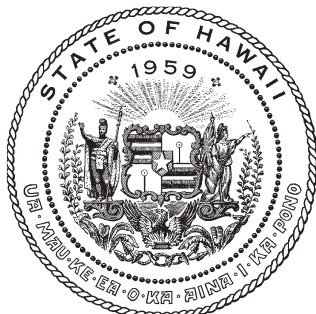**STATE OF HAWAII
DEPARTMENT OF TAXATION**

General Information
and Scannable Specifications
for
Form N-11 (Rev. 2023)

<u>**Contact Information for General Questions**</u>

Hawaii Department of Taxation
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<u>**Contact Information for Mailing
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Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

FORM N-11 (Rev. 2023)
General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-11. Form N-11 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-11 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.

We support the processing of 2D barcodes produced on Form N-11. If you will produce 2D barcodes for Form N-11, you must also refer to the separate scannable specifications for Schedule CR.

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-11 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. Arial

- The following fonts and sizes should be used for the form number and revision year located at the top left corner of the form:

   1. FORM: 8 pt Arial bold

   2. N-11: 18 pt Arial bold

   3. REV. 2023: 8 pt Arial

- The following font and size should be used for the form number located at the bottom right corner of the form:

   1. FORM N-11 (REV. 2023): 10 pt Arial bold

4. Variable Data

- All variable data fields must utilize 12 pt Courier New font. Exception: On page 4 in the designee section, the "Phone no." variable data field is 8 pt Courier New.

- All variable data fields require exact placement. On page 1 line 6d, the last line for the fourth dependent name begins at the beginning of column 13 and should rest at the top of row 61 to avoid encroaching in the bottom left registration mark area.

- 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. For Office Use Only Area

- Use horizontal lines.

- Boxes should not be printed.

6. Variable Data Delimiters

- Fiscal year beginning and ending dates and the Date of Death must be printed with spaces between the dash (-) delimiters. For example:

   MM - DD - YY

   (2 digits for month, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits for the day, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits for the fiscal beginning and ending tax year and date of death tax year)

- Taxpayer's Social Security Number and/or spouse's social security number must be printed with spaces between the dash (-) delimiters. For example:

   123 - 45 - 6789

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

- The first four letters of the taxpayer's name field must be printed in uppercase letters.

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

  123 - 456 - 7890 - 01

  (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)

7. **Dollar Amounts**   123456789

   - 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.

8. **Negative Amounts**

   - Show negative amounts with a bold X (**X**) where indicated on the exhibits. The use of a minus sign (-), parentheses, or brackets are not acceptable.

9. **Testing and Approval of the Scannable Form**

   - A minimum of 5 hardcopy test samples populated with the variable data from the test cases in Appendix B 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.

   - It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted samples.

   - Approval of the facsimile must be obtained from the Department **prior** to filing.

   - Form N-11 (Rev. 2023) cannot be filed until 2024.

SCANNABLE SPECIFICATIONS

1. **Layout**

   - The form was designed on a 6x10 grid. See exhibits.

     There are a few areas of the form that do not require optical character recognition, and therefore do not meet the 6x10 design:

     1 Page 4, Designee and Paid Preparer Information

   - 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 position:

     1. Pages 1 - 4: The 2-digit Hawaii Vendor I.D. Number should begin at column 42, row 64.

   - The Hawaii Vendor I.D. Number must utilize 12 pt Courier New font.

3. **Registration Marks**

   - Registration marks are required on every page. The scanning equipment looks for "L's", or registration marks, printed on the form. Exact placement of the registration marks are required.

   - The vertical and horizontal edges of the registration marks must be the same length of 0.5 inch long and 0.0278 inch thick.

   - There are **two** registration marks on each page.

     1. Page 1: The top right registration mark should extend from the beginning of column 76 to the end of column 80 and should rest at the top of row 4.

     2. Pages 2 through 4: The top right registration mark should extend from the beginning of column 76 to the end of column 80 and should rest at the top of row 6.

     3. The bottom left registration mark should start at the beginning of column 6 and extend through the end of column 10 and rest on the top of row 64 for all four pages.

   - The tolerance is 1 mm (¼ of a grid).

   - No data or other stray marks are allowed to encroach within the white space in a 0.5 inch square of the registration mark.

4. **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 9.

    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 8.

- 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:
  N11_T 2023A 01 VIDXX

  The required QR code for page 2 is:
  N11_T 2023A 02 VIDXX

  The required QR code for page 3 is:
  N11_T 2023A 03 VIDXX

  The required QR code for page 4 is:
  N11_T 2023A 04 VIDXX

  The QR code includes the form number (N11), an underscore, type of form (T), space, 4-digit form year (2023), 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 below the QR code utilizing 6 pt Arial font. Placement of the human readable text is as follows (see exhibits for exact placement):

    1. Page 1: Column 6, row 10

    2. Pages 2 - 4: Column 6, row 9

- Please do not print the outline around the human readable text and QR code. The outline is 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.

5. **2D Barcode**

The Department supports the processing of 2D barcodes produced on Form N-11. The following defines the technical specifications for producing 2D barcodes for Form N-11. If a 2D barcode cannot be produced, then the reserved space on page 1 of the form should remain blank.

- The 2D encode type is Standard PDF417.

- The dots per inch (DPI) is 300.

- The Error Correction Level is 4.

- The Y/X element ratio is 3.

- The size of the barcode will vary according to the amount of information contained in the barcode. The size of the barcode can not be greater than 3.7" Wide x 1.83" High.

- The X dimension width is a minimum of 11.0 Mils. Adjust the X dimension width to the largest value that can be used while still fitting within maximum barcode size.

- The number of Data Columns and Data Rows will be variable. While adjusting the number of Data Columns and Data Rows, it is preferable to maintain an overall aspect ratio of the barcode's width to its height of approximately 2 to 1 (this will provide the highest read rates), but any aspect ratio that fits within the allocated space is acceptable.

- DO NOT stretch the barcode image.

- The barcode placement must be within the boundary box in the area labeled "This Space Reserved". The preferred position is for the barcode to be centered both horizontally and vertically within that space, but any placement of the barcode that is within the allocated space is acceptable. NOTE: When printing the 2D barcode in the allocated space, do not print the boundary box.

- Use Text compaction mode whenever the data included in the barcode allows. This is the preferred mode since it will result in a smaller barcode size as compared to Binary compaction, but either compaction mode is acceptable.

- A problem with 2D barcode processing on tax returns can occur when a user of vendor software prints their return, then makes a change to the return data and reprints only that page (without reprinting the first page which contains the 2D barcode). We recommend that vendors update their help documentation to remind users to reprint page 1 of their return if they make any changes to any return data.

- The layout for the data encoded in the 2D barcode is defined in Appendix A, "2D Barcode Layout – N-11/Schedule CR". Please carefully read the "Field Business Rules" for each field. In most cases the data that is printed on the form is exactly what is expected in the 2D barcode field, but there are a few exceptions. For example, for the social security field the expected

printed format on the form includes spaces and dashes (123 - 45 - 6789); in the 2D barcode the spaces and dashes are removed (123456789). For the zip code/postal code field, the expected printed format of a nine digit zip code would include a dash (96813-1234), but in the barcode the dash is removed (968131234). The values that have changed from the posted draft of this layout are marked by revision marks.

6. Form Serial Number

- The form serial number MUST be printed at column 6, row 64, utilizing 12 pt Courier New font.

- The required form serial number for page 1 is: N111E3T4

  The required form serial number for page 2 is: N112E3T4

  The required form serial number for page 3 is: N113E3T4

The required form serial number for page 4 is: N114E3T4

7. 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-11. If you did not receive the acetate overlays, please contact the Forms Coordinator.

Appendix A: 2D Barcode Layout - N-11 / Sch CR / Sch X / N-311 / N-356 / N362

Set zero values for zero
Use a carriage return for the field delimiter.

Data Types: A-Alpha, N-Numeric, AN-Alphanumeric, C-Checkbox.

Field #	Page #	Form Line #	Column	Description	Max Length	Data Type	Field Business Rules	Changes
1	--	--	--	Header Version Number	2	A	"T1". Indicates the version of the standard FTA defined 2D barcode header format.	
2	ALL	--	--	Software Developer Code	4	AN	Hawaii Department of Tax assigned software vendor ID. This value is printed in the reserved space on each page of the return.	
3	--	--	--	Form Number	6	A	"N11"	
4	1	--	--	Form Year	4	N	The tax year for which the return is being filed. "2023" for example.	Date updated
5	--	--	--	2D Specification Version	2	N	"0". Indicates the version of the 2D specification for the form that is being used. This number will increment for each change to the specification.	
6	--	--	--	Software Version	15	AN	A software vendor defined version number that reflects the software and form revision used to produce this barcode.	
7	1	--	--	Fiscal Year Begin Month	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
8	1	--	--	Fiscal Year Begin Day	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
9	1	--	--	Fiscal Year Begin Year	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
10	1	--	--	Fiscal Year End Month	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
11	1	--	--	Fiscal Year End Day	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
12	1	--	--	Fiscal Year End Year	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
13	1	--	--	Amended Return Checkbox	1	C	"X" or null.	
14	1	--	--	NOL Carryback Checkbox	1	C	"X" or null.	
15	1	--	--	IRS Adjustment Checkbox	1	C	"X" or null.	
16	1	--	--	Primary First Name	25	A	The total width of this name (First MI Last) is 40, truncate the first name and last name as needed to fit within this overall form space. Field should be all CAPITAL LETTERS.	
17	1	--	--	Primary Middle Initial	1	A	Field should be all CAPITAL LETTERS.	
18	1	--	--	Primary Last Name	35	A	Field should be all CAPITAL LETTERS.	
19	1	--	--	Primary Suffix	2	A	Field should be all CAPITAL LETTERS.	
20	1	--	--	Spouse First Name	25	A	Required entry if married filing joint, otherwise null. The total width of this name (First MI Last) is 40, truncate the first name and last name as needed to fit within this overall form space. Field should be all CAPITAL LETTERS.	
21	1	--	--	Spouse Middle Initial	1	A	Optional entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS.	
22	1	--	--	Spouse Last Name	35	A	Required entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS.	
23	1	--	--	Spouse Suffix	2	A	Field should be all CAPITAL LETTERS.	
24	1	--	--	First 4 Characters of Primary Last Name	4	A		
25	1	--	--	Primary SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	
26	1	--	--	Primary Deceased Checkbox	1	C	"X" or null	
27	1	--	--	Primary Deceased Date of Death - Month	2	N	Do not include slashes "/" and dashed "-" in this field.	
28	1	--	--	Primary Deceased Date of Death - Day	2	N	Do not include slashes "/" and dashed "-" in this field.	
29	1	--	--	Primary Deceased Date of Death - Year	2	N	Do not include slashes "/" and dashed "-" in this field.	
30	1	--	--	First 4 Characters of Spouse Last Name	4	A	Required entry if married filing joint or married filing separate, otherwise null. Field should be all Capital Letters.	
31	1	--	--	Spouse SSN	9	N	Required entry if married filing joint or married filing separate, otherwise null. Do not include hyphens, spaces or other delimiters in this field.	
32	1	--	--	Spouse Deceased Checkbox	1	C	"X" or null	
33	1	--	--	Spouse Deceased Date of Death - Month	2	N	Do not include slashes "/" and dashed "-" in this field.	
34	1	--	--	Spouse Deceased Date of Death - Day	2	N	Do not include slashes "/" and dashed "-" in this field.	
35	1	--	--	Spouse Deceased Date of Death - Year	2	N	Do not include slashes "/" and dashed "-" in this field.	
36	1	--	--	Care Of	40	AN		
37	1	--	--	Street Address	40	AN	Field should be all CAPITAL LETTERS.	
38	1	--	--	City	21	A	Field should be all CAPITAL LETTERS.	
39	1	--	--	U.S. State Code	2	A	If a U.S. address, enter the U.S. Postal Service standard two character abbreviation code for the state. If a foreign address, leave null. Field should be all CAPITAL LETTERS. The valid U.S. state codes are published by the USPS at: http://www.usps.com/ncsc/lookups/usps_abbreviations.html	
40	1	--	--	ZIP (Postal) Code	10	AN	Do not include hyphens in this field. U.S. ZIP codes should be numeric only and not longer than 9 digits.	
41	1	--	--	Foreign State or Province	25	A	Only populate if a foreign address. If the country does not use State or Province names then this field should be NULL. Field should be all CAPITAL LETTERS.	
42	1	--	--	Country	13	A	Only populate if a foreign address. Field should be all CAPITAL LETTERS.	

