# STATE OF HAWAII DEPARTMENT OF TAXATION



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

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

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#### 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:

FORM: 8 pt Arial bold
 N-11: 18 pt Arial bold
 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.
  - 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 (1/4 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

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

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.

|          |      |             |               |   |         | Data T        | Гуреs: A-Alpha, N-Numeric, AN-Alphanumeric, C-Checkbox.  |       |
|----------|------|-------------|---------------|---|---------|---------------|--|-------|
| Field    | Page |             | Colum         | Bernstoffen                               | Max     | Data          | 5744 Participa Participa   |       |
| #        | #    | Form Line # | n             | Description                               | Length  | Type          | Field Business Rules Ch  | anges |
| 1        |      |             |               | Header Version Number                     | 2       | Α             | "T1". Indicates the version of the standard FTA defined 2D barcode header format.  Hawaii Department of Tax assigned software vendor ID. This value is printed in the  |       |
| 2        | ALL  |             |               | Software Developer Code                   | 4       | AN            | reserved space on each page of the return.   |       |
| 3        |      |             |               | Form Number                               | 6       | AN            | "N11"  |       |
| 4        | 1    |             |               | Form Year                                 | 4       | N             | The tax year for which the return is being filed. "2023" for example.  Date updated  |       |
| -        |      |             |               | Tom real                                  |         |               | "0". Indicates the version of the 2D specification for the form that is being used. This number  |       |
| 5        |      |             |               | 2D Specification Version                  | 2       | N             | will increment for each change to the specification.   |       |
| _        |      |             |               | 25 Openinguion Volcion                    |         | - · · ·       | A software vendor defined version number that reflects the software and form revision used   |       |
| 6        |      |             |               | Software Version                          | 15      | AN            | to produce this barcode.   |       |
|          | 1    |             |               |   |         |               | Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not   |       |
| 7        |      |             |               | Fiscal Year Begin Month                   | 2       | N             | include slashes "/" in this field.   |       |
|          | 1    |             |               |   |         |               | Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not   |       |
| 8        |      |             |               | Fiscal Year Begin Day                     | 2       | N             | include slashes "/" in this field.   |       |
|          | 1    |             |               |   |         |               | Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not   |       |
| 9        |      |             |               | Fiscal Year Begin Year                    | 2       | N             | include slashes "/" in this field.   |       |
|          | 1    |             |               |   |         |               | Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not   |       |
| 10       |      |             |               | Fiscal Year End Month                     | 2       | N             | include slashes "/" in this field.   |       |
|          | 1    |             |               |   |         |               | Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not   |       |
| 11       |      |             |               | Fiscal Year End Day                       | 2       | N             | include slashes "/" in this field.   |       |
| 1        | 1    |             |               |   |         | ١             | Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not   | I     |
| 12       |      |             | -             | Fiscal Year End Year                      | 2       | N             | include slashes "/" in this field.   |       |
| 13       | 1    |             | <del></del> - | Amended Return Checkbox                   | 1       | С             | "X" or null.   |       |
| 14       | 1    |             | <del></del> - | NOL Carryback Checkbox                    | 1       | С             | "X" or null.   |       |
| 15       | 1    |             |               | IRS Adjustment Checkbox                   | 1       | С             | "X" or null.  The total width of this name (First MI Lest) is 40. trupests the first name and lest name as   |       |
| 16       | 1    |             |               | Brimany First Name                        | 25      | А             | The total width of this name (First MI Last) is 40, truncate the first name and last name as   |       |
| 16       | 1    |             |               | Primary First Name Primary Middle Initial | 25<br>1 | A             | needed to fit within this overall form space. Field should be all CAPITAL LETTERS.  Field should be all CAPITAL LETTERS.   |       |
| 17       | 1    |             | <del>-</del>  | r mnary wildule initial                   | - 1     | А             | rielu siruulu be ali CAFITAL LETTENS.  |       |
|          | 1    |             |               |   |         |               |  |       |
| 18       |      |             |               | Primary Last Name                         | 35      | Α             | Field should be all CAPITAL LETTERS.   |       |
| 19       | 1    |             |               | Primary Suffix                            | 2       | A             | Field should be all CAPITAL LETTERS.   |       |
| 19       | 1    |             |               | Filliary Sullix                           |         | А             | Required entry if married filling 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   |       |
| 20       |      |             |               | Spouse First Name                         | 25      | Α             | space. Field should be all CAPITAL LETTERS.  |       |
| 20       | 1    |             |               | Spouse i list ivallie                     | 20      | _^            | Space. Tierd should be all CALTTAL LETTENS.  |       |
| 21       | ٠ ا  |             |               | Spouse Middle Initial                     | 1       | Α             | Optional entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS.   |       |
|          | 1    |             |               | Species initials initial                  |         |               | Sparker of the year of the state of the stat |       |
|          | ٠ ا  |             |               |   |         |               |  |       |
| 22       |      |             |               | Spouse Last Name                          | 35      | Α             | Required entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS.   |       |
| 23       | 1    |             |               | Spouse Suffix                             | 2       | Α             | Field should be all CAPITAL LETTERS.   |       |
| 23<br>24 | 1    |             | -             | First 4 Characters of Primary Last Name   | 4       | Α             |  |       |
| 25       | 1    |             | -             | Primary SSN                               | 9       | N             | Do not include hyphens, spaces or other delimiters in this field.  |       |
| 26       | 1    |             |               | Primary Deceased Checkbox                 | 1       | С             | "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.   |       |
|          | 1    |             |               | · ·                                       |         |               | Required entry if married filing joint or married filing separate, otherwise null. Field should  |       |
| 30       |      |             |               | First 4 Characters of Spouse Last Name    | 4       | Α             | be all Capital Letters.  |       |
|          | 1    |             |               |   |         |               | Required entry if married filing joint or married filing separate, otherwise null. Do not include  |       |
| 31       |      |             |               | Spouse SSN                                | 9       | N             | hyphens, spaces or other delimiters in this field.   |       |
| 32       | 1    |             | -             | Spouse Deceased Checkbox                  | 1       | С             | "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.   |       |
|          | 1    |             |               |   |         |               |  | l     |
|          |      |             |               |   |         |               |  | I     |
|          |      |             |               | 006                                       | 40      |               |  |       |
| 36       |      |             |               | Care Of                                   | 40      | AN            |  |       |
|          | 1    |             |               |   |         |               |  | l     |
|          |      |             |               |   |         | 1             |  |       |
| 27       |      |             |               | Street Address                            | 40      | ANI           | Field should be all CAPITAL LETTERS.   | l     |
| 37       | 1    |             |               | Otteet Address                            | 40      | AIN           | Field Stould be all CAFITAL LETTERS.   |       |
| 38       | '    |             |               | City                                      | 21      | Α             | Field should be all CAPITAL LETTERS.   | l     |
| 30       | 1    |             | <del>-</del>  | Orty                                      | ۷1      | 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  | l     |
|          |      |             |               |   |         |               | U.S. state codes are published by the USPS at:   |       |
