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STATE OF HAWAII DEPARTMENT OF TAXATION

HAWAII THIRD PARTY PRINT VENDORS HANDBOOK FOR FORMS REPRODUCTION Tax Year 2020



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SECTION 1: INTRODUCTION

Thank you for participating in the State of Hawaii Department of Taxation (DOTAX) Forms Reproduction Program (FRP).

To participate in this program, all third-party vendors must follow the terms outlined in this handbook. An approved reproduced Hawaii state tax form is defined as a recreated form that has met specifications, outlined by DOTAX.

DOTAX will only accept reproduced Hawaii tax forms that have received approval through FRP.

FRP approved forms will all be processed beginning of January.

1.1 THINGS TO KNOW FOR TAX YEAR 2020

New Forms	Obsolete Forms
HW-30	HW-3
N-325	

- **PDF TEST FORMS(S) IS NOW BEING ACCEPTED THRU MAIL AND EMAIL.**

SECTION 2: CONTACT INFORMATION

2.1 TESTING INQUIRIES

The contact information provided below is strictly for third party vendors who will be participating in the Forms Reproduction Program. **This contact information is for testing inquiries only.**

Contact: Document Processing - Quality Assurance Test Team

Physical Mailing Address: State of Hawaii Department of Taxation
Attn: Document Processing - Quality Assurance Test Team
830 Punchbowl Street, Rm 126
Honolulu, HI 96813-5094

PO Box Address: State of Hawaii Department of Taxation
Attn: Document Processing - Quality Assurance Test Team
PO Box: 259
Honolulu, HI 96809-0259

Email Address: tax.dp.qa@hawaii.gov



2.2 CONTACT HOURS AND HOLIDAYS

Our contact hours are Monday through Friday, 7:15 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	Official Date Designated in Statute/Constitution
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 I 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
Election Day	The first Tuesday of November of even numbered years
Veterans' Day	The eleventh day in November
Thanksgiving Day	The fourth Thursday in November
Christmas Day	The twenty-fifth day in December



SECTION 3: PARTICIPATION

To participate in the Hawaii Forms Reproduction program, third party vendors must provide the information requested below. DOTAX will not accept test forms if the information requested is not provided.

3.1 Steps to participation

1. Complete Form EF- 6 State of Hawaii DOTAX Forms Reproduction Program Letter of Intent.
2. E-mail DOTAX at tax.dp.qa@hawaii.gov and attach a completed Form EF-6. Include on the subject field of your e-mail "**Notify: Vendor ID.**"
3. Upon receipt of the completed LOI, DOTAX will send out a confirmation e-mail along with your vendor ID number.
4. Once you have been confirmed by the QA Testing Team, you will be notified via email authorizing access to the FTA SES folder(s) by our Technical Section.
5. After receiving access to the FTA SES folder, you may begin submitting your test forms together with the DOTAX – QA Form Testing Approval Transmittal.

NOTE: 1. Do **not** send any test forms until you are authorized to access the FTA SES folder(s). Any forms received prior to authorization will not be accepted and/or processed.

2. During testing approval, all communication will be with the contact information provided on the Form EF-6.

All forms that will be reproduced must be check marked in the Form EF-6 – Form Reproduction Program Letter of Intent.



SECTION 4: RESPONSIBILITIES

Third party vendors must abide by the terms in this handbook and maintain a high degree of integrity, compliance, and accuracy to remain in the Hawaii Forms Reproduction Program.

This section identifies agency requirements expectations for communicating information to users of the software product.

- **4.1 INTEGRITY**

Responsible for ensuring that the reproduced form(s) have been properly prepared and submitted to the Document Processing - Quality Assurance Test Team

- **4.2 COMPLIANCE**

Responsible to ensure that all requirements and specifications outlined have been met.

- **4.3 ACCURACY**

Printed reproduced or substitute Hawaii tax forms must adhere to certain requirements to ensure they are consistent with the official forms and compatible with our processing system.

Any printed reproduced forms that have crucial inconsistencies with the official version which results in an unprocessable tax return will be returned to the taxpayer. The taxpayer will be notified that their tax return cannot be processed and the taxpayer must resubmit the tax return using an approved reproduction of the form. There is no perfection period for paper forms.

The submission of reproduced tax forms by taxpayers must be consistent with the FRP approved reproduced form. Tax forms that display inconsistencies could result in erroneous information being recognized from the form. This could result in an adjusted balance due or refund, to the taxpayer. If a reproduced form cannot be processed by DOTAX, the tax filing will be rejected and sent back to the taxpayer.