Field #	Page #	Form Line #	Column	Description	Max Length	Data Type	Field Business Rules	Changes
43	1	1	--	Filing Status Checkbox: Single	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
44	1	2	--	Filing Status Checkbox: Married filing joint	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
45	1	3	--	Filing Status Checkbox: Married filing separate	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
46	1	4	--	Filing Status Checkbox: Head of Household	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
47	1	5	--	Filing Status Checkbox: Qualifying surviving spouse	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	Field name changed
48	1	4a	--	HOH Qualifying Person. This field appears below line 4.	21	A	Null if no value.	
49	1	6a(i)	--	Primary Regular Exemption	1	C	"X" or null	
50	1	6a(ii)	--	Primary Over 65 Exemption	1	C	"X" or null	
51	1	6b(i)	--	Spouse Regular Exemption	1	C	"X" or null	
52	1	6b(ii)	--	Spouse Over 65 Exemption	1	C	"X" or null	
53	1	6a/b	--	Number of Primary and Spouse Exemptions. This is the field that appears to the right of lines 6a and 6b.	1	N	Number of primary and spouse exemptions marked in lines 6a and 6b.	
54	1	LINE 6c/d-a1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	
55	1	LINE 6c/d-a2		CHILD/OTHER DEPENDENT SSN	9	N	Required entry if name and/or relationship is presnet otherwise null. Do not include hyphens, spaces or other delimiters in this field.	
56	1	LINE 6c/d-a3		CHILD/OTHER DEPENDENT RELATIONSHIP	15	A	Field should be all CAPITAL LETTERS.	
57	1	LINE 6c/d-b1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	
58	1	LINE 6c/d-b2		CHILD/OTHER DEPENDENT SSN	9	N	Required entry if name and/or relationship is presnet otherwise null. Do not include hyphens, spaces or other delimiters in this field.	
59	1	LINE 6c/d-b3		CHILD/OTHER DEPENDENT RELATIONSHIP	15	A	Field should be all CAPITAL LETTERS.	
60	1	LINE 6c/d-c1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	
61	1	LINE 6c/d-c2		CHILD/OTHER DEPENDENT SSN	9	N	Required entry if name and/or relationship is presnet otherwise null. Do not include hyphens, spaces or other delimiters in this field.	
62	1	LINE 6c/d-c3		CHILD/OTHER DEPENDENT RELATIONSHIP	15	A	Field should be all CAPITAL LETTERS.	
63	1	LINE 6c/d-d1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	
64	1	LINE 6c/d-d2		CHILD/OTHER DEPENDENT SSN	9	N	Required entry if name and/or relationship is presnet otherwise null. Do not include hyphens, spaces or other delimiters in this field.	
65	1	LINE 6c/d-d3		CHILD/OTHER DEPENDENT RELATIONSHIP	15	A	Field should be all CAPITAL LETTERS.	
66	1	LINE 6c/d-e1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	
67	1	LINE 6c/d-e2		CHILD/OTHER DEPENDENT SSN	9	N	Required entry if name and/or relationship is presnet otherwise null. Do not include hyphens, spaces or other delimiters in this field.	
68	1	LINE 6c/d-e3		CHILD/OTHER DEPENDENT RELATIONSHIP	15	A	Field should be all CAPITAL LETTERS.	
69	1	LINE 6c/d-f1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	
70	1	LINE 6c/d-f2		CHILD/OTHER DEPENDENT SSN	9	N	Required entry if name and/or relationship is presnet otherwise null. Do not include hyphens, spaces or other delimiters in this field.	
71	1	LINE 6c/d-f3		CHILD/OTHER DEPENDENT RELATIONSHIP	15	A	Field should be all CAPITAL LETTERS.	
72	1	6c	--	Exemptions for Dependent Children	2	N	0 if no value	
73	1	6d	--	Exemptions for Other Dependents	2	N	0 if no value	
74	1	6e	--	Total Exemptions Claimed	2	N	0 if no value	
75	2	7	--	Federal Adjusted Gross Income - negative indicator checkbox	1	C	"X" or null	
76	2	7	--	Federal Adjusted Gross Income	9	N	For all numeric fields, use whole numbers (no decimals) unless otherwise specified in the field business rule. For all numeric fields, do not include commas. If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
77	2	8	--	Difference in state/federal wages	9	N	0 if no value	
78	2	9	--	Interest on out of state bonds	9	N	0 if no value	
79	2	10	--	Other HI Additions	9	N	0 if no value	
80	2	11	--	Total HI Additions	9	N	Sum of Lines 8, 9, and 10.	
81	2	12	--	Total Income - negative indicator checkbox	1	C	"X" or null	
82	2	12	--	Total Income	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
83	2	13	--	Pensions Taxed Federally	9	N	0 if no value	
84	2	14	--	Social Security Benefits	9	N	0 if no value	
85	2	15	--	National Guard Duty Pay	9	N	0 if no value	
86	2	16	--	Individual Housing Acct	9	N	0 if no value	
87	2	17	--	Exceptional Tree	9	N	0 if no value	
88	2	18	--	Other Hawaii Subtractions	9	N	0 if no value	

Field #	Page #	Form Line #	Column	Description	Max Length	Data Type	Field Business Rules	Changes
89	2	19	--	Total Subtractions	9	N	0 if no value	
90	2	20	--	HI Adjusted Gross Income - negative indicator checkbox	1	C	"X" or null	
91	2	20	--	HI Adjusted Gross Income	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
92	2	21	--	Dependent Indicator.	1	C	"X" or null	
93	2	21a	--	Medical and Dental	9	N	0 if no value	
94	2	21b	--	Taxes	9	N	0 if no value	
95	2	21c	--	Interest Expense	9	N	0 if no value	
96	2	21d	--	Contributions	9	N	0 if no value	
97	2	21e	--	Casualty and Theft Losses	9	N	0 if no value	
98	2	21f	--	Miscellaneous deductions	9	N	0 if no value	
99	2	22	--	Total Itemized Deductions	9	N	0 if no value	
100	2	23	--	Standard Deduction	9	N	0 if no value	
101	2	24	--	Subtotal (Line 20 – Line 22 or 23) - negative indicator checkbox	1	C	"X" or null	
102	2	24	--	Subtotal (Line 20 – Line 22 or 23)	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
103	3	25	--	Total Exemptions	9	N	0 if no value	
104	3	25a	--	Primary Disability Indicator. This field appears below line 25.	1	C	"X" or null	
105	3	25b	--	Spouse Disability Indicator. This field appears below line 25.	1	C	"X" or null	
106	3	26	--	Taxable Income	9	N	0 if no value	
107	3	27(iv)	--	Indicator if tax from other forms (N-2, N-103, etc.) is included	1	C	"X" or null	
108	3	27	--	Tax Liability	9	N	0 if no value	
109	3	27a	--	Net Capital Gain	9	N	0 if no value	
110	3	28	--	Refundable Food/Excise Tax Credit	9	N	0 if no value	
111	3	28a	--	Refundable Food/Excise Tax Credit - Count	2	N	1 – 99.	
112	3	29	--	Low-Income Household Renters Credit	9	N	0 if no value	
113	3	30	--	Child and Dependent Care Expenses	9	N	0 if no value	
114	3	31	--	Child Passenger Restraint Credit	9	N	0 if no value	
115	3	32	--	Total Refundable Credits - Sch CR	9	N	0 if no value	
116	3	33	--	Total Refundable Credits	9	N		
117	3	34	--	Tax Less Refundable Credits - negative indicator	1	C	"X" or null	
118	3	34	--	Tax Less Refundable Credits	9	N		
119	3	35	--	Total Nonrefundable Credits - Sch CR	9	N		
120	3	36	--	Tax Less Nonrefundable Credits - negative indicator	1	C	"X" or null	
121	3	36	--	Tax Less Nonrefundable Credits	9	N		
122	3	37	--	Withholding	9	N		
123	3	38	--	Estimated tax payments	9	N		
124	3	39	--	Estimated tax from previous tax year	9	N		
125	3	40	--	Extension Payment	9	N		
126	3	41	--	Total Payments	9	N		
127	3	42	--	Amount Overpaid	9	N		
128	3	43a(i)	--	Primary School Repairs and Maintenance Donation	1	C	"X" or null	
129	3	43a(ii)	--	Spouse School Repairs and Maintenance Donation	1	C	"X" or null	
130	3	43b(i)	--	Primary Public Libraries Donation	1	C	"X" or null	
131	3	43b(ii)	--	Spouse Public Libraries Donation	1	C	"X" or null	
132	3	43c(i)	--	Primary Domestic Violence Donation	1	C	"X" or null	
133	3	43c(ii)	--	Spouse Domestic Violence Donation	1	C	"X" or null	
134	3	44	--	Total Donations	2	N		
135	3	45	--	Overpaid minus donations	9	N		
136	4	46	--	Estimated Tax apply to the following tax year	9	N		
137	4	47a	--	Refunded to you	9	N		
138	4	47a(i)	--	Refund will be deposited to a foreign bank, checkbox	1	C	"X" or null. If "X" then form lines 47b, 47c(i) or (ii) and 47d should be null.	
139	4	47b	--	Routing Number	9	N	Do not zero fill. Do not use hyphens, spaces or special symbols.	
140	4	47c(i)	--	Account Type Checking	1	C	"X" or null. Either the checking or savings checkbox may be checked, but not both.	
141	4	47c(ii)	--	Account Type Savings	1	C	"X" or null. Either the checking or savings checkbox may be checked, but not both.	
142	4	47d	--	Account Number	17	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
143	4	48	--	Amount you owe	9	N		
144	4	49	--	Payment Amount	9	N		
145	4	50(i)	--	Form N210 attached checkbox	1	C	"X" or null	
146	4	50	--	Estimated Tax Penalty	9	N		
147	4	53(i)	--	Federal Schedule C - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
148	4	53(ii)	--	Federal Schedule C - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
149	4	53(iii)	--	Federal Schedule C Hawaii Gross Receipts	9	N		
150	4	53(vi)	--	Federal Schedule C TSM Hawaii Tax ID	12	N	Note that the leading "GE" from the HI Tax I. D. is not captured and should not be included in this field. Only include the 10 digit numeric Tax I. D. value plus the two digit suffix. Do not include hyphens, spaces or other delimiters in this field.	
151	4	54(i)	--	Federal Schedule E - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
152	4	54(ii)	--	Federal Schedule E - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
153	4	54(iii)	--	Federal Schedule E Hawaii Gross Rents	9	N		
154	4	54(iv)	--	Federal Schedule E TSM Hawaii Tax ID	12	N	Note that the leading "GE" from the HI Tax I. D. is not captured and should not be included in this field. Only include the 10 digit numeric Tax I. D. value plus the two digit suffix. Do not include hyphens, spaces or other delimiters in this field.	
155	4	55(i)	--	Federal Schedule F - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
156	4	55(ii)	--	Federal Schedule F - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	