| 39       |      |             |               | U.S. State Code                           | 2       | Α             | http://www.usps.com/ncsc/lookups/usps_abbreviations.html   |       |
| 39       | 1    |             | <del>-</del>  | U.U. Grare Code                           |         | A             | Inttp://www.usps.com/ncsc/lookups/usps_abbreviations.ntml   Do not include hyphens in this field. U.S. ZIP codes should be numeric only and not longer   |       |
| 40       | '    |             | l             | ZIP (Postal) Code                         | 10      | AN            | than 9 digits.   |       |
| 40       | 1    |             |               | Zii (i ootai) oode                        | 10      | \(\text{OI}\) | Only populate if a foreign address. If the country does not use State or Province names then   |       |
| 41       | .    |             | l             | Foreign State or Province                 | 25      | Α             | 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.   |       |
|          |      |             |               |   |         | <u> </u>      | Emy papers and a carriage decision in the defound of the first Edition   |       |

| Field    | Page     |                 | Colum | 1  | Max    | Data   |  | T                  |
|----------|----------|-----------------|-------|--|--------|--------|--|--------------------|
| #        | #        | Form Line #     | n     | Description  | Length | Type   | Field Business Rules   | Changes            |
| 43       | 1        | 1               |       | Filing Status Checkbox: Single   | 1      | С      | "X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.   |                    |
| 43       | 1        | 1               |       |  | 1      |        | "X" or null. One of the filing status checkboxes must be marked. There should be only one  |                    |
| 44       |          | 2               |       | Filing Status Checkbox: Married filing joint   | 1      | С      | filing status checkbox marked.   |                    |
| 45       | 1        | 3               |       | Filing Status Checkbox: Married filing separate  | 1      | С      | "X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.   |                    |
|          | 1        |                 |       | • •  | '      |        | "X" or null. One of the filing status checkboxes must be marked. There should be only one  |                    |
| 46       | لبِـا    | 4               |       | Filing Status Checkbox: Head of Household  | 1      | С      | filing status checkbox marked.   |                    |
| 47       | 1        | 5               |       | Filing Status Checkbox: Qualifying surviving spouse  | 1      | С      | "X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.   | Field name changed |
|          | 1        |                 |       |  | ·      |        |  |                    |
| 48       | البا     | 4a              |       | HOH Qualifying Person. This field appears below line 4.  | 21     |        | Null if no value "X" or null   |                    |
| 49<br>50 | 1        | 6a(i)<br>6a(ii) | -     | Primary Regular Exemption Primary Over 65 Exemption  | 1      |        | "X" or null "X" or null  |                    |
| 51       | 1        | 6b(i)           |       | Spouse Regular Exemption   | 1      | С      | "X" or null  |                    |
| 52       | 1        | 6b(ii)          | -     | Spouse Over 65 Exemption   | 1      | С      | "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.   |                    |
| - 55     | 1        | Out D           |       | and appears to the right of filled od and ob.  | -      | - 17   | reambor of primary and opouco exemptions marked in times of and ob.  |                    |
|          |          | LINE 6c/d-a1    |       | CHILD/OTHER DEPENDENT FIRST & LAST NAME  | 40     |        | First deviation of CARITAL LETTERS   |                    |
| 54       | 1        |                 |       |  | 40     | Α      | Field should be all CAPITAL LETTERS.  Required entry if name and/or relationship is presnet otherwise null.  |                    |
| 55       | '        | LINE 6c/d-a2    |       | CHILD/OTHER DEPENDENT SSN  | 9      | N      | Do not include hyphens, spaces or other delimiters in this field.  |                    |
| 56       | 1        | LINE 6c/d-a3    |       | CHILD/OTHER DEPENDENT RELATIONSHIP   | 15     | Α      | Field should be all CAPITAL LETTERS.   |                    |
|          | 1        |                 |       |  |        |        |  |                    |
| 57       |          | LINE 6c/d-b1    |       | CHILD/OTHER DEPENDENT FIRST & LAST NAME  | 40     | А      | Field should be all CAPITAL LETTERS.   |                    |
|          | 1        | LINE C. (112    |       | CHILD OTHER DEPENDENT CON  |        |        | Required entry if name and/or relationship is presnet otherwise null.  |                    |
| 58       |          | LINE 6c/d-b2    |       | CHILD/OTHER DEPENDENT SSN  | 9      |        | Do not include hyphens, spaces or other delimiters in this field.  |                    |
| 59       | 1        | LINE 6c/d-b3    |       | CHILD/OTHER DEPENDENT RELATIONSHIP   | 15     | Α      | Field should be all CAPITAL LETTERS.   |                    |
