

State of Hawaii Department of Taxation

Joint Electronic Filing Program with the Internal Revenue Service

Electronic Filing Test Package

Tax Year 2007

November 8, 2007

Publication EF-3

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Software Developer Testing Procedures

- 1. **Concurrent Hawaii testing** Software developers may participate in Hawaii testing concurrently with IRS Participants Acceptance Test System (PATS) testing.
- 2. **Testing Period** The Department will begin retrieving test records from the IRS on November 13, 2007. Testing is allowed year round. Our office will be closed on weekends and on all National holidays. In addition, Hawaii has 4 state holidays observed on March 21, March 26, June 11, and August 15, 2008.
- 3. **Before you begin!** Please call 808-587-1740 or send an e-mail to the Electronic Filing Coordinator (e-mail address: Tax.Efile@hawaii.gov) before transmitting test returns and provide the following information:
 - Your company's name
 - Your ETIN
 - The name, telephone number and e-mail address of a contact person
 - Approximate date you will transmit
 - If using a third party Transmitter, the Transmitter's ETIN
 - Identify your software limitations that have been approved by the IRS. Refer to IRS Publication 1346 for the list of limitations.
 - Limitations for Hawaii returns
- 4. **Hawaii test returns** The 18 Hawaii test returns are based on the modified **IRS 2005** electronic filing test scenarios. The cover sheet for each state test references the IRS test return number and describes the variations from the IRS test scenario. The 18 test case scenarios are included in this packet.
- 5. **Hawaii downloads** The Department will retrieve test returns daily from the IRS for processing in the test system. Retrieval will be approximately 9:00 a.m. Hawaii Standard Time (HST).
- 6. Acknowledgments and Test Return Results Hawaii will use the IRS for test return acknowledgements. Report files containing comparison results of the tests will be sent to the contacts provided.
- 7. **Variables** We accept variances for some differences in test transmissions. These differences will show as a mismatch in the Test Return Results. When the only differences are acceptable variances, we will indicate the variance has been accepted and the form type has passed testing. Most common variances follow:
 - Spelling and typographical errors that do not affect the computation of the return.
 - Abbreviations vs. complete spellings of words (e.g., Lane vs. Ln; Square vs. Sq.; Housing vs. Hsng; etc.).
 - Rounding differences.
 - Differences in tax when using tax rate charts versus tax tables.
 - If your software will not be used for on-line filing, you may omit filling in Field 49 of the Generic Record Layout.

8. **Passing Hawaii testing** – When the Department has received acceptable transmissions of all test returns, the developer will be notified via e-mail that the software has passed Hawaii testing. Once accepted, the ETIN(s) used by the software must be provided to the Department via e-mail.

Hawaii Test Case #1 (Based on the modified 2005 IRS Test #5)

Attachments (PDFs): Hawaii Form N-11 Hawaii Form N-210 TEST O MAPLE Taxpayer Name: Taxpayer SSN: 400-00-7905 Hawaii changes to IRS test: All form(s): Taxpayer Social Security number changed to Hawaii test designation: 400-00-7905 Taxpayer Address changed to Hawaii address: 2763 LLANES CT KAILUA HI 96734 Taxpayer Telephone Number changed to Hawaii telephone number: 808-555-1111 W-2(1):Employer changed to the United States Air Force Box 15 State changed to Hawaii: HI Box 16 State wages: \$2,000 (The difference of \$800 between federal and state wages is COLA.) W-2(2):Employer changed to the Hawaii National Guard

Box 15 State changed to Hawaii: HI

State Return Details:

FORM N-11

First tim	ne filer:	yes
Line 7	Federal AGI:	\$13,900
Line 8	Difference in wages:	\$800
Line 9	Interest on bonds:	\$97,131
	Interest from CA bonds is taxed	for Hawaii purposes but not for
	Federal purposes. This interest	is not included in the Federal
	return detail.	
Line 15	Military reserve pay:	\$3,631
	Pay is not taxed for Hawaii purp	oses but taxed for Federal purposes.
Line 16	IHA payments:	\$1,000
Line 20	Hawaii AGI:	\$107,200
Taxpayer	is a dependent of another?	Yes
Line 22		\$2,000
Line 24	Exemptions:	\$0
Line 25	Taxable income:	\$105,200
Line 26	Tax liability:	\$7,933 (from tax rate schedule)
Line 30	Withholding:	\$84
Line 31	Estimated tax payments:	\$900
Line 47	Balance due:	\$6,949
Line 48	Penalty for underpayment of	\$125 (The underpayment penalty is
	estimated tax:	calculated using full months, not
		days as calculated on federal Form
		2210. See section 235-97(f), HRS,
		at www.hawaii.gov/tax.)
Line 51	Preprinted label:	yes

HAWAII TEST CASE #1

Line 52 Federal Schedule C: Line 53 Federal Schedule E:	no no
Line 54 Federal Schedule F:	no
No designee	
Hawaii Election Campaign Fund:	yes
Form N-210	
Part I	
Line c	(x)
Part II	(A)
	67 000
Line 1	\$7,933
Line 4	\$84
Line 7	\$2,700
Part III	
Line 10	\$246 (\$900 estimated tax payments
	plus \$84 in withholding divided
	evenly to 4 periods.)
Part IV	'
Line 18 (all columns)	04/20/2008

HAWAII TEST CASE #1

TEST #5 - IRS scenario

FORMS REQUIRED: FORM 1040A, SCH 1, FORM PMT

INFORMATION RETURNS ATTACHED: FORM W-2 (2)

ENTRIES NOT REQUIRING FORMS:

STATEMENTS:

OTHER: DEPENDENT OF ANOTHER DIRECT DEBIT

THIRD PARTY DESIGNEE: NONE

PREPARED BY: TAXPAYER

TAXPAYER: NAME: TEST O MAPLE	SSN: 400-00-1005
DOB: 04-15-1989	OCCUPATION: TREE TRIMMER
DISABLED: NO	PRES ELEC FUND: YES
DAYTIME PHONE #: 201-555-1111	BLIND: NO

CHECK DIGITS FROM IRS LABEL: KX

ADDRESS: 7842 WEEPING WILLOW LN AUDUBON, NJ 08106-7842

FILING STATUS: SINGLE	LINE 6d: 0
SCHEDULE 1: PART I:	
LINE 1: FIRST SECURITY	6500
MONEY BANK	1000 (TAX-EXEMPT)
PART II:	
LINE 5: DOW SMITH	3000 (NON-QUALIFIED)
FORM PAYMENT: ACH DEBIT RTN: 012345672	

ACCT #: 1234000000 TYPE OF ACCT: CHECKING AMOUNT OF PAYMENT: 10 REQUESTED PAYMENT DATE: 04-16-2008 TAXPAYERS DAYTIME PHONE NUMBER: 201-555-1111 TYPE OF FORM BEING FILED: 1040A PRACTITIONER PIN INFORMATION: JURAT/DISCLOSURE VERSION INDICATOR: D PAID PREPARER SIGNATURE: EFIN + 28734 PRIMARY TAXPAYER SIGNATURE: 19821 PIN TYPE: P

AUTHENTICATION RECORD: TAXPAYER SIGNATURE DATE: 03-21-2008

ETD TRANSMISSION: FORM 9465: LINE 3: (201) 555-1003; 10:00PM LINE 4: (201) 555-1111; (no ext); 9:00AM **LINE 5:** FIRST SECURITY 21 MAIN ST AUDUBON NJ 08106-0021 LINE 6: OAKLEYS YARD AND GARDEN 87 KUDZU CENTER AUDUBON NJ 08106 **LINE 7:** FORM 1040A **LINE 8:** 2007 **LINE 9:** 21 **LINE 10:** 10 **LINE 11:** 5 **LINE 12:** 1 LINE 13(a): 012345672 LINE 13(b): 123400000 ACCOUNT TYPE: CHECKING TAXPAYER PIN: 19821 PRIOR YEAR AGI: 0 **SIGNATURE DATE:** 04-16-2008

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM W-2 (2)

FORM 1040	A	
First Nam	e, MI & Last Name:	(TEST O MAPLE)
Social Se	curity Number:	(400-00-7905)
Home Addr	ess:	(2763 LLANES CT)
City, Sta	te, and Zip:	(KAILUA HI 96734)
Do you wa	nt \$3.00 to go to the	(YES)
President	ial Campaign Fund:	
Filing St	atus:	(SINGLE)
Number of	boxes on 6a and 6b:	(0)
Total num	ıber box 6d:	(0)
Line 7	Total wages:	(4400)
Line 8a	Taxable interest:	(6500)
Line 8b		(1000)
Line 9a		(3000)
Line 15	Total income:	(13900)
Line 21	Adjusted gross income:	(13900)
Line 22	Amount from line 21:	(13900)
Line 24	Standard deduction:	(4700)
Line 25	Subtract line 24 from line 22:	(9200)
Line 26	Multiply \$3400 by the total	(0)
	number of exemptions on line	
	6d:	
Line 27	Taxable income:	(9200)
Line 28	Tax:	(993)
Line 35		(993)
Line 37	Total tax:	(993)
Line 38	Federal income tax withheld:	(972)
Line 42	Total payments:	(972)
Line 46	Amount you owe:	(21)
	Taxpayer's occupation:	(TREE TRIMMER)
	Third party designee:	(NO) (808 FFF 1111)
	Daytime phone number:	(808-555-1111) (19821)
	Taxpayer PIN: Date:	(19821) (03-21-2008)
	Date.	(03-21-2008)

Form W-2 #1 a. Employee's social security number: (400-00-7905)b. Employer identification number: (22 - 2244661)c. Employer's name address and zip code: (UNITED STATES AIR FORCE) (783 CHRISTMAS TREE DRIVE) (AUDUBON NJ 08106) e. Employee's name (first, mi, last): (TEST O MAPLE) f. Employee's address and zip code: (2763 LLANES CT) (KAILUA, HI 96734) Box 1 Wages, tips, etc.: (1200)Box 2 Federal income tax withheld: (472)Box 2 Federal income tax withheld: Box 3 Social security wages: Box 4 Social security tax withheld: Box 5 Medicare wages and tips: Box 6 Medicare tax withheld: Box 15 State and state ID number: (1200)(74) (1200)(17)(HI 22130) Box 16 State wages: (2000) Box 17 State income tax withheld: (84) Form W-2 #2 (400-00-7905) a. Employee's social security number: b. Employer identification number: (22 - 3355771)c. Employer's name address and zip (HAWAII NATIONAL GUARD) code: (87 KUDZU CENTER) (AUDUBON NJ 08106) e. Employee's name (first, mi, last): (TEST O MAPLE) f. Employee's address and zip code: (2763 LLANES CT) (KAILUA, HI 96734) Box 1 Wages, tips, etc.: (3200) Box 2 Federal income tax withheld: (500) Box 3 Social security wages: (3200) Social security tax withheld: (198) Box 4 Medicare wages and tips: Medicare tax withheld: Box 5 (3200)Box 6 (46) Box 15 State and state ID number: (HI 07543917)

Box 16 State wages:

Page 1-6

(3200)

		JT071	FORM N-11 (Rev. 2007)		idual R	— DEPARTMENT OF TAXA Income Tax Retur ESIDENT Calendar Year 2007 OR	
Γ.		AMENDED Return	Fiscal Year Beginning	M M D	D Y	Y M M and Ending	D D Y Y
	OK OFFI	CE USE ONLY				THIS	
	I	Do NOT Submit a	Photoco	py!!		SPACI	7
		Place an X in applicable X First Time Filer A	box, if approp ddress or Name			RESERV	'ED
و ج		First Name		Last Name		♦ IMPORTANT — Co	mplete this Section ♦
Place label here	Te: Spou	st se's First Name	O Maple	e se's Last Name		Enter the first four letters of your last name. Use ALL CAPITAL letters	MAPL
	Care	Of (See Instructions, page 7.)				Your Social Security Number	400-00-7905
OF FORM W-2 HERE •	Prese	ent mailing or home address (Nun 63 Llanes Ct	nber and street,	including Rural Rou	ute)	Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters	
RM W-2	City, t Ka	town or post office. ilua	State HI	Postal/ZIP code 96734		Spouse's Social Security Number	
2	If For	eign address, enter Province and	/or State	Country			
ATTACH CHECK OR MONEY ORDER • • AND FORM N-200V HERE • • ATTACH COPY	1 2 3	X Single Married filing joint return (er Married filing separate retur first four letters of last name here	n. Enter spouse	ad income). e's SSN and the pouse's full name	4	Head of household (with qualify person is a child but not your do name. >	ependent, enter the child's full
FACH CHECK OR MONEY O • AND FORM N-200V HERE	CAUTIC	DN: If you can be claimed as a depender	t on another persor	ı's tax return (such as y	our parents'), <i>DO NOT</i> place an X on line 6a, but be	sure to place an X above line 21.
< OR M N-200	6a	Yourself	-			on 6a	the number of Xs and 6b
HECH ORM	6b	Spouse	•	e 65 or over			and place on V have
CHC					-	your spouse meets the qualification	
ATTA A.	6c 6d						
: 		6e Total number of exemption	s claimed. Add			a thru 6d above	<u>ـ</u>
L		ID No 01	L				

Form N-11 (Rev. 2007) Your Social Security Number Your Spouse's SSN

		400-00-7905			
	JT072 Те	Name(s) as shown on r st O. Maple	eturn		
I	If amount is negative (loss), pl	ace an X in the box.		ROUND TO THE N	EAREST DOLLA
7	Federal adjusted gross income (AG		ctions) 7		13900
8	Difference in state/federal wages due etc. (see page 11 of the Instructions)		80	0	
9	Interest on out-of-state bonds	-	0710	-	
10	(including municipal bonds) Other Hawaii additions to federal A (see page 11 of the Instructions)	GI –	9713	-	
11	Add lines 8 through 10 Total Ha	awaii additions to federal A	GI 11	97931	
12	Add lines 7 and 11		12		111831
13	Pensions taxed federally but not tax	xed by Hawaii 13 -		-	
14	Social security benefits taxed on fe			_	
15	First \$3,631 of military reserve or H guard duty pay		363	1	
16	Payments to an individual housing	- account 16	100	0	
17	Exceptional trees deduction (attach (see page 14 of the Instructions)	n affidavit)		-	
18	Other Hawaii subtractions from fed			-	
19	(see page 14 of the Instructions) Add lines 13 through 18	18 –		-	
19	Total Hawaii s	subtractions from federal A	GI 19	4631	
20	Line 12 minus line 19		Hawaii AGI ≻ 20		107200
CAUT	TON: If you can be claimed as a dep	pendent on another person's r	eturn, see the Instructions on pag	ge 15, and place an X he	re X
21	If you do not itemize your deduction and enter your itemized deductions		rwise go to page 15 of the Instru	ctions	
21a	Medical and dental expenses (from Worksheet A-1)				
21b	Taxes (from Worksheet A-2)	-		-	
		_		-	
21c	Interest expense (from Worksheet			-	
21d	Contributions (from Worksheet A-4) 21d _		-	
21e	Casualty and theft losses (from Wo	orksheet A-5) 21e		-	
21f	Miscellaneous deductions (from Wo	orksheet A-6) 21f		-	
22	the (\$50,000 for m	ons — If line 20 is more than \$10 arried filing separately), see the w not, add lines 21a through 21f.			
	of Standard Deducti your: Single or Married fi	on shown below for your filing sta iling separately — \$2,000 y or Qualifying widow(er) — \$4,00	atus. 22		2000
	23 Line 20 minus line 22. (This line ID NO 01	MUST be filled in)	23		105200



	Form N-11 (Rev. 2007) Your Social Security Number 400-00-7905	Your Spouse's SSN	Page
umber of sabled, pl	Name(s) as shown on return t O. Maple rexemptions claimed on line 6e. If you and/or you ace an X in the applicable box(es) see page 21 of the Instructions.		

	JT073 Name(s) as shown on return		
	Test O. Maple		
24	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 the applicable box(es)		0
	Yourself Spouse, and see page 21 of the Instructions	24	0
25	Taxable Income. Line 23 minus line 24 (but not less than zero)Taxable Income >	25	105200
26	Tax. Place an X if from Tax Table; X Tax Rate Schedule: Form N-168;		
	Form N-615; or Capital Gains Tax Worksheet on page 36 of the Instructions.		
	(Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-338,		
	N-405, N-586, or N-814 is included.)	26	7933
27	If tax is from the Capital Gains Tax Worksheet, enter		
	the net capital gain from line 14 of that worksheet 27		
28	Total nonrefundable tax credits (attach Schedule CR)	28	0
29	Line 26 minus line 28 (but not less than zero)Balance ►	29	7933
30	Hawaii State Income tax withheld (attach W-2s)		
	(see page 24 of the Instructions for other attachments) 30	84	
31	2007 estimated tax payments 31	900	
	Assessed of a stimulated base and indicate 0000 metamore op		
32	Amount of estimated tax applied from 2006 return 32		
22	Amount noid with $axtanoion(a)$ 22		
33 34	Amount paid with extension(s) 33 Low-Income Refundable Tax Credit		
34	(attach Schedule X) DHS, etc. exemptions 34		
35	Credit for Low-Income Household		
00	Renters (attach Schedule X) 35		
36	Credit for Child and Dependent		
	Care Expenses (attach Schedule X) 36		
37	Credit for Child Passenger Restraint		
	System(s) (attach a copy of the invoice) 37		
38	Credit for General Income Tax		
	(see page 25 of the Instructions) 38		
39	Total refundable tax credits from		
	Schedule CR (attach Schedule CR) 39		
40	Add lines 30 through 39 Total Payments and Credits >	40	984
41	If line 40 is larger than line 29, enter the amount OVERPAID (line 40 minus line 29)		
42		buse	
	42a Hawaii Schools Repairs and Maintenance Fund \$2	\$2	
	42b Hawaii Public Libraries Fund \$2	\$2	
	42c Domestic Violence / Child Abuse and Neglect Funds \$5	\$5	
43	Add the amounts of the Xs on lines 42a through 42c and enter the total here	43	
44	Line 41 minus line 43	44	
45	Amount of line 44 to be applied to your	••	
	2008 ESTIMATED TAX		

Your Spouse's SSN

46a	Amount to be REFUNDED TO YOU (line all filing late, see page 26 of Instructions	,		46a	
k	Routing number	c T	Type: Cł	necking	Savings
c	Account number				
47	AMOUNT YOU OWE (line 29 minus line 4	10). Send Form N-200V v	vith your paym	ent.	
	Make check or money order payable to the	e "Hawaii State Tax Colle	ctor"	47	6949
48	Estimated tax penalty. (See page 27 of				
	Instructions.) Do not include on line 41 or				
	X here if Form N-210 is attached ► X	48		125	
49	AMENDED RETURN ONLY - Amount paid (overp	baid) on original return. (See Ins	structions)	49	
49 50	AMENDED RETURN ONLY – Amount paid (overp AMENDED RETURN ONLY – Balance due (refund	, c ,	,		
		d) with amended return. (See Ir	nstructions)	50	re a preprinted label only X
50	AMENDED RETURN ONLY - Balance due (refun	d) with amended return. (See Ir	nstructions) place an X in t	50 his box to receiv	
50 51	AMENDED RETURN ONLY - Balance due (refun	d) with amended return. (See Ir s mailed to you next year, s IX No If yes, enter H	nstructions) place an X in t lawaii gross ree	his box to receiv	, your Hawaii Tax I.D. Numb
50 51	AMENDED RETURN ONLY – Balance due (refun If you don't need Hawaii income tax forms Did you file a federal Schedule C? Yes	d) with amended return. (See Ir s mailed to you next year, Mo If yes, enter H	place an X in t lawaii gross re ess activity/pro	his box to receiv ceipts	, your Hawaii Tax I.D. Numb
50 51 52	AMENDED RETURN ONLY – Balance due (refune If you don't need Hawaii income tax forms Did you file a federal Schedule C? Yes for this activity W	d) with amended return. (See Ir s mailed to you next year, [3] [2] No If yes, enter H , and main busine s [2] No If yes, enter H	nstructions) place an X in t lawaii gross rea ess activity/pro Hawaii gross re	his box to receiv ceipts	, your Hawaii Tax I.D. Numb
50 51 52	AMENDED RETURN ONLY – Balance due (refume If you don't need Hawaii income tax forms Did you file a federal Schedule C? Yes for this activity W Did you file a federal Schedule E? Yes	d) with amended return. (See Ir s mailed to you next year, [X] No If yes, enter H , and main busine s X] No If yes, enter H	place an X in t lawaii gross red ess activity/pro Hawaii gross re	his box to receiv ceipts duct: nts received	, your Hawaii Tax I.D. Numb / and your Hawaii

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 28 of the Instructions.

	Designee's name ►	Phone no. >	lder	ntification r	iumber ≻	
	VAII ELECTION	Do you want \$2 to go to the Hawaii Election Campaign Fund?	х	Yes	No	Note: Placing an X in the "Yes" box will not increase your tax or
CAN	IPAIGN FUND	If joint return, does your spouse want \$2 to go to the fund?		Yes	No	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 s	ignature	Date		Your occupat	ion	Daytime Phone Number
				Tree T	rimmer	(808)555-1111
Spous	e's signature (if filing jointly, BOTH must sign)	Date		Spouse's occ	upation	
	Preparer's Signature ➤		Da	te	Check if self-employed ➤ □	Preparer's identification number
Paid Preparer's Information	Print Preparer's Name ►				Federal E.I. No. >	
	Firm's name (or yours if self-employed), Address, and ZIP Code				Phone No. >	

REMINDERS:

- File your return on or before April 20, 2008.
- You must enter your social security number(s). Your social security number(s) is no longer printed on your preprinted address label.
- Don't forget to sign your return. If married filing a joint return, both spouses must sign the return.
- Be sure required attachments are attached. (W-2s or HW-2s, Schedule X, Form N-200V, check or money order, etc.)
- Make check or money order payable to the "Hawaii State Tax Collector".

STATE OF HAWAII — DEPARTMENT OF TAXATION Underpayment of Estimated Tax by Individuals, Estates, and Trusts ➤ See Separate Instructions ➤ Attach to Form N-11, N-13, N-15, or N-40

	ne(s) as shown on tax return						rity Number or FEIN
						00-00-	-7905
	Part I Reasons For Filing — If a, b, or c below applic check the boxes that apply and file Form N-210 w N-210 with your tax return.						
	Check whichever boxes apply:						
а	You request a waiver. In certain circumstances, the Departme	nt of T	Faxation will waive al	I or part of the penal	y. See th	e Instruct	ions for
	Waiver of Penalty.						
b	You use the annualized income installment method. If your	incom	ne varied during the y	vear, this method ma	y reduce t	he amour	nt of one or
	more required installments. See the Instructions for Schedu						
С	You had Hawaii income tax withheld from wages and you treat			x purposes when it w	as actua	Ily withhe	ld instead
	of in equal amounts on the payment due dates. See the Instru						
d		pon yo	our 2006 tax and you	filed or are filing a jo	oint return	for either	2006 or
	2007 but not for both years.						
	Part II All Filers Must Complete This Part						
1	2007 tax liability. (see Instructions)					1	7,933.00
2	Total credits. (see Instructions)					2	
_							
3	Balance. Line 1 minus line 2					3	7,933.00
4	Hawaii income taxes withheld. (see Instructions)					4	84.00
5	Balance. Line 3 minus line 4. If this amount is less than \$500, stop h	nere; (do not complete or fi	ile this form.			
	You do not owe the penalty.					5	7,849.00
6	Multiply the amount on line 3 by 60% (.60)					6	4,760.00
	Enter the tax amount from your 2006 income tax return. (Caution: 5 Enter the smaller of line 6 or line 7. (see Instructions)					7	2,700.00
	Part III Figure Your Underpayment			PAYMENT D	UE DATE	S	
9	Required installments. If you are using the Annualized Income		(a) 4/20/2007	(b) 6/20/2007	(c) 9/2	0/2007	(d) 1/20/2008
	Installment Method, enter the amounts from Schedule A, line 24.						
	Farmers and fishermen, enter the amount from line 8 in column						
	(d). All others, enter 1/4 of line 8 in each column	9	675.00	675.00	6	575.00	675.00
10	Estimated and other tax payments made. (see Instructions) For						
	column (a) only, enter the amount from line 10 on line 14 also. If						
	line 10 is equal to or more than line 9 for all payment periods,	10			-		0.4.6 0.0
	stop here; you do not owe the penalty Complete lines 11 through 17 of one column before	10	246.00	246.00	4	246.00	246.00
	going to the next column.						
11	Enter amount, if any, from line 17 of previous column	11		0.00		0.00	0.00
	Add lines 10 and 11.	12	-	246.00		246.00	1
	Add amounts on lines 15 and 16 of the previous column	13	-	429.00		358.00	
	Line 12 minus line 13. If zero or less, enter -0 For column						_,,
-	(a) only, enter the amount from line 10.	14	246.00	0.00		0.00	0.00
15	If the amount on line 14 is zero, line 13 minus line 12. Otherwise,						
	enter -0	15		183.00		512.00	
16	Underpayment. If line 9 is equal to or more than line 14, line 9 minus line 14,						
	then go to line 11 of next column. Otherwise go to line 17	16	429.00	675.00	6	575.00	675.00
17	Overpayment. If line 14 is more than line 9, line 14 minus line 9,						
	then go to line 11 of next column	17					
	Complete Part IV on page 2 to figure the pen	alty.	If there are no entri	ies on line 16, no pe	enalty is o	owed.	

Form N-210 (REV. 2007)

(REV. 2007)						Page 2
Part IV Figuring the Penalty (See Instructions)		(a) 4/20/2007	(b) 6/20/2007	(c) 9/20/200)7	(d) 1/20/2008
18 Enter the date the amount on line 16 was paid or April 20, 2008, whichever is earlier.	18	4/20/08	4/20/08	4/20/0	8	4/20/08
19 Enter the number of months from the payment due date through the date of payment on line 18. If April 20, 2008, is the date entered on line 18, enter 12, 10, 7, and 3, respectively, here	19	12	10	7		3
 20 Multiply the following: Number of months on line 19 x .00667 x underpayment on line 16 for columns (a) through (d) 	20	34.00	45.00	32	.00	14.00
21 Penalty — Add amounts on line 20 in all columns. Enter the total h Form N-13, line 28; Form N-15, line 65; or Form N-40, line 28					21	125.00

Schedule A Required Installments Using the Annualized Income Installment Method

Ar	nualized Income Installment Method				1	1
Esta	ates and trusts, do not use the period ending dates shown to the righ	t.	(a)	(b)	(c)	(d)
Inst	ead use the following: 2/28/07, 4/30/07, 7/31/07, and 11/30/07.		1/1/07-3/31/07	1/1/07-5/31/07	1/1/07-8/31/07	1/1/07-12/31/07
1	Enter your adjusted gross income for each period (see Instructions)	•				
	(Estates and trusts, enter your taxable income without your					
	exemption for each period.)	1				
2	Annualization amounts (Estates and trusts, see Instructions)	2	4	2.4	1.5	1
3	Annualized income. Multiply line 1 by line 2	3				
4	Enter your itemized deductions for the period shown in each					
	column. If you do not itemize, enter -0- and skip to line 7. (Estates					
	and trusts, enter -0- and skip to line 9, and enter the amount from					
	line 3 on line 9.)	4				
5	Annualization amounts	5	4	2.4	1.5	1
6	Multiply line 4 by line 5 (see Instructions if line 3 is more					
	than \$50,000)	6				
7	In each column, enter the full amount of your standard deduction.					
	If you itemized deductions enter -0- (see Instructions)	7				
	Enter line 6 or line 7, whichever is larger	8				
9	Line 3 minus line 8	9				
10	In each column, multiply \$1,040 by the total number of exemptions					
	claimed. If you use the personal exemption for disabled persons					
	instead, enter the appropriate amount for 2007 (Estates and trusts,					
	enter the exemption amount shown on your return.) (See Instructions) $\ .$	10				
11	Line 9 minus line 10	11				
12	Figure your tax on the amount on line 11 (see Instructions)	12				
13	Enter any other taxes for each period (see Instructions)	13				
14	Total tax — add lines 12 and 13	14				
15	For each period, enter the same type of credits as allowed for					
	Form N-210, Part II, line 2 (see Instructions)	15				
16	Total tax after credits. Line 14 minus line 15. If zero or less, enter -0	16				
17	Applicable percentage	17	15%	30%	45%	60%
18	Multiply line 16 by line 17	18				
	Complete lines 19 through 24 of one column before					
	going to the next column.					
19	Add the amount in all preceding columns of line 24	19				
20	Line 18 minus line 19. If zero or less, enter -0	20				
21	Enter ¼ of Form N-210, Part II, line 8, in each column	21				ļ
22	Subtract line 24 of the previous column from line 23 of the previous column	22				
23	Add lines 21 and 22 and enter the total	23				
24	Enter the smaller of line 20 or line 23 here and					
	on Form N-210, line 9	24				<u> </u>

Hawaii Test Case #2 (Based on the modified 2005 IRS Test #6)

Attachments (PDFs):

Hawaii Form N-11 Hawaii Schedule X

Taxpayer Name:TEST P BARRELLTaxpayer SSN:400-00-7906

Hawaii changes to IRS test: All form(s):

Social Security number changed to Hawaii test designation: 400-00-7906 Address changed to Hawaii address: 45-553C KUUIPO PL KANEOHE, HI 96744 1099-R(1), 1099-R(2): Box 11 State changed to reflect Hawaii: HI

State Return Details:

FORM N-11

Address change:	yes
Year spouse died:	2006
Line 7 Federal AGI:	\$17,420
Line 13 Non taxable pensions:	\$4,920
Line 20 Hawaii AGI:	\$12,500
Line 22 Itemized or standard:	\$4,000
Line 24 Exemptions:	\$3,120
Line 25 Taxable income:	\$5,380
Line 26 Tax liability:	\$85 (from tax tables)
Line 32 Estimated from 2006:	\$42
Line 33 Extension payments:	\$8
Line 34 Low income refundable credit:	\$190
Line 34 DHS exemptions:	4
Line 38 Credit for general income tax:	\$130
Line 41 Overpaid:	\$285
Line 42a School repair contribution:	no
Line 42b Library contribution:	no
Line 42c Domestic violence contribution:	no
Line 46a Refund:	\$285
Line 46b Routing transit number:	121301028
Line 46c Type of account:	savings
Line 46d Account number:	70261192123456789
Line 52 Federal Schedule C:	no
Line 53 Federal Schedule E:	no
Line 54 Federal Schedule F:	no
Taxpayer's designee information:	
Designee's Name:	JOHN DOE
Phone No.:	888-555-1111
ID Number:	11122
Hawaii Election Campaign Fund:	yes

State Schedule X Information

Part I: LOW-INCOME REFUNDABLE TAX CREDIT DATA:Line 2 Persons:Test

Test Barrell Roland Barrell

Line 3 information:

Qualifying person's name	Qualifying person's social security number	Relationship
Alicia Barrell	400-01-7906	Niece
Thelma Barrell	400-02-7906	Niece
Ben Barrell	400-03-7906	Nephew
Grayson Barrell	400-04-7906	Nephew

Line	3	Qualifying	minor	child	lren:	4
Line	4	AGI:				\$12,500
Line	10	Low-income	refund	lable	credit:	\$190

HAWAII TEST CASE #2

TEST #6 - IRS scenario

FORMS REQUIRED: FORM 1040A, SCH 1

INFORMATION RETURNS ATTACHED: FORM 1099-R (2)

ENTRIES NOT REQUIRING FORMS: FORM 1040A, LINE 39: 500 FORM 1040A, LINE 45: 125

STATEMENTS:

OTHER: TOTAL SOCIAL SECURITY BENEFITS RECEIVED: 33

THIRD PARTY DESIGNEE: NAME: JOHN DOE **PHONE:** 888-555-1111 **PIN:** 11122

PREPARED BY:

TAXPAYER: NAME: TEST P BARRELL **SSN:** 400-00-1006 **DOB:** 06-18-1940 **OCCUPATION:** RETIRED **DISABLED:** NO PRES ELEC FUND: YES BLIND: NO DAYTIME PHONE: NOT GIVEN

CHECK DIGITS FROM IRS LABEL: NZ

ADDRESS: 25000 HAM AND BACON JUNCTION PIG TOWN, MD 21230

FILING STATUS: QUALIFYING WIDOW(ER) LINE 6d: 2 YEAR SPOUSE DIED: 2006

SON 12

RELATIONSHIP # MO CHILD TAX CR

DEPENDENT INFORMATION: AGE SSN NAME

AGE SSN 19 400-55-3006 ROLAND BARRELL NOTE: DEPENDENT IS A STUDENT

SCHEDULE 1:

PART I: LINE 1: BEST SAVINGS 6000 FORTUNE BANK 4000

ETD TRANSMISSION: FORM 4868: LINE 4: 0 **LINE 5:** 700 **LINE 6:** 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM 1099-R (2)

FORM 1040A	
First Name, MI and Last Name:	(TEST P BARRELL)
Social Security Number:	(400-00-7906)
Home Address:	(45-553C KUUIPO PL)
City, State, and Zip:	(KANEOHE, HI 96744)
Do you want \$3.00 to go to the	(YES)
Presidential Campaign Fund:	
Filing Status:	(QUALIFYING WIDOW(ER))
Year spouse died:	(2006)
Dependent #1 Name:	(ROLAND BARRELL)
Social Security Number:	(400-55-3006)
Relationship:	(SON)
Number of boxes checked on 6a and 6b:	(1)
Number of children who lived with you	: (1)
Total number in box 6d:	(2)
Line 8a Taxable interest:	(10000)
Line 11b Taxable IRA distributions:	(2500)
Line 12b Taxable pensions and annuit:	ies: (4920)
Line 15 Total income:	(17420)
Line 21 Adjusted gross income:	(17420)
Line 22 Amount from line 21:	(17420)
Line 23a Taxpayer born before 1/2/194	
Number of boxes checked:	(1)
Line 24 Standard deduction:	(11750)
Line 25 Subtract line 24 from line 2	
Line 26 Multiply \$3400 by the total	(6800)
number of exemptions on line	2
6d:	
Line 27 Taxable income:	(0)
Line 28 Tax:	(0)
Line 35 Subtract line 34 from line 2	
Line 37 Total tax: Line 38 Federal income tax withheld	(0)
LITERAL:	: (200) (FORM 1099)
Line 39 2007 estimated taxes paid:	(500)
Line 42 Total payments:	(700)
Line 43 Amount overpaid:	(700)
Line 44a Refund:	(575)
Line 44b Routing transit number:	(XXXXXXXX)
Line 44d Account number:	(XXXXXXXXXXXXXXXXXXXXXX)
Line 45 Applied to 2008 estimated	(125)
taxes:	(123)
Third party designee:	(YES)
Designee's name:	(JOHN DOE)
Phone number:	(888-555-1111)
PIN:	(11122)
Taxpayer's occupation:	(RETIRED)

Form 1099-R #1 Payer's name address and zip code: (OUR SHARE BANK & TRUST) (72 MARKET PLACE) (PIG TOWN MD 21230-7272) Payer's identification number: (52 - 7754541)Recipient's social security number: (400-00-7906)Recipient's name (first, mi, last): (TEST P BARRELL) Recipient's street address: (45-553C KUUIPO PL) Recipient's city, state, and zip code: (KANEOHE, HI 96744) Box 1 Gross distribution: (2500) Box 2a Taxable amount: (2500) Box 7 Distribution code: (7) IRA/SEP Simple: State: Box 7 (X) Box 11 (HI) Form 1099-R #2 Payer's name address and zip code: (WEECAN DUETTE LOBBYISTS) (1000 BUCKS ST) (PIG TOWN MD 21230) Payer's identification number: (52-9081726) (400-00-7906) Recipient's social security number: Recipient's name (first, mi, last): (TEST P BARRELL) Recipient's street address: (45-553C KUUIPO PL) Recipient's city, state, and zip code: (KANEOHE, HI 96744) Box 1 Gross distribution: (4920)Box 2a Taxable amount: (4920) Box 4 Federal income tax withheld: (200)Box 7 Distribution code: (7) Box 11 State: (HI)

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		JT071	FORM N-11 (Rev. 2007)	Indivi	dual R	– DEPARTMENT OF TA Income Tax Ret ESIDENT Calendar Year 2007 OR	
		AMENDED Return	Fiscal Year Beginning	M M D	D Y	Y M M	I D D Y Y
F	OR OFFI	CE USE ONLY				THI	S
	I	Do NOT Submit a	Photoco	py!!		SPAC	E
		Place an X in applicable	box, if appro			RESER	VED
		_				1	
here	Your Te	First Name st	M.L. Your P Barre	Last Name e11		♦ IMPORTANT — (Complete this Section ♦
ace label	Spou	ise's First Name	M.I. Spou	se's Last Name		Enter the first four letters of your last name. Use ALL CAPITAL letters	BARR
	Care	Of (See Instructions, page 7.)				Your Social Security Number	400-00-7906
HERE •		ent mailing or home address (Nu -553C Kuuipo Pl	mber and street,	including Rural Rou	ite)	Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters	
M W-2		town or post office. neohe	State H I	Postal/ZIP code 96744		Spouse's Social Security Number	
2 OF FORM W-2 HERE	If For	reign address, enter Province and	d/or State	Country			
ORDER • ATTACH COPY	1 2 3	<i>(Place a</i> Single Married filing joint return (e Married filing separate retu first four letters of last nam here.	urn. Enter spous	ad income). e's SSN and the	4 5 X	person is a child but not you name. > Qualifying widow(er) with de	Alifying person). If the qualifying r dependent, enter the child's full pendent child. Enter the year 006
HERE	CAUTIO	ON: If you can be claimed as a depende	ent on another persor	n's tax return (such as y	our parents')	, DO NOT place an X on line 6a, but	be sure to place an X above line 21.
AND FORM N-200V HERE	6a	X Yourself	0			on	er the number of Xs 6a and 6b 2
FORM	6b	Spouse If you placed an X on lines 3 and	0	e 65 or over le Instructions on pag			ations, place an X here
ACH	6c	Enter the number of your depe			-		
- •	6d	Enter the number of other depe					
Ĺ		6e Total number of exemptio ID NO 0		d numbers entered i	in boxes 6	a thru 6d above	6e 🎽 3

Form N-11 (Rev. 2007) Your Social Security Number Your Spouse's SSN

400-00-7906

		rell			
	If amount is negative (loss), place an X in the	box.	RC	DUND TO THE NE	AREST DOLI
7	Federal adjusted gross income (AGI) (see page 10 of	f the Instructions)	7		17420
8	Difference in state/federal wages due to COLA, ERS,	0			—
~	etc. (see page 11 of the Instructions)	8 			
9	Interest on out-of-state bonds	٥			
10	(including municipal bonds)	э 			
10	Other Hawaii additions to federal AGI	10			
	(see page 11 of the Instructions)				
1	Add lines 8 through 10Total Hawaii additions to	o federal AGI 11		0	
2	Add lines 7 and 11		12		17420
3	Pensions taxed federally but not taxed by Hawaii	13	4920		_
4	Social security benefits taxed on federal return	14			
5	First \$3,631 of military reserve or Hawaii national				
	guard duty pay	15			
~	Doumonto to an institutional to a final	16			
6	Payments to an individual housing account	٥١ 			
7	Exceptional trees deduction (attach affidavit)	17			
0	(see page 14 of the Instructions)				
8	Other Hawaii subtractions from federal AGI	10			
0	(see page 14 of the Instructions)	10			
9	Add lines 13 through 18 Total Hawaii subtractions from	n federal AGI 19		4920	
20	Line 12 minus line 19	Hawaii	AGI ► 20		12500
רט	TION: If you can be claimed as a dependent on another	r person's return, see the In	structions on page 1	5, and place an X her	
					е
21	If you do not itemize your deductions, go to line 22 be and enter your itemized deductions here.	elow. Otherwise go to page	e 15 of the Instruction	าร	e
		elow. Otherwise go to page	e 15 of the Instruction	าร	e
	and enter your itemized deductions here.		e 15 of the Instruction	าร	e
	and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1)	21a	• 15 of the Instruction	าร	e
a	and enter your itemized deductions here. Medical and dental expenses	21a	e 15 of the Instruction	าร	e
a b	and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1)	21a 21b	9 15 of the Instruction	ns	e
a b c d	and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1) Taxes (from Worksheet A-2)	21a 21b 21c		ns	e
a b c	and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1) Taxes (from Worksheet A-2) Interest expense (from Worksheet A-3)	21a 21b 21c 21d		ns	e
a b c	and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1) Taxes (from Worksheet A-2) Interest expense (from Worksheet A-3) Contributions (from Worksheet A-4)	21a 21b 21c 21d 21e		ns	e
a b c	and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1) Taxes (from Worksheet A-2) Interest expense (from Worksheet A-3) Contributions (from Worksheet A-4) Casualty and theft losses (from Worksheet A-5) Miscellaneous deductions (from Worksheet A-6) Enter Itemized Deductions — If line 20 is more	21a 21b 21c 21d 21d 21e 21f ore than \$100,000		ns	e
a b c d	and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1) Taxes (from Worksheet A-2) Interest expense (from Worksheet A-3) Contributions (from Worksheet A-3) Casualty and theft losses (from Worksheet A-5) Miscellaneous deductions (from Worksheet A-6) Enter the larger Itemized Deductions — If line 20 is mot (\$50,000 for married filing separate Instructions. If not, add lines 21a th	21a 21b 21c 21d 21d 21f ore than \$100,000 ly), see the worksheet on page mough 21f.	36 of the	ns	
a c d f	and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1) Taxes (from Worksheet A-2) Interest expense (from Worksheet A-3) Contributions (from Worksheet A-3) Casualty and theft losses (from Worksheet A-5) Miscellaneous deductions (from Worksheet A-6) Miscellaneous deductions (from Worksheet A-6) Enter the larger of Lemized Deductions — If line 20 is more (\$50,000 for married filing separate Instructions. If not, add lines 21a th Standard Deduction shown below for	21a 21b 21c 21d 21d 21f ore than \$100,000 ly), see the worksheet on page rough 21f. OR your filing status.		ns	e 4000
a > s	and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1) Taxes (from Worksheet A-2) Interest expense (from Worksheet A-3) Contributions (from Worksheet A-3) Casualty and theft losses (from Worksheet A-5) Miscellaneous deductions (from Worksheet A-6) Enter the larger Lemized Deductions — If line 20 is mo (\$50,000 for married filing separate Instructions. If not, add lines 21a th	21a 21b 21c 21d 21d 21f ore than \$100,000 ly), see the worksheet on page mough 21f. OR your filing status. 2,000	36 of the	ns	
a b f	and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1) Taxes (from Worksheet A-2) Interest expense (from Worksheet A-3) Contributions (from Worksheet A-3) Contributions (from Worksheet A-4) Casualty and theft losses (from Worksheet A-5) Miscellaneous deductions (from Worksheet A-5) Miscellaneous deductions (from Worksheet A-6) Enter the larger of your: Lettice Standard Deductions If not, add lines 21a the Single or Married filing separately — \$2	21a 21b 21c 21d 21d 21f ore than \$100,000 ly), see the worksheet on page mough 21f. OR your filing status. 2,000	36 of the	ns	
a c d	and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1) Taxes (from Worksheet A-2) Interest expense (from Worksheet A-3) Contributions (from Worksheet A-3) Contributions (from Worksheet A-4) Casualty and theft losses (from Worksheet A-5) Miscellaneous deductions (from Worksheet A-6) Enter the larger of your: Litemized Deductions — If line 20 is more (\$50,000 for married filing separately — \$2 Married filing jointly or Qualifying widow	21a 21b 21c 21d 21d 21e 21f ore than \$100,000 ly), see the worksheet on page provide 21f. OR your filing status. 2,000 r(er) — \$4,000	36 of the 22	ns	



JT073

Form N-11 (Rev. 2007) Your Social Security Number 400-00-7906	Your Spouse's SSN
Name(s) as shown on return	
Test P. Barrell	
umber of exemptions claimed on line 6e. If you and/or	your

24	Multiply \$1,040 by the total number of exemptions claimed on line 6e. If you and/or you	r	
	spouse are blind, deaf, or disabled, place an X in the applicable box(es)	04	3120
	Yourself Spouse, and see page 21 of the Instructions		5120
25	Taxable Income. Line 23 minus line 24 (but not less than zero)Taxable Income ►	25	5380
26	Tax. Place an X if fromX Tax Table;Tax Rate Schedule;Form N-168;Form N-615; orCapital Gains Tax Worksheet on page 36 of the Instructions.(Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-338,		
	N-405, N-586, or N-814 is included.)	26	85
27	If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet 27		
28	Total nonrefundable tax credits (attach Schedule CR)	28	0
29	Line 26 minus line 28 (but not less than zero)Balance >	29	85
30	Hawaii State Income tax withheld (attach W-2s)		
	(see page 24 of the Instructions for other attachments)		
81	2007 estimated tax payments 31		
32	Amount of estimated tax applied from 2006 return 32	42	
33	Amount paid with extension(s) 33	8	
34	Low-Income Refundable Tax Credit		
	(attach Schedule X) DHS, etc. exemptions 4 34	190	
85	Credit for Low-Income Household		
	Renters (attach Schedule X) 35		
86	Credit for Child and Dependent		
	Care Expenses (attach Schedule X) 36		
87	Credit for Child Passenger Restraint		
	System(s) (attach a copy of the invoice) 37		
88	Credit for General Income Tax		
	(see page 25 of the Instructions) 38	130	
89	Total refundable tax credits from		
	Schedule CR (attach Schedule CR) 39		
10	Add lines 30 through 39 Total Payments and Credits >	40	370
11	If line 40 is larger than line 29, enter the amount OVERPAID (line 40 minus line 29)	41	285
2	Contributions to (see page 26 of the Instructions): Yourself Sp	ouse	
	42a Hawaii Schools Repairs and Maintenance Fund \$2	\$2	
	42b Hawaii Public Libraries Fund \$2	\$2	
	42c Domestic Violence / Child Abuse and Neglect Funds \$5	\$5	
13	Add the amounts of the Xs on lines 42a through 42c and enter the total here	43	0
4	Line 41 minus line 43	44	285
15	Amount of line 44 to be applied to your		
	2008 ESTIMATED TAX	0	

Page 3 of 4



	J'I	074									
46a	Amoun	t to be REFUNDED	Test P.								I
40d		late, see page 26 of	,		,		4	6a			285
		, page _e e									
	b Routin	g number	121301	028	с Тур	e:	Checking	х	Savings		
	d Accou	nt number	702611	921234	56789						
47	AMOU	NT YOU OWE (line	29 minus line 40).	Send Form	n N-200V with	h your p	ayment.				
		heck or money orde		lawaii State	Tax Collecto	or"	4	7			
48		ted tax penalty. (S		Discourse							
		ions.) Do not includ if Form N-210 is att		Place an							
	× nere	II FOITH N-210 IS all	acheu	40							
49	AMEND	ED RETURN ONLY - A	mount paid (overpaid)	on original ret	turn. (See Instru	ictions)	4	9			
50				uh a sa a sa al a da sa				•			
50	AMEND	ED RETURN ONLY - E	salance due (refund) wi	th amended re	eturn. (See Insti	ructions)		0			
51	lf you d	on't need Hawaii in	come tax forms ma	iled to you	next year, pla	ace an X	K in this box t	o recei	ve a preprinte	d label o	only
52											awaii Tax I.D. Number
		activity W									
53		I file a federal Sche				waii gro	ss rents recei	ved			and your Hawaii
54	Tax I.D	. Number for this ac	tivity W			voli aro	oo rooointo				awaii Tax I.D. Number
54	-	activity W		-		-				-	
lf at	designat ttornev. S	ing another person see page 28 of the li	to discuss this retuin structions.	rn with the I					e the following	g. This is	not a full power of
						88-5	55-111				100
	•	s name ≻JOhn			Phone no. >				cation number		
	AIGN F	Do you	return, does your s	ne Hawali E	t \$2 to go to	paign F				No No	Note: Placing an X in the "Yes" box will not increase your tax or
		, ,		•	•					-	g schedules or state-
m	ents) has		me and, to the bes	st of my kno	wledge and	belief, i	s a true, corre				de in good faith, for
	Your s	ignature			Date		Your occupati	on		D	aytime Phone Number
							Retire	b		()
	Spous	e's signature (if filing jo	pintly, BOTH must sig	n)	Date		Spouse's occu	ipation			,
SIGN HER											
26 –		Preparer's				Da	te	Check		Prepa	arer's identification number
		Signature >						self-err	nployed 🕨 🗖		
	aid reparer's	Print						Feder	al E.I. No. ►		
	formation	Preparer's Name >						i euel	ui L.I. NU. F		
		Firm's name (or your if self-employed), Address, and ZIP Co	>					Phone	e No. >		

REMINDERS:

- File your return on or before April 20, 2008.
- You must enter your social security number(s). Your social security number(s) is no longer printed on your preprinted address label.
- Don't forget to sign your return. If married filing a joint return, both spouses must sign the return.
- Be sure required attachments are attached. (W-2s or HW-2s, Schedule X, Form N-200V, check or money order, etc.)
- Make check or money order payable to the "Hawaii State Tax Collector".

SCHEDULE X

FORM N-11/N-13/N-15 (Rev. 2007)

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

Attach to Form N-11, N-13, or N-15

Name(s) as shown on Form N-11, N-13, or N-15

Test P. Barrell

Your social security number

2

2

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

PART I: LOW-INCOME REFUNDABLE TAX CREDIT

1 Is your adjusted gross income (Form N-11, line 20; Form N-13, line 11; or Form N-15, line 36, Column A) \$20,000 or less?

- 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.

2	Listed Person Must	Meet All Requirements	Name	Name
a)	Resident of Hawaii		Test Barrell	
b)		facility, or jail for entire taxable vear	Roland Barrell	
than 9 months of 2007	than 9 months during 2007	d) Cannot be claimed as a		
		dependent by another taxpayer		

Enter the number of qualified persons listed above

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.

	3 Listed Person Must Meet All Requirements	S Caution: Do not list any children already listed on line 2 above.					
	a) Resident of Hawaii d) More than half of support	Name	Social Security Number	Relatio	nship to	You	
	b) Present in Hawaii more than from public agency	Alicia Barrell	400-01-7906	Niece			
	9 months during 2007 e) Not listed on any other	Thelma Barrell	400-02-7906	Niece			
	c) Not in prison, youth correctional facility, or jail for	Ben Barrell	400-03-7906	Nephew			
	entire taxable year	Grayson Barrell	400-04-7906	Nephew			
	Enter the number of children listed above. Also enter thi	s number in the space provide	ed on Form N-11, line 34;				
	Form N-13, line 21c; or Form N-15, line 51				3	4	
4	Enter the amount of your adjusted gross income (Form N	N-11, line 20; Form N-13, line	11; or				
	Form N-15, line 36, Column A)			4	12,5	00.00	
5	If you are married filing a separate return, enter your spo	ouse's adjusted gross income.		5			
6	Add lines 4 and 5. Enter the total here			6	12,5	00.00	
7	Enter on line 7 the amount of the tax credit shown below	that applies to the amount on	line 6.				
	If line 6 is: Tax credit per qualif	ied exemption is:					
	Under \$10,000						
	\$10,000 under \$15,000 \$15,000 to \$20,000						
	Over \$20,000			7		25.00	
8	Multiply line 2 by the amount of the tax credit on line 7. E	Enter the total here		8		50.00	
9	Multiply line 3 by \$35. Enter the total here			9	1	40.00	
10	Add lines 8 and 9. Enter the result here and on Form N-1		, ,			00	
	This is your low-income refundable tax credit. (Whole do	llars only)		10	19	00	
		RENTERS					
PA	RT II: CREDIT FOR LOW-INCOME HOUSEHOLD						
	.RT II: CREDIT FOR LOW-INCOME HOUSEHOLD Is your adjusted gross income (Form N-11, line 20; Form		line 36, Column A) less than \$3	30,000?			
		N-13, line 11; or Form N-15,	line 36, Column A) less than \$3	30,000?			
1	Is your adjusted gross income (Form N-11, line 20; Form	N-13, line 11; or Form N-15, to Question 2.			o Questio	n 3.	
1 2	Is your adjusted gross income (Form N-11, line 20; Form If "No", STOP . You cannot claim this credit. If "Yes", go	N-13, line 11; or Form N-15, to Question 2. s of the taxable year? If "No", STOP	P. You cannot claim this credit.	lf "Yes", go to	Questio	n 3.	
1 2 3	Is your adjusted gross income (Form N-11, line 20; Form If "No", STOP . You cannot claim this credit. If "Yes", go Are you a resident who was present in Hawaii more than nine months	n N-13, line 11; or Form N-15, to Question 2. s of the taxable year? If "No", STOF r? If "Yes", STOP . You cannot	 You cannot claim this credit. claim this credit. If "No", proceed 	If "Yes", go to ed to line 4.			
1 2 3	Is your adjusted gross income (Form N-11, line 20; Form If "No", STOP . You cannot claim this credit. If "Yes", go Are you a resident who was present in Hawaii more than nine months Can you be claimed as a dependent by another taxpayed	n N-13, line 11; or Form N-15, to Question 2. s of the taxable year? If "No", STOF r? If "Yes", STOP . You cannot ully subject to real property tax	 You cannot claim this credit. claim this credit. If "No", process. DO NOT list rental units that 	If "Yes", go to ed to line 4. were wholly o	or partiall	y exempt	
1 2 3	Is your adjusted gross income (Form N-11, line 20; Form If "No", STOP . You cannot claim this credit. If "Yes", go Are you a resident who was present in Hawaii more than nine months Can you be claimed as a dependent by another taxpayer Enter required information for each rental unit that was fu	n N-13, line 11; or Form N-15, to Question 2. s of the taxable year? If "No", STOF r? If "Yes", STOP . You cannot ully subject to real property tax ualified unit, submit the require	 You cannot claim this credit. claim this credit. If "No", process. DO NOT list rental units that 	If "Yes", go to ed to line 4. were wholly o	or partiall	y exempt	
1 2 3	Is your adjusted gross income (Form N-11, line 20; Form If "No", STOP . You cannot claim this credit. If "Yes", go Are you a resident who was present in Hawaii more than nine months Can you be claimed as a dependent by another taxpayer Enter required information for each rental unit that was for from real property tax. If you occupied more than one qu you shared the unit with others, enter only YOUR SHAR Address (give Apt. No., if any)	n N-13, line 11; or Form N-15, to Question 2. s of the taxable year? If "No", STOF r? If "Yes", STOP . You cannot ully subject to real property tax ualified unit, submit the require E of the rent.	 You cannot claim this credit. claim this credit. If "No", process. DO NOT list rental units that 	If "Yes", go to ed to line 4. were wholly o	or partiall	y exempt	
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1 2 3	Is your adjusted gross income (Form N-11, line 20; Form If "No", STOP . You cannot claim this credit. If "Yes", go Are you a resident who was present in Hawaii more than nine months Can you be claimed as a dependent by another taxpayer Enter required information for each rental unit that was fu from real property tax. If you occupied more than one qu you shared the unit with others, enter only YOUR SHAR Address (give Apt. No., if any), 2007 , To 	n N-13, line 11; or Form N-15, to Question 2. s of the taxable year? If "No", STOF r? If "Yes", STOP . You cannot ully subject to real property tax ualified unit, submit the require E of the rent.	P. You cannot claim this credit. claim this credit. If "No", proceed DO NOT list rental units that ad information for each addition _, 2007. Total rent paid for thi	If "Yes", go to ed to line 4. were wholly o al unit on a so s period. \$	or partiall eparate s	y exempt heet. If	
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1 2 3 4 5	Is your adjusted gross income (Form N-11, line 20; Form If "No", STOP . You cannot claim this credit. If "Yes", go Are you a resident who was present in Hawaii more than nine months Can you be claimed as a dependent by another taxpayer Enter required information for each rental unit that was fur from real property tax. If you occupied more than one que you shared the unit with others, enter only YOUR SHAR Address (give Apt. No., if any)	n N-13, line 11; or Form N-15, to Question 2. s of the taxable year? If "No", STOP r? If "Yes", STOP . You cannot ully subject to real property tax ualified unit, submit the require E of the rent.	 P. You cannot claim this credit. claim this credit. If "No", process. DO NOT list rental units that ad information for each addition _, 2007. Total rent paid for this ress ted. 	If "Yes", go to ed to line 4. were wholly o al unit on a so s period. \$	or partiall eparate s	y exempt heet. If	
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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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Hawaii Test Case #3 (Based on the modified 2005 IRS Test #9)

Attachments:

Hawaii Form N-11 Hawaii Schedule X

Taxpayer name:TEST C ACAPPELLATaxpayer SSN:400-00-7909

Hawaii changes to IRS test: All form(s): Social Security number changed to Hawaii test designation: 400-00-7909 Address changed to Hawaii address: 47-578 PUAPOO PL KANEOHE, HI 96744 Telephone Number changed to Hawaii telephone number: 808-555-1008 W-2(1): Box 15 State changed to Hawaii: HI

Note: For purposes of this test, the filing status is still married filing separately, but the spouse does not have income and does not file a separate return. This will allow the spouse to be claimed as an exemption on the Hawaii return and to test the box under line 6b.

State Return Details:

FORM N-11		
Status is MF	'S and spouse qualifies:	yes
Mark an X in	the box under Line 6b:	Spouse meets qualification to be claimed as an exemption on this return
Line 7 Fe	deral AGI:	\$26,000
Line 20 Ha	waii AGI:	\$26,000
Line 21b Ta	xes:	\$800
Line 21c In	iterest:	\$1,300
Line 24 Ex	emptions:	\$3,120
Line 25 Ta	xable income:	\$20,780
Line 26 Ta	x liability:	\$1,121 (from tax tables)
Line 30 Ta	x withheld:	\$800
Line 35 Re	enters credit:	\$150 (spouse qualifies for credit)
Line 38 Cr	edit for general income tax:	\$25
Line 47 Ba	lance due:	\$146
Line 52 Fe	deral Schedule C:	no
Line 53 Fe	deral Schedule E:	no
Line 54 Fe	deral Schedule F:	no
Taxpayer's d	lesignee information same as fed	leral.
Hawaii Elect	ion Campaign Fund:	yes

State Schedule X Information

Part II:	CREDIT FOR LOW-INCOME HOUSEHOD	RENTERS DATA
Line 4	Rental unit address:	47-578 PUAPOO PL
		KANEOHE, HI 96744
Line 4	Rental occupied(from and to):	01 to 12
Line 4	Total rent paid:	\$7 , 500
Line 4	Owner name and address:	Jay Spector
		1 Kapiolani Blvd
		Honolulu, HI 96814
Line 4	Hawaii Tax I.D. Number:	W4444444-01
Line 5	Taxpayer's share of rent paid:	\$7,500
Line 8	Qualified exemptions:	3
Line 9	Renters credit:	\$150

HAWAII TEST CASE #3

TEST #9 - IRS scenario	
FORMS REQUIRED: FORM 1040, SCH A, FORM 212	0
INFORMATION RETURNS ATTACHED: FORM $W-2$ (1)	
ENTRIES NOT REQUIRING FORMS:	
STATEMENTS:	
OTHER: SPOUSE ITEMIZES DEDUCTIONS	
THIRD PARTY DESIGNEE: NONE	
PREPARED BY: TAXPAYER	
DOB: 03-16-1971	SSN: 400-00-1009 OCCUPATION: TEACHER PRES ELEC FUND: YES BLIND: NO
SPOUSE: NAME: DUET ACAPPELLA	SSN: 400-00-2009
CHECK DIGITS FROM IRS LABEL: QQ	
ADDRESS: 4 QUARTET CTR SOLO, MO 65564 FILING STATUS: MARRIED FILING SEPARATELY	LINE 6d: 2
DEPENDENT INFORMATION: NAME AGE SSN FORTISSIMO ARIA 12 400-55-3009 NOTE: CHILD CLAIMED AS DEPENDENT BUT DID N	
SCHEDULE A: LINE 5: 800 LINE 10: 1300	
FORM 2120: FOR CALENDAR YEAR: 2007 PERSON BEING CLAIMED: FORTISSIMO ARIA INFORMATION FOR PERSON NOT CLAIMING CHILD: NOTE: ORIGINAL SIGNATURE MAINTAINED ON FIL	3 KINGSTON TRIO STREET SOLO, MO 65564

	ransi 9465	MISSIC :	DN:				
LINE	3:	(LEAV	JE BLANK)				
LINE	4:	(314)) 555-1008; EXT 1245; 8:00AM				
LINE	5:	NONE					
LINE	6:	SOLO	CITY ORCHESTRA				
		SOLO	CENTER SUITE 420				
		SOLO	MO 65564				
LINE	7:	FORM	1040				
LINE	8:	2007					
LINE	9:	28					
LINE	10:	10					
LINE	11:	5					
LINE	12:	1					
מסעמש		PIN:	19821				
		R AGI:					
			· ·				
SIGNA	SIGNATURE DATE: 04-15-2008						

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (1)

FORM 1040 First Name, MI & Last Name: (TEST C ACAPPELLA) Social Security Number: (400-00-7909) Spouse's Social Security Number: (400-00-2009)Home Address: (47-578 PUAPOO PL) City, State, and Zip: (KANEOHE, HI 96744) Do you want \$3.00 to go to the (YES) Presidential Campaign Fund: Filing Status: (MARRIED FILING SEPARATELY) Spouse's First Name and Last Name: (DUET ACAPPELLA) Dependent #1 Name: (FORTISSIMO ARIA) Social Security Number: (400-55-3009) Relationship: (DAUGHTER) Qualifying child for child tax credit: (X) Number of boxes checked on 6a and 6b: (1) Number of children who did not live with (1) you: Total number in box 6d: (2) Line 7 Total wages: (26000) Line 22 Total income: (26000) (26000) Line 37 Adjusted Gross Income: Line 38 Amount from line 37: (26000) Line 39b If you are married filing (X) separate and your spouse itemizes: Line 40 Itemized or standard deduction: (2100) Line 41 Subtract line 40 from line 38: (23900) Line 42 Multiply \$3400 by the total (6800) number of exemptions on line 6d: Line 43 Taxable income: (17100)Line 44 Tax: (2178) Line 46 Add lines 44 and 45: (2178)Line 52 Child tax credit: (1000)Line 56 Total credits: (1000)Line 57 Subtract line 56 from line 46: (1178) Line 63 Total tax: (1178)Line 64 Federal income tax withheld: (1150) Line 72 Total payments: (1150) Line 76 Amount you owe: (28) Third party designee: Daytime phone number: (NO) (808-555-1008) Taxpayers occupation: (TEACHER)

This return was prepared by the taxpayer.

