

TAX YEAR

2025

BUSINESS
MODERNIZED
E-FILE

STATE OF HAWAII

DEPARTMENT OF TAXATION

SOFTWARE PROVIDERS

AND

TRANSMITTERS

HANDBOOK



Release Date: October 2025 (V1.0)



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SECTION 1: INTRODUCTION

The State of Hawaii, Department of Taxation (DOTAX), in conjunction with the Internal Revenue Service (IRS), accepts state Corporate, Partnership and Estate/Trust/Fiduciary Income Tax returns and corresponding forms and schedules using the Modernized E-File (MeF) system. DOTAX supports "linked" and "unlinked" submissions.

The current schema package approved for production is: **HIBusiness2025V1.0**.

To participate in the Hawaii MeF Program, software developers must adhere to the guidance in this handbook. All IRS requirements must also be met to participate in the Hawaii MeF program. However, this handbook does not represent the requirements and procedures issued by the IRS. For more information and technical guidance refer to the IRS MeF User Guides and Publications at www.irs.gov.

For more details regarding the preparation of Hawaii business income tax returns, including forms, schedules and instructions refer to our DOTAX website at tax.hawaii.gov or FTA State Exchange System (SES).

SECTION 2: CHANGES TO NOTE FOR TAX YEAR 2025

- Hawaii conforms the income tax laws to the Internal Revenue Code of 1986, as amended as of December 31, 2024, and applies to taxable years beginning after December 31, 2024. (Act 123, SLH 2025)
- The motion picture, digital media, and film production income tax credit (film credit) has been amended by (1) requiring productions to provide evidence of reasonable efforts to comply with all applicable requirements to qualify for the film credit and (2) requiring taxpayers to be given notice of and an opportunity to cure requirements for the film credit within 30 days of receiving the notice. This act shall take effect on January 1, 2025. (Act 169, SLH 2024)
- The pass-through entity (PTE) tax credit is amended by requiring all qualified members claiming a credit for PTE taxation to adjust their income to include their share of taxes paid by an electing PTE for taxable years beginning after December 31, 2024. (Act 58, SLH 2025)

SECTION 3: CONTACT INFORMATION

3.1 TESTING INQUIRES

Assurance Testing System (ATS) support begins from November until January 31st of each year. Contact the Business MeF Testing Group at tax.bus.mef.test@hawaii.gov

3.2 PRODUCTION INQUIRIES

Production support begins from the MeF live date until the IRS production shutdown date (November of each year). Send inquiries to tax.efile@hawaii.gov

3.3 CONTACT HOURS AND HOLIDAYS

Our contact hours are Monday through Friday, 8:00 a.m. to 4:00 p.m. Hawaii Standard Time. Our office will be closed on weekends and on all State of Hawaii holidays. Holidays which fall on Saturdays are observed on the preceding Friday; holidays which fall on Sundays are observed on the following Monday.



| Hawaii State Holidays | |
|--------------------------------------|---|
| New Year's Day | The first day in January |
| Dr. Martin Luther King, Jr. Day | The third Monday in January |
| Presidents' Day | The third Monday in February |
| Prince Jonah Kuhio Kalaniana'ole Day | The twenty-sixth day in March |
| Good Friday | The Friday preceding Easter Sunday |
| Memorial Day | The last Monday in May |
| King Kamehameha Day | The eleventh day in June |
| Independence Day | The fourth day in July |
| Statehood Day | The third Friday in August |
| Labor Day | The first Monday in September |
| General Election Day | The first Tuesday in Nov. following the first Monday of even numbered years |
| Veterans' Day | The eleventh day in November |
| Thanksgiving | The fourth Thursday in November |
| Christmas | The twenty-fifth day in December |

SECTION 4: ACCEPTANCE AND PARTICIPATION

In order to participate in the Hawaii MeF program, each year software providers and direct transmitters must provide the information requested below. Otherwise, any submitted test returns will be automatically rejected.

4.1 SOFTWARE PROVIDERS

In addition to your submission of the National letter of intent, DOTAX requires the submission of the Hawaii State Letter of Intent (LOI) to participate in its MeF Program (Form EF-87). The Hawaii LOI is available on the DOTAX website at tax.hawaii.gov.