|          | 1        | LINE 6c/d-c1    |       | CHILD/OTHER DEPENDENT FIRST & LAST NAME  |        |        |  |                    |
| 60       |          |                 |       | CHIED/OTHER DEFENDENT HIST & EAST NAME   | 40     | Α      | Field should be all CAPITAL LETTERS.   |                    |
|          | 1        | LINE 6c/d-c2    |       | CHILD/OTHER DEPENDENT SSN  |        |        | Required entry if name and/or relationship is presnet otherwise null.  |                    |
| 61       | 1        | LINE 6c/d-c3    |       |  | 9      | N      | Do not include hyphens, spaces or other delimiters in this field.  Field should be all CAPITAL LETTERS.  |                    |
| 62       | 1        | LINE 6C/d-C3    |       | CHILD/OTHER DEPENDENT RELATIONSHIP   | 15     | Α      | Pielo Siloulo de all CAPITAL LETTERS.  |                    |
|          | <u> </u> | LINE 6c/d-d1    |       | CHILD/OTHER DEPENDENT FIRST & LAST NAME  |        |        |  |                    |
| 63       |          |                 |       |  | 40     | Α      | Field should be all CAPITAL LETTERS.   |                    |
| 64       | 1        | LINE 6c/d-d2    |       | CHILD/OTHER DEPENDENT SSN  | σ      | 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     |        | Field should be all CAPITAL LETTERS.   |                    |
| - 00     | 1        | . 7             |       |  | .5     | -1     |  |                    |
|          |          | LINE 6c/d-e1    |       | CHILD/OTHER DEPENDENT FIRST & LAST NAME  | 40     | ,      | First deviation of CARITAL LETTERS   |                    |
| 66       | 1        |                 |       |  | 40     | Α      | Field should be all CAPITAL LETTERS.  Required entry if name and/or relationship is presnet otherwise null.  |                    |
| 67       | '        | LINE 6c/d-e2    |       | CHILD/OTHER DEPENDENT SSN  | 9      | N      | Do not include hyphens, spaces or other delimiters in this field.  |                    |
|          | 1        | LINE 6c/d-e3    |       | CHILD/OTHER DEPENDENT RELATIONSHIP   |        |        |  |                    |
| 68       | 1        | . 7             |       | ,  | 15     | Α      | Field should be all CAPITAL LETTERS.   |                    |
|          | '        | LINE 6c/d-f1    |       | CHILD/OTHER DEPENDENT FIRST & LAST NAME  |        |        |  |                    |
| 69       |          |                 |       |  | 40     | Α      | 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     |        | 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 2      | 6e              | -     | Total Exemptions Claimed   | 2      | N      | 0 if no value  |                    |
| 75       | 2        | 7               |       | Federal Adjusted Gross Income - negative indicator checkbox  | 1      | С      | "X" or null  |                    |
| 76       | 2        | 7               |       | Federal Adjusted Gross Income  | •      |        | 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 |                    |
|          |          |                 |       |  | 9      | N      | 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      |        | 0 if no value  |                    |
| 79<br>80 | 2        | 10<br>11        |       | Other HI Additions Total HI Additions  | 9      |        | 0 if no value<br>Sum of Lines 8, 9, and 10.  |                    |
| 81       | 2        | 12              |       | Total Income - negative indicator checkbox   | 1      | C      | "X" or null  |                    |
|          | 2        |                 |       | _  |        |        | If negative, then mark the negative indicator checkbox for this field. DO NOT include a  |                    |
| 82<br>83 | _        | 12<br>13        |       | Total Income Pensions Taxed Federally  | 9      | N<br>N | negative sign in this field. 0 if no value   |                    |
| 84       | 2        | 13              |       | Social Security Benefits   | 9      |        | 0 if no value  |                    |
| 85       | 2        | 15              |       | National Guard Duty Pay  | 9      | N      | 0 if no value  |                    |
| 86       | 2        | 16              | -     | Individual Housing Acct  | 9      |        | 0 if no value  |                    |
| 87<br>88 | 2        | 17<br>18        |       | Exceptional Tree Other Hawaii Subtractions   | 9      |        | 0 if no value 0 if no value  |                    |
| 00       |          | 10              |       | Other Hawaii Oubtractions  | J      | IN     | o ii no vaido  | 1                  |

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| #          | #    | Form Line #       | n     | Description  | Length | Type   | Field Business Rules   | Changes |
| 89<br>90   | 2    | 19<br>20          |       | Total Subtractions HI Adjusted Gross Income - negative indicator checkbox  | 9      | N<br>C | 0 if no value "X" or null  |         |
| 90         | 2    | 20                |       | ni Adjusted Gross Income - negative indicator checkbox   | '      | C      | If negative, then mark the negative indicator checkbox for this field. DO NOT include a  |         |
