STATE OF HAWAII
DEPARTMENT OF TAXATION

General Information and Key From Image Specifications for Form N-70NP (Rev. 2014)

Contact Information

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

FORM N-70NP (Rev. 2014)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form N-70NP. Form N-70NP 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 upper case 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-70NP 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 bottom middle of the form for each page. Exact placement is not required. See exhibits for placement.
- See our software vendor website for the Hawaii Vendor I.D. Number Listing. If your company is not listed, please contact the Forms Coordinator.

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:
  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 DYT141 for page 1:

DYT141

The required barcode is DYT142 for page 2:

DYT142

The barcode includes the form number code (DY), 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.

FORM
N-70NP
(REV. 2014)

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

1/2 inch from the left edge of the form

HAWAII—DEPARTMENT OF TAXATION

ORGANIZATION BUSINESS INCOME TAX RETURN

THIS SPACE FOR DATE RECEIVED STAMP

For calendar year 2014

or other taxable year beginning ● _____ , 2014

and ending ● _____ , 20____

DYT141

☐ **AMENDED Return (Attach Schedule AMD)** ☐ **NOL Carryback**

• PRINT OR TYPE

Organization	●A Federal Employer I.D. No.
Dba or C/O	●B Unrelated business activity code(s)
Address (number and street)	●C Hawaii Tax I.D. No.
City or town, State and Postal/ZIP code. If this is a foreign address, see Instructions.	D This organization is a (check one): ☐ Corporation ☐ Charitable Trust

• ATTACH CHECK OR MONEY ORDER AND FORM N-201V HERE •

ENTER APPROPRIATE AMOUNTS FROM FEDERAL FORM 990-T. ***Note: The sum of lines 1 - 5 DO NOT equal line 6.***

Taxable Income	1	Gross receipts or sales	1●	00
	2	Returns and allowances	2●	00
	3	Cost of goods sold and/or operations	3●	00
	4	Capital gain net income (see Instructions)	4●	00
	5	Other income	5●	00
	6	Total unrelated trade or business income	6●	00
	7	Total deductions	7●	00
	8	Unrelated business taxable income	8	00
Tax Computation	9	Tax — From TAX COMPUTATION SCHEDULE on page 2, Part I, line 9 ➤	9●	00
	10	Tax — From TAX COMPUTATION SCHEDULE on page 2, Part II, line 14 ➤	10●	00
	11	Recapture of Capital Goods Excise Tax Credit from Form N-312, Part II (attach Form N-312)	11	00
	12	Recapture of Low-Income Housing Tax Credit from Form N-586, Part III (attach Form N-586)	12	00
	13	Recapture of High Technology Business Investment Tax Credit from Form N-318, Part III (attach Form N-318)	13	00
	14	Recapture of Tax Credit for Flood Victims from Form N-338 (attach Form N-338)	14	00
	15	Recapture of Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	15	00
Total Income Tax	16	Total tax (add lines 9 or 10 and 11, 12, 13, 14 and 15)	16●	00
	17	Total refundable tax credits from Schedule CR, line 24	17●	00
	18	Line 16 minus line 17. If line 18 is zero or less, see Instructions	18●	00
	19	Total nonrefundable credits from Schedule CR, line 15	19●	00
	20	Line 18 minus line 19	20●	00
	21	Credits and payments:		
		(a) 2013 overpayment credited to 2014 — 21(a)● 00		
		(b) Estimated tax payments — 21(b)● 00		
		(c) Tax paid with automatic extension of time to file — 21(c)● 00		
		(d) Total credits and payments (add lines 21(a) through 21(c))	21(d)●	00
	22	Estimated tax penalty (see Instructions). Check if Form N-220 is attached ➤ ●☐	22●	00
	23	**TAX DUE** — If line 21(d) is smaller than the total of lines 20 and 22, enter amount owed (see Instructions)	23●	00
	24	**OVERPAYMENT** — If line 21(d) is larger than the total of lines 20 and 22, enter amount overpaid (see Instructions) ➤	24●	00
	25	**(a)** Enter the amount of line **24** you want **Credited to 2015 estimated tax** ➤	25(a)●	00
		(b) Enter the amount of line **24** you want **Refunded to you** (line 24 minus line 25a) ➤	25(b)●	00
Amended Return	26	Amount paid (overpaid) on original return — AMENDED RETURN ONLY (see Instructions)	26	00
	27	BALANCE DUE (REFUND) with amended return (see Instructions)	27	00

