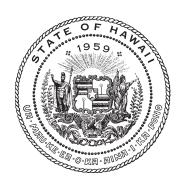
STATE OF HAWAII DEPARTMENT OF TAXATION



General Information and Scannable Specifications for Form N-35 (Rev. 2019)

Contact Information for General Questions

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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

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

FORM N-35 (Rev. 2019)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-35. Form N-35 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-35 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. A 2D QR code must be present on each page of the form.

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-35 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 scannable form must not be submitted to the Department for processing.
- Substitute scannable 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-35: 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 pages 2 through 4 of the form:
 - 1. Form N-35 (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 through 4 of the form:
 - 1. Form N-35 (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. 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."

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).

- 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-35 (Rev. 2019) cannot be filed until 2020.

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 1-4: 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. Pages 2-4: 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: N35 T 2019A 01 VIDXX

The required QR code for page 2 is: N35 T 2019A 02 VIDXX

The required QR code for page 3 is: N35_T 2019A 03 VIDXX

The required QR code for page 4 is: N35_T 2019A 04 VIDXX

The QR code includes the form number (N35), an underscore, type of form (T), space, 4-digit form year (2019), 1-letter revision indicator (A), space, 2-digit page number (01), (02), (03), or (04), 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 6pt 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-35. If you did not receive the acetate overlays, please contact the Forms Coordinator.

48 50 52 54 56 58 60 62 64 66

70 72

Muman Readable ex 14 ere 16 18 20 22 24 26 28 30 32 34 36 38 TAD 12 044 XX

82

, F	ORM N	I-35 (REV. 2019)							Page 2
-	Place		Name as shown on return			Federal Emp	loyer lo	dentification N	Number
5	R Code	e	NAMEXXXXXXXXXXXXXXXXXXX	XXXXX	XXXX				
6	Here		xxxxxxxxxxxxxxxxxxxxxx			99-99	99999)	
7		_							
8						•			
9	122	a Excess net passive income tax (at	tach schedule(s))	22a •	9999	99999999			
10			, line 21	22b●		99999999			
11			9999 Taxes withheld on attached N-4's	22c•		99999999			
12				-					
13		d LIFO recapture tax		22d●		99999999			
14	0 2 1 1 1 1 2 2 3 4 1		od	22e●		99999999	2012		
15							22f●	99999999	99999
16	≅ 23		edit	23a●		99999999			
17	<u> </u>		1Vs 99999999 and N-288s 99999999			99999999			
18	ಸ					99999999			
19	× (1)	d Add lines 23a, 23b, and 23c					23d●	99999999	99999
20	24	Underpayment of estimated tax pena	ty. (see Instructions) Check if Form N-220 i	s attache	ad	>> • <u>[X</u>]	24	99999999	99999
