



## Hawaii Resources

### Hawaii Disability Rights Center

HDRC protects the rights of individuals with disabilities through the provision of information and advocacy.

900 Fort St., Suite 1040  
Honolulu, HI 96813  
(808) 949-2922 V/ TDD  
(808) 949-2928 Fax  
[www.hawaiidisabilityrights.org](http://www.hawaiidisabilityrights.org)

### Social Security Administration

Social Security pays disability benefits under two programs: the Social Security disability insurance (SSDI) program and the Supplemental Security Income (SSI) program.  
(800) 772-1213 Toll-free  
(808) 541-1060  
(808) 541-3534 Fax  
(800) 325-0778 TTY  
[www.socialsecurity.gov/disability](http://www.socialsecurity.gov/disability)

For most people with disabilities who go back to work, paying taxes is not the first thing that comes to mind, nor the most enjoyable. Depending on your income level and your disability, you may not have to pay taxes, but it is important to file a tax return. In fact, some people actually get additional cash benefits.

What are the organizations I need to be in contact with?

- Taxes are paid at both federal and state levels.
- For the federal government, the Internal Revenue Service ([www.irs.gov](http://www.irs.gov)) is the tax agency.
- For the state government, the Department of Taxation ([www.hawaii.gov/tax](http://www.hawaii.gov/tax)) is the office to contact.
- Plan to get help with your taxes from a tax professional. Free tax help can be found in Hawaii by dialing 211.
- Working individuals must file both federal and state tax returns.

## Federal Income Taxes

Individuals with a documented disability may be able to claim a federal tax exemption, depending on his/her income levels. This enables individuals with disabilities to pay less tax, sometimes \$0 tax, depending on their income levels.

See IRS documents related to this tax exemption:

- Publication 524  
Credit for the Elderly  
or the Disabled  
[www.irs.gov/pub/irs-pdf/p524.pdf](http://www.irs.gov/pub/irs-pdf/p524.pdf)
- Schedule R (Form 1040)  
Credit for the Elderly  
or the Disabled  
[www.irs.gov/pub/irs-pdf/f1040sr.pdf](http://www.irs.gov/pub/irs-pdf/f1040sr.pdf)

- Schedule R Instructions  
[www.irs.gov/pub/irs-pdf/i1040sr.pdf](http://www.irs.gov/pub/irs-pdf/i1040sr.pdf)

It should be noted that individuals with low income may be eligible for the Earned Income Tax Credit, regardless of his/her disability status. This allows people who work but have low incomes to receive a payment from the federal government.

Additional information about federal taxes can be found at:  
[www.irs.gov](http://www.irs.gov)

Accessible IRS Tax Products can be found at:  
[www.irs.gov/formspubs/article/0,,id=96151,00.html](http://www.irs.gov/formspubs/article/0,,id=96151,00.html)

## Hawaii State Taxes

In Hawaii, there are important disability exemptions that can be claimed. See the Hawaii Department of Taxation documents related to this state exemption:

- State Tax Form N-172 Claim For A Tax Exemption by a Person with Impaired Sight or Hearing or by Totally Disabled Person and Physician's Certification [www.hawaii.gov/tax/2006/n172.pdf](http://www.hawaii.gov/tax/2006/n172.pdf)
- State Tax Form N-172 Instructions [www.hawaii.gov/tax/2006/n172ins.pdf](http://www.hawaii.gov/tax/2006/n172ins.pdf)
- State Tax Form N-11 Individual Income Tax Return [www.hawaii.gov/tax/2005/n11\\_i.pdf](http://www.hawaii.gov/tax/2005/n11_i.pdf)

- Hawaii State Tax Form N-11 Instructions [www.hawaii.gov/tax/2005/n11ins.pdf](http://www.hawaii.gov/tax/2005/n11ins.pdf)
- Hawaii State Tax Form G-65 General Excise Tax Computation Worksheet For Persons With A Certified Disability [www.hawaii.gov/tax/current/g65.pdf](http://www.hawaii.gov/tax/current/g65.pdf)

Note that if an individual with a disability qualifies for this state exemption, Hawaii's Department of Taxation may give special tax benefits for both income and excise tax. Additional information about Hawaii State Taxes can be found at:

State of Hawaii  
Department of Taxation  
P.O. Box 259  
Honolulu, Hawai'i 96809-0259  
(808) 587-4242  
[www.hawaii.gov/tax](http://www.hawaii.gov/tax)



## Free Tax Help

Volunteers sponsored by UH-Leeward and West Oahu can provide free tax help during the months of February and March. Volunteers are certified to prepare basic tax returns. This does not include returns with self-employment and rental income.

Every Saturday, 9 a.m. to noon  
Leeward Community College  
96-045 Ala Ike  
Room BE-229  
Pearl City, HI 96782

Items you need to bring:

- Photo Identification
- Social Security Cards for you, your spouse and dependents
- Birth Dates for you, spouse and dependents
- Wage and earning statement(s)
- Interest and dividend statements from banks
- A copy of last year's Federal and State returns if available
- Bank Routing Numbers and Account Numbers for Direct Deposit (optional)
- Total Paid for Day Care
- Day Care provider's Identification number
- List of itemized deductions
- Other relevant information about income and expenses

This fact sheet and others can be found at [www.hireabilitieshawaii.org](http://www.hireabilitieshawaii.org)

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This fact sheet is for informational purposes and is not a substitute for professional advice.

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ANNIVERSARY

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