Form W-2 #1 **a. Employee's social security number:** (400-00-7909) b. Employer identification number: (43-7685943) (43-7685943) b. Employer identification number: c. Employer's name address and zip code: (SOLO CITY ORCHESTRA) (SOLO CENTER SUITE 420) (SOLO MO 65564) e. Employee's first name and initial: (TEST C ACAPPELLA) f. Employee's address and zip code: (47-578 PUAPOO PL) (KANEOHE, HI 96744) Box 1 Wages, tips, other (26000) compensation: Box 2Federal income tax withheld:(1150)Box 3Social security wages:(26000)Box 4Social security tax withheld:(1612)Box 5Medicare wages and tips:(26000)Box 6Medicare tax withheld:(377)Box 15State and employer's state ID(HI 43918273) no: Box 16 State wages, tips, etc: (26000) Box 17 State income tax: (800)

		JT071	FORM N-11 (Rev. 2007)		idual R	— DEPARTMENT OF TAXAT Income Tax Return ESIDENT Calendar Year 2007 OR	ו 🥐
Γ		MENDED Return	Fiscal Year Beginning	M M D	D Y	Y M M and Ending	D D Y Y
	FOR OFFIC	CE USE ONLY				THIS	
	[Do NOT Submit a	Photoco	py!!		SPACE]
		Place an X in applicable First Time Filer A	box, if approp ddress or Name			RESERV	ED
ere 🤸		Your First Name M.I. Your Last Name Test C Acappella				♦ IMPORTANT — Com	plete this Section ♦
Place label here 🗸		Spouse's First Name M.I. Spouse's Last Name				Enter the first four letters of your last name. Use ALL CAPITAL letters	ACAP
	Care	Of (See Instructions, page 7.)				Your Social Security Number	400-00-7909
HFRF.	Prese	nt mailing or home address (Nur -578 Puapoo Pl	mber and street,	including Rural Rou	ute)	Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters	ACAP
OF FORM W-2 HFRF	City, t Kaı	City, town or post office.StatePostal/ZIP codeKaneoheHI96744				Spouse's Social Security Number	400-00-2009
5		eign address, enter Province and	I/or State	Country			
• • АТТАСН СОРУ		5				Head of household (with qualifyin person is a child but not your dep name. Qualifying widow(er) with depend your spouse died	pendent, enter the child's full
FACH CHECK OR MONEY O	CAUTIC	DN: If you can be claimed as a depende	nt on another persor	n's tax return (such as y	/our parents')), <i>DO NOT</i> place an X on line 6a, but be su	re to place an X above line 21.
N N-200	6a	X Yourself	Ū.			on 6a a	nd 6b 2
I CHEC	6b	X Spouse If you placed an X on lines 3 and	-	e 65 or over e Instructions on pa		your spouse meets the qualification	is, place an X here X
ATTACH CHECK OR MONEY ORDER • AND FORM N-200V HERE •	6c 6d						1
·		6e Total number of exemption ID NO 0		d numbers entered	in boxes 6	a thru 6d above	6e 3

Form N-11 (Rev. 2007) Your Social Security Number Your Spouse's SSN

400-00-7909

	Test C. Acappella	
	If amount is negative (loss), place an X in the box.	ROUND TO THE NEAREST DO
7 8		7 26000
5	etc. (see page 11 of the Instructions)	
9		
	(including municipal bonds)	
10	Other Hawaii additions to federal AGI	_
	(see page 11 of the Instructions) 10	
11	Add lines 8 through 10Total Hawaii additions to federal AGI 11	0
12	Add lines 7 and 11 12	12 26000
-		
13	Pensions taxed federally but not taxed by Hawaii 13	
14	Social security benefits taxed on federal return 14	
15	First \$3,631 of military reserve or Hawaii national	
	guard duty pay 15	
	Pourporto to on individual knowledge and the second	
16 17		
17	Exceptional trees deduction (attach affidavit) (see page 14 of the Instructions) 17	
18		
ıŐ	(see page 14 of the Instructions) 18	
19		
	Total Hawaii subtractions from federal AGI 19	0
20	Line 12 minus line 19Hawaii AGI > 2	
-0		20 26000
_		
CAU	TION: If you can be claimed as a dependent on another person's return, see the Instructions o	
CAU1 21		on page 15, and place an X here
21	If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the l and enter your itemized deductions here. Medical and dental expenses	on page 15, and place an X here
	If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the l and enter your itemized deductions here.	on page 15, and place an X here
21 21a	If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the I and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1)	on page 15, and place an X here
21 21a	If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the I and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1)	on page 15, and place an X here
21 21a 21b	If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the l and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1)	on page 15, and place an X here
21 21a 21b	If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the l and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1)	on page 15, and place an X here e Instructions
21	If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the I and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1)	on page 15, and place an X here e Instructions
21 21a 21b 21c 21d	If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the I and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1)	on page 15, and place an X here e Instructions
21 21a 21b 21c	If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the I and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1)	on page 15, and place an X here e Instructions
21 21a 21b 21c 21c 21d 21e 21f	If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the I and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1)	on page 15, and place an X here e Instructions
21 21a 21b 21c 21d 21e	If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the l and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1)	on page 15, and place an X here e Instructions
21 21a 21b 21c 21c 21d 21e 21f	If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the I and enter your itemized deductions here. Medical and dental expenses (from Worksheet A-1)	on page 15, and place an X here Instructions
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s 25 T 26 T (N 27 If	Test C. Ad ultiply \$1,040 by the total number of exemptions bouse are blind, deaf, or disabled, place an X in Yourself Spouse, and see page 21 axable Income. Line 23 minus line 24 (but not le ax. Place an X if from X Tax Table; Tax Ra	a claimed on line 6e. If you and/or your the applicable box(es) 1 of the Instructions Taxable Income ≻ ate Schedule; Form N-168; heet on page 36 of the Instructions. N-152, N-312, N-318, N-338, Tax ≻ iter	24	<u>3120</u> 20780
s 25 T 26 T (N 27 If	Test C. Ad ultiply \$1,040 by the total number of exemptions bouse are blind, deaf, or disabled, place an X in Yourself Spouse, and see page 21 axable Income. Line 23 minus line 24 (but not le ax. Place an X if from X Tax Table; Tax Ra Form N-615; or Capital Gains Tax Works Place an X if tax from Forms N-2, N-103, -405, N-586, or N-814 is included.) tax is from the Capital Gains Tax Worksheet, en	cappella claimed on line 6e. If you and/or your the applicable box(es) 1 of the Instructions ess than zero) Taxable Income ≻ ate Schedule; Form N-168; heet on page 36 of the Instructions. N-152, N-312, N-318, N-338, 	24	20780
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27 If	tax is from the Capital Gains Tax Worksheet, en	ter	26	1101
				1121
+1	e net capital gain from line 14 of that worksheet.			
u		27		
2 8 T	otal nonrefundable tax credits (attach Schedule (CR)	28	0
29 L	ne 26 minus line 28 (but not less than zero)	Balance >	29	1121
0 H	awaii State Income tax withheld (attach W-2s)			
(see page 24 of the Instructions for other attachments)	30	800	
81 2	007 estimated tax payments	31		
32 A	mount of estimated tax applied from 2006 return	32		
33 A	mount paid with extension(s)	33		
34 L	ow-Income Refundable Tax Credit			
(a	ttach Schedule X) DHS, etc. exemptions	34		
	redit for Low-Income Household			
	enters (attach Schedule X)	35	150	
	redit for Child and Dependent			
	are Expenses (attach Schedule X)	36		
	redit for Child Passenger Restraint ystem(s) (attach a copy of the invoice)	27		
	redit for General Income Tax	Ur		
	ee page 25 of the Instructions)	38	25	
	otal refundable tax credits from			
	chedule CR (attach Schedule CR)	39		
10 A	dd lines 30 through 39	Total Payments and Credits >	40	975

41	If line 4	0 is larger than line 29, enter the amount OVERPAID (line 40	minus line 29	9) 41
42	Contri	butions to (see page 26 of the Instructions):	Yourself	Spouse
	42a	Hawaii Schools Repairs and Maintenance Fund	\$2	\$2
	42b	Hawaii Public Libraries Fund	\$2	\$2
	42c	Domestic Violence / Child Abuse and Neglect Funds	\$5	\$5
43	Add the	e amounts of the Xs on lines 42a through 42c and enter the to	tal here	43
44	Line 41 minus line 43			
45	Amount of line 44 to be applied to your			
	2008 E	STIMATED TAX 45		

Your Spouse's SSN

	JT074 Na	ıme(s) as shown on return		
		C. Acappella		
46a	Amount to be REFUNDED TO YOU (line			
	If filing late, see page 26 of Instructions	,	46a	
	b Routing number	с Туре:	Checking	Savings
	d. Account much ou			
	d Account number	(0) O and Earn N 000) (ith		
47	AMOUNT YOU OWE (line 29 minus line 4	,	1 5	146
48	Make check or money order payable to th Estimated tax penalty. (See page 27 of		47	
-+0	Instructions.) Do not include on line 41 or			
	X here if Form N-210 is attached >			
49	AMENDED RETURN ONLY - Amount paid (over	oaid) on original return. (See Instructio	ns) 49	
		, - .		
50	AMENDED RETURN ONLY - Balance due (refun	d) with amended return. (See Instructi	ons) 50	
51	If you don't need Hawaii income tax forms			
52	-	-		, your Hawaii Tax I.D. Number
	for this activity W			
53	Did you file a federal Schedule E? Yes		gross rents received	and your Hawaii
54	Tax I.D. Number for this activity W		aroos rossinta	, your Hawaii Tax I.D. Number
54	for this activity W			
				/
	designating another person to discuss this	return with the Hawaii Departm	ent of Taxation, complete	e the following. This is not a full power of
	ttorney. See page 28 of the Instructions.			

	Designee's name >	Phone no. >	Iden	tification i	number 🕨	
		Do you want \$2 to go to the Hawaii Election Campaign Fund?	х	Yes	No	Note: Placing an X in the "Yes" box will not increase your tax or
CAN	IPAIGN FUND	If joint return, does your spouse want \$2 to go to the fund?		Yes	No	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 s	Date Your occupation		ion		Daytime Phone Number		
PLEASE SIGN HERE	>	Teacher			er		(808)555-1008	
	Spous	Date		Spouse's occ	upation			
	Deid	Preparer's Signature ►				Check if self-employed \blacktriangleright	Pr	eparer's identification number
	Paid Preparer's Information	Print Preparer's Name ➤				Federal E.I. No. >		
		Firm's name (or yours if self-employed), Address, and ZIP Code				Phone No. >		

REMINDERS:

- File your return on or before April 20, 2008.
- You must enter your social security number(s). Your social security number(s) is no longer printed on your preprinted address label.
- Don't forget to sign your return. If married filing a joint return, both spouses must sign the return.
- Be sure required attachments are attached. (W-2s or HW-2s, Schedule X, Form N-200V, check or money order, etc.)
- Make check or money order payable to the "Hawaii State Tax Collector".

SCHEDULE X

FORM N-11/N-13/N-15

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

Attach to Form N-11, N-13, or N-15

(Rev. 2007) Name(s) as shown on Form N-11, N-13, or N-15 Your social security number Test C. Acappella 400-00-7909 Caution: Please read the Instructions for Schedule X in your tax return instruction booklet carefully before completing this schedule. PART I: LOW-INCOME REFUNDABLE TAX CREDIT 1 Is your adjusted gross income (Form N-11, line 20; Form N-13, line 11; or Form N-15, line 36, Column A) \$20,000 or less? 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. Name Name 2 Listed Person Must Meet All Requirements c) Not in prison, youth correctional facility, or jail for entire taxable Resident of Hawaii a) Present in Hawaii more b) vear than 9 months during 2007 d) Cannot be claimed as a dependent by another taxpayer 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. Caution: Do not list any children already listed on line 2 above. 3 Listed Person Must Meet All Requirements **Social Security Number** Name **Relationship to You** More than half of support from public agency a) Resident of Hawaii d) Present in Hawaii more than b) e) Not listed on any other 9 months during 2007 Hawaii tax returi Not in prison, youth correctional facility, or jail for c) entire taxable year 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 adjusted gross income (Form N-11, line 20; Form N-13, line 11; or Form N-15, line 36, Column A)..... 4 5 If you are married filing a separate return, enter your spouse's adjusted gross income 5 6 Add lines 4 and 5. Enter the total here 6 7 Enter on line 7 the amount of the tax credit shown below that applies to the amount on line 6. Tax credit per qualified exemption is: If line 6 is: Under \$10.000\$35 \$10,000 under \$15,00025 \$15,000 to \$20,00010 7 8 8 Multiply line 2 by the amount of the tax credit on line 7. Enter the total here 9 Multiply line 3 by \$35. Enter the total here 9 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. 00 This is your low-income refundable tax credit. (Whole dollars only)..... 10 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) 47-578 Puapoo Pl, Kaneohe, HI 96744 Occupied From January , 2007, To December 2007. Total rent paid for this period. \$ 7,500 month month Owned by (or agent for owner) Jay Spector, 1 Kapiolani Blvd, Honolulu, HI 96814 **W** 4444444 - 01 address (Hawaii Tax I.D. Number) name 7,500.00 5 Add up YOUR SHARE of rent paid during the taxable year for all the units you have listed. 5 6 Enter the amount of your exclusions (e.g. utilities, parking stalls, ground rent, rental subsidies such as public assistance) 6 7,500.00 7 Line 5 minus line 6. If this amount is \$1,000, or less, STOP. You cannot claim this credit..... 7 3 8 Enter the number of gualified exemptions from the Qualified Exemptions worksheet in the Instructions. 8

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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Hawaii Test Case #4 (Based on the modified 2005 IRS Test #13)

```
Attachments:
  Hawaii Form N-11
  Hawaii Schedule X
                 TEST U GRASS
Taxpayer name:
Taxpayer SSN:
               400-00-7913
Hawaii changes to IRS test:
   All form(s) for primary taxpayer:
      Taxpayer/recipient Social Security number changed to Hawaii test
         designation:
         400-00-7913
      Taxpayer/recipient Address changed to Hawaii address:
         5 SAND ISLAND ACCESS RD BLDG T922
         HONOLULU, HI 96819-4906
   W-2(1):
      Box 15 State changed to Hawaii: HI
   W-2(2):
      Box 15 State changed to Hawaii: HI
      Add Box 17 State income tax withheld: $10
   1099-G:
      Line 9 State income tax withheld: $1100
   Form 1040A, Schedule 2:
      Changes are reflected below (in boldface)
      Information for CHILDRENRUS, SUSAN CAREGIVER, and A CHILDS PLACE:
      Column(b)
      55 Sandbox Rd
      Honolulu, HI 96819
     First Childsplay Blvd
     Honolulu, HI 96819
      16 Playground St
      Honolulu, HI 96819
State Return Details:
FORM N-11
Line 7
         Federal AGI:
                                           $42,450
Line 20 Hawaii AGI:
                                           $42,450
Line 22
                                           $4,000
Line 23
                                           $38,450
Taxpayer is disabled?
                                           Yes
Line 24 Exemptions:
                                           $8,320 (regular)
Line 25 Taxable income:
                                           $30,130
Line 26 Tax liability:
                                           $1,453 (from tax table)
Line 30
        Hawaii income tax withheld:
                                          $2,825
Line 36 Child care credit:
                                           $336
Line 38 Credit for general income tax:
                                          $100
                                           $1,808
Line 41 Overpaid:
Line 42a School repair contribution:
                                          yes for both taxpayer and spouse
```

Line 42c Line 43	Library contribution: Domestic violence contribution: Amount: Apply to 2008: Refund:	<pre>yes for both taxpayer and spouse yes for both taxpayer and spouse \$18 \$500 \$1,290</pre>
	Direct deposit information is sa checking account.	me as federal, except it is for a
Line 52	Federal Schedule C:	no
Line 53	Federal Schedule E:	no
Line 54	Federal Schedule F:	no
Taxpayers	' designee:	
Designee:		JOHN DOE
Phone No.	:	(888)555-1111
ID No.:		11112
Hawaii el	ection campaign fund:	yes for taxpayer only

State Schedule X Information

Part III: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES:

Section A: Care Provider Information

Hawaii Tax I.	. Number for	Childrenrus:	W22222222-01					
Hawaii Tax I.	. Number for	Susan	W33333333-01					
Caregiver:								
Hawaii Tax I.	. Number for	A Childs	W23232323-01					
Place:								

Section C: Credit For Child And Dependent Care Expenses

Line 2	21	AGI:	\$42,450
Line 2	23	Child care credit:	\$336

TEST #13 - IRS scenario FORMS REQUIRED: FORM 1040A, SCH 2, FORM 8812 **INFORMATION RETURNS ATTACHED:** FORM W-2 (2) ENTRIES NOT REQUIRING FORMS: FORM 1040A, LINE 13: 1650 FORM 1040A, LINE 17: 1200 (TAXPAYER: 800, SPOUSE: 400) **STATEMENTS:** FORM 1040A, LINE 6c, DEPENDENT LISTING SCH 2, LINE 1, COLUMNS A & B, CHILD CARE PROVIDERS SCH 2, LINE 1, COLUMNS C & D, CHILD CARE PROVIDERS SCH 2, LINE 2, QUALIFYING NAME **OTHER:** DIRECT DEPOSIT IRA DISTRIBUTIONS RECEIVED IN 2004: 1800 (TAXPAYER) 1500 (SPOUSE) THIRD PARTY DESIGNEE: NAME: JOHN DOE **PHONE:** 888-555-1111 **PIN:** 11112 PREPARED BY: TAXPAYER: NAME: TEST U GRASS SSN: 400-00-1013
OCCUPATION: CONSULTANT **DOB:** 01-01-1957 PRES ELEC FUND: YES **DISABLED:** NO DAYTIME PHONE: NOT GIVEN BLIND: YES **SSN:** 400-00-2013 SPOUSE: NAME: MAY B GRASS **DOB:** 08-22-1962 OCCUPATION: SALESPERSON PRES ELEC FUND: NO **DISABLED:** NO BLIND: NO CHECK DIGITS FROM IRS LABEL: XU ADDRESS: 74131 FESCUE DR SAINT THOMAS, VI 00802 FILING STATUS: MARRIED FILING JOINTLY LINE 6d: 8 DEPENDENT INFORMATION: AGE SSN RELATIONSHIP # MO CHILD TAX CR NAME

 TIMOTHY GRASS
 4
 400-55-3013
 SON
 12

 MARY GRASS
 6
 400-55-4013
 DAUGHTER
 12

 DAVID GRASS
 8
 400-55-5013
 SON
 12

 SUSAN GRASS
 10
 400-55-6013
 DAUGHTER
 12

 PHILIP GRASS
 12
 400-55-6013
 DAUGHTER
 12

 ANGELA GRASS
 14
 400-55-8013
 DAUGHTER
 12

 Х Х Х Х Х Х

DIRECT DEPOSIT:	NAME OF INSTITUTION: SAVINGS CREDIT UNION RTN: 253174576 ACCT #: 06542153 TYPE OF ACCT: SAVINGS
SUSAN CAREGIVER	(b) (c) (d) 55 PLAY ST SAINT THOMAS VI 00802 02-7777777 400 FIRST ST NW SAINT THOMAS VI 00802 02-6789000 800 16 LEARNING WAY SAINT THOMAS VI 00802 02-1245556 1940
MARY GRASS DAVID GRASS	(b) (c) 400-55-3013 1040 (NOTE: TOTAL PAID 1340) 400-55-4013 700 (NOTE: TOTAL PAID 1000) 400-55-5013 500 (NOTE: TOTAL PAID 800) FOR EACH DEPENDENT IS ADJUSTED BY \$300 EACH OF EXCLUDED
LINE 3: 2240 PART III: LINE 14: 1000 LINE 16: 100	
ETD TRANSMISSION: FORM 4868: LINE 4: 0 LINE 5: 5988 LINE 6: 0	

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM W-2 (2)

FORM 1040A First Name, MI & Last Name: (TEST U GRASS) Social Security Number: (400-00-7913)Spouse's First Name, MI & Last Name: (MAY B GRASS) Spouse's Social Security Number: (400 - 00 - 2013)Home Address: (5 SAND ISLAND ACCESS RD BLDG T922) City, State, and Zip: (HONOLULU, HI 96819-4906) Do you want \$3.00 to go to the (YES) Presidential Campaign Fund: If joint return, does your spouse want (NO) \$3.00 to go to this fund: Filing Status: (MARRIED FILING JOINTLY) Dependent #1 Name: (TIMOTHY GRASS) Social Security Number: (400 - 55 - 3013)(SON) Relationship: Qualifying child for child tax credit: (X) Dependent #2 Name: (MARY GRASS) Social Security Number: (400 - 55 - 4013)Relationship: (DAUGHTER) Qualifying child for child tax credit: (X) (DAVID GRASS) Dependent #3 Name: Social Security Number: (400-55-5013)Relationship: (SON) Qualifying child for child tax credit: (X) Dependent #4 Name: (SUSAN GRASS) Social Security Number: (400-55-6013)Relationship: (DAUGHTER) Qualifying child for child tax credit: (X) Dependent #5 Name: (PHILIP GRASS) Social Security Number: (400 - 55 - 7013)Relationship: (SON) Qualifying child for child tax credit: (X) Dependent #6 Name: (ANGELA GRASS) Social Security Number: (400-55-8013)Relationship: (DAUGHTER) Qualifying child for child tax credit: (X) Number of boxes on 6a and 6b: (2) Number of children who lived with you: (6) Total number in box 6d: (8) Line 7 Total wages: (42000)Line 13 Unemployment compensation: (1650) Line 15 Total income: (43650) Line 17 IRA deduction: (1200)Line 20 Total adjustments: (1200)Line 21 Adjusted gross income: (42450) Line 22 Amount from line 21: (42450) Line 23a Taxpayer is blind: (X) Line 23a Number of boxes checked: (1) Line 24 Standard deduction: (11750) Line 25 Subtract line 24 from line 22: (30700) Line 26 Multiply \$3400 by the total (27200)number of exemptions on line 6d:

HAWAII TEST CASE #4

Line Line Line Line Line Line Line Line	28 29 32 34 35 37 38 41 42 43 44a 44b	Tax: Credit for child care expenses: Child tax credit: Total credits: Subtract line 34 from line 28: Total tax: Federal income tax withheld: Additional child tax credit: Total payments: Amount overpaid: Amount to be refunded: Routing transit number:	(0) (353) (0) (0) (1450)
		Type of account: Account number:	(Savings) (06542153)
		Third party designee: Designee's name: Phone number: PIN: Taxpayer's occupation: Spouse's occupation:	(YES) (JOHN DOE) (888-555-1111) (11112) (CONSULTANT) (SALESPERSON)

TEST #13: continued:

Form W-2 #1 a. Employee's social security number: (400-00-1013) b. Employer identification number: (02-9876543) c. Employer's name address and zip code: (LAST JOB INC) (97 WHEATLEY AVE) e. Employee's name (first, mi, last): (SAINT THOMAS VI 00802) (TEST U GRASS) (5 SAND ISLAND ACCESS RD BLDG T922) (HONOLULU, HI 96819-4906) Box 1 Wages, tips, etc.: (24500)Box 2 Federal income tax withheld: (900) Box 2 Social security wages: Box 4 Social security tax withheld: Box 5 Medicare wages and tips: Box 6 Medicare tax withheld: Box 10 Dependent care benefits: (24500) (1519) (24500)(355) (1000) Box 15 State and state ID number: (HI 02888) Box 16 State wages: (24500) Box 17 State income tax withheld: (1715) Form W-2 #2a. Employee's social security number:(400-00-2013)b. Employer identification number:(02-5689124) b. Employer identification number: (02 - 5689124)c. Employer's name address and zip code: (SNODGRASS FEED AND SEED) (1 PLANTATION ST) (SAINT THOMAS VI 00802) e. Employee's name (first, mi, last): (MAY B GRASS) f. Employee's address and zip code: (5 SAND ISLAND ACCESS RD BLDG T922) (HONOLULU, HI 96819-4906) Box 1 Wages, tips, etc.: (17500) Box 2 Federal income tax withheld: (550) Social security wages: Box 3 (17500) Box 5Social security wages:Box 4Social security tax withheld:Box 5Medicare wages and tips:Box 6Medicare tax withheld: (1085)(17500) (254) Box 15 State and state ID number: (HI 023456) Box 16 State wages: (17500)

Box 16State wages.(17500)Box 17State income tax withheld:*See HI changes

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			JT071	FORM N-11 (Rev. 2007)		idual R	— DEPARTMENT OF TAXA Income Tax Retur RESIDENT Calendar Year 2007 OR	n 💦	
[.			IDED Return	Fiscal Year Beginning	M M D	DY	Y M M and Ending	D D Y Y	
	OR OFFI						THIS		
	I	Do I	NOT Submit a	Photoco	py!!		SPACE	T	
			ace an X in applicable irst Time Filer A	box, if approp Address or Name			RESERV	ΈD	
->							1		
Jere V	Your First Name M.I. Yo Test U Gra				our Last Name		♦ IMPORTANT — Complete this Section ♦		
Place label here 🤸	Spour	Spouse's First Name M.I. Spouse's Last Name					Enter the first four letters of your last name. Use ALL CAPITAL letters	GI	RAS
↓ Pla		Care Of (See Instructions, page 7.)					Your Social		
Y 2 OF FORM W-2 HERE •	5 City, t HO: If For	Present mailing or home address (Number and street, including Rural Rom 5 Sand Island Access Rd Bldg T922 City, town or post office. State Honolulu HI 96819-490 If Foreign address, enter Province and/or State Country					Security Number Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters Spouse's Social Security Number	400-00-79 Gi 400-00-2	RAS
• • ATTACH COPY		2 X Married filing joint return (even if only one had income).					Head of household (with qualify person is a child but not your do name.	ependent, enter the chil	d's full
ATTACH CHECK OR MONEY ORDER • AND FORM N-200V HERE •	CAUTIC	DN: If yo	u can be claimed as a depende	nt on another person	i's tax return (such as y	our parents"), DO NOT place an X on line 6a, but be	sure to place an X above line	21.
OR M	6a	X \	Yourself	Age	e 65 or over			the number of Xs	~
	6b	x s	Spouse	Age	e 65 or over			and 6b	2
1 CHE		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						ons, place an X here	
• ANI	6c	Enter	the number of your depen	ndent children (se	ee page 9 of the Ins	structions)		6c 🖡	6
AT	6d	Enter	the number of other depe	endents (see page	e 9 of the Instructio	ns)		6d 🕨	
Ì		6e Total number of exemptions claimed. Add numbers entered in boxes					a thru 6d above	6e 🕨	8
		_	ID No O	±					

		Form N-11 (Rev. 2007) Your Social Security Num	nber Your Spouse's	Page 2 of
		400-00-7913	400-00-2013	
	JT072			
		Name(s) as shown on return est U. Grass	May B. Grass	
	If amount is negative (loss), r		-	TO THE NEAREST DOLLA
7		AGI) (see page 10 of the Instructions)		42450
8	Difference in state/federal wages d		······	
	etc. (see page 11 of the Instruction	s) 8		
9	Interest on out-of-state bonds (including municipal bonds)	9		
10	Other Hawaii additions to federal			
	(see page 11 of the Instructions)	10		
11	Add lines 8 through 10 Total	Hawaii additions to federal AGI 11		0
12	Add lines 7 and 11			42450
13	Pensions taxed federally but not t	axed by Hawaii 13		
14	Social security benefits taxed on	iederal return 14		
15	First \$3,631 of military reserve or			
	guard duty pay	15		
16	Payments to an individual housin	g account 16		
17	Exceptional trees deduction (atta	-		
	(see page 14 of the Instructions).			
18	Other Hawaii subtractions from fe			
19	(see page 14 of the Instructions). Add lines 13 through 18			
	0	i subtractions from federal AGI 19		0
20	Line 12 minus line 19		Hawaii AGI > 20	42450
CAU	TION: If you can be claimed as a d	ependent on another person's return, see	e the Instructions on page 15 and	place an X here
21		ons, go to line 22 below. Otherwise go		
21a	Medical and dental expenses	is here.		
	(from Worksheet A-1)	21a		
21b	Taxes (from Worksheet A-2)	21b		
210				
	Interest expense (from Workshee	t A-3) 21c		
21c				
21c 21d	Contributions (from Worksheet A-	4) 21d		
	Contributions (from Worksheet A- Casualty and theft losses (from W			
21d		/orksheet A-5) 21e		
21d 21e 21f	Casualty and theft losses (from W Miscellaneous deductions (from W	/orksheet A-5) 21e		
21d 21e	Casualty and theft losses (from W Miscellaneous deductions (from W Enter the Itemized Deduc (\$50,000 for	Vorksheet A-5) 21e Vorksheet A-6) 21f tions — If line 20 is more than \$100,000 married filing separately), see the worksheet	on page 36 of the	
21d 21e 21f	Casualty and theft losses (from W Miscellaneous deductions (from W Enter the larger of	Vorksheet A-5) 21e Vorksheet A-6) 21f tions — If line 20 is more than \$100,000 married filing separately), see the worksheet If not, add lines 21a through 21f. etion shown below for your filing status.		4000
21d 21e 21f	Casualty and theft losses (from W Miscellaneous deductions (from W Enter the larger of your:	Vorksheet A-5) 21e Vorksheet A-6) 21f tions — If line 20 is more than \$100,000 married filing separately), see the worksheet If not, add lines 21a through 21f.	on page 36 of the OR	4000
21d 21e 21f	Casualty and theft losses (from W Miscellaneous deductions (from W Enter the larger of your:	Vorksheet A-5) 21e Vorksheet A-6) 21f tions — If line 20 is more than \$100,000 married filing separately), see the worksheet If not, add lines 21a through 21f. tion shown below for your filing status. d filing separately — \$2,000 tily or Qualifying widow(er) — \$4,000	on page 36 of the OR	4000
21d 21e 21f	Casualty and theft losses (from W Miscellaneous deductions (from W Enter the larger of your: I Itemized Deduc (\$50,000 for Instructions. Standard Deduc Single or Married Married filing joir Head of househo	Vorksheet A-5) 21e Vorksheet A-6) 21f tions — If line 20 is more than \$100,000 married filing separately), see the worksheet If not, add lines 21a through 21f. tion shown below for your filing status. d filing separately — \$2,000 tily or Qualifying widow(er) — \$4,000	on page 36 of the OR 22	4000 38450



		Form N-11 (Rev. 2007) Your Social Security Number	Your Spouse's SSN	Page 3 c
		400-00-7913	400-00-2013	
	JT073	Name(s) as shown on return		
	Т	est U. Grass	May B. Grass	
24	Multiply \$1,040 by the total numb	per of exemptions claimed on line 6e. If you	and/or your	
		ed, place an X in the applicable box(es)		
	X Yourself Spouse,	and see page 21 of the Instructions		8320
~-	Tarable la serve d'in 20 minue		05	30130
25	I axable income. Line 23 minus	line 24 (but not less than zero)Taxable		
26	Tax. Place an X if from X Tax T	Table; Tax Rate Schedule; Form N-1	68;	
	Form N-615; or Capital	Gains Tax Worksheet on page 36 of the Instr	ructions.	
		orms N-2, N-103, N-152, N-312, N-318, N-33		
	N-405, N-586, or N-814 is include	ed.)	Tax ➤ 26	1453
27	If tax is from the Capital Gains Ta			
	the net capital gain from line 14 c	of that worksheet 27		
28	Total nonrefundable tax credits (attach Schedule CR)		0
29	Line 26 minus line 29 (but not los	ss than zero)E	alance > 20	1453
29 30	Hawaii State Income tax withheld			
50	(see page 24 of the Instructions for othe		2825	
31	2007 estimated tax payments			
32	Amount of estimated tax applied	from 2006 return 32		
33	Amount paid with extension(s)			
34	Low-Income Refundable Tax Cre			
	(attach Schedule X) DHS, etc. exe			
35	Credit for Low-Income Househole			
	Renters (attach Schedule X) Credit for Child and Dependent			
36	Care Expenses (attach Schedule	26	226	
37	Credit for Child Passenger Restr		336	
51	System(s) (attach a copy of the in			
38	Credit for General Income Tax			
	(see page 25 of the Instructions)	38	100	
39	Total refundable tax credits from		<u> </u>	
	Schedule CR (attach Schedule C	CR) 39		
40	Add lines 30 through 39		Credits ➤ 40	3261
		······································		
41	If line 40 is larger than line 29, er	nter the amount OVERPAID (line 40 minus line)		1808
42	Contributions to (see page 26	of the Instructions): Yours	elf Spouse	
	42a Hawaii Schools Repair	s and Maintenance Fund X	S2 X \$2	
	42b Hawaii Public Libraries	s Fund X s	S2 X \$2	
	42c Domestic Violence / C	hild Abuse and Neglect Funds X	55 X \$5	
43	Add the amounts of the Xs on lin	es 42a through 42c and enter the total here .	43	18
	Line 41 minue line 40		44	1700
44 45	Amount of line 44 to be applied	to vour		1790
-0	2008 ESTIMATED TAX	-	500	

					For	m N-11 (Rev Your Soc 400-00	cial Secu		umber			ur Spouse 0 0 - 2 0 1		l	F	Page 4 of 4
		JT0	74		Nar	ne(s) as sho	own on i	eturn _								_
						J. Gras				Мау В	3. (Grass				
4						4 minus line	,			4	16a				1:	290
	bl	Routing	number		25317	4576		с Туре	: X	Checking		Saving	gs			
	d /	Account	number		06542	153										
						0). Send For				-						
				<i>y</i>		e "Hawaii Sta	ite Tax C	ollector			47					
			-	nalty. (See) ot include or	-	7. Place an										
			,	10 is attache		4										
							_									
	49 A	AMENDED	RETURN	ONLY – Amou	nt paid (overpa	aid) on original	return. (Se	e Instruc	tions)		49					
	50 A	AMENDED	RETURN	ONLY – Balan	ce due (refund) with amended	d return. (S	ee Instru	ctions) .		50					
	51 If	f you dor	n't need H	lawaii incom	e tax forms	mailed to yo	u next ye	ear, plac	ce an X	In this box t	to rec	eive a pre	printed	label	only	
		-					-		-	s receipts						
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				person to di 3 of the Instru		eturn with the	e Hawaii			of Taxation, c		ete the foll	owing.	This i	s not a full p	oower of
DESI	Desi	ignee's r	name ≻ J	ohn Do	е		Phone					tification nu	umber	> 11	112	
HA	NAII	ELEC		Do you wa	nt \$2 to go t	to the Hawai	ii Electior	n Camp	aign F	und?	Х	Yes	Ν	10		an X in the "Yes"
CAI	MPAI	GN FU	ND ,	If joint retu	rn, does you	ur spouse wa	ant \$2 to	go to th	ne fund	1?		Yes	X N	10	reduce your r	crease your tax or efund.
	men	its) has b	een exar	nined by me	and, to the		nowledg	e and b	elief, is	S, that this re s a true, corre RS.						
		Your sig	nature				Date			Your occupat	ion				Daytime Phor	e Number
	\succ									Consul	tar	nt		()	
		Spouse's	s signature	(if filing jointly	, BOTH must	sign)	Date			Spouse's occ						
	\succ									Salesp	er	son				
		F	Preparer's						Da	te		ck if		Prep	arer's identifi	cation number
	D .22	5	Signature	>							self-	employed >				
	Paid Prepa		Print Preparer's I	Name >							Fee	leral E.I. No	. >			
		nation 📙	•										-			
		it	f self-emplo		>						Pho	one No. ➤				
		A	adress, ar	nd ZIP Code												

REMINDERS:

- File your return on or before April 20, 2008.
- You must enter your social security number(s). Your social security number(s) is no longer printed on your preprinted address label.
- Don't forget to sign your return. If married filing a joint return, both spouses must sign the return.
- Be sure required attachments are attached. (W-2s or HW-2s, Schedule X, Form N-200V, check or money order, etc.)
- Make check or money order payable to the "Hawaii State Tax Collector".

SCHEDULE X

FORM N-11/N-13/N-15

(Rev. 2007)

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

Attach to Form N-11, N-13, or N-15

Name(s) as shown on Form N-11, N-13, or N-15 Your social security number Test U. and May B. Grass 400-00-7913 Caution: Please read the Instructions for Schedule X in your tax return instruction booklet carefully before completing this schedule. 1 Is your adjusted gross income (Form N-11, line 20; Form N-13, line 11; or Form N-15, line 36, Column A) \$20,000 or less? 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. Name Name 2 Listed Person Must Meet All Requirements c) Not in prison, youth correctional facility, or jail for entire taxable Resident of Hawaii a) Present in Hawaii more b) vear than 9 months during 2007 d) Cannot be claimed as a dependent by another taxpayer 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. Caution: Do not list any children already listed on line 2 above. 3 Listed Person Must Meet All Requirements 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. 00 This is your low-income refundable tax credit. (Whole dollars only)..... 10 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)

PART I: LOW-INCOME REFUNDABLE TAX CREDIT

3							
a		d) More than half of support	Name	Social Security Number	Relat	tionship to	o You
b) c)	Present in Hawaii more than 9 months during 2007	from public agency e) Not listed on any other Hawaii tax return					
		n listed above. Also enter this m N-15, line 51		ided on Form N-11, line 34;		3	
4	Enter the amount of your ac	djusted gross income (Form N	I-11, line 20; Form N-13, lir	ne 11; or		I	
	Form N-15, line 36, Columr	א A)			4		
5	If you are married filing a se	eparate return, enter your spo	use's adjusted gross incom	ne	5		
6	Add lines 4 and 5. Enter the	e total here			6		
7	Enter on line 7 the amount	of the tax credit shown below	that applies to the amount	on line 6.			
	If line 6 is: Under \$10,000 \$10,000 under \$15,000 \$15,000 to \$20,000	Tax credit per qualif	\$35				

	Over \$20,0000	7	
8	Multiply line 2 by the amount of the tax credit on line 7. Enter the total here	8	
9	Multiply line 3 by \$35. Enter the total here	9	
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		

	Occupied From	, 2007 , To	, 2007. Total rent pa	aid for this period	d. \$
	month	month			
	Owned by (or agent for owner)			W	
	name	ad	ldress	(Ha	waii Tax I.D. Number)
5	Add up YOUR SHARE of rent paid during the ta	axable year for all the units you have li	isted		
6	Enter the amount of your exclusions (e.g. utilities	, parking stalls, ground rent, rental subsidie	es such as public assistance	e) 6	
7	Line 5 minus line 6. If this amount is \$1,000, or	less, STOP. You cannot claim this c	redit	7	
8	Enter the number of qualified exemptions from	the Qualified Exemptions worksheet in	n the Instructions		
9	Multiply the number of exemptions on line 8 by	\$50 and enter the result here and on I	Form N-11, line 35; For	n N-13,	00
	line 21d; or Form N-15, line 52. This is your low	v-income household renter's credit. (V	Vhole dollars only)		00

SCHEDULE X

PART III: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

1 (a) Care	(b) Address	(c) Identif	cation	number	(d) Hawaii Ta	ax	(e) Amount p	aid
Provider's name	(number, street, city, state and ZIP c	ode) (SSN	l or FE	IN)	I.D. Number			
	55 Sandbox Rd							
Childrenrus	Honolulu, HI 96819	02-777	7777		w_22222222	<u>01</u>	40	0.00
Susan	First Childsplay Blvd							
Caregiver	Honolulu, HI 96819	02-678	9000		w_33333333	<u>01</u>	80	0.00
	16 Playground St							
A Child's Place	Honolulu, HI 96819	02-124	5556		w 23232323	-01	1,94	0.00
Section B: Depender	t Care Benefits - (If you did not receive	benefits, skip to line	16)					
•	of dependent care benefits you received in 2		,	ed as an	emplovee			
	x 10 of your W-2 form(s). If you were self-em							
	ndent care assistance program from your sol				-	2	1,000	0.00
•	y, you carried over from 2006 and used in 20			•		3		
	y, you forfeited or carried forward to 2008. (4	(100.	00)
	gh 4					5		,
	alified expenses incurred in 2007 for the care of the qua		6		3,140.00			
	e 5 or 6		7		900.00			
	come		8		24,500.00			
	eturn, enter YOUR SPOUSE'S earned income							
	ns); if married filing separately, see the Instruct							
	er the amount from line 8		9		17,500.00			
	ne 7, 8, or 9		10		900.00			
	er the amount of taxable benefits from the wo			Also, in				
	line 7 or Form N-15, line 7. On the correspondence							0.00
	two or more qualifying persons)	-	12		4,800.00			
	e Taxable Benefits worksheet in the Instruction		13		900.00			
	If zero or less, STOP . You cannot take the			naid 200				
expenses in 2007 (see	-	•				14	2 900	
•	Instructions)					14	3,900	0.00
15 Complete line 16. Do r	Instructions) ot include in column (d) any benefits shown	on line 13. Then, ac	d the a	amounts	in column (d)			
15 Complete line 16. Do r and enter the total here	Instructions) not include in column (d) any benefits shown of	on line 13. Then, ac	d the a	amounts	in column (d)	15	2,240	
15 Complete line 16. Do r and enter the total here	Instructions) ot include in column (d) any benefits shown	on line 13. Then, ac	d the a	amounts	in column (d)	15	2 , 24 (m the tax credit.)).00
 15 Complete line 16. Do r and enter the total here Section C: Credit for 	Instructions) not include in column (d) any benefits shown of	on line 13. Then, ac	d the a	amounts ou must f (c) Quali	in column (d)	15 to clair	2,240) . 0 0 enses d paid erson
 15 Complete line 16. Do r and enter the total here Section C: Credit for 	Instructions) not include in column (d) any benefits shown of Child and Dependent Care Expenses	on line 13. Then, ac	d the a	amounts ou must f (c) Quali	in column (d) ile a joint return ifying person's so	15 to clair	2 , 24 (n the tax credit.) (d) Qualified exp you incurred and in 2007 for the p) . 0 0 enses d paid erson n (a)
 15 Complete line 16. Do r and enter the total here Section C: Credit for 16 (a) Timothy Grass 	Instructions) not include in column (d) any benefits shown of Child and Dependent Care Expenses	on line 13. Then, ac	d the a	amounts ou must f (c) Quali se	in column (d) ile a joint return ifying person's so ecurity number	15 to clair	2,240 n the tax credit.) (d) Qualified exp you incurred and in 2007 for the p listed in column 1,04	0.00 eenses d paid eerson n (a) 0.0
 15 Complete line 16. Do r and enter the total here Section C: Credit for 16 (a) Timothy Grass Mary Grass 	Instructions) not include in column (d) any benefits shown of Child and Dependent Care Expenses	on line 13. Then, ac — (If you are mar (b) Relationsh Son Daughter	ried, yo	amounts ou must f (c) Quali se 00 - 55 00 - 55	in column (d) ile a joint return ifying person's so curity number - 3013 - 4013	15 to clair	2,240 n the tax credit.) (d) Qualified exp you incurred and in 2007 for the p listed in column 1,04 70	0.00 enses d paid person n (a) 0.0
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 15 Complete line 16. Do r and enter the total here Section C: Credit for 16 (a) Timothy Grass Mary Grass David Grass 17 Add the amounts in col qualifying person or \$4, enter the smaller of line 18 Enter YOUR earned in 19 If married filing a joint re disabled, see the Instru 20 Enter the smallest of I 21 Enter adjusted gross in or Form N-15, line 36, 0 22 Enter on line 22 the de If line 21 is: De 	Instructions) tot include in column (d) any benefits shown of Child and Dependent Care Expenses Qualifying person's name Qualifying person's name umn (d) of line 16. DO NOT enter more than \$ 800 for two or more persons. If you completed 14 or line 15 come	on line 13. Then, ac — (If you are mar (b) Relationsh Son Daughter Son S2,400 for one d Section B, (if student or 18 e amount on line 21 cimal amount is:	d the a ried, yc p 4 4 4 17 18 19	amounts ou must f (c) Quali se 00 - 55 00 - 55	in column (d) iile a joint return ifying person's sc ecurity number - 3013 - 4013 - 5013 2,240.00 24,500.00 17,500.00	15 to clair ocial	2,24(n the tax credit.) (d) Qualified exp you incurred and in 2007 for the p listed in column 1,04 70 50) . 0 (eensee d paic ersor n (a) 0 . 0 0 . 0
 15 Complete line 16. Do r and enter the total here Section C: Credit for 16 (a) Timothy Grass Mary Grass Mary Grass David Grass 17 Add the amounts in col qualifying person or \$4, enter the smaller of line 18 Enter YOUR earned in 19 If married filing a joint re disabled, see the Instru 20 Enter the smallest of I 21 Enter adjusted gross in or Form N-15, line 36, 0 22 Enter on line 22 the de If line 21 is: De Under \$22,001 	Instructions) tot include in column (d) any benefits shown a Child and Dependent Care Expenses Qualifying person's name umn (d) of line 16. DO NOT enter more than \$ 800 for two or more persons. If you completed 14 or line 15 come	on line 13. Then, ac — (If you are mar (b) Relationsh Son Daughter Son S2,400 for one d Section B, (if student or 18 e amount on line 21 cimal amount is: .19	d the a ried, yc p 4 4 4 17 18 19	amounts ou must f (c) Quali se 00 - 55 00 - 55	in column (d) iile a joint return ifying person's sc ecurity number - 3013 - 4013 - 5013 2,240.00 24,500.00 17,500.00	15 to clair ocial	2,24(n the tax credit.) (d) Qualified exp you incurred and in 2007 for the p listed in column 1,04 70 50) . 0 (ense d paic ersor n (a) 0 . 0 0 . 0
 15 Complete line 16. Do r and enter the total here Section C: Credit for 16 (a) Timothy Grass Mary Grass David Grass 17 Add the amounts in col qualifying person or \$4, enter the smaller of line 18 Enter YOUR earned in 19 If married filing a joint re disabled, see the Instru 20 Enter the smallest of I 21 Enter adjusted gross in or Form N-15, line 36, 0 22 Enter on line 22 the de If line 21 is: De 	Instructions) tot include in column (d) any benefits shown of Child and Dependent Care Expenses Qualifying person's name Qualifying person's name umn (d) of line 16. DO NOT enter more than \$ 800 for two or more persons. If you completed 14 or line 15 come	on line 13. Then, ac — (If you are mar (b) Relationsh Son Daughter Son S2,400 for one d Section B, (if student or 18 e amount on line 21 cimal amount is:	d the a ried, yc p 4 4 4 17 18 19	amounts ou must f (c) Quali se 00 - 55 00 - 55	in column (d) iile a joint return ifying person's sc ecurity number - 3013 - 4013 - 5013 2,240.00 24,500.00 17,500.00	15 to clair ocial	2,24(n the tax credit.) (d) Qualified exp you incurred and in 2007 for the p listed in column 1,04 70 50) . 0 (eensee d paic eersor n (a) 0 . 0 0 . 0
 15 Complete line 16. Do r and enter the total here Section C: Credit for 16 (a) Timothy Grass Mary Grass Mary Grass David Grass 17 Add the amounts in col qualifying person or \$4, enter the smaller of line 18 Enter YOUR earned in 19 If married filing a joint re disabled, see the Instru 20 Enter the smallest of I 21 Enter adjusted gross in or Form N-15, line 36, 0 22 Enter on line 22 the dee Under \$22,001 \$22,001 - 24,000 24,001 - 26,000 	Instructions) not include in column (d) any benefits shown a Child and Dependent Care Expenses Qualifying person's name umn (d) of line 16. DO NOT enter more than \$ 800 for two or more persons. If you completed 14 or line 15 come	on line 13. Then, ac — (If you are mar (b) Relationsh Son Daughter Son 2,400 for one d Section B, 	d the a ried, yc p 4 4 4 17 18 19	amounts ou must f (c) Quali se 00 - 55 00 - 55	in column (d) iile a joint return ifying person's sc ecurity number - 3013 - 4013 - 5013 2,240.00 24,500.00 17,500.00	15 to clair ocial	2,24(n the tax credit.) (d) Qualified exp you incurred and in 2007 for the p listed in column 1,04 70 50	0.00 eensee d paid eersor n (a) 0.0 0.0
 15 Complete line 16. Do r and enter the total here Section C: Credit for 16 (a) Timothy Grass Mary Grass Mary Grass David Grass 17 Add the amounts in col qualifying person or \$4, enter the smaller of line 18 Enter YOUR earned in 19 If married filing a joint re disabled, see the Instru 20 Enter the smallest of I 21 Enter adjusted gross in or Form N-15, line 36, 0 22 Enter on line 22 the de Under \$22,001 \$22,001 - 24,000 24,001 - 28,000 26,001 - 28,000 28,001 - 30,000 	Instructions) tot include in column (d) any benefits shown a Child and Dependent Care Expenses Qualifying person's name Qualifying person's name umn (d) of line 16. DO NOT enter more than \$ 800 for two or more persons. If you completed 14 or line 15 torme	on line 13. Then, ac — (If you are mar (b) Relationsh Son Daughter Son 2,400 for one d Section B, (if student or 18 e amount on line 21 cimal amount is: .19 .18 .17	d the a	amounts ou must f (c) Quali se 00 - 55 00 - 55 00 - 55	in column (d) ile a joint return ifying person's so ecurity number - 3013 - 4013 - 5013 2,240.00 24,500.00 17,500.00 42,450.00	15 to clair ocial	2,240 n the tax credit.) (d) Qualified exp you incurred and in 2007 for the p listed in column 1,04 70 50 2,240	0.00 eensee d paid erson n (a) 0.00 0.00
 15 Complete line 16. Do r and enter the total here Section C: Credit for 16 (a) Timothy Grass Mary Grass Mary Grass David Grass 17 Add the amounts in col qualifying person or \$4, enter the smaller of line 18 Enter YOUR earned in 19 If married filing a joint re disabled, see the Instru 20 Enter the smallest of I 21 Enter adjusted gross in or Form N-15, line 36, 0 22 Enter on line 22 the dee If line 21 is: De Under \$22,001 \$22,001 - 24,000 24,001 - 26,000 26,001 - 28,000 28,001 - 30,000 30,001 - 32,000 	Instructions) not include in column (d) any benefits shown a Child and Dependent Care Expenses Qualifying person's name umn (d) of line 16. DO NOT enter more than \$ 800 for two or more persons. If you completed 14 or line 15 come	on line 13. Then, ac — (If you are mar (b) Relationsh Son Daughter Son 32,400 for one d Section B, (if student or 18 e amount on line 21 cimal amount is: .19 .18 .17 .16 .15	d the a a a a a a a a a a a a a a a a a a a	amounts ou must f (c) Quali se 00 - 55 00 - 55 00 - 55	in column (d) iile a joint return ifying person's sc ecurity number - 3013 - 4013 - 5013 2,240.00 24,500.00 17,500.00	15 to clair ocial	2,240 n the tax credit.) (d) Qualified exp you incurred and in 2007 for the p listed in column 1,04 70 50 2,240	ensee d paid erson n (a) 0.01 0.01

Hawaii Test Case #5 (Based on the modified 2005 IRS Test #14)

Attachments:

Hawaii Form N-11 Hawaii Form N-615

Taxpayer name:TEST D RICHARDTaxpayer SSN:400-00-7914

Hawaii changes to IRS test: All form(s):

Social Security number changed to Hawaii test designation: 400-00-7914 Address changed to foreign address: 3-4-2 HAMAMATSU-CHO MINATO-KU, TOKYO, JAPAN 261-3254

State Return Details:

FORM N-11

Line 7 Federal AGI:	\$6,496
Line 20 Hawaii AGI:	\$6,496
Taxpayer is a dependent of another?	yes
Line 22 Itemized or standard:	\$500
Line 24 Exemptions:	\$0
Line 25 Taxable income:	\$5,996
Line 26 Tax liability:	\$401 (from Form N-615)
Taxpayer DOES NOT qualify for any tax cred	its.
Line 47 Balance due:	\$401
Line 52 Federal Schedule C:	no
Line 53 Federal Schedule E:	yes
Gross Rents:	0
Tax ID:	blank
Line 54 Federal Schedule F:	no
Taxpayer's designee:	
Preparer	
Hawaii Election Campaign Fund:	no
Return was prepared by:	
Preparer's Name:	ROBERT R ROBERTS
Preparer's ID:	400-55-4014
Preparer's FEIN:	88-6868686
Preparer's Firm's Name:	ROBERTS ENTERPRISES
Preparer's Firm's Address:	645 SALEM ST
	NIXON, NV 89424
Preparer's Phone No.:	775-555-1313
Preparer self-employed:	yes
Date:	April 10, 2008

Form N-61	5	
Line A:	_	RICHARD D RICHARD
Line B:		400-55-3014
Line C:		Married filing joint
Line D:		4
Line 6	Parent's taxable income:	\$40,100
Line 7	Investment income of other children:	\$1,620
Line 9	Tax on amount in line 8:	\$2,651 (from tax table)
Line 10	Parent's tax:	\$2,140 (from tax table)
Line 15	Tax on amount in line 14:	\$7 (from tax table)
Line 17	Tax on amount in line 4:	\$175 (from tax table)

TEST #14 - IRS scenario

FORMS REQUIRED: FORM 1040, SCH B, SCH D, SCH E PG 2, FORM 8615

INFORMATION RETURNS ATTACHED:

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 65: 600 FORM 1040, LINE 69: 109

STATEMENTS:

OTHER: DEPENDENT OF ANOTHER

THIRD PARTY DESIGNEE: PREPARER

 PREPARED BY:
 ROBERT R ROBERTS (SELF-EMPLOYED)
 SSN:
 400-55-4014

 ROBERTS ENTERPRISES
 EIN:
 88-6868686

 645 SALEM ST
 PHONE:
 775-555-1313

 NIXON, NV 89424
 PHONE:
 775-555-1313

TAXPAYER: NAME: TEST D RICHARDSSN: 400-00-1014DOB: 03-13-1994OCCUPATION: STUDENTDISABLED: NOPRES ELEC FUND: NODAYTIME PHONE: NOT GIVENBLIND: NO

CHECK DIGITS FROM IRS LABEL: BT

ADDRESS: 94022 PATRICIA CT HAPPY JACK, AZ 86024

FILING STATUS: SINGLE

LINE 6d: 0

SCHEDULE B: PART I: LINE 1: PAYER NAME FOREFATHERS BANK	AMOUNT 1514			
PART II: LINE 5: PAYER NAME WIZE INVESTMENT	AMOUNT 582	(NON-QUALIFIED)		
PART III: LINE 7a: NO LINE 8: NO				
SCHEDULE D: PART I: LINE 1: (a) 100 SHS WIZE	(b) 03-24-2007	(c) 06-02-2007	(d) 1000	(e) 1800

SCHEDULE E, PG 2: PART III: LINE 33A(a): LONG TIME GONE **LINE 33A(b):** 04-5763211 **LINE 33A(d):** 5200 FORM 8615: LINE A: RICHARD D RICHARD LINE B: 400-55-3014 LINE C: MARRIED FILING JOINTLY PART II: **LINE 6:** 40100 **LINE 7:** 1620 **LINE 10:** 5236 ETD TRANSMISSION: FORM 56: PART I: NAME OF PERSON FOR WHOM YOU ARE ACTING: TEST D RICHARD **IDENTIFYING NUMBER:** 400-00-1014 ADDRESS OF PERSON FOR WHOM YOU ARE ACTING: 94022 PATRICIA CT CITY, STATE, ZIP: HAPPY JACK, AZ 86024 FIDUCIARY'S NAME: RICHARD D RICHARD ADDRESS OF FIDUCIARY: 94022 PATRICIA CT CITY, STATE, ZIP: HAPPY JACK, AZ 86024 TELEPHONE NUMBER: 987-654-3210 PART II: LINE 1(b)1: X LINE 1(b)2: 05-15-2007 PART III: LINE 2: ESTATE/TRUST **LINE 3:** 1041 LINE 4: 2005 2006 2007 LINE 5: X PART V: NAME OF COURT: US DISTRICT COURT, NINTH DISTRICT ADDRESS OF COURT: 123 N SAN FRANCISCO ST, SUITE 200 CITY, STATE, ZIP: FLAGSTAFF, AZ 86001 DATE PROCEEDING INITIATED: 04-20-2007 DOCKET NUMBER OF PROCEEDING: 123AX DATE: 05-15-2007 TIME: 10:00 A.M. **PIN:** 74125 **SIGNATURE DATE:** 04-15-2008

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040

FORM 1040		
First Nam	e, MI & Last Name:	(TEST D RICHARD)
Social Se	curity Number:	(400-00-7914)
Home Addr	ess:	(PO BOX 6677)
City, Sta	te, and Zip Code:	(KANEOHE HI 96744-9179)
Do you wa:	nt \$3.00 to go to the	(NO)
President	ial Campaign Fund:	
Filing St	atus:	(SINGLE)
Number of	boxes checked on 6a and 6b:	(0)
Total num	ber in box 6d:	(0)
Line 8a	Taxable interest:	(1514)
Line 9a	Ordinary dividend income:	(582)
Line 13	Capital gain or (loss):	(-800)
Line 17	Schedule E income or (loss):	(5200)
Line 22	Total income:	(6496)
Line 37	Adjusted gross income:	(6496)
Line 38	Amount from line 37:	(6496)
Line 40	Itemized or standard deduction:	(850)
Line 41	Subtract line 40 from line 38:	(5646)
Line 42	Multiply \$3400 by the total	(0)
	number of exemptions on line	
	6d:	
Line 43	Taxable income:	(5646)
Line 44	Tax:	(804)
Line 46	Add lines 44 and 45:	(804)
Line 57	Subtract line 56 from line 46:	(804)
Line 63	Total tax:	(804)
Line 65	2007 estimated tax payments:	(600)
Line 69	Amount paid with Form 4868:	(109)
Line 72	Total payments:	(709)
Line 76	Amount you owe:	(95)
	Third party designee:	(YES)
	Designee's name:	(PREPARER)
	Taxpayer's occupation:	(STUDENT)
Daid Drop	arer Information:	
ratu riep	Self-employed:	(X)
	Preparer's SSN:	(400-55-4014)
	Firm Name:	(ROBERTS ENTERPRISES)
	EIN:	(88-6868686)
	Firm Address:	(645 SALEM ST)
		(NIXON NV 89424)
	Phone no:	(775-555-1313)
		. ,

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J IIIIIIIIIIIIIIIIIII		FORM V-11 Rev. 2007)	Indiv	idual I R	– DEPARTMENT OF T. ncome Tax Re ESIDENT Calendar Year 2007 OR	turn	
	DED Return Beg	al Year jinning	M M D	D Y	Y M and Ending	M D D Y Y	
FOR OFFICE USE O	NLY				TH	IS	
Do N	OT Submit a Ph	otoco	py!!		SPAG	CE	
	e an X in applicable box, st Time Filer Addres	if approp ss or Name			RESER	VED	
Your First Nar			Last Name				
Test		Richa			♦ IMPORTANT –	- Complete this Sectio	n 🔶
Your First Nar Test Spouse's First	t Name M.I	. Spou	se's Last Name		Enter the first four letters of your last name. Use ALL CAPITAL letters	I	RICH
Care Of (See	Instructions, page 7.)]	Your Social Security Number	400-00-7	7914
Present mailir 3-4-2 F	ng or home address (Number a Hamamatsu-Cho	and street,	including Rural Rou	ute)	Enter the first four letters of your Spouse's last nam Use ALL CAPITAL letters		
Present mailir 3-4-2 I City, town or p Minato If Foreign add Tokyo	oost office.	State	Postal/ZIP code 261-3254		Spouse's Social Security Number		
If Foreign add	ress, enter Province and/or St	ate	Country				
o ₹ Tokyo			Japan				
A H 1 X Sir 2 Ma 3 Ma	<i>(Place an X in</i> ngle arried filing joint return (even if arried filing separate return. E st four letters of last name abour re.	only one h nter spouse	ad income). e's SSN and the	4	person is a child but not yo name.	ualifying person). If the qu our dependent, enter the ch dependent child. Enter the	nild's full
CAUTION: If you of CAUTON: If you of CAUTON: If you of CAUTON: If you of CAUTON of CAU	can be claimed as a dependent on a	nother persor	n's tax return (such as y	our parents')	, DO NOT place an X on line 6a, b	out be sure to place an X above lir	ie 21.
2 00 2 20 0 2 0 2 0 2 0 2 0 2 0 2 0 2 0	ourself	Ag	e 65 or over			nter the number of Xs	
6b Sp	oouse	Ag	e 65 or over				
H H H H H H H H H H H H H H H H H H H	laced an X on lines 3 and 6b ab	ove, see th	ne Instructions on pa	ge 9 and if	your spouse meets the quali	fications, place an X here	
6c Enter th	ne number of your dependent						
6d Enter th	ne number of other dependent	s (see pag	e 9 of the Instructio	ns)		6d 🖡	
6e To	otal number of exemptions clai	med. Add	d numbers entered	in boxes 6 a	a thru 6d above	6e 🌗	0

Form N-11 (Rev. 2007) Your Social Security Number Your Spouse's SSN

400-00-7914

	Test D. Richard		
	If amount is negative (loss), place an X in the box.	ROUND TO THE NEAF	
7	, , , , , , , , , , , , , , , , , , , ,	ons)7	6496
8	o		
9	etc. (see page 11 of the Instructions)		
J	 Interest on out-of-state bonds (including municipal bonds)		
10	—		
	(see page 11 of the Instructions) 10		
11		0	
11	Add lines 8 through 10Total Hawaii additions to federal AGI	I 110	
12	2 Add lines 7 and 11	12	6496
13	Pensions taxed federally but not taxed by Hawaii 13		
14	Social security benefits taxed on federal return 14		
15			
	guard duty pay 15		
16	Paymente to an individual housing account		
16 17			
. 1	(see page 14 of the Instructions) 17		
8			
	(see page 14 of the Instructions) 18		
19			
2		I 19 0	
20			
	Line 12 minus line 19		6496
_) Line 12 minus line 19	Hawaii AGI ➤ 20	6496
	JTION: If you can be claimed as a dependent on another person's return		6496 X
	JTION : If you can be claimed as a dependent on another person's retu	urn, see the Instructions on page 15, and place an X here	
U	 JTION: If you can be claimed as a dependent on another person's retuined If you do not itemize your deductions, go to line 22 below. Otherwand enter your itemized deductions here. 	urn, see the Instructions on page 15, and place an X here	
1 <i>U1</i> 21	 JTION: If you can be claimed as a dependent on another person's retuined If you do not itemize your deductions, go to line 22 below. Otherwand enter your itemized deductions here. 	urn, see the Instructions on page 15, and place an X here	
21 1a	 JTION: If you can be claimed as a dependent on another person's retuined in the second seco	<i>turn, see the Instructions on page 15, and place an X here</i> vise go to page 15 of the Instructions	
<i>נו</i> ז 1:1 a	 JTION: If you can be claimed as a dependent on another person's retuined in the second seco	urn, see the Instructions on page 15, and place an X here	
<i>U</i> 7 21	 JTION: If you can be claimed as a dependent on another person's retuined in the present of the present	<i>turn, see the Instructions on page 15, and place an X here</i> vise go to page 15 of the Instructions	
UT 21 a b c	JTION: If you can be claimed as a dependent on another person's retuined If you do not itemize your deductions, go to line 22 below. Otherwand enter your itemized deductions here. a Medical and dental expenses (from Worksheet A-1)	turn, see the Instructions on page 15, and place an X here vise go to page 15 of the Instructions	
UT 1 a c d	JTION: If you can be claimed as a dependent on another person's returned. If you do not itemize your deductions, go to line 22 below. Otherwand enter your itemized deductions here. Medical and dental expenses Medical and dental expenses (from Worksheet A-1)	turn, see the Instructions on page 15, and place an X here vise go to page 15 of the Instructions	
UT 1 a b c d	JTION: If you can be claimed as a dependent on another person's returned If you do not itemize your deductions, go to line 22 below. Otherwand enter your itemized deductions here. a Medical and dental expenses (from Worksheet A-1)	turn, see the Instructions on page 15, and place an X here vise go to page 15 of the Instructions	
107 21 a b c d	JTION: If you can be claimed as a dependent on another person's returned in the second se	turn, see the Instructions on page 15, and place an X here vise go to page 15 of the Instructions	
UT 21 a b c d	JTION: If you can be claimed as a dependent on another person's returned in the second se	turn, see the Instructions on page 15, and place an X here vise go to page 15 of the Instructions	
U7 1 a b c d lf	JTION: If you can be claimed as a dependent on another person's returned. If you do not itemize your deductions, go to line 22 below. Otherwand enter your itemized deductions here. a Medical and dental expenses (from Worksheet A-1)	Purm, see the Instructions on page 15, and place an X here vise go to page 15 of the Instructions	
UT 1 a b c d	JTION: If you can be claimed as a dependent on another person's returned. If you do not itemize your deductions, go to line 22 below. Otherwand enter your itemized deductions here. a Medical and dental expenses (from Worksheet A-1)	Purn, see the Instructions on page 15, and place an X here vise go to page 15 of the Instructions	X
U7 1 a b c d	JTION: If you can be claimed as a dependent on another person's returned in the second se	Purn, see the Instructions on page 15, and place an X here vise go to page 15 of the Instructions	X
U7 1 a b c d e	JTION: If you can be claimed as a dependent on another person's retule If you do not itemize your deductions, go to line 22 below. Otherwand enter your itemized deductions here. a Medical and dental expenses (from Worksheet A-1)	Purn, see the Instructions on page 15, and place an X here vise go to page 15 of the Instructions	X
UT 1 a b c d	JTION: If you can be claimed as a dependent on another person's retule If you do not itemize your deductions, go to line 22 below. Otherwand enter your itemized deductions here. a Medical and dental expenses (from Worksheet A-1)	24 Purn, see the Instructions on page 15, and place an X here wise go to page 15 of the Instructions wise go to page 15 of the Instructions 000 000 000 000 000 000 000	X



Form N-11 (Rev. 2007)	
Your Social Security Number	Your Spouse's SSN
400-00-7914	

	JT073 Name(s) as	shown on return		
	Test D. Ri			
4 M	Iultiply \$1,040 by the total number of exemptions of	laimed on line 6e. If you and/or you	r	
sp	pouse are blind, deaf, or disabled, place an X in th	e applicable box(es)		
	Yourself Spouse, and see page 21	of the Instructions	24	0
5 Ta	axable Income. Line 23 minus line 24 (but not les	s than zero) Taxable Income ≻	25	5996
6 Ta	ax. Place an X if from Tax Table: Tax Rate	e Schedule; Form N-168;		
X	Form N-615; or Capital Gains Tax Workshe Place an X if tax from Forms N-2, N-103, N	eet on page 36 of the Instructions.		
N	I-405, N-586, or N-814 is included.)		26	401
	tax is from the Capital Gains Tax Worksheet, enter			
	ne net capital gain from line 14 of that worksheet			
2 8 To	otal nonrefundable tax credits (attach Schedule Cl	٦)	28	0
29 Li	ine 26 minus line 28 (but not less than zero)		29	401
	Iawaii State Income tax withheld (attach W-2s)		-	
	see page 24 of the Instructions for other attachments)	30		
81 20	007 estimated tax payments	31		
32 Ai	mount of estimated tax applied from 2006 return	32		
	mount paid with extension(s)	33		
	ow-Income Refundable Tax Credit	24		
	attach Schedule X) DHS, etc. exemptions Credit for Low-Income Household	34		
	Renters (attach Schedule X)	35		
	Credit for Child and Dependent			
	Care Expenses (attach Schedule X)	36		
	Credit for Child Passenger Restraint			
	System(s) (attach a copy of the invoice)	37		
8 C	Credit for General Income Tax			
(s	see page 25 of the Instructions)			
	otal refundable tax credits from			
S	Schedule CR (attach Schedule CR)	39		
10 A	dd lines 30 through 39	Total Payments and Credits ➤	40	0
l 1 If	line 40 is larger than line 29, enter the amount \mathbf{OV}	ERPAID (line 40 minus line 29)	41	
2 C	contributions to (see page 26 of the Instructions)		ouse	
42	2a Hawaii Schools Repairs and Maintenanc		\$2	
42	2b Hawaii Public Libraries Fund	\$2	\$2	
42	2c Domestic Violence / Child Abuse and Ne	glect Funds \$5	\$5	
13 A	dd the amounts of the Xs on lines 42a through 42d	c and enter the total here	43	
I4 Li	ine 41 minus line 43		44	
PP LI				

Page 4 of	4
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Your Spouse's SSN

J	T074	Name	(s) as shown	on return							
		Test D.									
46a Amour	nt to be REFUNDE	D TO YOU (line 44 r	ninus line 45).								
If filing	late, see page 26 o	of Instructions					46a				
b Routir	ng number			с Туре	e:	Checking		Savings			
d Αccoι	unt number										
47 AMOU	JNT YOU OWE (line	e 29 minus line 40).	Send Form N	I-200V with	your pa	yment.					
Make	check or money orc	ler payable to the "H	lawaii State Ta	ax Collector	r"	-	47				401
48 Estima	ated tax penalty.	See page 27 of									
Instruc	ctions.) Do not inclu	de on line 41 or 47.	Place an								
X here	e if Form N-210 is at	ttached >	48								
49 AMEND	DED RETURN ONLY -	Amount paid (overpaid)	on original returr	n. (See Instruc	ctions)		49				
		Balance due (refund) wi	ith amondod ratu	rn (Coolnotru	untiona)		50				
50 AMEND	DED RETORN ONLY -	balance due (reiund) wi	iin amended retu	m. (See mstru	uctions)		50				
51 If you	don't need Hawaii ii	ncome tax forms ma	ailed to you ne	xt year, pla	ce an X	in this box	to receive	a preprin	ted lab	el only	/
52 Did yo	u file a federal Sch	edule C? 🗖 Yes 🛛	X No If yes,	enter Haw	aii aross	receipts_			_, your	r Hawa	aii Tax I.D. Nu
				ontor riam	g						
			, and mai	n business	activity/	product:					
53 Did yo	u file a federal Sch	edule E? 🖾 Yes 🛛	, and mai	n business , enter Haw	activity/	product:					
53 Did yo Tax I.E	u file a federal Scho D. Number for this a	edule E? 🛛 Yes 丨	, and mai	n business , enter Haw	activity/p vaii gross	product: s rents rece	eived		0	ar	nd your Hawai
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REMINDERS:

- File your return on or before April 20, 2008.
- You must enter your social security number(s). Your social security number(s) is no longer printed on your preprinted address label.
- Don't forget to sign your return. If married filing a joint return, both spouses must sign the return.
- Be sure required attachments are attached. (W-2s or HW-2s, Schedule X, Form N-200V, check or money order, etc.)
- Make check or money order payable to the "Hawaii State Tax Collector".