| 91         | -    | 20                |       | HI Adjusted Gross Income   | 9      | N      | negative sign in this field.   |         |
| 92         | 2    | 21                |       | Dependent Indicator.   | 1      | С      | "X" or null  |         |
| 93         | 2    | 21a               | -     | Medical and Dental   | 9      |        | 0 if no value  |         |
| 94         | 2    | 21b               |       | Taxes  | 9      |        | 0 if no value  |         |
| 95<br>96   | 2    | 21c<br>21d        |       | Interest Expense Contributions   | 9      | N      | 0 if no value 0 if no value  |         |
| 97         | 2    | 21e               |       | Casualty and Theft Losses  | 9      | N      |  |         |
| 98         | 2    | 21f               |       | Miscellaneous deductions   | 9      | N      | 0 if no value  |         |
| 99         | 2    | 22                | -     | Total Itemized Deductions  | 9      |        | 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<br>checkbox  | 1      | С      | "X" or null  |         |
|            | 2    |                   |       | one of the contract of the con |        |        | If negative, then mark the negative indicator checkbox for this field. DO NOT include a  |         |
| 102        |      | 24                |       | Subtotal (Line 20 – Line 22 or 23)   | 9      | Ν      | negative sign in this field.   |         |
| 103        | 3    | 25                | -     | Total Exemptions   | 9      | N      | 0 if no value  |         |
| 404        | 3    | 05.               |       | Discourage of the state of the  | 1      | С      | IIV/II II  |         |
| 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      | С      | "X" or null  |         |
| 106        | 3    | 26                |       | Taxable Income   | 9      | Ň      | 0 if no value  |         |
|            | 3    |                   |       |  |        |        |  |         |
| 107        | _    | 27(iv)            |       | Indicator if tax from other forms (N-2, N-103, etc.) is included   | 1<br>9 |        | "X" or null  |         |
| 108        | 3    | 27<br>27a         |       | Tax Liability Net Capital Gain   | 9      | N<br>N | 0 if no value 0 if no value  |         |
| 110        | 3    | 27a<br>28         | =     | Refundable Food/Excise Tax Credit  | 9      |        | 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      | Ν      | 0 if no value  |         |
| 113        | 3    | 30                | -     | Child and Dependent Care Expenses  | 9      |        | 0 if no value  |         |
| 114        | 3    | 31                |       | Child Passenger Restraint Credit   | 9      |        | 0 if no value  |         |
| 115<br>116 | 3    | 32<br>33          |       | Total Refundable Credits - Sch CR  | 9      | N<br>N | 0 if no value  |         |
| 117        | 3    | 34                |       | Total Refundable Credits Tax Less Refundable Credits - negative indicator  | 1      | C      | "X" or null  |         |
| 118        | 3    | 34                | -     | Tax Less Refundable Credits  | 9      | N      | 7. 0. 100  |         |
| 119        | 3    | 35                | -     | Total Nonrefundable Credits - Sch CR   | 9      | N      |  |         |
| 120        | 3    | 36                | -     | Tax Less Nonrefundable Credits - negative indicator  | 1      | С      | "X" or null  |         |
| 121        | 3    | 36<br>37          |       | Tax Less Nonrefundable Credits   | 9      | N      |  |         |
| 122        | 3    | 38                |       | Withholding Estimated tax payments   | 9      | N<br>N |  |         |
| 123        | 3    | 39                |       | Estimated tax payments 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      | С      | "X" or null  |         |
| 129<br>130 | 3    | 43a(ii)<br>43b(i) |       | Spouse School Repairs and Maintenance Donation Primary Public Libraries Donation   | 1      | C      | "X" or null "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      | С      | "X" or null  |         |
| 134        | 3    | 44                | -     | Total Donations  | 2      | N      |  |         |
| 135        | 3    | 45                | -     | Overpaid minus donations   | 9      | N      |  |         |
| 136        | 4    | 46<br>47a         |       | Estimated Tax apply to the following tax year  | 9      | N<br>N |  |         |
| 137        | 4    | 47a<br>47a(i)     |       | Refunded to you 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    | 47a(i)            | =     | Routing Number   | 9      | N      | Do not zero fill. Do not use hyphens, spaces or special symbols.   |         |
| 140        | 4    | 47c(i)            | -     | Account Type Checking  | 1      |        | "X" or null. Either the checking or savings checkbox may be checked, but not both.   |         |
| 141        | 4    | 47c(ii)           | -     | Account Type Savings   | 1      | С      | "X" or null. Either the checking or savings checkbox may be checked, but not both.   |         |
| 142        | 4    | 47d               | -     | Account Number   | 17     |        | Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value  |         |
| 143<br>144 | 4    | 48<br>49          |       | Amount you owe Payment Amount  | 9      | N<br>N |  |         |