Software providers that do not submit the 2025 Hawaii LOI by **October 31, 2025**, will not be approved for Hawaii ATS for tax year 2025.

Please e-mail DOTAX at tax.efile.test@hawaii.gov and attach a completed Form EF-87 for each supported product / test ETIN; please include your test ETIN in the subject of the e-mail. Upon receipt and approval of your Hawaii LOI submission, DOTAX will grant you access to the Hawaii Business schemas, business rules and test packages posted on the Federation of Tax Administrators (FTA) State Exchange System (SES), and inform you when you may begin sending submissions for ATS. Do not transmit any test returns until you receive a confirmation e-mail from DOTAX that testing can begin; otherwise they will be rejected.

Live returns will not be accepted until the software provider has passed all ATS scenarios and DOTAX provides confirmation that testing is completed. DOTAX reserves the right to deny a request to participate in Hawaii's MeF program (Form EF-87). Live returns submitted prior to the completion of ATS will be rejected.



4.2 DIRECT TRANSMITTERS

Direct transmitters must use an approved third party software product, please e-mail the following information to tax.efile@hawaii.gov, and include the "Direct Transmitter Info" in the subject of the e-mail. Please do not transmit any returns until you receive a confirmation e-mail from DOTAX that your set-up is completed, otherwise submissions will be rejected.

1. Direct transmitter's company name and address
2. Direct transmitter's contact name
3. Direct transmitter's contact number
4. Direct transmitter's ETIN
5. Approved software product name
6. Approved software ID

SECTION 5: RESPONSIBILITIES

Developers, Transmitters, and Electronic Return Originators (ERO) must abide by the terms in this handbook and maintain a high degree of integrity, compliance, and accuracy to remain in the Hawaii MeF Program.

5.1. INTEGRITY

Responsible for verifying that the DOTAX return has been properly prepared, validated by the IRS, and received by DOTAX. Must ensure that the DOTAX acknowledgements are received.

DOTAX strongly recommends that developers provide the data requested in the authentication header.

5.2. COMPLIANCE

All requirements and specifications in the IRS Modernized e-File (MeF) User Guides, Publications, and the DOTAX MeF Handbook must be met.

Unauthorized access, possession or disclosure of confidential taxpayer information can result in severe Federal and Hawaii criminal and civil penalties in accordance with sections 231, 235, 237, 237D, 487N and 708-839.55, Hawaii Revised Statutes (HRS).

5.3. ACCURACY

Provide a complete and accurate copy of the return to the taxpayer according to the guidelines set by the IRS.

5.4. TIMELINESS OF FILING

Must ensure electronic returns are filed in a timely manner. The date of transmission will be the filing date for accepted DOTAX returns. If the due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular work day.

- Returns are due on or before the 20th day of the 4th month following the close of the taxable year.
- Taxpayers have an automatic six-month extension of time to file a tax return without filing an application for an extension. This extension does not include an extension of time to pay and any extension will be invalidated if the properly estimated tax liability is not paid by the prescribed due date of the return. File Form N-201V to make a payment. Form N-201V may be filed and payment made electronically at hitax.hawaii.gov.



5.5 SOFTWARE ACCEPTANCE, TESTING AND APPROVAL

The Hawaii Test Packages for Business MeF are available on FTA SES.

N-30 Test Package (Pub. EF-11)

- Four test scenarios are required for software that supports Form N-30 (excluding any forms and schedules not supported by your product).

N-35 Test Package (Pub. EF-11)

- Four test scenarios are required for software that supports Form N-35 (excluding any forms and schedules not supported by your product).

N-20 Test Package (Pub. EF-15)

- Four test scenarios are required for software that supports Form N-20 (excluding any forms and schedules not supported by your product).

N-40 Test Package (Pub. EF-16)

- Four test scenarios are required for software that supports Form N-40 (excluding any forms and schedules not supported by your product).

5.6 TESTING PERIOD

2025 ATS begins on November 1, 2025.

5.7 PROCEDURES FOR TESTING

The Business Mef Testing Group will notify software providers by e-mail when their testing can begin.

To make a request for ATS verification, e-mail the following to tax.bus.mef.test@hawaii.gov:

1. **Your test ETIN (*include in subject line*)**
2. **Date of submission**
3. **Number of submissions**
4. **Submission ID(s) (*must be in plain text format*)**

Note: Transmissions with a rejected status cannot be verified for ATS. Ensure that your transmissions have an accepted submission status before sending the e-mail.