ATTACH COPY OF FEDERAL FORM 990-T

Please Sign Here

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 true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

➤ ● _____ Signature of officer _____ Date ➤ _____ Name and title of officer

★ **May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 5 of the Instructions)** ☐ **Yes** ☐ **No**
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 ☐	Preparer's identification no. ●
	Firm's name (or yours, if self-employed) Address and ZIP Code ➤		Federal E.I. No. ➤	
			Phone no. ➤	

Placement for Hawaii Vendor ID Number

ID NO 12

11/16 inches from top edge of the form

1/2 inch from the left edge of the form

ame as shown on return	Federal Employer Identification Number

DYT142

IPUTATION SCHEDULE

PART I — Organizations Taxable as CORPORATIONS (See Instructions for Tax Computation)

1	Enter the amount of unrelated business taxable income as shown on page 1, line 8	1	
2	Enter the total of other deductions (see Instructions, attach schedule)	2	
3	Difference — line 1 minus line 2	3	
4	Hawaii additions to income (see Instructions, attach schedule)	4	
5	Sum of lines 3 and 4	5	
6	Enter the amount of taxable net capital gain from line 18, Schedule D (Form N-30/N-70NP)	6	
7	Difference — line 5 minus line 6 (if zero or less, enter zero)	7	
8	**(a)** Tax on net capital gain — 4% of the amount on line 6	8(a)	
	(b) Tax on all other taxable income — If the amount on line 7 is:		
	(i) Not over $25,000 — Enter 4.4% of line 7	8(b)(i)	
	(ii) Over $25,000 but not over $100,000 — Enter 5.4% of line 7 $_____. Subtract $250 and enter the difference	8(b)(ii)	
	(iii) Over $100,000 — Enter 6.4% of line 7 $_____. Subtract $1,250 and enter the difference	8(b)(iii)	
	(c) Total of lines 8(a) and 8(b)	8(c)	
	(d) Using the rates listed on line 8(b), compute the tax on the amount on line 5 above	8(d)	
9	Total tax (enter the smaller of line 8(c) or line 8(d)). **Also, enter this amount on page 1, line 9**	9	

PART II — TRUSTS Taxable at Trust Rates (See Instructions for Tax Computation)

1	Enter the amount of unrelated business taxable income as shown on page 1, line 8	1	
2	Enter the total of other deductions (see Instructions, attach schedule)	2	
3	Difference — line 1 minus line 2	3	
4	Hawaii additions to income (see Instructions, attach schedule)	4	
5	Sum of lines 3 and 4	5	
6	Net capital gain taxable to the trust. Enter the smaller of line 18 or 19, col. (b), Schedule D (Form N-40)	6	
7	Difference — line 5 minus line 6 (if zero or less, enter zero)	7	
8	Enter the greater of line 7 or $20,000	8	
9	Using the Trust Tax Rates below, compute the tax on the amount on line 8. If line 8 is $20,000, enter $1,128	9	
10	Difference — line 5 minus line 8 (if zero or less, enter zero)	10	
11	Multiply the amount on line 10 by 7.25%	11	
12	Total of lines 9 and 11	12	
13	Using the Trust Tax Rates below, compute the tax on the amount on line 5 above	13	
14	Total tax (enter the smaller of line 12 or line 13). **Also, enter this amount on page 1, line 10**	14	

TRUST TAX RATES FOR PERIODS AFTER 12/31/01

If the taxable income is:	The tax shall be:
Not over $2,000	1.4% of taxable income
Over $2,000 but not over $4,000	$28.00 plus 3.20% of excess over $2,000
Over $4,000 but not over $8,000	$92.00 plus 5.50% of excess over $4,000
Over $8,000 but not over $12,000	$312.00 plus 6.40% of excess over $8,000
Over $12,000 but not over $16,000	$568.00 plus 6.80% of excess over $12,000
Over $16,000 but not over $20,000	$840.00 plus 7.20% of excess over $16,000
Over $20,000 but not over $30,000	$1,128.00 plus 7.60% of excess over $20,000
Over $30,000 but not over $40,000	$1,888.00 plus 7.90% of excess over $30,000
Over $40,000	$2,678.00 plus 8.25% of excess over $40,000

Placement for Hawaii Vendor ID Number

ID NO 12