

NEIL ABERCROMBIE
GOVERNOR



FREDRICK D. PABLO
DIRECTOR OF TAXATION

SHAN TSUTSUI
LT. GOVERNOR

STATE OF HAWAII
DEPARTMENT OF TAXATION

JOSHUA WISCH
DEPUTY DIRECTOR

FIRST M. LAST
FIRST MIDDLE LAST
STREE ADDRESS
KANEOME, HI 96744

Date: July 31, 2014
Primary SSN/FEIN: XXX-XX-XXXX
Spouse's SSN: XXX-XX-XXXX
DLN: XXXXXXXXXXXX
Tax Account Period: 2013

Dear Taxpayer:

Your income tax return for the above Tax Account Period has been processed and our records indicate that your estimated taxes for the year were underpaid. Under section 235-97(f), Hawaii Revised Statutes (HRS), you are being assessed \$134.08 penalty for underpaying your estimated taxes. Our calculation assumes that your tax liability was accrued and paid uniformly over that year.

If the penalty amount calculated is not correct due to one of the reasons listed below, please complete a Form N-210 or N-220, whichever applies, and mail it with a copy of this letter to the appropriate district tax office.. You may obtain these forms by visiting our web site at <http://www.hawaii.gov/tax>, by calling 808-587-4242 or 1-800-222-3229 (Toll Free), writing, or visiting one of our district offices. The reasons to file a Form N-210 or N-220 are:

1. Your tax liability did not accrue uniformly during the year and or your tax payments were not uniformly made; or
2. You elect the annualized method or any other allowable method to compute the amount imposed under section 235-97(f), HRS; or
3. Other, including for individuals, a change in filing status,

A billing notice will be sent to you for any amount due. Please note that if your income tax return showed a refund, the refund will be reduced by the penalty amount.

Any questions or correspondence should be directed to the Oahu District Office.

Sincerely,

Department of Taxation
Oahu District Office
Attn: Taxpayer Services Branch
P.O. Box 259
Honolulu, HI 96809-0259

Telephone: 808-597-4242
Fax: 808-587-1488
From Neighbor Islands and Continental U.S.:
Toll Free: 1-800-222-3229

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Date: July 31, 2014
SSN/FEIN: XXX-XX-XXXX
Spouse's SSN: XXX-XX-XXXX
DLN: XXXXXXXXXXXX

Dear Taxpayer:

Your 2013 Original Return N-11 individual income tax return has been adjusted as indicated in the table below. The information provided in this letter reflects the amounts you filed on your return or previously adjusted amounts, any current adjustment(s) and the corrected amounts after the adjustment(s). **Please note that the information provided is for your return and may not represent your balance for the tax year.**

Line Num	Description	Your Calculation As Filed or Adjusted	Current Adjustment(s)	Total As Corrected
7	Federal adjusted gross income (AGI)	112,852.00		112,852.00
8	Difference in state/federal wages due to COLA, ERS, etc.			
9	Interest on out-of-state bonds (including municipal bonds)			
10	Other Hawaii additions to federal AGI			
11	Total Hawaii additions to federal AGI			
12	Total of lines 7 and 11			112,852.00
13	Pensions taxed federally but not taxed by Hawaii			
14	Social security benefits taxed on federal return	23,925.00		23,925.00
15	Military reserve of Hawaii national guard duty pay			
16	Payments to an individual housing account			
17	Exceptional trees deduction			
18	Other Hawaii subtractions from federal AGI			
19	Total Hawaii subtractions from federal AGI	23,925.00		23,925.00
20	Hawaii Adjusted Gross Income (AGI)	88,927.00		88,927.00
21a	Medical and dental expenses deduction			
21b	Taxes deduction	4,653.00		4,653.00
21c	Interest expense deduction	8,872.00		8,872.00
21d	Contributions deduction	1,062.00		1,062.00
21e	Casualty and theft losses deduction			
21f	Miscellaneous deductions	3,321.00		3,321.00
22	Total itemized deductions	17,908.00		17,908.00
23	Standard deductions	0.00	4,400.00	4,400.00
23	Hawaii AGI minus itemized or standard deduction amount	71,019.00		71,019.00
25	Total exemption amount	3,432.00		3,432.00
26	Taxable Income	67,587.00		67,587.00
27	Tax Liability	4,190.00		4,190.00
27a	Net capital gain from Capital Gains Tax Worksheet	2,077.00		2,077.00
28	Refundable Food/Excise Tax Credit			
29	Credit for Low-Income Household Renters			
30	Credit for Child and Dependent Care Expenses			
31	Credit for Child Passenger Restraint System(s)			
32	Total refundable tax credits from Schedule CR			

Line Num	Description	Your Calculation As Filed or Adjusted	Current Adjustment(s)	Total As Corrected
33	Total Refundable Credits			
34	Balance Subtotal (Line 27 minus Line 33)	4,190.00		4,190.00
35	Total nonrefundable tax credits from Schedule CR			
36	Balance	4,190.00		4,190.00
37	Hawaii State income tax withheld and tax withheld on IHA distributions	3,639.00	-3,639.00	0.00
38	2013 estimated tax payments			
39	Amount of estimated tax applied from 2012 return			
40	Amount paid with extension(s)			
41	Total Payments	3,639.00	-3,639.00	0.00
42	Amount Overpaid			
44	Total Donations			
45	Overpaid Minus Total Donations			
46	Amount Applied to 2014 Estimated Tax			
47a	Refunded to You			
48	Amount You Owe	551.00	3,639.00	4,190.00
49	Estimated tax penalty			
	Schedule CR - Schedule of Tax Credits			
1	Income tax paid to another state or foreign country			
2	Carryover of Energy Conservation Tax Credit			
3	Enterprise Zone Tax Credit			
4	Low-Income Housing Tax Credit			
5	Credit for Employment of Vocational Rehabilitation Referrals			
6	High Technology Business Investment Tax Credit			
7	Carryover of the Individual Development Account Contribution Tax Credit			
8	Carryover of the Technology Infrastructure Renovation Tax Credit			
9	Credit for School Repair and Maintenance			
10	Carryover of the Hotel Construction and Remodeling Tax Credit			
11	Carryover of the Residential Construction and Remodeling Tax Credit			
12	Carryover of the Renewable Energy Technologies Income Tax Credit			
13	Nonrefundable Renewable Energy Technologies Income Tax Credit Placed in Service on or After July 1, 2009			
14	Total Nonrefundable Credits			
15	Capital Goods Excise Tax Credit			
16	Fuel Tax Credit for Commercial Fishers			
17	Ethanol Facility Tax Credit			
18	"Motion Picture, Digital Media, and Film Production" Income Tax Credit			
19	Refundable Renewable Energy Technologies Income Tax Credit Placed in Service on or After July 1, 2009			
20	Important Agricultural Land Qualified Agricultural Cost Tax Credit			
21	Tax Credit for Research Activities			
22c	Other Refundable Credits			
23	Total Refundable Credits			

The reason(s) for the adjustment(s) follows: