# STATE OF HAWAII DEPARTMENT OF TAXATION



# General Information and Scannable Specifications for Form N-30 (Rev. 2019)

### **Contact Information for General Questions**

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

#### Contact Information for Mailing Test Packages and Testing Inquiries

Hawaii Department of Taxation Attn: Document Processing — Quality Assurance Test Team 830 Punchbowl Street, Rm 126 Honolulu, Hawaii 96813

Email: tax.dp.qa@hawaii.gov

## FORM N-30 (Rev. 2019)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-30. Form N-30 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-30 must create the form so the variable data (specified fields containing

taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable 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

- We highly recommend you use the Department's official Form N-30 PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the form must not be submitted to the Department for processing.
- Substitute forms must be proofread prior to submission.

#### 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. Fonts

- The form was designed using the following font:
  - 1. Helvetica
- The following fonts and sizes should be used for the form number and revision year located at the top left corner on page 1 of the form:
  - 1. Form: 8 pt Helvetica bold
  - 2. N-30: 18 pt Helvetica bold
  - 3. Rev. 2019: 8 pt Helvetica
- The following fonts and sizes should be used for the form number and revision year located at the top left corner on page 2 of the form:
  - 1. Form N-30 (Rev. 2019): 8 pt Helvetica bold

- The following font and size should be used for the form number located at the bottom right corner on pages 1 and 2 of the form:
  - 1. Form N-30 (Rev. 2019): 10 pt Helvetica bold

#### 4. Variable Data

- All variable data fields must utilize 10 pt Courier font.
- All variable data fields require exact placement.
- Print all alpha characters uppercase.
- Use a bold X (X) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

#### 5. Variable Data Delimiters

• Other tax year beginning and ending must be printed with dash (-) delimiters. For example:

#### MM-DD

(2 digits for month, followed by a dash (-), followed by 2 digits for day).

 Taxpayer's Federal Employer Identification Number must be printed with a dash (-) delimiter. For example:

12-1234567

(2 digits, followed by a dash (-), followed by 7 digits).

• Taxpayer's Hawaii Tax I.D. Number must be printed with dash (-) delimiters. For example:

GE-123-456-7890-01

(GE, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 4 digits, followed by a dash (-), followed by 2 digits)

Note: The Taxpayer's Hawaii Tax I.D. Number begins with "GE."

9999999999

#### 6. Dollar Amounts

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Amounts are right justified.

Amounts must be rounded. Dollar and cent signs should not be used when the field is rounded to whole dollars.

#### 7. Testing and Approval of the Scannable Form

• A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or tailing spaces).

#### SCANNABLE SPECIFICATIONS

#### 1. Layout

 Open space around variable data fields should be adhered to as much as possible except for the areas that do not require optical character recognition. Do not place any additional information in these areas.

#### 2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions:
  - 1. Pages 1-2: The 2-digit Hawaii Vendor I.D. Number should begin at column 45, row 64.

#### 3. QR Code

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibit for exact placement:
  - 1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 10.
  - 2. Page 2: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 7.
- Height of the QR code is 0.5 inch.
- Length of the QR code is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is N30 T 2019A 01 VIDXX:

- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- 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.
- Form N-30 (Rev. 2019) cannot be filed until 2020.

The required QR code for page 2 is N30 T 2019A 02 VIDXX:

The QR code includes the form number (N30), an underscore, type of form (T), space, 4-digit form year (2019), 1-letter revision indicator (A), space, 2-digit page number (01 or 02), space, vendor I.D. label (VID), and your 2-digit Hawaii Vendor I.D. Number (XX). There are no hyphens.

- The human readable text for the QR code MUST be printed at the bottom of each page at column 6, row 64, utilizing 6 pt Helvetica font.
- Please do not print the outline around the human readable text and QR code. These were only used to show the placement of the human readable text and QR code.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

#### 4. Acetate Overlays

- · Acetate overlays will assist in the exact data field placement. Verify your form samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.
- Acetate overlays will be mailed to vendors who submitted a Letter of Intent to participate in the Forms Reproduction Program and who will be reproducing Form N-30. If you did not receive the acetate overlays, please contact the Forms Coordinator.

