

**FORM  
N-334A**  
(REV. 2009)

STATE OF HAWAII—DEPARTMENT OF TAXATION  
**INFORMATION STATEMENT**  
**CONCERNING RENEWABLE ENERGY TECHNOLOGIES INCOME TAX CREDIT**  
**(FOR SYSTEMS INSTALLED AND PLACED IN SERVICE BEFORE JULY 1, 2009)**  
 (TO BE CLAIMED BY INDIVIDUAL OR CORPORATE SHAREHOLDERS OF S CORPORATIONS, MEMBERS OF PARTNERSHIPS,  
 BENEFICIARIES OF ESTATES OR TRUSTS, OR CONDOMINIUM APARTMENT ASSOCIATIONS)

TAXABLE  
YEAR  
**2009**

Or fiscal year beginning \_\_\_\_\_, 2009, and ending \_\_\_\_\_, 20\_\_\_\_.

**ATTACH THIS STATEMENT TO FORM N-334**

Name (S Corporation, Partnership, Estate, or Trust, or Condominium Apartment Association)  Number and Street  City or Town, State and Postal/Zip Code  Name of individual or corporation for whom this statement is being prepared	Social Security Number or Fed. Employer I.D. Number  <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate or Trust <input type="checkbox"/> Condominium Apartment Association
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**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**

SOLAR THERMAL ENERGY SYSTEM	Enter date system was installed and placed in service ➤	____/____/____
1. Cost of qualified solar thermal energy system installed and placed in service in Hawaii on <b>single-family residential</b> 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 <b>multi-family residential</b> 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 <b>commercial</b> 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
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 <b>single-family residential</b> 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 <b>multi-family residential</b> 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	

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 <b>commercial</b> 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 .....	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

**PHOTOVOLTAIC ENERGY SYSTEM** Enter date system was installed and placed in service > \_\_\_\_/\_\_\_\_/\_\_\_\_

31. Cost of qualified photovoltaic energy system installed and placed in service in Hawaii on <b>single-family residential</b> 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 <b>multi-family residential</b> 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		
39. 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
41. Cost of qualified photovoltaic energy system installed and placed in service in Hawaii on <b>commercial</b> 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

**TOTAL AND DISTRIBUTIVE SHARE OF RENEWABLE ENERGY TECHNOLOGIES INCOME TAX CREDIT**

46. Total tax credit claimed. Add lines 15, 30, and 45, and enter the total here. ....			46
47. <b>Distributive share of tax credit.</b> Each shareholder, partner, member, or beneficiary, shall enter this amount on Form N-334, line 46.....			47

**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.