

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-11 (Rev. 2014)**

Contact Information

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Note: Reproductions must meet requirements as established in our current Forms Reproduction Policy and within this document.

FORM N-11 (Rev. 2014)**General Information and Scannable Specifications**

This document provides software vendors with the requirements for reproducing Form N-11. Form N-11 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-11 must create the form so the variable data (specified fields containing taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

We support the processing of 2D barcodes produced on Form N-11. If you will produce 2D barcodes for Form N-11, you must also refer to the separate scannable specifications for Schedule CR.

Substitute scannable forms **MUST** meet requirements as established in this document and our Forms Reproduction Policy and be approved prior to release or distribution.

GENERAL INFORMATION**1. Substitute Form**

- Substitute scannable forms must be created according to Department specifications and be approved prior to release or distribution.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.

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. Variable Data

- All variable data fields must utilize 12 pt Courier font, and all variable text data must be in uppercase letters. Exception: On page 4 in the designee section, the "Phone no." variable data field is 8 pt Courier. Text labels must not touch variable data.
- All variable data fields require exact placement. On page 1 line 6d, the last line for the fourth dependent name begins at the beginning of column 13 and should rest at the top of row 61 to avoid encroaching in the bottom left registration mark area.
- Use a bold X (**X**) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

4. For Office Use Only Area

- Use horizontal lines.
- Boxes should not be printed.

5. Variable Data Delimiters

- Fiscal year beginning and ending dates should be printed with spaces between the dash (-) delimiters. For example:
MM - DD - YY
(2 digits for month, followed by a space, followed by

a dash (-), followed by a space, followed by 2 digits for the day, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits for the fiscal beginning and ending tax year)

- Taxpayer's Social Security Number and/or spouse's social security number should be printed with spaces between the dash (-) delimiters and allow the use of the letter "H" for taxpayers using a Hawaii temporary taxpayer ID number. For example:
123 - 45 - 6789 or H12 - 34 - 4567
(3 digits, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits, followed by a space, followed by a dash (-), followed by a space, followed by 4 digits)

- The first four letters of the taxpayer's name field must be printed in uppercase letters.

6. Dollar Amounts

123456789

- Do not use commas as thousand separators.
- Amounts are right justified.
- Amounts must be rounded. Dollar and cent signs should not be used when the field is rounded to whole dollars.
- A horizontal line, 1 pt size, must be present below the dollar amounts. The placement of the horizontal line must not touch the dollar amounts.

7. Negative Amounts

- Show negative amounts with a **bold X** where indicated on the exhibits. The use of a minus sign (-), parentheses, or brackets are not acceptable.

8. Testing and Approval of the Scannable Form

- The printed 6x10 grid of the form on acetate overlays will be mailed to software vendors listed on our Hawaii software vendor website. If you have not received the overlays, please contact the Forms Coordinator. This should assist in the exact data field placement. Verify your test data filled facsimile samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16", do not submit them for approval as they will be rejected.

- A minimum of 5 hardcopy test samples populated with the variable data from the test cases in Appendix B must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).
- Test samples must be originals. 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 samples.
- Approval of the facsimile must be obtained from the Department **prior** to filing.

SCANNABLE SPECIFICATIONS

1. Layout

- The form was designed on a 6x10 grid. See exhibits.
There are a few areas of the form that do require optical character recognition, and therefore do not meet the 6x10 design:
 1. Page 4, Designee and Paid Preparer Information
- Open space around variable data fields should be adhered to as much as possible except for the areas that do not require optical character recognition. Do not place any additional information in these areas.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions:
Pages 1, 2, and 3, on row 63 at columns 26 and 27;
Page 4, on row 62 at columns 78 and 79.
- See our Hawaii software vendor website for your Hawaii Vendor I.D. Number. If your company is not listed, please contact the Forms Coordinator.

3. Registration Marks

- Registration marks are required on every page. The scanning equipment looks for "Ls", or registration marks, printed on the form. Exact placement of the registration marks are required.
- The vertical and horizontal edges of the registration marks must be the same length of .5 inch long and .0278 inch thick.
- There are **two** registration marks on each page.
 1. The top right registration mark should extend from the beginning of column 76 to the end of column 80 and should rest at the top of row 6 for all four pages.



2. The bottom left registration mark should start at the beginning of column 6 and extend through

the end of column 10 and rest on the top of row 64 for all four pages.



- The tolerance is 1mm ($\frac{1}{4}$ of a grid).
- No data or other stray marks are allowed to encroach within the white space in a .5 inch square of the registration mark.



4. Barcode

- A 1D barcode is specific to the form. The property of the 1D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is as follows:
Pages 1-4, approximately at the top of row 4 and at the beginning of column 6;
- 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 $\frac{1}{4}$ 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 JBT141 for page 1:



JBT141

General Information and Scannable Specifications

- The required barcode is JBT142 for page 2:



JBT142

- The required barcode is JBT143 for page 3:



JBT143

- The required barcode is JBT144 for page 4:



JBT144

The barcode includes the form number code (JB), type of form (T), form year (14), and page number (1), (2), (3) or (4). 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.

5. 2D Barcode

The Department supports the processing of 2D barcodes produced on Form N-11. The following defines the technical specifications for producing 2D barcodes for Form N-11. If a 2D barcode cannot be produced, then the reserved space on page 1 of the form should remain blank.

- The 2D encode type is Standard PDF417.
- The dots per inch (DPI) is 300.
- The Error Correction Level is 4.
- The Y/X element ratio is 3.
- The size of the barcode will vary according to the amount of information contained in the barcode. The size of the barcode can not be greater than 3.7" Wide x 1.83" High.
- The X dimension width is a minimum of 11.0 Mils. Adjust the X dimension width to the largest value that can be used while still fitting within maximum barcode size.
- The number of Data Columns and Data Rows will be variable. While adjusting the number of

Data Columns and Data Rows, it is preferable to maintain an overall aspect ratio of the barcode's width to its height of approximately 2 to 1 (this will provide the highest read rates), but any aspect ratio that fits within the allocated space is acceptable.

- DO NOT stretch the barcode image.
- The barcode placement must be within the boundary box in the area labeled "This Space Reserved". The preferred position is for the barcode to be centered both horizontally and vertically within that space, but any placement of the barcode that is within the allocated space is acceptable. NOTE: When printing the 2D barcode in the allocated space, do not print the boundary box.
- Use Text compaction mode whenever the data included in the barcode allows. This is the preferred mode since it will result in a smaller barcode size as compared to Binary compaction, but either compaction mode is acceptable.
- A problem with 2D barcode processing on tax returns can occur when a user of vendor software prints their return, then makes a change to the return data and reprints only that page (without reprinting the first page which contains the 2D barcode). We recommend that vendors update their help documentation to remind users to reprint page 1 of their return if they make any changes to any return data.
- The layout for the data encoded in the 2D barcode is defined in Appendix A, "2D Barcode Layout – N-11/Schedule CR". Please carefully read the "Field Business Rules" for each field. In most cases the data that is printed on the form is exactly what is expected in the 2D barcode field, but there are a few exceptions. For example, for the social security field the expected printed format on the form includes spaces and dashes (123 - 45 - 6789); in the 2D barcode the spaces and dashes are removed (123456789). For the zip code/postal code field, the expected printed format of a nine digit zip code would include a dash (96813-1234), but in the barcode the dash is removed (968131234). The values that have changed from the posted draft of this layout are marked by revision marks.

