**July, 2015**

# FORMS REPRODUCTION POLICY
# STATE OF HAWAII, DEPARTMENT OF TAXATION

In order to be acceptable for filing purposes, reproductions of Hawaii's tax forms must meet the following conditions and requirements:

1. For unchanged forms, do not resubmit your substitute form if you have previously received approval for that form from the Department.

2. Forms must be reproductions of the complete original official form produced by wet offset or dry direct printing press, computer or laser printer, photocopying or other similar reproduction process.

3. Reproductions must be exact replicas of the official forms with respect to layout, data dots, shading, and content. No additional printing of text is allowed at the bottom of all forms. An exception will be allowed **for income tax schedules only (e.g., Schedule K-1), NOT for tax returns**, if the schedule is 2 pages and the 2nd page does not contain any data information. Printing "The 2nd page does not have any information" at the bottom of the 1st page of the schedule will be acceptable. Note: A superficial review of the form is done based upon the processing specifications of the form. It is assumed that there are no spelling errors, incorrect or missing words, missing lines, etc.

4. Scannable forms are marked with a plus sign (+) in item 13. Substitute scannable forms must be created according to Department specifications and be approved prior to release or distribution. Refer to the current Specifications for the specific Scannable Form document for more information. We support the processing of 2D barcodes produced on Forms N-11 and N-15. Refer to the Forms N-11 or N-15 scannable specifications for more information.

5. Included in item 13 are forms that are keyed from image (KFI). See KFI forms marked with an asterisk (*). Substitute KFI forms require 1D barcodes placed on the form. The form must be an exact replica of the official form with respect to layout, data dots, shading, and content and must be approved prior to release or distribution. Refer to the current KFI Specifications for the particular form for more information.

6. Reproductions must be on paper of substantially the same weight (min. 20lb., max. 24lb.) and texture (long grain), and of a quality at least as good as that used in the official form.

7. Reproductions must have a high standard of legibility, both as to original form and as to filled-in information. The Director of Taxation reserves the right to reject any reproductions with poor legibility and withdraw the benefits of this policy from any process or individual which fails to meet these standards.

8. Reproductions must be of the same size as that of the official form, both as to the overall dimensions of the paper and the image reproduced thereon. Files downloaded from the Internet or other electronic media may appear shrunken when printed to your printer. If the degree of shrinkage is 5% or less, the Department will accept those forms.

9. The Director of Taxation does not undertake to approve or disapprove the specific equipment or process used in reproducing official forms, but requires only that the reproduced forms satisfy the stated conditions. It should be noted, however, that photostats do not meet all of the above conditions.

10. While it is preferred that both sides of the paper be used in making reproductions, resulting in the same page arrangement as that of the official form, only one side of the paper may be used.

11. Reproductions of forms may be made after insertion of the tax computations and other required information; however, all signatures on forms to be filed with the State Tax Collector must be original signatures, affixed subsequent to the reproduction process.

12. If reproductions have crucial inconsistencies with the official version and as a result the tax return cannot be processed, the tax return will be sent back directly to the taxpayer. The taxpayer will be informed that his/her tax return is unprocessible and he/she must resubmit the tax return using a reproduction version consistent with the official version.

13. The following reproductions or facsimiles must be submitted to Hawaii Department of Taxation, Attn: Technical Section, P.O. Box 259, Honolulu, HI 96809-0259 (830 Punchbowl St., Rm 126, Honolulu, HI 96813-5094) for approval by the Director of Taxation (+ denotes Scannable forms and * denotes KFI forms):