STATE OF HAWAII — DEPARTMENT OF TAXATION Computation of Tax for Children Under Age 14 Who Have Investment Income of More than \$1,000 ➤ See Separate Instructions

► Attach ONLY to the Child's Form N-11, Form N-13, or Form N-15

Chil	d's name shown on return	Child's s	ocial security nu	mber
Те	st D. Richard	400-0	0-7914	
		B Parent's	social security n	umber
	chard D. Richard		5-3014	
-	Parent's filing status (check one): 🔲 Single, 🗹 Married filing jointly, 📋 Married filing separately, 🔲 Head of hou			w(er)
D	Enter number of exemptions claimed on parent's return. (If the parent's filing status is married filing separately, se	ee Instruction	ns.) >	4
St	ep 1 Figure child's net investment income			
1	Enter the child's investment income. (See Instructions. If this amount is \$1,000 or less, stop here;			
	do not file this form.)	1	6,496.	00
2	If the child DID NOT itemize deductions on Form N-11 or Form N-15, enter \$1,000. If the child			
	ITEMIZED deductions, see Instructions	2	1,000.	00
3	Line 1 minus line 2. Enter the result. (If zero or less, stop here; do not complete the rest of this form			
	but ATTACH it to the child's return.)	3	5,496.	00
4	Enter the child's taxable income (from Form N-11, line 25; Form N-13, line 15; or Form N-15, line 43)	4	5,996.	00
5	Enter the smaller of line 3 or line 4. (If zero, stop here; do not complete the rest of this form but ATTACH			
	it to the child's return.)	> 5	5,496.	00
St	P 2 Figure tentative tax based on the parent's tax rate			
6	Enter the parent's taxable income (from Form N-11, line 25; Form N-13, line 15; or Form N-15, line 43).			
	If less than zero, enter zero.	6	40,100.	00
7	Enter the total, if any, from Forms N-615, line 5, of ALL OTHER children of the parent listed above.			
	(Do NOT include the amount on line 5 above.)	7	1,620.	00
8	Add the amounts on lines 5, 6, and 7. Enter the total	8	47,216.	.00
9	Tax on the amount on line 8 based on the parent's filing status. See Instructions. Check if from 🗹 Tax Table,			
	Tax Rate Schedule, Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, Form N-168	9	2,651.	.00
10	Enter the parent's tax (from Form N-11, line 26; Form N-13, line 16; or Form N-15, line 44).			
	Do not include any tax from Form N-152 or Form N-814. Check if from 🗹 Tax Table, 🔲 Tax Rate Schedule,			
	Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, D Form N-168	10	2,140.	.00
11	Line 9 minus line 10. Enter the result. (If no amount is entered on line 7, enter the amount			
	from line 11 on line 13 and go to Step 3.)	11	511.	.00
	Add the amounts on lines 5 and 7. Enter the total 12a 7, 116.0			
b	Divide the amount on line 5 by the amount on line 12a. Enter the decimal (rounded to at least three places)	12b	0.7	
13	Multiply the amount on line 11 by the amount on line 12b. Enter the result	> 13	394.	.00
St	Figure child's tax — If the amounts on lines 4 and 5 are the same, enter -0- on line	15 and go	to line 16.	
14	Line 4 minus line 5. Enter the result	0		
15	Tax on the amount on line 14 based on the child's filing status. See Instructions. Check if from 🔽 Tax Table,			
	Tax Rate Schedule, 🔲 Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, 🔲 Form N-168	15	7.	.00
16	Add the amounts on lines 13 and 15. Enter the total	16	401.	00
17	Tax on the amount on line 4 based on the child's filing status. See Instructions. Check if from 🛛 Tax Table,			
	Tax Rate Schedule, 🔲 Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, 🔲 Form N-168	17	175.	00
18	Enter the larger of line 16 or line 17 here and on the child's Form N-11, line 26; Form N-13, line 16; or			
	Form N-15, line 44. (Whole dollars only) Be sure to check the box for Form N-615	🗲 🛛 18	401	00

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Hawaii Test Case #6 (Based on the modified 2005 IRS Test #16)

Attachments: Hawaii Form N-11 Hawaii Form N-334 Hawaii Form N-334A Hawaii Schedule CR Taxpayer name:TEST T ISLANDERTaxpayer SSN:400-00-7916 Hawaii changes to IRS test: All form(s) Social Security number changed to Hawaii test designation: 400-00-7916 Address changed to Hawaii address: 98-073 LII-IPO ST AIEA, HI 96701 W-2(1) Line 15 State changed to Hawaii: HI W-2G(1) Line 13 State changed to Hawaii: HI

State Return Details:

FORM N-11		
Line 7	Federal AGI:	\$47,475
Line 20	Hawaii AGI:	\$47,475
Line 22	Itemized or standard:	\$2,920
Line 24	Exemptions:	\$1,040
Line 25	Taxable income:	\$43,515
Line 26	Tax liability:	\$2,602 (from tax tables)
Line 28	Nonrefundable tax credits:	\$1,950
Line 30	Taxes:	\$2,023
Line 38	Credit for general income tax:	\$80
Line 41	Overpaid:	\$1,451
Line 42a	School repair contribution:	no
Line 42b	Library contribution:	no
Line 42c	Domestic violence contribution:	no
Line 46a	Refund:	\$1,451
Line 52	Federal Schedule C:	yes
	Gross receipts:	\$28,900
	Hawaii Tax I.D. Number:	W77777777-01
	Main business activity/product:	INSUR SALES/524290
Line 53	Federal Schedule E:	yes
	Gross receipts:	0
	Hawaii Tax I.D. Number:	blank
Line 54	Federal Schedule F:	no
No design	ee	
Hawaii El	ection Campaign Fund:	yes

FORM N-334	
Solar Thermal Energy System - Date system	6/29/07
installed and placed in service:	
Line 1	\$5,000
Line 3	\$5,000
Line 4	\$1,750
Line 15	\$1,750
Line 46	\$200
Line 48	\$1,950
Line 49	\$2,602
Line 51	\$2,602
Line 52	\$1,950
Line 53	\$0
FORM N-334A Entity's name and address	SANDY SHORES, INC. 1234 SANDY SHORES STREET HONOLULU, HI 96813
Entity's identification number	56-8523699
Type of entity	S CORPORATION
Name of individual for this statement	TEST T ISLANDER
Photovoltaic Energy System - Date system	2/1/07
installed and placed in service:	
Line 35	\$500
Line 37	\$500
Line 38	\$175
Line 39	10
Line 40 Line 45	\$1,750 \$1,750
Line 45 Line 46	\$1,750 \$1,750
Line 40 Line 47	\$200
лтпс т,	9200

Hawaii Schedule CR:

Part I: Line 12

Line 14

\$1,950 (Mark an X in the boxes for Solar and Photovoltaic) \$1,950

TEST #16 - IRS scenario	
FORMS REQUIRED: FORM 1040, SCH C, SCH E PG	2, FORM 8901
INFORMATION RETURNS ATTACHED: FORM W-2 (1)	, FORM W-2G (1), FORM 1099-R (1)
ENTRIES NOT REQUIRING FORMS: FORM 1040, LI FORM 1040, LI	
STATEMENTS:	
OTHER: NOTE: STATUTORY EMPLOYEE	
THIRD PARTY DESIGNEE: NONE	
PREPARED BY:	
DOB: 08-22-1971 DISABLED: NO	SSN: 400-00-1016 OCCUPATION: INSURANCE BROKER PRES ELEC FUND: YES BLIND: NO
CHECK DIGITS FROM IRS LABEL: JU	
ADDRESS: 123 PLAY HERE ST WASHINGTON, DC 20011	
	LINE 6d: 1 SSN: 400-55-3016 AGE: 16
SCHEDULE C: NAME OF PROPRIETOR: TEST T ISLANDER LINE A: INSURANCE SALES LINE B: 524290 LINE D: 65-7044337 LINE F: CASH LINE G: YES	SSN: 400-00-1016
PART I: I: 28900 STATUTORY EMPLOYEE BOX PART II: III LINE 18: 640 LINE 22: 4065 LINE 23: 820	= X
LINE 26: 8300	

SCHEDULE E, PAGE 2: PART II: LINE 27: NO LINE 28A(a): SANDY SHORES, INC LINE 28A(b): S LINE 28A(d): 56-8523699 LINE 28A(j): 24400

FORM 8901:

	First Name	Last Name	SSN	Relationship
CHILD 1:	MICHAEL	ISLANDER	400-55-3016	SON

 TRANSMISSION:

 FORM
 4868:

 LINE
 4:
 3874

 LINE
 5:
 3500

 LINE
 6:
 374

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (1), FORM W-2G (1), FORM 1099-R (1)

FORM 1040:		
First Name, MI and Last Name:		(TEST T ISLANDER)
Social Security Number:		(400-00-7916)
Home Address:		(98-073 LII-IPO ST)
City, State, and Zip:		(AIEA, HI 96701)
Do you want \$3.00 to go to the		(YES)
Presidential Campaign Fund:		
Filing Status:		(HEAD OF HOUSEHOLD)
Qualifying person's name:		(MICHAEL ISLANDER)
Qualifying person's SSN:		(400-55-3016)
Number of boxes checked on 6a and 6b:		(1)
Total number in box 6d:		(1)
Line 12	Schedule C income or (loss):	(15075)
Line 16b	Taxable pensions & annuities:	(3000)
Line 17	Schedule E income:	(24400)
Line 21	Other income - LITERAL:	(BLACKJACK 5000)
Line 21	Total other income:	(5000)
Line 22	Total income:	(47475)
Line 37	Adjusted gross income:	(47475)
Line 38	Amount from line 37:	(47475)
Line 40	Itemized or standard deduction:	(7850)
Line 41	Subtract line 40 from line 38:	(39625)
Line 42	Multiply \$3400 by the total	(3400)
	number of exemptions on line	
	6d:	
Line 43	Taxable income:	(36225)
Line 44	Tax:	(4874)
Line 46	Add lines 44 and 45:	(4874)
Line 52	Child tax credit	(1000)
Line 56	Total credits:	(1000)
Line 57	Subtract line 56 from line 46:	(3874)
Line 63	Total tax:	(3874)
Line 64	Federal income tax withheld:	(500)
Line 65	2007 estimated tax payments:	(3000)
Line 72	Total payments:	(3500)
Line 76	Amount you owe:	(374)
	Taxpayers Occupation:	(INSURANCE BROKER)
	Third party designee:	(NO)

HAWAII TEST CASE #6

TEST #16: continued:

Form W-2 #1: a. Employees social security number: (400-00-7916) b. Employers identification number: c. Employers name address and Zip Code: e. Employees name (First, MI, Last): f. Employees address and Zip code: Box 1 Wages, tips, etc.: (28900) Box 1Wages, cips, cic...(2090)Box 2Federal Income Tax Withheld:(0)Box 3Social Security wages:(28900)Box 4Social Security tax withheld:(1792)Box 5Medicare wages and tips:(28900)Box 6Medicare tax withheld:(419)Box 13Statutory employee:(X) (28900) (28900) Box 15 State and State ID Number: Box 16 State Wages: (28900) Box 17 State Income tax withheld: (2023) Form W-2G #1: Payer's name, address and Zip codes: Payer's identification number: Winner's name **address and Zip code:** Box 1 Gross winnings: (5000) Box 2 Federal Income tax withheld: (500) Type of wager: Box 3 Box 4 Date won: Box 9 Winner's taxpayer ID No.: Box 13 State/Payer's state ID No.: Form 1099-R #1: Payer's name address and Zip Code: (DESTIN FL 32540) Payer's identification number: (65-9687321) Recipient's social security number: (400-00-7916)Recipient's name (First, MI, Last): (TEST T ISLANDER) Recipient's street address: (98-073 LII-IPO ST) Recipient's city state and Zip code: (AIEA, HI 96701) Gross distribution: (3000) Box 1 Box 2a Taxable amount: (3000) Box 2b Total distribution: (X) Box 7 Distribution code:

(58-2346821) (OUT OF STATE INSURANCE SERVICES) (7000 SIX FLAGS DR) (ATLANTA GA 30301) (TEST T ISLANDER) (98-073 LII-IPO ST) (AIEA, HI 96701) (HI 5822768) (GULF CRUISE LINES) (DOCK 106 HARBOR ROW) (DESTIN FL 32540) (65 - 7294862)(TEST T ISLANDER) (98-073 LII-IPO ST) (AIEA, HI 96701) (BLACKJACK) (02 - 14 - 2007)(400-00-7916)(HI 5822768) (VACATION INSURANCE SERVICES) (93 BAY ST)

(2)

		JT071	FORM N-11 (Rev. 2007)		idual R	— DEPARTMENT OF TAXA Income Tax Retuin ESIDENT Calendar Year 2007 OR	rn 💦			
		AMENDED Return	Fiscal Year Beginning	M M D	D Y	Y M M and Ending	DDYY			
F	OR OFFI	CE USE ONLY				THIS)			
	I	Do NOT Submit a	Photoco	py!!		SPAC]	Е			
		Place an X in applicable	box, if approp Address or Name			RESERV	'ED			
2	L.	_				1				
here	Your Te:	First Name st	M.I. Your T Islaı	Last Name nder		♦ IMPORTANT — Co	mplete this Section ♦			
♦ Place label here ♦	Spouse's First Name M.I. Spouse's Last Name					Enter the first four letters of your last name. Use ALL CAPITAL letters	ISLA			
← Pla	Care Of (See Instructions, page 7.)					Your Social Security Number	400-00-7916			
OF FORM W-2 HERE	Present mailing or home address (Number and street, including Rural Route) 98-073 Lii-Ipo St				ute)	Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters				
RM W-	City, town or post office.StatePostal/ZIP codeAieaHI96701			Postal/ZIP code 96701		Spouse's Social Security Number				
2	If Foreign address, enter Province and/or State Country			Country						
ATTACH CHECK OR MONEY ORDER • • AND FORM N-200V HERE • • ATTACH COPY	 (Place an X in only ONE box) Single Married filing joint return (even if only one had income). Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here. 			ad income). e's SSN and the	4 X	Head of household (with qualif person is a child but not your d name. <u>Michael Is</u> Qualifying widow(er) with depen- your spouse died	lependent, enter the child's full			
NONEY	CAUTIC	ON: If you can be claimed as a depende	ent on another persor	n's tax return (such as y	our parents')), <i>DO NOT</i> place an X on line 6a, but be	sure to place an X above line 21.			
N-200	6a	X Yourself	Ag	e 65 or over			the number of Xs and 6b			
HECK	6b	Spouse	Ū.	e 65 or over		J				
CH CI		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								
ATTAC	6c 6d									
⊾ ۲	ou					a thru 6d above	4			
		ID NO 0					7			

Form N-11 (Rev. 2007) Your Social Security Number Your Spouse's SSN

400-00-7916

	JT072 Name(s) as shown on return	
	Test T. Islander	
h	If amount is negative (loss), place an X in the box.	ROUND TO THE NEAREST DOLLA
7	Federal adjusted gross income (AGI) (see page 10 of the Instructions)	7 47475
8	Difference in state/federal wages due to COLA, ERS,	
-	etc. (see page 11 of the Instructions)	
9	Interest on out-of-state bonds (including municipal bonds)	
10	Other Hawaii additions to federal AGI	
	(see page 11 of the Instructions) 10	
11	Add lines 8 through 10Total Hawaii additions to federal AGI 11	0
12	Add lines 7 and 11	12 47475
12		
13	Pensions taxed federally but not taxed by Hawaii 13	
14	Social security benefits taxed on federal return 14	
15	First \$3,631 of military reserve or Hawaii national	
	guard duty pay 15	
16	Payments to an individual housing account 16	
17	Exceptional trees deduction (attach affidavit)	
	(see page 14 of the Instructions) 17	
18	Other Hawaii subtractions from federal AGI	
40	(see page 14 of the Instructions) 18	
19	Add lines 13 through 18	0
20	Line 12 minus line 19Hawaii AGI ➤	20 47475
<u></u>	TION: If you can be claimed as a demonder to see the set of the se	a on page 15, and store at Mine
	TION : If you can be claimed as a dependent on another person's return, see the Instruction	
21	If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of th and enter your itemized deductions here.	ne Instructions
21a	Medical and dental expenses	
. ••	(from Worksheet A-1) 21a	
21b	Taxes (from Worksheet A-2) 21b	
04	Interest synappes (from Markahart A. 0)	
21c	Interest expense (from Worksheet A-3) 21c	
21d	Contributions (from Worksheet A-4) 21d	
	. ,	
21e	Casualty and theft losses (from Worksheet A-5) 21e	
21f	Miscellaneous deductions (from Worksheet A-6) 21f	
22	Enter Itemized Deductions — If line 20 is more than \$100,000	
	the (\$50,000 for married filing separately), see the worksheet on page 36 of the Instructions. If not, add lines 21a through 21f. OR	
	of Standard Deduction shown below for your filing status.	22 2920
	your: J Single or Married filing separately — \$2,000 Married filing jointly or Qualifying widow(er) — \$4,000	
	Head of household — \$2,920	
		23 44555
	23 Line 20 minus line 22. (This line MUST be filled in) ID No 01	23 <u>44000</u>



	N-11 (Rev. 2007) Your Social Security I - 00 – 7916	lumber	Your Spouse's SSN	Page 3 c
Test T.	s) as shown on return Islander ions claimed on line 6e. (in the applicable box(e	If you and/or your		
<i>(</i> 1	e 21 of the Instructions	,	24	1040
minus line 24 (but n	ot less than zero) T	axable Income >	25	43515
Tax Table; Tax	x Rate Schedule; F	orm N-168;		

	JT073 Name(s) as st	nown on return		
	Test T. Isl			
24	Multiply \$1,040 by the total number of exemptions cla			
	spouse are blind, deaf, or disabled, place an X in the	, ,		
		the Instructions	24	1040
25	Taxable Income. Line 23 minus line 24 (but not less t	than zero) Taxable Income ≻	25	43515
26	Tax. Place an X if from X Tax Table; Tax Rate S Form N-615; or Capital Gains Tax Worksheet (Place an X if tax from Forms N-2, N-103, N-1	t on page 36 of the Instructions.		
	N-405, N-586, or N-814 is included.)		26	2602
27	If tax is from the Capital Gains Tax Worksheet, enter		-	
-	the net capital gain from line 14 of that worksheet	27		
8	Total nonrefundable tax credits (attach Schedule CR)		28	1950
29	Line 26 minus line 28 (but not less than zero)	Balance >	29	652
30	Hawaii State Income tax withheld (attach W-2s)		-	
	(see page 24 of the Instructions for other attachments)	30	2023	
81	2007 estimated tax payments	31		
32	Amount of estimated tax applied from 2006 return	32		
33	Amount paid with extension(s)	33		
34	Low-Income Refundable Tax Credit			
	(attach Schedule X) DHS, etc. exemptions	34		
35	Credit for Low-Income Household			
	Renters (attach Schedule X)	35		
36	Credit for Child and Dependent			
	Care Expenses (attach Schedule X)	36		
37	Credit for Child Passenger Restraint			
	System(s) (attach a copy of the invoice)	37		
38	Credit for General Income Tax		0.0	
	(see page 25 of the Instructions)	38	80	
39	Total refundable tax credits from	20		
	Schedule CR (attach Schedule CR)	აუ		
0	Add lines 30 through 39	Total Payments and Credits >	40	2103
11	If line 40 is larger than line 29, enter the amount OVE	RPAID (line 40 minus line 29)	41	1451
2	Contributions to (see page 26 of the Instructions): .	Yourself Spo	ouse	
	42a Hawaii Schools Repairs and Maintenance I	Fund\$2	\$2	
	42b Hawaii Public Libraries Fund	\$2	\$2	
	42c Domestic Violence / Child Abuse and Negle	ect Funds \$5	\$5	
3	Add the amounts of the Xs on lines 42a through 42c a	and enter the total here	43	0
4	Line 41 minus line 43		44	1451
15	Amount of line 44 to be applied to your			
	2008 ESTIMATED TAX	45		



Your Spouse's SSN

Make check or money order payable to the "Hawaii State Tax Collector"			ne(s) as shown or						
If filing late, see page 26 of Instructions 46a 1451 b Routing number c Type: Checking Savings d Account number 47 AMOUNT YOU OWE (line 29 minus line 40). Send Form N-200V with your payment. Make check or money order payable to the "Hawaii State Tax Collector"				r					
b Routing number c Type: Checking Savings d Account number 47 AMOUNT YOU OWE (line 29 minus line 40). Send Form N-200V with your payment. Make check or money order payable to the "Hawaii State Tax Collector"	6a		,						1 4 5 1
d Account number 47 AMOUNT YOU OWE (line 29 minus line 40). Send Form N-200V with your payment. Make check or money order payable to the "Hawaii State Tax Collector"		If filing late, see page 26 of Instructions				46a			1451
 AMOUNT YOU OWE (line 29 minus line 40). Send Form N-200V with your payment. Make check or money order payable to the "Hawaii State Tax Collector"	ł	b Routing number		c Type:	Checking)	Savings		
Make check or money order payable to the "Hawaii State Tax Collector"	c	d Account number							
 48 Estimated tax penalty. (See page 27 of Instructions.) Do not include on line 41 or 47. Place an X here if Form N-210 is attached ➤	47	AMOUNT YOU OWE (line 29 minus line 4	0). Send Form N-2	00V with your	payment.				
Instructions.) Do not include on line 41 or 47. Place an X here if Form N-210 is attached ➤ 48 49 49 50 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) 50 AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions) 51 If you don't need Hawaii income tax forms mailed to you next year, place an X in this box to receive a preprinted label only. 52 Did you file a federal Schedule C? Yes □ No If yes, enter Hawaii gross receipts28900, your Hawaii Tax I.D. Nu for this activity W		Make check or money order payable to the	e "Hawaii State Tax	Collector"		47			
X here if Form N-210 is attached	18	Estimated tax penalty. (See page 27 of							
49 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) 49 50 AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions) 50 51 If you don't need Hawaii income tax forms mailed to you next year, place an X in this box to receive a preprinted label only. 50 52 Did you file a federal Schedule C? X Yes No If yes, enter Hawaii gross receipts 28900, your Hawaii Tax I.D. Nu for this activity W <u>77777777</u> , - 01, and main business activity/product: <u>Insur Sales</u> / 524290 53 Did you file a federal Schedule E? X Yes No If yes, enter Hawaii gross receipts 0 and your Hawaii Tax I.D. Nu for this activity W		Instructions.) Do not include on line 41 or 4	7. Place an						
50 AMENDED RETURN ONLY – Balance due (refund) with amended return. (See Instructions)		X here if Form N-210 is attached ≻	48				_		
50 AMENDED RETURN ONLY – Balance due (refund) with amended return. (See Instructions)									
 If you don't need Hawaii income tax forms mailed to you next year, place an X in this box to receive a preprinted label only	49	AMENDED RETURN ONLY - Amount paid (overpa	aid) on original return. (See Instructions)		49			
 If you don't need Hawaii income tax forms mailed to you next year, place an X in this box to receive a preprinted label only			м на на с	(0)					
52 Did you file a federal Schedule C? IN Yes No If yes, enter Hawaii gross receipts 28900, your Hawaii Tax I.D. Nu for this activity W 53 Did you file a federal Schedule E? IN Yes No If yes, enter Hawaii gross received 0 and your Hawaii Tax I.D. Nu for this activity W 54 Did you file a federal Schedule F? IN Yes No If yes, enter Hawaii gross receipts	50	AMENDED RETURN ONLY – Balance due (refund) with amended return.	(See Instructions		50			
for this activity W _77777777	51	If you don't need Hawaii income tax forms	mailed to you next	year, place an	X in this box	to rece	eive a prepr	inted labe	l only
53 Did you file a federal Schedule E? ☑ Yes ☑ No If yes, enter Hawaii gross rents receivedO and your Hawaii Tax I.D. Number for this activity W	52	Did you file a federal Schedule C? 🖾 Yes	□ No If yes, e	nter Hawaii gr	oss receipts_		28900), your	Hawaii Tax I.D. Nur
Tax I.D. Number for this activity W		for this activity W _7 <u>7777777777</u> 7	- <u>01</u> , and main I	ousiness activi	ty/product:	Insu	ır Sale	es	/ 524290
54 Did you file a federal Schedule F? ☐ Yes ☑ No If yes, enter Hawaii gross receipts, your Hawaii Tax I.D. Nu for this activity W, your Hawaii Tax I.D. Nu for this activity W, and main business activity/product: / If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power attorney. See page 28 of the Instructions. Designee's name > Phone no. >	;3				oss rents rec	eived_		0	and your Hawaii
i4 Did you file a federal Schedule F? ☐ Yes ☑ No If yes, enter Hawaii gross receipts, your Hawaii Tax I.D. Nu for this activity W, your Hawaii Tax I.D. Nu for this activity W, and main business activity/product: / If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power attorney. See page 28 of the Instructions. Designee's name > Phone no. >		Tax I.D. Number for this activity W							
for this activity W, and main business activity/product: /	j 4	Did you file a federal Schedule F? 🛛 Yes	🖾 No 🛛 If yes, e	nter Hawaii gr					
attorney. See page 28 of the Instructions. Designee's name ➤ Phone no. ➤ Identification number ➤		for this activity W	, and main I	ousiness activi	ity/product:				/
			eturn with the Hawa	aii Department	of Taxation,	comple	ete the follow	ving. This	is not a full power of
	De	esignee's name >	Phone	e no. 🕨		Identi	fication num	ber >	
	_	•	to the Hawaii Electi	on Campaion	Fund?	Х	Yes	No	Note: Placing an X in the

CAMPAIGN FUND If joint return, does your spouse want \$2 to go to the fund? Yes No reduce your return. 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.

	Yours	signature	Date Your occupation			ion	Daytime Phone Number	
			Ir		Insura	nce Broker	()	
LEASE N HERE	Spous	se's signature (if filing jointly, BOTH must sign)	Date		Spouse's occupation			
	5.11	Preparer's Signature >		Date		Check if self-employed ➤ □	Preparer's identification number	
	Paid Preparer's Information	Print Preparer's Name ►			Federal E.I. No. ►			
		Firm's name (or yours if self-employed), > Address, and ZIP Code				Phone No. >		

REMINDERS:

- File your return on or before April 20, 2008.
- You must enter your social security number(s). Your social security number(s) is no longer printed on your preprinted address label.
- Don't forget to sign your return. If married filing a joint return, both spouses must sign the return.
- Be sure required attachments are attached. (W-2s or HW-2s, Schedule X, Form N-200V, check or money order, etc.)
- Make check or money order payable to the "Hawaii State Tax Collector".



NOTE:

STATE OF HAWAII – DEPARTMENT OF TAXATION RENEWABLE ENERGY TECHNOLOGIES INCOME TAX CREDIT

Or fiscal year beginning

Note: Multiple owners of a single system are entitled to a single tax credit. (See separate instructions)

service in Hawaii and nonresident taxpayers can now claim the credit.

, 2007, and ending

20

ATTACH THIS SCHEDULE TO YOUR FORM F-1, N-11, N-13, N-15, N-30, N-40, OR N-70NP

Name	SSN or FEIN
Test T. Islander	400-00-7916

Note: For taxable years beginning after December 31, 2006, this credit can be claimed only for renewable energy technology systems installed and placed in

COMPUTATION OF TAX CREDIT

If you are claiming the Ethanol Facility Tax Credit, no other credit can be claimed. Skip lines 1 through 46 and begin on line 47

NOTE: If you are only claiming your distributive share of a tax credit distributed from an S corporation, a partnership, an estate, or a trust (Form N-334A), skip lines 1 through 45 and begin on line 46. If you are only claiming a tax credit carried over from a previous year, begin on line 47. SOLAR THERMAL ENERGY SYSTEM Enter date system was installed and placed in service > 6/29/07 Cost of qualified solar thermal energy system installed and placed in service in Hawaii on 1. 5,000.00 single-family residential property..... 1 2. Enter the amount of consumer incentive premiums, costs used for other credits, and utility 2 rebate, if any, received for the qualifying system..... 3. Actual cost of solar thermal energy system. (Subtract line 2 from line 1 and enter result)...... 3 5,000.00 4 Enter 35% of line 3 or \$2,250, whichever is less..... 4 1,750.00 Per unit cost of qualified solar thermal energy system installed and placed in service in 5. Hawaii on multi-family residential property..... 5 6. Enter the per unit amount of consumer incentive premiums, costs used for other credits, and utility rebate, if any, received for the qualifying system 6 Actual per unit cost of solar thermal energy system. (Subtract line 6 from line 5 7 7 and enter result)..... 8 Enter 35% of line 7 or \$350, whichever is less 8 9. Number of units you own to which the allocated unit cost on line 7 is applicable..... 9 10. Multiply line 8 by line 9 and enter result 10 11. Cost of qualified solar thermal energy system installed and placed in service in Hawaii on commercial property..... 11 12. Enter the amount of consumer incentive premiums, costs used for other credits, and utility 12 rebate, if any, received for the qualifying system..... **13.** Actual cost of solar thermal energy system. (Subtract line 12 from line 11 and enter result)... 13 14. Enter 35% of line 13 or \$250,000, whichever is less..... 14 15. Add lines 4, 10, and 14, and enter result (but not less than zero)..... 15 1,750.00 WIND-POWERED ENERGY SYSTEM Enter date system was installed and placed in service > 16. Cost of qualified wind powered energy system installed and placed in service in Hawaii on single-family residential property..... 16 17. Enter the amount of consumer incentive premiums, costs used for other credits, and utility rebate, if any, received for the qualifying system..... 17 18. Actual cost of wind powered energy system. (Subtract line 17 from line 16 and enter result). 18 19. Enter 20% of line 18 or \$1,500, whichever is less..... 19 20. Per unit cost of qualified wind powered energy system installed and placed in service in Hawaii on multi-family residential property..... 20 21. Enter the per unit amount of consumer incentive premiums, costs used for other credits, and utility rebate, if any, received for the gualifying system 21 22. Actual per unit cost of wind powered energy system. (Subtract line 21 from line 20 22 and enter result). 23. Enter 20% of line 22 or \$200, whichever is less 23 24. Number of units you own to which the allocated unit cost on line 23 is applicable..... 24 25. Multiply line 23 by line 24 and enter result 25 26. Cost of qualified wind powered energy system installed and placed in service in Hawaii on commercial property..... 26

2007

TAX

YEAR

Form N-334 (REV. 2007)

27.	Enter the amount of consumer incentive premiums, costs used for other credits, and utility				
	rebate, if any, received for the qualifying system	27			
28.	Actual cost of wind powered energy system. (Subtract line 27 from line 26 and enter result) .	28			
29	Enter 20% of line 28 or \$500,000, whichever is less			29	
30.	Add lines 19, 25, and 29, and enter result. (but not less than zero)			30	
Р	HOTOVOLTAIC ENERGY SYSTEM Enter date system was installed and placed in serv	/ice ➤	//		
31.	Cost of qualified photovoltaic energy system installed and placed in service in Hawaii on				
	single-family residential property	31			
32.	Enter the amount of consumer incentive premiums, costs used for other credits, and utility			1	
	rebate, if any, received for the qualifying system	32			
33.	Actual cost of photovoltaic energy system. (Subtract line 32 from line 31 and enter result)	33		1	
34.	Enter 35% of line 33 or \$5,000, whichever is less			34	
35.	Per unit cost of qualified photovoltaic energy system installed and placed in service in				
	Hawaii on multi-family residential property	35			
36.	Enter the per unit amount of consumer incentive premiums, costs used for other credits,			1	
	and utility rebate, if any, received for the qualifying system	36			
37.	Subtract line 36 from line 35 and enter result	37		1	
38.	Enter 35% of line 37 or \$350, whichever is less	38		1	
	Number of building units you own to which the allocated unit cost on line 38 is applicable	39		1	
	Multiply line 38 by line 39 and enter result			40	
	Cost of qualified photovoltaic energy system installed and placed in service in Hawaii				
	on commercial property	41			
42.	Enter the amount of consumer incentive premiums, costs used for other credits, and utility			1	
	rebate, if any, received for the qualifying system	42			
43.	Actual cost of photovoltaic energy system. (Subtract line 42 from line 41 and enter result)	43		1	
	Enter 35% of line 43 or \$500,000, whichever is less			44	
	Add lines 34, 40, and 44, and enter result. (but not less than zero)			45	
	OTAL CREDIT FOR RENEWABLE ENERGY TECHNOLOGIES			· · · · ·	
	Distributive share of tax credit from attached Form(s) N-334A			46	200.00
	Carryover of unused renewable energy technologies income tax credit from prior year			47	
	Add lines 15, 30, 45, 46, and 47 and enter result here. This represents your tentative current y				
	technologies income tax credit			48	1,950.00
Tax	Liability Limitations				
	a. Individuals — Enter tax liability amount from Form N-11, Form N-13, or Form N-15				
	b. Corporations — Enter tax liability from Form N-30				
	c. Other filers — Enter your tax liability, before credits, from the applicable form			49	2,602.00
50.	If you are claiming other credits, complete the credit worksheet in the instructions and enter the			50	1
	Line 49 minus line 50. This represents your tax liability, as adjusted. If the result is zero or less				
	on line 51			51	2,602.00
52.	Total credit allowed — Enter the smaller of line 48 or line 51. This is your renewable energy t				,
	credit allowable for the year. Enter this amount also, rounded to the nearest dollar for individu		•		
	appropriate line on Schedule CR; Form N-13; Form N-40, Schedule E; or Form F-1, Schedule			52	1,950.00
53.	Line 48 minus line 52. This represents your carryover of unused credit. The amount of any unu				
	carried over and used as a credit against your tax liability in subsequent years until exhausted		-	53	0.00

Page 2

FORM N-334A (REV. 2007)

STATE OF HAWAII-DEPARTMENT OF TAXATION

CONCERNING RENEWABLE ENERGY TECHNOLOGIES INCOME TAX CREDIT (TO BE CLAIMED BY INDIVIDUAL OR CORPORATE SHAREHOLDERS OF S CORPORATIONS, MEMBERS OF PARTNERSHIPS, BENEFICIARIES OF ESTATES OR TRUSTS, OR CONDOMINIUM APARTMENT ASSOCIATIONS) YEAR **2007**

TAXABLE

Or fisca	l year	beginning	_
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2007, and ending ____

, 20____.

ATTACH THIS STATEMENT TO FORM N-334					
Name (S Corporation, Partnership, Estate, or Trust, or Condominium Apartment Association)	Social Security Number or Fed. Employer I.D. Number				
Sandy Shores, Inc.	56-8523699				
Number and Street					
1234 Sandy Shores Street	S Corporation				
City or Town, State and Zip Code	Partnership				
Honolulu, HI 96813	Estate or Trust				
Name of individual or corporation for whom this statement is being prepared	Condominium Apartment Association				
Test T. Islander					
NOTE: Eveny Heweii & corporation partnership estate or trust or condeminium enertment	according in required to property this statement for each				

NOTE: Every Hawaii S corporation, partnership, estate, or trust, or condominium apartment association, is required to prepare this statement for each individual or corporate shareholder, member, or beneficiary, respectively, in order that the prorated amount of such entity's tax credit may be claimed by the individual or corporate taxpayer. Also attach a copy of this form as issued to each member to the return of the S corporation, partnership, estate, or trust, condominium apartment association.

MEMBERS: USE THE INFORMATION PROVIDED ON THIS STATEMENT TO COMPLETE THE FORM N-334 USED TO CLAIM YOUR SHARE OF THIS TAX CREDIT. ATTACH BOTH THE FORM N-334 AND A COPY OF THIS FORM TO THE RETURN YOU FILE.

COMPUTATION OF TAX CREDIT

S	OLAR THERMAL ENERGY SYSTEM Enter date system was installed and placed in service	ice 🗲	/		
1.	Cost of qualified solar thermal energy system installed and placed in service in Hawaii on				
	single-family residential property	1			
2 .	Enter the amount of consumer incentive premiums, costs used for other credits, and utility				
	rebate, if any, received for the qualifying system	2			
3.	Actual cost of solar thermal energy system. (Subtract line 2 from line 1 and enter result)	3			
4.	Enter 35% of line 3 or \$2,250, whichever is less			4	
5.	Per unit cost of qualified solar thermal energy system installed and placed in service in				
	Hawaii on multi-family residential property	5			
6.	Enter the per unit amount of consumer incentive premiums, costs used for other credits,				
	and utility rebate, if any, received for the qualifying system	6			
7.	Actual per unit cost of solar thermal energy system. (Subtract line 6 from line 5				
	and enter result)	7			
8.	Enter 35% of line 7 or \$350, whichever is less	8			
9.	Number of units you own to which the allocated unit cost on line 7 is applicable	9			
10.	Multiply line 8 by line 9 and enter result			10	
11.	Cost of qualified solar thermal energy system installed and placed in service in Hawaii				
	on commercial property	11			
12.	Enter the amount of consumer incentive premiums, costs used for other credits, and utility				
	rebate, if any, received for the qualifying system	12			
13.	Actual cost of solar thermal energy system. (Subtract line 12 from line 11 and enter result)	13			
14.	Enter 35% of line 13 or \$250,000, whichever is less			14	
15 .	Add lines 4, 10, and 14, and enter result (but not less than zero)			15	
W	IND-POWERED ENERGY SYSTEM Enter date system was installed and placed in service	ice 🗲	//		
16.	Cost of qualified wind powered energy system installed and placed in service in Hawaii on				
	single-family residential property	16			
17.	Enter the amount of consumer incentive premiums, costs used for other credits, and utility				
	rebate, if any, received for the qualifying system	17			
18 .	Actual cost of wind powered energy system. (Subtract line 17 from line 16 and enter result)	18			
19.	Enter 20% of line 18 or \$1,500, whichever is less			19	
20 .	Per unit cost of qualified wind powered energy system installed and placed in service in				
	Hawaii on multi-family residential property	20			
21 .	Enter the per unit amount of consumer incentive premiums, costs used for other credits,				
	and utility rebate, if any, received for the qualifying system	21			
22 .	Actual per unit cost of wind powered energy system. (Subtract line 21 from line 20				
	and enter result)	22			

(Continued on back)

(REV. 2007)				Page 2
23. Enter 20% of line 22 or \$200, whichever is less	23			
24. Number of units you own to which the allocated unit cost on line 23 is applicable				
25. Multiply line 23 by line 24 and enter result			25	
26. Cost of qualified wind powered energy system installed and placed in service in Hawaii				
on commercial property	26			
27 . Enter the amount of consumer incentive premiums, costs used for other credits, utility rebate,				
and federal credit, if any, received for the qualifying system				
28. Actual cost of wind powered energy system. (Subtract line 27 from line 26 and enter result)	28			
29 Enter 20% of line 28 or \$500,000, whichever is less			29	
30 Add lines 19, 25, and 29, and enter result. (but not less than zero)			30	
PHOTOVOLTAIC ENERGY SYSTEM Enter date system was installed and placed in service	ce 🗲	2/1/_07		
31. Cost of qualified photovoltaic energy system installed and placed in service in Hawaii on				
single-family residential property	31			
32. Enter the amount of consumer incentive premiums, costs used for other credits, and utility				
rebate, if any, received for the qualifying system	32			
33. Actual cost of photovoltaic energy system. (Subtract line 32 from line 31 and enter result)	33			
34. Enter 35% of line 33 or \$5,000, whichever is less			34	
35. Per unit cost of qualified photovoltaic energy system installed and placed in service in				
Hawaii on multi-family residential property	35	500.00		
36. Enter the per unit amount of consumer incentive premiums, costs used for other credits,				
and utility rebate, if any, received for the qualifying system	36			
37. Subtract line 36 from line 35 and enter result	37	500.00		
38 . Enter 35% of line 37 or \$350, whichever is less	38	175.00		
39. Number of building units you own to which the allocated unit cost on line 38 is applicable	39	10		
40. Multiply line 38 by line 39 and enter result			40	1,750.00
41. Cost of qualified photovoltaic energy system installed and placed in service in Hawaii				
on commercial property	41			
42. Enter the amount of consumer incentive premiums, costs used for other credits, and utility				
rebate, if any, received for the qualifying system	42			
43. Actual cost of photovoltaic energy system. (Subtract line 42 from line 41 and enter result)	43			
44. Enter 35% of line 43 or \$500,000, whichever is less			44	
45 Add lines 34, 40, and 44, and enter result. (but not less than zero)			45	1,750.00
TOTAL AND DISTRIBUTIVE SHARE OF RENEWABLE ENERGY TECHNOLOGIES INCOME 1				
46 Total tax credit claimed. Add lines 15, 30, and 45, and enter the total here.			46	1,750.00
47. Distributive share of tax credit. Each shareholder, partner, member, or beneficiary, shall ent				
Form N-334, line 46			47	200.00

GENERAL INSTRUCTIONS

For requirements for claiming the renewable energy technologies income tax credit and definitions see the Instructions for Form N-334.

SPECIFIC INSTRUCTIONS

Complete one Form N-334A for each individual and corporate shareholder, partner, member, or beneficiary, receiving a distributive share of the renewable energy technologies income tax credit. Attach a copy of the Forms N-334A as issued to each partner, member, beneficiary, or shareholder to the return of the S corporation, partnership, estate, trust, or condominium apartment association. For each type of system, enter the date the system was purchased and placed in service.

Lines 1 through 46 — Fill in the lines as they apply to your claim.

Line 47 — Distributive share of tax credit:

Each individual and corporate shareholder, partner, member, or beneficiary, of an S corporation, partnership, estate, trust, or condominium apartment association, receiving a Form N-334A must enter this amount on Form N-334, line 46. Both the Form N-334 and a copy of the Form N-334A must be attached to the individual or corporate income tax return on which the credit is claimed.



Schedule CR (Rev. 2007) STATE OF HAWAII—DEPARTMENT OF TAXATION

SCHEDULE OF TAX CREDITS

TAX YEAR **2007**

CT071

or other tax year beginning _

_ and ending

Name(s) as shown on return Test T. Islander SSN(s) or Federal Employer I.D. No. 400-00-7916

Attach this schedule directly behind Form N-11, N-15, N-30, or N-70NP

I	Part I Nonrefundable Tax Credits		
1	Income tax paid to another state or foreign country (N-11, N-15, & N-70NP file (Attach required documents. See tax return instruction booklet for more information.)		
	Carryover of the Energy Conservation Tax Credit (attach Form N-157)		
3	Enterprise Zone Tax Credit (attach Form N-756)	3•	
4 5	Low-Income Housing Tax Credit (attach Form N-586) Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)		
6 7	High Technology Business Investment Tax Credit (attach Form N-318) Carryover of the Individual Development Account Contribution Tax Credit (attach Form N-320)		
8	Technology Infrastructure Renovation Tax Credit (attach Form N-326)	8•	
9	Credit for School Repair and Maintenance (attach Form N-330)	9•	
10	Carryover of the Hotel Construction and Remodeling Tax Credit (attach Form N-314)	10•	
11	Carryover of the Residential Construction and Remodeling Ta Credit (attach Form N-332)	11•	
12	Renewable Energy Technologies Income Tax Credit (attach Form N-334) Place an X in the appropriate box to indicate the type of energy system installed and placed in service: • X Solar • Wind • X Photovoltaic		1950
13	Ko Olina Resort and Marina Attractions and Educational Facilities Tax Credit (attach Form N-336)	13	
14	Total Nonrefundable Credits. Add Lines 1 through 13. Enter here and on Form N-11, Line 28; N-15, Line 45; N-30, Line 12; or N-70NP, Line 16. <i>Attach this schedule directly behind your Form N-11, N-15, N-30, or N-70NP.</i>	14•	1950

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Hawaii Test Case #7 (Based on the modified 2005 IRS Test #20)

Attachments:

Hawaii Form N-11 Hawaii Schedule X

Taxpayer name:TEST R DE LA HALOTaxpayer SSN:400-00-7920

Hawaii changes to IRS test:

All form(s)for primary taxpayer: Social Security number changed to Hawaii test designation: 400-00-7920 Address changed to Hawaii address: 3000 WAIPUNA RSE HONOLULU, HI 96822 W-2(1), W-2(2): Box 15 State changed to Hawaii: HI

State Return Details:

FORM N-11

Line 18 Line 20 Line 21a Line 21b Line 21c Line 21d Line 21e Line 21f Line 22	Federal AGI: Other subtractions: Hawaii AGI: Medical and dental expenses: Taxes: Interest: Contributions: Casualty and theft: Miscellaneous: Itemized or standard: Line 20 minus line 22:	<pre>\$95,860 \$76,000 (Adjustment for test purposes to lower the Hawaii AGI) \$19,860 \$9,010 \$1,556 \$3,500 \$2,000 \$8,514 \$1,731 \$26,311 -\$6,451 (Mark an X in the box for</pre>
Line 24 Line 25 Line 26 Line 30 Line 34 Line 41 Line 42a Line 42b Line 42c Line 43 Line 46a	Exemptions: Taxable income: Tax liability: Taxes: Low income refundable credit: Overpaid: School repair contribution: Library contribution: Domestic violence contribution: Amount:	<pre>minus sign) \$9,360 \$0 \$0 \$1,273 \$80 \$1,353 yes for taxpayer and spouse yes for taxpayer and spouse yes for taxpayer and spouse \$18 \$1,335 yes \$16,780 W666666666-01</pre>
Line 53 Line 54 No designe	Main business activity/product: Federal Schedule E: Gross receipts: Hawaii Tax I.D. Number: Federal Schedule F: ee ection Campaign Fund:	LAWN SVCS/ yes 0 blank no yes for taxpayer and spouse

State Schedule X Information

Part I: LOW-INCOME REFUNDABLE TAX CREDIT DATA:

Line 2 Persons:	Test De La Halo
	Ruby Monday
	Angela De La Halo
	Gabriel De La Halo
	Michael Monday
	Lucky Monday
	Archibald De La Halo
	David Saint
Note: Mary Saint did not meet physical pres	sence in Hawaii requirement and is
not eligible for the low-income refundable	tax credit.
Line 4 AGI:	\$19,860
Line 10 Low-income refundable credit:	\$80

TEST #20 - IRS scenario

FORMS REQUIRED: FORM 1040, SCH A, SCH C, SCH C-EZ, SCH E PG 2, SCH SE, SCH SE PG2, FORM 2106, FORM 3903, FORM 4684, FORM 6251

INFORMATION RETURNS ATTACHED: FORM W-2 (2)

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 19: 2670 FORM 1040, LINE 65: 500

STATEMENTS: FORM 1040, LINE 6C, DEPENDENT LIST

OTHER: W-2 FROM FICA CIRCUS IS NON-STANDARD

THIRD PARTY DESIGNEE: NONE

PREPARED BY:

TAXPAYER: NAME: TEST R DE LA HALO SSN: 400-00-1020 **DOB:** 04-10-1978 **DISABLED:** NO DAYTIME PHONE: NOT GIVEN

NAME: RUBY D MONDAY SPOUSE: **DOB:** 03-20-1980 **DISABLED:** NO

OCCUPATION: TREE TRIMMER PRES ELEC FUND: NO BLIND: NO

SSN: 400-00-2020 OCCUPATION: ANIMAL TRAINER PRES ELEC FUND: NO BLIND: NO

CHECK DIGITS FROM IRS LABEL: DV

ADDRESS: 7 HEAVENS LN BETHLEHEM, KY 40007

FILING STATUS: MARRIED FILING JOINTLY LINE 6d: 9

DEPENDENT INFORMATION: AGE SSN RELATIONSHIP # MO CHILD TAX CR NAME ANGELA DE LA HALO 6 400-55-3020 DAUGHTER 12 GABRIEL DE LA HALO 9 400-55-4020 SON 12 MICHAEL MONDAY Х

 MICHAEL MONDAY
 9
 400-55-4020
 SON
 12

 MICHAEL MONDAY
 10
 400-55-5020
 SON
 12

 LUCKY MONDAY
 11
 400-55-6020
 DAUGHTER
 12

 ARCHIBALD DE LA HALO
 12
 900-93-7020
 SON
 12

 DAVID SAINT
 60
 400-55-8020
 PARENT
 0

 MARY SAINT
 58
 400-55-9020
 T
 1

 Х 12 Х Х 12 Х PARENT

HAWAII TEST CASE #7

SCHEDULE A: LINE 1: 10500 LINE 5: 1273 (FORM W-2) 97 186 3500 LINE 6: LINE 7: LINE 16: 2000 LINE 21: 1978 (FORM 2106) LINE 22: 150 LINE 10: SCHEDULE C: NAME OF PROPRIETOR: TEST R DE LA HALO SSN: 400-00-1020 LINE A: LAWN SERVICES **LINE B:** 561730 LINE C: HALO LAWN SERVICES LINE E: 12 GREENWAY LN LOS ANGELES CA 90075 LINE F: CASH LINE G: YES PART I: **LINE 1:** 16780 PART II: **LINE 15:** 2216 LINE 21: 1502 LINE 22: 1800 SCHEDULE C-EZ: NAME OF PROPRIETOR: RUBY D MONDAY **SSN:** 400-00-2020 PART I: LINE A: ANIMAL TRAINING **LINE B:** 812910 LINE C: RUBYS RULES PART II: **LINE 1:** 1667 LINE 2: 768 (NOTE: CAR & TRUCK EXPENSE 323, SUPPLIES 445) PART III: **LINE 4:** 01-25-2007 LINE 5: (a) 798 (b) 200 (c) 16700 LINE 6: YES LINE 7: YES LINE 8a: YES LINE 8b: YES

SCHEDULE E, PAGE 2: PART II LINE 27: NO LINE 28A(a): TREES, INC LINE 28A(b): S LINE 28A(d): 56-1823899 LINE 28A(g): 1200 SCHEDULE SE #1: (PAGE 1) NAME: TEST R DE LA HALO **SSN:** 400-00-1020 SECTION A: **LINE 2:** 11262 SCHEDULE SE #2: (PAGE 2) NAME: RUBY D MONDAY **SSN:** 400-00-2020 SECTION B: PART I: LINE 2: 899 FORM 2106: NAME: RUBY D MONDAY SSN: 400-00-2020 **OCCUPATION:** ANIMAL TRAINER PART I: STEP 1: (A) (B) **LINE 1:** 1888 **LINE 2:** 45 LINE 5: 190 LINE 7: 100 PART II: SECTION A: (a) VEHICLE 1 LINE 11: 05-01-2003 LINE 12: 4000 LINE 13: 3000 LINE 15: 2 520 LINE 16: LINE 18: YES YES LINE 19: YES LINE 20: YES LINE 21: SECTION C: (a) VEHICLE 1 LINE 23: 742 LINE 27: 557 LINE 28: 1331 SECTION D: (a) VEHICLE 1 LINE 30: 18000 LINE 32: 13500 LINE 32: 13500 LINE 33: 200 DB 11.52%

FORM 3903: MILEAGE FROM OLD HOME TO NEW WORKPLACE: 1100 MILEAGE FROM OLD HOME TO OLD WORKPLACE: 12 LINE 1: 500 LINE 2: 711 LINE 4: 1000 (NOTE: FROM W-2)

FORM 4684:

INCIDENT DATE SECTION A:	: 07-04-2007			
SECTION A:				
LINE 1:	TYPE		LOCATION	DATE ACQUIRED
PROPERTY A:	JEWELRY	7	HEAVENS LN	12-24-2004

PROPERTY A

LINE 2: 14000 LINE 3: 3400 LINE 5: 14800 LINE 6: 0

 TRANSMISSION:

 FORM 4868:

 LINE 4: 8037

 LINE 5: 11378

 LINE 6: 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (2)

FORM 1040 First Name, MI and Last Name: Social Security Number: Spouse's Name, MI and Last Name: Spouse's Social Security Number: Home Address: City, State, and Zip: Do you want \$3.00 to go to the Presidential Campaign Fund: If filing joint, does Taxpayer's spouse want \$3.00 to go to this fund: Filing Status: Literal: Dependent #1 Name: Social Security Number: Relationship: Qualifying child for child tax credit: (X) Dependent #2 Name: Social Security Number: Relationship: Qualifying child for child tax credit: (X) Dependent #3 Name: Social Security Number: Relationship: Qualifying child for child tax credit: (X) Dependent #4 Name: Social Security Number: Relationship: Qualifying child for child tax credit: (X) Dependent #5 Name: Social Security Number: Relationship: Qualifying child for child tax credit: (X) Dependent #6 Name: Social Security Number: Relationship: Dependent #7 Name: Social Security Number: Relationship: Number of boxes checked on 6a and 6b: (2) Number of children who lived with you: (5) Number of other dependents: (2) Total number in box 6d: (9) Line 7 Total wages: Line 12 Schedule C income or (loss): Line 17 Schedule E income: Line 19 Unemployment compensation: Line 22 Total income: Line 26 Moving Expenses: Line 27 One-half self-employment tax: (860) Line 36 Total adjustments: (95860) Line 37 Adjusted gross income: Line 38 Amount from line 37: (95860)

(TEST R DE LA HALO) (400-00-7920)(RUBY D MONDAY) (400-00-2020)(3000 WAIPUNA RSE) (HONOLULU, HI 96822) (NO) (NO) (MARRIED FILING JOINTLY) (STATEMENT #1) (ANGELA DE LA HALO) (400 - 55 - 3020)(DAUGHTER) (GABRIEL DE LA HALO) (400 - 55 - 4020)(SON) (MICHAEL MONDAY) (400-55-5020)(SON) (LUCKY MONDAY) (400 - 55 - 6020)(DAUGHTER) (ARCHIBALD DE LA HALO) (900 - 93 - 7020)(SON) (DAVID SAINT) (400 - 55 - 8020)(PARENT) (MARY SAINT) (400 - 55 - 9020)(PARENT) (80900) (12161) (1200)(2670) (96931) (211) (1071)

	40 41 42		(84369)
Line	43	Taxable income:	(53769)
Line	44	Tax:	(7284)
Line	45	Alternative minimum tax:	(4035)
Line	46	Add line 44 and 45:	(11319)
Line	52	Child tax credit:	(5000)
Line	56	Total credits:	(5000)
Line	57	Subtract line 56 from line 46:	(6319)
Line	58	Self-employment tax:	(1718)
Line	63	Total tax:	(8037)
Line	64	Federal income tax withheld:	(10878)
Line	65	2007 estimated tax payments:	(500)
Line	72	Total payments:	(11378)
Line	73	Amount overpaid:	(3341)
Line	74a	Amount refunded to you:	(3341)
Line	74b	Routing transit number:	(XXXXXXXXX)
Line	74d	Account number:	(XXXXXXXXXXXXXXXXXXXXXX)
		Third party designee Taxpayer's occupation:	(NO) (TREE TRIMMER)

Spouse's occupation: (ANIMAL TRAINER)

(TREE TRIMMER) (ANIMAL TRAINER) TEST #20: continued:

Form W-2 #1 a. Employee's social security number: (400-00-2020) b. Employer identification number: (61 - 6270532)c. Employer's name address and zip code: (ANIMAL STAR CIRCUS) (RR 72 BOX 187) (BETHLEHEM KY 40007) (RUBY D MONDAY) e. Employee's name (first, mi, last): f. Employee's address and zip code: (3000 WAIPUNA RSE) (HONOLULU, HI 96822) Box 1 Wages, tips, etc.: (77700) Box 2 Federal income tax withheld: (10800) Box 3 Social security wages: Box 4 Social security tax withheld: Box 5 Medicare wages and tips: Box 6 Medicare tax withheld: (87900) (5450) (87900) (1275) Box 12a See instructions: (P 1000) Box 12b See instructions: (D 10200) Box 13 Retirement plan: (X) Box 15 State and state ID number: (HI 617283) Box 16 State wages: (77700) Box 17 State income tax withheld: (1250)Form W-2 #2 a. Employee's social security number: (400-00-2020)b. Employer identification number: (61 - 2987342)c. Employer's name address and zip code: (FICA CIRCUS) (123 BLUEBIRD CIRCLE) (BETHLEHEM KY 40007) e. Employee's name (first, mi, last): (RUBY D MONDAY) f. Employee's address and zip code: (3000 WAIPUNA RSE) (HONOLULU, HI 96822) Box 1 Wages, tips, etc.: (3200) Box 2 Federal income tax withheld: (78) Social security wages: Box 3 (3200) Social security tax withheld: Medicare wages and tips: Box 4 (198) Box 5 (3200) Medicare tax withheld: Вох б (46) Box 12a Employee business expense: (L 100) Box 15 State and state ID number: (HI 619823) Box 16 State wages: (3200) Box 17 State income tax withheld:

(23)

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			гогм N-11			— DEPARTMENT OF TAXAT Income Tax Return	Sector Sector
			(Rev. 2007)		F	RESIDENT	
		JT071				Calendar Year 20 07 OR	
	ļ	AMENDED Return	Fiscal Year Beginning	M M D	D Y	Y M M and Ending	D D Y Y
	FOR OFFI	ICE USE ONLY				THIS	
	I	Do NOT Submit a	Photoco	py!!		SPACE	2
1		Place an X in applicable				RESERV	ED
	_ L	First Time Filer A	ddress or Name	e Change			
ere 🤟	Your	First Name	M.I. Your R De La	Last Name		♦ IMPORTANT — Con	nplete this Section ♦
Place label here		ise's First Name		se's Last Name		Enter the first four letters of your last name.	DE L
Place	Ru	by Of (See Instructions, page 7.)	D Mond	ay		Use ALL CAPITAL letters Your Social	
→	Ψ···					Security Number	400-00-7920
HERE •	Prese	ent mailing or home address (Nur 00 Waipuna Rse	nber and street,	including Rural Ro	ute)	Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters	MOND
of form W-2 Here •	City, t HO:	town or post office. nolulu	State HI	Postal/ZIP code 96822		Spouse's Social Security Number	400-00-2020
2		reign address, enter Province and	I/or State	Country			
сору		(Place al	n X in only ONE	box)			
• ATTACH COPY	1 2 3	Single X Married filing joint return (e Married filing separate retu first four letters of last nam	ven if only one h rn. Enter spous	ad income). e's SSN and the	4	Head of household (with qualifying person is a child but not your de name.	pendent, enter the child's full
ORDER •		here.	e above. Enter s		5	Qualifying widow(er) with depend your spouse died	dent child. Enter the year
NEY (CAUTIC	ON: If you can be claimed as a depender	nt on another persor	n's tax return (such as y	our parents	'), DO NOT place an X on line 6a, but be su	ure to place an X above line 21.
ATTACH CHECK OR MONEY ORDER • AND FORM N-200V HERE •	6a	X Yourself	Ag	e 65 or over			ne number of Xs
HECK ORM	6b	X Spouse	•	e 65 or over		J	
L L L L L L L L L L L L		If you placed an X on lines 3 and	6b above, see th	e Instructions on pa	ge 9 and il	f your spouse meets the qualificatior	is, place an X here
ATTAC • AN	6c 6d						-
		6e Total number of exemption	ns claimed. Add	d numbers entered	in boxes (6a thru 6d above	6e 9
L		ID No 0	1				

		Form N-11 (Rev. 2007)		Voi	ur Spousolo SSN	Page 2 of 4
		Your Social Sec 400-00-7920	urity Number	400-00-	ur Spouse's SSN - 2020	
		400-00-7920		400-00-	-2020	
	JT072	Name(s) as shown on	return			
	Те	est R. De La Ha		Ruby D.	Monday	
				7	-	
l	If amount is negative (loss), p	hace an X in the box.			ROUND TO THE N	IEAREST DULLAR
7	Federal adjusted gross income (A	GI) (see page 10 of the Instru	uctions)	7		95860
8	Difference in state/federal wages de					
	etc. (see page 11 of the Instructions	s) 8				
9	Interest on out-of-state bonds					
	(including municipal bonds)				_	
10	Other Hawaii additions to federal	AGI				
	(see page 11 of the Instructions).	10			_	
					0	
11	Add lines 8 through 10 Total I	lawaii additions to federal	AGI 11		0	
						05060
12	Add lines 7 and 11			12		95860
13	Pensions taxed federally but not t	axed by Hawaii 13				
14	Social security benefits taxed on f					
15	First \$3,631 of military reserve or					
	guard duty pay	15			_	
	5					
16	Payments to an individual housing				_	
17	Exceptional trees deduction (attac					
	(see page 14 of the Instructions)					
18	Other Hawaii subtractions from fe					
	(see page 14 of the Instructions)	18		7600	00	
19	Add lines 13 through 18					
	Total Hawaii	subtractions from federal	AGI 19		76000	
20	Line 12 minus line 19		Hawaii	AGI > 20		19860
20			Flawall /			
CAUT	TION: If you can be claimed as a de	ependent on another person's	return. see the Ins	structions on pa	age 15. and place an X h	iere
	-					
21	If you do not itemize your deduction and enter your itemized deduction		erwise go to page	15 of the Instr	uctions	
21a	Medical and dental expenses	is note.				
210	(from Worksheet A-1)	21a		901	10	
		21a				
21b	Taxes (from Worksheet A-2)	21b		155	56	
210	Taxes (ITOIT WORKSheet A-2)				_	
21c	Interest expense (from Workshee	+ 4 2) 210		350	00	
210	interest expense (non workshee	210			_	
014	Contributions (from Mortschoot A			200	0.0	
21d	Contributions (from Worksheet A-	4) 21a		200	<u> </u>	
01.0	Convolty and that lagons (from M	(orkohoot A E) 010		851	14	
21e	Casualty and theft losses (from W	orksheet A-5) Zie			<u> </u>	
01f	Missellaneous deductions (from V	Vorkshoot A 6) 21f		173	31	
21f	Miscellaneous deductions (from V	70rksneet A-6) 211		_ ,	<u> </u>	
	Enter Itemized Deduct	t ions — If line 20 is more than \$1	00,000			
00	the (\$50,000 for)	married filing separately), see the		36 of the		
22		If not, add lines 21a through 21f.	OR			0 6 0 1 1
22			Tatus	22		.) [] []
22	of Standard Deduc your: Single or Married	tion shown below for your filing s filing separately — \$2,000		22		26311
22	of Standard Deduc your: Single or Married Married filing join	tion shown below for your filing s filing separately — \$2,000 tly or Qualifying widow(er) — \$4,0		22		26311
22	of Standard Deduc your: Single or Married	tion shown below for your filing s filing separately — \$2,000 tly or Qualifying widow(er) — \$4,0		22		26311
22	of your: Single or Married Married filing join Head of househo	tion shown below for your filing s filing separately — \$2,000 tly or Qualifying widow(er) — \$4,0 ld — \$2,920	000			
22	of Standard Deduc your: Single or Married Married filing join	tion shown below for your filing s filing separately — \$2,000 tly or Qualifying widow(er) — \$4,0 ld — \$2,920	000		x	6451



		Form N-11 (Rev. 2007) Your Social Secur 400-00-7920		Your Spouse's SSN 00 - 00 - 2020	Page 3 of 4
		400-00-7920	4	00-00-2020	
	JT073	Name(s) as shown on re	turn		
		Test R. De La Hal	o Ruby	D. Monday	
24	Multiply \$1,040 by the tota	I number of exemptions claimed on line	e 6e. If you and/or your		
		disabled, place an X in the applicable b	()		0260
	Yourself S	pouse, and see page 21 of the Instruction	ons		9360
25	Taxable Income. Line 23	minus line 24 (but not less than zero)	Taxable Income ➤	25	0
26	Tax. Place an X if from X	Tax Table; Tax Rate Schedule;	Form N-168;		
		apital Gains Tax Worksheet on page 30	,		
	(Place an X if tax f	rom Forms N-2, N-103, N-152, N-312,	N-318, N-338,		
	N-405, N-586, or N-814 is	included.)	Tax >	26	0
27	If tax is from the Capital Ga	ains Tax Worksheet, enter			
	the net capital gain from lir	ne 14 of that worksheet 27			
•••	Tabal as a final able to see			00	0
28	l otal nonrefundable tax cr	edits (attach Schedule CR)		28	0
29	Line 26 minus line 28 (but	not less than zero)	Balance >	29	0
30	Hawaii State Income tax w			-	
		for other attachments) 30		1273	
		—			
31	2007 estimated tax payme	ents 31			
32	Amount of estimated tax a	pplied from 2006 return 32			
33	Amount paid with extensio	n(s) 33			
34	Low-Income Refundable T				
• ·	(attach Schedule X) DHS, e			80	
35	Credit for Low-Income Hou				
	Renters (attach Schedule 2	X) 35			
36	Credit for Child and Depen	ndent			
		hedule X) 36			
37	Credit for Child Passenger				
38	Credit for General Income	of the invoice) 37			
30		tions) 38			
39	Total refundable tax credits	· · · · · · · · · · · · · · · · · · ·			
	Schedule CR (attach Sche	edule CR) 39			
40	Add lines 30 through 39	Total Pay	ments and Credits >	40	1353
41	If line 40 is larger than line	29, enter the amount OVERPAID (line	10 minua lina 20)	41	1050
42	0	ge 26 of the Instructions):	,	ouse	1353
72		Repairs and Maintenance Fund	-	\$2	
		braries Fund		\$2	
		ce / Child Abuse and Neglect Funds		\$5	
			φ υ	. -	
43	Add the amounts of the Xs	on lines 42a through 42c and enter the	e total here	43	18
44				44	1335
45	Amount of line 44 to be ap			0	
	2000 ESTIMATED TAX			0	

Page 3 of 4

			Form N-11 (Rev. Your Soci	2007) al Security Numbe	r	Yo	ur Spouse's S	SN		Page 4 of 4
			400-00-	-7920	4	00-	00-2020			
		JT074	Name(s) as sho	wn on return						
			Test R. De La		Ruby	D	Monday			
4	6a	Amount to be REFUNDED			naby	Ъ.	nonaay			
	•••		Instructions			46a				1335
	ŀ	Routing number		c Type:	Checking		Savings			
				e Type.	enconing	,	Cavingo			
	c	d Account number								
4	47	AMOUNT YOU OWE (line 2	9 minus line 40). Send Forr	n N-200V with your	payment.					
		Make check or money order	payable to the "Hawaii State	e Tax Collector"		47				
4	48	Estimated tax penalty. (Se	ee page 27 of							
		Instructions.) Do not include	on line 41 or 47. Place an							
		X here if Form N-210 is atta	ched > 48	3						
	49	AMENDED RETURN ONLY - Ar	nount paid (overpaid) on original re	eturn. (See Instructions).		49				
:	50	AMENDED RETURN ONLY - Ba	alance due (refund) with amended i	return. (See Instructions)		50				
į	51	If you don't need Hawaii inc								
į	52	Did you file a federal Sched								
		for this activity W_{6666}								
ļ	53	Did you file a federal Sched	ule E? 🖾 Yes 🛛 No 🛛 If y	yes, enter Hawaii gro	oss rents rec	eived		0	and y	our Hawaii
		Tax I.D. Number for this act	ivity W	-						
į	54	Did you file a federal Sched								
		for this activity W $_$ $_$ $_$, and r	main business activit	y/product:				/	
		designating another person to torney. See page 28 of the In		Hawaii Department	of Taxation,	comp	ete the followir	ng. This	is not a	full power of
	De	esignee's name 🕨		Phone no. 🕨		Iden	tification numbe	er 🗲		
HAV	NA	II ELECTION 📥 Do you	want \$2 to go to the Hawaii	Election Campaign I	-und?	Х	Yes	No		Placing an X in the "Yes"
	/P/	AIGN FUND	eturn, does your spouse war	nt \$2 to go to the fun	d?	х	Yes	No		Il not increase your tax or your refund.
	me	ECLARATION — I declare, u ents) has been examined by e taxable year stated, pursua	me and, to the best of my kn	owledge and belief,	is a true, cor	return rect, a	(including acco and complete re	ompany eturn, m	ing sche ade in g	dules or state- ood faith, for
		Your signature		Date	Your occupa	ation		1	Daytime	Phone Number
		-			Tree 7		nmer		()	
			ntly POTH must size)	Date					()	
		Spouse's signature (if filing joi	nuy, bo i n must sign)	Date	Spouse's oc	cupation	•			

					Tree T	rimmer	()
LEASE N HERE	Spous	e's signature (if filing jointly, BOTH must sign)	Date		Spouse's occi Animal	upation Trainer	
SIG		Preparer's Signature ➤		Da	ate	Check if self-employed \blacktriangleright	Preparer's identification number
	Paid Preparer's Information	Print Preparer's Name ►				Federal E.I. No. >	
		Firm's name (or yours if self-employed), Address, and ZIP Code				Phone No. >	

REMINDERS:

- File your return on or before April 20, 2008.
- You must enter your social security number(s). Your social security number(s) is no longer printed on your preprinted address label.
- Don't forget to sign your return. If married filing a joint return, both spouses must sign the return.
- Be sure required attachments are attached. (W-2s or HW-2s, Schedule X, Form N-200V, check or money order, etc.)
- Make check or money order payable to the "Hawaii State Tax Collector".