21	25		than the total of lines 22f and 24), enter AM				25●	99999999	99999
22	26	Enter amount of line 25 you want Credited	to 2020 estimated tax ➤ 26a \$ • 999	99999	9999	Refunded➤	26b●	9999999	99999
23	27		24 is larger than line 23d) enter the amount				27●	9999999	99999
24	28	AMOUNT OF PAYMENT (see Instruc	tions)			<u> </u>	28●	9999999	99999
25	품 29	Amount paid (overpaid) on original re	turn — AMENDED RETURN ONLY				29	9999999	99999
12	₩ 30	BALANCE DUE (REFUND) with am	ended return (See Instructions)				30	99999999	99999
26	Sche	edule A Cost of Goods So	id (See instructions for Schedule	e A)					
27	1	Inventory at beginning of year					1	99999999	99999
28	2	Purchases					2	9999999	99999
29	3	Cost of labor					3	99999999	99999
30	4		ee federal Instructions and attach a schedule				4	99999999	99999
31	5						5	99999999	
32	6	Total—Add lines 1 through 5					6	99999999	
33	7	Inventory at end of year					7	9999999	99999
34	8		7. (Enter here and on page 1, line 2)				8	9999999	99999
35	9	a Check all methods used for valuin							
36			sury Regulations section 1.471-3.						
37			s described in Treasury Regulations section	1.471-4	(see Ins	structions)			
38		(iii) 🗓 Other (specify method us	ed and attach explanation) > METHOD U	JSEDXX	XXXXX	XXXXXXXX	XXXXX	XXXXXXX	XXXX
39		b Check if there was a writedown of	subnormal goods as described in Treasury	Regulati	ons sect	tion 1 471-2(c)			
40		c Check if the LIFO inventory metho	d was adopted this tax year for any goods (if checke	d attacl	h federal Form	970)		
41			used for this tax year, enter percentage (or				0.0,		
42		closing inventory computed under					9d	9999	99999
43			respect to property produced or acquired for			o the corporation		X Yes	X No
44			ing quantities, cost or valuations between o	1 '	1 1 1 2			X Yes	X No
45		If "Yes," attach explanation.	ing quantities, cost of valuations between o	perining a	ind Closii	ing inventory.			140
46	Sche	edule B Other Information							
47		Check method of accounting: a X	Cash b 🗓 Accrual c 🗓 Other (s	inecify) >	Ontre	DXXXXXX	YYYVV	XX	+++
48	2	a Date of incorporation 12-12-11		1 11		12-12-12		****	
49	4	c Under laws of LAWS OFXXXXX					2-12		
50	3		y Codes at the end of the federal Instruction						
51	3		CTIVITYXXXXXXX ; Product or serv						
52								2272	
53	4		ax year own, directly or indirectly, 50% or m						
54			see IRC section 267(c).) If "Yes" attach a so					X Yes	X No
55			percentage owned, and (c) if 100% owned		DOO EIE	сион таде?		. LAI YES	الما الما
56	5		he corporation at the end of the tax year wh						
57		residents of Hawaii 99999999999						₩	V .
58	6		m sources outside Hawaii which is not inclu					X Yes	X No
59	7		ation before it elected to be an S corporatio		1 1 1				
60			or the basis of any other property) in the ha		1 1 1 1				
61			excess of the net recognized built-in gain f	1 1 1 1	1-11		nrealize	ı built-in gain i	reduced
62		by net recognized built-in gain from p	rior years	99999	99999	999 .			
63									
4 64	umañ Rea	10 ab 2 text 14 rep 16 18 20 22 24 26 28	30 32 34 36 38 T40 17 O44 XX 48 50	0 52 54	1 56 58	8 60 62 64	FORM	N-35 (REV	'. 2019)