6. Acetate overlays

- Acetate overlays will be mailed to vendors listed on our Hawaii software vendor website who previously reproduced Form N-11. If you are now reproducing Form N-11, contact the Forms Coordinator for the acetate overlays. If your company is not listed and you are reproducing Form N-11, please contact the Forms Coordinator.

APPENDIX A. 2014 2D Barcode Layout - N11 / Schedule CR / Schedule X

For 2007, our first year of processing, we required that numeric fields contain a 0 if null. This was modified on the 2008 version.

We will continue to accept 2D barcodes following this method, OR leaving the field blank (null) if no value.

Use a carriage return for the field delimiter.

Data Types: A-Alpha, N-Numeric, AN-Alphanumeric, C-Checkbox.

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
1	--	--	Header Version Number	2	A	"T1". Indicates the version of the standard FTA defined 2D barcode header format.	
2	ALL	--	Software Developer Code	4	AN	Hawaii Department of Tax assigned software vendor ID. This value is printed in the reserved space on each page of the return.	
3	--	--	Form Number	6	A	"N11"	
4	1	--	Form Year	4	N	The tax year for which the return is being filed. "2014" for example.	Modified form year
5	--	--	2D Specification Version	2	N	"0". Indicates the version of the 2D specification for the form that is being used. This number will increment for each change to the specification.	
6	--	--	Software Version	15	AN	A software vendor defined version number that reflects the software and form revision used to produce this barcode.	
7	1	--	Amended Return Checkbox	1	C	"X" or null.	
8	1	--	NOL Carryback Oval	1	C	"X" or null.	
9	1	--	Fiscal Year Begin Month	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
10	1	--	Fiscal Year Begin Day	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
11	1	--	Fiscal Year Begin Year	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
12	1	--	Fiscal Year End Month	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
13	1	--	Fiscal Year End Day	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
14	1	--	Fiscal Year End Year	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
15	1	--	Primary First Name	25	A	The total width of this name (First MI Last) is 40, truncate the first name and last name as needed to fit within this overall form space. Field should be all CAPITAL LETTERS.	
16	1	--	Primary Middle Initial	1	A	Field should be all CAPITAL LETTERS.	
17	1	--	Primary Last Name	35	A	Field should be all CAPITAL LETTERS.	
18	1	--	Spouse First Name	25	A	Required entry if married filing joint, otherwise null. The total width of this name (First MI Last) is 40, truncate the first name and last name as needed to fit within this overall form space. Field should be all CAPITAL LETTERS.	
19	1	--	Spouse Middle Initial	1	A	Optional entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS.	

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
20	1	--	Spouse Last Name	35	A	Required entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS.	
21	1	--	First 4 Characters of Primary Last Name	4	A		
22	1	--	Primary SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	
23	1	--	First 4 Characters of Spouse Last Name	4	A	Required entry if married filing joint or married filing separate , otherwise null.	
24	1	--	Spouse SSN	9	N	Required entry if married filing joint or married filing separate , otherwise null. Do not include hyphens, spaces or other delimiters in this field.	
25	1	--	Care Of	40	AN		
26	1	--	Street Address	40	AN	Field should be all CAPITAL LETTERS.	
27	1	--	City	21	A	Field should be all CAPITAL LETTERS.	
28	1	--	U.S. State Code	2	A	If a U.S. address, enter the U.S. Postal Service standard two character abbreviation code for the state. If a foreign address, leave null. Field should be all CAPITAL LETTERS. The valid U.S. state codes are published by the USPS at: http://www.usps.com/ncsc/lookups/usps_abbreviations.html	
29	1	--	ZIP (Postal) Code	10	AN	Do not include hyphens in this field. U.S. ZIP codes should be numeric only and not longer than 9 digits.	
30	1	--	Foreign State or Province	25	A	Only populate if a foreign address. If the country does not use State or Province names then this field should be NULL. Field should be all CAPITAL LETTERS.	
31	1	--	Country	13	A	Only populate if a foreign address. Field should be all CAPITAL LETTERS.	
32	1	1	Filing Status Checkbox: Single	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
33	1	2	Filing Status Checkbox: Married filing joint	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
34	1	3	Filing Status Checkbox: Married filing separate	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
35	1	4	Filing Status Checkbox: Head of Household	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
36	1	5	Filing Status Checkbox: Qualifying Widower	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
37	1	3	MFS Spouse Name. This field appears below line 3.	25	A	If married filing separate checkbox is marked, the full name of the spouse.	
38	1	4	HOH Qualifying Person. This field appears below line 4.	21	A	Null if no value	
39	1	5	Year Spouse Died	4	N	Null if no value	
40	1	6a	Primary Regular Exemption	1	C	"X" or null	
41	1	6a	Primary Over 65 Exemption	1	C	"X" or null	
42	1	6b	Spouse Regular Exemption	1	C	"X" or null	
43	1	6b	Spouse Over 65 Exemption	1	C	"X" or null	
44	1	--	Number of Primary and Spouse Exemptions. This is the field that appears to the right of lines 6a and 6b.	1	N	Number of primary and spouse exemptions marked in lines 6a and 6b.	
45	1	6c	Exemptions for Dependent Children	2	N	0 if no value	
46	1	6d	Exemptions for Other Dependents	2	N	0 if no value	
47	1	6e	Total Exemptions Claimed	2	N	0 if no value	
48	2	7	Federal Adjusted Gross Income - negative indicator checkbox	1	C	"X" or null	
49	2	7	Federal Adjusted Gross Income	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field. For all numeric fields, use whole numbers (no decimals) unless otherwise specified in the field business rule. For all numeric fields, do not include commas.	
50	2	8	Difference in state/federal wages	9	N	0 if no value	
51	2	9	Interest on out of state bonds	9	N	0 if no value	
52	2	10	Other HI Additions	9	N	0 if no value	
53	2	11	Total HI Additions	9	N	Sum of Lines 8, 9, and 10.	
54	2	12	Total Income - negative indicator checkbox	1	C	"X" or null	

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
55	2	12	Total Income	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
56	2	13	Pensions Taxed Federally	9	N	0 if no value	
57	2	14	Social Security Benefits	9	N	0 if no value	
58	2	15	National Guard Duty Pay	9	N	0 if no value	
59	2	16	Individual Housing Acct	9	N	0 if no value	
60	2	17	Exceptional Tree	9	N	0 if no value	
61	2	18	Other Hawaii Subtractions	9	N	0 if no value	
62	2	19	Total Subtractions	9	N	0 if no value	
63	2	20	HI Adjusted Gross Income - negative indicator checkbox	1	C	"X" or null	
64	2	20	HI Adjusted Gross Income	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
65	2	--	Dependent Indicator. This is the checkbox that appears below line 20.	1	C	"X" or null	
66	2	21a	Medical and Dental	9	N	0 if no value	
67	2	21b	Taxes	9	N	0 if no value	
68	2	21c	Interest Expense	9	N	0 if no value	
69	2	21d	Contributions	9	N	0 if no value	
70	2	21e	Casualty and Theft Losses	9	N	0 if no value	
71	2	21f	Miscellaneous deductions	9	N	0 if no value	
72	2	22	Total Itemized Deductions	9	N	0 if no value	
73	2	23	Standard Deduction	9	N	0 if no value	
74	2	24	Subtotal (Line 20 – Line 22 or 23) - negative indicator checkbox	1	C	"X" or null	
75	2	24	Subtotal (Line 20 – Line 22 or 23)	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
76	3	25	Total Exemptions	9	N	0 if no value	
77	3	25	Primary Disability Indicator. This field appears below line 25.	1	C	"X" or null	
78	3	25	Spouse Disability Indicator. This field appears below line 25.	1	C	"X" or null	
79	3	26	Taxable Income	9	N	0 if no value	
80	3	27	Indicator if tax from other forms (N-2, N-103, etc) is included	1	C	"X" or null	
81	3	27	Tax Liability	9	N	0 if no value	
82	3	27a	Net Capital Gain	9	N	0 if no value	
83	3	28	Refundable Food/Excise Tax Credit	9	N	0 if no value	
84	3	28	DHS Exemptions (Child Support)	2	N	1 – 99.	
85	3	29	Low-Income Household Renters Credit	9	N	0 if no value	