Field #	Page #	Form Line #	Column	Description	Max Length	Data Type	Field Business Rules	Changes
157	4	55(iii)	--	Federal Schedule F Hawaii Gross Receipts	9	N		
158	4	55(vi)	--	Federal Schedule F TSM Hawaii Tax ID	12	N	Note that the leading "GE" from the HI Tax I. D. is not captured and should not be included in this field. Only include the 10 digit numeric Tax I. D. value plus the two digit suffix. Do not include hyphens, spaces or other delimiters in this field.	
159	4	--	--	Preparer Identification Number	9	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
160	4	--	--	Primary HI Election Campaign - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
161	4	--	--	Spouse HI Election Campaign - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
162	CR1	1	--	Capital Goods Excise Tax Credit	9	N		
163	CR1	2	--	Fuel Tax Credit	9	N		
164	CR1	3	--	Motion Picture and Film Tax Credit	9	N		
165	CR1	4a(1)	--	Solar Checkbox	1	C	"X" or null	
166	CR1	4a(2)	--	Wind Checkbox	1	C	"X" or null	
167	CR1	4	--	Renew Energy Tech Income Tax Credit-July 2009	9	N		
168	CR1	5	--	Important Agricultural Land Tax Credit	9	N		
169	CR1	6	--	Tax Credit for Research Activities	9	N		
170	CR1	7	--	Renewable Fuels Production tax Credit	9	N		
171	CR1	8	--	Earned Income Tax Credit	9	N		new line
172	CR1	9a	--	Other refundable credits-pro rata share of taxes paid on sale of real property	9	N		renumbered, new line number
173	CR1	9b	--	Other refundable credits-credit from regulated investment company	9	N		renumbered, new line number
174	CR1	9c	--	Other Refundable Credits Total	9	N		renumbered, new line number
175	CR1	10	--	Total Refundable Credits	9	N		renumbered, new line number
176	CR1	11	--	IncomeTax Paid to another state	9	N		renumbered, new line number
177	CR1	12	--	Enterprise Zone Tax Credit	9	N		renumbered, new line number
178	CR1	13	--	Pass-through Entity Tax Credit	9	N		new line
179	CR1	14	b	Carryover of Energy Conservation - Applied	9	N		renumbered, new line number
180	CR1	14	c	Carryover of Energy Conservation - Carryover	9	N		renumbered, new line number
181	CR1	15	b	Carryover of the High Tech Business Investment - Applied	9	N		renumbered, new line number
182	CR1	15	c	Carryover of the High Tech Business Investment - Carryover	9	N		renumbered, new line number
183	CR1	16	b	Carryover of the Cesspool Upgrade - Applied	9	N		renumbered, new line number
184	CR1	16	c	Carryover of the Cesspool Upgrade - Carryover	9	N		renumbered, new line number
185	CR2	17	b	Carryover of Tech Infrastructure Renovation - Applied	9	N		renumbered, new line number
186	CR2	17	c	Carryover of Tech Infrastructure Renovation - Carryover	9	N		renumbered, new line number
187	CR2	18	b	Carryover of the Hotel Construction and Remodeling - Applied	9	N		renumbered, new line number
188	CR2	18	c	Carryover of the Hotel Construction and Remodeling - Carryover	9	N		renumbered, new line number
189	CR2	19	b	Carryover of Residential Construction and Remodel - Applied	9	N		renumbered, new line number
190	CR2	19	c	Carryover of Residential Construction and Remodel - Carryover	9	N		renumbered, new line number
191	CR2	20	b	Carryover of Renew Energy Tech Income - Applied	9	N		renumbered, new line number
192	CR2	20	c	Carryover of Renew Energy Tech Income - Carryover	9	N		renumbered, new line number
193	CR2	21	b	Carryover of Organic Food Attach Form N323 - Applied	9	N		renumbered, new line number
194	CR2	21	c	Carryover of Organic Food Attach Form N323 - Carryover	9	N		renumbered, new line number
195	CR2	22	b	Carryover of Renewal Fuels Attach Form N-323 - Applied	9	N		renumbered, new line number
196	CR2	22	c	Carryover of Renewal Fuels Attach Form N-323 - Carryover	9	N		renumbered, new line number
197	CR2	23	b	Carryover of Capital Infrastructure Attach Form N-348 - Applied	9	N		renumbered, new line number
198	CR2	23	c	Carryover of Capital Infrastructure Attach Form N-348 - Carryover	9	N		renumbered, new line number
199	CR2	24	b	Carryover of Earned Income Tax Credit Attach N-356	9	N		renumbered, new line number
200	CR2	24	c	Carryover of Earned Income Tax Credit Attach N-356	9	N		renumbered, new line number
201	CR2	25	a	Attach Form N-586 - New	9	N		renumbered, new line number
202	CR2	25	b	Attach Form N-586 - Applied	9	N		renumbered, new line number
203	CR2	25	c	Attach Form N-586 - Carryover	9	N		renumbered, new line number
204	CR2	26	a	Attach Form N-884 - New	9	N		renumbered, new line number
205	CR2	26	b	Attach Form N-884 - Applied	9	N		renumbered, new line number
206	CR2	26	c	Attach Form N-884 - Carryover	9	N		renumbered, new line number
207	CR2	27	a	Attach Form N-330 - New	9	N		renumbered, new line number
208	CR2	27	b	Attach Form N-330 - Applied	9	N		renumbered, new line number
209	CR2	27	c	Attach Form N-330 - Carryover	9	N		renumbered, new line number
210	CR2	28a(1)	--	Solar Checkbox	1	C	"X" or null	renumbered, new line number
211	CR2	28a(2)	--	Wind Checkbox	1	C	"X" or null	renumbered, new line number
212	CR2	28	a	Attach Form N-342 - New	9	N		renumbered, new line number
213	CR2	28	b	Attach Form N-342 - Applied	9	N		renumbered, new line number
214	CR2	28	c	Attach Form N-342 - Carryover	9	N		renumbered, new line number
215	CR2	29	a	Attach Form N-358 - New	9	N		renumbered, new line number
216	CR2	29	b	Attach Form N-358 - Applied	9	N		renumbered, new line number
217	CR2	29	c	Attach Form N-358 - Carryover	9	N		renumbered, new line number
218	CR2	30	a	Attach Form N-325 - New	9	N		renumbered, new line number
219	CR2	30	b	Attach Form N-325 - Applied	9	N		renumbered, new line number
220	CR2	30	c	Attach Form N-325 - Carryover	9	N		renumbered, new line number
221	CR2	31	a	Attach Form N-360 - New	9	N		renumbered, new line number

Field #	Page #	Form Line #	Column n	Description	Max Length	Data Type	Field Business Rules	Changes
222	CR2	31	b	Attach Form N-360 - Applied	9	N		renumbered, new line number
223	CR2	31	c	Attach Form N-360 - Carryover	9	N		renumbered, new line number
224	CR2	32	b	Total Nonrefundable Credits	9	N		renumbered, new line number
225	N311	L09	--	Refundable Food/Excise Tax Credit	4	N		renumbered, new line number
226	X1	Part I L12	--	Low-Income Household Renters Credit	4	N		renumbered
227	X2	Part II C L21(a)	c	Qualifying person's SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	New captured field
228	X2	Part II C L21(a)	d	Quailfied expenses	9	N		New captured field
229	X2	Part II C L21(b)	c	Qualifying person's SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	New captured field
230	X2	Part II C L21(b)	d	Quailfied expenses	9	N		New captured field
231	X2	Part II C L25	--	Mimimum of Expense Cap and Earned Income	9	N		New captured field
232	X2	Part II L28	--	Credit for Child and Dependent Care Expenses	4	N		renumbered
	--	--		End of Record Trailer	5	A	Standard trailer field to indicate the end of the 2D barcode data. Always equal to: "*EOD*"	
	237	-5	232	This is to balance the field #. Sometimes when lines are added deleted the filed # is not updated correctly. Delete this row before making the PDF (ENTER ROW # IN FIRST BOX, -5 are the heading lines do not count them)				

Return Fields that are NOT Included in the 2D Barcode

Field #	Page #	Form Line #	Column n	Description	Max Length	Data Type	Field Business Rules	Changes
	1	--		First Time Filer Checkbox				
	1	--		ITIN Applied For. This will be hand written in the space below the area reserved for the barcode.				
	1	3a		MFS Spouse Name. This field appears below line 3.				
	1			Spouse meets qualifications Checkbox. This is the checkbox below line 6b.				
	1	5a	--	QW Year Spouse Died	4	N		
	2	27		Tax source checkbox group (Tax Table, Tax Rate Schedule, Form N-168, Form N-615, Cap. Gains Worksheet)				
	4	51		Amended Return: Amount Paid (Overpaid) on Original Return- negative indicator checkbox				
	4	51		Amended Return: Amount Paid (Overpaid) on Original Return				
	4	52		Amended Return: Balance Due (Refund) on Amended Return- negative indicator checkbox				
	4	52		Amended Return: Balance Due (Refund) on Amended Return				
	4	53d		Schedule C business activity/product				
	4	55d		Schedule F business activity/product				
	4	--		Designee Name				
	4	--		Designee Phone Number				
	4	--		Designee Identification Number				
	4	--		Signature Date				
	4	--		Occupation				
	4	--		Daytime Phone Number				
	4	--		Spouse Signature Date				
	4	--		Spouse Occupation				
	4	--		Spouse's Daytime Phone Number				
	4	--		Preparer Signature Date				
	4	--		Preparer Self Employed Checkbox				
	4	--		Preparer Name				
	4	--		Preparer Firm Name and Address				
	4	--		Preparer Phone Number				
	X1	Part I L4		Rental Unit Information				
	X1	Part I L5		Share of Rent				
	X1	Part I L6		Exclusions from Rent				
	X1	Part I L7		Rent less Exclusions				
	X1	Part I L8	a	Qualified Persons - Name				
	X1	Part I L8	b	Qualified Persons - Relationship				
	X1	Part I L9		Qualified Exemptions				
	X1	Part I L10		Spouse 65 or over Exemption				
	X1	Part I L11		Total Exemptions				
	X1	Part II A L 1a		Care Provider - Name				
	X1	Part II A L 1b		Care Provider - Address				
	X1	Part II A L 1c		Care Provider - identification Number				
	X1	Part II A L 1d		Care Provider - Hawaii Tax I.D. No.				
	X1	Part II A L 1e		Care Provider - Amount Paid				
	X1	Part II A L 2		Dependent Care Benefits - Current year				
	X1	Part II B L 3		Dependent Care Benefits - Carried over from prior year				
	X1	Part II B L 4		Dependent Care Benefits - Forfeited				
	X1	Part II B L 5		Total Dependent Care Benefits				
	X2	Part II B L 6		Qualified Expenses - Current year				
	X2	Part II B L 7		Smaller of Dependent Care Benefits or Qualified Exp				