6 8 10 12 14 16 18 20 22

6 8	10	12	14	16	18	20	22	24	26	28	30	32	34	36	38	40	42	44	46	48	50	52	54	56	58	60	62	64	66	68	70	72	74	76	78	80
FORM	/I N-3	35 (F	RE.V.	2019	9)							Ш																							Pa	ige :
Pla	ce			П								Na	me a	as s	how	n o	n re	turn				П		П		Fe	der	al E	mpl	oyer	lde	ntifi	cati	on N	lurn	ber

QR Code Here

99-999999

10	S	chedule K Shareholders' Pro Rata Share Items	b. Attributable to Hawaii		c. Attributable 10
11		Ordinary income (loss) from trade or business activities (page 1, line 21)	9999999999999	1	999999999999999
12	1	Net income (loss) from rental real estate activities (attach federal Form 8825)	9999999999999	2	99999999999999
13		a Gross income from other rental activities	9999999999999	3a	99999999999999 13
15	}	b Expenses from other rental activities (attach schedule)	9999999999999	3b	999999999999999
CF	5	c Net income (loss) from other rental activities. Line 3a minus line 3b	99999999999999	3с	999999999999999
] 4	interest income	9999999999999	4	999999999999999 16
		Ordinary dividends	99999999999999	5	99999999999999
18 E		Royalty income	9999999999999	6	99999999999999
2		Net short-term capital gain (loss) (Schedule D (Form N-35))	99999999999999	7	9999999999999
20	8	Net long-term capital gain (loss) (Schedule D (Form N-35))	9999999999999	8	9999999999999
21	1	Net gain (loss) under IRC section 1231 (attach Schedule D-1)	9999999999999	9	99999999999999
22	10		9999999999999	10	999999999999999
23	1	Charitable contributions (attach schedule)	99999999999999	11	99999999999999
24 c 25 c 26 c 26	11	PiRC section 179 expense deduction (attach federal Form 4562)	99999999999999	12	9999999999999
25	1 1	B Deductions related to portfolio income (loss) (attach schedule)	9999999999999	13	9999999999999
	14	Other deductions (attach schedule)	9999999999999	14	999999999999
27	ភូ 1	a Interest expense on investment debts paid or accrued in 2019	9999999999999	15a	9999999999999999
28 West	ntere	b (1) Investment income included on lines 4, 5, and 6, above	99999999999999	15b(1)	999999999999999
		(2) Investment expenses included on line 13, above	9999999999999	15b(2)	9999999999999
30	10	a Fuel Tax Credit for Commercial Fishers (attach Form N-163)	9999999999999	16a	30
31		b Total cost of property qualifying for the Capital Goods Excise Tax Credit (See Instructions)	9999999999999	16b	31
32		c Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756)	See Instructions	16c	32
33		d Hawaii Low-Income Housing Tax Credit (attach Form N-586)	9999999999999	16d	33
34		e Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	9999999999999	16e	34
35		f Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340)	9999999999999	16f	35
36		g Credit for School Repair and Maintenance (attach Form N-330)	9999999999999	16g	36
37	0	h Renewable Energy Technologies Income Tax Credit (attach Form N-342)	9999999999999	16h	37
38	5	i Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	9999999999999	16	38
	5	j Tax Credit for Research Activities (attach Form N-346)	99999999999999	16	39
.0		k Capital Infrastructure Tax Credit (attach Form N-348)	99999999999999	16k●	40
41		I Cesspool Upgrade, Conversion or Connection Income Tax Credit (attach Form N-350)	9999999999999	16	41 42
42		m Renewable Fuels Production Tax Credit (attach Form N-352)	9999999999999	16m	43
43		n Organic Foods Production Tax Credit (attach Form N-354)	9999999999999	16n	
44		o Hawaii income tax withheld on Forms N-288 (See Instructions)	99999999999999	160	44
45		p Total Hawaii income tax withheld on Forms N-4	9999999999999	16p	45
47		q Net income tax paid by the S corporation to states which do not recognize the			40
48	_	corporation's "S" status. Identify state(s)		16q	999999999999999
49	(/	Attach a separate schedule if more space is needed for any item.)			48
50	17				50
51		reported on line 22, below. Date of Distribution12-12-1212	9999999999999	17	9999999999999
52	18		999999999999	18	9999999999999
53	2 15		9999999999999	19	9999999999999
54	20		9999999999999	20	9999999999999
55	2				55
55 56		required to be reported separately to shareholders (attach schedule)	9999999999999	21	9999999999999
57	121		9999999999999	22	9999999999999
58	2				59
59		of lines 11 through 15a	9999999999999	23	99999999999999
60	24		9999999999999	24	59
61	2	interest penalty on early withdrawal of savings		25	99999999999999
62	\parallel				
63	\top			FO	RM N-35 (REV. 2019) ₆₃
4 64	f uma	8 Read ab letex 14ere 16 18 20 22 24 26 28 30 32 34 36 38 T4D NO 44 XX 48 50	52 54 56 58 60 62 6		8 70 72 74 76 78 80 82 64
65	П				65

