

**STATE OF HAWAII  
DEPARTMENT OF TAXATION**



**General Information  
and Key From Image Specifications  
for  
Schedule O (Form N-30) (Rev. 2008)**

**Contact Information**

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Address:**

[www.hawaii.gov/tax/vendor/vendor.htm](http://www.hawaii.gov/tax/vendor/vendor.htm)

**Note:** Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

## Schedule O (Form N-30) (Rev. 2008)

### General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Schedule O (Form N-30). Schedule O (Form N-30) requires manually keying data from the image or KFI. A 1D barcode must be present on each page of the form.

The form must be an exact replica of the official version of the form with respect to layout, data dots, shading and content.

Substitute KFI forms MUST meet the requirements as established in this document and our current Forms Reproduction Policy, and be approved prior to release or distribution.

### GENERAL INFORMATION

#### 1. Substitute Form

- Photocopies of the form must not be submitted to the Department for processing. This will distort the 1D barcode.

#### 2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

#### 3. Testing and Approval of the KFI Form

- A review of the form will be done based on processing specifications. It is assumed that there

are no spelling errors, incorrect or missing words, missing lines, etc.

- 1 test sample is required to be submitted for testing of the barcodes and must be an original. Photocopies, fax submissions, etc. will not be accepted.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.

### KEY FROM IMAGE (KFI) SPECIFICATIONS

#### 1. Layout

- The form must be an exact replica of the official Schedule O (Form N-30) with respect to layout, data dots, shading, and content.

#### 2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number preceded with "ID NO" label at top middle of the form for each page. Exact placement is not required.
- See Appendix A for your Hawaii Vendor I.D. Number. If your company is not listed, please contact the Forms Coordinator.

#### 4. Barcode

- A 1-D barcode is specific to the form. The property of the 1-D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is as follows:  
Page 1:  
1-3/16 inch from top edge of form and 1/2 inch from left edge of form

Page 2:

7/8 inch from top edge of form and 1/2 inch from left edge of form

- Height of the barcode is .5 inch.
- Length of the barcode is approximately 2 inches.
- Density of narrow bar width is set to 20 mils with resolution set to 300 dpi.
- Narrow to Wide Ratio is set to 2.
- A ¼ inch minimum clearance (blank space) must surround the barcode with the exception of the text required to be printed underneath the barcode.
- DO NOT stretch the barcode image.
- The required barcode is CDT081 for page 1:



CDT081

The required barcode is CDT082 for page 2:



CDT082

The barcode includes the form number code (CD), type of form (T), form year (08), and page number (1) or (2). There are no hyphens.

- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG files can be found at our software vendor website.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

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**Appendix A**  
**HAWAII VENDOR I.D. NUMBER**

Company	HI Vendor I.D. No.
2nd Story Software, Inc.	90
Aatrix Software, Inc.	11
AccountantsWorld	18
ACOM Solutions, Inc.	34
ADP Taxware	33
ADP, Inc.	21
Advanced Micro Solutions	29
Advantage Payroll	28
AME Software Products, Inc.	36
ATX II, LLC	10
Business Software, Inc.	22
CBIZ – Century Business Services	26
CCH Incorporated (CA)	16
CCH Incorporated (IL)	17
CCH Incorporated (KS)	15
Ceridian	27
Condominium Rentals Hawaii	32
CORPTax, LLC	25
CS Professional Suite	20
Data Technology Group	24
Destination Resorts Hawaii	39
Drake Software	30
H&R Block	40
H&R Block Digital Tax Solutions	19
IntelliTax	58
Intuit	50
iSystems LLC	38

Company	HI Vendor I.D. No.
Jackson Hewitt Tax Service	55
Liberty Tax Service	54
MasterTax	57
Nelco	56
Oishi Property Management	64
On-Line Taxes, Inc.	68
Pacific Data Services, Inc.	63
Paychex, Inc.	62
Payroll Tax People LLC	61
Petz Enterprises, Inc.	59
PrimePay, Inc.	67
Rhodes Computer Services, Inc.	60
Sage Software	23
STF Services Corporation	70
Tax\$imple, Inc.	74
TaxSation, Inc.	71
Taxware Systems Inc.	73
TaxWorks LLC	75
Thomson Tax & Accounting	65
TriTech Software Development	77
Trust Tax Services of America (TTSOA)	78
Universal Tax Systems, Inc.	79
Vertex Inc. – Sarasota	80
Wal-Mart Stores, Inc., Financial Support Division	85
Wolters Kluwer North America Shared Services (IL)	89
WSN Systems Corporation	37

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# ALLOCATION AND APPORTIONMENT OF INCOME

See separate instructions before completing this Schedule O.  
ATTACHMENT TO FORM N-30

This schedule must be completed and filed with Hawaii Corporation Income Tax Return (Form N-30), by every corporation engaged in a business within and without Hawaii.

