50,000 .....	25
\$15,000 under \$20,000 .....	55	\$50,000 and over .....	0

- 8 Multiply line 2 by the amount of the tax credit on line 7. Enter the total here .....
- 9 Multiply line 3 by \$85. Enter the total here .....
- 10 Add lines 8 and 9. Enter the result here and on Form N-11, line 34; Form N-13, line 21c; or Form N-15, line 51.  
This is your refundable food/excise tax credit. (Whole dollars only).....

**PART II: CREDIT FOR LOW-INCOME HOUSEHOLD RENTERS**

- 1 Is your adjusted gross income (Form N-11, line 20; Form N-13, line 11; or Form N-15, line 36, Column A) less than \$30,000?  
If "No", **STOP**. You cannot claim this credit. If "Yes", go to Question 2.
- 2 Are you a resident who was present in Hawaii more than nine months of the taxable year? If "No", **STOP**. You cannot claim this credit. If "Yes", go to Question 3.
- 3 Can you be claimed as a dependent by another taxpayer? If "Yes", **STOP**. You cannot claim this credit. If "No", proceed to line 4.
- 4 Enter required information for each rental unit that was fully subject to real property tax. DO NOT list rental units that were wholly or partially exempt from real property tax. 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 \_\_\_\_\_, 2008, To \_\_\_\_\_, 2008. Total rent paid for this period. \$ \_\_\_\_\_  
 month month

Owned by (or agent for owner) \_\_\_\_\_ name \_\_\_\_\_ address \_\_\_\_\_  
W \_\_\_\_\_ (Hawaii Tax I.D. Number)

- 5 Add up YOUR SHARE of rent paid during the taxable year for all the units you have listed. ....
- 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 less, **STOP**. You cannot claim this credit.....
- 8 Enter the number of qualified exemptions from the Qualified Exemptions worksheet in the Instructions. ....
- 9 Multiply the number of exemptions on line 8 by \$50 and enter the result here and on Form N-11, line 35; Form N-13, line 21d; or Form N-15, line 52. This is your low-income household renter's credit. (Whole dollars only) .....

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<b>6</b>	
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<b>8</b>	
<b>9</b>	<b>00</b>

**PART III: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES**

**Section A: Care Provider Information**

1	(a) Care Provider's name	(b) Address (number, street, city, state and ZIP code)	(c) Identification number (SSN or FEIN)	(d) Hawaii Tax I.D. Number	(e) Amount paid
				W _____	
				W _____	
				W _____	

**Section B: Dependent Care Benefits** — (If you did not receive benefits, skip to line 16)

2	Enter the total amount of dependent care benefits you received in 2008. Amounts you received as an employee should be shown in Box 10 of your W-2 form(s). If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.....	2	
3	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period.....	3	
4	Enter the amount, if any, you forfeited or carried forward to 2009. (See the Instructions) .....	4	( )
5	Combine lines 2 through 4 .....	5	
6	Enter the total amount of <b>qualified expenses</b> incurred in 2008 for the care of the qualifying person(s) .....	6	
7	Enter the <b>smaller</b> of line 5 or 6.....	7	
8	Enter <b>YOUR earned income</b> .....	8	
9	If married filing a joint return, enter <b>YOUR SPOUSE'S</b> earned income (if student or disabled, see Instructions); if married filing separately, see the Instructions for the amount to enter; <b>all others</b> , enter the amount from line 8 .....	9	
10	Enter the <b>smallest</b> of line 7, 8, or 9 .....	10	
11	<b>Taxable benefits.</b> Enter the amount of taxable benefits from the worksheet in the Instructions. Also, include this amount on Form N-13, line 7 or Form N-15, line 7. On the corresponding dotted line write "DCB" .....	11	
12	Enter \$2,400 (\$4,800 if two or more qualifying persons) .....	12	
13	Add lines f and i from the Taxable Benefits worksheet in the Instructions.....	13	
14	Line 12 minus line 13. If zero or less, <b>STOP</b> . You cannot take the credit. <b>Exception.</b> If you paid 2007 expenses in 2008 (see Instructions).....	14	
15	Complete line 16. Do not include in column (d) any benefits shown on line 13. Then, add the amounts in column (d) and enter the total here. ....	15	

**Section C: Credit for Child and Dependent Care Expenses** — (If you are married, you must file a joint return to claim the tax credit.)

16	(a) Qualifying person's name	(b) Relationship	(c) Qualifying person's social security number	(d) Qualified expenses you incurred and paid in 2008 for the person listed in column (a)	
17	Add the amounts in column (d) of line 16. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Section B, enter the smaller of line 14 or line 15.....			17	
18	Enter <b>YOUR earned income</b> .....			18	
19	If married filing a joint return, enter <b>YOUR SPOUSE'S</b> earned income (if student or disabled, see the Instructions); <b>all others</b> , enter the amount from line 18.....			19	
20	Enter the <b>smallest</b> of line 17, 18, or 19.....			20	
21	Enter adjusted gross income from Form N-11, line 20; Form N-13, line 11; or Form N-15, line 36, Column A.....			21	
22	Enter on line 22 the decimal amount shown below that applies to the amount on line 21.  <b>If line 21 is:</b> <b>Decimal amount is:</b> <b>If line 21 is:</b> <b>Decimal amount is:</b> Under \$22,001      .25      \$32,001 — 34,000      .19 \$22,001 — 24,000      .24      34,001 — 36,000      .18 24,001 — 26,000      .23      36,001 — 38,000      .17 26,001 — 28,000      .22      38,001 — 40,000      .16 28,001 — 30,000      .21      40,001 and over      .15 30,001 — 32,000      .20			22	X
23	Multiply line 20 by the decimal amount on line 22. Enter the result here and on Form N-11, line 36; Form N-13, line 21e; or Form N-15, line 53. (Whole dollars only) .....			23	00