

## Hawaii 3R's Mission

In 2001, U.S. Senator Dan Inouye began a new initiative called Hawaii 3R's. The 3R's stand for Repair, Remodel, and Restore—Hawaii's public schools. Its mission is to bring outside financial and human resources together to help tackle the approximate \$640 million repair and maintenance backlog.

*“When I learned of the large backlog in school repairs, I felt that the greater community needed to step forward to support quality learning environments for our children. It is easy to lay blame, and then look the other way, but the children are the ultimate losers. I believe it must be our collective responsibility and challenge.” -U.S. Senator Dan Inouye*



**Repair, Remodel, Restore Our Schools**

[www.hawaii3rs.com](http://www.hawaii3rs.com)

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## Tax Credit Information

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Tel: 808-521-5524/ 808-521-5525

## Hawaii 3R's Tax Credit

Hawaii 3R's provides a nonrefundable net income tax credit for contributions of in-kind services for the repair and maintenance of Hawaii's public schools.

The credit is equal to ten percent (10%) of the "value of in-kind services" donated by the taxpayer. The value of these donated services will be determined and certified by the Department of Education ("DOE"). The credit is capped at \$4,000 per eligible taxpayer, per taxable year.



Kapunahala Elementary School—Sidewalk repair



U.S. Senator Dan Inouye, Adm. Thomas Fargo, US-CINCPAC, and Principal Carole Freehan

### Who is eligible for the credit?

Taxpayers licensed under chapter 444, 460J, or 464, Hawaii Revised Statutes ("HRS"), (e.g., contractors, architects, engineers, surveyors, landscape architects, and pest control operators). To qualify for the credit, the taxpayer cannot owe the State any delinquent taxes, penalties, or interest (a tax clearance is required).

A maximum total of \$250,000 in tax credits will be granted per taxable year.

If the tax credit exceeds the taxpayer's net income tax liability, then the credit may be used against the taxpayer's net income tax liability in subsequent years until exhausted.

### How will you get the credit?

DOE will maintain a record of taxpayers who are eligible for the credit as well as the total value of the taxpayer's contributions, and will also issue a certificate to the taxpayer showing:

1. The amount of the contribution;
2. That the taxpayer is licensed under chapter 444, 460J, or 464, HRS; and
3. That the taxpayer has obtained a valid tax clearance from the Department of Taxation.

To claim the credit, Form N-330 may be obtained from the Department of Taxation or downloaded from the Department's website at: [www.hawaii.gov/tax](http://www.hawaii.gov/tax).

For more information on the tax credit you may call Ryan Shigetani at 586-3456.



King Kaumualii Elementary School