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4			4
5	Place	Name as shown on return Federal Employer Identification Number	5
6	QR Code	NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	6
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		1 Name of declaring corporation     (Attach a separate sheet if more space is needed.)	affiliate fore IFIC sec	ved from an (including lign) as tion 243(b) ng dividend	4 Received by Business Inv Co. operatin Small Bus Investmer	estment g under iness	5 Columns 2 through 4 and all other dividends
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11	11	Total taxable dividends. Line 9 plus line 10				≻	99999999999999
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	1	Taxable income (loss) before Hawaii adjustments from page 1. line 10 (Unitary business 1				1	99999999999999
	2	(a) Taxable dividends from Schedule C, line 11	. 2(a)	99999	9999999		
		(b) Deductions allowable for federal tax purposes but not allowable or					
		allowable only in part for Hawaii tax purposes (attach schedule)	. 2(b)	99999	9999999		
		(c) The portion of the Hawaii jobs credit claimed applicable to current year					
		new employees from Schedule CR, line 5 (see Instructions)	. 2(c)		99999999		
		(d) Other adjustments (attach schedule)	. 2(d)	99999	9999999		
	3	Total additions (Add lines 2(a), 2(b), 2(c) and 2(d))				3	99999999999999
	4		· · · · · ·			4	99999999999999
	5	Entire dividends as reported on federal return and included on page 1, line 8	. 5		9999999		
	6	Interest on obligations of the United States included on page 1, line 8	. 6	99999	9999999		
	1	Net income from sources outside Hawaii received by a foreign or domestic corporation,		00000			
		except for unitary business taxpayers using Form N-30, Schedules O & P	. 7	99999	9999999		
	8	Amortization of casualty losses where election is made to amortize for Hawaii tax		00000	9999999		
		purposes under section 235-7(f), HRS (attach explanation)	. 8		99999999		
	9	Net operating loss deduction (under section 235-7(d), HRS) (attach schedule) .	. 9•		99999999		
	10	Other deductions or adjustments (attach schedule)	. 10	┗┿━┿━┿━┿╼┿		11	999999999999999
LI.	11 12				· · · <b>&gt;</b>	120	999999999999999999999
	12	Note: If the corporation has a farming NOL for the tax year, to elect to forego the carryback pu			· · · · · ·	120	999999999999999
	13	Enter the amount of net capital gains as shown on Schedule D, line 18 (Schedules O & P				130	99999999999999
	14	Line 12 minus line 13 (if less than zero, enter zero)			>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>	14	9999999999999999
	15	(a) Tax on capital gain, line 13 — Enter 4% of amount on line 13	•••••		••••	15(a)	99999999999999999
		(b) Tax on all other taxable income, line 14 — If the amount on line 14 is:	· · · · · · ·		••••	10(a)	
		(i) Not over \$25,000 — Enter 4.4% of line 14				15(b)(i)	99999999999999
-		(ii) Over \$25,000 but not over \$100,000 — Enter 5.4% of line 14 \$ 99.	9999999	9999999		10(0)(1)	
		Subtract \$250.00 and enter difference				15(b)(ii)	99999999999999
		(iii) Over \$100,000 — Enter 6.4% of line 14 \$_999999999999999					
	_	Subtract \$1,250.00 and enter difference				15(b)(iii)	99999999999999
ł						15(c)	99999999999999
ł		(d) Using the rates listed on line 15(b), compute tax on all taxable income us				15(d)	99999999999999
1	16	Total tax (enter the lesser of line 15(c) or 15(d)) (Combined unitary group file	-			160	99999999999999
ľ	17	Recapture of Capital Goods Excise Tax Credit from Form N-312, Part II.	. 17		9999999		
	18	Recapture of Low-Income Housing Tax Credit from Form N-586, Part III	. 18		9999999		
	19	Recapture of Tax Credit for Flood Victims from Form N-338	. 19		9999999		
	20	Recapture of Important Agricultural Land Qualified Agricultural Cost Tax Credit from Form N-344	. 20	999999	9999999		
	21	Recapture of Capital Infrastructure Tax Credit from Form N-348, Part IV	. 21		9999999		
	22	Total recapture of tax credits (Add lines 17, 18, 19, 20, and 21)				220	99999999999999
Ш.	23	Interest due under the look-back method completed long-term contracts (See Instructio	ns. Attach	fecleral For	m 8697)	230	99999999999999
	24	Total tax (Add lines 16, 22, and 23). Enter here and on page 1, line 11			· · · <b>· &gt;</b>	24	99999999999999
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#### Name as shown on return

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Federal Employer Identification Number

