

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-20 (Rev. 2019)**

Contact Information for General Questions

Hawaii Department of Taxation
Technical Section
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**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
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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-20 (Rev. 2019)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-20. Form N-20 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-20 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-20 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-20: 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-20 (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-20 (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

999999999

- 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 trailing 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-20 (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 1-2: 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:
N20_T 2019A 01 VIDXX

The required QR code for page 2 is:
N20_T 2019A 02 VIDXX

The QR code includes the form number (N20), 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 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-20. If you did not receive the acetate overlays, please contact the Forms Coordinator.

FORM N-20 (REV. 2019)

PARTNERSHIP RETURN OF INCOME 2019

For calendar year 2019

Place or other tax year beginning 12-12, 2019 and ending 12-12, 2018

Partnership Name, Federal Employer I.D. No., Business Code No., Mailing Address, Principal business activity, City or town, State, and Postal/ZIP Code, Hawaii Tax I.D. No.

E Check applicable boxes: (1) Initial Return (2) Final Return (3) Amended Return (Attach Sch AMD) (4) IRS Adjustment

FOR LINES 1 - 9, ENTER AMOUNTS FROM COMPARABLE LINES ON FEDERAL FORM 1065

Table with 17 rows for Ordinary Income (Loss) from Trade or Business Activities, including lines 1a through 17c.

DECLARATION I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

Signature and Date section, including Preparer's Signature, Date, and Preparer's Tax I.D. Number.

Place QR Code Here	Partnership Name PARTNERSHIP NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXX	Federal Employer I.D. No. 99-9999999
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Schedule K		PARTNERS' Pro Rata Share Items	b. Attributable to Hawaii	c. Attributable Everywhere		
Income (Losses)	1	Ordinary income (loss) from trade or business activities (page 1, line 16)	999999999999999	1	999999999999999	
	2	Net income (loss) from rental real estate activities (attach federal Form 8825)	999999999999999	2	999999999999999	
	3	a	Gross income (loss) from other rental activities	999999999999999	3a	999999999999999
		b	Expenses from other rental activities (attach schedule)	999999999999999	3b	999999999999999
		c	Net income (loss) from other rental activities (line 3a minus line 3b)	999999999999999	3c	999999999999999
	4	Guaranteed Payments to Partners	999999999999999	4	999999999999999	
	5	Interest income	999999999999999	5	999999999999999	
	6	Ordinary dividends	999999999999999	6	999999999999999	
	7	Royalty income	999999999999999	7	999999999999999	
	8	Net short-term capital gain (loss) (Schedule D (Form N-20))	999999999999999	8	999999999999999	
	9	Net long-term capital gain (loss) (Schedule D (Form N-20))	999999999999999	9	999999999999999	
10	Net gain (loss) under IRC section 1231 (attach Schedule D-1)	999999999999999	10	999999999999999		
11	Other income (loss) (attach schedule)	999999999999999	11	999999999999999		
Deductions	12	Charitable contributions (attach schedule)	999999999999999	12	999999999999999	
	13	IRC section 179 expense deduction (attach federal Form 4562).	999999999999999	13	999999999999999	
	14	Deductions related to portfolio income (loss) (attach schedule)	999999999999999	14	999999999999999	
	15	Other deductions (attach schedule)	999999999999999	15	999999999999999	
	Credits	16	Total cost of qualifying property for the Capital Goods Excise Tax Credit (attach Form N-312)	999999999999999	16	
17		Fuel Tax Credit for Commercial Fishers (attach Form N-163)	999999999999999	17		
18		Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756)	See Instructions	18		
19		Hawaii Low-Income Housing Tax Credit (attach Form N-586)	999999999999999	19		
20		Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	999999999999999	20		
21		Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340)	999999999999999	21		
22		Credit for School Repair and Maintenance (attach Form N-330).	999999999999999	22		
23		Renewable Energy Technologies Income Tax Credit (attach Form N-342).	999999999999999	23		
24		Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	999999999999999	24		
25		Tax Credit for Research Activities (attach Form N-346)	999999999999999	25		
Investment Interest	26	Capital Infrastructure Tax Credit (attach Form N-348)	999999999999999	26		
	27	Cesspool Upgrade, Conversion or Connection Income Tax Credit (attach Form N-350)	999999999999999	27		
	28	Renewable Fuels Production Tax Credit (attach Form N-352)	999999999999999	28		
	29	Organic Foods Production Tax Credit (attach Form N-354)	999999999999999	29		
	30	Credit for income tax withheld on Form N-288 (net of refunds)	999999999999999	30		
Other Items	31 a	Interest expense on investment debts	999999999999999	31a	999999999999999	
	b	(1) Investment income included on lines 5, 6, and 7, Schedule K	999999999999999	31b(1)	999999999999999	
	(2) Investment expenses included on line 14, Schedule K	999999999999999	31b(2)	999999999999999		
Analysis	32	Attach schedule for other items and amounts not reported above (e.g., credit recapture amounts) See Instructions. Check box if schedules attached <input checked="" type="checkbox"/>	999999999999999	32		
	33 a	Income (loss). Combine lines 1 through 11 in column c. From the result, minus the sum of lines 12 through 15 and 31a in column c		33a	999999999999999	
	b	Analysis by type of partner:				
		(a) Corporate	(b) Individual	(c) Partnership	(d) Exempt organization	(e) Nominee/Other
			i. Active	ii. Passive		
	1. General Partners	999999999999999	999999999999999	999999999999999	999999999999999	999999999999999
	2. Limited Partners	999999999999999	999999999999999	999999999999999	999999999999999	999999999999999