2	6 8 10 12 14 16 18 20 22 24	26 28 30 32 34 36	38 40 42 44 46 4	8 50 52 54 56 58	60 62 64 66 68	70 72 74 76 78 80	2 82
4	FORM N-35 (REV. 2019)					Page 4	1 4
5	Place	Name as sh	own on return		Federal Employer I	dentification Number	5
6	QR Code Here		XXXXXXXXXXXX		99-999999	3	6
7		XXXXXXXX	XXXXXXXXXXXXX	XXXXX			7
8							- 8
10	Schedules L, M-1, and M-2	Attach a copy of p	age 4 of federal Fo	orm 1120\$ to this r	<mark>eturn.</mark> Attach Sci	n. M-3, if applicable.	9
11	Schedule N List of Shar	eholders (Attach a	separate sheet if r	nore space is need	ded)		110
12			No. of shar	(24-44	Year Sch. NS filed, if any	Amount of	12
13	Name and Address	SSN or	FEIN owned at all t	IIIes	(Indicate if revoked)	Payment on Form N-4	13
14					Tevokeu)	attached	14
15	1 NAME AND ADDRESSXXXXX NAME AND ADDRESSXXXXX		9999				15
16 17	NAME AND ADDRESSXXXXX		9999 9999999	99 STATEXXXX	. 999	9 999999999	16
18	2 NAME AND ADDRESSXXXXX	YYYYY	0000				18
19	NAME AND ADDRESSXXXXX						19
20	NAME AND ADDRESSXXXXX		9999 9999999	99 STATEXXXX	999	9 999999999	20
21	3 NAME AND ADDRESSXXXXX	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	9999				21
22	NAME AND ADDRESSXXXXX NAME AND ADDRESSXXXXX	0000000	9999 9999999	99 STATEXXXX	X 999	9 999999999	22
23		ent of Income (Se					23
25	1 Ordinary income (loss) from t					999999999999	25
26	2 Apportionment factor (from S					9999999%	-
27	3 Business income apportioned	d to Hawaii (line 1 multip	lied by line 2) (To Sche	dule K, line 1, col. b)		999999999999	27
28	4 Business income apportioned	d elsewhere (line 1 rninu	s line 3). (To Schedule	K, line 1, col. c)	999	999999999999	28
29	5 Are the totals of columns b ar						29
30	reported in returns or reports					X Yes X No	30
31	If "No," please explain_EXP	LANATIONXXXXX.	XXXXXXXXXXXXX	******	(XXXXXXXXXXX		31
33	Schedule P Computation	n of Apportionme	nt Factors (See A	ttributable to Haw	vali in the Instru	ictions.)	33
34		In Hawaii			Total Everywhere		34
35		ning of taxable year	End of taxable year	Beginning of ta	-	nd of taxable year	35
36		999999999999	999999999999			9999999999999	36
37	Ballalligs	999999999999	999999999999999999999999999999999999999			9999999999999	37
39	Inventories 999 Leasehold interests*	300000000000	9999999999999			999999999999	39
40	Rented Property*		999999999999			99999999999	40
41	Other Property 999	99999999999	999999999999	99999999	999999 99	999999999999	41
42	Total 999	99999999999	999999999999	99999999	999999 99	999999999999	42
43	* Enter net annual rent X 8.						43
14	Compute all percentages to 5 decima			A. In Hawaii 999999999999	B. Everywl		44
45 46	Property values (average value c Property factor (line 1, col. A divi					999.9999%	45
17	3 Total compensation			999999999999	999 9999999		47
18	4 Payroll factor (line 3, col. A divide	ed by line 3, col. B)				999.99999%	
19	5 Total sales			999999999999	999 9999999		49
50	6 Sales factor (line 5, col. A divided					999.99999%	
51	7 Total of factors (add lines 2, 4, ar			 	+ + + + + + + + + + + + + + + + + + + +	999.99999%	_
52	8 Average of factors (see instruction	ons) (10 Schedule O. line	9 2)	 	1 1 1 1 1 1 1 1 1 1 1	<u> </u>	52
53							54
55	Designation	of Tax Matters Pe	rson (See Instruc	tions.)			55
56	Enter below the shareholder designated	d as the tax matters pers	on (TMP) for the tax ye	ar of this return, if one	has been designate	: L	56
57	Name of NAME OF DES	IGNATED TMPXXX	xxxxxxxxxxx	XXXXXXXX Identify	ying 9999	999999999999	57
58	designated TMP			nurnbe	er of TMP 🔻	+++++++++++++++++++++++++++++++++++++++	58
59		TMPXXXXXXXXXX	xxxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxxx	59
50	Address of ADDRESS OF designated TMP	TMPXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	60
52							62
53			20 40 15		FORM	I N-35 (REV. 2019)	
4 54	Muma ⁸ Readable ² tex largerel 16 18 20 22 24	26 28 30 32 34 36	38 I ⁴⁰ NO ⁴⁴ XX	8 50 52 54 56 58	60 62 64 66 68	70 72 74 76 78 80	82 64
55							65

FORM N-35 (REV. 2019)