SECTION 5: Agency Requirements

This section identifies agency requirements expectations for communicating information to users of the software product.

ISSUE NOTIFICATION AND RESOLUTION REQUIREMENTS

This section represents the DOTAX issue notification and issue resolution standards.

If your company identifies an issue, incident, or threat of significance, you should:

- Conduct an initial analysis and immediately take steps to block or contain the issue.
- Share detailed information about impacts to our returns or taxpayers immediately as permitted by applicable laws, regulations, or policies.

Information we'd like includes, but is not limited to:

- Date and time of the incident.
- Date and time the incident was discovered.
- How the incident was discovered.
- Description of the incident.
- Data involved, including specific data elements if know.
- Actual or estimated number of taxpayer records involved.
- Infrastructure/systems involved (i.e. laptops, servers, desktops etc.).
- Examples of information communicated to customers or other external audiences about the issue.
- Plan for correcting the issue and if appropriate, notifying those impacted.
- Work with us to answer our questions and identify, correct, and prevent the issue.
- If applicable, work with us to develop and distribute communication material and instructions for customers.

In addition to the requirements stated above, Software Providers executing this agreement are subject to the data breach notification laws and regulations of the State of Hawaii, Department of Taxation including, but not limited to, section 487N, Hawaii Revised Statutes.



SECTION 6: FORMS REPRODUCTION POLICY

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

1. All reproduced forms must receive approval through the Forms Reproduction Program. All forms must be approved every year except forms that are unchanged and has been previously approved.
2. Forms must be reproductions of the complete original official form produced by wet offset or dry direct printing press, computer or laser printer, 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)**. 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: Approval of the form is done based upon the processing specifications of the form only. It is assumed that there are no spelling errors, incorrect or missing words, missing lines, etc.

4. Reproduced forms must be created according to DOTAX specifications and be approved prior to release or distribution. We support the processing of 2D barcodes produced on Forms N-11 and N-15. Refer to the specifications for the specific form for more information.

Note: If DOTAX receives an unapproved form that cannot be processed, the tax return will be returned to the taxpayer. The taxpayer will be informed that DOTAX cannot process the return and they must submit the tax return using an approved reproduction version.

5. 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.
6. 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.
7. 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.
8. 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 the above conditions.
9. 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.
10. 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 after the reproduction process.
11. If the 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 their tax return cannot be processed, and they must resubmit the tax return using an approved reproduced version that is consistent with the official version.
12. Reproduced forms stated in Section 8 must be submitted to Hawaii Department of Taxation,



Attn: Document Processing – Quality Assurance Test Team, P.O. Box 259, Honolulu, HI 96809-0259 (830 Punchbowl St., Rm 126, Honolulu, HI 96813-5094) for approval by the Director of Taxation.

SECTION 7: VENDOR SPECIFICATIONS

Vendor specifications provide software vendors with the requirements for reproducing Hawaii tax forms. Hawaii tax forms are designed for automated processing. This creates a more accurate and efficient processing of taxpayer filings.

Software developers who reproduce, develop, or distribute any Hawaii tax form must create the form so the variable data (specified fields containing taxpayer information) are printed in a fixed format that can be recognized by our imaging software.

All forms **MUST** meet specifications and requirements, as stated in the Forms Reproduction Policy. DOTAX must approve all reproduced forms prior to vendor release or distribution.

SECTION 8: TESTING AND APPROVAL

After receiving your LOI, a confirmation e-mail will be sent. Once you have been confirmed by the QA Testing Team, you will be notified via email authorizing access to the FTA SES folder(s) by our Technical Section. After receiving access to the FTA SES folder(s) may begin sending in your test forms together with the DOTAX- QA Forms Testing Approval Transmittal. Third party vendors must pass QA testing and receive approval by DOTAX before releasing and distributing any reproduced forms.

- **8.1 TESTING PERIOD**

The forms approval process starts on October 1st and ends on March 31st of the following year.

- **8.2 PROCEDURES FOR TESTING**

The Hawaii forms reproduction test procedures consist of 4 test applications:

1. Scan of Barcode
2. Scan of Test Form
3. Verify Result
4. Layout Verification

- **8.3 PASS/FAIL TESTING**

1. DOTAX will conduct the necessary testing required. Notification will be on a "Pass" or "Fail" basis only, through email. Failed forms will be accompanied with an explanation. All communication will be with the contact information listed on DOTAX – QA Form Testing Approval Transmittal.
2. Test results can be expected between 5-15 business days from date of submission.
3. An e-mail from tax.dp.qa@hawaii.gov will be sent indicating the status of the test results.
 - a. **PASS** – The test form(s) was received and passed the testing process. No further action is required for that test document.