STATE OF HAWAII—DEPARTMENT OF TAXATION
PARTNERSHIP RETURN OF INCOME
2019

THIS SPACE FOR DATE RECEIVED STAMP

For calendar year

Place
QR Code
Here

or other tax year beginning ● 12-12, 2019
and ending ● 12-12, 2018

• PRINT OR TYPE •	Partnership Name PARTNERSHIP NAMEXX	A Federal Employer I.D. No. ● 99-9999999
	DBA or C/O DBA OR CARE OFXX	B Business Code No. (from federal Form 1065) ● 999999
	Mailing Address (number and street) MAILING ADDRESSXX	C Principal business activity ACTIVITYXXXXXXXXXXXXXXXXXXXX
	City or town, State, and Postal/ZIP Code. If foreign address, see Instructions. CITY OR TOWNXX	D Hawaii Tax I.D. No. ● GE-123-456-7890

E Check applicable boxes: (1) Initial Return (2) Final Return (3) Amended Return (Attach Sch AMD) (4) IRS Adjustment

FOR LINES 1 - 9, ENTER AMOUNTS FROM COMPARABLE LINES ON FEDERAL FORM 1065

ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS ACTIVITIES	1 a Gross receipts or sales	1a●	999999999999	
	b Returns and allowances	1b●	999999999999	
	c Line 1a minus line 1b	1c●	999999999999	
	2 Cost of goods sold	2●	999999999999	
	3 Gross profit (line 1c minus line 2)	3●	999999999999	
	4 Ordinary income (loss) from other partnerships, estates, and trusts	4	999999999999	
	5 Net farm profit (loss) (attach federal Schedule F (Form 1040))	5	999999999999	
	6 Net gain (loss) from federal Form 4797, Part II, line 17.	6	999999999999	
	7 Other income (loss)	7●	999999999999	
	8 TOTAL income (loss)	8●	999999999999	
	9 TOTAL deductions	9●	999999999999	
	10 Ordinary income (loss) from trade or business activities before Hawaii adjustments (line 8 minus line 9)	10●	999999999999	
	ADD:			
	11 a Deductions allowable for federal tax purposes but not allowable or allowable only in part for Hawaii tax purposes (attach schedule)	11a	999999999999	
	b Net gain or (loss) from Schedule D-1, Part II, line 19.	11b●	999999999999	
	c The portion of the Hawaii jobs credit claimed applicable to current year new employees	11c	999999999999	
	d Other additions (attach schedule)	11d	999999999999	
12 Total of lines 11a, 11b, 11c, and 11d	12	999999999999		
13 Total of lines 10 and 12	13	999999999999		
DEDUCT:				
14 a Net gain or (loss) from federal Form 4797, Part II, line 17 (line 6 above)	14a	999999999999		
b Federal employment credits	14b	999999999999		
c Other deductions (attach schedule)	14c	999999999999		
15 Total of lines 14a, 14b, and 14c.	15	999999999999		
16 Ordinary income (loss) from trade or business activities for Hawaii tax purposes (line 13 minus line 15)	16	999999999999		
17 PAYMENT DUE (see instructions)	17●	999999999999		

DECLARATION I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member: _____ Date: 12-12-12

★ May the Hawaii Department of Taxation discuss this return with the preparer shown below? Yes No
(See page 2 of the Instructions) **This designation does not replace Form N-848, Power of Attorney**

Paid Preparer's Information	Preparer's Signature Print Preparer's Name PREPARERS NAMEXXXXXXXXXXXXXXXXXXXX	Date 12-12-12	Check if self-employed <input checked="" type="checkbox"/>	Preparer's Tax I. D. Number ● PREP TAX IDX
	Firm's name (or yours if self-employed) Address and Postal/ZIP Code FIRMS NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX	Federal E.I. No. 99-9999999	Phone no. (123) 456-7890	

Place QR Code Here	Partnership Name PARTNERSHIP NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXX	Federal Employer I.D. No. 99-9999999
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		(a) Corporate	(b) Individual		(c) Partnership	(d) Exempt organization	(e) Nominee/Other
			i. Active	ii. Passive			
	1. General Partners	999999999999999	999999999999999	999999999999999	999999999999999	999999999999999	999999999999999
	2. Limited Partners	999999999999999	999999999999999	999999999999999	999999999999999	999999999999999	999999999999999