SCHEDULE X

FORM N-11/N-13/N-15

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

Attach to Form N-11, N-13, or N-15

(Rev. 2007) Name(s) as shown on Form N-11, N-13, or N-15 Your social security number Test R. De La Halo and Ruby D. Monday 400-00-7920 Caution: Please read the Instructions for Schedule X in your tax return instruction booklet carefully before completing this schedule. 1 Is your adjusted gross income (Form N-11, line 20; Form N-13, line 11; or Form N-15, line 36, Column A) \$20,000 or less? 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. Name Name 2 Listed Person Must Meet All Requirements Test De La Halo Michael Monday c) Not in prison, youth correctional facility, or jail for entire taxable Resident of Hawaii a) Present in Hawaii more Lucky Monday b) Ruby Monday vear than 9 months during Angela De La Halo Archibald De La Halo 2007 d) Cannot be claimed as a dependent by another taxpayer Gabriel De La Halo David Saint Enter the number of qualified persons listed above 2 8 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. Coution: Do not list hild dy listed . -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 , 2007, To , 2007. Total rent paid for this period. \$

SCHEDULE X

PART I: LOW-INCOME REFUNDABLE TAX CREDIT

3	3 Listed Person Must Meet All Requirements		Caution: Do not list any children already listed on line 2 above.					
	a) Resident of Hawaii	d) More than half of support	Name	Social Security Number	Relat	ionship t	o You	
	 Present in Hawaii more than 	from public caopav						
	9 months during 2007	e) Not listed on any other						
	c) Not in prison, youth	Hawaii tax return						
	correctional facility, or jail for entire taxable year	ſ						
	Enter the number of childre	n listed above. Also enter thi	s number in the space prov	ided on Form N-11, line 34;				
	Form N-13, line 21c; or For	m N-15, line 51				3		
4	Enter the amount of your a	djusted gross income (Form N	I-11, line 20; Form N-13, lir	ie 11; or			•	
	Form N-15, line 36, Column	n A)			4	19,	860.00	
5	5 If you are married filing a separate return, enter your spouse's adjusted gross income				5			
6	3 Add lines 4 and 5. Enter the total here				6	19,	860.00	
7	7 Enter on line 7 the amount of the tax credit shown below that applies to the amount on line 6.							
	If line 6 is:		ied exemption is:					
			\$35					
	\$10,000 under \$15,000							
	515,000 10 $520,000$				7		10.00	
8					8		80.00	
					9		00.00	
					9			
10		e result here and on Form N-1		, ,			00	
	This is your low-income ref	undable tax credit. (Whole do	llars only)		10		80 00	
PΔ	RT II: CREDIT FOR LOV	W-INCOME HOUSEHOLD	RENTERS					

	month month	-		+	
	Owned by (or agent for owner)	W			
	name address	(Haw	vaii Tax I.D. Numbe	ər)
5	Add up YOUR SHARE of rent paid during the taxable year for all the units you have listed.	5	;		
6	Enter the amount of your exclusions (e.g. utilities, parking stalls, ground rent, rental subsidies such as public assistance)	6	;		
7	Line 5 minus line 6. If this amount is \$1,000, or less, STOP. You cannot claim this credit	7	<u> </u>		
8	Enter the number of qualified exemptions from the Qualified Exemptions worksheet in the Instructions.	8	3		
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,				00
	line 21d; or Form N-15, line 52. This is your low-income household renter's credit. (Whole dollars only)	9)		00

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Hawaii Test Case #8 (Based on the modified 2005 IRS Test #30)

Attachments: Hawaii Form N-11 Hawaii Form N-158 Hawaii Form N-312 Hawaii Schedule CR Federal Form 4562 Taxpayer name: TEST E RATT 400-00-7930 Taxpayer SSN: Hawaii changes to IRS test: All form(s): Social Security number changed to Hawaii test designation: 400-00-7930 Address changed to Hawaii address: c/o John Doe 62-100 Mauna Kea Beach Drive KAMUELA, HAWAII 96743-9799

Note: For purposes of this test, the taxpayer will not be required to attach Hawaii Schedule D-1 and the statement for federal Form 4562 (line 19b, 5 year property) to the Hawaii income tax return since the taxpayer would not be able to file their Hawaii income tax return electronically if Hawaii Schedule D-1 and the statement for federal Form 4562 (line 19b, 5 year property) are attached.

State Return Details:

FORM N-11	<u>.</u>	
Line 7	Federal AGI:	\$21 , 777
Line 10	Other additions:	\$53,065 (For Hawaii tax purposes,
		the taxpayer did not elect to take
		any IRC section 179 deduction.)
Line 18	Other subtractions:	\$53,418 (Adjustment for test
		purposes to lower the Hawaii AGI)
Line 20	Hawaii AGI:	\$21,424
Line 21a	Medical and dental:	\$512
Line 21b		\$1,600
Line 21c	Interest:	\$1,883
	Contributions:	\$6,727
	Itemized or standard:	\$10,722
	Exemptions:	\$2,080
Line 25	Taxable income:	\$8,622
Line 26		\$189 (from tax tables)
Line 31	Estimated tax payments:	\$480
Line 38		
Line 39		\$17,520
Line 41	Overpaid:	\$17,931
Line 42a	L	no
	Library contribution:	no
	Domestic violence contribution:	
Line 46a		\$17,931
Line 52	Federal Schedule C:	no

HAWAII TEST CASE #8

Line 53	Federal Schedule E:	yes
	Gross receipts:	0
	Hawaii Tax I.D. Number:	blank
Line 54	Federal Schedule F:	yes
	Gross receipts:	\$222,145
	Hawaii Tax I.D. Number:	W88888888-01
	Main business activity/product:	FARMING/SOYBEANS
Taxpayers	' designee information:	
Designee'	s Name:	JOHN DOE
Phone No.	:	888-555-1111
ID Number	:	11122
Hawaii El	ection Campaign Fund:	yes for taxpayer and spouse

State Tax Refund Worksheet

Line 1: \$2,000 Line 3: \$0 Line 5: \$9,352 Line 6: \$1,900 Line 9: \$2,000 Line 10: \$0

Hawaii Form N-158:

Part	I Total Investment Interest Expense						
Line	1 Investment interest expense:	\$60					
Line	2 Disallowed interest expense:	\$11					
Line	3 Total interest expense:	\$71					
Part	II Net Investment Income						
Line	4a Gross Income from Property held	\$390					
	for investment:						
Line	4f Investment Income:	\$390					
Line	6 Net Investment Income:	\$390					
Part	III Investment Interest Expense Deduc	tion					
Line	7 Disallowed investment expense:	\$0					

Hawaii Form N-312:

Hawaii Tax Identification Number W88888888-0							
Part I: Line 1 Hawaii purchases:							
line i nawari parenab							
(a)	(b)	(c)					
Tractor	06-01-07	\$142,000					
Truck	06-15-07	\$46,000					
Grain Trailer	06-15-07	\$60,000					
Line 2a Purchases fro	om out-of-state s	ellers:					
(a)	(b)	(c)					
John Deere Combine	05-15-07	\$190,000					
Line 2b		yes					
Line 3		\$438,000					
Line 5		\$17,520					
Line 6		\$0					
Line 7		\$17,520					
Line A		no					
Line B		no					
Line C		no					
Line D		no					
Line E		no					

Hawaii S Part II: Line 15		e CR:		\$17,520			
Line 22			\$17,520				
FERDERAL FORM 4562: ACTIVITY: FARMING - PART III: LINE 17: 38877 BACKGROUND		SOYBEANS					
		INFORMATION:	PROPERTY: TRACTOR (NOTE: SOLD 12-31-2 PLACED IN SERVICE: BASIS: RECOVERY PERIOD: CONVENTION: METHOD:	,			
	BACKO	FOUND	INFORMATION:	PROPERTY: HARVESTER PLACED IN SERVICE: BASIS: RECOVERY PERIOD: CONVENTION: METHOD:			
LINE 19b (c)): (d)	(e)	(f)				
142000	5	(е) НҮ		(NOTE: TRACTOR 06-01-	-2007)		
$\begin{array}{c} 46000\\ 60000\end{array}$	5 5	HY HY		(NOTE: TRUCK 06-15-20 (NOTE: GRAIN TRAILER	,		
LINE 19c	:						
(c)	(d)	(e)	(f)				
190000	7 BACKO	HY FROUND	150 DB INFORMATION:	PROPERTY: JOHN DEERE	COMBINE		
				PLACED IN SERVICE: 05 BASIS: 19 (NOTE: DID NOT TAKE 179 EXPENSE)	90000		
PART V: LINE 24(LINE 24(LINE 26: (a) TRUCK	b): YES	5	(c) 100% (NOTE:	TRUCK IS FULLY DEPREC	CIATED)		
LINE 30: LINE 31: LINE 32: LINE 34: LINE 35: LINE 36:	7	500 0 NO ZES ZES	LEAGE EXPENSE				

TEST #30 - IRS scenario

FORMS REQUIRED: FORM 1040, SCH A, SCH E PG2, SCH F, SCH SE, FORM 4562, FORM 4684 PG2, FORM 4797, FORM 4835(2), FORM 4952, FORM 8283 PG2, FORM 8396, FORM PMT

INFORMATION RETURNS ATTACHED:

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 8a: 390 FORM 1040, LINE 10: 2000

STATEMENTS: FORM 4562, LINE 19b, 5 YEAR PROPERTY

OTHER: DIRECT DEBIT

THIRD PARTY DESIGNEE: NAME: JOHN DOE **PHONE:** 888-555-1111 **PIN:** 11122

PREPARED BY:

TAXPAYER: NAME: TEST E RATT **SSN:** 400-00-1030 **DOB:** 06-10-1954 **OCCUPATION:** FARMER **DISABLED:** NO PRES ELEC FUND: YES BLIND: NO DAYTIME PHONE: NOT GIVEN

SPOUSE: NAME: WHARF B RATT **DOB:** 04-17-1958 DISABLED: NO

SSN: 400-00-2030

OCCUPATION: HOMEMAKER PRES ELEC FUND: YES BLIND: NO

CHECK DIGITS FROM IRS LABEL: PB

ADDRESS: 452 MOUSETRAP CT CHEESETOWN, PA 17201

FILING STATUS: MARRIED FILING JOINTLY LINE 6d: 2

SCHEI	DULE	A:
LINE	1:	2119
LINE	5:	480 (STATE ESTIMATED TAXES)
LINE	7:	1120
LINE	10:	1217 (NOTE: TOTAL MTG INTEREST PAID 1352)
LINE	11:	JAMES BOWLIN
		PO BOX 123 FRANKLIN PA 17304
		400-44-3030
		AMOUNT PAID: 360
LINE	12:	100
LINE	14:	71
LINE	16:	300
LINE	17:	7000 (NOTE: LIMITED BY AGI TO 6533)

SCHEDULE E PG2: PART V: LINE 42: 16060

LINE A: SOYBEANS LINE B: 111900 LINE C: ACCRUAL LINE E: YES	SSN: 400-00-1030
PART II: LINE 12: 360 LINE 13: 963 LINE 15: 120 LINE 16: 149491 LINE 19: 1496 LINE 20: 3950 LINE 21: 4303 LINE 22: 1900 LINE 23a: 1200 LINE 23b: 300 LINE 24: 28200 LINE 26b: 1200 LINE 26b: 1200 LINE 26b: 1200 LINE 27: 3044 LINE 28: 2690 LINE 29: 5854 LINE 30: 231 LINE 31: 842 LINE 32: 1800 LINE 34a: 4105 (TRACTOR TIRES)	
PART III: LINE 38: 226717 LINE 39a: 1800 LINE 39b: 1500 LINE 40a: 400 LINE 40b: 400 LINE 42: 200 LINE 43: 500 LINE 44: 325 LINE 46: 34308 LINE 47: 6790 LINE 49: 33601 SCHEDULE SE: NAME: TEST E RATT SECTION A:	SSN: 400-00-1030

FORM 4562: ACTIVITY: SCHEDULE F - 1 PART I: LINE 2: 438000 LINE 6 (a) (b JOHN DEERE COMBINE 19) (c) 0000 62000
PART III: LINE 17: 36582 BACKGROUND INFORMATIO	<pre>N: PROPERTY: TRACTOR (NOTE: SOLD 12-31-2007) PLACED IN SERVICE: 08-01-2006 BASIS: 9000 (NOTE: COST BASIS OF 18000 LESS PRIOR YEAR BONUS DEPRECIATION OF 9000) RECOVERY PERIOD: 5 CONVENTION: HY METHOD: 150 DB</pre>
BACKGROUND INFORMATIC	N: PROPERTY: HARVESTER PLACED IN SERVICE: 07-01-2006 BASIS: 134460 RECOVERY PERIOD: 5 CONVENTION: HY METHOD: 150 DB
46000 5 HY 150	DB (NOTE: TRACTOR 06-01-2007) DB (NOTE: TRUCK 06-15-2007) DB (NOTE: GRAIN TRAILER 06-15-2007)
(c)(d)(e)(f)1280007HY150	DB N: PROPERTY: JOHN DEERE COMBINE PLACED IN SERVICE: 05-15-2007 BASIS: 128000 (NOTE: COST BASIS OF 190000 LESS SECTION 179 EXPENSE OF 62000)
PART V: LINE 24(a): YES LINE 24(b): YES LINE 26: (a) (b) TRUCK 03-21-2004 100% (NOT)	
(a) VEHICLE 1 LINE 30: 1500 LINE 31: 0 LINE 32: 0 LINE 34: NO LINE 35: YES LINE 36: YES NOTE: DO NOT TAKE MILEAGE EXPEN	SE

FORM 4684 PG 2: INCIDENT DATE: 03-24-2 SECTION B: PART I: LINE 19: TYPE PROPERTY A: SILO-DESTR		LOCATION CHEESETOWN PA	
PROPERTY A LINE 20: 12640 LINE 21: 8000 LINE 23: 12640 LINE 24: 0			
PART II: LINE 34: (a) SILO-DESTROYED BY TORN.	(b)(i) ADO 4640		
FORM 4797: PART II: LINE 14: (4640)			
PART III: LINE 19A: (a) TRACTOR	(b) 08-01-2006		
PROPERTY TYPE: 1245			
PROPERTY A LINE 20: 17730 LINE 21: 18000 LINE 22: 4995			
FORM 4835 #1: LINE A: NO			
PART I: LINE 1: 12460			
PART II: LINE 19a: 1460 LINE 27: 260			

FORM 4835 # LINE A: NO	2:					
PART I: LINE 1:	3600					
PART II: LINE 18: LINE 19a: LINE 27:						
FORM 4952: PART I: LINE 1: LINE 2:						
FORM 8283: SECTION B: PART I: LINE 4: ART LINE 5A:	CONTRIBUTION	OF LESS	THAN \$20,000))		
(a)	(b) EXCELLENT			(e) PURCHASED		
NAME OF CHA NOTE: 50% C	GANIZATION INTE RITABLE ORGANIZ HARITABLE ORGAN IN ST CHEESETOW	LATION: (NIZATION	CHEESETOWN MU		USE: NO	
EODM 9206.						
	1644 FELINE DR CHEESETOWN PA 3	L7201				
LINE 2:	352 10% 120					
FORM PAYMENT: ACH DEBIT RTN: 312345699 ACCT #: 12345678999 TYPE OF ACCT: CHECKING AMOUNT OF PAYMENT: 82 REQUESTED PAYMENT DATE: 04-16-2008 TAXPAYERS DAYTIME PHONE NUMBER: 814-555-1024 TYPE OF FORM BEING FILED: 1040E ETD TRANSMISSION FORM TYPE:						

ETD TRANSMISSION: FORM 9465: LINE 3: (814)555-1024; 1:00PM LINE 4: (LEAVE BLANK) LINE 5: NONE LINE 6: (LEAVE BLANK) LINE 7: FORM 1040 LINE 8: 2007 LINE 8: 2007 LINE 9: 462 LINE 10: 62 LINE 11: 100 LINE 12: 16 TAXPAYER PIN: 19821 SPOUSE PIN: 29821 PRIOR YEAR AGI: 0 SIGNATURE DATE: 04-16-2008

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040

FORM 1040		
	e, MI and Last Name:	(TEST E RATT)
Social Security Number:		(400-00-7930)
	First Name, MI, and Last Name:	(WHARF B RATT)
Spouse's	Social Security Number:	(400-00-2030)
Home Addr		(62-100 MAUNA KEA BEACH DRIVE)
City, State, and Zip:		(KAMUELA, HAWAII 96743-9799)
Do you want \$3.00 to go to the		(YES)
Presidential Campaign Fund:		
If filing joint, does Taxpayer's spouse		(YES)
want \$3.0	0 to go to this fund:	
Filing Status:		(MARRIED FILING JOINTLY)
Number of boxes checked on 6a and 6b:		(2)
Total number in box 6d:		(2)
Line 8a	Taxable interest:	(390)
Line 10	Taxable refunds:	(2000)
Line 14	Form 4797 gain or (loss):	(85)
	Schedule E income or (loss):	(10858)
	Schedule F income or (loss):	(9086)
	Total income:	(22419)
Line 27	One-half of self-employment	(642)
	tax:	(• ==)
Line 36	Total adjustments:	(642)
Line 37	Adjusted gross income:	(21777)
Line 38	Amount from line 37:	(21777)
Line 40	Itemized or standard deduction:	(10667)
Line 41	Subtract line 40 from line 38:	(11110)
Line 42	Multiply \$3400 by the total	(6800)
TILE 17	number of exemptions on line	(0000)
	6d:	
Line 43	Taxable income:	(4310)
Line 44	Tax:	(433)
Line 46	Add lines 44 and 45:	
Line 54	Other credits:	(433)
	Form 8396:	(255)
	Total credits:	(X) (255)
Line 56 Line 57	Subtract line 56 from line 46:	(255)
		(178)
Line 58	Self-employment tax:	(1284)
Line 63	Total tax:	(1462)
Line 65	2007 estimated tax payments:	(1000)
Line 72	Total payments:	(1000)
Line 76	Amount you owe:	(462)
	mbind months dogi	
	Third party designee:	(YES)
	Designee's name:	(JOHN DOE)
	Phone number:	(888-555-1111)
	PIN:	(11122)
	Taxpayer's occupation:	(FARMER)
	Spouse's occupation:	(HOMEMAKER)

		JT071	FORM N-11 (Rev. 2007)		idual F	— DEPARTMENT OF TAXAT Income Tax Return RESIDENT Calendar Year 2007 OR	
	A	AMENDED Return	Fiscal Year Beginning	M M D	D Y	Y M M and Ending	D D Y Y
F	OR OFFI	CE USE ONLY				THIS	
	I	Do NOT Submit a	Photoco	py!!		SPACE	
		Place an X in applicable				RESERV	ED
		First Time Filer	Address or Name	e Change			
here 🤟	Your Tes	First Name St	M.I. Your E Ratt	Last Name		• IMPORTANT — Con	nplete this Section ♦
♦ Place label here ♦	. ·	se's First Name arf	M.I. Spou B Ratt	se's Last Name		Enter the first four letters of your last name. Use ALL CAPITAL letters	RATT
← Pla	Care	Of <i>(See Instructions, page 7.)</i> n Doe				Your Social Security Number	400-00-7930
HERE •		ent mailing or home address (Nu -100 Mauna Kea B		•	ite)	Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters	RATT
2 OF FORM W-2 HERE		own or post office. muela	State HI	Postal/ZIP code 96743-979	9	Spouse's Social Security Number	400-00-2030
	If Fore	eign address, enter Province an	d/or State	Country			
ORDER • E • • ATTACH COPY	1 2 2 3	<i>(Place a</i> Single Married filing joint return (e Married filing separate retu first four letters of last nam here.	urn. Enter spouse	ad income). e's SSN and the	4	Head of household (with qualifying person is a child but not your de name.	pendent, enter the child's full
ATTACH CHECK OR MONEY ORDER • AND FORM N-200V HERE •	CAUTIC), <i>DO NOT</i> place an X on line 6a, but be s	ure to place an X above line 21.
(OR N-20	6a	X Yourself	Age	e 65 or over			he number of Xs and 6b 2
JECK ORM	6b	X Spouse	-	e 65 or over		J	
NDF		If you placed an X on lines 3 and	d 6b above, see th	e Instructions on pag	ge 9 and if	your spouse meets the qualification	ns, place an X here
• Al	6c						
•	6d	Enter the number of other depe	endents (see pag	e 9 of the Instructio	ns)		6d 🛡
		6e Total number of exemptio		d numbers entered	in boxes 6	a thru 6d above	6e 🏚 2

JT072 Hemat(b) as shown on return Test E. Ratt Wharf B. Ratt Hama(b) as shown on return Test E. Ratt Wharf B. Ratt Hamount is negative (loss), place an X in the box. ROUND TO THE NEAREST DOLLAR ROUND TO THE NEAREST DOLLAR (lose page 11 of the instructions)			Form N-11 (Rev. 2007) Your Social Secu	rity Number	Your	Spouse's SSN	Page 2 of 4
Test E. RattWharf B. RattHamount is negative (loss), place an X in the box.ROUND TO THE NEAREST DOLLAR7Pederal adjusted gross income (AG) (see page 10 of the Instructions)7 21777 8Interest on out-of-state bonds8Interest on out-of-state bonds109Other hermolic state/bedraf ways do to COLA. ERS.9Interest on out-of-state bonds1005306511Add lines 8 through 10Total Hawaii additions to federal AGI115306511Add lines 7 and 1112748427484213Pensions taxed federally but not taxed by Hawaii13141415First 33,831 of military reserve or traval in atoroal1516Payments to an individual housing account165341816Payments to an individual housing account165341817Add lines 13 through 18534182020Line 12 minus line 1921424CAUDIN: If you can be claimed as a dependent on another person's return, see the Instructions on page 15, and place an X here21If you do not itemize your inductions, on taken 4AI195141820Line 12 minus line 1921a51221Toale densi as adependent on another person's return, see the Instructions on page 15, and place an X here21If you do not itemize your inductions, on take 4AI51221Toale densi ad adependent on another person's return, see the Instructions22Indeod densi ad page-sea51223							
ROUND TO THE NEAREST DOLLAR ROUND TO THE NEAREST DOLLAR 7 Federal adjusted gross income (AGI) (see page 10 of the instructions) 7 21777 8 Difference in state-federal wage due to COLA, ERS, the (see page 11 of the instructions) 7 21777 9 Interest on out-of-state bonds (including municipal bonds) 9 10 Other Hawaii additions to federal AGI 11 53065 14 dia lines at instructions) 10 53065 14 dia lines at instructions) 10 53065 14 dia lines at instructions) 10 53065 14 dia line instructions) 10 53065 14 dia lines at instructions in to federal AGI 11 74842 14 dia line instructions) 16 18 74842 74842 74842 74842 10 53065 14		JT072	Name(s) as shown on r	eturn			
7 Federal adjusted gross income (AGI) (see page 10 of the Instructions) 7 21777 8 Difference in staticfideral wage due to COLA, ERS, the second secon			Test E. Ratt	Whar	fВ.	Ratt	I
a Difference in statisfiederal wages due to COLA ERS; etc. (see page 11 of the Instructions)		If amount is negative (loss), place an X in the box.			ROUND TO THE NE	AREST DOLLAR
etc. (see page 11 of the instructions) 8 9 Interest on out-of-state bonds) 9 10 Other Hawaii additions to federal AGI 10 53065 11 Add lines 8 through 10 Total Hawaii additions to federal AGI 11 53065 12 Add lines 7 and 11 Total Hawaii additions to federal AGI 12 74842 13 Pensions taxed federally but not taxed by Hawaii 13 12 74842 14 Social socurity benefits taxed on federal return 14 15 15 15 Field S301 of military reserve or Hawaii antional guard duty pay 15 16 17 5 16 Payments to an individual housing account	7	Federal adjusted gross income	e (AGI) (see page 10 of the Instruc	ctions)	7		21777
9 Interest on out-of-state bonds (netheding municipal bonds) 9 10 Chier Hawaii additions to federal AGI (see page 11 of the instructions) 10 53065 11 Add lines 7 and 11 12 74842 13 Pensions taxed federally but not taxed by Hawaii	8						
10 Other Hawaii additions to federal AGI 9 10 Other Hawaii additions to federal AGI 10 53065 11 Add lines 8 through 10Total Hawaii additions to federal AGI 11 53065 12 Add lines 7 and 11	9		ions) 8 –				
(see page 11 of the Instructions) 10 53065 11 Add lines 8 through 10 Total Hawaii additions to federal AGI 11 53065 12 Add lines 7 and 11 12 74842 13 Pensions taxed federally but not taxed by Hawaii							
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12 Add lines 7 and 11		(see page 11 of the Instruction	ns) 10 –		5306	5	
13 Pensions taxed federally but not taxed by Hawaii	11	Add lines 8 through 10 Tot	al Hawaii additions to federal A	GI 11		53065	
14 Social security benefits taxed on federal return	12	Add lines 7 and 11			12		74842
15 First \$3,631 of military reserve or Hawaii national guard duty pay	13	Pensions taxed federally but n	ot taxed by Hawaii 13				
15 First \$3,631 of military reserve or Hawaii national guard duty pay	14		- fodewal waterway				
guard duty pay 15 16 Payments to an individual housing account. 16 17 Exceptional trees deduction (attach affidavit) 17 18 Other Hawaii subtractions from federal AGI 18 19 Add lines 13 through 18 53418 20 Line 12 minus line 19. 18 53418 20 Line 12 minus line 19. Add lines 13 through 18 53418 20 Line 12 minus line 19. Hawaii subtractions from federal AGI 19 53418 20 Line 12 minus line 19. Hawaii AGI > 20 21424 CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 15, and place an X here 21 If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the Instructions and enter your itemized deductions here. 21a 512 21 Medical and dental expenses 16000 11i 16000 21 Interest expense (from Worksheet A-3) 21c 1883 21d Contributions (from Worksheet A-4) 21d 6727 21e Casualty and theft losses (from Worksheet A-6) 21f 22 10722 2		-					
17 Exceptional trees deduction (attach affidavit) (see page 14 of the Instructions)		•					
17 Exceptional trees deduction (attach affidavit) (see page 14 of the Instructions)		B	- -				
(see page 14 of the Instructions)		-	-				
(see page 14 of the Instructions) 18 53418 19 Add lines 13 through 18							
19 Add lines 13 through 18	18	Other Hawaii subtractions from	federal AGI				
Image: State in the set of the set			s) 18 _		53418	8	
20 Line 12 minus line 19	19	0	vaii subtractions from federal A	GI 19		53418	
CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 15, and place an X here 21 If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the Instructions and enter your itemized deductions here. 21a Medical and dental expenses (from Worksheet A-1)							
21 If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the Instructions and enter your itemized deductions here. 21a Medical and dental expenses (from Worksheet A-1)	20	Line 12 minus line 19		Hawaii AGI ➤	20		21424
and enter your itemized deductions here. 21a Medical and dental expenses (from Worksheet A-1)	CAUT	ION : If you can be claimed as	a dependent on another person's r	eturn, see the Instruction	s on pag	e 15, and place an X here)
21aMedical and dental expenses (from Worksheet A-1)	21			rwise go to page 15 of th	e Instruc	ctions	
21bTaxes (from Worksheet A-2)21b 1600 21cInterest expense (from Worksheet A-3)21c 1883 21dContributions (from Worksheet A-4)21d 6727 21eCasualty and theft losses (from Worksheet A-5)21e21fMiscellaneous deductions (from Worksheet A-6)21f22Enter larger of your:Itemized Deductions — If line 20 is more than \$100,000 (\$50,000 for married filling separately), see the worksheet on page 36 of the Instructions. If not, add lines 21a through 211. OR Single or Married filling separately — \$2,000 Married filling jointly or Qualifying widow(er) — \$4,000 Head of household — \$2,920221072223Line 20 minus line 22. (This line MUST be filled in)2310702	21a						
21c Interest expense (from Worksheet A-3)		(from Worksheet A-1)	21a _		512	2	
21d Contributions (from Worksheet A-4)	21b	Taxes (from Worksheet A-2)	21b _		160	0	
21e Casualty and theft losses (from Worksheet A-5) 21e 21f Miscellaneous deductions (from Worksheet A-6) 21f 22 Enter the larger of your: 31 Itemized Deductions — If line 20 is more than \$100,000 (\$50,000 for married filing separately), see the worksheet on page 36 of the Instructions. If not, add lines 21a through 21f. 32 Standard Deduction shown below for your filing status. 31 10722 23 Line 20 minus line 22. (This line MUST be filled in)	21c	Interest expense (from Worksl	neet A-3) 21c		1883	3	
21f Miscellaneous deductions (from Worksheet A-6) 21f 22 Enter the larger of your: Itemized Deductions — If line 20 is more than \$100,000 (\$50,000 for married filing separately), see the worksheet on page 36 of the Instructions. If not, add lines 21 a through 21f. OR Standard Deduction shown below for your filing status. Single or Married filing separately — \$2,000 Married filing jointly or Qualifying widow(er) — \$4,000 Head of household — \$2,920 22 10722 23 Line 20 minus line 22. (This line MUST be filled in)	21d	Contributions (from Workshee	t A-4) 21d		672	7	
21f Miscellaneous deductions (from Worksheet A-6) 21f 22 Enter the larger of your: Itemized Deductions — If line 20 is more than \$100,000 (\$50,000 for married filing separately), see the worksheet on page 36 of the Instructions. If not, add lines 21 a through 21f. OR Standard Deduction shown below for your filing status. Single or Married filing separately — \$2,000 Married filing jointly or Qualifying widow(er) — \$4,000 Head of household — \$2,920 22 10722 23 Line 20 minus line 22. (This line MUST be filled in)	21e	Casualty and theft losses (fron	n Worksheet A-5) 21e				
 22 Enter the larger of your: 23 Line 20 minus line 22. (This line MUST be filled in)	21f					-	
 the larger of your: Single or Married filing separately. see the worksheet on page 36 of the Instructions. If not, add lines 21 a through 21f. OR Standard Deduction shown below for your filing status. Single or Married filing separately - \$2,000 Married filing jointly or Qualifying widow(er) - \$4,000 Head of household - \$2,920 Line 20 minus line 22. (This line MUST be filled in)			_	0.000		•	
of your: Standard Deduction shown below for your filing status. Single or Married filing separately - \$2,000 Married filing jointly or Qualifying widow(er) - \$4,000 Head of household - \$2,920 10722 23 Line 20 minus line 22. (This line MUST be filled in)	22	the (\$50,000	for married filing separately), see the v	vorksheet on page 36 of the			
your: J Single or Married filing separately — \$2,000 Married filing jointly or Qualifying widow(er) — \$4,000 Head of household — \$2,920 23 Line 20 minus line 22. (This line MUST be filled in)					22		10722
Head of household — \$2,920 23 Line 20 minus line 22. (This line MUST be filled in)		vour: J Single or Mai	ried filing separately — \$2,000				
				~			
		00 Line 00 minut i'			00		10700
					23		



			Form N-11 (Rev. 2007) Your Social Securit	y Number	Your Spouse's SSN	Page 3
			400-00-7930		400-00-2030	
	JT073	Π	Name(s) as shown on retu		rf B. Ratt	
			st E. Ratt			
24			of exemptions claimed on line		ur	
	Yourself		place an X in the applicable bo d see page 21 of the Instructio	()	24	2080
	Toursen	Spouse, an	a see page 21 of the motioucho	115		2000
25	Taxable Income.	Line 23 minus line	24 (but not less than zero)	Taxable Income >	▶ 25	8622
26	Tax. Place an X if	from X Tax Tab	e; Tax Rate Schedule;	Form N-168;		
	Form N-615;	or Capital Gai	ns Tax Worksheet on page 36	of the Instructions.		
	(Place an	X if tax from Form	s N-2, N-103, N-152, N-312, N	-318, N-338,		
	N-405, N-586, or	N-814 is included.)		Tax >	▶ 26	189
27	If tax is from the C	Capital Gains Tax V	Vorksheet, enter			
	the net capital gai	n from line 14 of th	at worksheet 27			
28	Total nonrefundat	ole tax credits (atta	ch Schedule CR)		28	0
29			nan zero)	Balance >	▶ 29	189
30		me tax withheld (a	,			
	(see page 24 of the I	nstructions for other at	achments) 30			
	0007		04		100	
31	2007 estimated ta	ix payments			480	
32	Amount of estima	ted tax applied fror	n 2006 return 32			
33	Amount paid with	extension(s)				
34	Low-Income Refu	ndable Tax Credit				
	(attach Schedule X) DHS, etc. exemp	tions 34			
35	Credit for Low-Inc	ome Household				
	Renters (attach S	chedule X)				
36	Credit for Child ar					
	Care Expenses (a	ttach Schedule X)				
37	Credit for Child Pa	assenger Restraint				
			ce) 37			
38	Credit for Genera					
	(I O	,			120	
39	Total refundable t					
	Schedule CR (atta	ach Schedule CR).			17520	
40	Add lines 30 throu	ıgh 39	Total Paym	ents and Credits >	▶ 40	18120
41	If line 40 is larger	than line 29. enter	the amount OVERPAID (line 4	40 minus line 29)	41	17931
42	•		ne Instructions):	,	pouse	±,,,,,,
			nd Maintenance Fund		\$2	
			nd		\$2	
			Abuse and Neglect Funds		\$5	
43	Add the amounts	of the Xs on lines 4	12a through 42c and enter the	total here	43	0
44	l ine 41 minus line	43			44	17931
44 45		to be applied to y				100
			45		0	

			Form N-11 (Rev. Your Socia 400-00-	I Security N				Spouse's SS) – 2 0 3 0	Ν	Page 4 of 4
4		ount to be REFUNDED TO	,	5).		Wharf		Ratt		17931
		ing late, see page 26 of Ins uting number	rructions		e:		а	Savings		1/931
	47 AM Mał 48 Est Inst	count number OUNT YOU OWE (line 29 r ke check or money order pa imated tax penalty. (See ructions.) Do not include or ere if Form N-210 is attache	yable to the "Hawaii State bage 27 of Ine 41 or 47. Place an			,	,			
		ENDED RETURN ONLY – Amou			,					
	for t 53 Did Tax 54 Did for t	you file a federal Schedule this activity W you file a federal Schedule 1.D. Number for this activity you file a federal Schedule this activity W _888888	E? X Yes No If ye W	ain business es, enter Hav es, enter Hav ain business	activity, vaii gros vaii gros activity,	/product: ss rents receive ss receipts /product:_Fa	ed .rmi	222145 .ng	0 , your H	/ _ and your Hawaii ławaii Tax I.D. Number / S <u>Oybeans</u>
DESIGNEE	attorne	nating another person to di y. See page 28 of the Instru ee's name ►JOhn DO	ictions.			55-1111		e the following ation number		
	VAII EL VIPAIGI	ECTION N FUND Do you wa	nt \$2 to go to the Hawaii E rn, does your spouse want	: \$2 to go to t	he fund	ınd? X ? X	Y Y	(es (es	No No	Note: Placing an X in the "Yes" box will not increase your tax or reduce your refund.
	ments) the tax	ARATION — I declare, under has been examined by me able year stated, pursuant t bur signature	and, to the best of my kno	wledge and I	belief, is 235, HF	a true, correc	t, and		urn, ma	
	> sp	pouse's signature (if filing jointly	, BOTH must sign)	Date		Spouse's occup Homemak				
	Paid	Preparer's Signature > Print			Dat			oloyed > 🗆	Prep	arer's identification number
	Preparer Informati	Treparers Name					Federa Phone	al E.I. No. ➤ No. ➤		

REMINDERS:

- File your return on or before April 20, 2008.
- You must enter your social security number(s). Your social security number(s) is no longer printed on your preprinted address label.
- Don't forget to sign your return. If married filing a joint return, both spouses must sign the return.
- Be sure required attachments are attached. (W-2s or HW-2s, Schedule X, Form N-200V, check or money order, etc.)
- Make check or money order payable to the "Hawaii State Tax Collector".

Investment Interest Expense Deduction ➤ Attach to Form N-11, N-15, or N-40. 2007

Name(s) as shown on return Social security number or employer identification number Test E. and Wharf B. Ratt 400-00-7930 Part I **Total Investment Interest Expense** 60.00 1 Investment interest expense paid or accrued in 2007. See Instructions 1 2 Disallowed investment interest expense from 2006 Form N-158, line 7 2 11.00 71.00 3 3 Total investment interest expense. Add lines 1 and 2..... Part II **Net Investment Income**

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)		4a	390.	00
b	Net gain from the disposition of property held for investment 4b				
с	Enter the smaller of line 4b or your net capital gain from the disposition of property held for investment				
d	Line 4b minus line 4c	4	4d		
е	Enter the amount from line 4c that you elect to include in investment income. See Instructions		4e		
f	Investment income. Add lines 4a, 4d, and 4e.		4f	390.	00
5	Investment expenses. See Instructions		5		
6	Net investment income. Line 4f minus line 5. If zero or less, enter -0		6	390.	00
Ра	rt III Investment Interest Expense Deduction				

7 Disallowed investment interest expense to be carried forward to 2008. Line 3 minus line 6. If zero or less, enter -0	7	0.	00
8 Investment interest expense deduction. Enter the smaller of line 3 or line 6. See Instructions	8	71.	00

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note

Form

N-158 (REV. 2007)

Section 265 (with respect to the nondeductibility of expenses and interest relating to tax-exempt income) shall be operative; except that it shall not apply to expenses and interest for royalties and other income derived from any patents, copyrights, and trade secrets by an individual or a qualified high technology business as defined in section 235-7.3, Hawaii Revised Statutes. Such expenses shall be deductible.

Purpose of Form

Interest expense paid by an individual, estate, or a trust on a loan that is allocable to property held for investment (defined below) may not be fully deductible in the current year. Form N-158 is used to figure the amount of investment interest expense deductible for the current year and the amount, if any, to carry forward to future years.

For more information, get federal Publication 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, and you claim a deduction for investment interest expense, you must complete and attach Form N-158 to your tax return, unless **all** of the following apply:

- Your investment interest expense is not more than your investment income from interest and ordinary dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2006.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See federal Publication 535, Business Expenses.

Specific Instructions

Part I — Total Investment Interest Expense

Line 1

Enter the investment interest paid or accrued during the tax year, regardless of when you incurred the indebtedness. Investment interest is interest paid or accrued on a loan (or part of a loan) that is allocable to property held for investment (as defined later).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense $\ensuremath{\text{does not}}$ include the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activ-

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STATE OF HAWAII—DEPARTMENT OF TAXATION

FORM	
N-312	
(REV. 2007	7)

CAPITAL GOODS EXCISE TAX CREDIT

SEE SEPARATE INSTRUCTIONS BEFORE COMPLETING THIS FORM.

Note: If you are claiming the Ethanol Facility Tax Credit, no other credit can be claimed for the taxable year.

Or fiscal year beginning ______, 20____, and ending _____

4	U	U	1

. 20

	SSN OR FEIN
ATTACH THIS SCHEDULE TO FORM F-1, N-11, N-15, N-20, N-30, N-35, N-40, OR N-70NP	400-00-7930
Name	Hawaii Tax Identification Number
Test E. and Wharf B. Ratt	w <u>888888888888888888888888888888888888</u>

CAUTION: A claim for this credit, including an amended claim, must be filed on or before the end of the twelfth month following the close of the taxable year for which the credit may be claimed. An extension of time for filing a return does not extend the time for claiming the credit. The taxpayer shall treat the amount of the credit allowable and claimed as a taxable income item for the taxable year in which it is properly recognized under the method of accounting used to compute taxable income. Alternatively, the basis of eligible property for depreciation purposes for State income taxes shall be reduced by the amount of the credit allowable and claimed. No credit may be claimed for property for which the Motion Picture, Digital Media, and Film Production Income Tax Credit or the Technology Infrastructure Renovation Tax Credit is claimed.

PA	RT I COMPUTATION OF TAX CREDIT			
	(a) Description of Property — Attach a separate sheet if more space is needed	(b) Date property wa placed in service	as	(c) Cost of qualifying property
1.	Hawaii purchases			
Tı	ractor 6	5/1/07		142,000.00
Tı	ruck 6	5/15/07		46,000.00
Gı	rain trailer 6	5/15/07		60,000.00
2a.	Purchases from out-of-state sellers			
Jo	ohn Deere Combine 5	5/15/07		190,000.00
2b.	Was 4% Use Tax paid on these purchases? Yes 🗹 No 🗌 Some 🗌			
3.	Total qualifying cost of eligible property. Add amounts in column (c), lines 1 and 2. (Estates, trusts, and cooperatives, see Instructions)		3	438,000.00
4.	Tax credit percentage.		4	4%
5.	Multiply line 3 by line 4 and enter result here		5	17,520.00
6.	Amount of sales or use taxes paid to another state or jurisdiction for which a credit was claimed under section 238-3(i), Hawaii Revised Statutes. (see Instructions)		6	0.00
7.	Capital Goods Excise Tax Credit — Line 5 minus line 6. Enter difference (> zero) rounded to the nearest of individual taxpayers and enter on Form F-1, line 74 or Schedule CR, line 15		7	17,520.00

- Was a deduction taken under Internal Revenue Code Section 179 (regarding an election to Δ expense certain depreciable business assets) on any property listed on lines 1 or 2a?
- B. Was any property listed on lines 1 or 2a acquired from a related company or person?
- C. Is any property listed on lines 1 or 2a subject to the limitation on capital goods excise tax credit and the depreciation deduction under Internal Revenue Code Section 280F?
- D. Is any property listed on lines 1 or 2a an integral part of a building or structure?
- Does any of the property listed on lines 1 or 2a have a useful life of less than 3 years? E.

If you answered "Yes" to any question above, please attach an explanation as to how the qualifying basis was determined and identify the property involved on lines 1 or 2a, Part I using the applicable letter(s) for the description above.

Yes	No
	~
	~
	~
	~
	~

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Schedule CR (Rev. 2007) STATE OF HAWAII—DEPARTMENT OF TAXATION

SCHEDULE OF TAX CREDITS

TAX YEAR **2007**

CT071

or other tax year beginning ____

____ and ending _____

Name(s) as shown on return Test E. and Wharf B. Ratt SSN(s) or Federal Employer I.D. No. 400-00-7930 400-00-2030

Attach this schedule directly behind Form N-11, N-15, N-30, or N-70NP

	Part I	Nonrefund	lable Tax Crec	lits			
1				country (N-11, N-15, & N-70 n booklet for more information		1•	
				Credit (attach Form N-15			
4 5	Credit fo	r Employment of	Vocational Rehab	rm N-586) ilitation			
6 7	Carryov	er of the Individua	I Development Ac	Credit (attach Form N-3 count Contribution Tax			
8	Technol	ogy Infrastructure	Renovation Tax (Credit (attach Form N-32	26)	8•	
9	Credit fo	or School Repair a	and Maintenance (attach Form N-330)		9•	
10			nstruction and Re 4)	modeling Tax	1	10•	
11	Carryovo Credit (a	er of the Resident attach Form N-332	ial Construction a 2)	nd Remodeling Ta	1	11•	
12		•••	-	ax Credit (attach Form N system installed and placed in servic Photovoltaic	ce:	12•	
13			na Attractions and ch Form N-336)	I Educational		13	
14	Form N-1	1, Line 28; N-15, Line	45; N-30, Line 12; or	rough 13. Enter here and on N-70NP, Line 16. <i>m N-11, N-15, N-30, or N-701</i>	NP 1	14•	



Schedule CR (Rev. 2007)

Name(s) as shown on return

CT072

Part II **Refundable Tax Credits**

15	Capital Goods Excise Tax Credit (attach Form N-312)	15•	17520
16	Fuel Tax Credit for Commercial Fishers (attach Form N-163)	16∙	
17	Motion Picture and Film Production Income Tax Credit (attach Form N-316)	17•	
18	Tax Credit for Research Activities (attach Form N-319)	18•	
19	Ethanol Facility Tax Credit (attach Form N-324)	19•	
20	Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340)	20•	
21	Other refundable credits		
	 a. Pro rata share of taxes withheld and paid by a partnership, estate, trust, or S corporation on the sale of Hawaii real property interests 21a b. Credit From a Regulated Investment Company 21b c. Add lines 21a and 21b 	<u></u> 21c●	
22	Total Refundable Credits. Add Lines 15 through 20 and Line 21c. Enter here and on Form N-11, Line 39; N-15, Line 56; N-30, Line 14(d); or N-70NP, Line 18(d). <i>Attach this schedule directly behind your Form N-11, N-15, N-30, or N-70NP.</i>		17520

	1562		Depreciatior	n and Am	ortizatio	on		OMB No. 1545-0172
Form	HJUL ment of the Treasury	(1	ncluding Informa	ation on Li	sted Pro	perty)		2007
	I Revenue Service	► See	separate instructions.	Attach	to your tax	return.		Attachment Sequence No. 67
Name	(s) shown on return		Busine	ess or activity to w	hich this form	relates		Identifying number
Tes	t E. and Wharf B. I	Ratt	Farm	ing - Soybear	IS			400-00-7930
Par			Certain Property U isted property, comp			complete Par	t I.	
1			tions for a higher limit				1	\$125,000
2			y placed in service (se				2	1.20,000
3			operty before reduction				3	\$500,000
4			line 3 from line 2. If ze				4	1
5		r tax year. Subt	ract line 4 from line 1	. If zero or les	s, enter -0	If married filing	5	
		a) Description of pro		(b) Cost (busines		(c) Elected cos	-	
6								
7	Listed property F	nter the amoun	t from line 29		7			
8			property. Add amour		• • • • • •	and 7	8	
9			naller of line 5 or line				9	
10			n from line 13 of your				10	
11			maller of business incom					
12			Add lines 9 and 10, b				12	
13			2008. Add lines 9 and				12	
	-		ow for listed property.					
Par						nclude listed n	ronar	ty.) (See instructions.)
14 15	property) and cellu instructions) Property subject to	losic biomass e o section 168(f)	York Liberty or Gulf C thanol plant property ((1) election	placed in servi	ce during th	ne tax year (see 	14 15	
16			RS)				16	
Par	t III MACRS I	Depreciation	(Do not include list		(See insti	ructions.)		
				Section A				00077
17 18	If you are electing	to group any a	aced in service in tax assets placed in servi ere	ice during the	tax year in	to one or more	17	38877
			d in Service During				eciati	ion System
(a)	Classification of property	(b) Month and	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Conventi			(g) Depreciation deduction
19a	3-year property							
b	5-year property	-	248000	5 yrs	HY	150 DB		37200
С	7-year property	-	190000	7 yrs	HY	150 DB		20349
d	10-year property	-		. ,				
	15-year property							
	20-year property							
	25-year property	-		25 yrs.		S/L		
	Residential rental			27.5 yrs.	MM	5/L		
п	property			27.5 yrs.	MM	5/L		
<u> </u>		1		39 yrs.	MM	5/L		
I	Nonresidential rea property	I		00 yr9.	MM			
		Assets Placed	in Service During 20	007 Tax Year			orecia	ation System
202	Class life					S/L		
-	12-year	-		12 yrs.		5/L		
-	40-year			40 yrs.	MM	5/L 5/L		
		(soo instructi	 ons)	C yi 9.	1/11/1	J/L		
		(see instructi	,				04	
21	Listed property. E						21	
22	Enter here and on	the appropriate	lines 14 through 17, li lines of your return. Pa	artnerships and	S corporati		22	96426
23		•	ced in service during ributable to section 20		ear, 23			

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2007)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depre	ciation and O	ther Inforn	nation (Caution:	See the instructior	ns for lim	its for p	asser	nger automobile	es.)
24a Do you have evid	lence to support t	he business/i	nvestment use claime	ed? 🗹 Yes 🗌 No	24b If '	"Yes," is	the e	vidence written?	🖌 Yes 🗌 No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Metho Conver	od/	(h) Depreciation deduction	(i) Elected section 179 cost
				operty placed in se s use (see instruc		ing the	25		
26 Property used	l more than 50	% in a qua	lified business us	e:				•	
Truck	3/21/04	100 %							
		%							
		%							
27 Property used	l 50% or less i	n a qualifie	d business use:						
		%				5/L -			
		%				5/L -			
		%				5/L -			
28 Add amounts	in column (h),	lines 25 th	rough 27. Enter h	ere and on line 21	, page 1		28		
			er here and on lir					29	

Section B-Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30	Total business/investment miles driven during the year (do not include commuting		a) cle 1	(t Vehi	o) cle 2	(o Vehio	c) cle 3	(o Vehi	d) cle 4	(e Vehi		(f Vehio	
	miles)		1500										
31	Total commuting miles driven during the year		0										
32	Total other personal (noncommuting) miles driven		0										
33	Total miles driven during the year. Add lines 30 through 32		1500										
34	Was the vehicle available for personal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	use during off-duty hours?		~										
35	Was the vehicle used primarily by a more than 5% owner or related person?	~											
36	Is another vehicle available for personal use?	~											

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting,	Yes	No
0.	by your employees?		
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39	Do you treat all use of vehicles by employees as personal use?		
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41	Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		
	Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		
Pa	rt VI Amortization		

	(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e Amorti peric perce	zation od or	Amortization for this year
42	Amortization of costs that begin	ns during your 2007	7 tax year (see instructions):			
43	Amortization of costs that beg	an before your 20	007 tax year			43	
44	Total. Add amounts in column	n (f). See the instru	uctions for where to repo	rt		44	

Hawaii Test Case #9 (Based on the modified 2005 IRS Test #36)

Attachments:

Hawaii Form N-11

Taxpayer name:TEST Y INSIGHTFULTaxpayer SSN:400-00-7936

Hawaii changes to IRS test:

All form(s) for primary taxpayer: Social Security number changed to Hawaii test designation: 400-00-7936 Address changed to Hawaii address: 47-578 PUAPOO PL KANEOHE, HI 96744 1099R(1), 1099R(2) Line 11 State changed to Hawaii: HI 1099R(1) Add Box 10 State tax withheld: \$100 Line 12 State distribution changed to: \$8,000

State Return Details:

FORM N-11:

Line 7	Federal AGI:	\$25,900
Line 13	Pensions:	\$4,000
Line 14	Social security benefits:	\$1,800
Line 20	Hawaii AGI:	\$20,100
Line 22	Itemized or standard:	\$4,000
Line 24	Exemption:	\$8,040
Line 24	Disability:	spouse disabled
Line 25	Taxable income:	\$8,060
Line 26	Tax liability:	\$172 (from tax table)
Line 30	Taxes:	\$100
Line 38	Credit for general income tax:	\$120
Line 41	Overpaid:	\$48
Line 42a	School repair contribution:	no
Line 42b	Library contribution:	no
Line 42c	Domestic violence contribution:	no
Line 46a	Refund:	\$48
Line 52	Federal Schedule C:	no
Line 53	Federal Schedule E:	no
Line 54	Federal Schedule F:	no
No designe	ee	
Hawaii Ele	ection Campaign Fund:	no

TEST #36- TO BE USED ONLY FOR ON-LINE FILING TESTING - IRS scenario FORMS REQUIRED: FORM 1040A, SCH 1 **INFORMATION RETURNS ATTACHED:** FORM 1099R (2) ENTRIES NOT REQUIRING FORMS: FORM 1040A, LINE 14a: 23000 (TAXPAYER 12000, SPOUSE 11000) STATEMENTS: OTHER: THIRD PARTY DESIGNEE: NONE TAXPAYER: NAME: TEST Y INSIGHTFULSSN: 400-00-1036DOB: 03-15-1943OCCUPATION: RETIRED **DISABLED:** NO PRES ELEC FUND: NO DAYTIME PHONE: NOT GIVEN BLIND: NO SPOUSE: NAME: IRENE K INSIGHTFUL **SSN:** 400-00-2036 **DOB:** 05-12-1940 **OCCUPATION:** RETIRED **DISABLED:** NO PRES ELEC FUND: NO BLIND: YES CHECK DIGITS FROM IRS LABEL: CI ADDRESS: 512 HOWARD DR WINTER PARK, FL 32789 FILING STATUS: MARRIED FILING JOINT LINE 6d: 2 SCHEDULE 1: PART 1: LINE 1: CORPORATE BONDS 12000 ETD TRANSMISSION: FORM 4868: **LINE 4:** 633 **LINE 5:** 0 **LINE 6:** 633

LINE 7: 633

HAWAII TEST CASE #9

ON-LINE SELF-SELECT PIN INFORMATION: JURAT/DISCLOSURE VERSION INDICATOR: A PRIMARY TAXPAYER SIGNATURE: 19360 SPOUSE SIGNATURE: 19340

AUTHENTICATION RECORD: PRIMARY PRIOR YEAR AGI: 26500 PRIMARY DATE OF BIRTH: 03-15-1943 SPOUSE PRIOR YEAR AGI: 26500 SPOUSE DATE OF BIRTH: 05-12-1940 TAXPAYER SIGNATURE DATE: 02-12-2008 PIN TYPE CODE: 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM 1099-R (2)

FORM 1040	A:	
	e, MI and Last Name:	(TEST Y INSIGHTFUL)
Social Se	curity Number:	(400-00-7936)
Spouse's	First Name, MI, and Last Name:	(IRENE K INSIGHTFUL)
	Social Security Number:	(400-00-2036)
Home Addr		(47-578 PUAPOO PL)
City, Sta	te, and Zip:	(KANEOHE, HI 96744)
	nt \$3.00 to go to the	(NO)
	ial Campaign Fund:	
	joint, does Taxpayer's spouse	(NO)
	0 to go to this fund:	
Filing St	atus:	(MARRIED FILING JOINTLY)
Number of	boxes checked on 6a and 6b:	(2)
Total num	ber in box 6d:	(2)
Line 8a	Taxable interest:	(12000)
Line 11a	Total IRA distributions:	(700)
Line 11b	Taxable amount:	(100)
Line 12a	Total pensions and annuities:	(15000)
Line 12b	Taxable amount:	(12000)
Line 14a	Social security benefits:	(23000)
Line 14b	Taxable amount:	(1800)
Line 15	Total income:	(25900)
Line 21	Adjusted gross income:	(25900)
Line 22	Amount from line 21:	(25900)
Line 23a	Spouse born before 1/2/1943:	(X)
	Spouse is blind:	(X)
	Total number of boxes checked:	(2)
Line 24	Standard deduction:	(12800)
Line 25	Subtract line 24 from line 22:	(13100)
Line 26	Multiply \$3400 by the total	(6800)
	number of exemptions on line	
	6d:	
Line 27	Taxable income:	(6300)
Line 28	Tax:	(633)
Line 35	Subtract line 34 from line 28:	(633)
Line 37	Total tax:	(633)
Line 42	Total payments:	(0)
Line 46	Amount you owe:	(633)
	Third party designee:	(NO)
	Taxpayer's occupation:	(RETIRED)
	Spouse's occupation:	(RETIRED)
	Taxpayer PIN:	(19360)
	Taxpayer signature date:	(02-12-2008)
	Spouse PIN:	(19340)

Form 1099-R #1: Payer's name address and zip code: (THEME PARK PENSION PLAN)

Payer's identification number: Recipient's social security number: Recipient's name (first, mi, last): Recipient's street address: Recipient's city state and zip code:

Box 1Gross distribution:Box 2aTaxable amount:Box 7Distribution code:Box 10State tax withheld:Box 11State/Payers state no:Box 12State distribution:

Form 1099-R #2: Payer's name address and zip code:

Payer's identification number: Recipient's social security number: Recipient's name (first, mi, last): Recipient's street address: Recipient's city state and zip code:

Box	1	Gross distribution:
Box	2a	Taxable amount:
Box	7	Distribution code:
Box	7	IRA/SEP/SIMPLE:
Box	11	<pre>State/Payers state no:</pre>
Box	12	State distribution:

(THEME PARK PENSION PLAN (1 BUENA VISTA WAY) (ANAHEIM CA 92812) (33-4234444) (400-00-2036) (IRENE K INSIGHTFUL) (47-578 PUAPOO PL) (KANEOHE, HI 96744) (15000) (12000) (7) (100) (HI 330011)

(BIG BROKERS) (12 WALL STREET) (NEW YORK CITY NY 10005) (13-4433221) (400-00-2036) (IRENE K INSIGHTFUL) (47-578 PUAPOO PL) (KANEOHE, HI 96744)

> (700) (100) (7) (X) (HI 132143) (100)

(8000)

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		JT071	FORM N-11 (Rev. 2007)	Indiv	idual R	— DEPARTMENT OF TAXATI Income Tax Return ESIDENT Calendar Year 2007 OR	
	A	AMENDED Return	Fiscal Year Beginning	M M D	D Y	Y M M and Ending	D D Y Y
F	OR OFFI	CE USE ONLY				THIS	
	ſ	Do NOT Submit a	Photoco	py!!		SPACE	
		Place an X in applicable First Time Filer A	box, if approp ddress or Name			RESERVI	ED
iere 🤟	Your Tes	First Name St	M.I. Your Y Insig	Last Name ghtful		♦ IMPORTANT — Com	plete this Section ♦
Place label here 🤸	Ir	se's First Name ene	M.I. Spou K Insi	se's Last Name ghtful		Enter the first four letters of your last name. Use ALL CAPITAL letters	INSI
- →	Care	Of (See Instructions, page 7.)				Your Social Security Number	400-00-7936
2 HERE	47	ent mailing or home address (Nun -478 Puapoo Pl		-	ute)	Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters	INSI
2 OF FORM W-2 HERE	Kai	town or post office. neohe eign address, enter Province and	State HI /or State	Postal/ZIP code 96744 Country		Spouse's Social Security Number	400-00-2036
• • ATTACH COPY	1 2 2 3	Single	n. Enter spous	ad income). e's SSN and the	4	Head of household (with qualifying person is a child but not your dependence).	endent, enter the child's full
ONEY C V HERE	CAUTIC	DN: If you can be claimed as a depender	t on another persor	n's tax return (such as y	/our parents')	, DO NOT place an X on line 6a, but be sur	e to place an X above line 21.
K OR M 1 N-200	6a	X Yourself	5			on 6a an	e number of Xs d 6b 3
ATTACH CHECK OR MONEY ORDER • AND FORM N-200V HERE •	6b	X Spouse If you placed an X on lines 3 and	•	e 65 or over ne Instructions on pa		your spouse meets the qualifications	s, place an X here
.TTACI	6c						
×	6d					a thru 6d above	.
		ID No 01					

			I-11 (Rev. 2007) /our Social Sec		Vou	Spouse's SSN	Page 2 o
			00-7936		400-00-		
		700	00 / 930		400 00	2050	
	JT072	Name(s	s) as shown on	return			
		Test Y.	Insightf	Eul	Irene K.	Insightful	
	If amount is negative (loss)) nlace an X i	n the box			ROUND TO THE N	
7	Federal adjusted gross income			uctions)	7		25900
8	Difference in state/federal wage	,	,				
9	etc. (see page 11 of the Instruction Interest on out-of-state bonds	ons)	8			-	
9	(including municipal bonds)		٩				
10	Other Hawaii additions to feder					-	
	(see page 11 of the Instruction		10				
	(- /				-	
11	Add lines 8 through 10Tot	al Hawaii additi	ons to federal	AGI 11		0	
12	Add lines 7 and 11				12		25900
						_	
13	Pensions taxed federally but ne	ot taxed by Haw	aii 13		400	0	
					100	0	
14	Social security benefits taxed o				180		
15	First \$3,631 of military reserve						
	guard duty pay					-	
16	Payments to an individual hous	sing account	16				
17	Exceptional trees deduction (a	-				-	
	(see page 14 of the Instruction	,	17				
18	Other Hawaii subtractions from	federal AGI				-	
	(see page 14 of the Instruction		18				
19			18			-	
19	(see page 14 of the Instruction	s)		 AGI 19		- 5800	
	(see page 14 of the Instruction Add lines 13 through 18 Total Haw	s)	s from federal <i>i</i>			- 5800	20100
19 20	(see page 14 of the Instruction Add lines 13 through 18	s)	s from federal <i>i</i>		iii AGI ► 20	- 5800	20100
20	(see page 14 of the Instruction Add lines 13 through 18 Total Haw	s)	s from federal <i>i</i>	Hawa			
20	(see page 14 of the Instruction Add lines 13 through 18 Total Haw Line 12 minus line 19 FION: If you can be claimed as a If you do not itemize your dedu	s) vaii subtraction a dependent on a uctions, go to line	s from federal a	return, see the	Instructions on pag	ge 15, and place an X he	
20 CAUT 21	(see page 14 of the Instruction Add lines 13 through 18 Total Haw Line 12 minus line 19	s) vaii subtraction a dependent on a uctions, go to line	s from federal a	return, see the	Instructions on pag	ge 15, and place an X he	
20 CAUT	(see page 14 of the Instruction Add lines 13 through 18 Total Haw Line 12 minus line 19 TION: If you can be claimed as a If you do not itemize your dedu and enter your itemized deduct	s) vaii subtraction a dependent on a uctions, go to line tions here.	s from federal a another person's e 22 below. Oth	return, see the	Instructions on pag	ge 15, and place an X he	
20 CAUT 21	(see page 14 of the Instruction Add lines 13 through 18 Total Haw Line 12 minus line 19 TION: If you can be claimed as a If you do not itemize your dedu and enter your itemized deduc Medical and dental expenses	s) vaii subtraction a dependent on a uctions, go to line tions here.	s from federal a another person's e 22 below. Oth	return, see the	Instructions on pag	ge 15, and place an X he	
20 CAUT 21	(see page 14 of the Instruction Add lines 13 through 18 Total Haw Line 12 minus line 19 TION: If you can be claimed as a If you do not itemize your dedu and enter your itemized deduc Medical and dental expenses	s) vaii subtraction a dependent on a uctions, go to line tions here.	s from federal a another person's e 22 below. Oth	r <i>eturn, see the</i> erwise go to pa	Instructions on pag	ge 15, and place an X he	
20 CAUT 21 21a 21b	(see page 14 of the Instruction Add lines 13 through 18 Total Haw Line 12 minus line 19 Total Haw Line 12 minus line 19 Total Haw <i>TION: If you can be claimed as a</i> If you do not itemize your dedu and enter your itemized deduc Medical and dental expenses (from Worksheet A-1) Taxes (from Worksheet A-2)	s)	s from federal A another person's e 22 below. Oth 	r <i>eturn, see the</i> erwise go to pa	Instructions on pag ge 15 of the Instru	ge 15, and place an X he	
20 CAUT 21 21a	(see page 14 of the Instruction Add lines 13 through 18 Total Haw Line 12 minus line 19 TION: If you can be claimed as a If you do not itemize your dedu and enter your itemized deduc Medical and dental expenses (from Worksheet A-1)	s)	s from federal A another person's e 22 below. Oth 	<i>return, see the</i> nerwise go to pa	Instructions on pag ge 15 of the Instru	ge 15, and place an X he	
20 CAUT 21 21a 21b 21b 21c	(see page 14 of the Instruction Add lines 13 through 18 Total Haw Line 12 minus line 19 Total Haw Line 12 minus line 19 Total Haw If you do not itemize your dedu and enter your itemized deduc Medical and dental expenses (from Worksheet A-1) Taxes (from Worksheet A-2) Interest expense (from Workshe	s) vaii subtraction a dependent on a uctions, go to line tions here.	s from federal a another person's e 22 below. Oth 	e <i>return, see the</i> nerwise go to pa	Instructions on pag ge 15 of the Instru	ge 15, and place an X he ctions -	
20 CAUT 21 21a 21b	(see page 14 of the Instruction Add lines 13 through 18 Total Haw Line 12 minus line 19 Total Haw Line 12 minus line 19 Total Haw <i>TION: If you can be claimed as a</i> If you do not itemize your dedu and enter your itemized deduc Medical and dental expenses (from Worksheet A-1) Taxes (from Worksheet A-2)	s) vaii subtraction a dependent on a uctions, go to line tions here.	s from federal a another person's e 22 below. Oth 	e <i>return, see the</i> nerwise go to pa	Instructions on pag ge 15 of the Instru	ge 15, and place an X he ctions -	
20 CAUT 21 21a 21b 21c 21c 21d	(see page 14 of the Instruction Add lines 13 through 18 Total Haw Line 12 minus line 19 Total Haw Line 12 minus line 19 Total Haw <i>TION: If you can be claimed as a</i> If you do not itemize your dedu and enter your itemized deduc Medical and dental expenses (from Worksheet A-1) Taxes (from Worksheet A-2) Interest expense (from Worksheet Contributions (from Worksheet	s) vaii subtraction a dependent on a uctions, go to line tions here. neet A-3)	s from federal <i>i</i> another person's e 22 below. Oth 	e <i>return, see the</i> nerwise go to pa	Instructions on pag ge 15 of the Instru	ge 15, and place an X he ctions -	
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20 CAUT 21 21a 21b 21c 21c 21d 21e 21f	(see page 14 of the Instruction Add lines 13 through 18 Total Haw Line 12 minus line 19 Total Haw Line 12 minus line 19 TION: If you can be claimed as a If you do not itemize your dedu and enter your itemized deduc Medical and dental expenses (from Worksheet A-1) Taxes (from Worksheet A-2) Interest expense (from Worksheet Contributions (from Worksheet Casualty and theft losses (from Miscellaneous deductions (fror Enter the larger	s) vaii subtraction a dependent on a actions, go to line tions here. heet A-3) heet A-3) h Worksheet A-5 m Worksheet A-5 m Worksheet A-6 luctions — If line a for married filing se ns. If not, add lines	s from federal <i>i</i> another person's e 22 below. Oth 	Preturn, see the berwise go to pa	Instructions on pag ge 15 of the Instru	ge 15, and place an X he ctions -	ore
20 CAUT 21 21a 21b 21c 21c 21d 21e 21f	(see page 14 of the Instruction Add lines 13 through 18 Total Haw Line 12 minus line 19 Total Haw If you do not itemize your dedu and enter your itemized deduc Medical and dental expenses (from Worksheet A-1) Taxes (from Worksheet A-1) Taxes (from Worksheet A-2) Interest expense (from Worksheet Contributions (from Worksheet Casualty and theft losses (from Miscellaneous deductions (from Enter the larger of	s) vaii subtraction a dependent on a actions, go to line tions here. heet A-3) h Worksheet A-5 m Worksheet A-5 m Worksheet A-6 luctions — If line a for married filing a ns. If not, add line duction shown be	s from federal a another person's e 22 below. Oth 	Preturn, see the berwise go to pa	Instructions on pag ge 15 of the Instru	ge 15, and place an X he ctions -	
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20 CAUT 21 21a 21b 21c 21c 21d 21e 21f	(see page 14 of the Instruction Add lines 13 through 18 Total Haw Line 12 minus line 19 Total Haw Interest export the line as a (from Worksheet A-1) Taxes (from Worksheet A-1) Taxes (from Worksheet A-2) Interest expense (from Worksheet Contributions (from Worksheet Casualty and theft losses (from Miscellaneous deductions (from Enter the larger of your: Litemized Ded (\$50,000 Standard De Single or Mar Married filing	s) vaii subtraction a dependent on a uctions, go to line tions here. heet A-3) h Worksheet A-5 m Worksheet A-5 m Worksheet A-5 in Worksheet A-6 luctions — If line a for married filing se ns. If not, add line duction shown be ried filing separate	s from federal <i>i</i> another person's e 22 below. Oth 	Hawa return, see the perwise go to pa	Instructions on pag ge 15 of the Instru	ge 15, and place an X he ctions -	ore
20 CAUT 21 21a 21a 21b 21c 21d 21e 21f	(see page 14 of the Instruction Add lines 13 through 18 Total Haw Line 12 minus line 19 Total Haw Interest export the line as a (from Worksheet A-1) Taxes (from Worksheet A-1) Taxes (from Worksheet A-2) Interest expense (from Worksheet Contributions (from Worksheet Casualty and theft losses (from Miscellaneous deductions (from Enter the larger of your: Litemized Ded (\$50,000 Standard De Single or Mar Married filing	s) vaii subtraction a dependent on a uctions, go to line tions here. heet A-3) a A-4) h Worksheet A-5 m Worksheet A-5 m Worksheet A-5 m Worksheet A-5 m Worksheet A-6 luctions — If line a for married filing as ns. If not, add line duction shown be ried filing separate jointly or Qualifying ehold — \$2,920	s from federal a another person's e 22 below. Oth 	Hawa return, see the perwise go to pa	Instructions on pag ge 15 of the Instru ge 36 of the 22	ge 15, and place an X he ctions -	ore



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	Fo	rm N-11 (Rev. 2007) Your Social Security Number	Your Spouse's SSN	Page 3
	40	0-00-7936	400-00-2036	
TEL 0 7 0				
JT073		me(s) as shown on return		1
		7. Insightful		L
	•	mptions claimed on line 6e. If you and	l/or your	
spouse are c Yourse		an X in the applicable box(es) page 21 of the Instructions	24	8040
Tourse		page 21 of the instructions		
Taxable Inco	ome. Line 23 minus line 24 (b	ut not less than zero) Taxable Inc	ome ≻ 25	8060
Tax. Place a	n X if from X Tax Table;	Tax Rate Schedule; Form N-168;		
Form N-6	515; or Capital Gains Tax	Worksheet on page 36 of the Instruct	ions.	
(Plac	e an X if tax from Forms N-2,	N-103, N-152, N-312, N-318, N-338,		
N-405, N-586	6, or N-814 is included.)		Tax ➤ 26	172
If tax is from	the Capital Gains Tax Works	neet, enter		
the net capita	al gain from line 14 of that wo	rksheet 27		
Total nonrefu	indable tax credits (attach Sc	hedule CR)		0
	l' 00 (l · · · · · · · · · ·			
		ro)Bala	ince ► 29	172
	Income tax withheld (attach)		100	
(see page 24 d	f the Instructions for other attachme	nis) 30	100	
2007 estimat	ed tax payments	31		
Amount of es	timated tax applied from 200	6 return 32		
Amount paid	with extension(s)			
Low-Income	Refundable Tax Credit			
(attach Scheo	ule X) DHS, etc. exemptions	34		
	v-Income Household			
	ch Schedule X)			
	ild and Dependent			
	es (attach Schedule X)			
	Id Passenger Restraint	27		
	ttach a copy of the invoice) neral Income Tax			
	of the Instructions)	38	120	
(I 0	ble tax credits from			
	(attach Schedule CR)	39		
Add lines 30	through 39		edits ➤ 40	220
	-	-		
If line 40 is la	rger than line 29, enter the a	mount OVERPAID (line 40 minus line 2	29) 41	48
Contributio	ns to (see page 26 of the Ins	tructions): Yourself	Spouse	
42a Ha	waii Schools Repairs and Ma	intenance Fund \$2	\$2	
42b Ha	waii Public Libraries Fund	\$2	\$2	
42c Do	mestic Violence / Child Abus	e and Neglect Funds \$5	\$5	
Add the amo	unts of the Xs on lines 42a th	rough 42c and enter the total here		0
Line 41 minu	s line 43			48
	e 44 to be applied to your			
	ATED TAX		0	

		Form N-11 (Rev. 2007) Your Social Security Nu		Spouse's SSN	Page 4 of 4
		400-00-7936	400-0	0-2036	
	JT074	Name(s) as shown on return _ Test Y. Insightful		Insightfu	1
46		ED TO YOU (line 44 minus line 45).			
	If filing late, see page 2	6 of Instructions	46a		48
	b Routing number	с Туре:	Checking	Savings	
	d Account number				
4	AMOUNT YOU OWE (ine 29 minus line 40). Send Form N-200V with y	our payment.		
	Make check or money of	order payable to the "Hawaii State Tax Collector"	47		
4	8 Estimated tax penalty				
	,	clude on line 41 or 47. Place an			
	X here if Form N-210 is	attached > 48		-	
4	9 AMENDED RETURN ONLY	- Amount paid (overpaid) on original return. (See Instructi	ons) 49		
5	O AMENDED RETURN ONLY	- Balance due (refund) with amended return. (See Instruct	tions) 50		
5	1 If you don't need Hawa	ii income tax forms mailed to you next year, plac	e an X in this box to rece	eive a preprinted labe	el only
5	-	chedule C? 🗖 Yes 🛛 No If yes, enter Hawa			
		, and main business a			
5	-	chedule E? 🗖 Yes 🛛 No 🛛 If yes, enter Hawa	ii gross rents received		and your Hawaii
		s activity W			
5		chedule F? 🛛 Yes 🖾 No If yes, enter Hawa			
	for this activity W	, and main business a	ctivity/product:		/
	If designating another pers attorney. See page 28 of the	on to discuss this return with the Hawaii Departn ne Instructions.	nent of Taxation, comple	te the following. This	s is not a full power of
	Designee's name 🕨	Phone no. >		ication number >	
		you want \$2 to go to the Hawaii Election Campa		Yes X No	Note: Placing an X in the "Yes" box will not increase your tax or
CAN		pint return, does your spouse want \$2 to go to the		Yes X No	reduce your refund.
	ments) has been examined	re, under the penalties set forth in section 231-30 d by me and, to the best of my knowledge and be rsuant to the Hawaii Income Tax Law, Chapter 2	lief, is a true, correct, an	ncluding accompany d complete return, m	ring schedules or state- nade in good faith, for
	Your signature	Date	Your occupation		Daytime Phone Number

Your s	ignature	Date		Your occupati	ion		Daytime Phone Number
\blacktriangleright				Retire	d		()
Spous	e's signature (if filing jointly, BOTH must sign)	Date		Spouse's occ Retire			
	Preparer's Signature ►		Da	te	Check if self-employed ➤ □	Pr	eparer's identification number
Paid Preparer's Information	Print Preparer's Name ►				Federal E.I. No. >		
	Firm's name (or yours if self-employed), Address, and ZIP Code				Phone No. >		

REMINDERS:

- File your return on or before April 20, 2008.
- You must enter your social security number(s). Your social security number(s) is no longer printed on your preprinted address label.
- Don't forget to sign your return. If married filing a joint return, both spouses must sign the return.
- Be sure required attachments are attached. (W-2s or HW-2s, Schedule X, Form N-200V, check or money order, etc.)
- Make check or money order payable to the "Hawaii State Tax Collector".

