

Form N-11 and Form N-15 - Total Itemized Deductions Worksheet

1. Enter the amount from line 32 (for residents), line 35 (for nonresidents) or line 63 (for part-year residents) of the Itemized Deductions Worksheet	40,000.
2. Enter from the Itemized Deductions Worksheet the following:	
a. Medical and dental expenses (Worksheet A-1, line 4; Worksheet NR-1, line 7; or Worksheet PY-1, line 7).	0.
b. Investment interest (Worksheet A-3, line 13; Worksheet NR-3, line 15; or Worksheet PY-3, line 23).	0.
c. Casualty and theft losses (Worksheet A-5, line 22; Worksheet NR-5, line 24; or Worksheet PY-5, line 44)	0.
d. Any gambling and casualty or theft losses included in Worksheet A-6, line 30; Worksheet NR-6, line 32; or Worksheet PY-6, line 59	0.
3. Add lines 2a through 2d	0.
4. Is the amount on line 3 less than the amount on line 1?	
No. Your deduction is not limited. Enter the amount from line 1 of this worksheet on Form N-11, line 22 or Form N-15, line 39. Do not complete the rest of this worksheet.	
Yes. Line 1 minus line 3	40,000.
5. Multiply line 4 by 80% (.80).	32,000.
6. Enter the amount from Form N-11, line 20 or Form N-15, line 35, Column B (Hawaii AGI).	400,000.
7. Enter \$166,800 (\$83,400 if married filing separately)	166,800.
8. Is the amount on line 7 less than the amount on line 6?	
No. Your deduction is not limited. Enter the amount from line 1 of this worksheet on Form N-11, line 22 or Form N-15, line 39. Do not complete the rest of this worksheet.	
Yes. Line 6 minus line 7.	233,200.
9. Multiply line 8 by 3% (.03).	6,996.
10. Enter the smaller of line 5 or line 9	6,996.
11. Total itemized deductions. Line 1 minus line 10. Enter the result here and on Form N-11, line 22 or Form N-15, line 39.	33,004.

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