| 144        | 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      | С      | "X" or null. Check the YES or NO checkbox, but not both.   |         |
| 148        | 4    | 53(ii)            | -     | Federal Schedule C - NO checkbox   | 1      |        | "X" or null. Check the YES or NO checkbox, but not both.   |         |
| 149        | 4    | 53(iii)           |       | Federal Schedule C Hawaii Gross Receipts   | 9      | N      |  |         |
|            | 4    |                   |       |  |        |        | 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 |         |
| 150        |      | 53(vi)            |       | Federal Schedule C TSM Hawaii Tax ID   | 12     | N      | 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      | С      | "X" or null. Check the YES or NO checkbox, but not both.   |         |
| 153        | 4    | 54(iii)           | -     | Federal Schedule E Hawaii Gross Rents  | 9      | N      |  |         |
|            | 4    |                   |       |  |        |        | Note that the leading "GE" from the HI Tax I. D. is not captured and should not be included in   |         |
| 154        |      | 54(iv)            |       | Federal Schedule E TSM Hawaii Tax ID   | 12     | N      | 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    | 54(IV)<br>55(i)   |       | Federal Schedule F - YES checkbox  | 12     | C      |  |         |
| 156        |      | 55(ii)            |       | Federal Schedule F - NO checkbox   | 1      |        | "X" or null. Check the YES or NO checkbox, but not both.   |         |
|            |      | \                 |       |  |        |        |  |         |

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| #          | #    | Form Line #    | n      | Description   | Length | 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<br>this field. Only include the 10 digit numeric Tax I. D. value plus the two digit suffix. Do not<br>linclude 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        |      | -              | -      | 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      |  |   |
|            | CR1  | 2              | -      | Fuel Tax Credit   | 9      | N      |  |   |
| 164        | CR1  | 3              |        | Motion Picture and Film Tax Credit  | 9      | N      | IIV/II II  |   |
| 165<br>166 | CR1  | 4a(1)<br>4a(2) |        | Solar Checkbox<br>Wind Checkbox   | 1      | C      | "X" or null "X" or null  |   |
| 167        | CR1  | 44(2)          |        | Renew Energy Tech Income Tax Credit-July 2009   | 9      | N      | A Of Hull  |   |
| 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  |
|            | CR1  |                |        | Other refundable credits-pro rata share of taxes paid on sale   |        |        |  |   |
| 172        | CD4  | 9a             |        | 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  | 9b<br>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             | С      | Carryover of Energy Conservation - Carryover  | 9      | N      |  | renumbered, new line number                             |
| 181        | CRI  | 15             | b      | Carryover of the High Tech Business Investment - Applied  | 9      | N      |  | renumbered, new line number                             |
| 101        | CR1  | 15             | D      | Carryover of the riigh Tech Business investment - Applied   | 9      | IN     |  | renumbered, new line number                             |
| 182        | SICI | 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             | С      | 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             | С      | Carryover of Tech Infrastructure Renovation - Carryover   | 9      | N      |  | renumbered, new line number                             |
|            | CR2  |                |        |   | _      |        |  |   |
| 187        | CD2  | 18             | b      | Carryover of the Hotel Construction and Remodeling - Applied  | 9      | N      |  | renumbered, new line number                             |
| 188        | CR2  | 18             | С      | Carryover of the Hotel Construction and Remodeling -<br>Carryover   | 9      | N      |  | renumbered, new line number                             |
| 100        | CR2  | 10             | ·      | Carryover   | 3      | - 14   |  | renambered, new line number                             |
| 189        | OINZ | 19             | b      | Carryover of Residential Construction and Remodel - Applied   | 9      | N      |  | renumbered, new line number                             |
|            | CR2  |                |        | Carryover of Residential Construction and Remodel -   |        |        |  | ,   |
| 190        |      | 19             | С      | 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<br>21       | b<br>c | Carryover of Organic Food Attach Form N323 - Applied Carryover of Organic Food Attach Form N323 - Carryover | 9      | N<br>N |  | renumbered, new line number renumbered, new line number |
| 105        | CR2  | 22             | b      | Carryover of Renewal Fuels Attach Form N-323 - Applied  | 9      | N      |  | renumbered, new line number                             |