Pass/Fail testing

1. DOTAX will verify test scenarios in a timely manner: November through January usually **within 5 to 7 business days of receipt**.
2. ATS must be completed by **January 31, 2026** to participate in the Hawaii MeF Program.
3. An "Accepted" acknowledgement means that your submission has been validated against DOTAX's schemas and business rules, and accepted for processing. However, the submission must still be checked against the test scenarios. DOTAX will inform you by email with the status of the test results.
 - **PASS** – The test scenario(s) was received and passed the testing process. No further action is required for that test scenario.
 - **FAIL** – The test scenario(s) was received but failed the testing process. Please make the necessary corrections and resubmit the failed test scenario(s) only.
4. DOTAX reserves the right to require the software providers to re-test their products at DOTAX's discretion.



5.8 INDEPENDENT TESTING

After passing ATS with DOTAX, software providers may conduct independent testing using their own data. Please use the same taxpayer entity information (i.e. names and FEIN numbers) provided in the test scenarios. The independent test submissions are not verified by the Business MeF Testing Group. Any inquiries regarding independent test results should be sent via e-mail. Please include your test ETIN in the subject of the e-mail.

SECTION 6: ACKNOWLEDGEMENT SYSTEM

1. All data transmitted through the MeF system must be in accordance with the DOTAX schemas and business rules documents, which are released via e-mail.
2. Upon receiving the submission, DOTAX will generate a receipt to the IRS. After processing the submission, DOTAX will send an acknowledgement of acceptance or rejection within two business days.
3. For linked submissions DOTAX will generate a separate acknowledgment from the IRS acknowledgment. Receiving an IRS acknowledgment does not mean that DOTAX acknowledges receipt of the state income tax return.
4. Allow at least three business days from the received date before contacting the Electronic Processing Section for inquiries regarding the status of the submission. Please provide the following information:
 - a. Corporation Name
 - b. Corporation FEIN
 - c. Transmission Date
 - d. Submission ID
5. Once MeF is live, software providers must be available to correct any software errors that may arise, and work with DOTAX to follow up on any processing issues. Any new release of software must be done in a timely manner, with proper notification to all customers.
6. DOTAX reserves the right to reject submissions and to require retesting of product(s) at DOTAX's discretion.

SECTION 7: GENERAL INFORMATION

7.1 ME F FORMS AND SUPPORTED DOCUMENTS

7.1.1. CORPORATION INCOME TAX

- Forms

| XML Doc. Name | Description |
|---------------|--|
| FormN30 | Form N-30: Corporation Income Tax Return |

- Schedules

| XML Doc. Name | Description |
|---------------|--|
| SchCR | Schedule CR: Schedule of Tax Credits |
| FormN30SchO | Schedule O, N-30: Allocation and Apportionment Of Income |
| FormN30SchP | Schedule P, N-30: Apportionment Formula |



- **Binary Attachments**

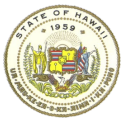
A separate binary attachment must also be included in the submission, when required by the business rules. The binary attachment must begin with the file name listed below.

| File Name begins with | Description |
|-----------------------|---|
| FormN163 | Fuel Tax Credit for Commercial Fishers |
| FormN220 | Underpayment of Estimated Tax |
| FormN312 | Capital Goods Excise Tax Credit |
| FormN323 | Carryover of Tax Credit |
| FormN325 | Historic Preservation Income Tax Credit |
| FormN330 | School Repair and Maintenance Tax Credit |
| FormN338 | Recapture of the Tax Credit for Flood Victims |
| FormN340 | Motion Picture, Digital Media, and Film Production Tax Credit |
| FormN342 | Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009) |
| FormN342A | Information Statement Concerning Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009) |
| FormN342B | Composite Schedule for Form N-342A |
| FormN342C | Composite Schedule for Form N-342 |
| FormN344 | Important Agricultural Land Qualified Agricultural Cost Tax Credit |
| FormN346 | Tax Credit for Research Activities |
| FormN346A | Certified Statement of Research and Development Costs Incurred By a Qualified High Technology Business (QHTB) and Claim of the Tax Credit for Research Activities |
| FormN348 | Capital Infrastructure Tax Credit |
| FormN360 | Renewable Fuels Production Tax Credit (For Tax Years Beginning After 12/31/2021) |
| FormN364 | Claim of Right Tax Credit |
| FormN586 | Tax Credit for Low-Income Housing |
| FormN756 | Enterprise Zone Tax Credit |
| FormN884 | Credit for Employment of Vocational Rehabilitation Referrals |
| CombinedReturnList | Combined Return List and Worksheet |
| DBEDTCertificate | RFPTC – Credit Certification |
| HSEOCertificate | RFPTC – Credit Certification |
| ScheduleD | Capital Gains and Losses |
| ScheduleD1 | Sale of Business Property |
| ScheduleAMD | Explanation of Changes on Amended Return |
| FederalREIT | Real Estate Investment Trusts supporting documentation |
| OtherAttachments | For attachments not supported by a specific binary attachment filename listed above. |