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
86	3	30	Child and Dependent Care Expenses	9	N	0 if no value	
87	3	31	Child Passenger Restraint Credit	9	N	0 if no value	
88	3	32	Total Refundable Credits - Sch CR	9	N	0 if no value	
89	3	33	Total Refundable Credits	9	N		
90	3	34	Balance Subtotal (Line 27 minus Line 33) - negative indicator checkbox	1	C	"X" or null	
91	3	34	Balance Subtotal (Line 27 minus Line 33)	9	N		
92	3	35	Total Nonrefundable Credits - Sch CR	9	N		
93	3	36	Balance (Line 34 minus Line 35) - negative indicator checkbox	1	C	"X" or null	
94	3	36	Balance (Line 34 minus Line 35)	9	N		
95	3	37	Withholding	9	N		
96	3	38	Estimated tax payments	9	N		
97	3	39	Estimated tax from previous tax year	9	N		
98	3	40	Extension Payment	9	N		
99	3	41	Total Payments	9	N		
100	3	42	Amount Overpaid	9	N		
101	3	43a	Primary School Repairs and Maintenance Donation	1	C	"X" or null	
102	3	43a	Spouse School Repairs and Maintenance Donation	1	C	"X" or null	
103	3	43b	Primary Public Libraries Donation	1	C	"X" or null	
104	3	43b	Spouse Public Libraries Donation	1	C	"X" or null	
105	3	43c	Primary Domestic Violence Donation	1	C	"X" or null	
106	3	43c	Spouse Domestic Violence Donation	1	C	"X" or null	
107	3	44	Total Donations	2	N		
108	3	45	Overpaid minus donations	9	N		
109	4	46	Estimated Tax apply to the following tax year	9	N		
110	4	47a	Refunded to you	9	N		
111	4	47a	Refund will be deposited to a foreign bank, Oval.	1	C	"X" or null. If "X" then form lines 47b, 47c and 47d should be null.	Field Business Rules: Correction on the line reference.
112	4	47b	Routing Number	9	N	Do not zero fill. Do not use hyphens, spaces or special symbols.	
113	4	47c	Account Type Checking	1	C	"X" or null. Either the checking or savings checkbox may be checked, but not both.	
114	4	47c	Account Type Savings	1	C	"X" or null	
115	4	47d	Account Number	17	AN	Do not zero fill.	
116	4	48	Amount you owe	9	N		

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
117	4	49	Estimated Tax Penalty	9	N		
118	4	49	Form N210 attached checkbox	1	C	"X" or null	
119	4	52a	Federal Schedule C - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
120	4	52a	Federal Schedule C - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
121	4	52b	Federal Schedule C Hawaii Gross Receipts	9	N		
122	4	52c	Federal Schedule C Hawaii Tax ID	10	N	Note that the leading "W" from the HI Tax I. D. is not captured and should not be included in this field. Only include the 8 digit numeric Tax I. D. value plus the two digit suffix. Do not include hyphens, spaces or other delimiters in this field.	
123	4	53a	Federal Schedule E - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
124	4	53a	Federal Schedule E - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
125	4	53b	Federal Schedule E Hawaii Gross Rents	9	N		
126	4	53c	Federal Schedule E Hawaii Tax ID	10	N	Note that the leading "W" from the HI Tax I. D. is not captured and should not be included in this field. Only include the 8 digit numeric Tax I. D. value plus the two digit suffix. Do not include hyphens, spaces or other delimiters in this field.	
127	4	54a	Federal Schedule F - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
128	4	54a	Federal Schedule F - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
129	4	54b	Federal Schedule F Hawaii Gross Receipts	9	N		
130	4	54c	Federal Schedule F Hawaii Tax ID	10	N	Note that the leading "W" from the HI Tax I. D. is not captured and should not be included in this field. Only include the 8 digit numeric Tax I. D. value plus the two digit suffix. Do not include hyphens, spaces or other delimiters in this field.	
131	4		Preparer Identification Number	9	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
132	4	--	Primary HI Election Campaign - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
133	4	--	Primary HI Election Campaign - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
134	4	--	Spouse HI Election Campaign - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
135	4	--	Spouse HI Election Campaign - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
136	CR1	1	Tax Paid to another state	9	N		
137	CR1	2	Carryover of Energy Conservation Tax Credit	9	N		
138	CR1	3	Enterprise Zone Tax Credit	9	N		
139	CR1	4	Low Income Housing Tax Credit	9	N		
140	CR1	5	Employment Vocational Rehab Referral Credit	9	N		
141	CR1	6	High Tech Business Investment Tax Credit	9	N		
142	CR1	7	Carryover of Individual Development Account Contribution Tax Credit	9	N		

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
143	CR1	8	Carryover of Tech Infrastructure Renovation Tax Credit	9	N		
144	CR1	9	School Repair and Maintenance Credit	9	N		
145	CR1	10	Carryover of the Hotel Construction and Remodeling Tax Credit	9	N		
146	CR1	11	Carryover of Residential Construction and Remodel Tax Credit	9	N		
147	CR1	12	Carryover of the Renew Energy Tech Income Tax Credit	9	N		
148	CR1	13	Renew Energy Tech Income Tax Credit-July 2009	9	N		
149	CR1	13	Solar	1	C	"X" or null	
150	CR1	13	Wind	1	C	"X" or null	
151	CR1	14	Capital Infrastructure Tax Credit	9	N		New line for this new credit
152	CR1	15	Total Nonrefundable Credits	9	N		Renumbered
153	CR2	16	Capital Goods Excise Tax Credit	9	N		Renumbered
154	CR2	17	Fuel Tax Credit	9	N		Renumbered
155	CR2	18	Ethanol Facility Tax Credit	9	N		Renumbered
156	CR2	19	Motion Picture and Film Tax Credit	9	N		Renumbered
157	CR2	20	Renew Energy Tech Income Tax Credit-July 2009	9	N		Renumbered
158	CR2	20	Solar	1	C	"X" or null	Renumbered
159	CR2	20	Wind	1	C	"X" or null	Renumbered
160	CR2	21	Important Agricultural Land Tax Credit	9	N		Renumbered
161	CR2	22	Tax Credit for Research Activities	9	N		Renumbered
162	CR2	23a	Other refundable credits-pro rata share of taxes paid on sale of real property	9	N		Renumbered
163	CR2	23b	Other refundable credits-credit from regulated investment company	9	N		Renumbered
164	CR2	23c	Other Refundable Credits Total	9	N		Renumbered
165	CR2	24	Total Refundable Credits	9	N		Renumbered
166	X1	Part I L10	Refundable Food/Excise Tax Credit	4	N		
167	X1	Part II L9	Low-Income Household Renters Credit	4	N		
168	X2	Part III L23	Credit for Child and Dependent Care Expenses	4	N		