Field #	Page #	Form Line #	Column	Description	Max Length	Data Type	Field Business Rules	Changes
	X2	Part II B L 8		Dependent Care Benefits - Your Earned Income				
	X2	Part II B L 9		Dependent Care Benefits Spouse's Earned Income				
	X2	Part II B L 10		Smaller of Dep Care Benefits, Your or Spouse's Earned Income				
	X2	Part II B L 11		Enter 5,000 or 2,500				
	X2	Part II L 12		Amount from Proprietorship or Partnership				
	X2	Part II B L 13		Line 5 minus Line 12				
	X2	Part II B L 14		Deductible Benefits				
	X2	Part II B L 15		Excluded Benefits				
	X2	Part II B L 16		Taxable Benefits				
	X2	Part II B L 17		Enter 10,000 or 20,000)				
	X2	Part II B L 18		Add Lines 14 and 15				
	X2	Part II B L 19		Line 17 minus Line 18				
	X2	Part II B L 20		Sum of amounts from Line 21 Column D				
	X2	Part II C L 21(a)	a	Dependent Care Exp Qualifiying Person - Name				
	X2	Part II C L 21(a)	b	Dependent Care Exp Qualifying Person - Relationship				
	X2	Part II C L 21(b)	a	Dependent Care Exp Qualifiying Person - Name				
	X2	Part II C L 21(b)	b	Dependent Care Exp Qualifying Person - Relationship				
	X2	Part II C L 22		Total Qualifying Persons				
	X2	Part II C L 23		Child and Dependent Care Exp -Your Earned Income				
	X2	Part II C L 24		Child and Dependent Care Exp - Spouses Earned Income				
	X2	Part II C L 26		Smalles of lines 22, 23 or 24				
	X2	Part II C L 27		Decimal Amount				

******* **End of Barcode Layout Spec- Remainder is for DOTAX Internal Use Only)** ***********

Appendix A: 2D Barcode Layout - N-11 / Sch CR / Sch X / N-311 / N-356 / N362
Set zero values for zero
Use a carriage return for the field delimiter.

Appendix B: 2D Testing Cases - N-11 / Sch CR / Sch X / N-311
Please provide data for each field indicated in the Vendor Test.
For Software Developers that do not support the N-311 and Sch X please disregard the request for the test data.
*Test 6 - Max Length and Mapping. Please submit data as indicated for the field

Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length	
1	--	--	--	Header Version Number	T1	T1	T1	T1	T1	T1		
2	ALL	--	--	Software Developer Code	99	99	99	99	99	1234		
3	--	--	--	Form Number	N11	N11	N11	N11	N11	N11		
4	1	--	--	Form Year	2023	2023	2023	2023	2023	2023		
5	--	--	--	2D Specification Version	0	0	0	0	0	12		
6	--	--	--	Software Version	0	0	0	0	0	123456789012345	15	0
7	1	--	--	Fiscal Year Begin Month	03					06	2	0
8	1	--	--	Fiscal Year Begin Day	01					11	2	0
9	1	--	--	Fiscal Year Begin Year	22					23	2	0
10	1	--	--	Fiscal Year End Month	2					12	2	0
11	1	--	--	Fiscal Year End Day	28					31	2	0
12	1	--	--	Fiscal Year End Year	23					23	2	0
13	1	--	--	Amended Return Checkbox			X		X	X	1	0
14	1	--	--	NOL Carryback Checkbox			X			X	1	0
15	1	--	--	IRS Adjustment Checkbox					X	X	1	0
16	1	--	--	Primary First Name	TONEFIRST	TTWOPRIF	TTHREFIRST	TFOURFIRST	TFIVEFIRST	MAXLENGTHPRIMARYFIRSTNAME	25	0
17	1	--	--	Primary Middle Initial	A				D	M	1	0
18	1	--	--	Primary Last Name	TONELAST	TTWOPRIL	THREELAST	TFOURLAST	TFIVELAST	MAXIMUMLENGTHPRIMARYLASTNAMEAAAAA	35	0
19	1	--	--	Primary Suffix	JR					JR	2	0
20	1	--	--	Spouse First Name		TESTTWOSPF	TESTTHRESPF			MAXILENGTHSPOUSEFIRSTNAME	25	0
21	1	--	--	Spouse Middle Initial		C				M	1	0
22	1	--	--	Spouse Last Name		TESTTWOSPL	SPMFSLAST			MAXIMUMLENGTHSPOUSELASTNAMEAAABBBCC	35	0
23	1	--	--	Spouse Suffix		SR				SR	2	0
24	1	--	--	First 4 Characters of Primary Last Name	TONE	TTWO	THRE	TFOU	TFIV	MAXL	4	0
25	1	--	--	Primary SSN	400001902	575661121	576661123	575661124	575661125	123446789	9	0
26	1	--	--	Primary Deceased Checkbox				X		X	1	0
27	1	--	--	Primary Deceased Date of Death - Month				06		11	2	0
28	1	--	--	Primary Deceased Date of Death - Day				21		12	2	0
29	1	--	--	Primary Deceased Date of Death - Year				22		19	2	0
30	1	--	--	First 4 Characters of Spouse Last Name		TEST	SPMF			MAXI	4	0
31	1	--	--	Spouse SSN		576557442	576661124			223456789	9	0
32	1	--	--	Spouse Deceased Checkbox		X				X	1	0
33	1	--	--	Spouse Deceased Date of Death - Month		03		06		10	2	0
34	1	--	--	Spouse Deceased Date of Death - Day		10		18		17	2	0
35	1	--	--	Spouse Deceased Date of Death - Year		2022		21		20	2	0
36	1	--	--	Care Of	X					CARE OF MAX LENGTH AAABBBCCCDDDEEEFFFGGG	40	0
37	1	--	--	Street Address	X	X	X	X	X	123 MAX STREET LENGTH AAABBBCCCDDDEEEFFF	40	0
38	1	--	--	City	X	X	X	X	X	MAX CITY LENGTH AAAAA	21	0
39	1	--	--	U.S. State Code	X	X			X	US	2	0
40	1	--	--	ZIP (Postal) Code	X	X	X	X	X	ZIP CODE 1	10	0
41	1	--	--	Foreign State or Province				X		MAXIMUMLENGTHFOREIGNSTATE	25	0
42	1	--	--	Country			X	X		MAXLENGTHCTRY	13	0

Field #	Page #	Form Line #	Column n	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length	
43	1	1	--	Filing Status Checkbox: Single	X					1	1	0
44	1	2	--	Filing Status Checkbox: Married filing joint		X				X	1	0
45	1	3	--	Filing Status Checkbox: Married filing separate			X			X	1	0
46	1	4	--	Filing Status Checkbox: Head of Household				X		X	1	0
47	1	5	--	Filing Status Checkbox: Qualifying surviving spouse					X	X	1	0
48	1	4a	--	HOH Qualifying Person. This field appears below line 4.				X		MAXLENGTHHOHQUALIFYNG	21	0
49	1	6a(i)	--	Primary Regular Exemption		X	X	X	X	X	1	0
50	1	6a(ii)	--	Primary Over 65 Exemption		X				X	1	0
51	1	6b(i)	--	Spouse Regular Exemption		X	X			X	1	0
52	1	6b(ii)	--	Spouse Over 65 Exemption		X				X	1	0
53	1	6a/b	--	Number of Primary and Spouse Exemptions. This is the field that appears to the right of lines 6a and 6b.		X	X	X	X	4	1	0
54	1	LINE 6c/d-a1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X	X			ONEDEPMAXFIRSTLASTNAMEABCDEFGHIJKLMNOPQ	40	0
55	1	LINE 6c/d-a2		CHILD/OTHER DEPENDENT SSN		X	X			111221111	9	0
56	1	LINE 6c/d-a3		CHILD/OTHER DEPENDENT RELATIONSHIP		X	X			CHILDMAXTESTONE	15	0
57	1	LINE 6c/d-b1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X				TWODEPMAXFIRSTLASTNAMEABCDEFGHIJKLMNOPQ	40	0
58	1	LINE 6c/d-b2		CHILD/OTHER DEPENDENT SSN		X				111222222	9	0
59	1	LINE 6c/d-b3		CHILD/OTHER DEPENDENT RELATIONSHIP		X				DEPMAXTESTONEXX	15	0
60	1	LINE 6c/d-c1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X				THRDEPMAXFIRSTLASTNAMEABCDEFGHIJKLMNOPQ	40	0
61	1	LINE 6c/d-c2		CHILD/OTHER DEPENDENT SSN		X				111223333	9	0
62	1	LINE 6c/d-c3		CHILD/OTHER DEPENDENT RELATIONSHIP		X				CHILDMAXTESTTWO	15	0
63	1	LINE 6c/d-d1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X				FOURDEPMAXFIRSTLASTNAMEABCDEFGHIJKLMNOP	40	0
64	1	LINE 6c/d-d2		CHILD/OTHER DEPENDENT SSN		X				111224444	9	0
65	1	LINE 6c/d-d3		CHILD/OTHER DEPENDENT RELATIONSHIP		X				CHILDMAXTESTTHR	15	0
66	1	LINE 6c/d-e1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X				FVEDEPMAXFIRSTLASTNAMEABCDEFGHIJKLMNOPq	40	0
67	1	LINE 6c/d-e2		CHILD/OTHER DEPENDENT SSN		X				111225555	9	0
68	1	LINE 6c/d-e3		CHILD/OTHER DEPENDENT RELATIONSHIP		X				DEPMAXTESTTWOXX	15	0
69	1	LINE 6c/d-f1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X				SIXRDEPMAXFIRSTLASTNAMEABCDEFGHIJKLMNOP	40	0
70	1	LINE 6c/d-f2		CHILD/OTHER DEPENDENT SSN		X				111226666	9	0
71	1	LINE 6c/d-f3		CHILD/OTHER DEPENDENT RELATIONSHIP		X				DEPMAXTESTTHREE	15	0
72	1	6c	--	Exemptions for Dependent Children		X		X	X	90	2	0
73	1	6d	--	Exemptions for Other Dependents			X			91	2	0
74	1	6e	--	Total Exemptions Claimed	X	X	X	X	X	92	2	0
75	2	7	--	Federal Adjusted Gross Income - negative indicator checkbox			X			X	1	0
76	2	7	--	Federal Adjusted Gross Income		X	X	X	X	112345678	9	0
77	2	8	--	Difference in state/federal wages	X					111456789	9	0
78	2	9	--	Interest on out of state bonds	X			X		111156789	9	0
79	2	10	--	Other HI Additions	X	X		X		122256789	9	0
80	2	11	--	Total HI Additions	X	X		X		122226789	9	0
81	2	12	--	Total Income - negative indicator checkbox			X			X	1	0
82	2	12	--	Total Income	X	X	X	X	X	123356789	9	0
83	2	13	--	Pensions Taxed Federally		X				123336789	9	0
84	2	14	--	Social Security Benefits		X				123333789	9	0
85	2	15	--	National Guard Duty Pay	X	X			X	123446789	9	0
86	2	16	--	Individual Housing Acct		X				123444489	9	0
87	2	17	--	Exceptional Tree					X	123455789	9	0
88	2	18	--	Other Hawaii Subtractions	X					123455589	9	0