7.1.2. S-CORPORATION INCOME TAX

- **Forms**

| XML Doc. Name | Description |
|---------------|-------------|
|---------------|-------------|



| | |
|---------|---|
| FormN35 | Form N-35: S-Corporation Income Tax Return |
| SchPTE | Schedule PTE: Pass-through Entity Tax Calculation |

- **Binary Attachments**

A separate binary attachment must also be included in the submission, when required by the business rules. The binary attachment must begin with the file name listed below.

| File Name begins with | Description |
|------------------------------|---|
| FormN4 | Statement of Withholding for Nonresident Shareholders |
| FormN163 | Fuel Tax Credit for Commercial Fishers |
| FormN220 | Underpayment of Estimated Tax |
| FormN312 | Capital Goods Excise Tax Credit |
| FormN325 | Historic Preservation Income Tax Credit |
| FormN330 | School Repair and Maintenance Tax Credit |
| FormN338 | Recapture of the Tax Credit for Flood Victims |
| FormN340 | Motion Picture, Digital Media, and Film Production Tax Credit |
| FormN342 | Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009) |
| FormN342A | Information Statement Concerning Renewable Energy |
| FormN342B | Composite Schedule for Form N-342A |
| FormN342C | Composite Schedule for Form N-342 |
| FormN344 | Important Agricultural Land Qualified Agricultural Cost Tax Credit |
| FormN346 | Tax Credit for Research Activities |
| FormN346A | Certified Statement of Research and Development Costs Incurred By a Qualified High Technology Business (QHTB) and Claim of the Tax Credit for Research Activities |
| FormN348 | Capital Infrastructure Tax Credit |
| FormN360 | Renewable Fuels Production Tax Credit (For Tax Years Beginning After 12/31/2021) |
| FormN362E | Pass-Through Entity Tax Election |
| FormN586 | Tax Credit for Low-Income Housing |
| FormN756 | Enterprise Zone Tax Credit |
| FormN756A | Information Statement Concerning the Enterprise Zone Tax Credit |
| FormN884 | Credit for Employment of Vocational Rehabilitation Referrals |
| DBEDTCertificate | RFPTC – Credit Certification |
| HSEOCertificate | RFPTC – Credit Certification |
| ScheduleD | Capital Gains and Losses and Built-in Gains |
| ScheduleD1 | Sale of Business Property |
| ScheduleK1 | Shareholder's Share of Income, Credits, Deductions, Etc. |
| ScheduleNS | Hawaii S Corporation Agreement of Nonresident Shareholder |
| ScheduleAMD | Explanation of Changes on Amended Return |
| OtherAttachments | For attachments not supported by a specific binary attachment filename not listed above. |



7.1.3. PARTNERSHIP FORMS

- Forms

| XML Doc. Name | Description |
|---------------|--|
| FormN20 | Form N-20: Partnership Income Tax Return |
| SchNP | Schedule NP: Allocation of Withholding Payment to Nonresident Partners |
| SchPTE | Schedule PTE: Pass-through Entity Tax Calculation |

- Binary Attachments

A separate binary attachment must also be included in the submission, when required by the business rules. The binary attachment must begin with the file name listed below.