Hawaii Test Case #10 (Based on the modified 2005 IRS Test #5)

Attachments (PDFs): Hawaii Form N-15 Hawaii Form N-210 TEST O MAPLE Taxpayer Name: Taxpayer SSN: 400-00-7950 Hawaii changes to IRS test: Taxpayer is a part-year resident. Taxpayer was a resident of Hawaii from January 1, 2007 - October 31, 2007. All form(s): Taxpayer Social Security number changed to Hawaii test designation: 400-00-7950 W-2(1): (Wages were earned in Hawaii from January 1, 2007 - October 31, 2007) Employer changed to the United States Air Force Box 15 State changed to Hawaii: HI Box 16 State wages: \$2,000 (The difference of \$800 between federal and state wages is COLA.) W-2(2): (Wages were earned in Hawaii from January 1, 2007 - October 31, 2007) Employer changed to the Hawaii National Guard Box 15 State changed to Hawaii: HI

Note: Interest and dividend income allocated to Hawaii during period of residency (January 1, 2007 - October 31, 2007).

State Return Details:

FORM N-15

First tir	ne filer:	yes
Line 7	Wages:	Col. A: \$5,200 Col. B: \$5,200
Line 8	Interest income:	Col. A: \$120,652 Col. B: \$100,543
	Interest of \$114,152 from CA bor	nds is taxed for Hawaii purposes but
	not for Federal purposes. This	interest is not included in the
	Federal return detail.	
Line 9	Ordinary dividends:	Col. A: \$3,000 Col. B: \$2,500
Line 32	IHA payments:	Col. A: \$1,000 Col. B: \$1,000
Line 33	Military reserve pay:	Col. A: \$3,631 Col. B: \$3,631
	Pay is not taxed for Hawaii purp	poses but taxed for Federal purposes.
Line 36	Adjusted gross income:	Col. A: \$124,221 Col. B: \$103,612
Line 37	Ratio of Hawaii AGI to total	0.83
	AGI:	
Taxpayer	is a dependent of another?	yes
Line 40a	Standard deduction:	\$2,000
Line 40b	Prorated standard deduction:	\$1,660
Line 42a	Exemptions:	\$0
Line 42b	Prorated exemptions:	\$0
Line 43	Taxable income:	\$101,952
Line 44	Tax liability:	\$7,665 (from tax rate schedule)
Line 47	Withholding:	\$84
Line 48	Estimated tax payments:	\$900 (Form N-1)
Line 64	Balance due:	\$6,681

HAWAII TEST CASE #10

Line	65	Penalty for underpayment of estimated tax:	<pre>\$125 (The underpayment penalty is calculated using full months, not days as calculated on federal Form 2210. See section 235-97(f), Hawaii Revised Statutes, at www.hawaii.gov/tax.)</pre>
No de	esign	ee	
Hawai	i El	ection Campaign Fund:	yes
Form		<u>o</u>	
Part	-		
Line	-		(x)
Part	II		
Line	1		\$7 , 665
Line	4		\$84
Line	7		\$2,700
Part	III		
Line	10		\$246 (\$900 estimated tax payments plus \$84 in withholding divided evenly to 4 periods.)
Part	IV		
Line	18 (all columns)	04/20/2008

TEST #5 - IRS scenario (Taxpayer's SSN has been changed for the IRS test)

FORMS REQUIRED: FORM 1040A, SCH 1, FORM PMT

INFORMATION RETURNS ATTACHED: FORM W-2 (2)

ENTRIES NOT REQUIRING FORMS:

STATEMENTS:

OTHER: DEPENDENT OF ANOTHER DIRECT DEBIT

THIRD PARTY DESIGNEE: NONE

PREPARED BY: TAXPAYER

TAXPAYER: NAME: TEST O MAPLE	SSN: 400-00-1050
DOB: 04-15-1989	OCCUPATION: TREE TRIMMER
DISABLED: NO	PRES ELEC FUND: YES
DAYTIME PHONE #: 201-555-1111	BLIND: NO

CHECK DIGITS FROM IRS LABEL: KX

ADDRESS: 7842 WEEPING WILLOW LN AUDUBON, NJ 08106-7842

FILING STATUS: SINGLE	LINE 6d: 0
SCHEDULE 1:	
PART I: LINE 1: FIRST SECURITY MONEY BANK	6500 1000 (TAX-EXEMPT)
PART II: LINE 5: DOW SMITH	3000 (NON-QUALIFIED)
FORM PAYMENT: ACH DEBIT RTN: 012345672 ACCT #: 1234000000 TYPE OF ACCT: CHECKING	

TAXPAYERS DAYTIME PHONE NUMBER: 201-555-1111

AMOUNT OF PAYMENT: 10

REQUESTED PAYMENT DATE: 04-16-2008

TYPE OF FORM BEING FILED: 1040A

Page 10-3

PRACTITIONER PIN INFORMATION: JURAT/DISCLOSURE VERSION INDICATOR: D PAID PREPARER SIGNATURE: EFIN + 28734 PRIMARY TAXPAYER SIGNATURE: 19821 PIN TYPE: P

AUTHENTICATION RECORD: TAXPAYER SIGNATURE DATE: 03-21-2008

ETD TRANSMISSION: FORM 9465: LINE 3: (201) 555-1003; 10:00PM LINE 4: (201) 555-1111; (no ext); 9:00AM **LINE 5:** FIRST SECURITY 21 MAIN ST AUDUBON NJ 08106-0021 LINE 6: OAKLEYS YARD AND GARDEN 87 KUDZU CENTER AUDUBON NJ 08106 **LINE 7:** FORM 1040A **LINE 8:** 2007 **LINE 9:** 21 **LINE 10:** 10 **LINE 11:** 5 **LINE 12:** 1 LINE 13(a): 012345672 LINE 13(b): 123400000 ACCOUNT TYPE: CHECKING TAXPAYER PIN: 19821 PRIOR YEAR AGI: 0 **SIGNATURE DATE:** 04-16-2008

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM W-2 (2)

FORM 1040A	
First Name, MI & Last Name:	(TEST O MAPLE)
Social Security Number:	(400-00-7950)
Home Address:	(7842 WEEPING WILLOW LN)
City, State, and Zip:	(AUDUBON NJ 08106-7842)
Do you want \$3.00 to go to the	(YES)
Presidential Campaign Fund:	
Filing Status:	(SINGLE)
Number of boxes on 6a and 6b:	(0)
Total number box 6d:	(0)
Line 7 Total wages:	(4400)
Line 8a Taxable interest:	(6500)
Line 8b Tax exempt interest:	(1000)
Line 9a Ordinary dividends:	(3000)
Line 15 Total income:	(13900)
Line 21 Adjusted gross income:	(13900)
Line 22 Amount from line 21:	(13900)
Line 24 Standard deduction:	(4700)
Line 25 Subtract line 24 from line 22:	
Line 26 Multiply \$3400 by the total	(0)
number of exemptions on line	
6d:	
Line 27 Taxable income:	(9200)
Line 28 Tax:	(993)
Line 35 Subtract line 34 from line 28:	(993)
Line 37 Total tax:	(993)
Line 38 Federal income tax withheld:	(972)
Line 42 Total payments:	(972)
Line 46 Amount you owe:	(21)
The manage is a second the second	
Taxpayer's occupation:	(TREE TRIMMER)
Third party designee: Daytime phone number:	(NO) (201-555-1111)
Taxpayer PIN:	(201-555-1111) (19821)
Date:	(19821) (03-21-2008)
Date.	(03-21-2000)

Form W-2 #1 a. Employee's social security number: (400-00-7950)b. Employer identification number: (22 - 2244661)c. Employer's name address and zip code: (UNITED STATES AIR FORCE) (783 CHRISTMAS TREE DRIVE) (AUDUBON NJ 08106) e. Employee's name (first, mi, last): (TEST O MAPLE) f. Employee's address and zip code: (7842 WEEPING WILLOW LN) (AUDUBON NJ 08106-7842) Box 1 Wages, tips, etc.: (1200)Box 1wages, cips, cic.Box 2Federal income tax withheld:Box 3Social security wages:Box 4Social security tax withheld:Box 5Medicare wages and tips:Box 6Medicare tax withheld:Box 15State and state ID number: (472)(1200)(74) (1200) (17)(HI 22130) Box 16 State wages: (2000) Box 17 State income tax withheld: (84) Form W-2 #2 (400-00-7950) a. Employee's social security number: b. Employer identification number: (22 - 3355771)c. Employer's name address and zip (HAWAII NATIONAL GUARD) code: (87 KUDZU CENTER) (AUDUBON NJ 08106) e. Employee's name (first, mi, last): (TEST O MAPLE) f. Employee's address and zip code: (7842 WEEPING WILLOW LN) (AUDUBON NJ 08106-7842) Box 1 Wages, tips, etc.: (3200)Box 2 Federal income tax withheld: (500) Box 3 Social security wages: (3200) Social security tax withheld: (198) Medicare wages and tips: (3200 Medicare tax withheld: (46) Box 4 Box 5 (3200)Box 6 Box 15 State and state ID number: (HI 07543917)

Box 16 State wages:

(3200)



AMENDED Return

STATE OF HAWAII - DEPARTMENT OF TAXATION **Individual Income Tax Return**

Y

Υ

NONRESIDENT and PART-YEAR RESIDENT

Calendar Year 2007 OR

MT071

M M Tax Year

D 01 -01 -07

D

10 - 31 - 07

D

D

Υ Υ

M

M

FOR OFFICE USE ONLY

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

а

Do NOT Submit a Photocopy!!

thru

► Place an X in the applicable box(es): X Part-Year Resident

Nonresident

Nonresident Alien or Dual-Status Alien

here 🤸	Your First Name M.I.	Your	Last Name	◆ IMPORTANT — Complete this Section ◆
	Test 0	Mapl	е	
ace label	Spouse's First Name M.I.	Spou	use's Last Name	Enter the first four letters of your last name. Use ALL CAPITAL letters MAPL
← Pla	Care Of (See Instructions, page 7.)		_	Your Social 400 - 00 - 7950 Security Number
-2 HEKE	Present mailing or home address (Number a 7842 Weeping Willow Lr		including Rural Route)	Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters
5	City, town or post office.	State	Postal/ZIP code	
	Audubon	NJ	08106-7842	Spouse's Social Security Number
5	If Foreign address, enter Province and/or Sta	te	Country	Place an X in applicable box, if appropriate
сору				X First Time Filer Address or Name Change
ATTACH	ATTACH A COPY	Y OF Y	OUR 2007 FEDE	RAL INCOME TAX RETURN

ATTACH A COPY OF YOUR 2007 FEDERAL INCOME TAX RETURN

(Place	an X	in	onlv	ONE	box)
(1 1400	unn		Unity .		NON)

3 Married filing separate retu	rn. Enter spouse's SSN and the	4		ith qualifying person). If the qualifying ot your dependent, enter the child's full
here		5	Qualifying widow(er) v your spouse died	vith dependent child. Enter the year
CAUTION: If you can be claimed as a deper	dent on another person's tax return (su	uch as your par	rents'), <i>DO NOT</i> place an X o	In line 6a, but be sure to place an X below line 37.
Spouse				
Dependents: If more than 6 de 1. First and last name use attachn	pendents 2. Dependent's security numb		3. Relationship	Enter number of your children listed 6c
				Enter number of other dependents6d
) ;	Married filing joint return (e' Married filing separate return first four letters of last name at here. CAUTION: If you can be claimed as a depennn Yourself Spouse If you placed an X on 3 and 6b ab Dependents: If more than 6 de	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. CAUTION: If you can be claimed as a dependent on another person's tax return (su Yourself	 Married filing joint return (even if only one had income). Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here. <i>CAUTION:</i> If you can be claimed as a dependent on another person's tax return (such as your par Yourself	2 Married filing joint return (even if only one had income). person is a child but n 3 Married filing separate return. Enter spouse's SSN and the name

FORM N-15



Form N-15 (Rev. 2007)

Your Social Security Number 400 - 00 - 7950

Your Spouse's SSN

Page 2 of 4

		If amount is negative (loss), place an X	in the box.	
		Col. A - Total Income		Col. B - Hawaii Income
7	Wages, salaries, tips, etc. (attach Form(s) W-2)	5200	7	5200
8	Interest income from the worksheet on page 38 of the Instructions	100650	8	100543
9	Ordinary dividends	3000	9	2500
10	State income tax refund from the worksheet on		Ŭ	
	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 19Total Incom	e≻128852	20	108243
21	Educator expenses		21	
22	Certain business expenses of reservists, performing artists, a fee-basis government officials		22	
			~~ <u> </u>	
23	IRA deduction	······	23	
24	Student loan interest deduction from the workshee		04	
	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	
	Penalty on early withdrawal of savings		30	
30			-	
30	31 Alimony paid (Enter name and SS No. of recipien	t)	31	

1000

32

32 Payments to an individual housing account

		Form N-15 (Rev. 2007)				Page 3 of 4
		Your Social Security N 400 - 00 - 7		ur Spol	use's SSN	
		Name(s) as shown on return	550			
	MT073	Test O. Maple				I
33	First \$3,631 of military reserve or Ha	awaii				
00	national guard duty pay		3631	33		3631
34	Exceptional trees deduction (attach	affidavit)				
	(see page 19 of the Instructions)	·····		34		
35	Add lines 21 through 34Tota	I Adjustments >	4631	35		4631
36	Line 20 minus line 35Adjusted	Gross Income >	124221	36		103612
07	Datia of Houseli AQLia Tatal AQL Divida li	na 00. Caluma D. hu lina 00. Caluma A //		ما بيمي ام		
37	Ratio of Hawaii AGI to Total AGI. Divide li CAUTION: If you can be claimed a					
38	If you do not itemize deductions, enter zero					
	38a Medical and dental expenses				TOTAL	ITEMIZED
	(from Worksheet NR-1 or PY-	1) 38a		-		UCTIONS
	38b Taxes (from Worksheet NR-2	or PY-2) <mark>38b</mark>		-		olumn B is more than
	38c Interest expense (from Workshee	et NB-3 or PY-3) 38c				650,000 for married ately), see the
				-		on page 41 of the
	38d Contributions (from Workshee	t NR-4 or PY-4) 38d		-		. If not, add lines 38a
	38e Casualty and theft losses	5) 00-			go to line 4	. Enter total here and
	(from Worksheet NR-5 or PY- 38f Miscellaneous deductions	5) 38e		-	go to line 4	
	(from Worksheet NR-6 or PY-	6) <mark>38f</mark>				0
40a	If you checked filing status box: 1 or 3	enter \$2,000;		-		
	2 or 5 enter \$4,000; 4 enter \$2,920	<mark>40a</mark>	2000	-	Prorated Sta	ndard Deduction
40b	Multiply line 40a by the ratio on line	37		40b		1660
41	Line 36, Column B minus line 39 or	40b, whichever applies. (This line	MUST be filled in)	41		101952
42a	Multiply \$1,040 by the total number of exem		,			
	1 11 ()	ourself Spouse				
	and see page 26 of the Instructions	42a	0	-		
42b	Multiply line 42a by the ratio on line	37 P	rorated Exemption(s) ➤	42b		0
43	Taxable Income. Line 41 minus line	e 42b (but not less than zero)	Taxable Income 🕨	43		101952
44		ble; X Tax Rate Schedule;	Form N-168;			
		ns Tax Worksheet on page 41 of t		44		
	If tax is from the Capital Gains Tax)3, N-152, N-312, N-318, N-338, N-405, N-586 Worksheet, enter	b, of IN-814 IS Included.) I ax ►	44		7665
	the net capital gain from line 14 of th					
				•		
45	Total nonrefundable tax credits (atta	ach Schedule CR)		45		0
46	Line 44 minus line 45 (but not less t	han zero)	Balance ≻	46		7665
47	Hawaii State Income tax withheld (a	,	• •			
/0	(see page 29 of the Instructions for other at 2007 estimated tax payments on	ttachments)47	84	-		
48	2007 estimated tax payments on Forms N-1 900; N-288	3A <mark>48</mark>	900			
				-		
	49 Amount of estimated tax applie	ed from 2006 return49		-		
	50 Amount paid with extension					

Print

Preparer's Name

Firm's name (or yours if self-employed),

Form N-15 (Rev. 2007)

Your Social Security Number 400 - 00 - 7950 Name(s) as shown on return

Your Spouse's SSN

	MT074 Test O. Mag	ple						I
51	Low-Income Refundable Tax Credit							
	(attach Schedule X) DHS, etc. exemptions5	1						
52	Credit for Low-Income Household							
	Renters (attach Schedule X)5	2						
53	Credit for Child and Dependent Care							
	Expenses (attach Schedule X)5	3						
54	Credit for Child Passenger Restraint							
	System(s) (attach a copy of the invoice)5	4						
55	Credit for General Income Tax							
	(see Instructions) Federal AGI	5						
56	Total refundable tax credits from							
	Schedule CR (attach Schedule CR)5							
57	Add lines 47 through 56	Total Pay	ments a	nd Credits >	► 57			984
58	If line 57 is larger than line 46, enter the amount OVERPAI				58			
59	Contributions to (see page 31 of the Instructions):			Spouse				
	59a Hawaii Schools Repairs and Maintenance Fund		\$2	\$2				
	59b Hawaii Public Libraries Fund		\$2	\$2				
~~	59c Domestic Violence / Child Abuse and Neglect Funds		\$5	\$5	~~			
60	Add the amounts of the Xs on lines 59a through 59c and er	nter the total h	ere		60			
61	Line 58 minus line 60				61			
62	Amount of line 61 to be applied to							
	your 2008 ESTIMATED TAX6							
63	Amount to be REFUNDED TO YOU (line 61 minus line 62)							
	see page 31 of Instructions				63			
64	AMOUNT YOU OWE (line 46 minus line 57). Send Form N							
	Make check or money order payable to the "Hawaii State T				64			6681
65	Estimated tax penalty. (See page 31 of Instr.) Do not include this amoun			-				
	in line 58 or 64. Place an X in this box if Form N-210 is attached X 6			1	.25			
66	AMENDED RETURN ONLY - Amount paid (overpaid) on o	original return.	(See Ins	structions)	66			
67	AMENDED RETURN ONLY - Balance due (refund) with a	mended return	n. (See Ir	structions)				
68	If you would like us to mail you a packet of forms for next y							
	If designating another person to discuss this return with th attorney. See page 32 of the Instructions.	• •						
	Designee's name ►	Phone no). >		Identifi	cation nu	ımber ►	
нл	WAII ELECTION Do you want \$2 to go to the Haw	aii Election Ca	ampaign	Fund?	X Y	es	No	Note: Placing an X in the "Yes"
CAI	WPAIGN FUND If joint return, does your spouse	want \$2 to go	to the fu	nd?	Y	es	No	box will not increase your tax or reduce your refund.
	DECLARATION — I declare, under the penalties set forth in section amined by me and, to the best of my knowledge and belief, is a tru Hawaii Income Tax Law, Chapter 235, HRS.							
ш	Your signature	Date		Your occupat	ion		П	aytime Phone Number
						07		
PLEASE GN HER				Tree		ier:	(201)555-1111
	Spouse's signature (if filing jointly, BOTH must sign)	Date		Spouse's occ	upation			
				to	Oka-1.''		Dura	vora identification
	Paid Preparer's		Da	le	Check if self-employ		Prepa	arer's identification number
	Preparer's Signature >				seir-employ	rea 🗲 🗖		

Federal E.I. No. ►

Phone No. >

STATE OF HAWAII — DEPARTMENT OF TAXATION Underpayment of Estimated Tax by Individuals, Estates, and Trusts ➤ See Separate Instructions ➤ Attach to Form N-11, N-13, N-15, or N-40

	ne(s) as shown on tax return						rity Number or FEIN
	est O. Maple				4	00-00-	-7950
	Part I Reasons For Filing — If a, b, or c below applie check the boxes that apply and file Form N-210 w N-210 with your tax return.						
	Check whichever boxes apply:						
а	You request a waiver. In certain circumstances, the Departme	nt of 7	Faxation will waive al	l or part of the penalt	y. See th	ne Instruct	ions for
	Waiver of Penalty.						
b	You use the annualized income installment method . If your	incom	ne varied during the y	ear, this method mag	reduce	the amour	nt of one or
	more required installments. See the Instructions for Schedu						
С	You had Hawaii income tax withheld from wages and you treat			x purposes when it w	as actua	Ily withhe	ld instead
	of in equal amounts on the payment due dates. See the Instru						
d		oon yo	our 2006 tax and you	filed or are filing a jo	int return	for either	2006 or
	2007 but not for both years.						
	Part II All Filers Must Complete This Part						
1	2007 tax liability. (see Instructions)					1	7,665.00
	T						
2	Total credits. (see Instructions)					2	
3	Balance. Line 1 minus line 2					3	7,665.00
							84.00
	Hawaii income taxes withheld. (see Instructions) Balance. Line 3 minus line 4. If this amount is less than \$500, stop h					4	04.00
5	You do not owe the penalty.					5	7,581.00
6	Multiply the amount on line 3 by 60% (.60).					6	4,599.00
	Enter the tax amount from your 2006 income tax return. (Caution: S Enter the smaller of line 6 or line 7. (see Instructions)					7	2,700.00
ł	Part III Figure Your Underpayment			PAYMENT D	UE DATE	ES	
9	Required installments. If you are using the Annualized Income		(a) 4/20/2007	(b) 6/20/2007	(c) 9/2	0/2007	(d) 1/20/2008
	Installment Method, enter the amounts from Schedule A, line 24.						
	Farmers and fishermen, enter the amount from line 8 in column						
	(d). All others, enter 1/4 of line 8 in each column	9	675.00	675.00	(575.00	675.00
10	Estimated and other tax payments made. (see Instructions) For						
	column (a) only, enter the amount from line 10 on line 14 also. If						
	line 10 is equal to or more than line 9 for all payment periods,						
	stop here; you do not owe the penalty	10	246.00	246.00		246.00	246.00
	Complete lines 11 through 17 of one column before						
11	<i>going to the next column.</i> Enter amount, if any, from line 17 of previous column	11		0.00		0.00	0.00
	Add lines 10 and 11.	12	-	246.00		246.00	1
	Add amounts on lines 15 and 16 of the previous column	13	-	429.00		358.00	1
	Line 12 minus line 13. If zero or less, enter -0 For column			123.00			1/20/.00
•••	(a) only, enter the amount from line 10.	14	246.00	0.00		0.00	0.00
15	If the amount on line 14 is zero, line 13 minus line 12. Otherwise,						
	enter -0	15		183.00		512.00	
16	Underpayment. If line 9 is equal to or more than line 14, line 9 minus line 14,						
	then go to line 11 of next column. Otherwise go to line 17.	16	429.00	675.00		675.00	675.00
17	Overpayment. If line 14 is more than line 9, line 14 minus line 9,						
	then go to line 11 of next column	17					
	Complete Part IV on page 2 to figure the pen	alty.	If there are no entri	ies on line 16, no pe	enalty is	owed.	

Form N-210 (REV. 2007)

(REV. 2007)						Page 2
Part IV Figuring the Penalty (See Instructions)		(a) 4/20/2007	(b) 6/20/2007	(c) 9/20/200)7	(d) 1/20/2008
18 Enter the date the amount on line 16 was paid or April 20, 2008, whichever is earlier.	18	4/20/08	4/20/08	4/20/0	8	4/20/08
19 Enter the number of months from the payment due date through the date of payment on line 18. If April 20, 2008, is the date entered on line 18, enter 12, 10, 7, and 3, respectively, here	19	12	10	7		3
 20 Multiply the following: Number of months on line 19 x .00667 x underpayment on line 16 for columns (a) through (d) 	20	34.00	45.00	32	.00	14.00
21 Penalty — Add amounts on line 20 in all columns. Enter the total here and on Form N-11, line 48; Form N-13, line 28; Form N-15, line 65; or Form N-40, line 28.						125.00

Schedule A Required Installments Using the Annualized Income Installment Method

Ar	nualized Income Installment Method				1	1
Esta	ates and trusts, do not use the period ending dates shown to the righ	t.	(a)	(b)	(c)	(d)
Inst	ead use the following: 2/28/07, 4/30/07, 7/31/07, and 11/30/07.		1/1/07-3/31/07	1/1/07-5/31/07	1/1/07-8/31/07	1/1/07-12/31/07
1	Enter your adjusted gross income for each period (see Instructions)	•				
	(Estates and trusts, enter your taxable income without your					
	exemption for each period.)	1				
2	Annualization amounts (Estates and trusts, see Instructions)	2	4	2.4	1.5	1
3	Annualized income. Multiply line 1 by line 2	3				
4	Enter your itemized deductions for the period shown in each					
	column. If you do not itemize, enter -0- and skip to line 7. (Estates					
	and trusts, enter -0- and skip to line 9, and enter the amount from					
	line 3 on line 9.)	4				
5	Annualization amounts	5	4	2.4	1.5	1
6	Multiply line 4 by line 5 (see Instructions if line 3 is more					
	than \$50,000)	6				
7	In each column, enter the full amount of your standard deduction.					
	If you itemized deductions enter -0- (see Instructions)	7				
	Enter line 6 or line 7, whichever is larger	8				
9	Line 3 minus line 8	9				
10	In each column, multiply \$1,040 by the total number of exemptions					
	claimed. If you use the personal exemption for disabled persons					
	instead, enter the appropriate amount for 2007 (Estates and trusts,					
	enter the exemption amount shown on your return.) (See Instructions) $\ .$	10				
11	Line 9 minus line 10	11				
12	Figure your tax on the amount on line 11 (see Instructions)	12				
13	Enter any other taxes for each period (see Instructions)	13				
14	Total tax — add lines 12 and 13	14				
15	For each period, enter the same type of credits as allowed for					
	Form N-210, Part II, line 2 (see Instructions)	15				
16	Total tax after credits. Line 14 minus line 15. If zero or less, enter -0	16				
17	Applicable percentage	17	15%	30%	45%	60%
18	Multiply line 16 by line 17	18				
	Complete lines 19 through 24 of one column before					
	going to the next column.					
19	Add the amount in all preceding columns of line 24	19				
20	Line 18 minus line 19. If zero or less, enter -0	20				
21	Enter ¼ of Form N-210, Part II, line 8, in each column	21				ļ
22	Subtract line 24 of the previous column from line 23 of the previous column	22				
23	Add lines 21 and 22 and enter the total	23				
24	Enter the smaller of line 20 or line 23 here and					
	on Form N-210, line 9	24				<u> </u>

Hawaii Test Case #11 (Based on the modified 2005 IRS Test #6)

Attachments (PDFs):

Hawaii Form N-15 Hawaii Schedule X

Taxpayer Name:TEST P BARRELLTaxpayer SSN:400-00-7951

Hawaii changes to IRS test:

Taxpayer is a part-year resident. Taxpayer was a resident of Hawaii from January 1, 2007 - November 30, 2007. All form(s): Social Security number changed to Hawaii test designation: 400-00-7951 1099-R(1): Box 11 State changed to reflect Hawaii: HI

Note: Interest income allocated to Hawaii during period of residency (January 1, 2007 - November 30, 2007). IRA distribution taken on February 1, 2007. Pension income is not taxable for Hawaii income tax purposes.

State Return Details:

FORM N-15

	•	
Address cl	_	yes
Year spous		
	Interest income:	Col. A: \$10,000 Col. B: \$9,167
	IRA distribution:	Col. A: \$2,500 Col. B: \$2,500
	Adjusted gross income:	Col. A: \$12,500 Col. B: \$11,667
Line 37	Ratio of Hawaii AGI to total AGI:	0.93
Line 40a	Standard deduction:	\$4,000
Line 40b	Prorated standard deduction:	\$3,720
Line 42a	Exemptions:	\$3,120
Line 42b	Prorated exemptions:	\$2,902
Line 43	Taxable income:	\$5,045
Line 44	Tax liability:	\$74 (from tax tables)
Line 49	Estimated from 2006:	\$42
Line 50	Extension payments:	\$8
Line 51	Low income refundable credit:	\$190
Line 51	DHS exemptions:	4
Line 52	Renters credit:	\$150
Line 55	Credit for general income tax:	\$130
Line 55	Federal AGI:	\$17,420
Line 58	Overpaid:	\$446
Line 59a	School repair contribution:	no
Line 59b	Library contribution:	no
Line 59c	Domestic violence contribution:	no
Line 63	Refund:	\$446

Taxpayer's	designee	information:	
Designee's	Name:		JOHN DOE
Phone No.:			888-555-1111

ID Numb	per:			11122
Hawaii	Election	Campaign	Fund:	yes

State Schedule X Information

Part I: LOW-INCOME REFUNDABLE TAX CREDIT DATA:

Line 2 Persons:

Test Barrell Roland Barrell

Line 3 information:

Qualifying person's name	Qualifying person's social security number	Relationship
Alicia Barrell	400-01-7906	Niece
Thelma Barrell	400-02-7906	Niece
Ben Barrell	400-03-7906	Nephew
Grayson Barrell	400-04-7906	Nephew

Line	3	Qualifying	minor child	dren:	4
Line	4	AGI:			\$12,500
Line	10	Low-income	refundable	credit:	\$190

Part 3	II:	CREDIT	FOR	LOW-INCOME	HOUSEHOD	RENTERS	DATA
--------	-----	--------	-----	------------	----------	---------	------

Line 4	Rental unit address:	47-578 PUAPOO PL KANEOHE, HI 96744
Line 4 Line 4	Rental occupied(from and to): Total rent paid:	01 to 12 \$8,000
Line 4	Owner name and address:	Jay Spector 1 Kapiolani Blvd Honolulu, HI 96814
Line 4 Line 5 Line 8	Hawaii Tax I.D. Number: Taxpayer's share of rent paid: Qualified exemptions:	W4444444-01 \$8,000 3
Line 9	Renters credit:	\$150

TEST #6 - IRS scenario (Taxpayer's SSN has been changed for the IRS test)

FORMS REQUIRED: FORM 1040A, SCH 1

INFORMATION RETURNS ATTACHED: FORM 1099-R (2)

ENTRIES NOT REQUIRING FORMS: FORM 1040A, LINE 39: 500 FORM 1040A, LINE 45: 125

STATEMENTS:

OTHER: TOTAL SOCIAL SECURITY BENEFITS RECEIVED: 33

THIRD PARTY DESIGNEE: NAME: JOHN DOE PHONE: 888-555-1111 PIN: 11122

PREPARED BY:

 TAXPAYER: NAME: TEST P BARRELL
 SSN: 400-00-1051

 DOB: 06-18-1940
 OCCUPATION: RETIRED

 DISABLED: NO
 PRES ELEC FUND: YES

 DAYTIME PHONE: NOT GIVEN
 BLIND: NO

CHECK DIGITS FROM IRS LABEL: NZ

ADDRESS: 25000 HAM AND BACON JUNCTION PIG TOWN, MD 21230

FILING STATUS: QUALIFYING WIDOW(ER)LINE 6d: 2YEAR SPOUSE DIED: 2006

DEPENDENT INFORMATION:NAMEAGESSNRELATIONSHIP# MOCHILDTAXCRROLAND BARRELL19400-55-3006SON12NOTE:DEPENDENT IS A STUDENTSON12

SCHEDULE 1:

PART I: LINE 1: BEST SAVINGS 6000 FORTUNE BANK 4000

ETD TRANSMISSION: FORM 4868: LINE 4: 0 **LINE 5:** 700 **LINE 6:** 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM 1099-R (2)

FORM 1040	A	
	e, MI and Last Name:	(TEST P BARRELL)
	curity Number:	(400-00-7951)
Home Addr	ess:	25000 HAM AND BACON JUNCTION
City, Sta	te, and Zip:	PIG TOWN, MD 21230
	nt \$3.00 to go to the	(YES)
	ial Campaign Fund:	
Filing Sta		(QUALIFYING WIDOW(ER))
Year spou		(2006)
Dependent		(ROLAND BARRELL)
Social	Security Number:	(400-55-3006)
Relation		(SON)
	boxes checked on 6a and 6b:	(1)
Number of	children who lived with you:	(1)
	ber in box 6d:	(2)
Line 8a	Taxable interest:	(10000)
Line 11b	Taxable IRA distributions:	(2500)
Line 12b	Taxable pensions and annuities:	(4920)
Line 15	Total income:	(17420)
Line 21	Adjusted gross income:	(17420)
	Amount from line 21:	(17420)
Line 23a	Taxpayer born before 1/2/1943:	(X)
	Number of boxes checked:	(1)
Line 24	Standard deduction:	(11750)
Line 25	Subtract line 24 from line 22:	(5670)
Line 26	Multiply \$3400 by the total	(6800)
	number of exemptions on line	
	6d:	
Line 27	Taxable income:	(0)
Line 28	Tax:	(0)
Line 35	Subtract line 34 from line 28:	(0)
Line 37	Total tax:	(0)
Line 38	Federal income tax withheld:	(200)
	LITERAL:	(FORM 1099)
Line 39	2007 estimated taxes paid:	(500)
Line 42	Total payments:	(700)
Line 43	Amount overpaid:	(700)
Line 44a	Refund:	(575)
Line 44b	Routing transit number:	(XXXXXXXXX)
Line 44d	Account number:	(XXXXXXXXXXXXXXXXXX)
Line 45	Applied to 2008 estimated	(125)
	taxes:	
	Third party designee:	(YES)
	Designee's name:	(JOHN DOE)
	Phone number:	(888-555-1111)
	PIN:	(11122)
	Taxpayer's occupation:	(RETIRED)

Form 1099-R #1 Payer's name address and zip code: (OUR SHARE BANK & TRUST) (72 MARKET PLACE) (PIG TOWN MD 21230-7272) Payer's identification number: (52 - 7754541)Recipient's social security number: (400-00-7951)Recipient's name (first, mi, last): (TEST P BARRELL) Recipient's street address: 25000 HAM AND BACON JUNCTION Recipient's city, state, and zip code: PIG TOWN, MD 21230 Box 1 Gross distribution: (2500) Box 2a Taxable amount: (2500) Box 7 Distribution code: Box 7 IRA/SEP Simple: Box 11 State: (7) (X) (HI) Form 1099-R #2 Payer's name address and zip code: (WEECAN DUETTE LOBBYISTS) (1000 BUCKS ST) (PIG TOWN MD 21230) Payer's identification number: (52-9081726) (400-00-7951) Recipient's social security number: Recipient's social security number: Recipient's name (first, mi, last): (TEST P BARRELL) Recipient's street address: 25000 HAM AND BACON JUNCTION Recipient's city, state, and zip code: PIG TOWN, MD 21230 Gross distribution: Box 1 (4920) Box 2a Taxable amount: (4920) Federal income tax withheld: Distribution code: Box 4 (200)Box 7 (7) Box 11 State: (MD)

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AMENDED Return

STATE OF HAWAII - DEPARTMENT OF TAXATION **Individual Income Tax Return**

Y

Υ

NONRESIDENT and PART-YEAR RESIDENT

Calendar Year 2007 OR

MT071

D D M M

Tax Year 01 -

01 -07

D 11 - 30 -07

M M D

Υ Υ

FOR OFFICE USE ONLY

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

Do NOT Submit a Photocopy!!

thru

► Place an X in the applicable box(es): X Part-Year Resident

Nonresident

Nonresident Alien or Dual-Status Alien

iere 🗸	Your First Name M.I.		Last Name		complete this Section ♦
Place label here	Test P Spouse's First Name M.I.	Barr Spou	e⊥⊥ ise's Last Name	Enter the first four letters of your last name. Use ALL CAPITAL letters	BARR
→	Care Of (See Instructions, page 7.)			Your Social Security Number	400 - 00 - 7951
Form W-2 Here	Present mailing or home address (Number an 25000 Ham and Bacon Ju		0	Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters	
Ň	City, town or post office.	State	Postal/ZIP code		
FORM	Pig Town	MD	21230	Spouse's Social Security Number	
Р	If Foreign address, enter Province and/or Stat	te	Country	Place an X in applie	cable box, if appropriate
COPY 2				First Time Filer	Address or Name Change
• ATTACH	ΑΤΤΑCΗ Α СОРУ	OF Y	OUR 2007 FEDER	AL INCOME TAX RE	TURN

ATTACH A COPY OF YOUR 2007 FEDERAL INCOME TAX RETURN

	(Place an X in	only ONE box)			
	 Single Married filing joint return (even if Married filing separate return. En first four letters of last name above. 	nter spouse's SSN and the	4		th qualifying person). If the qualifying bt your dependent, enter the child's full
	here		⁵ X	Qualifying widow(er) w your spouse died	ith dependent child. Enter the year 2006
	CAUTION: If you can be claimed as a dependent o	n another person's tax return (such	n as your pa	rents'), <i>DO NOT</i> place an X or	h line 6a, but be sure to place an X below line 37.
6a 6b					-
6c and	Dependents: If more than 6 dependent 1. First and last name use attachment	nts 2. Dependent's so security number		3. Relationship	Enter number of
6d	Roland Barrell	400-55-3	006	Son	your children listed 6c 1
					Enter number of other dependents6d
	6e Total number of exemptions clai	med. Add numbers entered	l in boxes	6a thru 6d above	6e 3



Form N-15 (Rev. 2007)

Your Social Security Number 400 - 00 - 7951

400 - 00 - 795. Name(s) as shown on return Your Spouse's SSN

MT072

Test P. Barrell

If amount is negative (loss), place an X in the box.

	Col. A - Total Income	Col. B - Hawaii Income
		7
	10000	89167
		9
		10
Alimony received		11
Business or farm income or (loss)		12
		13
Supplemental gains or (losses)		14
· · · · · · · · · · · · · · · · · · ·	0.5.0.0	
	2500	15 2500
		16
Rents, royalties, partnerships, estates, trusts, etc		17
Unemployment compensation (insurance).		18
Other income (state nature and source)		19
Add lines 7 through 19Total Income >	12500	2011667
Educator expenses		21
Certain business expenses of reservists, performing artists, and		22
-		
		23
		24
Health savings account deduction		25
Moving expenses (attach Form N-139)		26
One-half of self-employment tax		27
Self-employed health insurance deduction		28
Self-employed SEP, SIMPLE, and qualified plans		29
Penalty on early withdrawal of savings		30
31 Alimony paid (Enter name and SS No. of recipient)		31
	Interest income from the worksheet on page 38 of the Instructions	the Instructions 10000 Ordinary dividends

	Form N-15 (Rev	2007)		Page 3 of 4
			our Spo	use's SSN
	A 00 - Name(s) as sho	00 - 7951		
	Test P. E			
	MT073			
33	First \$3,631 of military reserve or Hawaii			
	national guard duty pay		33	
34	Exceptional trees deduction (attach affidavit)			
	(see page 19 of the Instructions)		34	
	····· ··· ··· · · · · · · · · · · · ·			0
35	Add lines 21 through 34 Total Adjustments >	0	35	0
36	Line 20 minus line 35Adjusted Gross Income >	12500	36	11667
		12500		
37	Ratio of Hawaii AGI to Total AGI. Divide line 36, Column B, by line	e 36, Column A (Compute to 3 decimal places a	and round to	2 decimal places) 37 0.93
	CAUTION: If you can be claimed as a dependent on a	nother person's return, see the Instruction	ons on pa	ge 20, and place an X here
38	If you do not itemize deductions, enter zero on line 39 and go to line	e 40a. Otherwise go to page 20 of the Instructio	ns and ente	er your Hawaii itemized deductions here.
	38a Medical and dental expenses			TOTAL ITEMIZED
	(from Worksheet NR-1 or PY-1)	38a	_	DEDUCTIONS
				20 If line 00, Calumn D is more than
	38b Taxes (from Worksheet NR-2 or PY-2)	38b		39 If line 36, Column B is more than \$100,000 (\$50,000 for married
	29. Interact expanses (from Warksheet ND 2 or DV 2)	28-		filing separately), see the
	38c Interest expense (from Worksheet NR-3 or PY-3)		_	worksheet on page 41 of the
	38d Contributions (from Worksheet NR-4 or PY-4)	38d		Instructions. If not, add lines 38a
	38e Casualty and theft losses		_	through 38f. Enter total here and
	(from Worksheet NR-5 or PY-5)	38e		go to line 41.
	38f Miscellaneous deductions		_	
	(from Workshoot ND C or DV C)	204		0
	(from Worksheet NR-6 or PY-6)			Ŭ
40a			_	
40a				Prorated Standard Deduction
	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920	40a 4000	_	Prorated Standard Deduction
40a 40b	If you checked filing status box: 1 or 3 enter \$2,000;	40a 4000	_	
	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37	40a	► 40b	Prorated Standard Deduction
40b	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app	40a 4 0 0 0	► 40b 41	Prorated Standard Deduction
40b 41	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app	40a 4000	► 40b 41	Prorated Standard Deduction
40b 41	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6	40a 4 0 0 0	 → 40b 41 ¹ disabled, 	Prorated Standard Deduction
40b 41	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions	40a 4000	► 40b 41 disabled,	Prorated Standard Deduction 3720 7947
40b 41	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp	40a 4000	► 40b 41 disabled,	Prorated Standard Deduction
40b 41 42a 42b	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37	40a 4000	 40b 41 disabled, 42b 	Prorated Standard Deduction 3720 7947 2902
40b 41 42a 42b 43	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37 Taxable Income. Line 41 minus line 42b (but not less t	40a 4000	 40b 41 disabled, 42b 	Prorated Standard Deduction 3720 7947
40b 41 42a 42b	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37 Taxable Income. Line 41 minus line 42b (but not less to Tax. Place an X if from: X Tax Table; Tax Rate 5	40a 4000	 40b 41 disabled, 42b 	Prorated Standard Deduction 3720 7947 2902
40b 41 42a 42b 43	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37 Multiply line 42a by the ratio on line 37 Taxable Income. Line 41 minus line 42b (but not less t Tax. Place an X if from: X Tax Table; Tax Rate 5 Form N-615; or Capital Gains Tax Worksheet of	40a 4 0 0 0	 40b 41 disabled, 42b 43 	Prorated Standard Deduction 3720 7947 2902 5045
40b 41 42a 42b 43	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37 Taxable Income. Line 41 minus line 42b (but not less to Tax. Place an X if from: X Tax Table; Tax Rate 5	40a 4 0 0 0	 40b 41 disabled, 42b 43 	Prorated Standard Deduction 3720 7947 2902
40b 41 42a 42b 43	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37 Multiply line 42a by the ratio on line 37 Taxable Income. Line 41 minus line 42b (but not less the Tax. Place an X if from: X Tax Table; Tax Rate 5 Form N-615; or Capital Gains Tax Worksheet 6 (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-	40a 4000	 40b 41 disabled, 42b 43 	Prorated Standard Deduction 3720 7947 2902 5045
40b 41 42a 42b 43	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37 Multiply line 42a by the ratio on line 37 Taxable Income. Line 41 minus line 42b (but not less t Tax. Place an X if from: X Tax Table; Tax Rate 5 Form N-615; or Capital Gains Tax Worksheet of (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet	40a 4000	 40b 41 disabled, 42b 43 44 	Prorated Standard Deduction 3720 7947 2902 5045
40b 41 42a 42b 43	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37 Multiply line 42a by the ratio on line 37 Taxable Income. Line 41 minus line 42b (but not less t Tax. Place an X if from: X Tax Table; Tax Rate 5 Form N-615; or Capital Gains Tax Worksheet of (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet	40a 4000	 40b 41 disabled, 42b 43 44 	Prorated Standard Deduction 3720 7947 2902 5045
40b 41 42a 42b 43 44	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37 Multiply line 42a by the ratio on line 37 Taxable Income. Line 41 minus line 42b (but not less t Tax. Place an X if from: X Tax Table; Tax Rate 5 Form N-615; or Capital Gains Tax Worksheet of (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet Total nonrefundable tax credits (attach Schedule CR)	40a 4000	 40b 41 disabled, 42b 42b 43 44 44 44 	Prorated Standard Deduction 3720 7947 2902 5045 74
40b 41 42a 42b 43 44 45 45	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37 Multiply line 42a by the ratio on line 37 Taxable Income. Line 41 minus line 42b (but not less the Tax. Place an X if from: X Tax Table; Tax Rate 3 Form N-615; or Capital Gains Tax Worksheet of (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet Total nonrefundable tax credits (attach Schedule CR) Line 44 minus line 45 (but not less than zero)	40a 4000	 40b 41 disabled, 42b 42b 43 44 44 44 	Prorated Standard Deduction 3720 7947 2902 5045 74
40b 41 42a 42b 43 44 45	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37 Multiply line 42a by the ratio on line 37 Multiply line 42a by the ratio on line 37 Faxable Income. Line 41 minus line 42b (but not less t Tax. Place an X if from: X Tax Table; Tax Rate 3 Form N-615; or Capital Gains Tax Worksheet of (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet Total nonrefundable tax credits (attach Schedule CR) Line 44 minus line 45 (but not less than zero) Hawaii State Income tax withheld (attach W-2s)	40a 4000	 40b 41 disabled, 42b 42b 43 44 44 44 	Prorated Standard Deduction 3720 7947 2902 5045 74
40b 41 42a 42b 43 44 45 45 46 47	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37 Multiply line 42a by the ratio on line 37 Multiply line 42a by the ratio on line 37 Fax. Place an X if from: X Tax Table; Tax Rate 9 Form N-615; or Capital Gains Tax Worksheet of (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet Total nonrefundable tax credits (attach Schedule CR) Line 44 minus line 45 (but not less than zero) Hawaii State Income tax withheld (attach W-2s) (see page 29 of the Instructions for other attachments)	40a 4000	 40b 41 disabled, 42b 42b 43 44 44 44 	Prorated Standard Deduction 3720 7947 2902 5045 74
40b 41 42a 42b 43 44 45 45	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37 Multiply line 42a by the ratio on line 37 Taxable Income. Line 41 minus line 42b (but not less t Tax. Place an X if from: X Tax Table; Tax Rate 3 Form N-615; or Capital Gains Tax Worksheet of (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet Total nonrefundable tax credits (attach Schedule CR) Line 44 minus line 45 (but not less than zero) Hawaii State Income tax withheld (attach W-2s) (see page 29 of the Instructions for other attachments)	40a 4000	 40b 41 disabled, 42b 42b 43 44 44 44 	Prorated Standard Deduction 3720 7947 2902 5045 74
40b 41 42a 42b 43 44 45 45 46 47	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37 Multiply line 42a by the ratio on line 37 Multiply line 42a by the ratio on line 37 Fax. Place an X if from: X Tax Table; Tax Rate 9 Form N-615; or Capital Gains Tax Worksheet of (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet Total nonrefundable tax credits (attach Schedule CR) Line 44 minus line 45 (but not less than zero) Hawaii State Income tax withheld (attach W-2s) (see page 29 of the Instructions for other attachments)	40a 4000	 40b 41 disabled, 42b 42b 43 44 44 44 	Prorated Standard Deduction 3720 7947 2902 5045 74
40b 41 42a 42b 43 44 45 45 46 47	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37 Taxable Income. Line 41 minus line 42b (but not less the Tax. Place an X if from: X Tax Table; Tax Rate 5 Form N-615; or Capital Gains Tax Worksheet 6 (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet Total nonrefundable tax credits (attach Schedule CR) Line 44 minus line 45 (but not less than zero) Hawaii State Income tax withheld (attach W-2s) (see page 29 of the Instructions for other attachments) 2007 estimated tax payments on Forms N-1 ; N-288A	40a 4000	 40b 41 disabled, 42b 42b 43 44 44 45 46 	Prorated Standard Deduction 3720 7947 2902 5045 74
40b 41 42a 42b 43 44 45 45 46 47	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line 37 Line 36, Column B minus line 39 or 40b, whichever app Multiply \$1,040 by the total number of exemptions claimed on line 6 place an X in the applicable box(es) Yourself Sp and see page 26 of the Instructions Multiply line 42a by the ratio on line 37 Multiply line 42a by the ratio on line 37 Taxable Income. Line 41 minus line 42b (but not less t Tax. Place an X if from: X Tax Table; Tax Rate 3 Form N-615; or Capital Gains Tax Worksheet of (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet Total nonrefundable tax credits (attach Schedule CR) Line 44 minus line 45 (but not less than zero) Hawaii State Income tax withheld (attach W-2s) (see page 29 of the Instructions for other attachments)	40a	 40b 41 disabled, 42b 42b 43 44 44 45 46 	Prorated Standard Deduction 3720 7947 2902 5045 74

		Form N-15 (Rev. 2007))						Page 4 of 4
		Your Social Sec 400 - 00			Yo	ur Sp	ouse's SSN		
		Name(s) as shown on							
		Test P Barr							
	M'1	074							
51		e Refundable Tax Credit			1 0	0			
50	`	edule X) DHS, etc. exemptions 4 51			19	0			
52		ow-Income Household ach Schedule X) 52			15	50			
53	,	hild and Dependent Care							
	Expenses (attach Schedule X)53							
54	Credit for C	hild Passenger Restraint							
		attach a copy of the invoice)54							
55		eral Income Tax			13	0			
56		ns) Federal AGI <u>17420</u> 55 lable tax credits from			10	<u> </u>			
50		R (attach Schedule CR)56							
		(
57	Add lines 4	7 through 56	Total Payme	nts an	nd Credits >	57			520
			··· - ·						
58		larger than line 46, enter the amount OVERPAID			· _	58			446
59		ons to (see page 31 of the Instructions):		en 2	Spouse \$2				
		ii Public Libraries Fund		2	\$2				
	59c Dome	stic Violence / Child Abuse and Neglect Funds	\$	5	\$5				
60	Add the am	ounts of the Xs on lines 59a through 59c and ente	r the total here			60			0
									A A C
61		us line 60				61			446
62		ine 61 to be applied to ESTIMATED TAX62				0			
63	•	be REFUNDED TO YOU (line 61 minus line 62) If	filing late,			<u> </u>			
		1 of Instructions	•			63			446
64		OU OWE (line 46 minus line 57). Send Form N-20		-					
		or money order payable to the "Hawaii State Tax	Collector"			64			
65		penalty. (See page 31 of Instr.) Do not include this amount Place an X in this box if Form N-210 is attached ►65							
	III III IE 30 01 04.								
66	AMENDED	RETURN ONLY - Amount paid (overpaid) on orig	ginal return. (Se	ee Inst	tructions)	66			
67		RETURN ONLY - Balance due (refund) with ame	•		,				
68		l like us to mail you a packet of forms for next year	0.1	•					
	If designat attornev. S	ing another person to discuss this return with the Heepage 32 of the Instructions.			f Taxation, coi 555 – 111		e the following	. This is	not a full power of
		name≻ John Doe	Phone no. >		555 III		ntification num	ber 🕨 🗄	11122
	VAII ELE	\mathbf{b} Device went \mathbf{b} to go to the Hermitian	Election Camp	baign I	Fund?	х	Yes	No	Note: Placing an X in the "Yes"
	MPAIGN F		nt \$2 to go to t	he fun	id?		Yes	No	box will not increase your tax or reduce your refund.
		ION — I declare, under the penalties set forth in section 2 re and, to the best of my knowledge and belief, is a true,							
		ne Tax Law, Chapter 235, HRS.	ooneot, and com	piele It	som, made in g	JUUId		ie yedi Si	acou, pursuant to the
	Your signate	ire	Date		Your occupation	n		Da	aytime Phone Number
	>				Retire	ed		()
ELE IGN	Spouse's sig	nature (if filing jointly, BOTH must sign)	Date		Spouse's occup	pation			
	>								
	Paid	Preparer's		Dat		Check i		Prepa	rer's identification number
	Preparer's Information	Signature >				self-em	ployed >		
1		Print				Fede	ral E.I. No. ➤		
1		Preparer's Name				- cuel	ui L.i. NU. /		
		Firm's name (or yours if self-employed),				Phon	e No. ►		

SCHEDULE X

FORM N-11/N-13/N-15 (Rev. 2007)

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

Attach to Form N-11, N-13, or N-15

Name(s) as shown on Form N-11, N-13, or N-15

Test P. Barrell

Your social security number

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l	00) —	0.0	-7	95	1

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

PART I: LOW-INCOME REFUNDABLE TAX CREDIT

1 Is your adjusted gross income (Form N-11, line 20; Form N-13, line 11; or Form N-15, line 36, Column A) \$20,000 or less?

- 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.

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

Enter the number of qualified persons listed above

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.

;	3 Listed Person Must Meet All Requirements	list any children already liste	listed on line 2 above.			
		Name	Social Security Number	Relationship to You		
	a) Resident of Hawaii d) More than half of support b) Present in Hawaii more than from public agency	Alicia Barrell	400-01-7906	Niece	Э	
	9 months during 2007 e) Not listed on any other	Thelma Barrell	400-02-7906	Niece	9	
	c) Not in prison, youth Hawaii tax return correctional facility, or jail for	Ben Barrell	400-03-7906	Nephe	€W	
	entire taxable year	Grayson Barrell	400-04-7906	Nephe	€W	
	Enter the number of children listed above. Also enter thi	s number in the space provide	ed on Form N-11, line 34;			
	Form N-13, line 21c; or Form N-15, line 51				3	4
4	Enter the amount of your adjusted gross income (Form N					1
	Form N-15, line 36, Column A)			4	12,	500.00
5	If you are married filing a separate return, enter your spo	use's adjusted gross income.		5	,	
	Add lines 4 and 5. Enter the total here	, .		6	12,	500.00
7	Enter on line 7 the amount of the tax credit shown below	that applies to the amount on	line 6.		,	
	If line 6 is: Tax credit per qualif					
	Under \$10,000					
	\$10,000 under \$15,000 \$15,000 to \$20,000					
	Over \$20,000			7		25.00
8	Multiply line 2 by the amount of the tax credit on line 7. E	inter the total here		8		50.00
9	Multiply line 3 by \$35. Enter the total here			9		140.00
10	Add lines 8 and 9. Enter the result here and on Form N-1	1, line 34; Form N-13, line 21	c; or Form N-15, line 51.			00
	This is your low-income refundable tax credit. (Whole do	llars only)		10	1	90 00
P/	ART 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 \$3	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	s of the taxable year? If "No", STOP	. You cannot claim this credit.	lf "Yes", g	jo to Questi	on 3.
3	Can you be claimed as a dependent by another taxpayer	r? If "Yes", STOP. You cannot	claim this credit. If "No", proce	ed to line	4.	
4	Enter required information for each rental unit that was fu	ully subject to real property tax	. DO NOT list rental units that	were who	olly or partia	lly exempt
	from real property tax. If you occupied more than one qu		d information for each addition	al unit on	a separate	sheet. If
	you shared the unit with others, enter only YOUR SHAR					
	Address (give Apt. No., if any) 47-578 Puapoo P					
	Occupied From January , 2007, To		_, 2007. Total rent paid for thi	s period.	\$ 8,000)
	month	month				
	Owned by (or agent for owner) Jay Spector, 1			W 444		<u> </u>
	name	add		, T	aii Tax I.D. Nu	,
	Add up YOUR SHARE of rent paid during the taxable ye	•		5	8,	000.00
	Enter the amount of your exclusions (e.g. utilities, parking s			6		
	Line 5 minus line 6. If this amount is \$1,000, or less, ST			7	8,	000.00
2						~
	Enter the number of qualified exemptions from the Qualif Multiply the number of exemptions on line 8 by \$50 and 6			8		3

line 21d; or Form N-15, line 52. This is your low-income household renter's credit. (Whole dollars only)

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Hawaii Test Case #12 (Based on the modified 2005 IRS Test #9)

Attachments:

Hawaii Form N-15

Taxpayer name:TEST C ACAPPELLATaxpayer SSN:400-00-7952

Hawaii changes to IRS test:

Taxpayer is a nonresident but has a contract to teach in Hawaii for one year. All form(s): Social Security number changed to Hawaii test designation: 400-00-7952 W-2(1): Box 15 State changed to Hawaii: HI

Note: The home mortgage interest was paid on property located outside Hawaii.

Note: For purposes of this test, the filing status is still married filing separately, but the spouse does not have income and does not file a separate return. This will allow the spouse to be claimed as an exemption on the Hawaii return and to test the box under line 6b.