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	Sche	dule C Income From Dividends (Classified	for Hawaii Purpo	oses)				
		1 Name of declaring corporation (Attach a separate sheet if more space is needed.)	2 National Bank Associations or certain high technology businesses	affiliate fore IRC sec qualifyir	ved from an (including ign) as tion 243(b) ng dividend	4 Received by Business Inv Co. operatin Small Bus Investmer	estment g under iness	5 Columns 2 through 4 and all other dividends
ဖ	COF	PORATION NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99999	99999999999999				
DIVIDENDS	COF	PORATION NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99999	99999999999999				
	6	Total dividends. (Subtotal of column 5)		99999999999999				
≥	7	Sum of columns 2 through 4			99999999999999			
	8	Subtotal. Line 6 minus line 7		99999999999999				
	9	Multiply line 8 by .30 (30%)			99999999999999			
	10	Taxable mutual funds dividends			99999999999999			
	11	Total taxable dividends. Line 9 plus line 10					🗡	99999999999999
	Sche	edule J Adjustments to Income for Hawaii F	Purposes and Ta	x Comp	outation			
	1	Taxable income (loss) before Hawaii adjustments from page 1, line 10	(Unitary business ta	xpayers,	see Instruc	tions)	1	99999999999999
	2	(a) Taxable dividends from Schedule C, line 11		2(a)	99999	99999999		
		(b) Deductions allowable for federal tax purposes but not	allowable or					
<u> </u> ທ		allowable only in part for Hawaii tax purposes (attach	schedule)	2(b)	99999	99999999		
15		(c) The portion of the Hawaii jobs credit claimed applicab						
١Ē		new employees from Schedule CR, line 5 (see Instruc	99999999					
ADDITIONS		(d) Other adjustments (attach schedule)	99999999					
⋖	3	Total additions (Add lines 2(a), 2(b), 2(c) and 2(d))		3	99999999999999			
	4	Total of lines 1 and 3		<u></u>			4	99999999999999
	5	Entire dividends as reported on federal return and included of	on page 1, line 8	5	99999	99999999		
	6	Interest on obligations of the United States included on pa	age 1, line 8	6	99999	99999999		
	7	Net income from sources outside Hawaii received by a foreign or do	omestic corporation,					
S		except for unitary business taxpayers using Form N-30, Schedu	les O & P	7	99999	9999999		
임	8	Amortization of casualty losses where election is made to amo						
		purposes under section 235-7(f), HRS (attach explanation)	99999999					
ľĔ	9	Net operating loss deduction (under section 235-7(d), HRS)	99999999					
SUBTRACTIONS	10	Other deductions or adjustments (attach schedule)	99999999					
v		Total subtractions (Add lines 5, 6, 7, 8, 9, and 10)		11	99999999999999			
	12	Taxable income (loss) for Hawaii tax purposes (line 4 min		12●	99999999999999			
	<u> </u>	Note: If the corporation has a farming NOL for the tax year, to elect to						
	13	Enter the amount of net capital gains as shown on Schedule D, line 18				-	13●	99999999999999
	14	Line 12 minus line 13 (if less than zero, enter zero)		14	99999999999999			
	15	(a) Tax on capital gain, line 13 — Enter 4% of amount on		15(a)	99999999999999			
		(b) Tax on all other taxable income, line 14 — If the amount						
		(i) Not over \$25,000 — Enter 4.4% of line 14		15(b)(i)	99999999999999			
		(ii) Over \$25,000 but not over \$100,000 — Enter 5.4					4=4.500	
Z		Subtract \$250.00 and enter difference.					15(b)(ii)	99999999999999
ĬĔ		(iii) Over \$100,000 — Enter 6.4% of line 14 \$ 9999					4 = 4 \ (**)	
ΙĘ		Subtract \$1,250.00 and enter difference					15(b)(iii)	99999999999999
<u>ام</u>		<ul> <li>(c) Total of lines 15(a) and 15(b)</li></ul>					15(c)	99999999999999
TAX COMPUTATION	16			-			15(d)	99999999999999
	16 17	Total tax (enter the lesser of line 15(c) or 15(d)) (Combine Recapture of Capital Goods Excise Tax Credit from Form				<u></u>	16●	99999999999999
Į₹	18	Recapture of Low-Income Housing Tax Credit from Form				99999999		
Ľ	19	Recapture of Tax Credit for Flood Victims from Form N-33						
	20	Recapture of Important Agricultural Land Qualified Agricultural Cost Tax Cr	99999999					
	20	Recapture of Important Agricultural Land Qualified Agricultural Cost fax Cr Recapture of Capital Infrastructure Tax Credit from Form				99999999 99999999		
	21	Total recapture of tax credits (Add lines 17, 18, 19, 20, ar					22●	99999999999999
	22	Interest due under the look-back method — completed long-term cont					23•	99999999999999
	23	Total tax (Add lines 16, 22, and 23). Enter here and on pa					23	999999999999999999999999999999999999999
<u> </u>								1 N-30 (REV. 2019)