| File Name begins with | Description |
|-----------------------|---|
| FormN163 | Fuel Tax Credit for Commercial Fishers |
| FormN220 | Underpayment of Estimated Tax |
| FormN312 | Capital Goods Excise Tax Credit |
| FormN323 | Carryover of Tax Credit |
| FormN325 | Historic Preservation Income Tax Credit |
| FormN330 | School Repair and Maintenance Tax Credit |
| FormN338 | Recapture of the Tax Credit for Flood Victims |
| FormN340 | Motion Picture, Digital Media, and Film Production Tax Credit |
| FormN342 | Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009) |
| FormN342A | Information Statement Concerning Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009) |
| FormN342B | Composite Schedule for Form N-342A |
| FormN342C | Composite Schedule for Form N-342 |
| FormN344 | Important Agricultural Land Qualified Agricultural Cost Tax Credit |
| FormN346 | Tax Credit for Research Activities |
| FormN346A | Certified Statement of Research and Development Costs Incurred By a Qualified High Technology Business (QHTB) and Claim of the Tax Credit for Research Activities |
| FormN348 | Capital Infrastructure Tax Credit |
| Form N360 | Renewable Fuels Production Tax Credit (For Tax Years Beginning After 12/31/2021) |
| FormN362E | Pass-Through Entity Tax Election |
| FormN586 | Tax Credit for Low-Income Housing |
| FormN756 | Enterprise Zone Tax Credit |
| FormN756A | Information Statement Concerning the Enterprise Zone Tax Credit |
| FormN884 | Credit for Employment of Vocational Rehabilitation Referrals |
| DBEDTCertificate | RFPTC – Credit Certification |
| HSEOCertificate | RFPTC – Credit Certification |
| ScheduleD | Capital Gains and Losses |
| ScheduleD1 | Sales of Business Property |
| ScheduleK1 | Partner's Share of Income, Credits, Deductions, Etc. |



| | |
|------------------|--|
| ScheduleOP | Allocation and Apportionment of Income |
| ScheduleAMD | Explanation of Changes on Amended Return |
| OtherAttachments | For attachments not supported by a specific binary attachment filename listed above. |

7.1.4. FIDUCIARY FORMS

- Forms

| XML Doc. Name | Description |
|---------------|--|
| FormN40 | Form N-40: Fiduciary Income Tax Return |
| FormN362 | Form N-362: Pass-through Entity Tax Credit |

- Schedules

| XML Doc. Name | Description |
|---------------|---|
| SchCR | Schedule CR: Schedule of Tax Credits |
| SchNT | Schedule NT: Allocation of Withholding Payment to Nonresident Beneficiaries |
| SchPTEU | Schedule PTE-U: Upper-Tier Pass-through Entity Tax Credit Allocation |

- Binary Attachments

A separate binary attachment must also be included in the submission, when required by the business rules. The binary attachment must begin with the file name listed below.

| File Name begins with | Description |
|-----------------------|---|
| FormN4 | Statement of Withholding |
| FormN40T | Allocation of Estimated Tax Payments to Beneficiaries |
| FormN152 | Tax On Lump-Sum Distribution |
| FormN163 | Fuel Tax Credit for Commercial Fishers |
| FormN210 | Underpayment of Estimated Tax |
| FormN312 | Capital Goods Excise Tax Credit |
| FormN323 | Carryover of Tax Credit |
| FormN325 | Historic Preservation Income Tax Credit |
| FormN330 | School Repair and Maintenance Tax Credit |
| FormN338 | Recapture of the Tax Credit for Flood Victims |
| FormN340 | Motion Picture, Digital Media, and Film Production Tax Credit |
| FormN342 | Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009) |
| FormN342A | Information Statement Concerning Renewable Energy Technologies Income Tax Credit (For Systems Installed and Placed in Service on or After July 1, 2009) |
| FormN342B | Composite Schedule for Form N-342A |
| FormN342C | Composite Schedule for Form N-342 |
| FormN344 | Important Agricultural Land Qualified Agricultural Cost Tax Credit |
| FormN346 | Tax Credit for Research Activities |
| FormN346A | Certified Statement of Research and Development Costs Incurred By a Qualified High Technology Business (QHTB) and Claim of the Tax Credit for Research Activities |