State Return Details:

FORM N-15

Status is MFS and spouse qualifies: Mark an X in the box under Line 6b:	yes Spouse meets qualification to be claimed as an exemption on this return
Line 7 Wages: Line 36 Adjusted gross income: Line 37 Ratio of Hawaii AGI to total AGI:	Col. A: \$26,000 Col. B: \$26,000 Col. A: \$26,000 Col. B: \$26,000 1.00
Line 40a Standard deduction: Line 40b Prorated standard deduction: Line 42a Exemptions: Line 42b Prorated exemptions: Line 43 Taxable income: Line 43 Taxable income: Line 44 Tax liability: Line 47 Tax withheld: Line 64 Balance due: Line 68 Packet of forms: Taxpayer's designee information same as Hawaii Election Campaign Fund:	<pre>\$2,000 \$2,000 \$3,120 \$3,120 \$20,880 \$1,129 (from tax tables) \$800 \$329 yes federal. yes</pre>

TEST #9 - IRS scenario (Taxpayer's SSN has been changed for the IRS test) FORMS REQUIRED: FORM 1040, SCH A, FORM 2120 **INFORMATION RETURNS ATTACHED:** FORM W-2 (1) ENTRIES NOT REQUIRING FORMS: STATEMENTS: **OTHER:** SPOUSE ITEMIZES DEDUCTIONS THIRD PARTY DESIGNEE: NONE PREPARED BY: TAXPAYER TAXPAYER: NAME: TEST C ACAPPELLA SSN: 400-00-1052 **DOB:** 03-16-1971 **OCCUPATION:** TEACHER PRES ELEC FUND: YES **DISABLED:** NO **DAYTIME PHONE:** 314-555-1008 **BLIND:** NO SPOUSE: NAME: DUET ACAPPELLA **SSN:** 400-00-2009 CHECK DIGITS FROM IRS LABEL: 00 **ADDRESS:** 4 QUARTET CTR SOLO, MO 65564 FILING STATUS: MARRIED FILING SEPARATELY LINE 6d: 2 DEPENDENT INFORMATION: AGE SSN RELATIONSHIP # MO CHILD TAX CR NAME 12 400-55-3009 FORTISSIMO ARIA 00 DAUGHTER Х NOTE: CHILD CLAIMED AS DEPENDENT BUT DID NOT LIVE WITH TAXPAYER SCHEDULE A: LINE 5: 800 LINE 10: 1300 FORM 2120: FOR CALENDAR YEAR: 2007

PERSON BEING CLAIMED: FORTISSIMO ARIA INFORMATION FOR PERSON NOT CLAIMING CHILD: TRIO ARIA, 400-55-4009 3 KINGSTON TRIO STREET SOLO, MO 65564 NOTE: ORIGINAL SIGNATURE MAINTAINED ON FILE SIGNATURE DATE: 12-31-2007

ETD TRANSMISSION:					
FORM	9465	:			
LINE	3:	(LEA	/E BLANK)		
LINE	4:	(314)) 555-1008; EXT 1245; 8:00AM		
LINE	5:	NONE			
LINE	6:	SOLO	CITY ORCHESTRA		
		SOLO	CENTER SUITE 420		
		SOLO	MO 65564		
LINE	7:	FORM	1040		
LINE	8:	2007			
LINE	9:	28			
LINE	10:	10			
LINE	11:	5			
LINE	12:	1			
TAXP	AYER I	PIN:	19821		
PRIOR	R YEAI	R AGI:	: 0		
SIGNA	TURE	DATE	04-15-2008		

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (1)

FORM 1040 First Name, MI & Last Name: (TEST C ACAPPELLA) Social Security Number: (400-00-7952)Spouse's Social Security Number: (400 - 00 - 2009)Home Address: (4 QUARTET CTR) City, State, and Zip: (SOLO, MO 65564) Do you want \$3.00 to go to the (YES) Presidential Campaign Fund: Filing Status: (MARRIED FILING SEPARATELY) Spouse's First Name and Last Name: (DUET ACAPPELLA) Dependent #1 Name: (FORTISSIMO ARIA) Social Security Number: (400-55-3009) Relationship: (DAUGHTER) Qualifying child for child tax credit: (X) Number of boxes checked on 6a and 6b: (1) Number of children who did not live with (1) you: Total number in box 6d: (2) Line 7 Total wages: (26000) Line 22 Total income: (26000) Line 37 Adjusted Gross Income: (26000) Line 38 Amount from line 37: (26000) Line 39b If you are married filing (X) separate and your spouse itemizes: Line 40 Itemized or standard deduction: (2100) Line 41 Subtract line 40 from line 38: (23900) Line 42 Multiply \$3400 by the total (6800) number of exemptions on line 6d: Line 43 Taxable income: (17100)Line 44 Tax: (2178) Line 46 Add lines 44 and 45: (2178)Line 52 Child tax credit: (1000)Line 56 Total credits: (1000)Line 57 Subtract line 56 from line 46: (1178) Line 63 Total tax: (1178)Line 64 Federal income tax withheld: (1150) Line 72 Total payments: (1150) Line 76 Amount you owe: (28) Third party designee: (NO) Daytime phone number: (314 - 555 - 1008)Taxpayers occupation: (TEACHER)

This return was prepared by the taxpayer

HAWAII TEST CASE #12

Form W-2 #1 **a. Employee's social security number:** (400-00-7952) b. Employer identification number: (43-7685943) (43-7685943) b. Employer identification number: c. Employer's name address and zip code: (SOLO CITY ORCHESTRA) (SOLO CENTER SUITE 420) (SOLO MO 65564) e. Employee's first name and initial: (TEST C ACAPPELLA) f. Employee's address and zip code: (4 QUARTET CTR) (SOLO, MO 65564) Wages, tips, other (26000) Box 1 compensation: Box 2Federal income tax withheld:(1150)Box 3Social security wages:(26000)Box 4Social security tax withheld:(1612)Box 5Medicare wages and tips:(26000)Box 6Medicare tax withheld:(377)Box 15State and employer's state ID(HI 43918273) no: Box 16 State wages, tips, etc: (26000) Box 17 State income tax: (800)

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STATE OF HAWAII - DEPARTMENT OF TAXATION **Individual Income Tax Return**

NONRESIDENT and PART-YEAR RESIDENT

Calendar Year 2007

OR

MT071

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AMENDED Return

Tax Year

thru

FOR OFFICE USE ONLY

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

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Do NOT Submit a Photocopy!!

► Place an X in the applicable box(es):

Part-Year Resident X Nonresident

Nonresident Alien or Dual-Status Alien

= FORM \	Solo If Foreign address, enter Province and/or S	MO	65564 Country	Spouse's Social Security Number	400 - 00 - 2009	,
FORM					400 - 00 - 2009)
of form W-2 Here	4 Quartet Ctr City, town or post office.	State	Postal/ZIP code	Enter the first four letters of your Spouse's last name Use ALL CAPITAL letters		
→	Care Of (See Instructions, page 7.)	and street	including Bural Boute)	Your Social Security Number	400 - 00 - 7952	
Place label here	Spouse's First Name M.	. Spoi	use's Last Name	of your last name. Use ALL CAPITAL letters	ACAP)
el her	Test C	-	pella	Enter the first four letters	Complete this Section ♦	
d)	Your First Name M.	. You	Last Name			

ATTACH A COPY OF YOUR 2007 FEDERAL INCOME TAX RETURN

	(Place an X in only Ol	NE box)			
	 Single Married filing joint return (even if only one Married filing separate return. Enter spot first four letters of last name above. Enter sp 	use's SSN and the	,	with qualifying person). If the qualifyin not your dependent, enter the child's f	•
	here. Duet Acappella	5	Qualifying widow(er) your spouse died	with dependent child. Enter the year	
	CAUTION: If you can be claimed as a dependent on another	person's tax return (such as your	parents'), <i>DO NOT</i> place an X o	on line 6a, but be sure to place an X below line	e 37.
6a 6b	X YourselfAX SpouseAIf you placed an X on 3 and 6b above, see the labore			Enter the number of Xs on 6a and 6b	2 X
6c Ind	Dependents: If more than 6 dependents 1. First and last name use attachment	2. Dependent's social security number	3. Relationship	Enter number of	
	Fortissimo Aria	400-55-3009	Daughter	your children listed 6c	1
				Enter number of other dependents6d	

3



Form N-15 (Rev. 2007)

Your Social Security Number 400 - 00 - 7952

400 - 00 - 7952 Name(s) as shown on return Your Spouse's SSN

Page 2 of 4

ΜT	0	7	2	
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Test C. Acappella

If amount is negative (loss), place an X in the box.

		Col. A - Total Income	Col. B - Hawaii Income
7	Wages, salaries, tips, etc. (attach Form(s) W-2)	26000 <mark>7</mark>	26000
8	Interest income from the worksheet on page 38 of		
	the Instructions	8	
•	Out a secol de la contra de		
9 10	Ordinary dividends	9	
	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	
47	Dente unveltion anthroughing activity tweets at	47	
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 >	26000 20	26000
		0	
21	Educator expenses	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	
20			
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	
20	Popalty on early withdrawal of covince	00	
30	Penalty on early withdrawal of savings	30	
		31	
	32 Payments to an individual housing account	32	

	Form N-15 (Rev. 2007)		Page 3 of 4
		our Spot	use's SSN
	400 - 00 - 7952 Name(s) as shown on return		
	Test C. Acappella		
	мто73		
33	First \$3,631 of military reserve or Hawaii		
	national guard duty pay	33	
34	Exceptional trees deduction (attach affidavit)		
	(see page 19 of the Instructions)	34	
35	Add lines 21 through 34 Total Adjustments >	35	0
36	Line 20 minus line 35Adjusted Gross Income > 26000	36	26000
00		00	28000
37	Ratio of Hawaii AGI to Total AGI. Divide line 36, Column B, by line 36, Column A (Compute to 3 decimal places a	nd round to	0 2 decimal places) 37 1.00
	CAUTION: If you can be claimed as a dependent on another person's return, see the Instruction	ns on pa	
38	If you do not itemize deductions, enter zero on line 39 and go to line 40a. Otherwise go to page 20 of the Instruction	is and ente	er your Hawaii itemized deductions here.
	38a Medical and dental expenses		TOTAL ITEMIZED
	(from Worksheet NR-1 or PY-1)	_	DEDUCTIONS
			20 If line 00 Calumn D is more than
	38b Taxes (from Worksheet NR-2 or PY-2)	_	39 If line 36, Column B is more than
			\$100,000 (\$50,000 for married filing separately), see the
	38c Interest expense (from Worksheet NR-3 or PY-3)	_	worksheet on page 41 of the
	38d Contributions (from Worksheet NR-4 or PY-4)38d		Instructions. If not, add lines 38a
	38e Casualty and theft losses	-	through 38f. Enter total here and
	(from Worksheet NR-5 or PY-5)		go to line 41.
	38f Miscellaneous deductions	-	
	(from Worksheet NR-6 or PY-6)		0
40a	If you checked filing status box: 1 or 3 enter \$2,000;	-	
	2 or 5 enter \$4,000; 4 enter \$2,920	_	Prorated Standard Deduction
401-	Millich line 40 - builte active as line 07	401	0.000
40b	Multiply line 40a by the ratio on line 37	400	2000
41	Line 36, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in)	41	24000
42a	Multiply \$1,040 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or		21000
	place an X in the applicable box(es) Yourself Spouse		
	and see page 26 of the Instructions		
		-	
42b	Multiply line 42a by the ratio on line 37 Prorated Exemption(s) >	42b	3120
43	Taxable Income. Line 41 minus line 42b (but not less than zero)Taxable Income >	43	20880
44	Tax. Place an X if from: X Tax Table; Tax Rate Schedule; Form N-168;		
	Form N-615; or Capital Gains Tax Worksheet on page 41 of the Instructions. (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-338, N-405, N-586, or N-814 is included.) Tax		1120
	If tax is from the Capital Gains Tax Worksheet, enter	44	1129
	the net capital gain from line 14 of that worksheet		
		-	
45	Total nonrefundable tax credits (attach Schedule CR)	45	0
46	Line 44 minus line 45 (but not less than zero)Balance >	46	1129
47	Hawaii State Income tax withheld (attach W-2s)		
	(see page 29 of the Instructions for other attachments)47 800	_	
48	2007 estimated tax payments on		
	Forms N-1 ; N-288A	_	
	19 Amount of actimated tax applied from 2006 rature 10		
	49 Amount of estimated tax applied from 2006 return49	_	



Form N-15 (Rev. 2007)

Your Social Security Number 400 - 00 - 7952 Name(s) as shown on return

Your Spouse's SSN

	MT074	Test C. Ac	appella	L				I
51	Low-Income Refund	lable Tax Credit						
0.		DHS, etc. exemptions	51					
52	Credit for Low-Incon	•						
		edule X)	.52					
53	Credit for Child and	,						
		chedule X)	.53					
54	Credit for Child Pase	,						
	System(s) (attach a	copy of the invoice)	54					
55	Credit for General Incom							
	(see Instructions) Feder	al AGI	.55					
56	Total refundable tax							
	Schedule CR (attacl	h Schedule CR)	56					
57	Add lines 47 through	n 56	Total Pa	yments and	Credits ►	57		800
58	If line 57 is larger th	an line 46, enter the amount OVERPA	ND (line 57 mi	nus line 46)		58		
59	0	see page 31 of the Instructions):		,	Spouse			
		Is Repairs and Maintenance Fund		\$2	\$2			
		Libraries Fund		\$2	\$2			
	59c Domestic Viol	ence / Child Abuse and Neglect Fund	ls	\$5	\$5			
60	Add the amounts of	the Xs on lines 59a through 59c and e	enter the total	here		60		
61	Line 58 minus line 6	i0				61		
62	Amount of line 61 to	be applied to						
	your 2008 ESTIMAT	TED TAX	.62					
63	Amount to be REFU	INDED TO YOU (line 61 minus line 62	2) If filing late,					
	see page 31 of Instr	ructions				63		
64	AMOUNT YOU OW	E (line 46 minus line 57). Send Form	N-200V with y	our payment				
	Make check or mon	ey order payable to the "Hawaii State	Tax Collector"	, 		64		329
65	Estimated tax penalty.	(See page 31 of Instr.) Do not include this amou	unt					
	in line 58 or 64. Place an X	in this box if Form N-210 is attached ➤	.65					
66	AMENDED RETUR	NONLY - Amount paid (overpaid) on	original returr	n. (See Instru	uctions)	66		
67		NONLY - Balance due (refund) with			,			"
68		to mail you a packet of forms for next						
		ner person to discuss this return with t 32 of the Instructions.	he Hawaii Dep	partment of I	axation, cor	nplete the followin	g. This i	is not a full power of
	Designee's name >	•	Phone r	no. 🕨		Identification nur	nber ≻	
HA	WAII ELECTION	Do you want \$2 to go to the Ha	waii Election C	Campaign Fu	ind?	X Yes	No	Note: Placing an X in the "Yes" box will not increase your tax or
	MPAIGN FUND	If joint return, does your spouse	e want \$2 to go	o to the fund	?	Yes	No	reduce your refund.
	amined by me and, to	declare, under the penalties set forth in sect the best of my knowledge and belief, is a t aw, Chapter 235, HRS.						
	Your signature		Date	Y	our occupation	1	1	Daytime Phone Number
A E	>				Teache	r		(314)555-1008
PLEASE SIGN HER	·	filing jointly, BOTH must sign)	Date		pouse's occup			ST 1555 1000
			Date					
	Paid Prepare	r's		Date		Check if	Prer	parer's identification number
	Dropororio			Duit		self-employed >		
	Information	·e 📂						
	Print Prepare	r's Name >				Federal E.I. No. >	Þ	
		ame (or yours >				Phone No. ►		

Hawaii Test Case #13 (Based on the modified 2005 IRS Test #13)

Attachments:

Hawaii Form N-15

Taxpayer name:TEST U GRASSTaxpayer SSN:400-00-7953

Hawaii changes to IRS test:

Taxpayer is a part-year resident. Taxpayer was a resident of Hawaii from January 1, 2007 - March 31, 2007. All form(s)for primary taxpayer: Taxpayer/recipient Social Security number changed to Hawaii test designation: 400-00-7953 W-2(1): (Wages were earned in Hawaii from January 1, 2007 - March 31, 2007) Box 15 State changed to Hawaii: HI W-2(2): (Wages were earned outside Hawaii from April 1, 2007 - December 31, 2007) 1099-G: (Unemployment compensation received from January 1, 2007 - March 31, 2007)

Line 9 State income tax withheld: \$1100

State Return Details:

FORM N-15

FORM N=15	
Line 7 Wages:	Col. A: \$42,000 Col. B: \$24,500
Line 18 Unemployment compensation:	Col. A: \$1,650 Col. B: \$1,650
Line 23 IRA deduction:	Col. A: \$1,200 Col. B: \$700
Line 36 Adjusted gross income:	Col. A: \$42,450 Col. B: \$25,450
Line 37 Ratio of Hawaii AGI to total	0.60
AGI:	
Line 38b Taxes:	\$2,815
Taxpayer is disabled?	Yes
Line 42a Exemptions:	\$8,040
Line 42b Prorated exemptions:	\$4,824
Line 43 Taxable income:	\$17,811
Line 44 Tax liability:	\$673 (from tax table)
Line 47 Hawaii income tax withheld:	\$2,815
Line 58 Overpaid:	\$2,142
Line 59a School repair contribution	yes for both taxpayer and spouse
Line 59b Library contribution	yes for both taxpayer and spouse
Line 59c Domestic violence contribution	yes for both taxpayer and spouse
Line 60 Amount:	\$18
Line 62 Apply to 2008:	\$500
Line 63 Refund:	\$1,624
Taxpayers' designee:	
Designee	JOHN DOE
Phone No.	(888)555-1111
ID No.	11112
Hawaii election campaign fund	yes for taxpayer and spouse

TEST #13 - IRS scenario (Taxpayer's SSN and the number of dependents have been changed for the IRS test) FORMS REQUIRED: FORM 1040A, SCH 2, FORM 8812 **INFORMATION RETURNS ATTACHED:** FORM W-2 (2) ENTRIES NOT REQUIRING FORMS: FORM 1040A, LINE 13: 1650 FORM 1040A, LINE 17: 1200 (TAXPAYER: 800, SPOUSE: 400) STATEMENTS: FORM 1040A, LINE 6c, DEPENDENT LISTING SCH 2, LINE 1, COLUMNS A & B, CHILD CARE PROVIDERS SCH 2, LINE 1, COLUMNS C & D, CHILD CARE PROVIDERS SCH 2, LINE 2, QUALIFYING NAME **OTHER:** DIRECT DEPOSIT IRA DISTRIBUTIONS RECEIVED IN 2004: 1800 (TAXPAYER) 1500 (SPOUSE) THIRD PARTY DESIGNEE: NAME: JOHN DOE **PHONE:** 888-555-1111 **PIN:** 11112 PREPARED BY:

TAXPAYER: NAME: TEST U GRASS
DOB: 01-01-1957SSN: 400-00-1055
OCCUPATION: CONSULTANT
PRES ELEC FUND: YES DAYTIME PHONE: NOT GIVEN BLIND: YES **SSN:** 400-00-2013 SPOUSE: NAME: MAY B GRASS

DOB: 08-22-1962 **OCCUPATION:** SALESPERSON **DISABLED:** NO PRES ELEC FUND: NO BLIND: NO

CHECK DIGITS FROM IRS LABEL: XU

ADDRESS: 74131 FESCUE DR SAINT THOMAS, VI 00802

FILING STATUS: MARRIED FILING JOINTLY LINE 6d: 6

DEPENDENT INFORMATION:								
NAME	AGE	SSN	RELATIONSHIP	# MO	CHILD TAX CR			
TIMOTHY GRASS	4	400-55-3013	SON	12	Х			
MARY GRASS	б	400-55-4013	DAUGHTER	12	Х			
DAVID GRASS	8	400-55-5013	SON	12	Х			
SUSAN GRASS	10	400-55-6013	DAUGHTER	12	Х			

DIRECT DEPOSIT:	NAME OF INSTITUTION: SAVINGS CREDIT UNION RTN: 253174576 ACCT #: 06542153 TYPE OF ACCT: SAVINGS						
SUSAN CAREGIVER	(b) (c) (d) 55 PLAY ST SAINT THOMAS VI 00802 02-7777777 400 FIRST ST NW SAINT THOMAS VI 00802 02-6789000 800 16 LEARNING WAY SAINT THOMAS VI 00802 02-1245556 1940						
PART II: Line 2: (a) (b) (c) TIMOTHY GRASS 400-55-3013 1040 (NOTE: TOTAL PAID 1340) MARY GRASS 400-55-4013 700 (NOTE: TOTAL PAID 1000) DAVID GRASS 400-55-5013 500 (NOTE: TOTAL PAID 800) (NOTE: COLUMN C FOR EACH DEPENDENT IS ADJUSTED BY \$300 EACH OF EXCLUDED							
BENEFITS) LINE 3: 2240 PART III: LINE 14: 1000 LINE 16: 100							
ETD TRANSMISSION: FORM 4868: LINE 4: 0 LINE 5: 4887 LINE 6: 0							

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM W-2 (2)

FORM 1040A First Name, MI & Last Name: (TEST U GRASS) Social Security Number: (400-00-7953) Spouse's First Name, MI & Last Name: (MAY B GRASS) Spouse's Social Security Number: (400-00-2013)(74131 FESCUE DR) Home Address: City, State, and Zip: (SAINT THOMAS, VI 00802) Do you want \$3.00 to go to the (YES) Presidential Campaign Fund: If joint return, does your spouse want (NO) \$3.00 to go to this fund: Filing Status: (MARRIED FILING JOINTLY) Dependent #1 Name: (TIMOTHY GRASS) Social Security Number: (400 - 55 - 3013)(SON) Relationship: Qualifying child for child tax credit: (X) Dependent #2 Name: (MARY GRASS) Social Security Number: (400 - 55 - 4013)Relationship: (DAUGHTER) Qualifying child for child tax credit: (X) (DAVID GRASS) Dependent #3 Name: Social Security Number: (400 - 55 - 5013)Relationship: (SON) Qualifying child for child tax credit: (X) Dependent #4 Name: (SUSAN GRASS) Social Security Number: (400 - 55 - 6013)Relationship: (DAUGHTER) Qualifying child for child tax credit: (X) Number of boxes on 6a and 6b: (2) Number of children who lived with you: (4) Total number in box 6d: (6) (42000) Line 7 Total wages: Line 13 Unemployment compensation: (1650) (43650) Line 15 Total income: (1200) (1200) (42450) (42450) Line 17 IRA deduction: Line 20 Total adjustments: Line 21 Adjusted gross income: Line 21 Aujuste gradient Line 22 Amount from line 21: Line 23a Taxpayer is blind: (X) Line 23a Number of boxes checked: (1) Line 24 Standard deduction: (11 Line 24 Standard deduction: (11750) Subtract line 24 from line 22: (30700) Line 25 Line 26 Multiply \$3400 by the total (20400)number of exemptions on line 6d: Line 27 Taxable income: (10300)Line 28 Tax: (1033)Line 29 Credit for child care expenses: (470) Line 32 Child tax credit: (563) Line 34 Total credits: (1033)Line 35 Subtract line 34 from line 28: (0) Line 37 Total tax: (0) Line 38 Federal income tax withheld: (1450)

HAWAII TEST CASE #13

Line 41	Additional child tax credit:	(3437)
Line 42	Total payments:	(4887)
Line 43	Amount overpaid:	(4887)
Line 44a	Amount to be refunded:	(4887)
Line 44b	Routing transit number:	(253174576)
Line 44c	Type of account:	(Savings)
Line 44d	Account number:	(06542153)
	Third party designee: Designee's name: Phone number: PIN: Taxpayer's occupation: Spouse's occupation:	(YES) (JOHN DOE) (888-555-1111) (11112) (CONSULTANT) (SALESPERSON)

TEST #13: continued:

b. Employ	<pre>#1 ee's social security number: er identification number: er's name address and zip code:</pre>	(400-00-7953) (02-9876543) (LAST JOB INC) (97 WHEATLEY AVE)
	ee's name (first, mi, last): ee's address and zip code:	(SAINT THOMAS VI 00802) (TEST U GRASS) (74131 FESCUE DR) (SAINT THOMAS, VI 00802)
Box 1 Box 2 Box 3 Box 4 Box 5 Box 6 Box 10 Box 16 Box 17	Wages, tips, etc.: Federal income tax withheld: Social security wages: Social security tax withheld: Medicare wages and tips: Medicare tax withheld: Dependent care benefits: State and state ID number: State wages: State income tax withheld:	(24500) (900) (24500) (1519) (24500) (355) (1000) (HI 02888) (24500) (1715)
b. Employc. Employe. Employ	<pre>#2 ee's social security number: er identification number: ee's name address and zip code: ee's name (first, mi, last): ee's address and zip code:</pre>	(400-00-2013) (02-5689124) (SNODGRASS FEED AND SEED) (1 PLANTATION ST) (SAINT THOMAS VI 00802) (MAY B GRASS) (74131 FESCUE DR) (SAINT THOMAS, VI 00802)
Box 1 Box 2 Box 3 Box 4 Box 5 Box 6 Box 15 Box 16	Wages, tips, etc.: Federal income tax withheld: Social security wages: Social security tax withheld: Medicare wages and tips: Medicare tax withheld: State and state ID number: State wages:	(17500) (550) (17500) (1085) (17500) (254) (VI 023456) (17500)



AMENDED Return

STATE OF HAWAII - DEPARTMENT OF TAXATION **Individual Income Tax Return**

NONRESIDENT and PART-YEAR RESIDENT

Calendar Year 2007

OR Y

Υ

MT071

M M Tax Year

D 01 -01 -07

D

D 03 - 31 -07

D

Υ Υ

M

M

FOR OFFICE USE ONLY

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

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Do NOT Submit a Photocopy!!

thru

► Place an X in the applicable box(es): X Part-Year Resident

Nonresident

Nonresident Alien or Dual-Status Alien

here 🤸	Your First Name M.I. Test U	Your Gras	Last Name	◆ IMPORTANT — Complete this Section ◆
Place label	Spouse's First Name M.I. Spouse's Last Name			Enter the first four letters of your last name. Use ALL CAPITAL letters GRAS
→	Care Of (See Instructions, page 7.)			Your Social 400 - 00 - 7953 Security Number
-2 HERE	Present mailing or home address (Number and street, including Rural Route) 74131 Fescue Dr		Enter the first four letters of your Spouse's last name. GRAS Use ALL CAPITAL letters	
Form W-2	City, town or post office.	State	Postal/ZIP code	Spouse's Social 400 - 00 - 2013
OR	Saint Thomas	VI	00802	Security Number
2 OF F	If Foreign address, enter Province and/or Sta	te	Country	Place an X in applicable box, if appropriate
COPY 2				First Time Filer Address or Name Change
• ATTACH CO	АТТАСН А СОРУ	Y OF Y	'OUR 2007 FEDE	RAL INCOME TAX RETURN

ATTACH A COPY OF YOUR 2007 FEDERAL INCOME TAX RETURN

	(Place an X in only Ol	NE box)				
	 Single Married filing joint return (even if only one Married filing separate return. Enter spo first four letters of last name above. Enter sp here. 	use's SSN and the	person is a child but r name. ►	(with qualifying person). If the qualifying t not your dependent, enter the child's full) 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 yo	ur parents'), DO NOT place an X o	on line 6a, but be sure to place an X below line 37.		
6a 6b	X Yourself A X Spouse A If you placed an X on 3 and 6b above, see the I					
6c nd	Dependents: If more than 6 dependents 1. First and last name use attachment	2. Dependent's social security number	3. Relationship	Enter number of		
6d	Timothy Grass	400-55-3013	Son	your children listed 6c 4		
	Mary Grass	400-55-4013	Daughter	/		
	David Grass	400-55-5013	Son	Enter number of		
	Susan Grass	400-55-6013	Daughter	other dependents6d		
	6e Total number of exemptions claimed. A	dd numbers entered in bo	oxes 6a thru 6d above	6e 🕨 6		

		Form N-15 (Re	ev. 2007)				Page 2 o
		400	ocial Security Number - 00 - 7953			Spouse's SSN - 00 - 2013	
		Name(s) as sl Test U.	nown on return Gragg	Masz	D	Crada	
	MT072		amount is negative (los	-		Grass	
			Col. A - Total		x in the	Col. B - Hav	vaii Income
7	Wages, salaries, tips, etc. (attach F	orm(s) W-2)		42000	7	7	24500
8	Interest income from the worksheet	1 0					
	the Instructions				8	<u> </u>	
9	Ordinary dividends		·		9)	
10	State income tax refund from the wo				1(0	
	page 38 of the Instructions						
11	Alimony received				1	1	
12	Business or farm income or (loss)				1:	2	
13	Capital gain or (loss) from the works					0	
14	page 38 of the Instructions		·		1:	3	
	(attach Schedule D-1)				14	4	
15	IRA distributions				1!	5	
16	Pensions and annuities (see Instruction						
	attach Schedule J, Form N-11/N-15/N-40)				10	6	
17	Rents, royalties, partnerships, estates, trust	s, etc			1	7	
18	Unemployment compensation (insu	rance)		1650	18	8	1650
19	Other income (state nature and sou				1	0	
					13	5	
20	Add lines 7 through 19	Total Income >		43650	20	0	26150
21	Educator expenses				2	1	
22	Certain business expenses of reservists, pe	-			0	0	
	fee-basis government officials		-		2:	2	
23	IRA deduction			1200	23	3	700
24	Student loan interest deduction from on page 42 of the Instructions				24	4	
25	Health savings account deduction				2	5	
26	Moving expenses (attach Form N-1	39)			20	6	
27	One-half of self-employment tax				2	7	
28	Self-employed health insurance dec	luction			2	8	
29	Self-employed SEP, SIMPLE, and c	qualified plans			2	9	
30	Penalty on early withdrawal of savir	ıgs			3(0	
	31 Alimony paid (Enter name and	SS No. of recipient)			-		
I					3.	·	
	32 Payments to an individual h	ousing account			3:	2	

Page 2 of 4

		Form N-15 (Rev. 2007)			Page 3 of 4
		Your Social Securit			use's SSN
		400 - 00 - Name(s) as shown on retu		00 -	00 - 2013
		Test U. Grass	May B	Gr	266
	MT073	IESC U. GLASS	Мау Б	. GI	a55
33	First \$3,631 of military reserve or H	awaii			
	national guard duty pay			33	
34	Exceptional trees deduction (attach				
	(see page 19 of the Instructions)			34	
35	Add lines 21 through 34Tota	al Adjustments >	1200	35	700
36	Line 20 minus line 35Adjusted	Gross Income >	42450	36	25450
37	Ratio of Hawaii AGI to Total AGI. Divide li	ine 36, Column B, by line 36, Column	A (Compute to 3 decimal places a	nd round t	to 2 decimal places) 37 0 . 6 0
	CAUTION : If you can be claimed a				
38	If you do not itemize deductions, enter zero		vise go to page 20 of the Instructio	ns and ent	er your Hawaii itemized deductions here.
	38a Medical and dental expenses				TOTAL ITEMIZED
	(from Worksheet NR-1 or PY-	-1) 38a		_	DEDUCTIONS
			0.01 5		39 If line 36, Column B is more than
	38b Taxes (from Worksheet NR-2	or PY-2)38b	2815	_	\$100,000 (\$50,000 for married
	38c Interest expense (from Workshe	ot NP 2 or PV 2) 290			filing separately), see the
	38c Interest expense (from Workshe	el NR-3 01 P 1-3)		_	worksheet on page 41 of the
	38d Contributions (from Workshee	at NR-4 or $PV-4$) 38d			Instructions. If not, add lines 38a
	38e Casualty and theft losses			_	through 38f. Enter total here and
	(from Worksheet NR-5 or PY-	-5) 38e			go to line 41.
	38f Miscellaneous deductions			_	3
	(from Worksheet NR-6 or PY-	-6) 38f			2815
40-	Υ.	,		_	
40a	If you checked filing status box: 1 or 3 2 or 5 enter \$4,000; 4 enter \$2,920				Prorated Standard Deduction
	2 01 5 enter \$4,000, 4 enter \$2,920			_	Fibrated Standard Deduction
40b	Multiply line 40a by the ratio on line	37		► 40b	
41	Line 36, Column B minus line 39 or	40b, whichever applies. (This	line MUST be filled in)	. 41	22635
42a	Multiply \$1,040 by the total number of exem	nptions claimed on line 6e. If you and	l/or your spouse are blind, deaf, or	disabled,	
	place an X in the applicable box(es) X Y	ourself Spouse			
	and see page 26 of the Instructions	<mark>42a</mark>	8040		
				_	
42b	Multiply line 42a by the ratio on line	37	Prorated Exemption(s)	► 42b	4824
43	Taxable Income. Line 41 minus line	,		43	17811
44	Tax. Place an X if from: X Tax Ta	able; Tax Rate Schedule;	Form N-168;		
	· · ·	ins Tax Worksheet on page 41			
		03, N-152, N-312, N-318, N-338, N-405, N	N-586, or N-814 is included.) Tax 🔾	▶ 44	673
	If tax is from the Capital Gains Tax				
	the net capital gain from line 14 of the	hat worksheet44a		_	
	-				0
45	Total nonrefundable tax credits (atta	ach Schedule CR)		. 45	0
40	Line 44 minus line 45 (but not line 1	than zora)	Belance	46	
46	Line 44 minus line 45 (but not less t	,	Baiance)	40	673
47	Hawaii State Income tax withheld (a	allacit W-2S)			
10	(see page 29 of the Instructions for other a		2815	_	
48	2007 estimated tax payments on Forms N-1 ; N-28	80 40			
	Forms N-1 ; N-28	un40 ——		_	
I.	49 Amount of estimated tax appli				
	TO ANDUNI UN COMMANDI LAN AUDIN	og nom ∠000 i6tum			
				_	

			Form N-15 (Rev. 200)7)						Page 4 of 4
			Your Social S					Spouse's SSN		
			Name(s) as shown o		5		100	00	2010	
	MT	074	Test U. Gra	SS		Мау	В.	Grass		I
51		e Refundable Tax Cred								
52		edule X) DHS, etc. exe ow-Income Household	mptions51					_		
52				2						
53		hild and Dependent Ca						_		
		,						_		
54		hild Passenger Restrain	nt ⁄oice) <mark>5</mark> 4							
55		eral Income Tax	0100)	•				_		
		ns) Federal AGI		5						
56	Total refund	lable tax credits from						_		
	Schedule C	R (attach Schedule CR	l) 56					_		
57	Add lines 47	7 through 56		Total Paym	nents a	and Credit	ts > 🕴	57		2815
58	If line 57 is l	arger than line 46, ente	er the amount OVERPAID) (line 57 minu	s line 4	16)		58		2142
59		(10	the Instructions):			Spouse				
			Maintenance Fund		\$2	X \$2				
			I ouse and Neglect Funds.		\$2 \$5	X \$2 X \$5				
60			s 59a through 59c and en			+ -		50		18
			Ũ							
61							(51		2124
62		ne 61 to be applied to								
63	•		62 U (line 61 minus line 62) I				500)		
00				•			(53		1624
64	AMOUNT Y	OU OWE (line 46 minu	us line 57). Send Form N-	200V with you	r paym	ient.				
			le to the "Hawaii State Ta				(54		
65		penalty. (See page 31 of In Place an X in this box if Form N	str.) Do not include this amount √210 is attached >65							
66	AMENDED	RETURN ONLY - Am	ount paid (overpaid) on o	riginal return. (See In	structions) (-		
				0		,	, 			
67			ance due (refund) with an		•		,			
68		, ,	acket of forms for next ye	0.1	•					
	attorney. S	ng another person to d ee page 32 of the Instr	iscuss this return with the uctions.			of Taxation			ig. This is	not a full power of
	Designee's	name > John D	oe	Phone no.	>			Identification nu	mber ≻	11112
HAV	VAII ELEC		want \$2 to go to the Hawa				Х		No	Note: Placing an X in the "Yes" box will not increase your tax or
CAN	MPAIGN F	UND 📕 If joint re	eturn, does your spouse w	vant \$2 to go to	o the fu	ind?	Х	Yes	No	reduce your refund.
	amined by m		e penalties set forth in sectior nowledge and belief, is a true HRS.							
	Your signatu	re		Date		Your occu	upation		D	aytime Phone Number
EAS	>					Cons	sult	ant	()
	Spouse's sig	Spouse's signature (if filing jointly, BOTH must sign) Date Spouse's occupation								
	>						-	rson		
	Paid Preparer's	Preparer's			D	ate		lf-employed >	Prepa	rer's identification number
	Preparer's Information	Signature >					se	n-empioyea 🏲 🗳		
l l		Print Preparer's Name					F	ederal E.I. No. >	Þ	
		Firm's name (or yours								
		if self-employed),					P	hone No. ►		

Hawaii Test Case #14 (Based on the modified 2005 IRS Test #14)

Attachments:

Hawaii Form N-15 Hawaii Form N-615

Taxpayer name:TEST D RICHARDTaxpayer SSN:400-00-7954

Hawaii changes to IRS test:

Taxpayer is a part-year resident. Taxpayer was a resident of Hawaii from January 1, 2007 - November 30, 2007. All form(s): Social Security number changed to Hawaii test designation: 400-00-7954 Address changed to foreign address: 3-4-2 HAMAMATSU-CHO MINATO-KU, TOKYO, JAPAN 261-3254

Note: Interest, dividend, and Schedule E income allocated to Hawaii during period of residency (January 1, 2007 - November 30, 2007).

State Return Details:

FORM N-15

I OIGH IN IS						
Line 8	Interest income:	Col.	A:	\$1,514	Col. B:	\$1,388
	1			\$582		•
Line 13	Capital gain or (loss):			-\$800		
		•		n X in the	box for	minus
		sign			-	
				\$5,200		\$4,767
			A:	\$6,496	COL. B:	\$5,889
Line 37	Ratio of Hawaii AGI to total AGI:	0.91				
Taxpayer i	is a dependent of another?	yes				
Line 40a	Standard deduction:	\$500				
Line 40b	Prorated standard deduction:	\$455				
Line 42a	Exemptions:	\$0				
Line 42b	Prorated exemptions:	\$0				
Line 43	Taxable income:	\$5,43	34			
Line 44	Tax liability:	\$358	(f)	com Form N-	615)	
Taxpayer I	DOES NOT qualify for any tax credi	lts.				
Line 64	Balance due:	\$358				
Taxpayer's	s designee:					
Preparer						
	ection Campaign Fund:	no				
Return was	s prepared by:					
Preparer's				R ROBERTS		
Preparer's		400-5		-		
Preparer's		88-68				
-		-		ENTERPRISE	S	
Preparer's	s Firm's Address:	645 s				
			-	TV 89424		
	s Phone No.:		555-	-1313		
Preparer s	self-employed:	yes				

April 10, 2008

Date:

Form	N-61	5	
Line	A:	-	RICHARD D RICHARD
Line	в:		400-55-3014
Line	C:		Married filing joint
Line	D:		4
Line	6	Parent's taxable income:	\$40,100
Line	7	Investment income of other children:	\$1,620
Line	9	Tax on amount in line 8:	\$2,608 (from tax table)
Line	10	Parent's tax:	\$2,140 (from tax table)
Line	15	Tax on amount in line 14:	\$7 (from tax table)
Line	17	Tax on amount in line 4:	\$144 (from tax table)

TEST #14 - IRS scenario (Taxpayer's SSN has been char	ged for	the IRS test)					
FORMS REQUIRED: FORM 1040, SCH B, SCH D, SCH E PG 2,	FORMS REQUIRED: FORM 1040, SCH B, SCH D, SCH E PG 2, FORM 8615						
INFORMATION RETURNS ATTACHED:							
ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 65: 600 FORM 1040, LINE 69: 109							
STATEMENTS:							
OTHER: DEPENDENT OF ANOTHER							
THIRD PARTY DESIGNEE: PREPARER							
PREPARED BY: ROBERT R ROBERTS (SELF-EMPLOYED) ROBERTS ENTERPRISES 645 SALEM ST NIXON, NV 89424	EIN:	400-55-4014 88-6868686 775-555-1313					
TAXPAYER: NAME: TEST D RICHARDSSN: 400-0DOB: 03-13-1994OCCUPATIONDISABLED: NOPRES ELECDAYTIME PHONE: NOT GIVENBLIND: NO	: STUDEN						
CHECK DIGITS FROM IRS LABEL: BT ADDRESS: 94022 PATRICIA CT HAPPY JACK, AZ 86024 FILING STATUS: SINGLE	.ne 6d: 0						
SCHEDULE B: PART I: LINE 1: PAYER NAME AMOUNT FOREFATHERS BANK 1514							
PART II:LINE 5:PAYER NAMEWIZE INVESTMENT582 (NON-QUALIFIED)							
PART III: LINE 7a: NO LINE 8: NO							

SCHEDULE E, PG 2: PART III: LINE 33A(a): LONG TIME GONE **LINE 33A(b):** 04-5763211 **LINE 33A(d):** 5200 FORM 8615: LINE A: RICHARD D RICHARD LINE B: 400-55-3014 LINE C: MARRIED FILING JOINTLY PART II: **LINE 6:** 40100 **LINE 7:** 1620 **LINE 10:** 5236 ETD TRANSMISSION: FORM 56: PART I: NAME OF PERSON FOR WHOM YOU ARE ACTING: TEST D RICHARD **IDENTIFYING NUMBER:** 400-00-1054 ADDRESS OF PERSON FOR WHOM YOU ARE ACTING: 94022 PATRICIA CT CITY, STATE, ZIP: HAPPY JACK, AZ 86024 FIDUCIARY'S NAME: RICHARD D RICHARD ADDRESS OF FIDUCIARY: 94022 PATRICIA CT CITY, STATE, ZIP: HAPPY JACK, AZ 86024 **TELEPHONE NUMBER:** 987-654-3210 PART II: LINE 1(b)1: X LINE 1(b)2: 05-15-2007 PART III: LINE 2: ESTATE/TRUST **LINE 3:** 1041 LINE 4: 2005 2006 2007 LINE 5: X PART V: NAME OF COURT: US DISTRICT COURT, NINTH DISTRICT ADDRESS OF COURT: 123 N SAN FRANCISCO ST, SUITE 200 CITY, STATE, ZIP: FLAGSTAFF, AZ 86001 DATE PROCEEDING INITIATED: 04-20-2007 DOCKET NUMBER OF PROCEEDING: 123AX DATE: 05-15-2007 TIME: 10:00 A.M. **PIN:** 74125 **SIGNATURE DATE:** 04-15-2008

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040

FORM 1040						
First Nam	e, MI & Last Name:	(TEST D RICHARD)				
Social Se	curity Number:	(400-00-7954)				
Home Addr	ess:	(94022 PATRICIA CT)				
City, Sta	te, and Zip Code:	(HAPPY JACK, AZ 86024)				
Do you war	nt \$3.00 to go to the	(NO)				
President	ial Campaign Fund:					
Filing Sta	atus:	(SINGLE)				
Number of	boxes checked on 6a and 6b:	(0)				
Total num	ber in box 6d:	(0)				
Line 8a	Taxable interest:	(1514)				
Line 9a	Ordinary dividend income:	(582)				
Line 13	Capital gain or (loss):	(-800)				
Line 17	Schedule E income or (loss):	(5200)				
Line 22	Total income:	(6496)				
Line 37	Adjusted gross income:	(6496)				
Line 38	Amount from line 37:	(6496)				
Line 40	Itemized or standard deduction:	(850)				
Line 41	Subtract line 40 from line 38:	(5646)				
Line 42	Multiply \$3400 by the total	(0)				
	number of exemptions on line					
	6d:					
Line 43	Taxable income:	(5646)				
Line 44	Tax:	(804)				
Line 46	Add lines 44 and 45:	(804)				
Line 57	Subtract line 56 from line 46:	(804)				
Line 63	Total tax:	(804)				
Line 65	2007 estimated tax payments:	(600)				
Line 69	Amount paid with Form 4868:	(109)				
Line 72	Total payments:	(709)				
Line 76	Amount you owe:	(95)				
	Third party designee:	(YES)				
	Designee's name:	(PREPARER)				
	Taxpayer's occupation:	(STUDENT)				
Paid Prepa	arer Information:					
-	Self-employed:	(X)				
	Preparer's SSN:	(400-55-4014)				
	Firm Name:	(ROBERTS ENTERPRISES)				
	EIN:	(88-6868686)				
	Firm Address:	(645 SALEM ST)				
		(NIXON NV 89424)				
	Phone no:	(775-555-1313)				

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STATE OF HAWAII - DEPARTMENT OF TAXATION **Individual Income Tax Return**

NONRESIDENT and PART-YEAR RESIDENT

Calendar Year 2007 OR

MT071

Y Y M D D M D D M M thru

AMENDED Return

Tax Year

01 - 01 - 07

11 - 30 -07

Υ Υ

FOR OFFICE USE ONLY

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

Do NOT Submit a Photocopy!!

► Place an X in the applicable box(es): X Part-Year Resident

Nonresident

Nonresident Alien or Dual-Status Alien

here 🗸	Your First Name M.I.	Your	Last Name	◆ IMPORTANT — Complete this Section ◆
l he	Test D	Rich	ard	
Place label	Spouse's First Name M.I.	Spou	use's Last Name	Enter the first four letters of your last name. Use ALL CAPITAL letters RICH
→	Care Of (See Instructions, page 7.)		_	Your Social 400 - 00 - 7954 Security Number
-2 HERE	Present mailing or home address (Number and street, including Rura 3-4-2 Hamamatsu-Cho			Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters
≥ Z	City, town or post office.	State	Postal/ZIP code	
Form W-2	Minato-Ku		261-3254	Spouse's Social Security Number
2 OF F	If Foreign address, enter Province and/or Sta Tokyo	te	Country Japan	Place an X in applicable box, if appropriate
сору	-			First Time Filer Address or Name Change
• ATTACH CO	АТТАСН А СОРУ	Y OF Y	'OUR 2007 FEDE	RAL INCOME TAX RETURN

ATTACH A COPY OF YOUR 2007 FEDERAL INCOME TAX RETURN

		(Place an X in only (ONE box)			
	3 Married	filing joint return (even if only o filing separate return. Enter sp ers of last name above. Enter s	ouse's SSN and the	4		with qualifying person). If the qualifying not your dependent, enter the child's full
	here			5	Qualifying widow(er) your spouse died	with dependent child. Enter the year
	CAUTION: If you can	be claimed as a dependent on anothe	er person's tax return (sucl	n as your p	parents'), <i>DO NOT</i> place an X o	on line 6a, but be sure to place an X below line 37.
6a 6b	Spouse	איייייייייייייייייייייייייייייייייייי				 Benter the number of Xs on 6a and 6b
6c and 6d	Dependents: 1. First and last name	If more than 6 dependents use attachment	2. Dependent's so security numbe		3. Relationship	Enter number of your children listed 6c
						Enter number of other dependents6d
	6e Total nu	mber of exemptions claimed.	Add numbers entered		es 6a thru 6d above	6e 🕨 0



Form N-15 (Rev. 2007)

Your Social Security Number 400 - 00 - 7954

400 - 00 - 7954Name(s) as shown on return Your Spouse's SSN

Page 2 of 4

Col. B - Hawaii Income

ΜT	0	7	2	
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Test D. Richard

If amount is negative (loss), place an X in the box.

Col. A - Total Income

7	Wages, salaries, tips, etc. (attach Form(s) W-2)			7		
8	Interest income from the worksheet on page 38 of		1514	-		1388
	the Instructions			8 _		
9	Ordinary dividends		582	9		534
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			12 _		
15	page 38 of the Instructions	x	800	13	х	800
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		5200	17		4767
18	Unemployment compensation (insurance).			18 _		
19	Other income (state nature and source)					
				19 _		
20	Add lines 7 through 19		6496	20		5889
20				20		
21	Educator expenses			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		
0 5				05		
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		
20	Departure on early withdrawal of an insta			20		
30	Penalty on early withdrawal of savings			30 _		
	31 Alimony paid (Enter name and SS No. of recipient)			31		
	····· -			<u> </u>		
	32 Payments to an individual housing account			32		

		Form N-15	(Rev. 2007) Social Security Numb	or Vo	ur Spou	Page 3 of 4
) - 00 - 795		ui Spou	56 5 5514
			shown on return			
	MT073	Test D	. Richard			
33	First \$3,631 of military reserve or H	Iawaii				
	national guard duty pay				33	
34	Exceptional trees deduction (attack	n affidavit)				
	(see page 19 of the Instructions)				34	
35	Add lines 21 through 34 Tot	al Adjustments		0	35	0
36	Line 20 minus line 35Adjusted	l Gross Income		6496	36	5889
27	Potio of Howaii ACI to Total ACI. Divido	line 26 Column P	hu lina 26. Calumn A (Campu	ito to 2 docimal places on	d round to	2 decimal places) 37 0.91
37	Ratio of Hawaii AGI to Total AGI. Divide CAUTION: If you can be claimed					. ,
38	If you do not itemize deductions, enter zer					
	38a Medical and dental expenses	-		-		TOTAL ITEMIZED
	(from Worksheet NR-1 or PY	′-1)				DEDUCTIONS
	38b Taxes (from Worksheet NR-2	O or DV O	29b			39 If line 36, Column B is more than
	JOD TAXES (ITOTT WORKSHEELING-2	2 01 F 1-2)				\$100,000 (\$50,000 for married
	38c Interest expense (from Worksh	eet NR-3 or PY-3).				filing separately), see the
						worksheet on page 41 of the
	38d Contributions (from Workshe	et NR-4 or PY-4) 38d			Instructions. If not, add lines 38a
	38e Casualty and theft losses		290			through 38f. Enter total here and go to line 41.
	(from Worksheet NR-5 or PY 38f Miscellaneous deductions	-5)				
	(from Worksheet NR-6 or PY	′-6)				0
40a	If you checked filing status box: 1 or	3 enter \$2,000;				
40a	If you checked filing status box: 1 or 2 or 5 enter \$4,000; 4 enter \$2,920		40a	500		Prorated Standard Deductio
40a 40b					40b	Prorated Standard Deductio
40b	2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line	9 37				455
	2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o	9 37 r 40b, whicheve	r applies. (This line MUS	► Filled in)	41	
40b 41	2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line	e 37 r 40b, whicheve mptions claimed on	r applies. (This line MUS line 6e. If you and/or your sp	► Filled in)	41	455
40b 41	2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o Multiply \$1,040 by the total number of exe	∋ 37 r 40b, whicheve mptions claimed on Yourself	r applies. (This line MUS line 6e. If you and/or your s Spouse	► Filled in)	41	455
40b 41 42a	2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o Multiply \$1,040 by the total number of exe place an X in the applicable box(es) and see page 26 of the Instructions	e 37 r 40b, whicheve mptions claimed on Yourself s	r applies. (This line MUS line 6e. If you and/or your s Spouse 42a	ST be filled in) bouse are blind, deaf, or d O	41 isabled,	<u>455</u> 5434
40b 41	2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o Multiply \$1,040 by the total number of exe place an X in the applicable box(es)	e 37 r 40b, whicheve mptions claimed on Yourself s	r applies. (This line MUS line 6e. If you and/or your s Spouse 42a	ST be filled in) bouse are blind, deaf, or d O	41 isabled,	455
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40b 41 42a 42b 43	2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o Multiply \$1,040 by the total number of exe place an X in the applicable box(es) and see page 26 of the Instructions Multiply line 42a by the ratio on line Taxable Income. Line 41 minus line Tax. Place an X if from: Tax T X Form N-615; or Capital Ga (Place an X if tax from Forms N-2, N- If tax is from the Capital Gains Tax the net capital gain from line 14 of	e 37 r 40b, whicheve mptions claimed on Yourself s e 37 he 42b (but not I able; Tax F ains Tax Worksh 103, N-152, N-312, N- tworksheet, ent that worksheet.	r applies. (This line MUS line 6e. If you and/or your sy Spouse 42a Prorate ess than zero) Rate Schedule; Form theet on page 41 of the Ir 318, N-338, N-405, N-586, or N- ter 	ST be filled in) bouse are blind, deaf, or d 0 ted Exemption(s) > Taxable Income > n N-168; 1structions. 814 is included.)Tax >	41 isabled, 42b 43 44	455 5434 0 5434
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40b 41 42a 42b 43 44	2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o Multiply \$1,040 by the total number of exe place an X in the applicable box(es) and see page 26 of the Instructions Multiply line 42a by the ratio on line Taxable Income. Line 41 minus line Tax. Place an X if from: Tax T X Form N-615; or Capital Ga (Place an X if tax from Forms N-2, N- If tax is from the Capital Gains Tax the net capital gain from line 14 of Total nonrefundable tax credits (at	e 37 r 40b, whicheve mptions claimed on Yourself s e 37 ne 42b (but not I fable; Tax F ains Tax Worksh 103, N-152, N-312, N- Worksheet, ent that worksheet. tach Schedule C	r applies. (This line MUS line 6e. If you and/or your sp Spouse 42a Prorate ess than zero) Rate Schedule; Form teet on page 41 of the Ir .318, N-338, N-405, N-586, or N- ter 	Taxable Income > Taxable Income > n N-168; 1structions. 814 is included.)Tax >	41 isabled, 42b 43 44 44	455 5434 0 5434 358 0
40b 41 42a 42b 43 44 45 45	2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o Multiply \$1,040 by the total number of exe place an X in the applicable box(es) and see page 26 of the Instructions Multiply line 42a by the ratio on line Taxable Income. Line 41 minus line Tax. Place an X if from: Tax T X Form N-615; or Capital Ga (Place an X if tax from Forms N-2, N- If tax is from the Capital Gains Tax the net capital gain from line 14 of Total nonrefundable tax credits (att Line 44 minus line 45 (but not less	 a 37 r 40b, whicheve mptions claimed on Yourself s a 37 a 37 b 42b (but not I fable; Tax Fains Tax Worksh 103, N-152, N-312, N-153, N-152, N-312, N-154, Worksheet, ent that worksheet. tworksheet worksheet. tach Schedule C than zero) 	r applies. (This line MUS line 6e. If you and/or your sp Spouse 42a Prorate ess than zero) Rate Schedule; Form teet on page 41 of the Ir .318, N-338, N-405, N-586, or N- ter 	Taxable Income > Taxable Income > n N-168; 1structions. 814 is included.)Tax >	41 isabled, 42b 43 44 44	455 5434 0 5434 358
40b 41 42a 42b 43 44	2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o Multiply \$1,040 by the total number of exe place an X in the applicable box(es) and see page 26 of the Instructions Multiply line 42a by the ratio on line Taxable Income. Line 41 minus line Tax. Place an X if from: Tax T X Form N-615; or Capital Ga (Place an X if tax from Forms N-2, N- If tax is from the Capital Gains Tax the net capital gain from line 14 of Total nonrefundable tax credits (att Line 44 minus line 45 (but not less Hawaii State Income tax withheld (e 37 mptions claimed on Yourself s e 37 he 42b (but not l fable; Tax F ains Tax Worksh 103, N-152, N-312, N- Worksheet, ent that worksheet. that worksheet. tach Schedule C than zero) fattach W-2s)	r applies. (This line MUS line 6e. If you and/or your sp Spouse 42a Prorat ess than zero) Rate Schedule; Form beet on page 41 of the In 318, N-338, N-405, N-586, or N- ter 	Taxable Income > Taxable Income > n N-168; 1structions. 814 is included.)Tax >	41 isabled, 42b 43 44 44	455 5434 0 5434 358 0
40b 41 42a 42b 43 44 45 45	2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o Multiply \$1,040 by the total number of exe place an X in the applicable box(es) and see page 26 of the Instructions Multiply line 42a by the ratio on line Taxable Income. Line 41 minus line Tax. Place an X if from: Tax T X Form N-615; or Capital Ga (Place an X if tax from Forms N-2, N- If tax is from the Capital Gains Tax the net capital gain from line 14 of Total nonrefundable tax credits (att Line 44 minus line 45 (but not less	e 37 mptions claimed on Yourself s e 37 he 42b (but not l fable; Tax F ains Tax Worksh 103, N-152, N-312, N- Worksheet, ent that worksheet. that worksheet. tach Schedule C than zero) fattach W-2s)	r applies. (This line MUS line 6e. If you and/or your sp Spouse 42a Prorat ess than zero) Rate Schedule; Form beet on page 41 of the In 318, N-338, N-405, N-586, or N- ter 	Taxable Income ➤ Taxable Income ➤ n N-168; Instructions. 814 is included.)Tax ➤	41 isabled, 42b 43 44 44	455 5434 0 5434 358 0
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40b 41 42a 42b 43 44 45 45 46 47	2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o Multiply \$1,040 by the total number of exe place an X in the applicable box(es) and see page 26 of the Instructions Multiply line 42a by the ratio on line Taxable Income. Line 41 minus line Tax. Place an X if from: Tax T X Form N-615; or Capital Ga (Place an X if tax from Forms N-2, N- If tax is from the Capital Gains Tax the net capital gain from line 14 of Total nonrefundable tax credits (att Line 44 minus line 45 (but not less Hawaii State Income tax withheld ((see page 29 of the Instructions for other 2007 estimated tax payments on Forms N-1 ; N-28	e 37 r 40b, whicheve mptions claimed on Yourself s e 37 the 42b (but not I fable; Tax F ains Tax Worksh 103, N-152, N-312, N- Worksheet, ent that worksheet, ent that worksheet. ttach Schedule C than zero) fattach W-2s) attachments)	r applies. (This line MUS line 6e. If you and/or your sp Spouse 42a Prorate ess than zero) Rate Schedule; Form beet on page 41 of the Ir 318, N-338, N-405, N-586, or N- ter 44a 	Taxable Income ➤ Taxable Income ➤ n N-168; Instructions. 814 is included.)Tax ➤	41 isabled, 42b 43 44 44	455 5434 0 5434 358 0
40b 41 42a 42b 43 44 45 45 46 47	2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o Multiply \$1,040 by the total number of exe place an X in the applicable box(es) and see page 26 of the Instructions Multiply line 42a by the ratio on line Taxable Income. Line 41 minus line Tax. Place an X if from: Tax T X Form N-615; or Capital Ga (Place an X if tax from Forms N-2, N- If tax is from the Capital Gains Tax the net capital gain from line 14 of Total nonrefundable tax credits (att Line 44 minus line 45 (but not less Hawaii State Income tax withheld ((see page 29 of the Instructions for other 2007 estimated tax payments on	e 37 r 40b, whicheve mptions claimed on Yourself s e 37 the 42b (but not I fable; Tax F ains Tax Worksh 103, N-152, N-312, N- Worksheet, ent that worksheet, ent that worksheet. ttach Schedule C than zero) fattach W-2s) attachments)	r applies. (This line MUS line 6e. If you and/or your sp Spouse 42a Prorate ess than zero) Rate Schedule; Form beet on page 41 of the Ir 318, N-338, N-405, N-586, or N- ter 44a 	Taxable Income ➤ Taxable Income ➤ n N-168; Instructions. 814 is included.)Tax ➤	41 isabled, 42b 43 44 44	455 5434 0 5434 358 0

		Form N-15 (Rev. 2007	7)					Page 4 of 4
		Your Social Se 400 - 00		Ye	our Spouse's	SSN		
		Name(s) as shown or						
		Test D. Rich						
	MT074							•
51 Low-	Income Refundable Tax Credi	t						
(attac	ch Schedule X) DHS, etc. exe	mptions51						
	it for Low-Income Household							
	ers (attach Schedule X)							
	it for Child and Dependent Ca							
	nses (attach Schedule X)							
	it for Child Passenger Restrair em(s) (attach a copy of the inv							
-	for General Income Tax	0100/						
	nstructions) Federal AGI							
	refundable tax credits from							
Sche	dule CR (attach Schedule CR) 56						
	- -							
57 Add I	ines 47 through 56		Total Payment	s and Credits ►	57			0
	57 is larger than line 46, ente				58			
	ributions to (see page 31 of							
	Hawaii Schools Repairs and Hawaii Public Libraries Fund			\$2				
	Domestic Violence / Child Ab			\$2 \$5				
	the amounts of the Xs on lines	0		¥ -	60			
00 /1001		ood infolgir ood and onic			00			
61 Line	58 minus line 60				61			
62 Amou	unt of line 61 to be applied to							
your	2008 ESTIMATED TAX							
63 Amou	unt to be REFUNDED TO YOU	U (line 61 minus line 62) If	filing late,					
•	bage 31 of Instructions				63			
	UNT YOU OWE (line 46 minu							
	e check or money order payab		x Collector"		64			358
	ated tax penalty. (See page 31 of Ins	,						
in line t	58 or 64. Place an X in this box if Form N	I-210 is attached ►65						
66 AME	NDED RETURN ONLY - Amo	ount paid (overpaid) on ori	iginal return. (See	Instructions)	66			
		· · · · · · · · · · · · · · · · · · ·	3	,				
67 AME	NDED RETURN ONLY - Bala	ance due (refund) with am	ended return. (Se	e Instructions)	67			
68 If you	i would like us to mail you a pa	acket of forms for next yea	ar's filing, please p	lace an X in this	box			
If de	signating another person to di	iscuss this return with the	Hawaii Departme	nt of Taxation, co	mplete the fo	llowing.	This is	not a full power of
	rney. See page 32 of the Instru			5-555-13				100554014
	ignee's name ➤ Robert		Phone no. >			on numb		100554014 Note: Placing an X in the "Yes"
		vant \$2 to go to the Hawai turn, does your spouse wa		-	Yes	л	No No	box will not increase your tax or reduce your refund.
	GN FUND If joint re LARATION — I declare, under the					oobodul		
DEC		nowledge and belief, is a true,						
amin								
amin Hawa	aii Income Tax Law, Chapter 235,	HRS.						
amin Hawa		HRS.	Date	Your occupation			Da	ytime Phone Number
amin Hawa Your Nege	aii Income Tax Law, Chapter 235, signature			Studer	nt		()
amin Hawa Your HEBE	aii Income Tax Law, Chapter 235,		Date Date		nt		()
amin Hawa Your	aii Income Tax Law, Chapter 235, signature			Studer	nt		()
amin Hawa Your Slou Hegse Spou Paid	aii Income Tax Law, Chapter 235, signature use's signature (if filing jointly, BOT Preparer's		Date	Studer Spouse's occu Date	nt Ipation Check if	7.	(Prepa) rer's identification number
amin Hawa Your Spou Paid Prepa	aii Income Tax Law, Chapter 235, signature use's signature (if filing jointly, BOT Preparer's arer's Signature		Date	Stude: Spouse's occu	nt	X	(Prepa)
amin Hawa Your Spou Paid Prepa	aii Income Tax Law, Chapter 235, signature use's signature (if filing jointly, BOT Preparer's arer's Signature	"H must sign)	Date	Studer Spouse's occu Date	nt pation Check if self-employed >		Prepar 400) rer's identification number 0554014
amin Hawa Your Spou Paid Prepa	aii Income Tax Law, Chapter 235, signature use's signature (if filing jointly, BOT Preparer's arer's Signature		Date 4/	Studer Spouse's occu Date	nt Ipation Check if		Prepar 400) rer's identification number



STATE OF HAWAII — DEPARTMENT OF TAXATION Computation of Tax for Children Under Age 14 Who Have Investment Income of More than \$1,000 ➤ See Separate Instructions

► Attach ONLY to the Child's Form N-11, Form N-13, or Form N-15

		<u></u>		
Child's name shown on return Test D. Richard			ocial security nu 0 - 7954	mber
A Parent's name (first, initial, last) (Caution: See Instructions before completing)			social security n	umbor
Richard D. Richard			5-3014	Inner
C Parent's filing status (check one): □ Single, ☑ Married filing jointly, □ Married filing separately,				w(er)
 D Enter number of exemptions claimed on parent's return. (If the parent's filing status is married filing st				4
Step 1 Figure child's net investment income				<u> </u>
1 Enter the child's investment income. (See Instructions. If this amount is \$1,000 or less, stop he			F 000	
do not file this form.)		1	5,889.	
2 If the child DID NOT itemize deductions on Form N-11 or Form N-15, enter \$1,000. If the child		2	1,000.	0.0
 ITEMIZED deductions, see Instructions		2	1,000.	
3 Line 1 minus line 2. Enter the result. (If zero or less, stop here; do not complete the rest of this but ATTACH it to the child's return.)		3	4,889.	00
4 Enter the child's taxable income (from Form N-11, line 25; Form N-13, line 15; or Form N-15, line 43)			5,434.	
5 Enter the smaller of line 3 or line 4. (If zero, stop here; do not complete the rest of this form but			5,454.	
it to the child's return.)		> 5	4,889.	.00
			-	<u> </u>
Step 2 Figure tentative tax based on the parent's tax rate	,			
6 Enter the parent's taxable income (from Form N-11, line 25; Form N-13, line 15; or Form N-15,	line 43).			
If less than zero, enter zero.		6	40,100.	00
7 Enter the total, if any, from Forms N-615, line 5, of ALL OTHER children of the parent listed abo			1 (20)	
(Do NOT include the amount on line 5 above.)			1,620.	
8 Add the amounts on lines 5, 6, and 7. Enter the total		8	46,609.	.00
9 Tax on the amount on line 8 based on the parent's filing status. See Instructions. Check if from				
Tax Rate Schedule, Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15,	□ Form IN-168	9	2,608.	.00
10 Enter the parent's tax (from Form N-11, line 26; Form N-13, line 16; or Form N-15, line 44).	Data Sahadula			
Do not include any tax from Form N-152 or Form N-814. Check if from ☑ Tax Table, □ Tax □ □ Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, □ Form N-16		10	2,140.	0.0
11 Line 9 minus line 10. Enter the result. (If no amount is entered on line 7, enter the amount	0	10	2,110.	
from line 11 on line 13 and go to Step 3 .)		11	468.	.00
12a Add the amounts on lines 5 and 7. Enter the total	6,509.			1
b Divide the amount on line 5 by the amount on line 12a. Enter the decimal (rounded to at least t	,		0.7	751
13 Multiply the amount on line 11 by the amount on line 12b. Enter the result			351.	.00
Step 3 Figure child's tax — If the amounts on lines 4 and 5 are the same,	, enter -0- on line	e 15 and go t	o line 16.	<u>.</u>
14 Line 4 minus line 5. Enter the result 14	545.0	20		
15 Tax on the amount on line 14 based on the child's filing status. See Instructions. Check if from		50		
Tax Rate Schedule, Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, F	-	15	7.	.00
16 Add the amounts on lines 13 and 15. Enter the total.			358.	.00
17 Tax on the amount on line 4 based on the child's filing status. See Instructions. Check if from				1
Tax Rate Schedule, 🔲 Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15,		17	144.	00
18 Enter the larger of line 16 or line 17 here and on the child's Form N-11, line 26; Form N-13, line	16; or			
Form N-15, line 44. (Whole dollars only) Be sure to check the box for Form N-615	<u></u>	> 18	358	00

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Hawaii Test Case #15 (Based on the modified 2005 IRS Test #16)

Attachments:

Hawaii Form N-15 Hawaii Form N-334 Hawaii Form N-334A Hawaii Schedule CR

Taxpayer name:TEST T ISLANDERTaxpayer SSN:400-00-7955

Hawaii changes to IRS test:

Taxpayer is a nonresident. Income from the S-corporation (Sandy Shores, Inc.) is Hawaii source income. All form(s) Social Security number changed to Hawaii test designation: 400-00-7955

State Return Details:

FORM N-15

Line 52

Line 53

	• •		-
les: Col	A: \$3,000	Col. B:	\$O
artnerships: Col	A: \$24,400	Col. B:	\$24 , 400
jack): Col	. A: \$5,000	Col. B:	\$0
ne: Col	. A: \$47,475	Col. B:	\$24,400
to total 0.5	1		
\$2,	,920		
eduction: \$1	489		
\$1,	,040		
\$53	30		
\$22	2,381		
\$1,	075 (from tax	tables)	
redits: \$20	0		
nts: \$40	0 (Form N-1)		
\$47	/5		
yes	J		
•			
\$1,	,075		
\$1,	,075		
	ies: Col artnerships: Col jack): Col ne: Col to total 0.5 eduction: \$1, eduction: \$1, souther \$2, eduction: \$1, souther \$2, eduction: \$1, souther \$2, eduction: \$1, souther \$2, souther \$2	<pre>ies: Col. A: \$3,000 artnerships: Col. A: \$24,400 jack): Col. A: \$24,400 col. A: \$5,000 ne: Col. A: \$5,000 col. A: \$47,475 to total 0.51</pre>	<pre>ies: Col. A: \$3,000 Col. B: artnerships: Col. A: \$24,400 Col. B: jack): Col. A: \$24,400 Col. B: me: Col. A: \$5,000 Col. B: to total 0.51 eduction: \$1,489 \$1,040 \$530 \$22,381 \$1,075 (from tax tables) redits: \$400 (Form N-1) \$475 : yes \$200 \$200 \$1,075</pre>

\$200

\$0

FORM N-334A

Entity's name and address	SANDY SHORES, INC.
	1234 SANDY SHORES STREET
	HONOLULU, HI 96813
Entity's identification number	56-8523699
Type of entity	S CORPORATION
Name of individual for this statement	TEST T ISLANDER
Photovoltaic Energy System - Date system	2/1/07
installed and placed in service:	
Line 35	\$500
Line 37	\$500
Line 38	\$175
Line 39	10
Line 40	\$1,750
Line 45	\$1,750
Line 46	\$1,750
Line 47	\$200
Hawaii Schedule CR:	

Part I: Line 12

Line 14

\$200 (Mark an X in the box for Photovoltaic) \$200

TEST #16 - IRS scenario (Taxpayer's SSN has been changed for the IRS test)
FORMS REQUIRED: FORM 1040, SCH C, SCH E PG 2, FORM 8901
INFORMATION RETURNS ATTACHED: FORM W-2 (1), FORM W-2G (1), FORM 1099-R (1)
ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 52: 1000 FORM 1040, LINE 65: 3000
STATEMENTS:
OTHER: NOTE: STATUTORY EMPLOYEE
THIRD PARTY DESIGNEE: NONE
PREPARED BY:
TAXPAYER: NAME: TEST T ISLANDERSSN: 400-00-1055DOB: 08-22-1971OCCUPATION: INSURANCE BROKERDISABLED: NOPRES ELEC FUND: YESDAYTIME PHONE: NOT GIVENBLIND: NO
CHECK DIGITS FROM IRS LABEL: JU
ADDRESS: 123 PLAY HERE ST WASHINGTON, DC 20011
FILING STATUS: HEAD OF HOUSEHOLDLINE 6d: 1QUALIFYING NAME: MICHAEL ISLANDERSSN: 400-55-3016AGE: 16
SCHEDULE C: NAME OF PROPRIETOR: TEST T ISLANDER SSN: 400-00-1055 LINE A: INSURANCE SALES LINE B: 524290 LINE D: 65-7044337 LINE F: CASH LINE G: YES
PART I: 28900 STATUTORY EMPLOYEE BOX = X PART II: III LINE 18: 640 LINE 22: 4065 LINE 23: 820 LINE 26: 8300

SCHEDULE E, PAGE 2: PART II: LINE 27: NO LINE 28A(a): SANDY SHORES, INC LINE 28A(b): S LINE 28A(d): 56-8523699 LINE 28A(j): 24400

FORM 8901:

	First Name	Last Name	SSN	Relationship
CHILD 1:	MICHAEL	ISLANDER	400-55-3016	SON

 TRANSMISSION:

 FORM
 4868:

 LINE
 4:
 3874

 LINE
 5:
 3500

 LINE
 6:
 374

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (1), FORM W-2G (1), FORM 1099-R (1)

FORM 1040:								
First Name, MI and Last Name: (TEST T ISLANDER)								
Social Security Number: (400-00-7955)								
Home Address: (123 PLAY HERE ST								
City, State, and Zip:	(WASHINGTON, DC 20011)							
Do you want \$3.00 to go to the (YES)								
Presidential Campaign Fund:								
Filing Status:	(HEAD OF HOUSEHOLD)							
Qualifying person's name:	(MICHAEL ISLANDER)							
Qualifying person's SSN:	(400-55-3016)							
Number of boxes checked on 6a and 6b:	(1)							
Total number in box 6d:	(1)							
Line 12 Schedule C income or (loss):	(15075)							
Line 16b Taxable pensions & annuities:	(3000)							
Line 17 Schedule E income:	(24400)							
Line 21 Other income - LITERAL:	(BLACKJACK 5000)							
Line 21 Total other income:	(5000)							
Line 22 Total income:	(47475)							
Line 37 Adjusted gross income:	(47475)							
Line 38 Amount from line 37:	(47475)							
Line 40 Itemized or standard deduction:	(7850)							
Line 41 Subtract line 40 from line 38:	(39625)							
Line 42 Multiply \$3400 by the total	(3400)							
number of exemptions on line								
6d:								
Line 43 Taxable income:	(36225)							
Line 44 Tax:	(4874)							
Line 46 Add lines 44 and 45:	(4874)							
Line 52 Child tax credit	(1000)							
Line 56 Total credits:	(1000)							
Line 57 Subtract line 56 from line 46:	(3874)							
Line 63 Total tax:	(3874)							
Line 64 Federal income tax withheld:	(500)							
Line 65 2007 estimated tax payments:	(3000)							
Line 72 Total payments:	(3500)							
Line 76 Amount you owe:	(374)							
Taxpayers Occupation:	(INSURANCE BROKER)							
Third party designee:	(NO)							

TEST #16: continued:

Form W-2 #1: a. Employees social security number: (400-00-7955) b. Employers identification number: c. Employers name address and Zip Code: (OUT OF STATE INSURANCE SERVICES) e. Employees name (First, MI, Last): f. Employees address and Zip code: Box 1 Wages, tips, etc.: Box 1Wages, tips, etc.:(28900Box 2Federal Income Tax Withheld:(0)Box 3Social Security wages:(28900Box 4Social Security tax withheld:(1792)Box 5Medicare wages and tips:(28900Box 6Medicare tax withheld:(419)Box 13Statutory employee:(X) Box 15 State and State ID Number: (DC 5822768) Box 16 State Wages: Box 17 State Income tax withheld: Form W-2G #1: Payer's name, address and Zip codes: (GULF CRUISE LINES) Payer's identification number: Winner's name address and Zip code: Box 1Gross winnings:(5000Box 2Federal Income tax withheld:(500)Box 3Type of wager:(BLACT) Box 4 Date won: Winner's taxpayer ID No.: Box 9 Box 13 State/Payer's state ID No.: Form 1099-R #1: Payer's name address and Zip Code: Payer's identification number: Recipient's social security number:(400-00-7955)Recipient's name (First, MI, Last):(TEST T ISLANDER) Recipient's street address: Recipient's city state and Zip code: (WASHINGTON, DC 20011) Gross distribution: Box 1 Box 2a Taxable amount: Box 2b Total distribution: Box 7 Distribution code: (X) (2)

(58-2346821) (7000 SIX FLAGS DR) (ATLANTA GA 30301) (TEST T ISLANDER) (123 PLAY HERE ST) (WASHINGTON, DC 20011) (28900) (28900) (28900) (28900) (2023) (DOCK 106 HARBOR ROW) (DESTIN FL 32540) (65-7294862) (TEST T ISLANDER) (123 PLAY HERE ST) (WASHINGTON, DC 20011) (5000) (BLACKJACK) (02 - 14 - 2007)(400-00-7955) (DC 5822768) (VACATION INSURANCE SERVICES) (93 BAY ST) (DESTIN FL 32540) (65-9687321)

(123 PLAY HERE ST)

(3000) (3000)



STATE OF HAWAII - DEPARTMENT OF TAXATION **Individual Income Tax Return**

NONRESIDENT and PART-YEAR RESIDENT

Calendar Year 2007

OR

MT071

Y D D Y M M M M D D γ γ

AMENDED Return	1
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Tax Year

thru

FOR OFFICE USE ONLY

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

Do NOT Submit a Photocopy!!

