

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Key From Image Specifications
for
Form N-20 (Rev. 2014)**

Contact Information

Hawaii Department of Taxation
Technical Section
Attn: Sharlene Tagami, Forms Coordinator
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Telephone: (808) 587-1577
Fax: (808) 587-1584
E-mail: Tax.Technical.Section@hawaii.gov

**Hawaii Software Vendor Website
Address:**

tax.hawaii.gov/vendor/

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

FORM N-20 (Rev. 2014)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form N-20. Form N-20 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. Variable Data

- All variable data fields must utilize 10 pt Courier font, and all variable text data must be in uppercase letters. Text labels must not touch variable data.

4. 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 Form N-20 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 centered under tax year ending of page 1 and centered at bottom of page 2. Exact placement is not required. For suggested positions, see the attached exhibit.
- See our software vendor website for the Hawaii Vendor I.D. Number Listing. If your company is not listed, please contact the Forms Coordinator.

3. 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:
Page 1:
1-1/16 inch from top edge of form and 1/2 inch from left edge of form
Page 2:

11/16 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 PBT141 for page 1:



PBT141

The required barcode is PBT142 for page 2:



PBT142

The barcode includes the form number code (PB), type of form (T), form year (14), 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.

1-1/16 inches from the top edge of the form

INCOME TAX RETURN OF INCOME
For calendar year **2014**

or other tax year beginning _____, 2014
and ending _____, 20____



1/2 inch from the left edge of the form

PBT141

ID NO 12

Placement for Hawaii Vendor ID Number

| | | |
|-----------------|---|--|
| • PRINT OR TYPE | Name | A Federal Employer I.D. No. |
| | Db a or C/O | B Business Code No. (from federal Form 1065) |
| | Address (number and street) | C Principal business activity |
| | City or town, State, and Postal/ZIP Code. If foreign address, see Instructions. | D Hawaii Tax I.D. No. |

E Check applicable boxes: (1) Initial Return (2) Final Return (3) Change in Address (4) Amended Return (Attach Sch AMD)

FOR LINES 1 - 9, ENTER AMOUNTS FROM COMPARABLE LINES ON FEDERAL FORM 1065

| | | | | | |
|---|--|------|--|----|----|
| ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS ACTIVITIES | 1 a Gross receipts or sales | 1a● | | 00 | |
| | b Returns and allowances | 1b● | | 00 | |
| | c Line 1a minus line 1b | 1c● | | | 00 |
| | 2 Cost of goods sold | 2● | | | 00 |
| | 3 Gross profit (line 1c minus line 2) | 3● | | | 00 |
| | 4 Ordinary income (loss) from other partnerships, estates, and trusts | 4 | | | 00 |
| | 5 Net farm profit (loss) (attach federal Schedule F (Form 1040)) | 5 | | | 00 |
| | 6 Net gain (loss) from federal Form 4797, Part II, line 17. | 6 | | | 00 |
| | 7 Other income (loss) | 7● | | | 00 |
| | 8 TOTAL income (loss) | 8● | | | 00 |
| | 9 TOTAL deductions | 9● | | | 00 |
| | 10 Ordinary income (loss) from trade or business activities before Hawaii adjustments (line 8 minus line 9) | 10● | | | 00 |
| | ADD: | | | | |
| | 11 a Deductions allowable for federal tax purposes but not allowable or allowable only in part for Hawaii tax purposes (attach schedule) | 11a | | | 00 |
| | b Net gain or (loss) from Schedule D-1, Part II, line 19. | 11b● | | | 00 |
| | c The portion of the Hawaii jobs credit claimed applicable to current year new employees | 11c | | | 00 |
| d Other additions (attach schedule) | 11d | | | 00 | |
| 12 Total of lines 11a, 11b, 11c, and 11d | 12 | | | 00 | |
| 13 Total of lines 10 and 12 | 13 | | | 00 | |
| DEDUCT: | | | | | |
| 14 a Net gain or (loss) from federal Form 4797, Part II, line 17 (line 6 above) | 14a | | | 00 | |
| b Federal employment credits | 14b | | | 00 | |
| c Other deductions (attach schedule) | 14c | | | 00 | |
| 15 Total of lines 14a, 14b, and 14c | 15 | | | 00 | |
| 16 Ordinary income (loss) from trade or business activities for Hawaii tax purposes (line 13 minus line 15) | 16 | | | 00 | |

DECLARATION I declare, under the penalties set forth in section 231-36, HRS, that this return (including any 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. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member _____ Date _____