- b. FAIL – The test form(s) was received but failed the testing process. Please make the necessary corrections and resubmit the failed test form(s) only.
4. When testing has successfully been completed, DOTAX will inform you by e-mail.
5. DOTAX reserves the right to require the third-party vendors to re-test their submissions at DOTAX's discretion.
6. DOTAX must approve all reproduced forms prior to release or distribution.



SECTION 9: FORMS REPRODUCTION SUPPORTED DOCUMENTS

Form No.	Description
A-6	Tax Clearance Application
CM-1	Offer in Compromise
CM-2	Statement of Financial Condition and Other Information - For Individuals
CM-2B	Statement of Financial Condition and Other Information - For Corporations, Partnerships, etc.
D-37	Notice of Mortgage, Pledge, or Purchase
F-1	Franchise Tax Return
FP-1	Franchise Tax or Public Service Company Tax Installment Payment Voucher
G-8A	Report of Bulk Sale or Transfer
G-26	Use Tax Return – Imports for Consumption
G-45	Periodic General Excise/Use Tax Return
G-49	Annual Return & Reconciliation General Excise/Use Tax Return
G-75	Schedule of Assignment of General Excise/Use Taxes by Districts
Sch. GE	General Excise/Use Tax Schedule of Exemptions & Deductions
GEW-TA-RV-1	Notification of Cancellation of Tax Licenses and Tax Permits
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-2	Statement of Hawaii Income Tax Withheld and Wages Paid
HW-4	Employee's Withholding Allowance and Status Certificate
HW-6	Employee's Statement to Employer Concerning Non-Residence in the State of Hawaii
HW-7	Exemption from Withholding on Nonresident Employee's Wages
HW-14	Periodic Withholding Tax Return
HW-26	Application for Extension of Time for Filing Employer's Return & Reconciliation
HW-30	Employer's Annual Transmittal of Hawaii Income Tax Withheld from Wages
ITPS-COA	Change of Address
L-9	Request to Place Tax Account on Inactive Status
L-12	Request for Allocation of Tax Amounts for Individuals
L-15	Substitute for Form HW-2 or W-2, Wage and Tax Statement
L-72	Request for Copies of Hawaii Tax Return
L-80	Tracer Request for Tax Year
L-110	Electronic Filing or Payment Exemption Application
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 Wind Gallons and Dollars Volume of Taxable Sales and 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	Quarterly Combined Claim for Refund of Fuel Taxes Under Chapter 243, HRS
M-68	Application for Extension of Time to File Hawaii Estate Tax Return (Form M-6) or Hawaii Generation-Skipping Transfer Tax Return (M-6GS) and/or Pay Hawaii Estate (and Generation-Skipping Transfer) Taxes (Only for Decedents Filing a Hawaii Return But Not Required to File a Federal Return)
M-100A	Application to Purchase Cigarette Tax Stamps
M-100B	Authorization to Order and Receive Cigarette Tax Stamps
M-103	Transfer of Cigarette Tax Stamps
M-104	Export Exemption Certificate for Cigarette and Tobacco Taxes
M-105	Schedule of Imported Foreign Cigarettes to Which Hawaii Cigarette Tax Stamps Have Been Affixed
M-106	Request for Refund of Unused Cigarette Tax Stamps
M-110	Cigarette Tax Return
N-2	Individual Housing Account
N-4	Statement of Withholding for a Nonresident Shareholder of an S Corporation
N-11	Resident Individual Income Tax Return
N-15	Individual Income Tax Return (Nonresident & Part-Year Resident)
N-20	Partnership Tax Return
Sch D (N-20)	Capital Gains and Losses (Form N-20)
Sch K-1 (N-20)	Partner's Share of Income, Credits, Deductions, etc. (Form N-20)
Sch O & P (N-20)	Schedules O & P (From N-20) Allocation and Apportionment of Income
N-30	Corporation Income Tax Return
Sch. D (N-30/N-70NP)	Capital Gains and Losses (Form N-30/N-70NP)
Sch. O (N-30)	Allocation and Apportionment of Income
Sch. P (N-30)	Apportionment Formula
N-35	S Corporation Income Tax Return
Sch. D (N-35)	Capital Gains and Losses and Built-In Gains (Form N-35)
Sch K-1 (N-35)	Shareholder's Share of Income, Credits, Deductions, etc (Form N-35)
Sch NS (N-35)	Hawaii S Corporation Agreement of Nonresident Shareholder
N-40	Fiduciary Income Tax Return
Sch D (N-40)	Capital Gains and Losses (Form (N-40)
Sch J (N-40)	Trust Allocation of an Accumulation Distribution (Form N-40)
Sch K-1 (N-40)	Beneficiary's Share of Income, Deductions, Credits, etc. (Form- N-40)
N-40T	Allocation of Estimated Tax Payments to Beneficiaries
N-66	Real Estate Investment Mortgage Conduit Income Tax Return