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
169	--	--	End of Record Trailer	5	A	Standard trailer field to indicate the end of the 2D barcode data. Always equal to: "**EOD**"	

Return Fields that are NOT Included in the 2D Barcode

	1	--	First Time Filer Checkbox				
	1	--	Address or Name Change Checkbox				
	1	--	Deceased Taxpayer Date of Death. This will be hand written in the space below the area reserved for the barcode, and may be for either the taxpayer or spouse.				
	1	--	ITIN Applied For. This will be hand written in the space below the area reserved for the barcode.				
	1	--	Spouse meets qualifications Checkbox. This is the checkbox below line 6b.				
	1	6d	Table of dependent names, social security numbers, and relationship				
	2	27	Tax source checkbox group (Tax Table, Tax Rate Schedule, Form N-168, Form N-615, Cap. Gains Worksheet)				
	4	50	Amended Return: Amount Paid (Overpaid) on Original Return-negative indicator checkbox				
	4	50	Amended Return: Amount Paid (Overpaid) on Original Return				
	4	51	Amended Return: Balance Due (Refund) on Amended Return-negative indicator checkbox				
	4	51	Amended Return: Balance Due (Refund) on Amended Return				
	4	52d	Schedule C business activity/product				
	4	54d	Schedule F business activity/product				
	4	--	Designee Name				
	4	--	Designee Phone Number				
	4	--	Designee Identification Number				
	4	--	Signature Date				
	4	--	Occupation				
	4	--	Daytime Phone Number				
	4	--	Spouse Signature Date				
	4	--	Spouse Occupation				

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
	4	--	Spouse's Daytime Phone Number				
	4	--	Preparer Signature Date				
	4	--	Preparer Self Employed Checkbox				
	4	--	Preparer Name				
	4	--	Preparer Firm Name and Address				
	4	--	Preparer Phone Number				

APPENDIX B. 2014 2D Barcode Layout - N11 / Schedule CR / Schedule X

2D Testing Data

For 2007, our first year of processing, we required that numeric fields contain a 0 if null. This was modified on the 2008 version.

We will continue to accept 2D barcodes following this method, OR leaving the field blank (null) if no value.

Use a carriage return for the field delimiter.

Enter test data into these columns. The values are concatenated into the expected barcode format by formulas below.

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
1	--	--	Header Version Number	T1	T1	T1	T1	T1	T1
2	ALL	--	Software Developer Code	99	99	99	99	99	1234
3	--	--	Form Number	N11	N11	N11	N11	N11	N11
4	1	--	Form Year	2014	2014	2014	2014	2014	2014
5	--	--	2D Specification Version	0	0	0	0	0	12
6	--	--	Software Version	0	0	0	0	0	123456789012345
7	1	--	Amended Return Checkbox			X			X
8	1		NOL Carryback Oval			X			X
9	1	--	Fiscal Year Begin Month	03					12
10	1	--	Fiscal Year Begin Day	01					01
11	1	--	Fiscal Year Begin Year	14					14
12	1	--	Fiscal Year End Month	2					12
13	1	--	Fiscal Year End Day	28					31
14	1	--	Fiscal Year End Year	15					15
15	1	--	Primary First Name	KEALAKEKUAMALANAI-KAILANI	KENJI	ITO	VANNESSA	JUN WOOK	MAXLENGTHPRIMARYFIRSTNAME
16	1	--	Primary Middle Initial	S	K				M
17	1	--	Primary Last Name	DAVIDSON	HUMUHUMUNUKUNUKU	SUZUKI	HARIHARASUSUZUBRAMA-WALLRABENSTEINS	BROWN	MAXIMUMLENGTHPRIMARYLASTNAMEAAAAAAAA
18	1	--	Spouse First Name		JANE-KAWENAUOLAOKALANILANI				MAXLENGTHSPOUSEFIRSTNAME
19	1	--	Spouse Middle Initial		A				M
20	1	--	Spouse Last Name		MACDEMETRAKOPOULOS-HUMUHUMUNUKUNUKU				MAXIMUMLENGTHSPOUSELASTNAMEAAAAAAAA
21	1	--	First 4 Characters of Primary Last Name	DAVI	HUMU	SUZU	HARI	BROW	MAXL
22	1	--	Primary SSN	400001902	575661121	576661123	575661124	575661125	123456789
23	1	--	First 4 Characters of Spouse Last Name		MACD	SPOU			MAXI
24	1	--	Spouse SSN		576557442	576661124			123456789
25	1	--	Care Of		HUMUHUMUNUKUNUKUS FAMILY MAXIMUM CARE OF				CARE OF MAX LENGTH AAAAAAAAAAAAAAAAAAAAAA
26	1	--	Street Address	74-5094 HALEOLONO ST	98-441 HOOKANIKE ST APT B	RUWENBERGSTRAAT 7	201 CONCEPTION BAY HIGHWAY SUITE 140	4781 ALTA CANYADA ROAD	123 MAX STREET LENGTH AAAAAAAAAAAAAAAAAAAAAA

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
27	1	--	City	KAILUA-KONA	PEARL CITY	SINT-MICHELSEGESTEL	CONCEPTION BAY SOUTH	LA CANADA FLINTRIDGE	MAX CITY LENGTH AAAAA
28	1	--	U.S. State Code	HI	HI			CA	US
29	1	--	ZIP (Postal) Code	96740	96782	5271 AG	A1W 3H1	91011	ZIP CODE 1
30	1	--	Foreign State or Province				NEWFOUNDLAND AND LABRADOR		MAXIMUMLENGTHFOREIGNSTATE
31	1	--	Country			NETHERLANDS	CANADA		MAXLENGTHCTRY
32	1	1	Filing Status Checkbox: Single	X					1
33	1	2	Filing Status Checkbox: Married filing joint		X				X
34	1	3	Filing Status Checkbox: Married filing separate			X			X
35	1	4	Filing Status Checkbox: Head of Household				X		X
36	1	5	Filing Status Checkbox: Qualifying Widower					X	X
37	1	3	MFS Spouse Name. This field appears below line 3.			MARRIED A SPOUSE FULLNAME			MAXLENGTHMFS SPOUSE ENAMEAAA
38	1	4	HOH Qualifying Person. This field appears below line 4.				VICKY WALLRABENSTEINS		MAXLENGTHHOHQUALIFYNG
39	1	5	Year Spouse Died					2013	1234
40	1	6a	Primary Regular Exemption		X	X	X	X	X
41	1	6a	Primary Over 65 Exemption		X				X
42	1	6b	Spouse Regular Exemption		X	X			X
43	1	6b	Spouse Over 65 Exemption		X				X
44	1	--	Number of Primary and Spouse Exemptions. This is the field that appears to the right of lines 6a and 6b.	0	4	2	1	1	4
45	1	6c	Exemptions for Dependent Children		1		1	2	99
46	1	6d	Exemptions for Other Dependents			1			99
47	1	6e	Total Exemptions Claimed	0	5	3	2	3	99
48	2	7	Federal Adjusted Gross Income - negative indicator checkbox			X			X
49	2	7	Federal Adjusted Gross Income	0	200001	1500	35000	250000	123456789
50	2	8	Difference in state/federal wages	1000					123456789
51	2	9	Interest on out of state bonds	500			200		123456789
52	2	10	Other HI Additions	800	60000		75000		123456789
53	2	11	Total HI Additions	2300	60000		75200		123456789
54	2	12	Total Income - negative indicator checkbox			X			X
55	2	12	Total Income	2300	260001	1500	110200	250000	123456789
56	2	13	Pensions Taxed Federally		45001				123456789
57	2	14	Social Security Benefits		32000				123456789
58	2	15	National Guard Duty Pay	850	12274			6137	123456789
59	2	16	Individual Housing Acct		5000				123456789
60	2	17	Exceptional Tree		100				123456789