★ May the Hawaii Department of Taxation discuss this return with the preparer shown below? Yes No
(See page 2 of the Instructions) **This designation does not replace Form N-848, Power of Attorney**

| | | | | |
|-----------------------------|--|------|---|-----------------------------|
| Paid Preparer's Information | Preparer's Signature Print Preparer's Name | Date | Check if self-employed <input type="checkbox"/> | Preparer's Tax I. D. Number |
| | Firm's name (or yours if self-employed) Address and Postal/ZIP Code | | Federal E.I. No. | Phone no. |

11/16 inches from the top edge of the form

1/2 inch from the left edge of the form



Partnership Name

Federal Employer I.D. No.

PBT142

K

PARTNERS' Pro Rata Share Items

b. Attributable to Hawaii

c. Attributable Everywhere

| | | | | |
|--|--|---|---------------|-----------|
| Income (Losses) | 1 Ordinary income (loss) from trade or business activities (page 1, line 16) | | 1 | |
| | 2 Net income (loss) from rental real estate activities (attach federal Form 8825) . . . | | 2 | |
| | 3 a Gross income (loss) from other rental activities | | 3a | |
| | b Expenses from other rental activities (attach schedule) | | 3b | |
| | c Net income (loss) from other rental activities (line 3a minus line 3b) | | 3c | |
| | 4 Guaranteed Payments to Partners | | 4 | |
| | 5 Interest income | | 5 | |
| | 6 Ordinary dividends | | 6 | |
| | 7 Royalty income | | 7 | |
| | 8 Net short-term capital gain (loss) (Schedule D (Form N-20)) | | 8 | |
| | 9 Net long-term capital gain (loss) (Schedule D (Form N-20)) | | 9 | |
| 10 Net gain (loss) under IRC section 1231 (attach Schedule D-1) | | 10 | | |
| 11 Other income (loss) (attach schedule) | | 11 | | |
| Deductions | 12 Charitable contributions (attach schedule) | | 12 | |
| | 13 IRC section 179 expense deduction (attach federal Form 4562). | | 13 | |
| | 14 Deductions related to portfolio income (loss) (attach schedule) | | 14 | |
| | 15 Other deductions (attach schedule) | | 15 | |
| | Credits | 16 Total cost of qualifying property for the Capital Goods Excise Tax Credit | | 16 |
| 17 Fuel Tax Credit for Commercial Fishers (attach Form N-163) | | | 17 | |
| 18 Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756). | | See Instructions | 18 | |
| 19 Hawaii Low-Income Housing Tax Credit (attach Form N-586) | | | 19 | |
| 20 Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884) . . . | | | 20 | |
| 21 Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340) . . . | | | 21 | |
| 22 High Technology Business Investment Tax Credit (attach Form N-318) | | | 22 | |
| 23 Credit for School Repair and Maintenance (attach Form N-330). | | | 23 | |
| 24 Ethanol Facility Tax Credit (attach Form N-324) | | | 24 | |
| 25 Renewable Energy Technologies Income Tax Credit (attach Form N-342). | | | 25 | |
| 26 Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344) | | | 26 | |
| 27 Tax Credit for Research Activities (attach Form N-346) | | | 27 | |
| 28 Capital Infrastructure Tax Credit (attach Form N-348) | | | 28 ● | |
| 29 Credit for income tax withheld on Form N-288 (net of refunds) | | 29 | | |
| Investment Interest | 30 a Interest expense on investment debts | | 30a | |
| | b (1) Investment income included on lines 5, 6, and 7, Schedule K | | 30b(1) | |
| | (2) Investment expenses included on line 14, Schedule K | | 30b(2) | |
| Other Items | 31 Attach schedule for other items and amounts not reported above (e.g., credit recapture amounts) See Instructions. Check box if schedules attached <input type="checkbox"/> | | 31 | |
| Analysis | 32 a Income (loss). Combine lines 1 through 11 in column c. From the result, minus the sum of lines 12 through 15 and 30a in column c | | 32a | |
| | b Analysis by type of partner: | | | |

| | (a) Corporate | (b) Individual | | (c) Partnership | (d) Exempt organization | (e) Nominee/Other |
|---------------------|---------------|----------------|-------------|-----------------|-------------------------|-------------------|
| | | i. Active | ii. Passive | | | |
| 1. General Partners | | | | | | |
| 2. Limited Partners | | | | | | |

Placement for Hawaii Vendor ID Number

→ ID NO 12