| | |
|------------------|--|
| FormN348 | Capital Infrastructure Tax Credit |
| FormN360 | Renewable Fuels Production Tax Credit (For Tax Years Beginning After 12/31/2021) |
| FormN364 | Claim of Right Tax Credit |
| FormN586 | Tax Credit for Low-Income Housing |
| FormN756 | Enterprise Zone Tax Credit |
| FormN756A | Information Statement Concerning the Enterprise Zone Tax Credit |
| FormN884 | Credit for Employment of Vocational Rehabilitation Referrals |
| DBEDTCertificate | RFPTC – Credit Certification |
| HSEOCertificate | RFPTC – Credit Certification |
| ScheduleD | Capital Gains and Losses |
| ScheduleD1 | Sales of Business Property |
| ScheduleJ | Trust Allocation of an Accumulation Distribution |
| ScheduleK1 | Beneficiary's Share of Income, Deductions, Credits, Etc. |
| ScheduleAMD | Explanation of Changes on Amended Return |
| OtherAttachments | For attachments not supported by a specific binary attachment filename listed above. |

7.1.5. IRS FORMS

| File Name begins with | Description |
|-----------------------|---|
| State1099B | 1099-B: Proceeds From Broker and Barter Exchange Transactions |
| State1099G | 1099-G: Certain Government Payments |
| State1099K | 1099-K: Payment Card and Third Party Network Transactions |
| State1099Int | 1099-INT: Interest Income |
| State1099Misc | 1099-MISC: Miscellaneous Income |
| State1099DIV | 1099-DIV: Dividends and Distributions |
| State1099OID | 1099-OID: Original Issue Discount |
| State1099NEC | 1099-NEC: Nonemployee Compensation |

7.2. SIGNATURE REQUIREMENTS

In accordance with HRS §231-8.5, the act of electronic filing constitutes a taxpayer's signature to the return, without the need for a PIN or other documentation.

HRS §231-8.5:

"The department may allow filing by electronic, telephonic, or optical means of any tax return, application, report, or other document required under the provisions of title 14 administered by the department. The date of filing shall be the date the tax return, application, report, or other document is transmitted to the department in a form and manner prescribed by departmental rules adopted pursuant to chapter 91. The department may determine alternative methods for the signing, subscribing, or verifying of a tax return, application, report, or other document that shall have the same validity and consequences as the actual signing by the taxpayer. A filing under this section shall be treated in the same manner as a filing subject to the penalties under section 231-39."

Each taxpayer must be informed that the act of electronically filing a tax return constitutes his/her signature. Print the following taxpayer declaration as part of the taxpayer's copy of the return:



"I understand and accept, pursuant to section 231-8.5, HRS, that filing this return electronically constitutes my signature to the return having the same validity and consequences as the actual signing of the return."

7.3. PAYMENT METHODS

DOTAX supports Automated Clearing House (ACH) debit. International Automated Clearing House Transactions (IAT) are not supported for payments. A payment can be submitted from a single bank or other financial institution account.

DOTAX does not support post-dated payments.

Taxpayers may also submit payment through the DOTAX website at hitax.hawaii.gov.

7.4. TYPES OF FILINGS ACCEPTED

DOTAX accepts Linked (Federal/State) and Unlinked (State Only) submissions.

7.5. DECIMAL PLACES FOR RATIOS

Requirements are provided in the XML schema documents.

7.6. EDITS AND VERIFICATIONS

1. Error Categories:
 - Data Validation Error
 - Incorrect Data
 - Missing Document
 - XML Error
2. Severity:
 - Reject

7.7. GENERAL EXCLUSIONS FROM CORPORATE, PARTNERSHIP, AND FIDUCIARY ELECTRONIC FILING

1. N-20, N-30, N-35, and N-40 Returns prior to tax year 2023
2. Returns other than N-20, N-30, N-35, or N-40
3. Returns that require attachment of forms or schedules that are not supported by the State of Hawaii MeF program
4. Returns with "Applied For" Federal Employer Identification Number
5. Post-dated payments

SECTION 8: SCHEMAS AND TRANSMISSION SPECIFICATIONS

The approved XML schemas package and business rules will be posted on the FTA SES.

SECTION 9: HANDBOOK UPDATES

| Document Version Number | Updates |
|-------------------------|--|
| V1.0 | -Overall updates: Tax year from 2024 to 2025 |