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
61	2	18	Other Hawaii Subtractions	10					123456789
62	2	19	Total Subtractions	860	94375	0	0	6137	123456789
63	2	20	HI Adjusted Gross Income - negative indicator checkbox			X			X
64	2	20	HI Adjusted Gross Income	1440	165626	1500	110200	243863	123456789
65	2	--	Dependent Indicator. This is the checkbox that appears below line 20.	X					X
66	2	21a	Medical and Dental		12000			12000	123456789
67	2	21b	Taxes		15000			15000	123456789
68	2	21c	Interest Expense		8500			8500	123456789
69	2	21d	Contributions		3000			3000	123456789
70	2	21e	Casualty and Theft Losses		8000			8000	123456789
71	2	21f	Miscellaneous deductions		7500			7500	123456789
72	2	22	Total Itemized Deductions		53000			51688	123456789
73	2	23	Standard Deduction	950	4400	2200	3212	4400	123456789
74	2	24	Subtotal (Line 20 – Line 22 or 23) - negative indicator checkbox			X			X
75	2	24	Subtotal (Line 20 – Line 22 or 23)	490	112626	3700	106988	192175	123456789
76	3	25	Total Exemptions	0	14000	3432	2288	1647	123456789
77	3	25	Primary Disability Indicator. This field appears below line 25.		X				X
78	3	25	Spouse Disability Indicator. This field appears below line 25.		X				X
79	3	26	Taxable Income	490	98626	0	104700	190528	123456789
80	3	27	Indicator if tax from other forms (N-2, N-103, etc) is included	X					X
81	3	27	Tax Liability	50	6644	0	7156	14226	123456789
82	3	27a	Net Capital Gain				38000		123456789
83	3	28	Refundable Food/Excise Tax Credit		85	170	35		123456789
84	3	28	DHS Exemptions (Child Support)		1				99
85	3	29	Low-Income Household Renters Credit			100			123456789
86	3	30	Child and Dependent Care Expenses					720	123456789
87	3	31	Child Passenger Restraint Credit		25			25	123456789
88	3	32	Total Refundable Credits - Sch CR	1200		100	155	1200	123456789
89	3	33	Total Refundable Credits	1200	110	370	190	1945	123456789
90	3	34	Balance Subtotal (Line 27 minus Line 33) - negative indicator checkbox	X		X			X
91	3	34	Balance Subtotal (Line 27 minus Line 33)	1150	6534	370	6966	12281	123456789
92	3	35	Total Nonrefundable Credits - Sch CR	0	3575	0	0	5250	123456789
93	3	36	Balance (Line 34 minus Line 35) - negative indicator checkbox	X		X			X
94	3	36	Balance (Line 34 minus Line 35)	1150	2959	370	6966	7031	123456789

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
95	3	37	Withholding	45	12000		1750	286	123456789
96	3	38	Estimated tax payments				2200	6745	123456789
97	3	39	Estimated tax from previous tax year		2000		50		123456789
98	3	40	Extension Payment			200	100		123456789
99	3	41	Total Payments	45	14000	200	4100	7031	123456789
100	3	42	Amount Overpaid	1195	11041	570	0	0	123456789
101	3	43a	Primary School Repairs and Maintenance Donation	X	X				X
102	3	43a	Spouse School Repairs and Maintenance Donation		X				X
103	3	43b	Primary Public Libraries Donation	X	X				X
104	3	43b	Spouse Public Libraries Donation		X				X
105	3	43c	Primary Domestic Violence Donation	X	X				X
106	3	43c	Spouse Domestic Violence Donation		X				X
107	3	44	Total Donations	9	18	0	0	0	18
108	3	45	Overpaid minus donations	1186	11023	570	0	0	123456789
109	4	46	Estimated Tax apply to the following tax year		2000				123456789
110	4	47a	Refunded to you	1186	9023	570	0	0	123456789
111	4	47a	Refund will be deposited to a foreign bank, Oval.			X			X
112	4	47b	Routing Number	123456789	198765432				123456789
113	4	47c	Account Type Checking	X					X
114	4	47c	Account Type Savings		X				X
115	4	47d	Account Number	1234567890-ABCDEF	1987654321-ABCDEF				12345678901234500
116	4	48	Amount you owe	0	0	0	2866	0	123456789
117	4	49	Estimated Tax Penalty				15	0	123456789
118	4	49	Form N210 attached checkbox				X	X	X
119	4	52a	Federal Schedule C - YES checkbox					X	X
120	4	52a	Federal Schedule C - NO checkbox	X	X	X	X		X
121	4	52b	Federal Schedule C Hawaii Gross Receipts					56000	123456789
122	4	52c	Federal Schedule C Hawaii Tax ID					1234567803	1234567890
123	4	53a	Federal Schedule E - YES checkbox				X		X
124	4	53a	Federal Schedule E - NO checkbox	X	X	X		X	X
125	4	53b	Federal Schedule E Hawaii Gross Rents				123540		123456789
126	4	53c	Federal Schedule E Hawaii Tax ID				1234567802		1234567890
127	4	54a	Federal Schedule F - YES checkbox			X			X
128	4	54a	Federal Schedule F - NO checkbox	X	X		X	X	X
129	4	54b	Federal Schedule F Hawaii Gross Receipts			21000			123456789
130	4	54c	Federal Schedule F Hawaii Tax ID			0123467801			1234567890
131	4		Preparer Identification Number		P12345678			P24680135	123456789
132	4	--	Primary HI Election Campaign - YES checkbox		X			X	X

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
133	4	--	Primary HI Election Campaign - NO checkbox	X		X	X		X
134	4	--	Spouse HI Election Campaign - YES checkbox		X				X
135	4	--	Spouse HI Election Campaign - NO checkbox						X
136	CR1	1	Tax Paid to another state		50			2500	123456789
137	CR1	2	Carryover of Energy Conservation Tax Credit		75				123456789
138	CR1	3	Enterprise Zone Tax Credit		100				123456789
139	CR1	4	Low Income Housing Tax Credit		125				123456789
140	CR1	5	Employment Vocational Rehab Referral Credit		150				123456789
141	CR1	6	High Tech Business Investment Tax Credit		200				123456789
142	CR1	7	Carryover of Individual Development Account Contribution Tax Credit		225				123456789
143	CR1	8	Carryover of Tech Infrastructure Renovation Tax Credit		250				123456789
144	CR1	9	School Repair and Maintenance Credit		300				123456789
145	CR1	10	Carryover of the Hotel Construction and Remodeling Tax Credit		325				123456789
146	CR1	11	Carryover of Residential Construction and Remodel Tax Credit		350				123456789
147	CR1	12	Carryover of the Renew Energy Tech Income Tax Credit		400				123456789
148	CR1	13	Renew Energy Tech Income Tax Credit-July 2009		500			1500	123456789
149	CR1	13	Solar		X				X
150	CR1	13	Wind					X	X
151	CR1	14	Capital Infrastructure Tax Credit		525			1250	123456789
152	CR1	15	Total Nonrefundable Credits	0	3575	0	0	5250	123456789
153	CR2	16	Capital Goods Excise Tax Credit					100	123456789
154	CR2	17	Fuel Tax Credit					200	123456789
155	CR2	18	Ethanol Facility Tax Credit	1200					123456789
156	CR2	19	Motion Picture and Film Tax Credit			10			123456789
157	CR2	20	Renew Energy Tech Income Tax Credit-July 2009			20	100		123456789
158	CR2	20	Solar				X		X
159	CR2	20	Wind			X			X
160	CR2	21	Important Agricultural Land Tax Credit			30			123456789
161	CR2	22	Tax Credit for Research Activities			40		900	123456789
162	CR2	23a	Other refundable credits-pro rata share of taxes paid on sale of real property				25		123456789