Field #	Page #	Form Line #	Colum n	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length	
89	2	19	--	Total Subtractions	X	X			X	123456689	9	0
90	2	20	--	HI Adjusted Gross Income - negative indicator checkbox			X			X	1	0
91	2	20	--	HI Adjusted Gross Income	X	X	X	X	X	123456669	9	0
92	2	21	--	Dependent Indicator.	X					X	1	0
93	2	21a	--	Medical and Dental		X			X	123456779	9	0
94	2	21b	--	Taxes		X			X	123456777	9	0
95	2	21c	--	Interest Expense		X			X	123456788	9	0
96	2	21d	--	Contributions		X			X	123456799	9	0
97	2	21e	--	Casualty and Theft Losses		X			X	323456789	9	0
98	2	21f	--	Miscellaneous deductions		X			X	423456789	9	0
99	2	22	--	Total Itemized Deductions		X			X	523456789	9	0
100	2	23	--	Standard Deduction	X		X	X	X	623456789	9	0
101	2	24	--	Subtotal (Line 20 – Line 22 or 23) - negative indicator checkbox			X			X	1	0
102	2	24	--	Subtotal (Line 20 – Line 22 or 23)	X	X	X	X	X	723456789	9	0
103	3	25	--	Total Exemptions	X	X	X	X	X	823456789	9	0
104	3	25a	--	Primary Disability Indicator. This field appears below line 25.		X				X	1	0
105	3	25b	--	Spouse Disability Indicator. This field appears below line 25.		X				X	1	0
106	3	26	--	Taxable Income	X	X		X	X	923456789	9	0
107	3	27(iv)	--	Indicator if tax from other forms (N-2, N-103, etc.) is included	X					X	1	0
108	3	27	--	Tax Liability	X	X		X	X	123456781	9	0
109	3	27a	--	Net Capital Gain				X		123456782	9	0
110	3	28	--	Refundable Food/Excise Tax Credit		X	X	X		123456783	9	0
111	3	28a	--	Refundable Food/Excise Tax Credit - Count		X				99	2	0
112	3	29	--	Low-Income Household Renters Credit			X			123456784	9	0
113	3	30	--	Child and Dependent Care Expenses					X	123456785	9	0
114	3	31	--	Child Passenger Restraint Credit		X			X	123456786	9	0
115	3	32	--	Total Refundable Credits - Sch CR	X		X	X	X	123456787	9	0
116	3	33	--	Total Refundable Credits	X	X	X	X	X	123456788	9	0
117	3	34	--	Tax Less Refundable Credits - negative indicator	X		X			X	1	0
118	3	34	--	Tax Less Refundable Credits	X	X	X	X	X	443456789	9	0
119	3	35	--	Total Nonrefundable Credits - Sch CR	X	X		X	X	553456789	9	0
120	3	36	--	Tax Less Nonrefundable Credits - negative indicator	X		X			X	1	0
121	3	36	--	Tax Less Nonrefundable Credits	X	X	X	X	X	663456789	9	0
122	3	37	--	Withholding	X	X		X	X	773456789	9	0
123	3	38	--	Estimated tax payments				X	X	883456789	9	0
124	3	39	--	Estimated tax from previous tax year				X		993456789	9	0
125	3	40	--	Extension Payment			X	X		123456100	9	0
126	3	41	--	Total Payments	X	X	X	X	X	123456200	9	0
127	3	42	--	Amount Overpaid	X	X	X		X	123456300	9	0
128	3	43a(i)	--	Primary School Repairs and Maintenance Donation	X	X				X	1	0
129	3	43a(ii)	--	Spouse School Repairs and Maintenance Donation		X				X	1	0
130	3	43b(i)	--	Primary Public Libraries Donation	X	X				X	1	0
131	3	43b(ii)	--	Spouse Public Libraries Donation		X				X	1	0
132	3	43c(i)	--	Primary Domestic Violence Donation	X	X				X	1	0
133	3	43c(ii)	--	Spouse Domestic Violence Donation		X				X	1	0
134	3	44	--	Total Donations	X	X				18	2	0
135	3	45	--	Overpaid minus donations	X	X	X		X	123456400	9	0
136	4	46	--	Estimated Tax apply to the following tax year					X	123456500	9	0
137	4	47a	--	Refunded to you	X	X	X		X	123456600	9	0
138	4	47a(i)	--	Refund will be deposited to a foreign bank, checkbox		X				X	1	0
139	4	47b	--	Routing Number	X				X	123456700	9	0
140	4	47c(i)	--	Account Type Checking	X					X	1	0
141	4	47c(ii)	--	Account Type Savings					X	X	1	0
142	4	47d	--	Account Number	X				X	12345678901234500	17	0
143	4	48	--	Amount you owe				X		123456111	9	0
144	4	49	--	Payment Amount				X		123456222	9	0
145	4	50(i)	--	Form N210 attached checkbox				X		X	1	0
146	4	50	--	Estimated Tax Penalty				X		123444489	9	0
147	4	53(i)	--	Federal Schedule C - YES checkbox					X	X	1	0
148	4	53(ii)	--	Federal Schedule C - NO checkbox	X	X	X	X		X	1	0
149	4	53(iii)	--	Federal Schedule C Hawaii Gross Receipts					X	123455559	9	0
150	4	53(vi)	--	Federal Schedule C TSM Hawaii Tax ID					X	123456789012	12	0
151	4	54(i)	--	Federal Schedule E - YES checkbox				X		X	1	0
152	4	54(ii)	--	Federal Schedule E - NO checkbox	X	X	X		X	X	1	0
153	4	54(iii)	--	Federal Schedule E Hawaii Gross Rents				X		123456767	9	0
154	4	54(iv)	--	Federal Schedule E TSM Hawaii Tax ID				X		123456789015	12	0
155	4	55(i)	--	Federal Schedule F - YES checkbox			X			X	1	0
156	4	55(ii)	--	Federal Schedule F - NO checkbox	X	X		X	X	X	1	0

Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length	
157	4	55(iii)	--	Federal Schedule F Hawaii Gross Receipts			X			122346789	9	0
158	4	55(vi)	--	Federal Schedule F TSM Hawaii Tax ID			X			123456789016	12	0
159	4	--	--	Preparer Identification Number			X		X	123455789	9	0
160	4	--	--	Primary HI Election Campaign - YES checkbox		X			X	X	1	0
161	4	--	--	Spouse HI Election Campaign - YES checkbox		X				X	1	0
162	CR1	1	--	Capital Goods Excise Tax Credit					X	456789101	9	0
163	CR1	2	--	Fuel Tax Credit					X	456789102	9	0
164	CR1	3	--	Motion Picture and Film Tax Credit			X			456789103	9	0
165	CR1	4a(1)	--	Solar Checkbox				X		X	1	0
166	CR1	4a(2)	--	Wind Checkbox	X					X	1	0
167	CR1	4	--	Renew Energy Tech Income Tax Credit-July 2009	X			X		456789104	9	0
168	CR1	5	--	Important Agricultural Land Tax Credit			X			456789015	9	0
169	CR1	6	--	Tax Credit for Research Activities			X		X	456789106	9	0
170	CR1	7	--	Renewable Fuels Production tax Credit			X			456789107	9	0
171	CR1	8	--	Earned Income Tax Credit		X				456789108	9	0
172	CR1	9a	--	Other refundable credits-pro rata share of taxes paid on sale of real property				X		456789110	9	0
173	CR1	9b	--	Other refundable credits-credit from regulated investment company				X		456789111	9	0
174	CR1	9c	--	Other Refundable Credits Total				X		456789112	9	0
175	CR1	10	--	Total Refundable Credits	X		X	X	X	456789113	9	0
176	CR1	11	--	IncomeTax Paid to another state					X	567890101	9	0
177	CR1	12	--	Enterprise Zone Tax Credit					X	567890102	9	0
178	CR1	13	--	Pass-through Entity Tax Credit		X			X	567890103	9	0
179	CR1	14	b	Carryover of Energy Conservation - Applied					X	567890104	9	0
180	CR1	14	c	Carryover of Energy Conservation - Carryover					X	567890105	9	0
181	CR1	15	b	Carryover of the High Tech Business Investment - Applied		X				567890106	9	0
182	CR1	15	c	Carryover of the High Tech Business Investment - Carryover		X				567890107	9	0
183	CR1	16	b	Carryover of the Cesspool Upgrade - Applied		X				567890108	9	0
184	CR1	16	c	Carryover of the Cesspool Upgrade - Carryover		X				567890109	9	0
185	CR2	17	b	Carryover of Tech Infrastructure Renovation - Applied		X				567890110	9	0
186	CR2	17	c	Carryover of Tech Infrastructure Renovation - Carryover		X				567890111	9	0
187	CR2	18	b	Carryover of the Hotel Construction and Remodeling - Applied		X				567890112	9	0
188	CR2	18	c	Carryover of the Hotel Construction and Remodeling - Carryover		X				567890113	9	0
189	CR2	19	b	Carryover of Residential Construction and Remodel - Applied		X				567890114	9	0
190	CR2	19	c	Carryover of Residential Construction and Remodel - Carryover		X				567890115	9	0
191	CR2	20	b	Carryover of Renew Energy Tech Income - Applied		X				567890116	9	0
192	CR2	20	c	Carryover of Renew Energy Tech Income - Carryover		X				567890117	9	0
193	CR2	21	b	Carryover of Organic Food Attach Form N323 - Applied					X	567890118	9	0
194	CR2	21	c	Carryover of Organic Food Attach Form N323 - Carryover					X	567890119	9	0
195	CR2	22	b	Carryover of Renewal Fuels Attach Form N-323 - Applied					X	567890120	9	0
196	CR2	22	c	Carryover of Renewal Fuels Attach Form N-323 - Carryover					X	567890121	9	0
197	CR2	23	b	Carryover of Capital Infrastructure Attach Form N-348 - Applied					X	567890122	9	0
198	CR2	23	c	Carryover of Capital Infrastructure Attach Form N-348 - Carryover					X	567890123	9	0
199	CR2	24	b	Carryover of Earned Income Tax Credit Attach N-356					X	567890124	9	0
200	CR2	24	c	Carryover of Earned Income Tax Credit Attach N-356					X	576890125	9	0
201	CR2	25	a	Attach Form N-586 - New		X				567890140	9	0
202	CR2	25	b	Attach Form N-586 - Applied		X				567890141	9	0
203	CR2	25	c	Attach Form N-586 - Carryover		X				567890142	9	0
204	CR2	26	a	Attach Form N-884 - New		X				567890143	9	0
205	CR2	26	b	Attach Form N-884 - Applied		X				567890144	9	0
206	CR2	26	c	Attach Form N-884 - Carryover		X				567890145	9	0
207	CR2	27	a	Attach Form N-330 - New		X				567890146	9	0
208	CR2	27	b	Attach Form N-330 - Applied		X				567890147	9	0
209	CR2	27	c	Attach Form N-330 - Carryover		X				567890148	9	0
210	CR2	28a(1)	--	Solar Checkbox		X				X	1	0
211	CR2	28a(2)	--	Wind Checkbox		X			X	X	1	0
212	CR2	28	a	Attach Form N-342 - New		X			X	567890149	9	0
213	CR2	28	b	Attach Form N-342 - Applied		X			X	567890150	9	0
214	CR2	28	c	Attach Form N-342 - Carryover		X			X	567890151	9	0
215	CR2	29	a	Attach Form N-358 - New		X		X		567890152	9	0
216	CR2	29	b	Attach Form N-358 - Applied		X		X		597890153	9	0
217	CR2	29	c	Attach Form N-358 - Carryover		X		X		567890154	9	0
218	CR2	30	a	Attach Form N-325 - New		X				567890155	9	0
219	CR2	30	b	Attach Form N-325 - Applied		X				567890156	9	0
220	CR2	30	c	Attach Form N-325 - Carryover		X				567890157	9	0
221	CR2	31	a	Attach Form N-360 - New		X				567890158	9	0

Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length	
222	CR2	31	b	Attach Form N-360 - Applied		X				567890159	9	0
223	CR2	31	c	Attach Form N-360 - Carryover		X				567890160	9	0
224	CR2	32	b	Total Nonrefundable Credits	X	X		X	X	567890161	9	0
225	N311	L09	--	Refundable Food/Excise Tax Credit		X	X	X		1239	4	0
226	X1	Part I L12	--	Low-Income Household Renters Credit			X			1238	4	0
227	X2	Part II C L21(a)	c	Qualifying person's SSN		X				567890300	9	0
228	X2	Part II C L21(a)	d	Qualified expenses		X				567890301	9	0
229	X2	Part II C L21(b)	c	Qualifying person's SSN		X				567890302	9	0
230	X2	Part II C L21(b)	d	Qualified expenses		X				567890303	9	0
231	X2	Part II C L25	--	Mimimum of Expense Cap and Earned Income		X				567890304	9	0
232	X2	Part II L28	--	Credit for Child and Dependent Care Expenses			X		X	1240	4	0
--		--		End of Record Trailer	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*	5	0
	237			This is to balance the field #. Sometimes when lines are added deleted the filed # is not updated correctly. Delete this row before making the PDF (ENTER ROW # IN FIRST BOX, -5 are the heading lines do not count them)								
		-5	232									0

Return Fields that are NOT Included in the 2D Barcode

Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*
	1	--		First Time Filer Checkbox						
	1	--		ITIN Applied For. This will be hand written in the space below the area reserved for the barcode.						
	1	3a		MFS Spouse Name. This field appears below line 3.			X			
	1	--		Spouse meets qualifications Checkbox. This is the checkbox below line 6b.			X			
	1	5a	--	QW Year Spouse Died					X	
	2	27		Tax source checkbox group (Tax Table, Tax Rate Schedule, Form N-168, Form N-615, Cap. Gains Worksheet)	X (Tax Table)	X (Tax Table)	X (Tax Table)	X (Capital Gains Tax Worksheet)	X (Tax Rate Schedule)	
	4	51		Amended Return: Amount Paid (Overpaid) on Original Return-negative indicator checkbox					X	
	4	51		Amended Return: Amount Paid (Overpaid) on Original Return			X		X	
	4	52		Amended Return: Balance Due (Refund) on Amended Return-negative indicator checkbox			X			
	4	52		Amended Return: Balance Due (Refund) on Amended Return			X		X	
	4	53d		Schedule C business activity/product					X	
	4	55d		Schedule F business activity/product			X			
	4	--		Designee Name				X		
	4	--		Designee Phone Number				X		
	4	--		Designee Identification Number				X		
	4	--		Signature Date	X	X	X	X	X	
	4	--		Occupation	X	X	X	X	X	
	4	--		Daytime Phone Number	X	X	X	X	X	
	4	--		Spouse Signature Date		X				
	4	--		Spouse Occupation		X				
	4	--		Spouse's Daytime Phone Number		X				
	4	--		Preparer Signature Date			X		X	
	4	--		Preparer Self Employed Checkbox			X			
	4	--		Preparer Name			X		X	
	4	--		Preparer Firm Name and Address			X		X	
	4	--		Preparer Phone Number			X		X	
	X1	Part I L4		Rental Unit Information		X				
	X1	Part I L5		Share of Rent		X				
	X1	Part I L6		Exclusions from Rent		X				
	X1	Part I L7		Rent less Exclusions		X				
	X1	Part I L8	a	Qualified Persons - Name		X				
	X1	Part I L8	b	Qualified Persons - Relationship		X				
	X1	Part I L9		Qualified Exemptions		X				
	X1	Part I L10		Spouse 65 or over Exemption		X				
	X1	Part I L11		Total Exemptions		X				
	X1	Part II A L 1a		Care Provider - Name		X				
	X1	Part II A L 1b		Care Provider - Address		X				
	X1	Part II A L 1c		Care Provider - identification Number		X				
	X1	Part II A L 1d		Care Provider - Hawaii Tax I.D. No.		X				
	X1	Part II A L 1e		Care Provider - Amount Paid		X				
	X1	Part II A L 2		Dependent Care Benefits - Current year		X				
	X1	Part II B L 3		Dependent Care Benefits - Carried over from prior year		X				
	X1	Part II B L 4		Dependent Care Benefits - Forfeited		X				
	X1	Part II B L 5		Total Dependent Care Benefits		X				
	X2	Part II B L 6		Qualified Expenses - Current year		X				
	X2	Part II B L 7		Smaller of Dependent Care Benefits or Qualified Exp		X				

Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
	X2	Part II B L 8		Dependent Care Benefits - Your Earned Income		X					
	X2	Part II B L 9		Dependent Care Benefits Spouse's Earned Income		X					
	X2	Part II B L 10		Smaller of Dep Care Benefits, Your or Spouse's Earned Income		X					
	X2	Part II B L 11		Enter 5,000 or 2,500		X					
	X2	Part II L 12		Amount from Proprietorship or Partnership		X					
	X2	Part II B L 13		Line 5 minus Line 12		X					
	X2	Part II B L 14		Deductible Benefits		X					
	X2	Part II B L 15		Excluded Benefits		X					
	X2	Part II B L 16		Taxable Benefits		X					
	X2	Part II B L 17		Enter 10,000 or 20,000)		X					
	X2	Part II B L 18		Add Lines 14 and 15		X					
	X2	Part II B L 19		Line 17 minus Line 18		X					
	X2	Part II B L 20		Sum of amounts from Line 21 Column D		X					
	X2	Part II C L 21(a)	a	Dependent Care Exp Qualifiying Person - Name		X					
	X2	Part II C L 21 (a)	b	Dependent Care Exp Qualifying Person - Relationship		X					
	X2	Part II C L 21(b)	a	Dependent Care Exp Qualifiying Person - Name		X					
	X2	Part II C L 21 (b)	b	Dependent Care Exp Qualifying Person - Relationship		X					
	X2	Part II C L 22		Total Qualifying Persons		X					
	X2	Part II C L 23		Child and Dependent Care Exp -Your Earned Income		X					
	X2	Part II C L 24		Child and Dependent Care Exp - Spouses Earned Income		X					
	X2	Part II C L 26		Smalles of lines 22, 23 or 24		X					
	X2	Part II C L 27		Decimal Amount		X					

******* **End of Barcode Layout Spec- Remainder is for DOTAX Internal Use Only**

FORM N-11 (Rev. 2023)

STATE OF HAWAII -- DEPARTMENT OF TAXATION
Individual Income Tax Return
RESIDENT
Calendar Year **2023**
OR

Place QR Code Here

Human Readable text here

DO NOT WRITE IN THIS AREA

Fiscal Year Beginning 12 - 12 - 12   and Ending 12 - 12 - 12

X **AMENDED Return**
X **NOL Carryback**
X **IRS Adjustment**
X **First Time Filer**

FOR OFFICE USE ONLY

— — —   — — —   — — —

THIS SPACE RESERVED

Do NOT Submit a Photocopy!!

* ATTACH COPY 2 OF FORM W-2 HERE *

* ATTACH CHECK OR MONEY ORDER HERE *

	Your First Name	M.I.	Your Last Name	Suffix
	TAXPAYER'S FIRST	MI	LAST NAMEXXXXXXX	JR

◆ **IMPORTANT -- Complete this Section** ◆

Enter the first four letters of your last name. Use **ALL CAPITAL** letters   ABCD

	Spouse's First Name	M.I.	Spouse's Last Name	Suffix
	SPOUSE'S FIRSTXX	MI	SPOUSE'S LASTXXX	JR

Your Social Security Number   123 - 12 - 1234

Care Of (See Instructions, page 7.)
C/O NAME FOR MAILING ADDRESSXXXXXXXXXXXX

Deceased X Date of Death 12 - 12 - 12

Enter the first four letters of your Spouse's last name. Use **ALL CAPITAL** letters   ABCD

Present mailing or home address (Number and street, including Rural Route)
TAXPAYER'S MAILING OR HOME ADDRESSXXXXXX

Spouse's Social Security Number   123 - 12 - 1234

City, town or post office	State	Postal/ZIP code
CITY,TOWN, POSTOFFICE	XX	ZIP CODE

Deceased X Date of Death 12 - 12 - 12

If Foreign address, enter Province and/or State	Country
FOREIGN PROVINCEXXXXXXXXX	COUNTRYXXXXXX

(Place an X in only ONE box)

1 X Single
2 X Married filing joint return (even if only one had income).
3 X Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here. MFS SPOUSE'S NAMEXXXXXXXX

4 X Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name. ➤ QUALIFYING PERSONXXXX

5 X Qualifying surviving spouse (see page 8 of the Instructions)

CAUTION: If you can be claimed as a dependent on another person's tax return (such as your parents'), DO NOT place an X on line 6a, but be sure to place an X above line 21.

