

## Hawaii Itemized Deductions Worksheet

### WORKSHEET A-1 - Medical and Dental Expenses

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|--|----|
| 1. Enter amount of medical and dental expenses .....   | 0. |
| 2. Enter the amount from Form N-11, line 20 ( <b>Hawaii</b> AGI) .....                                     | 0. |
| 3. Multiply line 2 by 7.5% (.075). If zero or less, enter zero. ....                                       | 0. |
| 4. Line 1 minus line 3. If zero or less, enter zero. Enter result here and on Form N-11,<br>line 21a. .... | 0. |

### WORKSHEET A-2 - Taxes You Paid

**Note:** You can claim a deduction for state and local, and foreign, income, war profits, and excess profits taxes if your **federal** adjusted gross income is less than \$100,000 and you are single or married filing separately; or less than \$150,000 and you are a head of household; or less than \$200,000 and you are married filing jointly or a qualifying widow(er).

5. State and local income taxes paid or withheld

☒ Income Taxes, **OR**

☐ General Sales Taxes ..... 0.

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|---|---------|
| 6. Real estate taxes .....  | 10,000. |
| 7. Personal property taxes .....  | 0.      |
| 8. Other taxes. ....  | 0.      |
| 9. Add lines 5 through 8. Enter the total here and on Form N-11, line 21b ..... | 10,000. |

### WORKSHEET A-3 - Interest You Paid

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|--|---------|
| 10. Home mortgage interest and points reported on Form 1098 .....                  | 30,000. |
| Mortgage insurance premiums .....  | 0.      |
| Total .....  | 30,000. |
| 11. Home mortgage interest not reported to you on Form 1098 .....                  | 0.      |
| 12. Points not reported to you on Form 1098 .....                                  | 0.      |
| 13. Investment interest. (attach Form N-158) .....                                 | 0.      |
| 14. Add lines 10 through 13. Enter the total here and on Form N-11, line 21c ..... | 30,000. |

### WORKSHEET A-4 - Gifts to Charity

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|--|----|
| 15. Enter amount of gifts by cash or check (if any gift of \$250 or more, see Instructions) .. | 0. |
| 16. Other than by cash or check (if any gift of \$250 or more, see Instructions) (attach       |    |

federal Form 8283 if over \$500) . . . . .	0 .
<b>17</b> Carryover from prior year . . . . .	0 .
<b>18.</b> Add lines 15 through 17. Enter total here and on Form N-11, line 21d . . . . .	0 .

**WORKSHEET A-5 - Casualties and Thefts**

<b>19.</b> Total casualty and theft loss(es) from Form 4684, line 16 (see Instructions) . . . . .	0 .
<b>20.</b> Enter the amount from Form N-11, line 20 (Hawaii AGI) . . . . .	0 .
<b>21.</b> Multiply line 20 by 10% (.10) . . . . .	0 .
<b>22.</b> Line 19 minus line 21. If zero or less, enter zero. Enter the result here and on Form N-11, line 21e . . . . .	0 .
Note: If a major disaster was declared between Jan 1, 2020 and Feb 25, 2021, Hawaii waives the requirement that casualty losses from qualified disasters must exceed 10% of AGI and exceed \$500 to be deductible	
Net qualified disaster loss included above . . . . .	0 .

**WORKSHEET A-6 - Miscellaneous Deductions**

<b>23.</b> Unreimbursed employee expenses - job travel, union dues, job education (attach federal Form 2106 if required) . . . . .	0 .
<b>24.</b> Tax preparation fees . . . . .	0 .
<b>25.</b> Other expenses (investment, safe deposit box, etc.) (list type and amount, and attach (list type and amount, and attach list to your return) . . . . .	0 .
<b>26.</b> Add lines 23 to 25 . . . . .	0 .
<b>27.</b> Enter the amount from Form N-11, line 20 ( <b>Hawaii</b> AGI) . . . . .	0 .
<b>28.</b> Multiply line 27 by 2% (.02) . . . . .	0 .
<b>29.</b> Line 26 minus line 28. Enter result, but not less than zero . . . . .	0 .
<b>30.</b> Other deductions not subject to 2% AGI limit (list type and amount, and attach list to your return) . . . . .	0 .
<b>31.</b> Add lines 29 and 30. Enter total here and on Form N-11, line 21f . . . . .	0 .
<b>32. Total itemized deductions.</b> Add lines 4, 9, 14, 18, 22, and 31 . . . . .	40,000 .

**Access Total Itemized Deductions Worksheet**

0 .