► Place an X in the applicable box(es):

Part-Year Resident X Nonresident

Nonresident Alien or Dual-Status Alien

→	Your First Name M.I.	Your	Last Name]	
her	Test T	Isla	nder	♦ IMPORTANT — C	complete this Section ♦
Place label here	Spouse's First Name M.I. Spouse's Last Name			Enter the first four letters of your last name. Use ALL CAPITAL letters	ISLA
>	Care Of (See Instructions, page 7.)			Your Social Security Number	400 - 00 - 7955
Form W-2 Here	Present mailing or home address (Number and street, including Rural Route) 123 Play Here St			Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters	
3	City, town or post office.	State	Postal/ZIP code		
ORI	Washington	DC	20011	Spouse's Social Security Number	
2 OF F	If Foreign address, enter Province and/or Stat	e	Country	Place an X in applic	cable box, if appropriate
сору 2				First Time Filer	Address or Name Change
• ATTACH	ΑΤΤΑCΗ Α СОРУ	OF Y	OUR 2007 FEDERA	AL INCOME TAX RE	TURN

ATTACH A COPY OF YOUR 2007 FEDERAL INCOME TAX RETURN

	(Place an X in only C	DNE box)			
	 Single Married filing joint return (even if only of Married filing separate return. Enter sp first four letters of last name above. Enter s 	ouse's SSN and the	4 X		ith qualifying person). If the qualifying ot your dependent, enter the child's full el Islander
	here		5	Qualifying widow(er) v your spouse died	vith dependent child. Enter the year
	CAUTION: If you can be claimed as a dependent on another	er person's tax return (such	as your pa	rents'), <i>DO NOT</i> place an X o	n line 6a, but be sure to place an X below line 37.
6a 6b	X Yourself Spouse If you placed an X on 3 and 6b above, see the				Enter the number of Xs on 6a and 6b 1 ualifications, place an X here
6c and 6d	Dependents: If more than 6 dependents 1. First and last name use attachment	2. Dependent's soc security number		3. Relationship	Enter number of your children listed 6c
					Enter number of other dependents6d
	6e Total number of exemptions claimed.	Add numbers entered	in boxes	6a thru 6d above	6e 1



Form N-15 (Rev. 2007)

Your Social Security Number 400 - 00 - 7955

AUU - UU - 795 Name(s) as shown on return Your Spouse's SSN

Page 2 of 4

Col. B - Hawaii Income

MT072	
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Test T. Islander

If amount is negative (loss), place an X in the box.

Col. A - Total Income

7 8	Wages, salaries, tips, etc. (attach Form(s) W-2) Interest income from the worksheet on page 38 of		7	
0	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	
		15075		
12 13	Business or farm income or (loss) Capital gain or (loss) from the worksheet on	15075	12	
13	page 38 of the Instructions		13	
14	Supplemental gains or (losses)			
	(attach Schedule D-1)		14	
			45	
15 16	IRA distributions Pensions and annuities (see Instructions and		15	
10	attach Schedule J, Form N-11/N-15/N-40)	3000	16	
17	Rents, royalties, partnerships, estates, trusts, etc.	24400	17	24400
10	Incompleximent compensation (incurrence)		10	
18 19	Unemployment compensation (insurance) Other income (state nature and source)		18	
	Blackjack	5000	19	
		17175		24400
20	Add lines 7 through 19 Total Income >	47475	20	24400
20 21			20	24400
	Add lines 7 through 19 Total Income > Educator expenses			24400
21	Educator expenses			24400
21 22	Educator expenses Certain business expenses of reservists, performing artists, and fee-basis government officials		21 22	24400
21	Educator expenses Certain business expenses of reservists, performing artists, and fee-basis government officials		21	24400
21 22 23	Educator expenses Certain business expenses of reservists, performing artists, and fee-basis government officials		21 22	24400
21 22 23	Educator expenses		21 22 23	24400
21 22 23	Educator expenses		21 22 23	24400
21 22 23 24 25	Educator expenses		21 22 23 24 25	24400
21 22 23 24	Educator expenses		21 22 23 24	24400
21 22 23 24 25	Educator expenses		21 22 23 24 25	24400
21 22 23 24 25 26 27	Educator expenses		21 22 23 24 25 26 27	24400
21 22 23 24 25 26	Educator expenses		21 22 23 24 25 26	24400
21 22 23 24 25 26 27	Educator expenses		21 22 23 24 25 26 27	24400
21 22 23 24 25 26 27 28 29	Educator expenses Certain business expenses of reservists, performing artists, and fee-basis government officials		21 22 23 24 25 26 27 28 29	24400
21 22 23 24 25 26 27 28	Educator expenses		21 22 23 24 25 26 27 28	24400
21 22 23 24 25 26 27 28 29	Educator expenses Certain business expenses of reservists, performing artists, and fee-basis government officials IRA deduction Student loan interest deduction from the worksheet on page 42 of the Instructions Health savings account deduction Moving expenses (attach Form N-139) One-half of self-employment tax Self-employed health insurance deduction Self-employed SEP, SIMPLE, and qualified plans Penalty on early withdrawal of savings 31 Alimony paid (Enter name and SS No. of recipient)		21 22 23 23 23 23 23 24 25 26 27 28 29 30	24400
21 22 23 24 25 26 27 28 29	Educator expenses		21 22 23 24 25 26 27 28 29	

	Form N-15 (Rev. 2	,		Page 3 of 4
	Your Social 400 -	Security Number Yo 00 - 7955	ur Spous	e's SSN
	Name(s) as shown			
	Test T. Is	lander		
33	First \$3,631 of military reserve or Hawaii			
	national guard duty pay		33	
34	Exceptional trees deduction (attach affidavit)		_	
	(see page 19 of the Instructions)		34 _	
35	Add lines 21 through 34 Total Adjustments >	0	35	0
36	Line 20 minus line 35Adjusted Gross Income >	47475	36	24400
37	Ratio of Hawaii AGI to Total AGI. Divide line 36, Column B, by line 3	6, Column A (Compute to 3 decimal places an	d round to 2	decimal places) 37 0.51
	CAUTION: If you can be claimed as a dependent on ano			
38	If you do not itemize deductions, enter zero on line 39 and go to line 4	0a. Otherwise go to page 20 of the Instructions	and enter y	our Hawaii itemized deductions here.
	38a Medical and dental expenses			TOTAL ITEMIZED
	(from Worksheet NR-1 or PY-1)			DEDUCTIONS
	38b Taxes (from Worksheet NR-2 or PY-2)3	8b	:	39 If line 36, Column B is more than
				\$100,000 (\$50,000 for married
	38c Interest expense (from Worksheet NR-3 or PY-3)	8c		filing separately), see the worksheet on page 41 of the
	38d Contributions (from Worksheet NR-4 or PY-4)3	8d		Instructions. If not, add lines 38a
	38e Casualty and theft losses			through 38f. Enter total here and
	(from Worksheet NR-5 or PY-5)	8e		go to line 41.
	38f Miscellaneous deductions		·	
	(from Worksheet NR-6 or PY-6)	38f	. –	0
40a	If you checked filing status box: 1 or 3 enter \$2,000;	Qa 2920	- 7	Ducustod Oten deud Deduction
	2 or 5 enter \$4,000; 4 enter \$2,9204			Prorated Standard Deduction
40b	Multiply line 40a by the ratio on line 37	≻	40b	1489
41	Line 36, Column B minus line 39 or 40b, whichever applie	s (This line MUST he filled in)	41	22911
42a	Multiply \$1,040 by the total number of exemptions claimed on line 6e.		_	
	place an X in the applicable box(es) Yourself Spou	ISE		
	and see page 26 of the Instructions4	2a 1040		
40h	Multiply line 40c by the yet is an line 07			
42b			401	F 2 0
		Prorated Exemption(s) ➤	42b	530
43	Taxable Income. Line 41 minus line 42b (but not less that		_	530
43 44		n zero) Taxable Income >	_	
	Taxable Income.Line 41 minus line 42b (but not less thatTax.Place an X if from:XTax Table;Tax Rate ScForm N-615; orCapital Gains Tax Worksheet on	n zero) Taxable Income > hedule; Form N-168; page 41 of the Instructions.	43	22381
	Taxable Income. Line 41 minus line 42b (but not less thatTax. Place an X if from:XTax Table;Tax Rate ScForm N-615; orCapital Gains Tax Worksheet on(Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-33	n zero) Taxable Income > hedule; Form N-168; page 41 of the Instructions.	43	
	Taxable Income. Line 41 minus line 42b (but not less thatTax. Place an X if from:X Tax Table;Tax Rate ScForm N-615; orCapital Gains Tax Worksheet on(Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-33If tax is from the Capital Gains Tax Worksheet, enter	In zero) Taxable Income hedule; Form N-168; page 41 of the Instructions. 38, N-405, N-586, or N-814 is included.) Tax	43	22381
	Taxable Income. Line 41 minus line 42b (but not less thatTax. Place an X if from:XTax Table;Tax Rate ScForm N-615; orCapital Gains Tax Worksheet on(Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-33	In zero) Taxable Income hedule; Form N-168; page 41 of the Instructions. 38, N-405, N-586, or N-814 is included.) Tax	43	22381
	Taxable Income. Line 41 minus line 42b (but not less thatTax. Place an X if from:X Tax Table;Tax Rate ScForm N-615; orCapital Gains Tax Worksheet on(Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-33If tax is from the Capital Gains Tax Worksheet, enter	n zero) Taxable Income > hedule; Form N-168; page 41 of the Instructions. 38, N-405, N-586, or N-814 is included.) Tax >	43	22381
44	 Taxable Income. Line 41 minus line 42b (but not less that Tax. Place an X if from: X Tax Table; Tax Rate Sc Form N-615; or Capital Gains Tax Worksheet on (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-33) If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet	n zero) Taxable Income > hedule; Form N-168; page 41 of the Instructions. 38, N-405, N-586, or N-814 is included.) Tax >	43 44 45	22381 1075 200
44 45 46	 Taxable Income. Line 41 minus line 42b (but not less that Tax. Place an X if from: X Tax Table; Tax Rate Sc Form N-615; or Capital Gains Tax Worksheet on (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-32) If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet	n zero) Taxable Income > hedule; Form N-168; page 41 of the Instructions. 38, N-405, N-586, or N-814 is included.) Tax >	43 44 45	22381 1075
44	 Taxable Income. Line 41 minus line 42b (but not less that Tax. Place an X if from: X Tax Table; Tax Rate Sc Form N-615; or Capital Gains Tax Worksheet on (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-32) If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet	n zero) Taxable Income > hedule; Form N-168; page 41 of the Instructions. 38, N-405, N-586, or N-814 is included.) Tax > 14a 	43 44 45	22381 1075 200
44 45 46	 Taxable Income. Line 41 minus line 42b (but not less that Tax. Place an X if from: X Tax Table; Tax Rate Sc Form N-615; or Capital Gains Tax Worksheet on (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-32) If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet	n zero) Taxable Income > hedule; Form N-168; page 41 of the Instructions. 38, N-405, N-586, or N-814 is included.) Tax > 14a 	43 44 45	22381 1075 200
44 45 46 47	 Taxable Income. Line 41 minus line 42b (but not less that Tax. Place an X if from: X Tax Table; Tax Rate Sc Form N-615; or Capital Gains Tax Worksheet on (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-33). If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet4 Total nonrefundable tax credits (attach Schedule CR) Line 44 minus line 45 (but not less than zero) Hawaii State Income tax withheld (attach W-2s) (see page 29 of the Instructions for other attachments) 	n zero) Taxable Income > hedule; Form N-168; page 41 of the Instructions. 38, N-405, N-586, or N-814 is included.) Tax > 44a 	43 44 45	22381 1075 200
44 45 46 47	Taxable Income. Line 41 minus line 42b (but not less thatTax. Place an X if from:XTax Table;Tax Rate ScForm N-615; orCapital Gains Tax Worksheet on(Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-33If tax is from the Capital Gains Tax Worksheet, enterthe net capital gain from line 14 of that worksheet	In zero) Taxable Income $>$ hedule; Form N-168; page 41 of the Instructions. 38, N-405, N-586, or N-814 is included.) Tax $>$ 44 44 47 48 400	43 44 45	22381 1075 200
44 45 46 47	 Taxable Income. Line 41 minus line 42b (but not less that Tax. Place an X if from: X Tax Table; Tax Rate Sc Form N-615; or Capital Gains Tax Worksheet on (Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-33). If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet	In zero) Taxable Income $>$ hedule; Form N-168; page 41 of the Instructions. 38, N-405, N-586, or N-814 is included.) Tax $>$ 44 44 47 48 400	43 44 45	22381 1075 200

Form N-15 (Rev. 2007)

Your Social Security Number 400 - 00 - 7955Name(s) as shown on return

Your Spouse's SSN

	MT074 Test T. Islander				
51	Low-Income Refundable Tax Credit				
	(attach Schedule X) DHS, etc. exemptions51				
52	Credit for Low-Income Household				
	Renters (attach Schedule X)52				
53	Credit for Child and Dependent Care				
	Expenses (attach Schedule X)53				
54	Credit for Child Passenger Restraint				
	System(s) (attach a copy of the invoice)54				
55	Credit for General Income Tax				
	(see Instructions) Federal AGI				
56	Total refundable tax credits from				
	Schedule CR (attach Schedule CR)56				
57	Add lines 47 through 56 Total Payments and Credits >	57			400
58	If line 57 is larger than line 46, enter the amount OVERPAID (line 57 minus line 46)	58			
59	Contributions to (see page 31 of the Instructions): Yourself Spouse				
	59a Hawaii Schools Repairs and Maintenance Fund\$2\$2				
	59b Hawaii Public Libraries Fund\$2\$2				
	59c Domestic Violence / Child Abuse and Neglect Funds\$5\$5				
60	Add the amounts of the Xs on lines 59a through 59c and enter the total here	60			
~		~			
61	Line 58 minus line 60	61			
62	Amount of line 61 to be applied to				
60	your 2008 ESTIMATED TAX				
63	see page 31 of Instructions	62			
64	AMOUNT YOU OWE (line 46 minus line 57). Send Form N-200V with your payment.	03			
04	Make check or money order payable to the "Hawaii State Tax Collector"	64			475
65	Estimated tax penalty. (See page 31 of Instr.) Do not include this amount				175
00	in line 58 or 64. Place an X in this box if Form N-210 is attached \succ 65				
66	AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions)	66			
67	AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions)	67			
68	If you would like us to mail you a packet of forms for next year's filing, please place an X in this	box			
	If designating another person to discuss this return with the Hawaii Department of Taxation, co attorney. See page 32 of the Instructions.	mplet	e the follow	wing. This is	not a full power of
	Designee's name ► Phone no. ►	Ide	ntification	number >	
	NAII ELECTION Do you want \$2 to go to the Hawaii Election Campaign Fund?	Х	Yes	No	Note: Placing an X in the "Yes"
	MPAIGN FUND If joint return, does your spouse want \$2 to go to the fund?		Yes	No	box will not increase your tax or reduce your refund.
9 7 11	DECLARATION — I declare, under the penalties set forth in section 231-36, HRS, that this return (including amined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in a Hawaii Income Tax Law, Chapter 235, HRS.		npanying sc		tements) has been ex-
	Your signature Date Your occupation	n		D	avtime Phone Number

шщ	Your signature		Date Your occupation		ion	Daytime Phone Number		
2 HE	>				Insur	ance Broker	()	
	Spouse's signature (if filing jointly, BOTH must sign)		Date Spouse's occupation		upation			
- N	>							
	Paid Preparer's		Date		ite	Check if	Preparer's identification number	
	Preparer's	formation Print Preparer's Name			self-employed > L			
		Firm's name (or yours >				Phone No. >		



STATE OF HAWAII - DEPARTMENT OF TAXATION **RENEWABLE ENERGY TECHNOLOGIES INCOME TAX CREDIT**

Or fiscal year beginning

THEDMAL ENERGY SVOTEM

2007, and ending

20

TAX

YEAR

2007

ATTACH THIS SCHEDULE TO YOUR FORM F-1, N-11, N-13, N-15, N-30, N-40, OR N-70NP

Name	SSN or FEIN
Test T. Islander	400-00-7955
Note: For taxable years beginning offer December 21, 2006, this credit can be alaimed on	by far renewable energy technology systems installed and placed in

Note: For taxable years beginning after December 31, 2006, this credit can be claimed only for renewable energy technology systems installed and placed in service in Hawaii and nonresident taxpayers can now claim the credit.

Note: Multiple owners of a single system are entitled to a single tax credit. (See separate instructions)

COMPUTATION OF TAX CREDIT

NOTE: If you are claiming the Ethanol Facility Tax Credit, no other credit can be claimed. Skip lines 1 through 46 and begin on line 47

NOTE: If you are only claiming your distributive share of a tax credit distributed from an S corporation, a partnership, an estate, or a trust (Form N-334A), skip lines 1 through 45 and begin on line 46. If you are only claiming a tax credit carried over from a previous year, begin on line 47.

S	OLAR THERMAL ENERGY SYSTEM Enter date system was installed and placed in serv	/ice ➤	//		
1.	Cost of qualified solar thermal energy system installed and placed in service in Hawaii on				
	single-family residential property	1			
2.	Enter the amount of consumer incentive premiums, costs used for other credits, and utility			1	
	rebate, if any, received for the qualifying system	2			
3.	Actual cost of solar thermal energy system. (Subtract line 2 from line 1 and enter result)	3			
4.	Enter 35% of line 3 or \$2,250, whichever is less			4	
5.	Per unit cost of qualified solar thermal energy system installed and placed in service in				1
	Hawaii on multi-family residential property	5			
6.	Enter the per unit amount of consumer incentive premiums, costs used for other credits,			1	
	and utility rebate, if any, received for the qualifying system	6			
7.	Actual per unit cost of solar thermal energy system. (Subtract line 6 from line 5			1	
	and enter result)	7			
8.	Enter 35% of line 7 or \$350, whichever is less	8]	
9.	Number of units you own to which the allocated unit cost on line 7 is applicable	9]	
10.	Multiply line 8 by line 9 and enter result			10	
11.	Cost of qualified solar thermal energy system installed and placed in service in Hawaii				
	on commercial property	11			
12.	Enter the amount of consumer incentive premiums, costs used for other credits, and utility			1	
	rebate, if any, received for the qualifying system	12			
13.	Actual cost of solar thermal energy system. (Subtract line 12 from line 11 and enter result)	13			
14.	Enter 35% of line 13 or \$250,000, whichever is less			14	
15.	Add lines 4, 10, and 14, and enter result (but not less than zero)			15	
W	IND-POWERED ENERGY SYSTEM Enter date system was installed and placed in server	/ice ➤	//		
16.	Cost of qualified wind powered energy system installed and placed in service in Hawaii on				
	single-family residential property	16			
17.	Enter the amount of consumer incentive premiums, costs used for other credits, and utility				
	rebate, if any, received for the qualifying system	17			
18.	Actual cost of wind powered energy system. (Subtract line 17 from line 16 and enter result) .	18			1
19.	Enter 20% of line 18 or \$1,500, whichever is less		1	19	
20.	Per unit cost of qualified wind powered energy system installed and placed in service in				
	Hawaii on multi-family residential property	20			
21.	Enter the per unit amount of consumer incentive premiums, costs used for other credits,				
	and utility rebate, if any, received for the qualifying system	21			
22.	Actual per unit cost of wind powered energy system. (Subtract line 21 from line 20				
	and enter result)	22			
	Enter 20% of line 22 or \$200, whichever is less	23			
24.	Number of units you own to which the allocated unit cost on line 23 is applicable	24			I
	Multiply line 23 by line 24 and enter result		1	25	
26.	Cost of qualified wind powered energy system installed and placed in service in Hawaii				
	on commercial property	26			

Form N-334 (REV. 2007)

27.	Enter the amount of consumer incentive premiums, costs used for other credits, and utility				
	rebate, if any, received for the qualifying system	27			
28.	Actual cost of wind powered energy system. (Subtract line 27 from line 26 and enter result) .	28			
29	Enter 20% of line 28 or \$500,000, whichever is less			29	
30.	Add lines 19, 25, and 29, and enter result. (but not less than zero)			30	
Р	HOTOVOLTAIC ENERGY SYSTEM Enter date system was installed and placed in serv	vice 🗲	//		
31.	Cost of qualified photovoltaic energy system installed and placed in service in Hawaii on				
	single-family residential property	31			
32.	Enter the amount of consumer incentive premiums, costs used for other credits, and utility			1	
	rebate, if any, received for the qualifying system	32			
33.	Actual cost of photovoltaic energy system. (Subtract line 32 from line 31 and enter result)	33		1	
34.	Enter 35% of line 33 or \$5,000, whichever is less			34	
35.	Per unit cost of qualified photovoltaic energy system installed and placed in service in				
	Hawaii on multi-family residential property	35			
36.	Enter the per unit amount of consumer incentive premiums, costs used for other credits,				
	and utility rebate, if any, received for the qualifying system	36			
37.	Subtract line 36 from line 35 and enter result	37			
38.	Enter 35% of line 37 or \$350, whichever is less	38			
	Number of building units you own to which the allocated unit cost on line 38 is applicable	39			
40.	Multiply line 38 by line 39 and enter result			40	
	Cost of gualified photovoltaic energy system installed and placed in service in Hawaii				
	on commercial property	41			
42.	Enter the amount of consumer incentive premiums, costs used for other credits, and utility				
	rebate, if any, received for the qualifying system	42			
43.	Actual cost of photovoltaic energy system. (Subtract line 42 from line 41 and enter result)	43			
	Enter 35% of line 43 or \$500,000, whichever is less			44	
	Add lines 34, 40, and 44, and enter result. (but not less than zero)			45	
	OTAL CREDIT FOR RENEWABLE ENERGY TECHNOLOGIES				
	Distributive share of tax credit from attached Form(s) N-334A			46	200.00
	Carryover of unused renewable energy technologies income tax credit from prior year			47	
	Add lines 15, 30, 45, 46, and 47 and enter result here. This represents your tentative current y				
	technologies income tax credit			48	200.00
Тах	c Liability Limitations				
	a. Individuals — Enter tax liability amount from Form N-11, Form N-13, or Form N-15				
	b. Corporations — Enter tax liability from Form N-30				
	c. Other filers — Enter your tax liability, before credits, from the applicable form			49	1,075.00
50.	If you are claiming other credits, complete the credit worksheet in the instructions and enter the			50	
	Line 49 minus line 50. This represents your tax liability, as adjusted. If the result is zero or less				
	on line 51			51	1,075.00
52.	Total credit allowed — Enter the smaller of line 48 or line 51. This is your renewable energy t			-	,
	credit allowable for the year. Enter this amount also, rounded to the nearest dollar for individu		-		
	appropriate line on Schedule CR; Form N-13; Form N-40, Schedule E; or Form F-1, Schedule	•		52	200.00
53.	Line 48 minus line 52. This represents your carryover of unused credit. The amount of any unu				
	carried over and used as a credit against your tax liability in subsequent years until exhausted		···· ·· · · · · · · · · · · · · · · ·	53	0.00

Page 2

FORM N-334A (REV. 2007)

STATE OF HAWAII-DEPARTMENT OF TAXATION

CONCERNING RENEWABLE ENERGY TECHNOLOGIES INCOME TAX CREDIT (TO BE CLAIMED BY INDIVIDUAL OR CORPORATE SHAREHOLDERS OF S CORPORATIONS, MEMBERS OF PARTNERSHIPS, BENEFICIARIES OF ESTATES OR TRUSTS, OR CONDOMINIUM APARTMENT ASSOCIATIONS) YEAR **2007**

TAXABLE

Or fisca	l year	beginning	_
----------	--------	-----------	---

2007, and ending ____

, 20____.

ATTACH THIS STATEMENT TO FORM N-334		
Name (S Corporation, Partnership, Estate, or Trust, or Condominium Apartment Association)	Social Security Number or Fed. Employer I.D. Number	
Sandy Shores, Inc.	56-8523699	
Number and Street		
1234 Sandy Shores Street	S Corporation	
City or Town, State and Zip Code	Partnership	
Honolulu, HI 96813	Estate or Trust	
Name of individual or corporation for whom this statement is being prepared	Condominium Apartment Association	
Test T. Islander		
NOTE: Eveny Heweii & corporation partnership estate or trust or condeminium enertment	according in required to property this statement for each	

NOTE: Every Hawaii S corporation, partnership, estate, or trust, or condominium apartment association, is required to prepare this statement for each individual or corporate shareholder, member, or beneficiary, respectively, in order that the prorated amount of such entity's tax credit may be claimed by the individual or corporate taxpayer. Also attach a copy of this form as issued to each member to the return of the S corporation, partnership, estate, or trust, condominium apartment association.

MEMBERS: USE THE INFORMATION PROVIDED ON THIS STATEMENT TO COMPLETE THE FORM N-334 USED TO CLAIM YOUR SHARE OF THIS TAX CREDIT. ATTACH BOTH THE FORM N-334 AND A COPY OF THIS FORM TO THE RETURN YOU FILE.

COMPUTATION OF TAX CREDIT

S	OLAR THERMAL ENERGY SYSTEM Enter date system was installed and placed in service	ice 🗲	/		
1.	Cost of qualified solar thermal energy system installed and placed in service in Hawaii on				
	single-family residential property	1			
2 .	Enter the amount of consumer incentive premiums, costs used for other credits, and utility				
	rebate, if any, received for the qualifying system	2			
3.	Actual cost of solar thermal energy system. (Subtract line 2 from line 1 and enter result)	3			
4.	Enter 35% of line 3 or \$2,250, whichever is less			4	
5.	Per unit cost of qualified solar thermal energy system installed and placed in service in				
	Hawaii on multi-family residential property	5			
6.	Enter the per unit amount of consumer incentive premiums, costs used for other credits,				
	and utility rebate, if any, received for the qualifying system	6			
7.	Actual per unit cost of solar thermal energy system. (Subtract line 6 from line 5				
	and enter result)	7			
8.	Enter 35% of line 7 or \$350, whichever is less	8			
9.	Number of units you own to which the allocated unit cost on line 7 is applicable	9			
10.	Multiply line 8 by line 9 and enter result			10	
11.	Cost of qualified solar thermal energy system installed and placed in service in Hawaii				
	on commercial property	11			
12.	Enter the amount of consumer incentive premiums, costs used for other credits, and utility				
	rebate, if any, received for the qualifying system	12			
13.	Actual cost of solar thermal energy system. (Subtract line 12 from line 11 and enter result)	13			
14.	Enter 35% of line 13 or \$250,000, whichever is less			14	
15 .	Add lines 4, 10, and 14, and enter result (but not less than zero)			15	
W	IND-POWERED ENERGY SYSTEM Enter date system was installed and placed in service	ice 🗲	//		
16.	Cost of qualified wind powered energy system installed and placed in service in Hawaii on				
	single-family residential property	16			
17.	Enter the amount of consumer incentive premiums, costs used for other credits, and utility				
	rebate, if any, received for the qualifying system	17			
18 .	Actual cost of wind powered energy system. (Subtract line 17 from line 16 and enter result)	18			
19.	Enter 20% of line 18 or \$1,500, whichever is less			19	
20 .	Per unit cost of qualified wind powered energy system installed and placed in service in				
	Hawaii on multi-family residential property	20			
21 .	Enter the per unit amount of consumer incentive premiums, costs used for other credits,				
	and utility rebate, if any, received for the qualifying system	21			
22 .	Actual per unit cost of wind powered energy system. (Subtract line 21 from line 20				
	and enter result)	22			

(Continued on back)

(REV. 2007)				Page 2
23. Enter 20% of line 22 or \$200, whichever is less	23			
24. Number of units you own to which the allocated unit cost on line 23 is applicable				
25. Multiply line 23 by line 24 and enter result			25	
26. Cost of qualified wind powered energy system installed and placed in service in Hawaii				
on commercial property	26			
27 . Enter the amount of consumer incentive premiums, costs used for other credits, utility rebate,				
and federal credit, if any, received for the qualifying system				
28. Actual cost of wind powered energy system. (Subtract line 27 from line 26 and enter result)	28			
29 Enter 20% of line 28 or \$500,000, whichever is less			29	
30 Add lines 19, 25, and 29, and enter result. (but not less than zero)			30	
PHOTOVOLTAIC ENERGY SYSTEM Enter date system was installed and placed in service	ce 🗲	2/1/_07		
31. Cost of qualified photovoltaic energy system installed and placed in service in Hawaii on				
single-family residential property	31			
32. Enter the amount of consumer incentive premiums, costs used for other credits, and utility				
rebate, if any, received for the qualifying system	32			
33. Actual cost of photovoltaic energy system. (Subtract line 32 from line 31 and enter result)	33			
34. Enter 35% of line 33 or \$5,000, whichever is less			34	
35. Per unit cost of qualified photovoltaic energy system installed and placed in service in				
Hawaii on multi-family residential property	35	500.00		
36. Enter the per unit amount of consumer incentive premiums, costs used for other credits,				
and utility rebate, if any, received for the qualifying system	36			
37. Subtract line 36 from line 35 and enter result	37	500.00		
38 . Enter 35% of line 37 or \$350, whichever is less	38	175.00		
39. Number of building units you own to which the allocated unit cost on line 38 is applicable	39	10		
40. Multiply line 38 by line 39 and enter result			40	1,750.00
41. Cost of qualified photovoltaic energy system installed and placed in service in Hawaii				
on commercial property	41			
42. Enter the amount of consumer incentive premiums, costs used for other credits, and utility				
rebate, if any, received for the qualifying system	42			
43. Actual cost of photovoltaic energy system. (Subtract line 42 from line 41 and enter result)	43			
44. Enter 35% of line 43 or \$500,000, whichever is less			44	
45 Add lines 34, 40, and 44, and enter result. (but not less than zero)			45	1,750.00
TOTAL AND DISTRIBUTIVE SHARE OF RENEWABLE ENERGY TECHNOLOGIES INCOME 1				
46 Total tax credit claimed. Add lines 15, 30, and 45, and enter the total here.			46	1,750.00
47. Distributive share of tax credit. Each shareholder, partner, member, or beneficiary, shall ent				
Form N-334, line 46			47	200.00

GENERAL INSTRUCTIONS

For requirements for claiming the renewable energy technologies income tax credit and definitions see the Instructions for Form N-334.

SPECIFIC INSTRUCTIONS

Complete one Form N-334A for each individual and corporate shareholder, partner, member, or beneficiary, receiving a distributive share of the renewable energy technologies income tax credit. Attach a copy of the Forms N-334A as issued to each partner, member, beneficiary, or shareholder to the return of the S corporation, partnership, estate, trust, or condominium apartment association. For each type of system, enter the date the system was purchased and placed in service.

Lines 1 through 46 — Fill in the lines as they apply to your claim.

Line 47 — Distributive share of tax credit:

Each individual and corporate shareholder, partner, member, or beneficiary, of an S corporation, partnership, estate, trust, or condominium apartment association, receiving a Form N-334A must enter this amount on Form N-334, line 46. Both the Form N-334 and a copy of the Form N-334A must be attached to the individual or corporate income tax return on which the credit is claimed.



Schedule CR (Rev. 2007) STATE OF HAWAII—DEPARTMENT OF TAXATION

SCHEDULE OF TAX CREDITS

tax year **2007**

CT071

or other tax year beginning _

_ and ending _

Name(s) as shown on return Test T. Islander SSN(s) or Federal Employer I.D. No. 400-00-7955

Attach this schedule directly behind Form N-11, N-15, N-30, or N-70NP

I	Part I Nonrefundable Tax Credits		
1	Income tax paid to another state or foreign country (N-11, N-15, & N-70NP filers) (Attach required documents. See tax return instruction booklet for more information.)	. 1•	
2	Carryover of the Energy Conservation Tax Credit (attach Form N-157)	. 2•	
3	Enterprise Zone Tax Credit (attach Form N-756)	3•	
4 5	Low-Income Housing Tax Credit (attach Form N-586) Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)		
6 7	High Technology Business Investment Tax Credit (attach Form N-318) Carryover of the Individual Development Account Contribution Tax Credit (attach Form N-320)		
8	Technology Infrastructure Renovation Tax Credit (attach Form N-326)	. 8•	
9	Credit for School Repair and Maintenance (attach Form N-330)	. 9•	
0	Carryover of the Hotel Construction and Remodeling Tax Credit (attach Form N-314)	10•	
1	Carryover of the Residential Construction and Remodeling Ta Credit (attach Form N-332)	11•	
2	Renewable Energy Technologies Income Tax Credit (attach Form N-334) Place an X in the appropriate box to indicate the type of energy system installed and placed in service: Solar Wind X Photovoltaic	. 12•	200
3	Ko Olina Resort and Marina Attractions and Educational Facilities Tax Credit (attach Form N-336)	13	
4	Total Nonrefundable Credits. Add Lines 1 through 13. Enter here and on Form N-11, Line 28; N-15, Line 45; N-30, Line 12; or N-70NP, Line 16. <i>Attach this schedule directly behind your Form N-11, N-15, N-30, or N-70NP.</i>	. 14•	200

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Hawaii Test Case #16 (Based on the modified 2005 IRS Test #23)

Attachments: Hawaii Form N-15 Hawaii Form N-312 (2) Hawaii Schedule CR Federal Form 4562 (4) Taxpayer name: TEST J CADEN Taxpayer SSN: 400-00-7923 Hawaii changes to IRS test: Taxpayer is a nonresident. Taxpayer has a business, The Rug Doctor, that is located in Hawaii. Taxpayer has a farming business that is located in Hawaii. Taxpayer also derives rental income from 4 mobile homes that are located in Hawaii. All forms Social Security number changed to Hawaii test designation: 400-00-7923 The Rug Doctor address changed to Hawaii address: 1559 HOOHULU STREET PEARL CITY, HI 96782 The 4 mobile homes address changed to Hawaii address: 1420 KAMEHAMEHA IV ROAD, HONOLULU, HI 1422 KAMEHAMEHA IV ROAD, HONOLULU, HI 1424 KAMEHAMEHA IV ROAD, HONOLULU, HI 1426 KAMEHAMEHA IV ROAD, HONOLULU, HI

State Return Details:

FORM N-15

Line 7	Wages:	Col. A: \$26,600	Col. B: \$0
Line 8	Interest income:	Col. A: \$1,025	Col. B: \$0
Line 9	Ordinary dividends:	Col. A: \$120	Col. B: \$0
Line 10	State income tax refund:	Col. A: \$200	Col. B: \$200
Line 11	Alimony received:	Col. A: \$12,000	Col. B: \$0
Line 12	Business or farm income:	Col. A: -\$1,473	Col. B: \$5
		(Mark an X in	
		the box for	
		minus sign)	
Line 13	Capital gain or (loss):	Col. A: \$25	Col. B: \$0
Line 17	Rents, royalties, partnerships:		Col. B: \$254
Line 24	Student loan interest	Col. A: \$422	Col. B: \$4
	deduction:		
Line 26	Moving expense:	Col. A: \$807	Col. B: \$0
Line 30	Penalty on early withdrawal of	Col. A: \$35	Col. B: \$0
	savings:		
Line 36	Adjusted gross income:	Col. A: \$37,787	Col. B: \$455
Line 37	Ratio of Hawaii AGI to total	0.01	
	AGI:		
Line 40a	Standard deduction:	\$2,920	
Line 40b	Prorated standard deduction:	\$29	
Line 42a	Exemptions:	\$2,080	
Line 42b	Prorated exemptions:	\$21	
Line 43	Taxable income:	\$405	

	Refundable tax credits: Overpaid: School repair contribution: Library contribution: Domestic violence contribution:	<pre>\$6 (from tax tables) \$180 \$174 no no no \$174</pre>
Taxpayer's designee information:		
Designee'	s Name:	JOHN DOE
Phone No.	:	888-555-1111
ID Number	:	11122
Hawaii El	ection Campaign Fund:	yes

State Tax Refund Worksheet

Line 1: \$200 Line 4: \$200 Line 5: \$7,080 Line 6: \$1,650 Line 7: 1 Line 9: \$5,430 Line 10: \$200

Student Loan Interest Deduction Worksheet

Line 1: \$422 Line 2: \$38,209 Line 3: \$50,000 Line 7: \$422 Line 8: 0.01 (459/38,209) Line 9: \$4

Hawaii Form N-312 #1:

Hawaii Tax Iden	tification Number	W99999999-01
Part I:		
Line 1 Hawaii p	urchases:	
(a)	(b)	(c)
Equipment	04-16-07	\$1,000
Line 3		\$1,000
Line 5		\$40
Line 6		\$0
Line 7		\$40
Line A		no
Line B		no
Line C		no
Line D		no
Line E		no

Hawaii Form N-312 #2:

Hawaii Tax Identification Number		W99999999-02	
Part I:			
Line 2a Purchases from out-of-state:			
(a)	(b)	(c)	
Incubator	02-25-07	\$3,500	
Line 2b		yes	
Line 3		\$3,500	

HAWAII TEST CASE #16

Line 5 Line 6 Line 7	\$140 \$0 \$140
Line A	no
Line B	no
Line C	no
Line D	no
Line E	no

Hawaii Schedule CR:

Part II:	
Line 15	\$180
Line 22	\$180

FEDERAL FORM 4562 #1 ACTIVITY: SCHEDULE C - THE RUG DOCTOR PART III: LINE 19b: (c) (d) (e) (f) 1000 5 HY 200 DB (NOTE: EQUIPMENT 04-16-2007)

FEDERAL FORM 4562 #2

ACTIVITY: SCHEDULE E - 1 PART III: LINE 19h: (b) (c) 06-2007 18000 (NOTE: PROPERTY A MOBILE HOME)

FEDERAL FORM 4562 #3

ACTIVITY: SCHEDULE E - 2 PART III: LINE 19h: (b) (c) 04-2007 22000 (NOTE: PROPERTY A MOBILE HOME)

FORM 4562 #4:

ACTIVITY: SCHEDULE F - 1 PART III: LINE 19b: (c) (d) (e) (f) 3500 5 HY 150 DB (NOTE: INCUBATOR 02-25-2007)

HAWAII TEST CASE #16

TEST #23 - IRS scenario FORMS REQUIRED: FORM 1040, SCH B, SCH C(5), SCH E(2), SCH E PG 2, SCH F, FORM 3903(2), FORM 4562(8), FORM 6198(5), FORM 8815 **INFORMATION RETURNS ATTACHED:** FORM W-2 (2) ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 10:** 180

 FORM 1040, LINE 11:
 12000

 FORM 1040, LINE 13:
 (X) 25

 FORM 1040, LINE 30:
 35

 FORM 1040, LINE 33:
 422

 ** Although line 10 does not need a form, the following information is provided because it affects the Hawaii return: Line 1: 1099G refund from last year: \$200 Line 2: Itemized deductions from last year: \$7080 Line 3: Last year's filing status was HOH Line 4: Not over 65 and not blind STATEMENTS: THIRD PARTY DESIGNEE: NAME: JOHN DOE **PHONE:** 888-555-1111 **PIN:** 11122 TAXPAYER: NAME: TEST J CADEN **SSN:** 400-00-1023 **DOB:** 04-15-1968 OCCUPATION: SAILOR PRES ELEC FUND: YES **DISABLED:** NO DAYTIME PHONE: NOT GIVEN BLIND: NO CHECK DIGITS FROM IRS LABEL: TA ADDRESS: USS ROBERT E LEE FPO, AP 96222 FILING STATUS: HEAD OF HOUSEHOLD **LINE 6d:** 2 DEPENDENT INFORMATION: AGE SSN RELATIONSHIP # MO CHILD TAX CR NAME JASMINE CADEN 19 400-55-3023 DAUGHTER 12 SCHEDULE B: PART I: LINE 1: PAYER NAME AMOUNT SAMUEL LIVINGSTON, 400-44-1023 415 (SELLER FINANCED) 16 WALLINGTON RD FRANKLIN NC 28734 RIDGECREST SAVINGS BANK 610 US SAVINGS BOND 180 USS&L 80 (TAX-EXEMPT)

OFFSPRING BANK 39 (NOMINEE DIST) 47 (OID ADJUSTMENT) FIRST ISSUE A TO Z BROKERS 67 (ACCRUED INTEREST) **LINE 3:** 180 PART II: LINE 5: PAYER NAME AMOUNT A & B CORP 120 (NON-QUALIFIED) ABC CORP 44 (NOMINEE) SCHEDULE C - #1: NAME OF PROPRIETOR: TEST J CADEN **SSN:** 400-00-1023 LINE A: PAINTING **LINE B:** 235210 LINE C: QUALITY HOUSE PAINTING LINE E: 16 MAIN ST WILMINGTON NC 28403 LINE F: CASH LINE G: YES LINE H: X (NOTE: BUSINESS WAS ACQUIRED DURING 2007) PART I: **LINE 1:** 1980 PART II: **LINE 13:** 1300 **LINE 22:** 760 LINE 32b: X (NOTE: SOME NOT AT RISK) SCHEDULE C - #2:NAME OF PROPRIETOR: TEST J CADEN **SSN:** 400-00-1023 LINE A: VENDING MACHINES **LINE B:** 454210 LINE C: CADENS SNACKS LINE E: 16 MAIN ST WILMINGTON NC 28403 LINE F: CASH LINE G: YES PART I: **LINE 1:** 2955 PART II: LINE 9: 525 **LINE 13:** 968 LINE 15: 118 LINE 22: 26 **LINE 23:** 120 LINE 32b: X (NOTE: SOME NOT AT RISK)

 PART
 III:

 LINE
 33a:
 X

 LINE
 34:
 NO

 LINE
 35:
 415

 LINE
 36:
 1623

 LINE
 41:
 659

SCHEDULE C - #3: NAME OF PROPRIETOR: TEST J CADEN SSN: 400-00-1023 LINE A: FLEA MARKET LINE B: 454390 LINE C: CADENS BARGAINS LINE E: 22 MAIN ST WILMINGTON NC 28403 LINE F: CASH LINE G: YES LINE H: X (NOTE: BUSINESS WAS ACQUIRED DURING 2007)
PART I: LINE 1: 420
PART II: LINE 13: 80 LINE 22: 206 LINE 32b: X (NOTE: SOME NOT AT RISK)
PART III: LINE 33a: X LINE 34: NO LINE 36: 300 LINE 38: 120 LINE 41: 0
SCHEDULE C - #4: NAME OF PROPRIETOR: TEST J CADEN SSN: 400-00-1023 LINE A: BAKERY LINE B: 311800 LINE C: CADENS COOKIES LINE E: 22 MAIN ST WILMINGTON NC 28403 LINE F: CASH LINE G: YES
PART I: LINE 1: 1946
PART II: LINE 8: 120 LINE 9: 283 LINE 13: 623 LINE 18: 76 LINE 22: 196 LINE 23: 100 LINE 32b: X (NOTE: SOME NOT AT RISK)

PART III: Х LINE 33a: LINE 34: NO LINE 38: 1165 **LINE 41:** 0 SCHEDULE C - #5: NAME OF PROPRIETOR: TEST J CADEN **SSN:** 400-00-1023 LINE A: TOUPEES **LINE B:** 339900 LINE C: THE RUG DOCTOR LINE E: 16 MAIN ST WILMINGTON NC 28403 LINE F: CASH LINE G: YES LINE H: X (NOTE: BUSINESS WAS ACQUIRED DURING 2007) PART I: LINE 1: 400 PART II: **LINE 13:** 200 **LINE 22:** 180 50 LINE 23: LINE 32b: X (NOTE: SOME NOT AT RISK) PART V: OTHER EXPENSES: DESCRIPTION AMOUNT MISCELLANEOUS 60 NOTE FOR SCHEDULE E PROPERTIES: ALL AMOUNTS AT RISK, TAXPAYER DID MATERIALLY

NOTE FOR SCHEDULE E PROPERTIES: ALL AMOUNTS AT RISK, TAXPAYER DID MATERIALLY PARTICIPATE IN THE RENTAL ACTIVITIES, TAXPAYER IS NOT A REAL ESTATE PROFESSIONAL

SCHEI PART	-	E #1:				
	1A:	MOBILE	HOME			
		1800 S	MAPLE	ST	WILMINGTON	NC
LINE	2A:	NO				
LINE	3A: 1200					
LINE	9A:	320				
LINE	12A:	: 480				
LINE	16A:	: 100				
LINE	17A: 60					
LINE	20A: 355					
LINE	1B:	MOBILE	HOME			
		1802 S	MAPLE	ST	WILMINGTON	NC
LINE	2B:	NO				
LINE	3B:	800				
LINE	5B: 25					
LINE	7B:	44				
LINE	9B:	200				
LINE	16B:	: 122				

LINE 1C: MOBILE HOME 1804 S MAPLE ST WILMINGTON NC LINE 2C: NO LINE 3C: 1300 **LINE 9C:** 342 **LINE 12C:** 480 **LINE 16C:** 209 SCHEDULE E #2: PART I: LINE 1A: MOBILE HOME 1806 S MAPLE ST WILMINGTON NC LINE 2A: NO LINE 3A: 850 LINE 5A: LINE 9A: 50 360 LINE 14A: 15 **LINE 16A:** 167 **LINE 20A:** 567 SCHEDULE E PG 2: LINE 27: NO LINE 28A(a): MANUFACTURING, INC LINE 28A(b): S LINE 28A(d): 04-1234567 **LINE 28A(j):** 300 SCHEDULE F: NAME OF PROPRIETOR: TEST J CADEN **SSN:** 400-00-1023 LINE A: EMU **LINE B:** 112900 LINE C: CASH LINE E: YES PART I: **LINE 4:** 4200 PART II: LINE 16: 525 600 LINE 18: 180 LINE 22: LINE 24: 1500 **LINE 26b:** 1200 **LINE 33:** 100 FORM 3903 #1: MILEAGE FROM OLD HOME TO NEW WORKPLACE: 1200 MILEAGE FROM OLD HOME TO OLD WORKPLACE: 15 **LINE 1:** 160 LINE 2: 309

FORM 3903 #2: LITERAL: MILITARY MOVE MILEAGE FROM OLD HOME TO NEW WORKPLACE: 600 MILEAGE FROM OLD HOME TO OLD WORKPLACE: 22 **LINE 1:** 605 **LINE 2:** 233 **LINE 4:** 500 (NOTE: FROM FORM W-2) FORM 4562 #1: ACTIVITY: SCHEDULE C - 1 PART III: LINE 19b:
 (c)
 (d)
 (e)
 (f)

 1200
 5
 HY
 200 DB
 (NOTE: TOOLS 03-15-2007)
 PART V: LINE 24a: YES LINE 24b: YES LINE 26: (b) (c) (d) (e) (f) (g) (a) 06-15-2007 100% 5300 5300 5 200 DB HY VAN (a) VEHICLE 1 **LINE 30:** 2000 0 LINE 31: 0 LINE 32: LINE 34: NO YES LINE 35: LINE 36: YES NOTE: DO NOT TAKE STANDARD MILEAGE EXPENSE FORM 4562 #2: ACTIVITY: SCHEDULE C - 2 PART III: **LINE 17:** 768 BACKGROUND INFORMATION: PROPERTY: VENDING MACHINES **PLACED IN SERVICE:** 01-01-2005 BASIS: 4000 5 RECOVERY PERIOD: CONVENTION: ΗY 200 DB METHOD: LINE 19b: (c) (d) (e) 1000 5 HY (f) 5 200 DB (NOTE: VENDING MACHINE 03-16-2007) PART V: LINE 24a: YES LINE 24b: YES LINE 26: (a) (C) (b) TRUCK 01-01-2003 100%

(a) VEHICLE 1 **LINE 30:** 1296 0 0 LINE 31: LINE 32: LINE 34: NO LINE 35: YES LINE 36: YES NOTE: TAKE STANDARD MILEAGE EXPENSE FORM 4562 #3: ACTIVITY: SCHEDULE C - 3 PART III: LINE 19b: LINE 172. (c) (d) (e) (f) HY 200 DB (NOTE: CASH REGISTER 03-12-2007) 400 5 FORM 4562 #4: ACTIVITY: SCHEDULE C - 4 PART III: **LINE 17:** 553 BACKGROUND INFORMATION: PROPERTY: COMMERCIAL OVEN **PLACED IN SERVICE:** 01-12-2003 4800 BASIS: **RECOVERY PERIOD:** 5 CONVENTION: HY METHOD: 200 DB LINE 19b:
 (c)
 (d)
 (e)
 (f)

 350
 5
 HY
 200 DB
 (NOTE: MIXER 03-24-2007)
 PART V: LINE 24a: YES LINE 24b: YES LINE 27: (c) (a) (b) 01-24-2002 6% AUTO (a) VEHICLE 1

 LINE 30:
 699

 LINE 31:
 250

 LINE 32:
 10175

 LINE 34:
 YES

 LINE 35:
 YES

 LINE 36:
 YES

 NOTE: TAKE STANDARD MILEAGE EXPENSE FORM 4562 #5: ACTIVITY: SCHEDULE C - 5 PART III: LINE 19b: (c) (d) (e) (f) 1000 200 DB (NOTE: EQUIPMENT 04-16-2007) 5 HY

HAWAII TEST CASE #16

FORM 4562 #6: ACTIVITY: SCHEDULE E - 1 PART III: LINE 19h: (b) (C) 06-2007 18000 (NOTE: PROPERTY A MOBILE HOME) FORM 4562 #7: ACTIVITY: SCHEDULE E - 2 PART III: LINE 19h: (b) (c) 04-2007 22000 (NOTE: PROPERTY A MOBILE HOME) FORM 4562 #8: ACTIVITY: SCHEDULE F - 1 PART III: LINE 19b: (c)(d)(e)(f)35005HY150 150 DB (NOTE: INCUBATOR 02-25-2007) FORM 6198 #1: DESCRIPTION: PAINTING PART II: LINE 6: 0 LINE 7: 1000 LINE 9: 500 0 FORM 6198 #2: DESCRIPTION: VENDING MACHINES PART II: LINE 9: 300 FORM 6198 #3: DESCRIPTION: FLEA MARKET PART II: FORM 6198 #4: **DESCRIPTION: BAKERY** PART II: LINE 6: 4600 **LINE 9:** 2000

 FORM 6198 #5:

 DESCRIPTION: TOUPEES

 PART II:

 LINE 6:
 0

 LINE 7:
 500

FORM 8815: LINE 1(a): JASMINE CADEN LINE 1(b): SMALLTOWN JUNIOR COLLEGE 1800 LEARNING WAY SMALLTOWN NC 28455 LINE 2: 8960 LINE 3: 1000 LINE 5: 1180 LINE 6: 180 LINE 9: 38369

```
ETD TRANSMISSION:
```

FORM	9465	:				
LINE	3:	(503)555-1023; 11:00AM				
LINE	4:	(LEAVE BLANK)				
LINE	5:	NONE				
LINE	6:	US NAVY				
		1100 MILITARY AVE				
		WASHINGTON DC 20222-1643				
LINE	7:	FORM 1040				
LINE	8:	2007				
LINE	9:	492				
LINE	10:	92				
LINE	11:	25				
LINE	12:	5				
TAXP	YER 1	PIN: 19821				
PRIOR	R YEAI	R AGI: 0				
SIGNA	TURE	DATE: 04-16-2008				

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (2)

FORM 1040		
	e, MI and Last Name: curity Number:	(TEST J CADEN) (400-00-7923)
Home Addr		(USS ROBERT E LEE)
	te, and Zip:	(FPO AP 96222)
	nt \$3.00 to go to the	(YES)
	ial Campaign Fund:	(165)
Filing St		(HEAD OF HOUSEHOLD)
Dependent		(JASMINE CADEN)
	Security Number:	(400-55-3023)
Relatio		(DAUGHTER)
	boxes checked on 6a and 6b:	(1)
	children who lived with you:	(1)
	ber in box 6d:	(2)
Line 7	Total wages:	(26600)
Line 8a	_	(1025)
Line 8b		(80)
Line 9a		(120)
Line 10	Taxable refunds, credits, etc:	(180)
Line 11	Alimony received:	(12000)
Line 12	Schedule C income or (loss):	(-1568)
Line 13	Capital gain or loss:	(25)
Line 13	If not required, check here:	(X)
Line 17	Schedule E income or (loss):	(554)
Line 18	Schedule F income or (loss):	(95)
Line 22	Total income:	(39031)
Line 26	Moving expenses:	(807)
Line 30	Penalty on early withdrawal:	(35)
Line 33	Student loan interest	(422)
	deduction:	
Line 36	Total adjustments:	(1264)
Line 37	Adjusted gross income:	(37767)
Line 38	Amount from line 37:	(37767)
Line 40	Itemized or standard deduction:	(7850)
Line 41	Subtract line 40 from line 38:	(29917)
Line 42	Multiply \$3400 by the total	(6800)
	number of exemptions on line	
	6d:	
Line 43	Taxable income:	(23117)
Line 44	Tax:	(2902)
Line 46	Add lines 44 and 45:	(2902)
Line 57	Subtract line 56 from line 46:	(2902)
Line 63	Total tax:	(2902)
Line 64	Federal income tax withheld:	(1410)
Line 65	2007 estimated taxes paid:	(1000)
Line 72	Total payments:	(2410)
Line 76	Amount you owe:	(492)
	Third party designee:	(YES)
	Designee's name:	(John Doe)
	Phone number:	(888-555-1111)
	PIN:	(11122)
	Taxpayer's occupation:	(SAILOR)

HAWAII TEST CASE #16

Form W-2 #1: a. Employee's social security number:(400-00-7923)b. Employer identification number:(99-1236541) b. Employer identification number:(99-1236541)c. Employer's name address and zip code:(US NAVY) (1100 MILITARY AVE) (WASHINGTON DC 20222-1643) e. Employee's name (first, mi, last): (WASHINGTON DC 2022 f. Employee's address and zip code: (USS ROBERT E LEE) (FPO AP 96222) Box 1 Wages, tips, etc.: (24800) Box 1Wages, tips, etc.:(24800)Box 2Federal income tax withheld:(1200)Box 3Social security wages:(24800)Box 4Social security tax withheld:(1538)Box 5Medicare wages and tips:(24800)Box 6Medicare tax withheld:(360)Box 12aSee instructions:(P 2007 500)Box 15State and state ID number:(NC 56124022)Box 16State wages:(24800) Box 16 State wages: (24800) Box 17 State income tax withheld: (1600) Form W-2 #2: a. Employee's social security number: b. Employer identification number: c. Employer's name address and zip code: e. Employee's name (first, mi, last): f. Employee's address and zip code: Box 1 Wages, tips, etc.: Box 2 Federal income tax withheld: Box 3 Social security wages: Box 4 Social security tax withheld: Box 5 Medicare wages and tips: Box 6 Medicare tax withheld: Box 15 State and state ID number: Box 16 State wages: Box 17 State income tax withheld: (210) (1800) (112) (26) (20)

(400-00-7923)(56 - 1242342)(WILSONS SUPERMARKET) (91 FISH HAWK CT) (WILMINGTON NC 28403) (TEST J CADEN) (USS ROBERT E LEE) (FPO AP 96222) (1800) (1800) (NC 56420214) (1800)



STATE OF HAWAII - DEPARTMENT OF TAXATION **Individual Income Tax Return**

NONRESIDENT and PART-YEAR RESIDENT

Calendar Year 2007

OR

MT071

Y D D Y M M M M D D γ γ

AMENDED	Return
---------	--------

Tax Year

thru

FOR OFFICE USE ONLY

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

а

Do NOT Submit a Photocopy!!

► Place an X in the applicable box(es):

Part-Year Resident X Nonresident

Nonresident Alien or Dual-Status Alien

e ►	Your First Name M.I.	Your	Last Name		omplete this Section ♦
l he	Test J	Cade	n		
Place label here	Spouse's First Name M.I. Spouse's Last Name			Enter the first four letters of your last name. Use ALL CAPITAL letters	CADE
→				Your Social Security Number	400 - 00 - 7923
of form W-2 Here	Present mailing or home address (Number and street, including Rural Route) USS Robert E Lee			Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters	
5	City, town or post office.	State	Postal/ZIP code		
FORI	FPO, AP		96222	Spouse's Social Security Number	
2 OF	If Foreign address, enter Province and/or State Country		Country	Place an X in applic	able box, if appropriate
сору 2				First Time Filer	Address or Name Change
• ATTACH	ΑΤΤΑCΗ Α СОРУ	OF Y	OUR 2007 FEDER	AL INCOME TAX RE	TURN

ATTACH A COPY OF YOUR 2007 FEDERAL INCOME TAX RETURN

	(Place an X in only O	NE box)					
	 Single Married filing joint return (even if only one had income). Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here. 		X Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name. ►				
			Qualifying widow(er) your spouse died	with dependent child. Enter the year	/ear		
	CAUTION: If you can be claimed as a dependent on anothe	r person's tax return (such as you	rr parents'), DO NOT place an X	on line 6a, but be sure to place an X below line	37.		
6a 6b	If you placed an X on 3 and 6b above, see the			Enter the number of Xs on 6a and 6b qualifications, place an X here	1		
6C nd	Dependents: If more than 6 dependents 1. First and last name use attachment	2. Dependent's social security number	3. Relationship	Enter number of			
6d	Jasmine Caden	400-55-3023	Daughter	your children listed 6c	1		
				Enter number of other dependents6d			
	6e Total number of exemptions claimed.	Add numbers entered in bo	xes 6a thru 6d above		2		



Form N-15 (Rev. 2007)

Your Social Security Number 400 - 00 - 7923

Name(s) as shown on return

Your Spouse's SSN

Page 2 of 4

Col. B - Hawaii Income

МГ	гΛ	7	2	

Test J. Caden

If amount is negative (loss), place an X in the box. Col. A - Total Income

		Col. A - Total Income		Col. B - Hawali Income
7	Wages, salaries, tips, etc. (attach Form(s) W-2)	26600	7 _	
8	Interest income from the worksheet on page 38 of the Instructions	1025	8	
9	Ordinary dividends	120	9	
10	State income tax refund from the worksheet on	200	_	200
	page 38 of the Instructions	200	10	200
11	Alimony received	12000	11 _	
12	Business or farm income or (loss)	X 1473	12	5
13	Capital gain or (loss) from the worksheet on			
4.4	page 38 of the Instructions	25	13 _	
14	Supplemental gains or (losses) (attach Schedule D-1)		14	
			_	
15	IRA distributions	<u> </u>	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	554	17 _	254
18	Unemployment compensation (insurance).		18	
19	Other income (state nature and source)		_	
			19 _	
20	Add lines 7 through 19Total Income > _	39051	20	459
01			01	
21 22	Educator expenses		21 _	
	fee-basis government officials		22	
23 24	IRA deduction		23	
	on page 42 of the Instructions	422	24	4
25	Health savings account deduction		25	
26	Moving expenses (attach Form N-139)	807	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	35	30	
50	31 Alimony paid (Enter name and SS No. of recipient)			
			31 _	
	32 Payments to an individual housing account		32	
			52 _	

	Form N-15 (Rev. 2007) Your Social Security Number	Your Spo	Page 3 of 4 use's SSN
	400 - 00 - 7923		
	Image: State of the state		
	MT073		
33	First \$3,631 of military reserve or Hawaii		
24	national guard duty pay	33	
34	Exceptional trees deduction (attach affidavit) (see page 19 of the Instructions)	34	
	(
35	Add lines 21 through 34Total Adjustments > 1264	35	4
36	Line 20 minus line 35Adjusted Gross Income > 37787	36	455
37	Ratio of Hawaii AGI to Total AGI. Divide line 36, Column B, by line 36, Column A (Compute to 3 decimal pla	ces and round to	o 2 decimal places) 37 0.01
0.	CAUTION: If you can be claimed as a dependent on another person's return, see the Instru		
38	If you do not itemize deductions, enter zero on line 39 and go to line 40a. Otherwise go to page 20 of the Instr	uctions and ente	er your Hawaii itemized deductions here.
	38a Medical and dental expenses		TOTAL ITEMIZED
	(from Worksheet NR-1 or PY-1)		DEDUCTIONS
	38b Taxes (from Worksheet NR-2 or PY-2)		39 If line 36, Column B is more than
			\$100,000 (\$50,000 for married
	38c Interest expense (from Worksheet NR-3 or PY-3)		filing separately), see the worksheet on page 41 of the
	38d Contributions (from Worksheet NR-4 or PY-4)38d		Instructions. If not, add lines 38a
	38e Casualty and theft losses		through 38f. Enter total here and
	(from Worksheet NR-5 or PY-5)		go to line 41.
	38f Miscellaneous deductions (from Worksheet NR-6 or PY-6)		0
40a	If you checked filing status box: 1 or 3 enter \$2,000;		
40a	2 or 5 enter \$4,000; 4 enter \$2,920	20	Prorated Standard Deduction
406	Multiply line 40a by the ratio on line 37		
40b		🚩 400	29
41	Line 36, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in)	41	426
42a	Multiply \$1,040 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, dea	af, or disabled,	
	place an X in the applicable box(es) Yourself Spouse and see page 26 of the Instructions	80	
		<u> </u>	
42b	Multiply line 42a by the ratio on line 37Prorated Exemption	s) ► 42b	21
43	Taxable Income. Line 41 minus line 42b (but not less than zero)Taxable Incom	ie > 43	405
44	Tax. Place an X if from: X Tax Table; Tax Rate Schedule; Form N-168;		
	Form N-615; or Capital Gains Tax Worksheet on page 41 of the Instructions.	~ ~ 11	C
	 Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-338, N-405, N-586, or N-814 is included.) Te If tax is from the Capital Gains Tax Worksheet, enter 	x ► 44	6
	the net capital gain from line 14 of that worksheet		
			_
45	Total nonrefundable tax credits (attach Schedule CR)	45	0
46	Line 44 minus line 45 (but not less than zero)Balan	ce ➤ 46	6
47	Hawaii State Income tax withheld (attach W-2s)	-	
	(see page 29 of the Instructions for other attachments)		
48	2007 estimated tax payments on		
	Forms N-1 ; N-288A		
I I	49 Amount of estimated tax applied from 2006 return49		
1			
	50 Amount paid with extension(s)50		



Form N-15 (Rev. 2007)

Your Social Security Number 400 - 00 - 7923 Name(s) as shown on return

Your Spouse's SSN

	MT074 Test	J. Caden				I
51	Low-Income Refundable Tax Credit					
51	(attach Schedule X) DHS, etc. exemptions	51				
52	Credit for Low-Income Household					
	Renters (attach Schedule X)					
53	Credit for Child and Dependent Care					
	Expenses (attach Schedule X)	53				
54	Credit for Child Passenger Restraint					
	System(s) (attach a copy of the invoice)	54				
55	Credit for General Income Tax					
	(see Instructions) Federal AGI	<u>55</u>				
56	Total refundable tax credits from					
	Schedule CR (attach Schedule CR)		1	80		
57	Add lines 47 through 56	Total Pay	ments and Credits >	► 57		180
50	If line 57 is larger than line 46, enter the amour		un line (C)			174
58 59	Contributions to (see page 31 of the Instruct		,	. 58		<u> </u>
39	59a Hawaii Schools Repairs and Maintenand		\$2 \$2			
	59b Hawaii Public Libraries Fund		\$2 \$2			
	59c Domestic Violence / Child Abuse and Ne		\$2 \$2 \$5 \$5			
60	Add the amounts of the Xs on lines 59a throug	-		. 60		0
61	Line 58 minus line 60			. 61		174
62	Amount of line 61 to be applied to					
	your 2008 ESTIMATED TAX	62		0		
63	Amount to be REFUNDED TO YOU (line 61 m	inus line 62) If filing late,				
	see page 31 of Instructions			. 63		174
64	AMOUNT YOU OWE (line 46 minus line 57). S	end Form N-200V with ye	our payment.			
	Make check or money order payable to the "Ha	waii State Tax Collector"		. 64		
65	Estimated tax penalty. (See page 31 of Instr.) Do not incl	ude this amount				
	in line 58 or 64. Place an X in this box if Form N-210 is attached	► <u>65</u>				
66	AMENDED RETURN ONLY - Amount paid (or	verpaid) on original return	. (See Instructions)	. 66		
~=						
67 68	AMENDED RETURN ONLY - Balance due (re If you would like us to mail you a packet of form	,	, ,			
	If designating another person to discuss this reattorney. See page 32 of the Instructions.	eturn with the Hawaii Dep	artment of Taxation, c 888-555-11		ng. This i	s not a full power of
	Designee's name > John Doe	Phone n	0. ≻	Identification nu	imber ≻	
HA\		o to the Hawaii Election C		X Yes	No	Note: Placing an X in the "Yes" box will not increase your tax or
CAI	MPAIGN FUND If joint return, does y	our spouse want \$2 to go	to the fund?	Yes	No	reduce your refund.
	DECLARATION — I declare, under the penalties se amined by me and, to the best of my knowledge and Hawaii Income Tax Law, Chapter 235, HRS.					
ш	Your signature	Date	Your occupati	ion	Г	Daytime Phone Number
E E		Bato				
PLEASE SIGN HER	·		Sailo		()
L S	Spouse's signature (if filing jointly, BOTH must sign)	Date	Spouse's occ	upation		
	Paid Preparer's		Date	Check if	Prep	arer's identification number
	Preparer's Signature >			self-employed >		
	Print			E de set E toto a		
	Preparer's Name			Federal E.I. No.)		
	Firm's name (or yours if self-employed),			Phone No. >		

STATE OF HAWAII—DEPARTMENT OF TAXATION

FORM
N-312
(REV. 2007)

CAPITAL GOODS EXCISE TAX CREDIT

SEE SEPARATE INSTRUCTIONS BEFORE COMPLETING THIS FORM.