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
163	CR2	23b	Other refundable credits-credit from regulated investment company				30		123456789
164	CR2	23c	Other Refundable Credits Total				55		123456789
165	CR2	24	Total Refundable Credits	1200	0	100	155	1200	123456789
166	X1	Part I L10	Refundable Food/Excise Tax Credit		85	170	35		1234
167	X1	Part II L9	Low-Income Household Renters Credit			100			1234
168	X2	Part III L23	Credit for Child and Dependent Care Expenses					720	1234
169	--	--	End of Record Trailer	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*

Return Fields that are NOT Included in the 2D Barcode

1	--	1	First Time Filer Checkbox				X		
1	--	1	Address or Name Change Checkbox			X			
1	--	1	Deceased Taxpayer Date of Death. This will be hand written in the space below the area reserved for the barcode, and may be for either the taxpayer or spouse.						
1	--	1	ITIN Applied For. This will be hand written in the space below the area reserved for the barcode.						
1	--	1	Spouse meets qualifications Checkbox. This is the checkbox below line 6b.			X			
1	6d	1	Table of dependent names, social security numbers, and relationship						
2	27	2	Tax source checkbox group (Tax Table, Tax Rate Schedule, Form N-168, Form N-615, Cap. Gains Worksheet)	X (Tax Table)	X (Tax Table)	X (Tax Table)	X (Capital Gains Tax Worksheet)	X (Tax Rate Schedule)	
4	50	4	Amended Return: Amount Paid (Overpaid) on Original Return- negative indicator checkbox						
4	50	4	Amended Return: Amount Paid (Overpaid) on Original Return			100			
4	51	4	Amended Return: Balance Due (Refund) on Amended Return- negative indicator checkbox			X			
4	51	4	Amended Return: Balance Due (Refund) on Amended Return			570			
4	52d	4	Schedule C business activity/product						SERVICES
4	54d	4	Schedule F business activity/product			AGRICULTURE/COFFEE			

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
	4	--	Designee Name			JOE DESIGNEENAME			
	4	--	Designee Phone Number			802-123-4567			
	4	--	Designee Identification Number			123-45-6789			
	4	--	Signature Date	06/05/15	04/05/15	12/07/15	08/10/15	04/05/15	
	4	--	Occupation	STUDENT	CEO	BOTONIST	BANKER	CONTRACTOR	
	4	--	Daytime Phone Number	(808)395-4567	(808)261-2345	(808)422-3456	(808)671-2345	(808)974-4567	
	4	--	Spouse Signature Date		04/05/15				
	4	--	Spouse Occupation		SECRETARY				
	4	--	Spouse's Daytime Phone Number		(808)261-2345				
	4	--	Preparer Signature Date		04/05/15			04/05/15	
	4	--	Preparer Self Employed Checkbox		X				
	4	--	Preparer Name		KENNY PREPARER			JOHN AKAMAI	
	4	--	Preparer Firm Name and Address		PREPARER FIRM INC 12 KING ST, HONOLULU, HI, 96813			ALOHA TAX PREPARERS LLC 123 ALOHA ST, HON, HI, 96813	
	4	--	Preparer Phone Number		(808)123-1111			(808)396-0001	



JBT142

123 - 12 - 1234

123 - 12 - 1234

Name(s) as shown on return

NAME(S) AS SHOWN ON RETURNXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

ROUND TO THE NEAREST DOLLAR

7	Federal adjusted gross income (AGI) (see page 12 of the Instructions)	7	<input checked="" type="checkbox"/>	123456789
8	Difference in state/federal wages due to COLA, ERS, etc. (see page 12 of the Instructions)	8		123456789
9	Interest on out-of-state bonds (including municipal bonds)	9		123456789
10	Other Hawaii additions to federal AGI (see page 12 of the Instructions)	10		123456789
11	Add lines 8 through 10 Total Hawaii additions to federal AGI	11		123456789
12	Add lines 7 and 11	12	<input checked="" type="checkbox"/>	123456789
13	Pensions taxed federally but not taxed by Hawaii	13		123456789
14	Social security benefits taxed on federal return	14		123456789
15	First \$6,137 of military reserve or Hawaii national guard duty pay	15		123456789
16	Payments to an individual housing account	16		123456789
17	Exceptional trees deduction (attach affidavit) (see page 15 of the Instructions)	17		123456789
18	Other Hawaii subtractions from federal AGI (see page 15 of the Instructions)	18		123456789
19	Add lines 13 through 18 Total Hawaii subtractions from federal AGI	19		123456789
20	Line 12 minus line 19	Hawaii AGI	<input checked="" type="checkbox"/>	123456789
CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 17, and place an X here. <input checked="" type="checkbox"/>				
21	If you do not itemize your deductions, go to line 23 below. Otherwise go to page 17 of the Instructions and enter your itemized deductions here.			
21a	Medical and dental expenses (from Worksheet A-1)	21a		123456789
21b	Taxes (from Worksheet A-2)	21b		123456789
21c	Interest expense (from Worksheet A-3)	21c		123456789
21d	Contributions (from Worksheet A-4)	21d		123456789
21e	Casualty and theft losses (from Worksheet A-5)	21e		123456789
21f	Miscellaneous deductions (from Worksheet A-6)	21f		123456789
23	If you checked filing status box: 1 or 3 enter \$2,200; 2 or 5 enter \$4,400; 4 enter \$3,212	Standard Deduction	<input checked="" type="checkbox"/>	123456789
24	Line 20 minus line 22 or 23, whichever applies. (This line MUST be filled in)	24	<input checked="" type="checkbox"/>	123456789

TOTAL ITEMIZED DEDUCTIONS

22 Add lines 21a through 21f. If your federal and/or Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the Instructions on page 21. Enter total here and go to line 24.

123456789

Your Social Security Number

Your Spouse's SSN

123 - 12 - 1234

123 - 12 - 1234

JBT143

NAME(S) AS SHOWN ON RETURNXXX

Name(s) as shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

25 If line 20 is \$89,981 or less, multiply \$1,144 by the total number of exemptions claimed on line 6e. Otherwise, see page 22 of the Instructions. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es), and see page 22 of the Instructions.

X Yourself X Spouse 25

123456789

26 Taxable Income. Line 24 minus line 25 (but not less than zero) Taxable Income > 26

123456789

27 Tax. Place an X if from X Tax Table; X Tax Rate Schedule; or X Capital Gains Tax Worksheet on page 39 of the Instructions.