- (a) Example \_\_\_\_\_ Income year ended \_\_\_\_\_
- (b) Business activities engaged in within and without Hawaii \_\_\_\_\_
- (c) Business activities engaged in within Hawaii only \_\_\_\_\_
- (d) Indicate location of business activities \_\_\_\_\_
- (e) Are the amounts shown on Schedule O, lines 12 through 17, 20, and 21 the same as those reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act?  YES  NO If "NO", attach explanation. See Instructions.

**Item No.**

1. Taxable income (or loss) before Hawaii adjustments as shown on Form N-30, Schedule J, line 1. . . . . 

1	
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**State Adjustments**

**ADD:**

2. Dividends from N-30, Schedule C, line 11 . . . . . 

2	
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3. Deductions allowable for federal tax purposes but not allowable or allowable only in part for Hawaii tax purposes (Attach schedule) . . . . . 

3	
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4. Deduction for charitable contributions included in line 1 . . . . . 

4	
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5. Other adjustments (Attach schedule) . . . . . 

5	
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6. Total (lines 2 to 5 inclusive) . . . . . 

6	
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**DEDUCT:**

7. Dividends received included on Form N-30, page 1, line 8. . . . . 

7	
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8. Interest on obligations of United States included on Form N-30, page 1, line 8 . . . . . 

8	
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9. Other deductions or adjustments (Attach schedule) . . . . . 

9	
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10. Total (lines 7 to 9, inclusive) . . . . . 

10●	
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11. Taxable income after Hawaii adjustments (line 1 plus line 6, minus line 10) . . . . . 

11	
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**Adjustments to Arrive at Unitary Business Income Subject to Tax**

**DEDUCT:**

12. Non-business or nonunitary dividends . . . . . 

12	
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13. Interest from nonunitary business (Attach schedule) . . . . . 

13	
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14. Royalties from nonunitary business assets (Attach schedule) . . . . . 

14	
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15. Net profit from nonunitary business (including rental property) operated on a separate accounting basis . . . . . 

15	
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16. Net gain from nonunitary business assets (Attach schedule) . . . . . 

16	
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17. Other adjustments (Attach schedule) . . . . . 

17	
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18. Total (lines 12 to 17, inclusive) . . . . . 

18	
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19. Balance (line 11 minus line 18) . . . . . 

19	
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**ADD:**

20. Net loss from nonunitary business (including rental property) operated on a separate accounting basis . . . . . 

20	
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21. Net loss from nonunitary business assets (Attach schedule) . . . . . 

21	
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22. Total of lines 20 and 21 . . . . . 

22	
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23. Unitary business income from sources within and without Hawaii (line 19 plus line 22) . . . . . 

23●	
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24. Allocate \_\_\_\_\_% (from Schedule P, line 5), as income from unitary business attributable to Hawaii and subject to tax. (Multiply line 23 by the %) . . . . . 

24	
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1/2 inch from the left edge of the form



Name

FEIN

Classification of Unitary Business Income Subject to Tax

25. Enter the portion of the amount on line 24 that is ordinary income . . . . .	25	
26. Enter the portion of the amount on line 24 that is net capital gain. Also, enter on Form N-30, Schedule J, line 13 . . . . .	26	
27. Total (lines 25 and 26). This total must be equal to the amount on line 24. . . . .	27	

Income Wholly Attributable to Hawaii Subject to Tax

28. Gain (or loss) from sale of real estate and other tangible assets not connected with the unitary business . . . . .	28	
29. Royalties from property not used in the unitary business . . . . .	29	
30. Net profit (or loss) from business other than unitary (including rental property) within Hawaii . . . . .	30	
31. Net gain from sale of assets not connected with unitary business, located in or having tax situs in Hawaii:		
(a) Net short-term capital gain — from Form N-30, Schedule D, line 17 . . . . .	31(a)	
(b) Net capital gain attributable to Hawaii, from Form N-30, Schedule D, line 18, if any. (This amount, if any, also should be entered on Form N-30, Schedule J, line 13)	31(b)	
(c) Net gain (or loss) from sale or exchange of property other than capital assets — from Schedule D-1, line 19 . . . . .	31(c)	
32. Income from intangible personal property. Include entire income (or loss) of intangibles which, because of domicile of the corporation or business situs of intangibles, are located in Hawaii. Add back Hawaii allocated, non-business or nonunitary income and dividends.		
(a) Dividends included on line 12 (Attach schedule) . . . . .	32(a)	
(b) Interest . . . . .	32(b)	
(c) All other income from intangibles (Attach schedule) . . . . .	32(c)	
33. Total income wholly attributable to Hawaii (lines 28 to 32c) . . . . .	33	
34. Total of lines 27 and 33 . . . . .	34	
35. Hawaii contribution deduction (total contributions included in line 1 multiplied by Hawaii allocation %, subject to 10% limitation. See Instructions.) . . . . .	35	
36. Net operating loss deduction (Attach schedule) . . . . .	36	
37. Total of lines 35 and 36 . . . . .	37	
38. Taxable income (or loss) for Hawaii tax purposes (line 34 minus line 37). Enter here and on Form N-30, Schedule J (page 2, line 12) . . . . .	38	