| 190        | CR2  |                |        | Sanger S. Or Nonewar Lucio Autaon Lonni 14-020 - Applied  | 3      |        |  | ronamborou, new line numbel                             |
| 196        | J    | 22             | С      | Carryover of Renewal Fuels Attach Form N-323 - Carryover  | 9      | N      |  | renumbered, new line number                             |
|            | CR2  |                |        | Carryover of Capital Infrastructure Attach Form N-348 -   |        |        |  |   |
| 197        |      | 23             | b      | Applied   | 9      | N      |  | renumbered, new line number                             |
| 100        | CR2  |                |        | Carryover of Capital Infrastructure Attach Form N-348 -   |        | ١ ً    |  |   |
| 198        | CDC  | 23             | С      | Carryover   | 9      | N      |  | renumbered, new line number                             |
| 199        | CR2  | 24             | b<br>c | Carryover of Earned Income Tax Credit Attach N-356 Carryover of Earned Income Tax Credit Attach N-356       | 9      | N<br>N |  | renumbered, new line number                             |
| 200        | CR2  | 25             |        | Attach Form N-586 - New   | 9      | N      |  | renumbered, new line number                             |
| 202        | CR2  | 25             |        | 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             | а      | 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             | С      | 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<br>28a(1)   | С      | Attach Form N-330 - Carryover Solar Checkbox  | 9      | N<br>C | "X" or null  | renumbered, new line number renumbered, new line number |
| 211        | CR2  | 28a(1)         |        | 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             | С      | Attach Form N-342 - Carryover   | 9      | N      |  | renumbered, new line number                             |
| 215        | CR2  | 29             | а      | 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<br>30       | С      | Attach Form N-358 - Carryover   | 9      | N<br>N |  | renumbered, new line number                             |
| 218        | CR2  | 30             |        | Attach Form N-325 - New<br>Attach Form N-325 - Applied  | 9      | N<br>N |  | renumbered, new line number renumbered, new line number |
| 220        | CR2  | 30             |        | Attach Form N-325 - Applied Attach Form N-325 - Carryover   | 9      | N      |  | renumbered, new line number                             |
| 221        | CR2  | 31             |        | Attach Form N-360 - New   | 9      | N      |  | renumbered, new line number                             |
|            |      |                |        |   |        |        | 1  |   |

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|------------|-----------|----------------|----------|--|-------------|--|---|-------------------------------------|
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| 222        |           | Form Line #    |          | Description  | Length<br>9 | N  | Field Business Rules  | Changes renumbered, new line number |
| 222        | CR2       | 31             |          | Attach Form N-360 - Applied                                    | 9           | N  |   | renumbered, new line number         |
| 223        | CR2       |                |          | Attach Form N-360 - Carryover                                  | •           | N  |   | ronamboroa, nov into nambor         |
| 224        | CR2       | 32             | b        | Total Nonrefundable Credits                                    | 9           |  |   | 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                          |
|            | X2        | Part II C      |          |  |             |  |   |                                     |
| 227        |           | L21(a)         | С        | Qualifying person's SSN  | 9           | N  | Do not include hyphens, spaces or other delimiters in this field.                           | New captured field                  |
|            | X2        | Part II C      |          |  |             |  |   |                                     |
| 228        |           | L21(a)         | d        | Quailfied expenses   | 9           | N  |   | New captured field                  |
|            | X2        | Part II C      |          |  |             |  |   |                                     |
| 229        |           | L21(b)         | С        | Qualifying person's SSN  | 9           | N  | Do not include hyphens, spaces or other delimiters in this field.                           | New captured field                  |
|            | X2        | Part II C      |          |  |             |  |   |                                     |
| 230        |           | L21(b)         | d        | Quailfied expenses   | 9           | N  |   | New captured field                  |
| 231        | X2        | Part II C I 25 |          | 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                          |
| 202        |           | T dit ii LZO   |          | Orealt for Offile and Dependent Care Expenses                  | -           | - 14   |   | Tenumbered                          |