Note: If you are claiming the Ethanol Facility Tax Credit, no other credit can be claimed for the taxable year.

Or fiscal year	beginning	
----------------	-----------	--

_____, 20____, and ending __

2	U	U	

. 20

		SSN OR FEIN	
ATTACH THIS SCHED	ULE TO FORM F-1, N-11, N-15, N-20, N-30, N-35, N-40, OR N-70NP	400-00-7923	
Name		Hawaii Tax Identificati	ion Number
Test J. Caden		w_99999999	01

CAUTION: A claim for this credit, including an amended claim, must be filed on or before the end of the twelfth month following the close of the taxable year for which the credit may be claimed. An extension of time for filing a return does not extend the time for claiming the credit. The taxpayer shall treat the amount of the credit allowable and claimed as a taxable income item for the taxable year in which it is properly recognized under the method of accounting used to compute taxable income. Alternatively, the basis of eligible property for depreciation purposes for State income taxes shall be reduced by the amount of the credit allowable and claimed. No credit may be claimed for property for which the Motion Picture, Digital Media, and Film Production Income Tax Credit or the Technology Infrastructure Renovation Tax Credit is claimed.

PA	RT I COMPUTATION OF TAX CREDIT			
	(a) Description of Property — Attach a separate sheet if more space is needed	(b) Date property placed in servic		(c) Cost of qualifying property
1.	Hawaii purchases			
Εc	uipment	4/16/07		1,000.00
_				
2a.	Purchases from out-of-state sellers			
20.				
2b.	Was 4% Use Tax paid on these purchases? Yes No Some			
3.	Total qualifying cost of eligible property. Add amounts in column (c), lines 1 and 2. (Estates, trusts, and cooperatives, see Instructions)		3	1,000.00
4.	Tax credit percentage.		4	4%
5.	Multiply line 3 by line 4 and enter result here		5	40.00
6.	Amount of sales or use taxes paid to another state or jurisdiction for which a credit was claimed under section 238-3(i), Hawaii Revised Statutes. (see Instructions)		6	0.00
7.	Capital Goods Excise Tax Credit — Line 5 minus line 6. Enter difference (> zero) rounded to the nearest individual taxpayers and enter on Form F-1, line 74 or Schedule CR, line 15	dollar for	7	40.00

- A. Was a deduction taken under Internal Revenue Code Section 179 (regarding an election to expense certain depreciable business assets) on any property listed on lines 1 or 2a?
- B. Was any property listed on lines 1 or 2a acquired from a related company or person?
- C. Is any property listed on lines 1 or 2a subject to the limitation on capital goods excise tax credit and the depreciation deduction under Internal Revenue Code Section 280F?
- D. Is any property listed on lines 1 or 2a an integral part of a building or structure?
- E. Does any of the property listed on lines 1 or 2a have a useful life of less than 3 years?

If you answered "Yes" to any question above, please attach an explanation as to how the qualifying basis was determined and identify the property involved on lines 1 or 2a, Part I using the applicable letter(s) for the description above.

Yes	No
	~
	~
	~
	~
	~

STATE OF HAWAII—DEPARTMENT OF TAXATION

FORM
N-312
(REV. 2007)

CAPITAL GOODS EXCISE TAX CREDIT

SEE SEPARATE INSTRUCTIONS BEFORE COMPLETING THIS FORM.

Note: If you are claiming the Ethanol Facility Tax Credit, no other credit can be claimed for the taxable year.

Or fisca	l year	beginning	
----------	--------	-----------	--

_____, 20____, and ending _

. 20

ATTACH THIS SCHEDULE TO FORM F-1, N-11, N-15, N-20, N-30, N-35, N-40, OR N-70NP	SSN OR FEIN 400-00-7923	
Name Test J. Caden	Hawaii Tax Identification Number W 99999999	_ 02

CAUTION: A claim for this credit, including an amended claim, must be filed on or before the end of the twelfth month following the close of the taxable year for which the credit may be claimed. An extension of time for filing a return does not extend the time for claiming the credit. The taxpayer shall treat the amount of the credit allowable and claimed as a taxable income item for the taxable year in which it is properly recognized under the method of accounting used to compute taxable income. Alternatively, the basis of eligible property for depreciation purposes for State income taxes shall be reduced by the amount of the credit allowable and claimed. No credit may be claimed for property for which the Motion Picture, Digital Media, and Film Production Income Tax Credit or the Technology Infrastructure Renovation Tax Credit is claimed.

PA	RT I COMPUTATION OF TAX CREDIT			
	(a) Description of Property — Attach a separate sheet if more space is needed	(b) Date property w placed in service	as	(c) Cost of qualifying property
1.	Hawaii purchases			
2a.	Purchases from out-of-state sellers			
II	icubator 2	2/25/07		3,500.00
2b	Was 4% Use Tax paid on these purchases? Yes ✔ No □ Some □		_	
3.	Total gualifying cost of eligible property. Add amounts in column (c), lines 1 and 2. (Estates, trusts,			
	and cooperatives, see Instructions)		3	3,500.00
4.	Tax credit percentage.		4	4%
5.	Multiply line 3 by line 4 and enter result here		5	140.00
6.	Amount of sales or use taxes paid to another state or jurisdiction for which a credit was claimed under			
	section 238-3(i), Hawaii Revised Statutes. (see Instructions)		6	0.00
7.	Capital Goods Excise Tax Credit — Line 5 minus line 6. Enter difference (> zero) rounded to the nearest	dollar for		
	individual taxpayers and enter on Form F-1, line 74 or Schedule CR, line 15		7	140.00

- A. Was a deduction taken under Internal Revenue Code Section 179 (regarding an election to expense certain depreciable business assets) on any property listed on lines 1 or 2a?
- B. Was any property listed on lines 1 or 2a acquired from a related company or person?
- C. Is any property listed on lines 1 or 2a subject to the limitation on capital goods excise tax credit and the depreciation deduction under Internal Revenue Code Section 280F?
- D. Is any property listed on lines 1 or 2a an integral part of a building or structure?
- E. Does any of the property listed on lines 1 or 2a have a useful life of less than 3 years?

If you answered "Yes" to any question above, please attach an explanation as to how the qualifying basis was determined and identify the property involved on lines 1 or 2a, Part I using the applicable letter(s) for the description above.

Yes	No
	~
	~
	~
	~
	~



Schedule CR (Rev. 2007) STATE OF HAWAII—DEPARTMENT OF TAXATION

SCHEDULE OF TAX CREDITS

TAX YEAR **2007**

CT071

or other tax year beginning _

_ and ending

Name(s) as shown on return Test J. Caden SSN(s) or Federal Employer I.D. No. 400-00-7923

Attach this schedule directly behind Form N-11, N-15, N-30, or N-70NP

I	Part I	Nonrefund	lable Tax Credi	ts			
1				ountry (N-11, N-15, & N-7 booklet for more information		1•	
2	Carryov	er of the Energy (Conservation Tax C	Credit (attach Form N-1	157)	2•	
3	Enterpris	se Zone Tax Crec	dit (attach Form N-7	756)		3•	
4 5	Credit fo	r Employment of	Vocational Rehabi	m N-586) litation			
6 7	Carryov	er of the Individua	al Development Acc	Credit (attach Form N- count Contribution Tax	(
8	Technol	ogy Infrastructure	Renovation Tax C	redit (attach Form N-3	326)	8•	
9	Credit fo	or School Repair a	and Maintenance (a	attach Form N-330)		9•	
0	Carryove Credit (a	er of the Hotel Co attach Form N-314	nstruction and Ren 4)	nodeling Tax		10•	
1	Carryovo Credit (a	er of the Resident attach Form N-332	tial Construction an 2)	d Remodeling Ta		11•	
2		•••	-	x Credit (attach Form stem installed and placed in serv Photovoltaic	vice:	12•	
3			na Attractions and ch Form N-336)	Educational		13	
4	Form N-1	1, Line 28; N-15, Line	45; N-30, Line 12; or N	ough 13. Enter here and or N-70NP, Line 16. <i>n N-11, N-15, N-30, or N-7</i> (14•	



Schedule CR (Rev. 2007)

Page 2

Name(s) as shown on return Test J. Caden SSN(s) or Federal Employer I.D. No. 400-00-7923

CT072

Part II Refundable Tax Credits

15	Capital Goods Excise Tax Credit (attach Form N-312) 150	180
16	Fuel Tax Credit for Commercial Fishers (attach Form N-163) 160	
17	Motion Picture and Film Production Income Tax Credit (attach Form N-316) 170	
18	Tax Credit for Research Activities (attach Form N-319) 180	•
19	Ethanol Facility Tax Credit (attach Form N-324) 194	
20	Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340) 20	
21	Other refundable credits	
	 a. Pro rata share of taxes withheld and paid by a partnership, estate, trust, or S corporation on the sale of Hawaii real property interests 21a b. Credit From a Regulated Investment Company	•
22	Total Refundable Credits. Add Lines 15 through 20 and Line 21c. Enter here and on Form N-11, Line 39; N-15, Line 56; N-30, Line 14(d); or N-70NP, Line 18(d). <i>Attach this schedule directly behind your Form N-11, N-15, N-30, or N-70NP.</i> 22	180

	1562		Depreciatior	n and Am	ortizatio	n		OMB No. 1545-0172
Form	HJUZ ment of the Treasury	(1	Including Information	ation on Li	sted Prop	erty)		2007
	Il Revenue Service	► See	separate instructions.	Attach	to your tax re	turn.		Attachment Sequence No. 67
Name	(s) shown on return		Busine	ess or activity to w	hich this form re	lates		Identifying number
Tes	t J. Caden		Sche	dule C - The F	Rug Doctor			400-00-7923
Pa			Sertain Property Unsted property, comp			omolete Par	+ 1	
-							1	\$125,000
1			tions for a higher limit				2	φ120,000
2 3			y placed in service (se operty before reduction		-		3	\$500,000
4			line 3 from line 2. If ze				4	1000,000
5		r tax year. Subt	ract line 4 from line 1	. If zero or les	s, enter -0 If	married filing	5	
	(8	a) Description of pro		(b) Cost (busines		(c) Elected cos	t	
6								
7	Listed property. E	nter the amoun	t from line 29		7			
8	Total elected cost	of section 179	property. Add amour	nts in column	(c), lines 6 an	d7	8	
9	Tentative deduction	on. Enter the sn	naller of line 5 or line	8			9	
10	Carryover of disall	owed deductio	n from line 13 of your	⁻ 2006 Form 4	562		10	
11			smaller of business incom					
12			Add lines 9 and 10, b			line 11	12	
13			2008. Add lines 9 and					
			ow for listed property.					
Par	t II Special De	epreciation Al	lowance and Other	Depreciation	n (Do not inc	clude listed p	roper	ty.) (See instructions.)
14	property) and cellu	losic biomass e	v York Liberty or Gulf C thanol plant property ا	placed in servi	ce during the	tax year (see		
45			· · · · · · · · · · · · · · · · · · ·				14	
15			(1) election				15	
16 Der	t III MACRS I		RS)		\cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot	<u></u>	16	
Par		Depreciation	(Do not include list	Section A		cuons.)		
		<u> </u>				27	17	
17 18	If you are electing	to group any	aced in service in tax assets placed in servi ere	ice during the	tax year into	one or more		
			d in Service During				eciati	ion System
(a)	Classification of property	(b) Month and	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Conventior			(g) Depreciation deduction
19a	3-year property							
b	5-year property		1000	5	HY	200 DE	}	200
С	7-year property							
d	10-year property							
е	15-year property							
f	20-year property							
g	25-year property			25 yrs.		S/L		
h	Residential rental			27.5 yrs.	MM	S/L		
	property			27.5 yrs.	MM	S/L		
i	Nonresidential rea property	I		39 yrs.	MM MM	S/L S/L		
	Section C—	Assets Placed	in Service During 20	007 Tax Year	Using the A	Iternative Dep	orecia	ation System
20a	Class life					S/L		
b	12-year			12 yrs.		S/L		
С	40-year			40 yrs.	MM	S/L		
Pa	t IV Summary	(see instructi	ons)					
21	Listed property. E	nter amount fro	m line 28				21	
22	Total. Add amount	s from line 12,	lines 14 through 17, li lines of your return. Pa	nes 19 and 20			22	200
23			ced in service during	•	ear, 23			

	1562		Depreciation	and Am	ortizatio	on		OMB No. 1545-0172
Form	4JUZ	(1	ncluding Informa					2007
	ment of the Treasury I Revenue Service	► See	separate instructions.	Attach	to your tax r	return.		Attachment Sequence No. 67
Name	(s) shown on return			ss or activity to w	-			Identifying number
Tes	t J. Caden		Schee	dule E-1				400-00-7923
Par			certain Property Un			complete Part	· I.	
1	,		tions for a higher limit		· · · · ·	,	1	\$125,000
2			y placed in service (se				2	
3			perty before reductio				3	\$500,000
4			ine 3 from line 2. If ze				4	
5	Dollar limitation for separately, see in		ract line 4 from line 1.			•	5	
		a) Description of pro	pertv	(b) Cost (busines		(c) Elected cost	5	
6	,	· · · · · · · · · · · ·			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	()		
•								
7	Listed property. E	nter the amount	t from line 29		. 7			
8			property. Add amoun			und 7	8	
9	Tentative deduction	on. Enter the sr	naller of line 5 or line	8			9	
10			n from line 13 of your				10	
11			maller of business incom				11	
12			Add lines 9 and 10, b			n line 11	12	
13 Note	-		2008. Add lines 9 and w for listed property.					
Par						nclude listed pr	oper	ty.) (See instructions.)
							opor	
14			York Liberty or Gulf C					
							14	
15			(1) election				15	
16	Other depreciation	n (including ACF	RS)				16	
Par	t III MACRS	Depreciation	(Do not include listed) (See instr	ructions.)		
			<u>ç</u>	Section A				
17			aced in service in tax		-	I	17	
18			assets placed in servi ere					
			d in Service During				eciati	ion System
(a)	Classification of propert	(b) Month and	(c) Basis for depreciation (business/investment use	(d) Recovery period	(e) Conventio			(g) Depreciation deduction
19a	3-year property		only—see instructions)					
b	5-year property	_						
С	7-year property	-						
d	10-year property							
е	15-year property							
f	20-year property	_						
	25-year property		10000	25 yrs.		S/L		
h	Residential rental	6/2007	18000	27.5 yrs.	MM	S/L		355
	property			27.5 yrs. 39 yrs.	MM MM	5/L 5/L		
I	Nonresidential reaproperty	u		00 yr 9.	MM	5/L 5/L		
	<u> </u>	-Assets Placed	in Service During 20	007 Tax Year			recia	ation System
20a	Class life					S/L		-
b	12-year	-		12 yrs.		S/L		
	40-year			40 yrs.	MM	S/L		
Par	t IV Summary	/ (see instruction	ons)					
21			m line 28				21	
22			lines 14 through 17, lir				<u>.</u>	
			lines of your return. Pa			ons—see instr.	22	355
23			ced in service during					
	enter the portion	or the basis attr	ibutable to section 26	DOA CUSIS	. 23			

For Paperwork Reduction Act Notice, see separate instructions.

	1562		Depreciation	and Am	ortizati	on		OMB No. 1545-0172
Form	4JUZ	(1	ncluding Informa					2007
	ment of the Treasury Revenue Service	► See	separate instructions.	Attach	to your tax	return.		Attachment Sequence No. 67
Name	(s) shown on return		-	ess or activity to w	-			Identifying number
Tes	t J. Caden		Schee	dule E-2				400-00-7923
Par			certain Property Un			ı complete Pari	t I.	
1		2	tions for a higher limit				1	\$125,000
2			y placed in service (se				2	
3			perty before reductio				3	\$500,000
4	Reduction in limitation	ation. Subtract I	ine 3 from line 2. If ze	ero or less, en	ter -0		4	
5			ract line 4 from line 1.			•	_	
	separately, see in:	a) Description of pro		(b) Cost (busines			5	
6			porty			(0) Elected cost		
0								
7	Listed property F	nter the amount	t from line 29	I	7			
8			property. Add amoun		• • • • •	and 7	8	
9			naller of line 5 or line				9	
10	Carryover of disal	lowed deduction	n from line 13 of your	2006 Form 4	562		10	
11			maller of business incom				11	
12			Add lines 9 and 10, b			an line 11	12	
13	-		2008. Add lines 9 and					
Par			w for listed property.			include listed pr	opor	ty.) (See instructions.)
		•					oper	
14			York Liberty or Gulf C					
			thanol plant property p				14	
15			(1) election				15	
16			RS)				16	
Par	t III MACRS	Depreciation	(Do not include list	ed property.)	(See inst	ructions.)		
				Section A				
17	MACRS deduction	ns for assets pla	aced in service in tax	years beginnir	ng before 2	2007	17	
18	If you are electing	to group any a	assets placed in servi	ice during the	tax year ir	nto one or more		
			ere d in Service During 2				oloti	ion Svotom
	Section B-	(b) Month and	(c) Basis for depreciation				ecial	
	Classification of property		(business/investment use only—see instructions)	(d) Recovery period	(e) Convent	tion (f) Metho	d	(g) Depreciation deduction
19a	3-year property	-						
b c	5-year property 7-year property	-						
	10-year property	-						
	15-year property	-						
f	20-year property	-						
g	25-year property			25 yrs.		S/L		
h	Residential rental	4/2007	22000	27.5 yrs.	MM	S/L		567
	property			27.5 yrs.	MM	S/L		
i	Nonresidential rea			39 yrs.	MM	S/L		
	property	Acceta Diana I	in Comica Dente Of)07 T \/	MM	S/L		tion Custom
00-		Assets Placed	in Service During 20		Using the		recia	ation System
	Class life 12-year			12 yrs.		5/L 5/L		
	40-year			40 yrs.	MM			
		v (see instruction	ons)	yı yı yı	1 141141			1
21			m line 28				21	
21 22			lines 14 through 17, li		in column	(g), and line 21		
			lines of your return. Pa				22	567
23			ced in service during					
			ibutable to section 26		. 23			

For Paperwork Reduction Act Notice, see separate instructions.

	1562		Depreciation	and Am	ortizati	ion		OMB No. 1545-0172
Form	4JUZ	(Including Information	ation on Li	sted Pro	operty)		2007
	ment of the Treasury I Revenue Service	► See	separate instructions.	Attach	to your tax	return.		Attachment Sequence No. 67
Name	(s) shown on return			ss or activity to w	-			Identifying number
Tes	t J. Caden		Schee	dule F-1				400-00-7923
Par			Certain Property Ur sted property, comp			u complete Pan	t I.	
1	· · · · · · · · · · · · · · · · · · ·		tions for a higher limit		y	,	1	\$125,000
2			y placed in service (se				2	
3			operty before reductio				3	\$500,000
4			line 3 from line 2. If ze				4	
5			ract line 4 from line 1.			•		
	separately, see in:	a) Description of pro		(b) Cost (busines		(c) Elected cos	5	
6	, in the second s		sporty			(6) Elected Coo		-
•								-
7	Listed property, F	nter the amount	t from line 29		7			
8			property. Add amoun			and 7	8	
9			naller of line 5 or line				9	
10	Carryover of disal	lowed deduction	n from line 13 of your	2006 Form 4	562		10	
11			smaller of business incom				11	
12			Add lines 9 and 10, b			an line 11	12	
13 Note	-		2008. Add lines 9 and		I			
			ow for listed property.			include listed pr	oner	ty.) (See instructions.)
		•				·	oper	
14			York Liberty or Gulf C thanol plant property p					
							14	
15	Property subject t	o section 168(f)	(1) election				15	
16			RS)				16	
Par	t III MACRS	Depreciation	(Do not include list) (See ins	tructions.)		
				Section A				
17			aced in service in tax		-		17	
18			assets placed in servi ere					
			d in Service During				eciat	ion System
(a)	Classification of property	(b) Month and y year placed in	(c) Basis for depreciation (business/investment use	(d) Recovery period	(e) Conver			(g) Depreciation deduction
19a	3-year property	service	only—see instructions)					
b	5-year property	-	3500	5	HY	150 DB		525
С	7-year property	-						
d	10-year property							
е	15-year property							
f	20-year property	_						
	25-year property			25 yrs.		S/L		
h	Residential rental			27.5 yrs.	MM	S/L		
	property			27.5 yrs. 39 yrs.	MM MM	5/L 5/L		
I	Nonresidential reaproperty			00 yr9.	MM	5/L		
	<u> </u>	-Assets Placed	in Service During 20	007 Tax Year			recia	ation System
20a	Class life		, i i i i i i i i i i i i i i i i i i i			S/L		_
b	12-year			12 yrs.		S/L		
	40-year			40 yrs.	MM	S/L		
Par	t IV Summary	/ (see instruction	ons)					ſ
21			m line 28				21	
22			lines 14 through 17, lin					
00			lines of your return. Pa	-		uons-see instr.	22	525
23			ced in service during ributable to section 26		ear, 23			

For Paperwork Reduction Act Notice, see separate instructions.

Hawaii Test Case #17 (Based on the modified 2005 IRS Test #25)

Attachments:

Hawaii Form N-15

Taxpayer name:TEST O OLYMPICSTaxpayer SSN:400-00-7925

Hawaii changes to IRS test:

Taxpayer is a part-year resident. Taxpayer became a resident of Hawaii on April 1, 2007. All form(s) for primary taxpayer: Social Security number changed to Hawaii test designation: 400-00-7925 Address changed to Hawaii address: 1221 KAPIOLANI BLVD HONOLULU, HI 96814 Telephone Number changed to Hawaii telephone number: 808-555-1020

Scholarship income received while taxpayer was a nonresident.

Interest and dividend income allocated to Hawaii during period of residency (April 1, 2007 - December 31, 2007).

Fifty shares of Wergone became worthless while taxpayer was a resident.

Capital gain distribution was received while taxpayer was a nonresident.

Estimated tax payments made to Hawaii.

Real property taxes were paid on property located in Hawaii.

Personal property taxes were paid on property located outside Hawaii while taxpayer was a nonresident.

Home mortgage interest and points were paid on property located in Hawaii.

Tax preparation fee is directly associated with activities or properties producing income which is not taxable to Hawaii.

Safe deposit box and investment expenses are directly associated with activities or properties producing income which is taxable to Hawaii.

State Return Details:

FORM N-15:

FORM IN 15	•		
Line 7	Wages:	Col. A: \$7,000	Col. B: \$0
Line 8	Interest income:	Col. A: \$22,482	Col. B: \$16,862
Line 9	Ordinary dividends:	Col. A: \$16,166	Col. B: \$12,124
Line 13	Capital gain or (loss):	Col. A: \$33,265	Col. B: \$24,350
Line 36	Adjusted gross income:	Col. A: \$78,913	Col. B: \$53,336
Line 37	Ratio of Hawaii AGI to total	0.68	
	AGI:		
Line 38a	Medical and dental expenses:	\$8,240	

HAWAII TEST CASE #17

Itemized Deductions Worksheet - For Part-Year Residents

Line 1: \$53,336 Line 2: \$78,913 Line 3: 0.68 Line 4: \$18,000 Line 5: \$12,240 Line 6: **\$4,000** Line 7: \$8,240 Line 8: \$1,500 Line 9: **\$1,750** Line 10: \$500 Line 12: \$3,750 Line 13: \$500 Line 14: \$3,250 Line 15: \$3,750 Line 16: **\$0** Line 17: **\$0** Line 18: \$3,250 Line 19: \$9,300 Line 21: \$2,500 Line 24: \$11,800 Line 26: \$11,800 Line 27: \$11,800 Line 28: **\$0** Line 29: **\$0** Line 30: \$11,800 Line 31: **\$5,200** Line 34: **\$5,200** Line 35: \$3,536 Line 46: \$825 Line 47: \$1,300 Line 48: \$2,125 Line 49: \$825 Line 50: \$1,300 Line 51: \$2,125 Line 52: **\$0** Line 53: **\$0** Line 54: \$1,300

HAWAII TEST CASE #17

Line 55: \$1,067 Line 56: \$233 Line 65: \$233

TEST #25 - IRS scenario FORMS REQUIRED: FORM 1040, SCH A, SCH B, SCH D, FORM 6251 INFORMATION RETURNS ATTACHED: ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 7: 7000 TAXABLE SCHOLARSHIP LINE 65 2000 STATEMENTS: SCH B, LINE 1 SCH B, LINE 5 SCH D, LINE 1 OTHER: THIRD PARTY DESIGNEE: NONE PREPARED BY: TAXPAYER: NAME: TEST O OLYMPICS **SSN:** 400-00-1025 **DOB:** 04-21-1959 **OCCUPATION:** INVESTMENT SPEC **DISABLED:** NO PRES ELEC FUND: YES **DAYTIME PHONE:** 404-555-1020 BLIND: NO CHECK DIGITS FROM IRS LABEL: OT ADDRESS: 121 TORCH ST ATLANTA, GA 30301 FILING STATUS: QUALIFYING WIDOW(ER) LINE 6d: 2 YEAR SPOUSE DIED: 2006 DEPENDENT INFORMATION: AGE SSN RELATIONSHIP # MO CHILD TAX CR NAME 9 400-55-3025 DAUGHTER 12 WENDY OLYMPICS Х SCHEDULE A: LINE 1: 18000 LINE 5: 1500 (STATE ESTIMATED TAXES PAID) LINE 6: 1750 LINE 7: 500 LINE 10: 9300 LINE 12: 2500 LINE 16: 5200 LINE 22: 825 LINE 23: 100 (SAFE DEFORT 1200 (INVESTMENT EXPENSE) 100

SCHEDULE B: PART I: LINE 1: AMOUNT PAYER NAME LAST CITIZENS 950 (ACCRUED) CBA BANK 3200 (NOMINEE) MYPLACE 1255 (TAX-EXEMPT) AMERICAN FINANCE MUNICIPAL INT 1770 (OID ADJUSTMENT) 2444 (TAX-EXEMPT)
 PAB (AFTER 8/7/1986)
 12000 (TAX-EXEMPT)

 MIDDLE INTON
 2575
 MIDDLE UNION 2575 7800 NOWBANK FIRST BANK 1200 SECOND BANK 2600 THIRD BANK 3650 SIXTH BANK 4160 SEVENTH BANK 63 EIGHTH BANK 44 NINTH BANK 129 TENTH BANK 261 PART II: LINE 5: PAYER NAME AMOUNT ABC CORP 1450 (QUALIFIED) DEF CORP 1475 (QUALIFIED) GHI CORP 1260 (QUALIFIED) JKL CORP 1850 (QUALIFIED) MNO CORP 2500 (QUALIFIED) POR CORP 550 (QUALIFIED) STU CORP 425 (QUALIFIED) VWX CORP 350 (QUALIFIED) YZZ CORP 575 (QUALIFIED) 1^{ST} CO 555 (QUALIFIED) 933 (QUALIFIED) 2ND CO 3RD CO 975 (QUALIFIED) 125 (QUALIFIED) 4TH CO 5TH CO 28 (QUALIFIED) 290 (QUALIFIED) бТН СО 7TH CO 390 (QUALIFIED) 599 (QUALIFIED) 8TH CO 9TH CO 47 (QUALIFIED) 430 (NOMINEE) 1789 (NON-QUALIFIED) KIDDIE INVESTMENTS MULTI INVESTORS PART III: LINE 7a: NO LINE 8: NO

SCHEDULE I PART I:	D:				
LINE 1:	(a)	(b)	(c)	(d)	(e)
	ABC	01-25-2007	01-31-2007	5000	2000
	DEF	03-24-2006	02-05-2007	10000	3000
	GHI	02-28-2007	05-06-2007	10000	9000
	JKL	04-29-2007	11-17-2007	7000	4000
	MNO	05-23-2006	05-05-2007	15000	13000
	STOCK OPTION	12-15-2006	10-31-2007	EXPIRED	1325
PART II:					
LINE 8:	(a)	(b)	(c)	(d)	(e)
	PQR	12-02-2004	03-16-2007	15000	16600
	STU	08-14-2003	06-17-2007	2575	2000
	50 SH WERGONE	VARIOUS	WORTHLESS	0	2500
	VWX	INHERIT	06-27-2007	8100	8500
	RUG	03-27-1989	08-15-2007	25000	3000

NOTE: THE RUG IS CONSIDERED A COLLECTIBLE AND THEREFORE SHOULD BE TAXED AT THE 28% RATE GAIN.

LINE 13(f): 515 (FROM MULTI INVESTORS)

LINE 18: 22016 (NOTE: 22000 GAIN ON RUG, 16 LINE 13 CAPITAL GAIN DIST FROM MULTI INVESTORS)

LINE 19: 99 (FROM MULTI INVESTORS)

 FORM
 6251:

 PART
 I:

 LINE
 2:
 1973

 LINE
 3:
 3750

 LINE
 5:
 547

 LINE
 11:
 12000

 TRANSMISSION:

 FORM 4868:

 LINE
 4:
 2593

 LINE
 5:
 2000

 LINE
 6:
 593

 LINE
 7:
 593

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040

First Name, MI & Last Name:(TEST O OLYMPICS)Social Security Number:(400-00-7925)Home Address:(1221 KAPIOLANT BLVD)City, State, and Zip:(HONOLULU, HI 96814)Do you want \$3.00 to go to the(YES)Freidential Campaign Fund:(UALIFYING WIDOWER)YEAR SPOUSE DIED2006Dependent #1 Name:(WENDY OLYMPICS)Social Security Number:(400-55-3025)Relationship:(DAUGHTER)Qualifying child for child tax credit:(X)Number of boxes checked on 6a and 6b:(1)Number of children who live with you:(1)Total number in box 66:(2)Line 7Total wages:(7000)Line 8aTaxable interest:(15699)Line 9bQualifying dividends:(14377)Line 13Capital gain or (loss):(33265)Line 22Total income:(78913)Line 34Mawnet from line 37:(78913)Line 40Itemized or standard deduction:(33734)Line 41Subtract line 40 from line 38:(45534)Line 42Multiply \$3400 by the total(6800)number of exemptions on line 6d:(3593)Line 55Subtract line 56 from line 46:(2593)Line 64Add lines 44 and 45:(2593)Line 65Total caredits:(1000)Line 75Subtract line 56 from line 46:(2593)Line 65Total caredits:(2000)Line 76Amount you owe:(593)Line 77Total payment	FORM 1040							
Home Address: (1221 KAPIOLANI ELVD) City, State, and Zip: Do you want \$3.00 to go to the Presidential Campaign Fund: Filing Status: (QUALIFYING WIDOWER) YEAR SPOUSE DIED Dependent #1 Name: (WENDY OLYMPICS) Social Security Number: (400-55-3025) Relationship: (DAUGHTER) Qualifying child for child tax credit: (X) Number of boxes checked on 6a and 6b: (1) Number of boxes checked on 6a and 6b: (1) Number of children who live with you: (1) Total number in box 6d: (2) Line 7 Total wages: (7000) Line 8a Taxable interest: (15699) Line 9a Ordinary dividends: (16166) Line 9b Qualifying dividends: (16166) Line 9b Qualifying dividends: (14377) Line 13 Capital gain or (loss): (33265) Line 37 Adjusted Gross Income: (78913) Line 38 Amount from line 37: (78913) Line 40 Itemized or standard deduction: (33379) Line 41 Subtract line 40 from line 38: (45534) Line 42 Multiply \$3400 by the total number of exemptions on line 6d: Line 44 Tax: (3593) Line 52 Child tax credit: (1000) Line 56 Total credits: (1000) Line 57 Subtract line 56 from line 46: (2593) Line 57 Subtract line 56 from line 46: (2593) Line 65 Estimated tax payments and overpayment applied: Line 76 Amount you owe: (593) Third party designee: (NO) Line 76 Amount you owe: (593)	First Nam	e, MI & Last Name:	(TEST O OLYMPICS)					
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overpayment applied: Line 72 Total payments: (2000) Line 76 Amount you owe: (593) Third party designee: (NO) Daytime phone number: (808-555-1020)								
Line 72 Total payments: (2000) Line 76 Amount you owe: (593) Third party designee: (NO) Daytime phone number: (808-555-1020)	Line 65	Estimated tax payments and	(2000)					
Line 76 Amount you owe: (593) Third party designee: (NO) Daytime phone number: (808-555-1020)								
Third party designee: (NO) Daytime phone number: (808-555-1020)		Total payments:	(2000)					
Daytime phone number: (808-555-1020)	Line 76	Amount you owe:	(593)					
		Third party designee:	(NO)					
Taxpayers occupation: (INVESTMENT SPEC)			(808-555-1020)					
		Taxpayers occupation:	(INVESTMENT SPEC)					



AMENDED Return

STATE OF HAWAII - DEPARTMENT OF TAXATION **Individual Income Tax Return**

NONRESIDENT and PART-YEAR RESIDENT

Calendar Year 2007 OR

MT071

Y Y D D M D M M M D Υ Υ 12 - 31 - 07 Tax Year 04 01 - 07 _ thru

FOR OFFICE USE ONLY

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

Do NOT Submit a Photocopy!!

► Place an X in the applicable box(es): X Part-Year Resident

Nonresident

Nonresident Alien or Dual-Status Alien

→	Your First Name M.I.	Your	Last Name	
here	Test O	01vm	pics	 IMPORTANT — Complete this Section Implete
Place label	Spouse's First Name M.I.	-	use's Last Name	Enter the first four letters of your last name. Use ALL CAPITAL letters OLYM
◆ Pla	Care Of (See Instructions, page 7.)			Your Social 400 - 00 - 7925 Security Number
of form W-2 Here	Present mailing or home address (Number ar 1221 Kapiolani Blvd	d street,	including Rural Route)	Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters
N N	City, town or post office.	State	Postal/ZIP code	Chausele Social
ORI	Honolulu	ні	96814	Spouse's Social Security Number
2 OF F	If Foreign address, enter Province and/or Sta	e	Country	Place an X in applicable box, if appropriate
сору				First Time Filer Address or Name Change
• ATTACH	ΑΤΤΑCΗ Α СОРУ	OF Y	OUR 2007 FEDE	RAL INCOME TAX RETURN

ATTACH A COPY OF YOUR 2007 FEDERAL INCOME TAX RETURN

	(Place an X in only	ONE box)						
	3 Married filing separate return. Enter s	Single Married filing joint return (even if only one had income). Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name		Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's function name.				
	here		⁵ X	Qualifying widow(er) w your spouse died	vith dependent child. Enter the year 2006			
6a	CAUTION: If you can be claimed as a dependent on anoth X Yourself							
6b				Enter the number of Xs on 6a and 6b				
6c and 6d		2. Dependent's socia security number 400-55-30		3. Relationship Daughter	Enter number of your children listed 6c 1			
					Enter number of other dependents6d			
	6e Total number of exemptions claimed.	Add numbers entered i	n boxes	6a thru 6d above	6e 2			



Form N-15 (Rev. 2007)

Your Social Security Number 400 - 00 - 7925

400 - 00 - 7925Name(s) as shown on return Your Spouse's SSN

Page 2 of 4

Col. B - Hawaii Income

ΜТ	Ω	7	2
T.T T	U		~

Test O. Olympics

If amount is negative (loss), place an X in the box.

Col. A - Total Income

		Col. A - Total Income		Col. B - Hawaii Income
7	Wages, salaries, tips, etc. (attach Form(s) W-2)	7000	7	
8	Interest income from the worksheet on page 38 of the Instructions	22482	8	16862
9 10	Ordinary dividends State income tax refund from the worksheet on page 38 of the Instructions		9 10	12124
11	Alimony received		11	
12 13	Business or farm income or (loss)	22265	12 13	24350
14	page 38 of the Instructions Supplemental gains or (losses) (attach Schedule D-1)		14	
15 16	IRA distributions Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-15/N-40)		15 16	
17	Rents, royalties, partnerships, estates, trusts, etc		17	
18 19	Unemployment compensation (insurance) Other income (state nature and source)		18 19	
20	Add lines 7 through 19Total Income >	F0010	20	53336
21 22	Educator expenses Certain business expenses of reservists, performing artists, and fee-basis government officials		21 22	
23 24	IRA deduction		23	
25	on page 42 of the Instructions		24 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 31 Alimony paid (Enter name and SS No. of recipient)		30 31	
	32 Payments to an individual housing account		32	

		Form N-15 (Rev. 2007)			Page 3 of 4
	<u> </u>	Your Social Security Numl 400 - 00 - 792 Name(s) as shown on return Fest O. Olympics		Your Spouse's SSN	
	MT073				
33	First \$3,631 of military reserve or Haw national guard duty pay			33	
34	Exceptional trees deduction (attach aff	idavit)			
	(see page 19 of the Instructions)			34	
35	Add lines 21 through 34 Total A	udjustments ►	0	35	0
36	Line 20 minus line 35Adjusted Gr	oss Income ≻	78913	36	53336

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 0.68 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.

30		Onierwise go to page 20 of the histractions	anu ente	i your	riawali ilemizeu deducilons here.
	38a Medical and dental expenses				TOTAL ITEMIZED
	(from Worksheet NR-1 or PY-1)	8240			DEDUCTIONS
	38b Taxes (from Worksheet NR-2 or PY-2)38b	3250		39	If line 36, Column B is more than
					\$100,000 (\$50,000 for married
	38c Interest expense (from Worksheet NR-3 or PY-3)	11800			filing separately), see the
				I 1	worksheet on page 41 of the
	38d Contributions (from Worksheet NR-4 or PY-4)38d	2526			Instructions. If not, add lines 38a
		3536			through 38f. Enter total here and
	38e Casualty and theft losses				-
	(from Worksheet NR-5 or PY-5)				go to line 41.
	38f Miscellaneous deductions				
	(from Worksheet NR-6 or PY-6)	233			27059
40a	If you checked filing status box: 1 or 3 enter \$2,000;				
	2 or 5 enter \$4,000; 4 enter \$2,920			Pro	prated Standard Deduction
40b	Multiply line 40a by the ratio on line 37	····· >	40b		
41	Line 36, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in)	41		26277
42a	Multiply \$1,040 by the total number of exemptions claimed on line 6e. If ye	ou and/or your spouse are blind, deaf, or di	sabled,		
	place an X in the applicable box(es) Yourself Spouse				
	and see page 26 of the Instructions	2080			
42b	Multiply line 42a by the ratio on line 37	Prorated Exemption(s)	42h		1414
43	Taxable Income. Line 41 minus line 42b (but not less than z		43		24863
44	Tax. Place an X if from: X Tax Table; Tax Rate Sched	,	10		24005
	Form N-615; or Capital Gains Tax Worksheet on page				
	(Place an X if tax from Forms N-2, N-103, N-152, N-312, N-318, N-338, N	5	44		1110
		-403, N-300, 01 N-014 IS Included.) I dx			1112
	If tax is from the Capital Gains Tax Worksheet, enter				
	the net capital gain from line 14 of that worksheet44a				
					0
45	Total nonrefundable tax credits (attach Schedule CR)		45		0
46	Line 44 minus line 45 (but not less than zero)	Delense >	46		1112
		Balarice F	40		
47	Hawaii State Income tax withheld (attach W-2s)				
	(see page 29 of the Instructions for other attachments)				
48	2007 estimated tax payments on				
	Forms N-1 1500; N-288A	1500			
	49 Amount of estimated tax applied from 2006 return 49				
	50 Amount paid with extension(s)50				



Print

Preparer's Name

Firm's name (or yours if self-employed),

Form N-15 (Rev. 2007)

Your Social Security Number 400 - 00 - 7925 Name(s) as shown on return

Your Spouse's SSN

	MT074 Test O. Oly	mpics						
51	Low-Income Refundable Tax Credit							
• ·	(attach Schedule X) DHS, etc. exemptions5	1						
52	Credit for Low-Income Household							
	Renters (attach Schedule X)5	2						
53	Credit for Child and Dependent Care							
	Expenses (attach Schedule X)5	3						
54	Credit for Child Passenger Restraint							
	System(s) (attach a copy of the invoice)5	4						
55	Credit for General Income Tax	_						
	(see Instructions) Federal AGI	5						
56	Total refundable tax credits from	<u>_</u>						
	Schedule CR (attach Schedule CR)5	•						
57	Add lines 47 through 56	Total Pay	ments a	nd Credits >	57			1500
58	If line 57 is larger than line 46, enter the amount OVERPAI	D (line 57 min	us line 4	6)	58			388
59	Contributions to (see page 31 of the Instructions):			Spouse				
	59a Hawaii Schools Repairs and Maintenance Fund		\$2	\$2				
	59b Hawaii Public Libraries Fund		\$2	\$2				
	59c Domestic Violence / Child Abuse and Neglect Funds		\$5	\$5				
60	Add the amounts of the Xs on lines 59a through 59c and er	nter the total h	ere		60			0
61	Line 58 minus line 60				61			388
62	Amount of line 61 to be applied to							
	your 2008 ESTIMATED TAX6	2			0			
63	Amount to be REFUNDED TO YOU (line 61 minus line 62)	If filing late,						
	see page 31 of Instructions				63			388
64	AMOUNT YOU OWE (line 46 minus line 57). Send Form N	-						
	Make check or money order payable to the "Hawaii State T				64			
65	Estimated tax penalty. (See page 31 of Instr.) Do not include this amoun							
	in line 58 or 64. Place an X in this box if Form N-210 is attached ►6	5						
66	AMENDED RETURN ONLY - Amount paid (overpaid) on o	original return.	(See Ins	structions)	66			
67	AMENDED RETURN ONLY - Balance due (refund) with a	mended returr	n. (See Ir	structions)	67			
68	If you would like us to mail you a packet of forms for next yo							
	If designating another person to discuss this return with the attorney. See page 32 of the Instructions.	• •	•					
	Designee's name ►	Phone no	D. ►		Identifica	tion number	>	
HA	WAII ELECTION Do you want \$2 to go to the Haw	aii Election Ca	ampaign	Fund?	X Yes	N		Note: Placing an X in the "Yes" box will not increase your tax or
	MPAIGN FUND If joint return, does your spouse	want \$2 to go	to the fu	nd?	Yes	N		reduce your refund.
	DECLARATION — I declare, under the penalties set forth in sectic amined by me and, to the best of my knowledge and belief, is a tru Hawaii Income Tax Law, Chapter 235, HRS.							
	Your signature	Date		Your occupation	on		Dav	time Phone Number
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2					ment :	Snec		08555-1020
PLEASE SIGN HER	Spouse's signature (if filing jointly, BOTH must sign)	Date		Spouse's occu		Spec	0)	00000-1020
	>	Duit		590000000000	panon			
			Da	te I	Check if	1	Prenare	r's identification numbe
			Da		self-employed		iopaie	
	Information		1		son ompioyeu	-		

Federal E.I. No. >

Phone No. >

Hawaii Test Case #18 (Based on the modified 2005 IRS Test #36)

Attachments:

Hawaii Form N-15

Taxpayer name:TEST Y INSIGHTFULTaxpayer SSN:400-00-7956

Hawaii changes to IRS test:

Taxpayer is a part-year resident. Taxpayer became a resident of Hawaii on July 1, 2007. All form(s) for primary taxpayer: Social Security number changed to Hawaii test designation: 400-00-7956 Address changed to Hawaii address: 47-578 PUAPOO PL KANEOHE, HI 96744 1099R(1), 1099R(2) Line 11 State changed to Hawaii: HI 1099R(1) Add Box 10 State tax withheld: \$100 Line 12 State distribution changed to: \$8,000

Interest and pension income allocated to Hawaii during period of residency (July 1, 2007 - December 31, 2007). IRA distribution taken on June 29, 2007.

State Return Details:

FORM N-15	<u>.</u>	
Line 8	Interest income:	Col. A: \$12,000 Col. B: \$6,000
Line 15	IRA distribution:	Col. A: \$100 Col. B: \$0
Line 16	Pensions and annuities:	Col. A: \$8,000 Col. B: \$4,000
Line 36	Adjusted gross income:	Col. A: \$20,100 Col. B: \$10,000
Line 37	Ratio of Hawaii AGI to total AGI:	0.50
Line 40a	Standard deduction:	\$4,000
Line 40b	Prorated standard deduction:	\$2,000
Line 42a	Exemptions:	\$8,040
Line 42a	Disability:	spouse disabled
Line 42b	Prorated exemptions:	\$4,020
Line 43	Taxable income:	\$3,980
Line 44	Tax liability:	\$56 (from tax table)
Line 47	Taxes:	\$100
Line 58	Overpaid:	\$44
Line 59a	School repair contribution:	No
Line 59b	Library contribution:	No
Line 59c	Domestic violence contribution:	No
Line 63	Refund:	\$44
No design	ee	
Hawaii El	ection Campaign Fund:	no

```
TEST #36- TO BE USED ONLY FOR ON-LINE FILING TESTING - IRS scenario
(Taxpayer's SSN has been changed for the IRS test)
FORMS REQUIRED: FORM 1040A, SCH 1
INFORMATION RETURNS ATTACHED: FORM 1099R (2)
ENTRIES NOT REQUIRING FORMS: FORM 1040A, LINE 14a: 23000
                                        (TAXPAYER 12000, SPOUSE 11000)
STATEMENTS:
OTHER:
THIRD PARTY DESIGNEE: NONE
TAXPAYER: NAME: TEST Y INSIGHTFULSSN: 400-00-1056DOB: 03-15-1943OCCUPATION: RETIRED
                                         PRES ELEC FUND: NO
         DISABLED: NO
         DAYTIME PHONE: NOT GIVEN
                                         BLIND: NO
SPOUSE: NAME: IRENE K INSIGHTFUL
                                         SSN: 400-00-2036
         DOB: 05-12-1940
                                         OCCUPATION: RETIRED
         DISABLED: NO
                                         PRES ELEC FUND: NO
                                          BLIND: YES
CHECK DIGITS FROM IRS LABEL: CI
ADDRESS: 512 HOWARD DR
        WINTER PARK, FL 32789
FILING STATUS: MARRIED FILING JOINT LINE 6d: 2
SCHEDULE 1:
PART 1:
LINE 1: CORPORATE BONDS 12000
ETD TRANSMISSION:
FORM 4868:
LINE 4: 633
LINE 5:
        0
LINE 6: 633
LINE 7: 633
```

HAWAII TEST CASE #18

ON-LINE SELF-SELECT PIN INFORMATION: JURAT/DISCLOSURE VERSION INDICATOR: A PRIMARY TAXPAYER SIGNATURE: 19360 SPOUSE SIGNATURE: 19340

AUTHENTICATION RECORD: PRIMARY PRIOR YEAR AGI: 26500 PRIMARY DATE OF BIRTH: 03-15-1943 SPOUSE PRIOR YEAR AGI: 26500 SPOUSE DATE OF BIRTH: 05-12-1940 TAXPAYER SIGNATURE DATE: 02-12-2008 PIN TYPE CODE: 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM 1099-R (2)

FORM 1040	A:	
	e, MI and Last Name:	(TEST Y INSIGHTFUL)
	curity Number:	(400-00-7956)
	First Name, MI, and Last Name:	(IRENE K INSIGHTFUL)
	Social Security Number:	(400-00-2036)
Home Addr		(47-578 PUAPOO PL)
City, Sta	te, and Zip:	(KANEOHE, HI 96744)
	nt \$3.00 to go to the	(NO)
	ial Campaign Fund:	
	joint, does Taxpayer's spouse	(NO)
want \$3.0	0 to go to this fund:	
Filing St		(MARRIED FILING JOINTLY)
Number of	boxes checked on 6a and 6b:	(2)
Total num	ber in box 6d:	(2)
Line 8a	Taxable interest:	(12000)
Line 11a	Total IRA distributions:	(700)
Line 11b	Taxable amount:	(100)
Line 12a	Total pensions and annuities:	(15000)
Line 12b	Taxable amount:	(12000)
Line 14a	Social security benefits:	(23000)
Line 14b		(1800)
Line 15	Total income:	(25900)
Line 21	Adjusted gross income:	(25900)
Line 22	Amount from line 21:	(25900)
Line 23a	-	(X)
	Spouse is blind:	(X)
	Total number of boxes checked:	(2)
Line 24	Standard deduction:	(12800)
Line 25	Subtract line 24 from line 22:	(13100)
Line 26	Multiply \$3400 by the total	(6800)
	number of exemptions on line	
	6d:	/
Line 27	Taxable income:	(6300)
Line 28	Tax:	(633)
Line 35	Subtract line 34 from line 28:	(633)
Line 37	Total tax:	(633)
Line 42	Total payments:	(0)
Line 46	Amount you owe:	(633)
	Third party designee:	(NO)
	Taxpayer's occupation:	(RETIRED)
	Spouse's occupation:	(RETIRED)
	Taxpayer PIN:	(19360)
	Taxpayer signature date:	(02-12-2008)
	Spouse PIN:	(19340)
		(== 0 = 0)

HAWAII TEST CASE #18

Form 1099-R #1: Payer's name address and zip code: (THEME PARK PENSION PLAN)

Payer's identification number: Recipient's social security number: Recipient's name (first, mi, last): Recipient's street address: Recipient's city state and zip code:

Box 1Gross distribution:Box 2aTaxable amount:Box 7Distribution code:Box 10State tax withheld:Box 11State/Payers state no:Box 12State distribution:

Form 1099-R #2: Payer's name address and zip code: (BIG BROKERS)

Payer's identification number: Recipient's social security number: Recipient's name (first, mi, last): Recipient's street address: Recipient's city state and zip code:

Box	1	Gross distribution:
Box	2a	Taxable amount:
Box	7	Distribution code:
Box	7	IRA/SEP/SIMPLE:
Box	11	<pre>State/Payers state no:</pre>
Box	12	State distribution:

(1 BUENA VISTA WAY) (ANAHEIM CA 92812) (33 - 4234444)(400-00-2036) (IRENE K INSIGHTFUL) (47-578 PUAPOO PL) (KANEOHE, HI 96744) (15000) (12000) (7) (100) (HI 330011) (8000) (12 WALL STREET) (NEW YORK CITY NY 10005) (13 - 4433221)(400-00-2036) (IRENE K INSIGHTFUL) (47-578 PUAPOO PL) (KANEOHE, HI 96744) (700) (100)(7)

(7) (X) (HI 132143) (100)



AMENDED Return

STATE OF HAWAII - DEPARTMENT OF TAXATION **Individual Income Tax Return**

NONRESIDENT and PART-YEAR RESIDENT

Calendar Year 2007 OR

MT071

Y Y D D M D M M M D Υ Υ 01 - 07 12 - 31 - 07 Tax Year 07 thru

FOR OFFICE USE ONLY

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

Do NOT Submit a Photocopy!!

► Place an X in the applicable box(es): X Part-Year Resident

Nonresident

Nonresident Alien or Dual-Status Alien

here 🗸	Your First Name M.I.		Last Name	♦ IMPORTANT — Complete this Section ♦			
ce label	TestY InsightfulSpouse's First NameM.I. Spouse's Last NameIreneK Insightful		Enter the first four letters of your last name. Use ALL CAPITAL letters				
• ← Pla	Care Of (See Instructions, page 7.)			Your Social 400 - 00 - 7956 Security Number			
-2 HERE	Present mailing or home address (Number and street, in 47-578 Puapoo Pl		including Rural Route)	Enter the first four letters of your Spouse's last name. INSI Use ALL CAPITAL letters			
Form W-2	City, town or post office.	State	Postal/ZIP code	Spouse's Social 400 - 00 - 2036			
<u>I</u> O	Kaneohe	HI	96744	Security Number			
2 OF I	If Foreign address, enter Province and/or Stat	е	Country	Place an X in applicable box, if appropriate			
				First Time Filer Address or Name Change			
сн сору							
• АТТАСН	ATTACH A COPY	OF Y	OUR 2007 FEDE	RAL INCOME TAX RETURN			

ATTACH A COPY OF YOUR 2007 FEDERAL INCOME TAX RETURN

	(Place an X in only	ONE box)			
	 Single Married filing joint return (even if only Married filing separate return. Enter s first four letters of last name above. Enter 	pouse's SSN and the	4	·	with qualifying person). If the qualifying not your dependent, enter the child's full
	here	·	5	Qualifying widow(er) your spouse died	with dependent child. Enter the year
	CAUTION: If you can be claimed as a dependent on anot	her person's tax return (such	i as your p	arents'), DO NOT place an X o	n line 6a, but be sure to place an X below line 37
6a 6b	A				
6c					
	Dependents: If more than 6 dependents 1. First and last name use attachment	2. Dependent's soc security number		3. Relationship	Enter number of your children listed 6c



Form N-15 (Rev. 2007)

 Your Social Security Number
 Your Spouse's SSN

 400 - 00 - 7956
 400 - 00 - 2036

Page 2 of 4

MT072

110(0)		ilo ili oli i otalili	
Test	Υ.	Insightful	

ightful Irene K. Insightful

If amount is negative (loss), place an X in the box.
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	12000	8	6000
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	100	15	
16	Pensions and annuities (see Instructions and			
	attach Schedule J, Form N-11/N-15/N-40)	8000	16	4000
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	20100	20	10000
20			20	
21	Educator expenses		21	
22	Certain business expenses of reservists, performing artists, and		21	
~~	fee-basis government officials		22	
			~~~	
23	IRA deduction		23	
23 24	Student loan interest deduction from the worksheet		23	
24			24	
	on page 42 of the Instructions		24	
25	Health asvings assount deduction		25	
25	Health savings account deduction		20	
06	Maying averages (attach Form N 120)		06	
26	Moving expenses (attach Form N-139)		26	
~7			07	
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	

		Form N-15 (Rev. 2007)			Page 3	of 4
		Your Social Security 400 - 00 -			ouse's SSN - 00 - 2036	
		Name(s) as shown on return		400 -	- 00 - 2038	
		Test Y. Insight		rene K	Insightful	
	MT073	1000 1. 11019110	- 4		1110 - giller ar	I
33	First \$3,631 of military reserve or H	ławaii				
	national guard duty pay			33		
34	Exceptional trees deduction (attack	n affidavit)				
	(see page 19 of the Instructions)			34		
35	Add lines 21 through 34Tot	al Adjustments >		0 35	0	
36	Line 20 minus line 35Adjusted	Gross Income	2010	0 36	10000	
50			2010	0	10000_	
37	Ratio of Hawaii AGI to Total AGI. Divide	line 36, Column B, by line 36, Column A	(Compute to 3 decima	I places and round	l to 2 decimal places) 37 0	50
	CAUTION: If you can be claimed	•		•		
38	If you do not itemize deductions, enter zer	o on line 39 and go to line 40a. Otherwis	e go to page 20 of the	Instructions and er	nter your Hawaii itemized deductions here.	
	38a Medical and dental expenses	5			TOTAL ITEMIZED	
	(from Worksheet NR-1 or PY	′-1) <b>38a</b>			DEDUCTIONS	
	<b>38b</b> Taxes (from Worksheet NR-2	2 or PY-2) <b>38b</b>			39 If line 36, Column B is more t	
					\$100,000 (\$50,000 for marrie filing separately), see the	eu
	<b>38c</b> Interest expense (from Worksho	eet NR-3 of PY-3)			worksheet on page 41 of the	1
	38d Contributions (from Workshe	et NB-4 or $PV-4$ ) 38d			Instructions. If not, add lines	
	<b>38e</b> Casualty and theft losses				through 38f. Enter total here	
	(from Worksheet NR-5 or PY	7-5) <b>38e</b>			go to line 41.	
	38f Miscellaneous deductions					
	(from Worksheet NB-6 or PY	′-6) <mark>38f</mark>			0	
	(					
40a	If you checked filing status box: 1 or	3 enter \$2,000;				
40a				4000	Prorated Standard Deduc	tion
	If you checked filing status box: 1 or 2 2 or 5 enter \$4,000; 4 enter \$2,920	40a				tion
40a 40b	If you checked filing status box: 1 or	40a			Prorated Standard Deduc	tion
40b	If you checked filing status box: 1 or 2 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line	9 37		<b>&gt;</b> 40b	2000	tion
40b 41	If you checked filing status box: 1 or 2 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o	9 37 9 37 r 40b, whichever applies. (This lir	e MUST be filled i	≻ 40b n) 41	2000	tion
40b	If you checked filing status box: 1 or 2 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o Multiply \$1,040 by the total number of exe	e 37 r 40b, whichever applies. (This lir mptions claimed on line 6e. If you and/o	e MUST be filled i	≻ 40b n) 41	2000	tion
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40b 41	If you checked filing status box: 1 or 2 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o Multiply \$1,040 by the total number of exe	e 37 e 37 r 40b, whichever applies. (This lir mptions claimed on line 6e. If you and/o Yourself <b>X</b> Spouse	e MUST be filled in r your spouse are blinc	n) ► 40b h) 41 I, deaf, or disabled	2000	tion
40b 41	If you checked filing status box: 1 or 2 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o Multiply \$1,040 by the total number of exe place an X in the applicable box(es)	e 37 e 37 r 40b, whichever applies. (This lir mptions claimed on line 6e. If you and/o Yourself X Spouse s42a	e MUST be filled in r your spouse are blind	<ul> <li>h)</li></ul>	2000	tion
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40b 41 42a 42b 43 44	If you checked filing status box: 1 or 2 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o Multiply \$1,040 by the total number of exe place an X in the applicable box(es) and see page 26 of the Instructions Multiply line 42a by the ratio on line <b>Taxable Income.</b> Line 41 minus line <b>Tax.</b> Place an X if from: X Tax T Form N-615; or Capital Ga ( Place an X if tax from Forms N-2, N- If tax is from the Capital Gains Tax the net capital gain from line 14 of Total nonrefundable tax credits (att Line 44 minus line 45 (but not less	40a a 37	e MUST be filled in r your spouse are blind Prorated Exempt <b>Taxable In</b> Form N-168; f the Instructions. 86, or N-814 is included.)		2000 8000 4020 3980 56	tion
40b 41 42a 42b 43 44 45	If you checked filing status box: 1 or 2 2 or 5 enter \$4,000; 4 enter \$2,920 Multiply line 40a by the ratio on line Line 36, Column B minus line 39 o Multiply \$1,040 by the total number of exe place an X in the applicable box(es) and see page 26 of the Instructions Multiply line 42a by the ratio on line <b>Taxable Income.</b> Line 41 minus lin <b>Tax.</b> Place an X if from: <b>X</b> Tax T Form N-615; or Capital Ga ( Place an X if tax from Forms N-2, N- If tax is from the Capital Gains Tax the net capital gain from line 14 of Total nonrefundable tax credits (att Line 44 minus line 45 (but not less Hawaii State Income tax withheld (	40a a 37	e MUST be filled in r your spouse are blind Prorated Exempt Taxable Ind Form N-168; f the Instructions. i86, or N-814 is included.)		2000 8000 4020 3980 56 0	tion
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	Form N-15 (Rev	/. 2007)						Page 4 of 4
		cial Security Number - 00 - 7956			ouse's S - 00	SN - 203	36	
	Name(s) as sho		_		_ ·	1.5	-	
	MT074 'l'est Y.	Insightful	Irene	к.	lnsı	ghtfi	ιL	1
51	Low-Income Refundable Tax Credit							
		51						
52	Credit for Low-Income Household							
	Renters (attach Schedule X)	52						
53	Credit for Child and Dependent Care							
E 4	Expenses (attach Schedule X)	53						
54	Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)	54						
55	Credit for General Income Tax							
	(see Instructions) Federal AGI	55						
56	Total refundable tax credits from							
	Schedule CR (attach Schedule CR)	56						
								1 0 0
57	Add lines 47 through 56	Total Payment	ts and Credits ➤	57				100
58	If line 57 is larger than line 46, enter the amount OVEF	RPAID (line 57 minus lin	ne 46)	58				44
59	<b>Contributions to</b> (see page 31 of the Instructions):							
	59a Hawaii Schools Repairs and Maintenance Fund							
	59b Hawaii Public Libraries Fund	\$2	\$2					
	59c Domestic Violence / Child Abuse and Neglect F		÷ -					
60	Add the amounts of the Xs on lines 59a through 59c a	nd enter the total here		. 60				0
61	Line 58 minus line 60			61				44
61 62	Amount of line 61 to be <b>applied</b> to			01				<u> </u>
02	your 2008 ESTIMATED TAX	62		0				
63	Amount to be <b>REFUNDED TO YOU</b> (line 61 minus line							
	see page 31 of Instructions			63				44
64	AMOUNT YOU OWE (line 46 minus line 57). Send Fo		-					
05	Make check or money order payable to the "Hawaii Sta			. 64				
65	Estimated tax penalty. (See page 31 of Instr.) Do not include this a in line 58 or 64. Place an X in this box if Form N-210 is attached ➤	65						
66	AMENDED RETURN ONLY - Amount paid (overpaid)	on original return. (See	e Instructions)	66				
67	AMENDED RETURN ONLY - Balance due (refund) w	``	,					
68	If you would like us to mail you a packet of forms for no							
	If designating another person to discuss this return wi attorney. See page 32 of the Instructions.	th the Hawaii Departme	ent of Taxation, co	omplete	e the follo	wing. Thi	is is not a ful	i power of
	Designee's name ►	Phone no. >		Ider	ntification	number	>	
HA\	VAII ELECTION Do you want \$2 to go to the	Hawaii Election Campa	aign Fund?		Yes	X No		ing an X in the "Yes"
	If joint return, does your spo	use want \$2 to go to the	e fund?		Yes	X No	reduce you	t increase your tax or Ir refund.
	<b>DECLARATION</b> — I declare, under the penalties set forth in amined by me and, to the best of my knowledge and belief, is Hawaii Income Tax Law, Chapter 235, HRS.							
	Your signature	Date	Your occupati	on			Davtime Ph	one Number
<b>HER</b>		Date	Retir					
	Spouse's signature (if filing jointly, BOTH must sign)	Date	Spouse's occu					
		Date	Retir					
	Paid Preparer's		Date	Check	if	P	reparer's iden	tification number
	Preparer's Signature				iployed <b>&gt;</b>	_		
	Information							
	Print Preparer's Name			Fede	ral E.I. No	D. 🕨		
	Firm's name (or yours			<b>.</b>	N			
	if self-employed),			Phon	e No. ➤			