S CORPORATION INCOME TAX RETURN

For calendar year 2019

Place QR Code Here

or other tax year beginning \bullet 12-12 , 2019 and ending \bullet 12-12 , 20 12

L		1010	, 20				_			
	X	AME	NDED Return (Attach Sch AMD)							
	1	Name			•	Federal Emp	-	I.D. No.		
	ய்	NAMEX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXX		99-99999				
	OR TYPE	Dba or				Business Activity Co	de (Use d	code shown o	n federal For	m 1120S)
	띩.		R CARE OFXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXX	999999				
	딝	_	Address (number and street)			Hawaii Tax I.				
	• PRINT		NG ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(XXXXXXX		GE-999-9				
	•	-	town, State, and Postal/ZIP Code. If foreign address, see Instructions.			inter the numbe ttached to this				0000
L	_		OR TOWN STATE ZIP CODEXXXXXXXXXXXXXXXXXXXXXXXXX							
	ls	the corp	oration electing to be an S corporation beginning with this tax year?	<u>.</u>		. <u></u>		[2	X Yes	X No
			1) $\overline{f X}$ Initial Return (2) $\overline{f X}$ Final Return (3) $\overline{f X}$ S Election Termination or Revocation (_	_	
_	Н		months in 2019 was this corporation in operation? 99 Was this corporation.							X No
г	_		ITION: Include only trade or business income and expenses on lines 1				or mo	re infor	mation.	
	1	1 a	Gross receipts or sales (see Instructions)			99999999				
	1		Returns and allowances			99999999		T		
	빌		Line 1a minus line 1b				1c•			99999
וים	INCOME		ost of goods sold (Schedule A, line 8)			-	2•		99999	
	윌		ross profit (line 1c minus line 2)				3•		99999	
			et gain or (loss) from Schedule D-1, Part II, line 19 (attach Schedule D-1) her income (see Instructions) (attach schedule)				4● 5●	† 	99999	
ayı	1	6	TOTAL income (loss) — Add lines 3 through 5 and enter here				60		99999	99999
┋┝	┪		ompensation of officers				7			99999
<u> </u>	1		tlaries and wages (less employment credit)				8	1	99999	
	1	9 Repairs and maintenance								99999
2	1		d debts (see Instructions)			-	9 10	† 		99999
5	1		ents				11	† 	99999	
5	- 1									99999
	Ó		Interest							99999
	DEDUCTIONS		epreciation from federal Form 4562 not claimed elsewhere on return (see Inc		14		99999			
	김	15 De	epletion (Do not deduct oil and gas depletion. See Instructions.)			[15	999	99999	9999
	삠	16 Ac	Ivertising			[16	999	99999	9999
	1	17 Pe	ension, profit-sharing, etc. plans			[17	999	99999	9999
	1	18 En	nployee benefit programs			[18	999	99999	9999
	1	19 Ot	her deductions (attach schedule)			[19	999	99999	9999
	1	20	TOTAL deductions — Add lines 7 through 19 and enter here				20●		99999	
ļ	4		dinary income (loss) from trade or business activities — line 6 minus line 20	-			21●		99999	
	စ		ARATION: I declare, under the penalties set forth in section 231-36, HRS, that this retu							
/	윈		nd, to the best of my knowledge and belief, is true, correct, and complete, made in good faith S. Declaration of preparer (other than taxpayer) is based on all information of which prepare			tea, pursuant to tri	е паwа	all income	iax Law,	Chapter
1	g	,		,	Ü					
	S	>	•	L2		NAME A	ND I	CITLE	XXXXX	XXXX
	ase		Signature of officer Date			Type or p				
	Please Sign Here	★ May (Se	r the Hawaii Department of Taxation discuss this return with the prepare the page 3 of the Instructions) This designation does not replace Form N-8	er shown be <i>348, Power o</i>	elow?. <i>of Attori</i>			🛚	Yes	🔀 No
ľ			Preparer's Signature	Date		Check if		Preparer's	s identifica	ation no.
	Pai	id	Drint Dranavaria Nama	12-12-1	12	self-employed [<u>v</u> •	PREP	ID N	10XX
		a eparer's	FREFARERS NAMERALANAAAAAAAA			Federal				
		ormation	nation Firm's name (or FIRMS NAME AND ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				-ederai E.I. No. ➤ 99 - 9999999			
			yours if self-employed) FIRMS NAME AND ADDRESSXXXXXXXXX Address and Postal/ZIP Code						7000	
L			AUUI 600 AIIU FUSIAI/AIF UUUE		Phone no. ➤ (123) 456-7890					