(X Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-318, N-338, N-344, N-405, N-586, N-615, or N-814 is included.) Tax > 27

123456789

27a If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet..... 27a

123456789

28 Refundable Food/Excise Tax Credit (attach Schedule X) DHS, etc. exemptions 12 ... 28

123456789

29 Credit for Low-Income Household Renters (attach Schedule X) 29

123456789

30 Credit for Child and Dependent Care Expenses (attach Schedule X) 30

123456789

31 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)..... 31

123456789

32 Total refundable tax credits from Schedule CR (attach Schedule CR)..... 32

123456789

33 Add lines 28 through 32 Total Refundable Credits > 33

123456789

34 Line 27 minus line 33. If line 34 is zero or less, see Instructions. 34 X

123456789

35 Total nonrefundable tax credits (attach Schedule CR) 35

123456789

36 Line 34 minus line 35 Balance > 36 X

123456789

37 Hawaii State Income tax withheld (attach W-2s) (see page 27 of the Instructions for other attachments) 37

123456789

38 2014 estimated tax payments..... 38

123456789

39 Amount of estimated tax applied from 2013 return 39

123456789

40 Amount paid with extension..... 40

123456789

41 Add lines 37 through 40 Total Payments > 41

123456789

42 If line 41 is larger than line 36, enter the amount OVERPAID (line 41 minus line 36) (see Instructions)... 42

123456789

43 Contributions to (see page 28 of the Instructions):..... Yourself Spouse

43a Hawaii Schools Repairs and Maintenance Fund X \$2 X \$2

43b Hawaii Public Libraries Fund X \$2 X \$2

43c Domestic and Sexual Violence / Child Abuse and Neglect Funds X \$5 X \$5

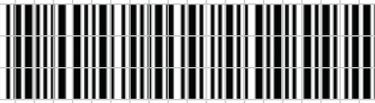
44 Add the amounts of the Xs on lines 43a through 43c and enter the total here 44

12

45 Line 42 minus line 44 45

123456789

ID NO 12



Your Social Security Number

Your Spouse's SSN

123 - 12 - 1234

123 - 12 - 1234

JBT144

NAME(S) AS SHOWN ON RETURNXXX

Name(s) as shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

46 Amount of line 45 to be applied to your

2015 ESTIMATED TAX

46

123456789

47a Amount to be REFUNDED TO YOU (line 45 minus line 46) If filing late,

see page 28 of Instructions

47a

123456789

X Place an X in this box if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 47b, 47c, or 47d.

47b Routing number

123456789

47c Type: X

Checking X

Savings

47d Account number

12345678901234567

48 AMOUNT YOU OWE (line 36 minus line 41). Send Form N-200V with your payment.

Make check or money order payable to the "Hawaii State Tax Collector"..... 48

123456789

49 Estimated tax penalty. (See page 29 of

Instructions.) Do not include on line 42 or 48. Place an X in

this box if Form N-210 is attached X 49

123456789

50 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)..... 50 X

123456789

51 AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)..... 51 X

123456789

52 Did you file a federal Schedule C? X Yes X No

If yes, enter Hawaii gross receipts

123456789

your main business activity: SCHEDULE C BUSIN,

your main business product: SCHEDULE C PRODU,

AND your HI Tax I.D. No. for this activity W

12345678 - 12

53 Did you file a federal Schedule E

for rental activity? X Yes X No

If yes, enter Hawaii gross rents received

123456789

AND your HI Tax I.D. No. for this activity W

12345678 - 12

54 Did you file a federal Schedule F? X Yes X No

If yes, enter Hawaii gross receipts

123456789

your main business activity: SCHEDULE F BUSIN,

your main business product: SCHEDULE F PRODU,

AND your HI Tax I.D. No. for this activity W

12345678 - 12

DESIGNEE If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 30 of the Instructions.

Designee's name DESIGNEE'S NAMEXXXX Phone no. (123) 456-7891 Identification number 12-3456789

HAWAII ELECTION CAMPAIGN FUND

Do you want \$3 to go to the Hawaii Election Campaign Fund? X Yes X No

If joint return, does your spouse want \$3 to go to the fund? X Yes X No

Note: Placing an X in the "Yes" box will not increase your tax or reduce your refund.

DECLARATION - I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

Your signature

Date

Spouse's signature (if filing jointly, BOTH must sign)

Date

12/12/12

12/12/12

Your Occupation

Daytime Phone Number

Your Spouse's Occupation

Daytime Phone Number

TAXPAYER OCCUPATIONXX (123) 123-4567

SPOUSE OCCUPATIONXX (123) 123-4567

Preparer's Signature

Date 12/12/12

Check if self-employed X

Preparer's identification number 123456789

Paid Preparer's Information

Print Preparer's Name

PRINT PREPARER'S NAME HEREXXXXXX

Federal E.I. No. 12-1234567

Firm's name (or yours if self-employed), Address, and ZIP Code

FIRMS NAME OR PREPARER'S NAME ADDRESS AND ZIP CODEXXXXXXXXXX

Phone No. (123) 123-4567

ID NO 12



Individual Income Tax Return RESIDENT



Calendar Year 2014 OR

JBT141

X AMENDED Return

Fiscal Year Beginning 12 - 12 - 12 and Ending 12 - 12 - 12

X NOL Carryback

FOR OFFICE USE ONLY

THIS SPACE RESERVED

Do NOT Submit a Photocopy!!

Place an X in applicable box, if appropriate

X First Time Filer X Address or Name Change

ATTACH COPY 2 OF FORM W-2 HERE

ATTACH CHECK OR MONEY ORDER AND FORM N-200V HERE

Form with fields for Taxpayer's Name, Spouse's Name, Mailing Address, City, State, ZIP, and Foreign Address.

IMPORTANT - Complete this Section. Fields for Social Security Numbers and Spouse's Social Security Number.

(Place an X in only ONE box)

- 1 X Single
2 X Married filing joint return
3 X Married filing separate return
4 X Head of household
5 X Qualifying widow(er) with dependent child

CAUTION: If you can be claimed as a dependent on another person's tax return (such as your parents'), DO NOT place an X on line 6a, but be sure to place an X above line 21.

6a X Yourself
6b X Spouse
Enter the number of Xs on 6a and 6b

If you placed an X on lines 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, place an X here X

Table with 4 columns: 1. First and last name, 2. Dependent's social security number, 3. Relationship, 4. Enter number of your children listed... 6c

6e Total number of exemptions claimed. Add numbers entered in boxes 6a thru 6d above ID NO 12



JBT142

Your Social Security Number

Your Spouse's SSN

123 - 12 - 1234

123 - 12 - 1234

Name(s) as shown on return

NAME(S) AS SHOWN ON RETURNXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

ROUND TO THE NEAREST DOLLAR

7	Federal adjusted gross income (AGI) (see page 12 of the Instructions)	7	<input checked="" type="checkbox"/>	<u>123456789</u>
8	Difference in state/federal wages due to COLA, ERS, etc. (see page 12 of the Instructions)	8		<u>123456789</u>
9	Interest on out-of-state bonds (including municipal bonds).....	9		<u>123456789</u>
10	Other Hawaii additions to federal AGI (see page 12 of the Instructions).....	10		<u>123456789</u>
11	Add lines 8 through 10 Total Hawaii additions to federal AGI	11		<u>123456789</u>
12	Add lines 7 and 11.....	12	<input checked="" type="checkbox"/>	<u>123456789</u>
13	Pensions taxed federally but not taxed by Hawaii.....	13		<u>123456789</u>
14	Social security benefits taxed on federal return.....	14		<u>123456789</u>
15	First \$6,137 of military reserve or Hawaii national guard duty pay.....	15		<u>123456789</u>
16	Payments to an individual housing account	16		<u>123456789</u>
17	Exceptional trees deduction (attach affidavit) (see page 15 of the Instructions).....	17		<u>123456789</u>
18	Other Hawaii subtractions from federal AGI (see page 15 of the Instructions).....	18		<u>123456789</u>
19	Add lines 13 through 18 Total Hawaii subtractions from federal AGI	19		<u>123456789</u>
20	Line 12 minus line 19 Hawaii AGI ▶	20	<input checked="" type="checkbox"/>	<u>123456789</u>

CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 17, and place an X here.