N-70NP	Exempt Organization Business Income Tax Return
N-103	Sale of Your Home
N-109	Application for Tentative Refund from Carryback of Net Operating Loss (Other Than Corporation)
N-110	Statement of Person Claiming Refund Due a Deceased Taxpayer
N-139	Moving Expenses with Instructions
N-152	Tax on Lump-Sum Distribution
N-158	Investment Interest Expense Deduction
N-163	Fuel Tax Credit for Commercial Fishers- Individual
N-168	Income Averaging for Farmers and Fisherman
N-172	Claim for Tax Exemption by Person with Impaired Sight or Hearing or by Totally Disabled Person and Physician's Certification
N-200V	Individual Income Tax Payment Voucher
N-201V	Business Income Tax Payment Voucher
N-210	Underpayment of Estimated Tax by Individuals, Estates and Trusts
N-220	Underpayment of Estimated Tax by Corporations and S Corporations
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-288B	Application for Withholding Certificate for Dispositions by Nonresident Persons of Hawaii Real Property Interest
N-288C	Application for Tentative Refund of Withholding on Dispositions by Nonresident Persons on Hawaii Real Property Interests
N-309	Corporation Application for Tentative Refund from Carryback of Net Operating Loss
N-310	Multistate Tax Compact Short Form Return
N-311	Refundable Food/Excise Tax Credit
N-312	Capital Goods Excise Tax Credit
N-323	Carryover of Tax Credits
N-325	Historic Preservation Income Tax Credit
N-330	School Repair and Maintenance Tax Credit
N-338	Recapture of Tax Credit for Flood Victims
N-340	Motion Picture, Digital Media, and Film Production Income Tax Credit
N-342	Renewable Energy Technologies Income Tax Credit
N-342A	Information Statement Concerning Renewable Energy Technologies Income Tax Credit for Systems Installed and Place in Service on or After July 1, 2009
N-342B	Composite Schedule for Form N-342A
N-342C	Composite Schedule for Form N-342
N-344	Important Agricultural Land Qualified Agricultural Cost Tax Credit
N-346	Tax Credit for Research Activities



N-346A	Certified Statement of Research and Development Costs Incurred by a Qualified High Technology business (QHTB) and Claim of the Tax Credit for Research Activities
N-348	Capital Infrastructure Tax Credit
N-350	Cesspool Upgrade, Conversion or Connection Income Tax Credit
N-352	Renewable Fuels Production Tax Credit
N-354	Organic Foods Production Tax Credit
N-356	Earned Income Tax Credit
N-358	Healthcare Preceptor Income Tax Credit
N-379	Request for Innocent Spouse Relief
N-405	Tax on Accumulation Distribution of Trusts
N-586	Tax Credit for Low-Income Housing
N-615	Computation of Tax for Children Under Age 14 who have Unearned Income of more than \$1000
N-755	Application for Automatic Extension of Time to File Hawaii Franchise Tax Return (Form F-1) or Public Service Company Tax Return (Form U-6)
N-756	Enterprise Zone Tax Credit
N-756A	Information Statement Concerning the Enterprise Zone Tax Credit
N-814	Parent's Election to Report Child's Interest and Dividends
N-848	Power of Attorney
N-884	Credit for Employment of Vocational Rehabilitation Referrals
RV-2	Rental Motor Vehicle, Tour Vehicle & Car-Sharing Vehicle Surcharge Tax Return
RV-3	Rental Motor Vehicle, Tour Vehicle & Car-Sharing Vehicle Surcharge Tax Annual Return & Reconciliation
Sch. AMD	Explanation of Changes on Amended Return
Sch. CR	Schedule of Tax Credits
Sch D-1	Sales of Business Property
Sch J	Supplemental Annuities Schedule
Sch. X	Tax Credits for Hawaii Residents
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
VP-2	Miscellaneous Tax Payment Voucher