FORM N-35 (REV. 2019)

Place QR Code Here

22a●

22b●

a Excess net passive income tax (attach schedule(s))

b Tax from Schedule D (Form N-35), line 21

Federal Employer Identification Number

99-9999999

99999999999

		c Number of N-4's attached • 999999 Taxes withheld on attached N-4's	22c●	999999999999	1		
		d LIFO recapture tax	22d●	99999999999	1		
၂		e Interest due under look-back method	22e●	99999999999	1		
뉟		f Add lines 22a, 22b, 22c, 22d, and 22e			22f●	99999999	99999
& PAYMENTS	23	a 2018 overpayment allowed as a credit	23a●	99999999999			
l≱		b 2019 estimated tax payments from N-201Vs 99999999 and N-288s 999999999	23b●	99999999999	1		
کر ا		• •			1		
		d Add lines 23a, 23b, and 23c			23d●	9999999	99999
TAX	24	Underpayment of estimated tax penalty. (see Instructions) Check if Form N-220	is attach	ed > ● X	24●	99999999	99999
	25	OVERPAYMENT (If line 23d is larger than the total of lines 22f and 24), enter AM			25●	99999999	
	26	Enter amount of line 25 you want Credited to 2020 estimated tax ➤ 26a \$● 999	99999	9999 Refunded➤	26b●	9999999	
	27	TAX DUE (If the total of lines 22f and 24 is larger than line 23d) enter the amount			27●	9999999	99999
	28	AMOUNT OF PAYMENT (see Instructions)			28●	9999999	
DED	29	Amount paid (overpaid) on original return — AMENDED RETURN ONLY			29	9999999	99999
AMEN	30	BALANCE DUE (REFUND) with amended return (See Instructions)			30	9999999	99999
		dule A Cost of Goods Sold (See Instructions for Schedule	e A)				
	1	Inventory at beginning of year			1	9999999	99999
	2	Purchases			2	9999999	
	3	Cost of labor			3	9999999	99999
	4	Additional IRC section 263A costs (see federal Instructions and attach a schedul	e)		4	99999999	99999
	5	Other costs (attach schedule)			5	9999999	99999
	6	Total—Add lines 1 through 5			6	9999999	99999
	7	Inventory at end of year			7	9999999	99999
	8	Cost of goods sold—Line 6 minus line 7. (Enter here and on page 1, line 2)			8	9999999	99999
	9	a Check all methods used for valuing closing inventory:					
		 (ii) \(\begin{align*} align*	JSEDX Regulat if check amounts	XXXXXXXXXXXXXXXX cions section 1.471-2(c) ed, attach federal Form s) of	970) .		X
		closing inventory computed under LIFO			9d		99999 X No
		e Do the rules of section 263A (with respect to property produced or acquired for					
		f Was there any change in determining quantities, cost or valuations between o	pening	and closing inventory?		LALI Yes	X No
	Scher	If "Yes," attach explanation. Stule B Other Information					
			annoifu)	► <u>OTHERXXXXXXX</u>	vvvv	/VV	
	2	a Date of incorporation 12-12-1212 b Date business began in				XXX	
	-	c Under laws of LAWS OFXXXXXXXXXXX d Date of federal election				12	
	3	Refer to the listing of Business Activity Codes at the end of the federal Instruction					
	•	Business Activity > BUSINESS ACTIVITYXXXXXXX ; Product or serv		•	•	•	
	4	Did the corporation at the end of the tax year own, directly or indirectly, 50% or m					
	-	corporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a se		•			
		and employer identification number (b) percentage owned, and (c) if 100% owned		. ,		🕱 Yes	X No
	5	Enter the number of shareholders in the corporation at the end of the tax year wh					
	_	residents of Hawaii 9999999999999999999999999999999999		9999999 .			
	6	Did the corporation derive income from sources outside Hawaii which is not inclu				🕱 Yes	X No
	7	If the corporation: (1) was a C corporation before it elected to be an S corporation					
		determined by reference to its basis (or the basis of any other property) in the ha					lt-in gain
		(defined by IRC section 1374(d)(1)) in excess of the net recognized built-in gain f					_
		by net recognized built-in gain from prior years				Ţ.	
							-