6a X Yourself .... X Age 65 or over ....
6b X Spouse .... X Age 65 or over ....
} Enter the number of Xs on **6a** and **6b** .... ➤ 1

If you placed an X on lines 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, place an X here X

6c and 6d

Dependents: 1. First and last name (If more than 6 dependents use attachment)	2. Dependent's social security number	3. Relationship
FIRST DEPENDENT NAMEXXXX	123-45-6789	RELATIONSHIP
SECOND DEPENDENT NAMEXXX	123-45-6789	RELATIONSHIP
THIRD DEPENDENT NAMEXXXX	123-45-6789	RELATIONSHIP
FOURTH DEPENDENT NAMEXXX	123-45-6789	RELATIONSHIP
FIFTH DEPENDENT NAMEXXXX	123-45-6789	RELATIONSHIP
SIXTH DEPENDENT NAMEX	123-45-6789	RELATIONSHIP

Enter number of your children listed ... **6c** ➤ 12

Enter number of other dependents ..... **6d** ➤ 12

6e Total number of exemptions claimed. Add numbers entered in boxes **6a** thru **6d** above .... **6e** ➤ 12

N111E3T4   ID NO XX

FORM N-11 (REV. 2023)

Place QR Code Here

Human Readable text here

Your Social Security Number   Your Spouse's SSN

123 - 12 - 1234   123 - 12 - 1234

Name(s) as shown on return

NAME(S) AS SHOWN ON RETURXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

ROUND TO THE NEAREST DOLLAR

7	Federal adjusted gross income (AGI) (see page 11 of the Instructions) 7	X	123456789
8	Difference in state/federal wages due to COLA, ERS, etc. (see page 11 of the Instructions) 8	123456789	
9	Interest on out-of-state bonds (including municipal bonds).. 9	123456789	
10	Other Hawaii additions to federal AGI (see page 11 of the Instructions).................................... 10	123456789	
11	Add lines 8 through 10 .... **Total Hawaii additions to federal AGI** 11	123456789	
12	Add lines 7 and 11 12	X	123456789
13	Pensions taxed federally but not taxed by Hawaii (see page 13 of the Instructions)................................ 13	123456789	
14	Social security benefits taxed on federal return 14	123456789	
15	First $7,683 of military reserve or Hawaii national guard duty pay.. 15	123456789	
16	Payments to an individual housing account 16	123456789	
17	Exceptional trees deduction (attach affidavit) (see page 14 of the Instructions)................................ 17	123456789	
18	Other Hawaii subtractions from federal AGI (see page 14 of the Instructions)................................ 18	123456789	
19	Add lines 13 through 18 ....**Total Hawaii subtractions from federal AGI** 19	123456789	
20	Line 12 minus line 19 ....**Hawaii AGI** ➤ 20	X	123456789

CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 15, and place an X here. **X**

21	If you do not itemize your deductions, go to line 23 below. Otherwise go to page 15 of the Instructions and enter your itemized deductions here.		
21a	Medical and dental expenses (from Worksheet A-1) 21a	123456789	
21b	Taxes (from Worksheet A-2).................................... 21b	123456789	
21c	Interest expense (from Worksheet A-3)............................21c	123456789	
21d	Contributions (from Worksheet A-4) 21d	123456789	
21e	Casualty and theft losses (from Worksheet A-5)..............21e	123456789	
21f	Miscellaneous deductions (from Worksheet A-6) 21f	123456789	

TOTAL ITEMIZED DEDUCTIONS

22 Add lines 21a through 21f. If your Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the Instructions on page 19. Enter total here and go to line 24.

123456789

23	If you checked filing status box: 1 or 3 enter $2,200; 2 or 5 enter $4,400; 4 enter $3,212.................................**Standard Deduction** ➤ 23	123456789	
24	Line 20 minus line 22 or 23, whichever applies. (This line MUST be filled in)................ 24	X	123456789

Your Social Security Number   Your Spouse's SSN

123 - 12 - 1234   123 - 12 - 1234

NAME(S) AS SHOWN ON RETURXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name(s) as shown on return

Place QR Code Here

Human Readable text here

25 Multiply $1,144 by the total number of exemptions claimed on line 6e.

If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es),

and see page 20 of the Instructions.

  X Yourself   **X** Spouse **25**   123456789

26 Taxable Income. Line 24 minus line 25 (but not less than zero) .... **Taxable Income ➤ 26**   123456789

27 Tax. Place an X if from **X** Tax Table; **X** Tax Rate Schedule; or **X** Capital Gains Tax

Worksheet on page 33 of the Instructions.

(**X** Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-338,

N-344, N-348, N-405, N-586, N-615, or N-814 is included.) .... **Tax ➤ 27**   123456789

27a If tax is from the Capital Gains Tax Worksheet, enter

the net capital gain from line 14 of that worksheet **27a**   123456789

28 Refundable Food/Excise Tax Credit

(attach Form N-311) **DHS, etc.** exemptions   12   ..... **28**   123456789

29 Credit for Low-Income Household

Renters (attach Schedule X) **29**   123456789

30 Credit for Child and Dependent

Care Expenses (attach Schedule X) **30**   123456789

31 Credit for Child Passenger Restraint

System(s) (attach a copy of the invoice) **31**   123456789

32 Total refundable tax credits from

Schedule CR (attach Schedule CR) **32**   123456789

33 Add lines 28 through 32 .... **Total Refundable Credits ➤ 33**   123456789

34 Line 27 minus line 33. If line 34 is zero or less, see Instructions. .... **Adjusted Tax Liability ➤ 34** **X** 123456789

35 Total nonrefundable tax credits (attach Schedule CR) **35**   123456789

36 Line 34 minus line 35 .... **Balance ➤ 36** **X** 123456789

37 Hawaii State Income tax withheld (attach W-2s)

(see page 22 of the Instructions for other attachments) **37**   123456789

38 2023 estimated tax payments **38**   123456789

39 Amount of estimated tax applied from 2022 return **39**   123456789

40 Amount paid with extension **40**   123456789

41 Add lines 37 through 40 .... **Total Payments ➤ 41**   123456789

42 If line 41 is larger than line 36, enter the amount **OVERPAID** (line 41 minus line 36) (see Instructions) . **42**   123456789

43 Contributions to (see page 22 of the Instructions): ....   **Yourself**   **Spouse**

  43a Hawaii Schools Repairs and Maintenance Fund .... **X** $2   **X** $2

  43b Hawaii Public Libraries Fund .... **X** $5   **X** $5

  43c Domestic and Sexual Violence / Child Abuse and Neglect Funds .... **X** $5   **X** $5

44 Add the amounts of the Xs on lines 43a through 43c and enter the total here **44**   12

45 Line 42 minus line 44 .... **45**   123456789

Place QR Code Here

Human Readable text here

123 - 12 - 1234   123 - 12 - 1234

NAME(S) AS SHOWN ON RETURXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name(s) as shown on return

46 Amount of line 45 to be **applied** to your
2024 ESTIMATED TAX **46**   123456789

47a Amount to be **REFUNDED TO YOU** (line 45 minus line 46) If filing late,
see page 23 of Instructions **47a**   123456789

X Place an X in this box if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 47b, 47c, or 47d.

47b Routing number   123456789   **47c** Type: **X**   Checking **X**   Savings

47d Account number   12345678901234567

48 **AMOUNT YOU OWE** (line 36 minus line 41). **48**   123456789

49 **PAYMENT AMOUNT** Submit payment online at hitax.hawaii.gov or attach check or
money order payable to "Hawaii State Tax Collector." **49**   123456789

50 **Estimated tax penalty.** (See page 23 of
Instructions.) Do not include on line 42 or 48. Place an X in
this box if Form N-210 is attached ➤ **X** **50**   123456789

51 **AMENDED RETURN ONLY –** Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)....... **51** **X** 123456789

52 **AMENDED RETURN ONLY –** Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)..... **52** **X** 123456789

53 Did you file a federal Schedule C? **X** Yes **X** No   If yes, enter **Hawaii** gross receipts   123456789
your main business activity: SCHEDULE_C_BUSIN
your main business product: SCHEDULE_C_PR, **AND** your HI Tax I.D. No. for this activity **GE**   123-123-1234-12

54 Did you file a federal Schedule E   If yes, enter **Hawaii** gross rents received   123456789
for any rental activity? **X** Yes **X** No
AND your HI Tax I.D. No. for this activity **GE**   123-123-1234-12

55 Did you file a federal Schedule F? **X** Yes **X** No   If yes, enter **Hawaii** gross receipts   123456789
your main business activity: SCHEDULE_F_BUSIN
your main business product: SCHEDULE_F_PR, **AND** your HI Tax I.D. No. for this activity **GE**   123-123-1234-12

DESIGNEE

If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 25 of the Instructions.

Designee's name ➤ DESIGNEE'S NAMEXXXX   Phone no. ➤ (123) 456-7891   Identification number ➤ 12-3456789

HAWAII ELECTION CAMPAIGN FUND (See page 25 of the Instructions)
➤ Indicate if you want $3 to go to the Hawaii Election Campaign Fund. **X** Yes
➤ If joint return, indicate if your spouse designates $3 to the fund. **X** Yes
Note: Placing an X in the "Yes" box will not change your tax or refund.

DECLARATION — I declare, under the penalties set forth in section 231-36, HRS, that this return (including 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.

PLEASE SIGN HERE

Your signature   Date   Spouse's signature (if filing jointly, BOTH must sign)   Date
➤   12-12-12   ➤   12-12-12

Your Occupation   Daytime Phone Number   Your Spouse's Occupation   Daytime Phone Number
TAXPAYER OCCUPATIONXX (123)123-4567   SPOUSE OCCUPATIONXX (123)123-4567

Paid Preparer's Information

Preparer's Signature ➤   Date   Check if self-employed **X**   PTIN
12-12-12   123456789

Print Preparer's Name ➤ PRINT PREPARER'S NAME HEREXXXXXXX   Federal E.I. No. ➤ 12-1234567

Firm's name (or yours if self-employed), Address, and ZIP Code ➤ FIRMS NAME OR PREPARER'S NAME ADDRESS AND ZIP CODEXXXXXXXXX   Phone No. ➤ (123)123-4567

FORM
N-11
(Rev. 2023)

STATE OF HAWAII — DEPARTMENT OF TAXATION
Individual Income Tax Return
RESIDENT
Calendar Year **2023**
OR

DO NOT WRITE IN THIS AREA

Place QR Code Here

Human Readable text here

Fiscal Year Beginning 12 - 12 - 12 **and Ending** 12 - 12 - 12

X **AMENDED Return**
X **NOL Carryback**
X **IRS Adjustment**
X **First Time Filer**

FOR OFFICE USE ONLY
— — — — — —

THIS

SPACE

RESERVED

Do NOT Submit a Photocopy!!

Your First Name	M.I.	Your Last Name	Suffix
TAXPAYER'S FIRST	MI	LAST NAMEXXXXXXX	JR

Spouse's First Name	M.I.	Spouse's Last Name	Suffix
SPOUSE'S FIRSTXX	MI	SPOUSE'S LASTXXX	JR

Care Of (See Instructions, page 7.)