21 If you do not itemize your deductions, go to line 23 below. Otherwise go to page 17 of the Instructions and enter your itemized deductions here.

21a	Medical and dental expenses (from Worksheet A-1)	21a		<u>123456789</u>
21b	Taxes (from Worksheet A-2).....	21b		<u>123456789</u>
21c	Interest expense (from Worksheet A-3).....	21c		<u>123456789</u>
21d	Contributions (from Worksheet A-4)	21d		<u>123456789</u>
21e	Casualty and theft losses (from Worksheet A-5).....	21e		<u>123456789</u>
21f	Miscellaneous deductions (from Worksheet A-6).....	21f		<u>123456789</u>

TOTAL ITEMIZED DEDUCTIONS

22 Add lines 21a through 21f. If your federal and/or Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the Instructions on page 21. Enter total here and go to line 24.

123456789

23 If you checked filing status box: 1 or 3 enter \$2,200; 2 or 5 enter \$4,400; 4 enter \$3,212..... **Standard Deduction** ▶ 23 123456789

24 Line 20 minus line 22 or 23, whichever applies. (This line MUST be filled in) 24 123456789



Your Social Security Number

Your Spouse's SSN

123 - 12 - 1234

123 - 12 - 1234

JBT143

NAME(S) AS SHOWN ON RETURNXXX

Name(s) as shown on return XX

25 If line 20 is \$89,981 or less, multiply \$1,144 by the total number of exemptions claimed on line 6e. Otherwise, see page 22 of the Instructions. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es), and see page 22 of the Instructions.
 Yourself Spouse 25 123456789

26 **Taxable Income.** Line 24 minus line 25 (but not less than zero) **Taxable Income** ▶ 26 123456789

27 Tax. Place an X if from Tax Table; Tax Rate Schedule; or Capital Gains Tax Worksheet on page 39 of the Instructions.
 (Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-318, N-338, N-344, N-405, N-586, N-615, or N-814 is included.) **Tax** ▶ 27 123456789

27a If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet 27a 123456789

28 Refundable Food/Excise Tax Credit (attach Schedule X) **DHS, etc.** exemptions 12 28 123456789

29 Credit for Low-Income Household Renters (attach Schedule X) 29 123456789

30 Credit for Child and Dependent Care Expenses (attach Schedule X) 30 123456789

31 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)..... 31 123456789

32 Total refundable tax credits from Schedule CR (attach Schedule CR)..... 32 123456789

33 Add lines 28 through 32 **Total Refundable Credits** ▶ 33 123456789

34 Line 27 minus line 33. If line 34 is zero or less, see Instructions..... 34 123456789

35 Total nonrefundable tax credits (attach Schedule CR) 35 123456789

36 Line 34 minus line 35 **Balance** ▶ 36 123456789

37 Hawaii State Income tax withheld (attach W-2s) (see page 27 of the Instructions for other attachments) 37 123456789

38 2014 estimated tax payments..... 38 123456789

39 Amount of estimated tax applied from 2013 return 39 123456789

40 Amount paid with extension..... 40 123456789

41 Add lines 37 through 40 **Total Payments** ▶ 41 123456789

42 If line 41 is larger than line 36, enter the amount **OVERPAID** (line 41 minus line 36) (see Instructions).. 42 123456789

43 **Contributions to** (see page 28 of the Instructions):..... **Yourself** **Spouse**

43a Hawaii Schools Repairs and Maintenance Fund \$2 \$2

43b Hawaii Public Libraries Fund \$2 \$2

43c Domestic and Sexual Violence / Child Abuse and Neglect Funds \$5 \$5

44 Add the amounts of the Xs on lines 43a through 43c and enter the total here 44 12

45 Line 42 minus line 44..... 45 123456789



Your Social Security Number

Your Spouse's SSN

123 - 12 - 1234

123 - 12 - 1234

JBT144

Name(s) as shown on return

NAME(S) AS SHOWN ON RETURNXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

46 Amount of line 45 to be applied to your 2015 ESTIMATED TAX 46 123456789
47a Amount to be REFUNDED TO YOU (line 45 minus line 46) If filing late, see page 28 of Instructions 47a 123456789

X Place an X in this box if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 47b, 47c, or 47d.

47b Routing number 123456789 47c Type: X Checking X Savings

47d Account number 12345678901234567

48 AMOUNT YOU OWE (line 36 minus line 41). Send Form N-200V with your payment. Make check or money order payable to the "Hawaii State Tax Collector"..... 48 123456789

49 Estimated tax penalty. (See page 29 of Instructions.) Do not include on line 42 or 48. Place an X in this box if Form N-210 is attached X 49 123456789

50 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)..... 50 X 123456789

51 AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)..... 51 X 123456789

52 Did you file a federal Schedule C? X Yes X No If yes, enter Hawaii gross receipts 123456789
your main business activity: SCHEDULE C BUSIN, AND your HI Tax I.D. No. for this activity W 12345678 - 12
your main business product: SCHEDULE C PRODU,

53 Did you file a federal Schedule E for rental activity? X Yes X No If yes, enter Hawaii gross rents received 123456789
AND your HI Tax I.D. No. for this activity W 12345678 - 12

54 Did you file a federal Schedule F? X Yes X No If yes, enter Hawaii gross receipts 123456789
your main business activity: SCHEDULE F BUSIN, AND your HI Tax I.D. No. for this activity W 12345678 - 12
your main business product: SCHEDULE F PRODU,

DESIGNEE If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 30 of the Instructions.
Designee's name DESIGNEE'S NAMEXXXX Phone no. (123) 456-7891 Identification number 12-3456789

HAWAII ELECTION CAMPAIGN FUND Do you want \$3 to go to the Hawaii Election Campaign Fund? X Yes X No Note: Placing an X in the "Yes" box will not increase your tax or reduce your refund.
If joint return, does your spouse want \$3 to go to the fund? X Yes X No

DECLARATION - I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

Your signature Date 12/12/12 Spouse's signature (if filing jointly, BOTH must sign) Date 12/12/12
Your Occupation Daytime Phone Number (123) 123-4567 Your Spouse's Occupation Daytime Phone Number (123) 123-4567
TAXPAYER OCCUPATIONXX SPOUSE OCCUPATIONXX

PLEASE SIGN HERE Preparer's Signature Date 12/12/12 Check if self-employed X Preparer's identification number 123456789
Print Preparer's Name PRINT PREPARER'S NAME HEREXXXXXX Federal E.I. No. 12-1234567
Firm's name (or yours if self-employed), Address, and ZIP Code FIRMS NAME OR PREPARER'S NAME ADDRESS AND ZIP CODEXXXXXXXXX Phone No. (123) 123-4567