Place QR Code Here

Federal Employer Identification Number

99-9999999

	Sch	edule K Shareholders' Pro Rata Share Items	b. Attributable to Hawaii		c. Attributable Elsewhere
	1	Ordinary income (loss) from trade or business activities (page 1, line 21)	9999999999999	1	99999999999999
	2	Net income (loss) from rental real estate activities (attach federal Form 8825)	9999999999999	2	99999999999999
	3 a	Gross income from other rental activities	9999999999999	3a	99999999999999
(SE	b	Expenses from other rental activities (attach schedule)	9999999999999	3b	99999999999999
SS (С	Net income (loss) from other rental activities. Line 3a minus line 3b	9999999999999	3с	99999999999999
ی	4	Interest income	9999999999999	4	99999999999999
<u>е</u>	5	Ordinary dividends	9999999999999	5	99999999999999
Income (Losses)	6	Royalty income	9999999999999	6	99999999999999
<u> </u>	7	Net short-term capital gain (loss) (Schedule D (Form N-35))	9999999999999	7	99999999999999
	8	Net long-term capital gain (loss) (Schedule D (Form N-35))	9999999999999	8	99999999999999
	9	Net gain (loss) under IRC section 1231 (attach Schedule D-1)	9999999999999	9	99999999999999
	10	Other income (loss) (attach schedule)	9999999999999	10	99999999999999
IIS	11	Charitable contributions (attach schedule)	9999999999999	11	99999999999999
Deductions	12	IRC section 179 expense deduction (attach federal Form 4562)	9999999999999	12	99999999999999
ğ	13	Deductions related to portfolio income (loss) (attach schedule)	9999999999999	13	99999999999999
Õ	14	Other deductions (attach schedule)	9999999999999	14	99999999999999
ti ti	15 a	Interest expense on investment debts paid or accrued in 2019	9999999999999	15a	99999999999999
Investment	3	(1) Investment income included on lines 4, 5, and 6, above	9999999999999	15b(1)	99999999999999
<u> </u>		(2) Investment expenses included on line 13, above	9999999999999	15b(2)	99999999999999
	16 a	Fuel Tax Credit for Commercial Fishers (attach Form N-163)	9999999999999	16a	
	b	Total cost of property qualifying for the Capital Goods Excise Tax Credit (See Instructions)	9999999999999	16b	
	С	Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756).	See Instructions	16c	
	d	Hawaii Low-Income Housing Tax Credit (attach Form N-586)	9999999999999	16d	
	1	Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	9999999999999	16e	
	1	Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340)	9999999999999	16f	
	1	Credit for School Repair and Maintenance (attach Form N-330)	9999999999999	16g	
	_	Renewable Energy Technologies Income Tax Credit (attach Form N-342)	9999999999999	16h	
Credits	1	Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	9999999999999	16i	
ē	l i	Tax Credit for Research Activities (attach Form N-346)	9999999999999	16i	
O	k	Capital Infrastructure Tax Credit (attach Form N-348)	9999999999999	16k●	
		Cesspool Upgrade, Conversion or Connection Income Tax Credit (attach Form N-350)	9999999999999	161	
	1	Renewable Fuels Production Tax Credit (attach Form N-352)	9999999999999	16m	
		Organic Foods Production Tax Credit (attach Form N-354)	9999999999999	16n	
	ı	Hawaii income tax withheld on Forms N-288 (See Instructions)	9999999999999	160	
		Total Hawaii income tax withheld on Forms N-4	9999999999999	16p	
		Net income tax paid by the S corporation to states which do not recognize the			
	Ι.	corporation's "S" status. Identify state(s)		16g	99999999999999
	(Atta	ich a separate schedule if more space is needed for any item.)			
	17	Total property distributions (including cash) other than dividend distributions			
		reported on line 22, below. Date of Distribution12-12-1212	9999999999999	17	9999999999999
	18	Tax exempt interest income	9999999999999	18	9999999999999
S	l	Other tax exempt income	9999999999999	19	9999999999999
Other Items	20	Non-deductible expenses	9999999999999	20	9999999999999
ž	21	Other items and amounts not included on lines 1 through 20, above, that are			
þe		required to be reported separately to shareholders (attach schedule)	9999999999999	21	9999999999999
ŏ	22	Total dividend distributions paid from accumulated earnings and profits	9999999999999	22	9999999999999
	23	Income (loss) — Combine lines 1 through 10. From the result, subtract the sum			
	-"	of lines 11 through 15a	9999999999999	23	99999999999999
	24	Corporate adjustments to income attributable to Hawaii (attach schedule)	9999999999999	24	
	25	Interest penalty on early withdrawal of savings		25	99999999999999
	123	interest perions on early withdrawar or savings			1