C/O NAME FOR MAILING ADDRESSXXXXXXXXXXXX

Present mailing or home address (Number and street, including Rural Route)

TAXPAYER'S MAILING OR HOME ADDRESSXXXXX

City, town or post office	State	Postal/ZIP code
CITY,TOWN, POSTOFFICE	XX	ZIP CODE

If Foreign address, enter Province and/or State | Country

FOREIGN PROVINCEXXXXXXXXX   COUNTRYXXXXX

◆ IMPORTANT — Complete this Section ◆

Enter the first four letters of your last name. Use **ALL CAPITAL** letters   ABCD

Your Social Security Number   123 - 12 - 1234

Deceased **X** Date of Death   12 - 12 - 12

Enter the first four letters of your Spouse's last name. Use **ALL CAPITAL** letters   ABCD

Spouse's Social Security Number   123 - 12 - 1234

Deceased **X** Date of Death   12 - 12 - 12

(Place an X in only ONE box)

1 **X** Single
2 **X** Married filing joint return (even if only one had income).
3 **X** Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here. MFS SPOUSE'S NAMEXXXXXXXX

4 **X** Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name. ➤ QUALIFYING PERSONXXXX

5 **X** Qualifying surviving spouse (see page 8 of the Instructions)

CAUTION: If you can be claimed as a dependent on another person's tax return (such as your parents'), DO NOT place an X on line 6a, but be sure to place an X above line 21.

6a **X** Yourself............................. **X** Age 65 or over.....................................
6b **X** Spouse .... **X** Age 65 or over..................................... } Enter the number of Xs on **6a** and **6b** .... ➤   1

If you placed an X on lines 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, place an X here **X**

6c and 6d

Dependents: 1. First and last name (If more than 6 dependents use attachment)	2. Dependent's social security number	3. Relationship
FIRST DEPENDENT NAMEXXXX	123-45-6789	RELATIONSHIP
SECOND DEPENDENT NAMEXXX	123-45-6789	RELATIONSHIP
THIRD DEPENDENT NAMEXXXX	123-45-6789	RELATIONSHIP
FOURTH DEPENDENT NAMEXXX	123-45-6789	RELATIONSHIP
FIFTH DEPENDENT NAMEXXXX	123-45-6789	RELATIONSHIP
SIXTH DEPENDENT NAMEX	123-45-6789	RELATIONSHIP

Enter number of your children listed... **6c** ➤ 12

Enter number of other dependents..... **6d** ➤ 12

6e   Total number of exemptions claimed. Add numbers entered in boxes **6a** thru **6d** above............................ **6e** ➤ 12

N111E3T4   ID NO XX   **FORM N-11 (REV. 2023)**

Place
QR Code
Here

Human Readable text here

Your Social Security Number   Your Spouse's SSN

123 - 12 - 1234   123 - 12 - 1234

Name(s) as shown on return   NAME(S) AS SHOWN ON RETURXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXX

ROUND TO THE NEAREST DOLLAR

7	Federal adjusted gross income (AGI) (see page 11 of the Instructions)	**7** X	123456789
8	Difference in state/federal wages due to COLA, ERS, etc. (see page 11 of the Instructions) **8**	123456789	
9	Interest on out-of-state bonds (including municipal bonds)..**9**	123456789	
10	Other Hawaii additions to federal AGI (see page 11 of the Instructions).......................................**10**	123456789	
11	Add lines 8 through 10 ....**Total Hawaii additions to federal AGI** **11**	123456789	
12	Add lines 7 and 11	**12** X	123456789
13	Pensions taxed federally but not taxed by Hawaii (see page 13 of the Instructions).......................................**13**	123456789	
14	Social security benefits taxed on federal return **14**	123456789	
15	First $7,683 of military reserve or Hawaii national guard duty pay...**15**	123456789	
16	Payments to an individual housing account **16**	123456789	
17	Exceptional trees deduction (attach affidavit) (see page 14 of the Instructions).......................................**17**	123456789	
18	Other Hawaii subtractions from federal AGI (see page 14 of the Instructions).......................................**18**	123456789	
19	Add lines 13 through 18 ....**Total Hawaii subtractions from federal AGI** **19**	123456789	
20	Line 12 minus line 19 ....**Hawaii AGI** ➤ **20** X	123456789	

CAUTION: *If you can be claimed as a dependent on another person's return, see the Instructions on page 15, and place an X here.*   **X**

21	If you do not itemize your deductions, go to line 23 below. Otherwise go to page 15 of the Instructions and enter your itemized deductions here.		
21a	Medical and dental expenses (from Worksheet A-1) **21a**	123456789	
21b	Taxes (from Worksheet A-2).. **21b**	123456789	
21c	Interest expense (from Worksheet A-3)...........................**21c**	123456789	
21d	Contributions (from Worksheet A-4) **21d**	123456789	
21e	Casualty and theft losses (from Worksheet A-5)..............**21e**	123456789	
21f	Miscellaneous deductions (from Worksheet A-6)............. **21f**	123456789	

TOTAL ITEMIZED DEDUCTIONS

22 Add lines 21a through 21f. If your Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the Instructions on page 19. Enter total here and go to line 24.

123456789

23	If you checked filing status box: 1 or 3 enter $2,200; 2 or 5 enter $4,400; 4 enter $3,212.......................................**Standard Deduction** ➤ **23**	123456789	
24	Line 20 minus line 22 or 23, whichever applies. (This line MUST be filled in)................. **24** X	123456789	

Place
QR Code
Here

Human Readable text here

Your Social Security Number   Your Spouse's SSN

123 - 12 - 1234   123 - 12 - 1234
NAME(S) AS SHOWN ON RETURXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name(s) as shown on return

25 Multiply $1,144 by the total number of exemptions claimed on line 6e.
If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es),
and see page 20 of the Instructions.
X Yourself   **X**   Spouse... **25**   123456789

26 **Taxable Income.** Line 24 minus line 25 (but not less than zero).................**Taxable Income ➤** **26**   123456789

27 Tax. Place an X if from **X**   Tax Table; **X**   Tax Rate Schedule; or **X**   Capital Gains Tax
Worksheet on page 33 of the Instructions.
(**X**   Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-338,
N-344, N-348, N-405, N-586, N-615, or N-814 is included.) ....**Tax ➤** **27**   123456789

27a If tax is from the Capital Gains Tax Worksheet, enter
the net capital gain from line 14 of that worksheet...........**27a**   123456789

28 Refundable Food/Excise Tax Credit
(attach Form N-311) **DHS, etc.** exemptions   12   ....**28**   123456789

29 Credit for Low-Income Household
Renters (attach Schedule X) **29**   123456789

30 Credit for Child and Dependent
Care Expenses (attach Schedule X) **30**   123456789

31 Credit for Child Passenger Restraint
System(s) (attach a copy of the invoice) **31**   123456789

32 Total refundable tax credits from
Schedule CR (attach Schedule CR)...................................**32**   123456789

33 Add lines 28 through 32 ....**Total Refundable Credits ➤** **33**   123456789

34 Line 27 minus line 33. If line 34 is zero or less, see Instructions. ....**Adjusted Tax Liability ➤** **34**   **X**   123456789

35 Total nonrefundable tax credits (attach Schedule CR).. **35**   123456789

36 Line 34 minus line 35 ....**Balance ➤** **36**   **X**   123456789

37 Hawaii State Income tax withheld (attach W-2s)
(see page 22 of the Instructions for other attachments) **37**   123456789

38 2023 estimated tax payments **38**   123456789

39 Amount of estimated tax applied from 2022 return **39**   123456789

40 Amount paid with extension **40**   123456789

41 Add lines 37 through 40 ....**Total Payments ➤** **41**   123456789

42 If line 41 is larger than line 36, enter the amount **OVERPAID** (line 41 minus line 36) (see Instructions) . **42**   123456789

43 **Contributions to** (see page 22 of the Instructions):........................   **Yourself**   **Spouse**
43a Hawaii Schools Repairs and Maintenance Fund ....   **X** $2   **X** $2
43b Hawaii Public Libraries Fund ....   **X** $5   **X** $5
43c Domestic and Sexual Violence / Child Abuse and Neglect Funds ....   **X** $5   **X** $5

44 Add the amounts of the Xs on lines 43a through 43c and enter the total here **44**   12

45 Line 42 minus line 44... **45**   123456789

Your Social Security Number Your Spouse's SSN

123 - 12 - 1234   123 - 12 - 1234

Name(s) as shown on return NAME(S) AS SHOWN ON RETURXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXX

46 Amount of line 45 to be **applied** to your
2024 ESTIMATED TAX...**46**   123456789

47a Amount to be **REFUNDED TO YOU** (line 45 minus line 46) If filing late,
see page 23 of Instructions **47a**   123456789

X Place an X in this box if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 47b, 47c, or 47d.

47b Routing number   123456789   **47c** Type: **X** Checking **X** Savings

47d Account number   12345678901234567

48 **AMOUNT YOU OWE** (line 36 minus line 41). **48**   123456789

49 **PAYMENT AMOUNT** Submit payment online at hitax.hawaii.gov or attach check or
money order payable to "Hawaii State Tax Collector." **49**   123456789

50 **Estimated tax penalty.** (See page 23 of
Instructions.) Do not include on line 42 or 48. Place an X in
this box if Form N-210 is attached ➤ **X** **50**   123456789

51 **AMENDED RETURN ONLY –** Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)....... **51** **X** 123456789

52 **AMENDED RETURN ONLY –** Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)..... **52** **X** 123456789

53 Did you file a federal Schedule C? **X** Yes **X** No   If yes, enter **Hawaii** gross receipts   123456789
your main business activity: SCHEDULE C BUSIN
your main business product: SCHEDULE C PR, **AND** your HI Tax I.D. No. for this activity **GE**   123-123-1234-12

54 Did you file a federal Schedule E   If yes, enter **Hawaii** gross rents received   123456789
for any rental activity?   **X** Yes **X** No
AND your HI Tax I.D. No. for this activity **GE**   123-123-1234-12

55 Did you file a federal Schedule F? **X** Yes **X** No   If yes, enter **Hawaii** gross receipts   123456789
your main business activity: SCHEDULE F BUSIN
your main business product: SCHEDULE F PR, **AND** your HI Tax I.D. No. for this activity **GE**   123-123-1234-12

DESIGNEE If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 25 of the Instructions.
Designee's name ➤ DESIGNEE'S NAMEXXXX Phone no. ➤ (123)456-7891 Identification number ➤ 12-3456789

HAWAII ELECTION CAMPAIGN FUND (See page 25 of the Instructions)
Indicate if you want $3 to go to the Hawaii Election Campaign Fund. **X** Yes
If joint return, indicate if your spouse designates $3 to the fund. **X** Yes
Note: Placing an X in the "Yes" box will not change your tax or refund.

DECLARATION — I declare, under the penalties set forth in section 231-36, HRS, that this return (including 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.

PLEASE SIGN HERE

Your signature Date   Spouse's signature (if filing jointly, BOTH must sign) Date
➤   12-12-12   ➤   12-12-12

Your Occupation Daytime Phone Number   Your Spouse's Occupation Daytime Phone Number
TAXPAYER OCCUPATIONXX (123)123-4567   SPOUSE OCCUPATIONXX (123)123-4567

Paid Preparer's Information

Preparer's Signature ➤   Date 12-12-12 Check if self-employed **X** PTIN 123456789

Print Preparer's Name ➤ PRINT PREPARER'S NAME HEREXXXXXX   Federal E.I. No. ➤ 12-1234567

Firm's name (or yours if self-employed), Address, and ZIP Code ➤ FIRMS NAME OR PREPARER'S NAME ADDRESS AND ZIP CODEXXXXXXXXX   Phone No. ➤ (123)123-4567