| | |
|---|---|
| ● N-1+ | Individual Declaration of Estimated Tax |
| ● N-3+ | Corporation Declaration of Estimated Tax |
| ● N-4* | Statement of Withholding for a Nonresident Shareholder of an S Corporation |
| ● N-5+ | Declaration of Estimated Tax for Estates and Trusts |
| ● N-11+ | Resident Individual Income Tax Return |
| ● Sch. CR+ | Schedule of Tax Credits |
| ● Sch.X* | Tax Credits for Hawaii Residents |
| ● N-13* | Individual Income Tax Return (Resident Short Form) |
| ● N-15+ | Individual Income Tax Return (Nonresident and Part-Year Resident) |
| ● N-20* | Partnership Tax Return |
| ● N-30* | Corporation Income Tax Return |
| ● Sch. O (N-30)* | Allocation and Apportionment of Income |
| ● Sch. P (N-30)* | Apportionment Formula |
| ● N-35* | S Corporation Income Tax Return |
| ● N-40* | Fiduciary Income Tax Return |
| ● N-70NP* | Exempt Organization Business Income Tax Return |
| ● N-101A+ | Application for Automatic Extension of Time for Filing Hawaii Individual Income Tax Return |
| ● N-200V+ | Individual Income Tax Payment Voucher |
| ● N-201V+ | Business Income Tax Payment Voucher |
| ● N-288* | Hawaii Withholding Tax Return for Dispositions by Nonresident Persons of Hawaii Real Property Interests |
| ● N-288A* | Statement of Withholding on Dispositions by Nonresident Persons of Hawaii Real Property Interests |
| ● N-288C* | Application for Tentative Refund of Withholding on Dispositions by Nonresident Persons of Hawaii Real Property Interests |
| ● N-301+ | Application for Automatic Extension of Time to File Hawaii Corporation, Partnership, Trust, or REMIC |
| ● N-310 | Multistate Tax Compact Short Form Return |
| ● N-615* | Computation of Tax for Children Under Age 14 Who Have Unearned Income of More than $1,000 |
| ● N-814* | Parent's Election to Report Child's Interest and Dividends |
| ● BB-1 | State of Hawaii Basic Business Application |
| ● BB-1X | State of Hawaii Basic Business Amended Application |
| ● D-37 | Notice of Mortgage, Pledge, or Purchase |
| ● F-1* | Franchise Tax Return, Banks, Other Financial Corporations, and Small Business Investments Companies |
| ● FP-1 | Franchise Tax or Public Service Company Tax Installment Payment Voucher |
| ● G-26* | Use Tax Return - Imports for Consumption |
| ● G-45+ | General Excise/Use Tax Return |
| ● G-49+ | Annual Return & Reconciliation General Excise/Use Tax Return |
| ● GEW-TA-RV-1 | Notification of Cancellation of Tax Licenses and Tax Permits |
| ● GEW-TA-RV-5 | General Excise/Use, Employer's Withholding, Transient Accommodations and Rental Motor Vehicle, Tour Vehicle & Car-Sharing Vehicle Surcharge Application Changes |
| ● GEW-TA-RV-6* | Application for Extension of Time to File the GE/Use Tax Annual Return & Reconciliation (Form G-49), the TA Tax Annual Return & Reconciliation (Form TA-2), or the RVST Annual Return & Reconciliation (Form RV-3) |
| ● HW-3+ | Employer's Annual Return and Reconciliation of Hawaii Income Tax Withheld from Wages |
| ● HW-14+ | Withholding Tax Return |
| ● ITPS-COA | Change of Address Form |
| ● M-6* | Hawaii Estate Tax Return |
| ● M-6A* | Request for Release to be Filed for Decedents Dying After June 30, 1983 |
| ● M-6GS* | Hawaii Generation-Skipping Transfer Tax Return |
| ● M-18* | Combined Monthly Return of Liquor Tax and Report of Wine Gallons and Dollar Volume of Taxable Sales or Uses |
| ● M-19* | Cigarette and Tobacco Products Monthly Tax Return |
| ● M-20A* | Monthly Return of Liquid Fuel Tax (State and County) and Environmental Response, Energy, and Food Security Tax |
| ● M-22* | Quarterly Tax Return for Additional Fuel Taxes Due |
| ● M-36* | Combined Claim for Refund of Fuel Taxes Under Chapter 243, HRS |
| ● M-110* | Cigarette Tax Return |
| ● RV-2* | Rental Motor Vehicle, Tour Vehicle and Car-Sharing Vehicle Surcharge Tax Return |
| ● RV-3* | Rental Motor Vehicle, Tour Vehicle and Car-Sharing Vehicle Surcharge Tax Annual Return & Reconciliation |
| ● TA-1* | Transient Accommodations Tax Return |
| ● TA-2* | Transient Accommodations Tax Annual Return & Reconciliation |
| ● U-6* | Public Service Company Tax Return |
| ● VP-1+ | Tax Payment Voucher |