Place QR Code Here Name as shown on return

Federal Employer Identification Number

99-999999

Schedules L, M-1, and M-2 Attach a copy of page 4 of federal Form 1120S to this return. Attach Sch. M-3, if applicable.

Schedule N List of Shareholders (Attach a separate sheet if more space is needed)

Name and Address	SSN or	FEIN	No. of shares owned at all times during the year	State of Residence	Year Sch. NS filed, if any (Indicate if revoked)	Amount of Payment on Form N-4 attached
1 NAME AND ADDRESSXXXXXX	XXXXX 999999	99999				
NAME AND ADDRESSXXXXXXX NAME AND ADDRESSXXXXXXX	••••••••••••••••••	99999	9999999999	STATEXXXXX	9999	9999999999
2 NAME AND ADDRESSXXXXXX	XXXXX 99999	99999				
NAME AND ADDRESSXXXXXX NAME AND ADDRESSXXXXXX	XXXXX		9999999999	STATEXXXXX	9999	9999999999
3 NAME AND ADDRESSXXXXXX	XXXXX 999999	99999				
NAME AND ADDRESSXXXXXXX	XXXXX		9999999999	STATEXXXXX	9999	9999999999

Schedule O Apportionment of Income (See Attributable to Hawaii in the Instructions.)

1	Ordinary income (loss) from trade or business activities (From page 1, line 21)	99999999999999
2	Apportionment factor (from Schedule P, line 8)	9999999%
3	Business income apportioned to Hawaii (line 1 multiplied by line 2) (To Schedule K, line 1, col. b)	99999999999999
4	Business income apportioned elsewhere (line 1 minus line 3). (To Schedule K, line 1, col. c)	9999999999999

Schedule P Computation of Apportionment Factors (See Attributable to Hawaii in the Instructions.)

	In Hawa	ii	Total Everywhere				
Property — (use original cost)	Beginning of taxable year	End of taxable year	Beginning of taxable year	End of taxable year			
Land	99999999999999	99999999999999	99999999999999	99999999999999			
Buildings	99999999999999	99999999999999	99999999999999	99999999999999			
Inventories	99999999999999	99999999999999	99999999999999	99999999999999			
Leasehold interests*		99999999999999		99999999999999			
Rented Property*		99999999999999		99999999999999			
Other Property	99999999999999	99999999999999	99999999999999	99999999999999			
Total	99999999999999	99999999999999	99999999999999	99999999999999			

* Enter net annual rent X 8.

	Compute all percentages to 5 decimal places (0.00000%)	A. In Hawaii	B. Everywhere	
1	Property values (average value of property above)	99999999999999	99999999999999	
2	Property factor (line 1, col. A divided by line 1, col. B)		999.9	9999%
3	Total compensation	99999999999999	99999999999999	
4	Payroll factor (line 3, col. A divided by line 3, col. B)		999.9	9999%
5	Total sales	99999999999999	99999999999999	
6	Sales factor (line 5, col. A divided by line 5, col. B)			9999%
7	Total of factors (add lines 2, 4, and 6)			
8	Average of factors (see instructions) (To Schedule O, line 2)			

Designation of Tax Matters Person (See Instructions.)

Enter below the shareholder designated as the tax matters person (TMP) for the tax year of this return, if one has been designated:

Address of designated TMP