|            |           |                |          | End of Record Trailer  | 5           | Α  | Standard trailer field to indicate the end of the 2D barcode data. Always equal to: "*EOD*" |                                     |
|            | 227       |                |          | End of Record Trailer  | 3           | A  | Standard trailer field to indicate the end of the 2D barcode data. Always equal to.         |                                     |
|            | 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           |             |  |   |                                     |
|            |           | -5             | 232      | BOX, -5 are the heading lines do not count them)               |             |  |   |                                     |
|            |           |                |          |  |             |  |   |                                     |
| Retur      | n Fie     | lds that are   | NOT Ir   | cluded in the 2D Barcode                                       |             |  |   |                                     |
|            | 1         |                |          | First Time Filer Checkbox                                      |             |  |   |                                     |
| $\vdash$   | 1         |                |          | ITIN Applied For. This will be hand written in the space below |             | <del>                                     </del> | <del> </del>  | <del> </del>                        |
|            | 1         |                |          | the area reserved for the barcode.                             |             | 1  |   |                                     |
| $\vdash$   |           | 2-             |          |  |             |  |   |                                     |
| $\vdash$   | 1         | 3a             |          | MFS Spouse Name. This field appears below line 3.              |             |  |   |                                     |
|            | 1         |                |          | Spouse meets qualifications Checkbox. This is the checkbox     |             | 1  |   |                                     |
|            |           |                |          | below line 6b.   |             | L.   |   |                                     |
|            | 1         | 5a             | -        | QW Year Spouse Died  | 4           | N  |   |                                     |
|            | 2         |                |          |  |             |  |   |                                     |
|            |           |                |          | Tax source checkbox group (Tax Table, Tax Rate Schedule,       |             |  |   |                                     |
|            |           | 27             |          | Form N-168, Form N-615, Cap. Gains Worksheet)                  |             |  |   |                                     |
|            | 4         |                |          | Amended Return: Amount Paid (Overpaid) on Original Return-     |             |  |   |                                     |
|            |           | 51             |          | negative indicator checkbox                                    |             |  |   |                                     |
|            | 4         | 01             |          | riegative indicator checkbox                                   |             |  |   |                                     |
|            | 4         | 51             |          | Amended Deturn Amende Deid (Overneid) on Original Deturn       |             |  |   |                                     |
| -          | -         | JI             |          | Amended Return: Amount Paid (Overpaid) on Original Return      |             |  |   |                                     |
|            | 4         |                |          | Amended Return: Balance Due (Refund) on Amended Return-        |             |  |   |                                     |
|            |           | 52             |          | 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   |             |  |   |                                     |
| $\vdash$   | 4         |                |          | Daytime Phone Number   |             |  |   |                                     |
| $\vdash$   | 4         |                |          | Spouse Signature Date  |             |  |   |                                     |
| $\vdash$   | 4         |                |          | Spouse Occupation  |             | 1  |   |                                     |
| $\vdash$   | 4         |                |          | Spouse's Daytime Phone Number                                  |             | _  |   |                                     |
| $\vdash$   | 4         |                | <b>—</b> | Preparer Signature Date  |             | <del></del>                                      | <del> </del>  |                                     |
| $\vdash$   | 4         |                | <b>—</b> | Preparer Self Employed Checkbox                                |             | <del></del>                                      | <del> </del>  |                                     |
| $\vdash$   |           |                |          |  |             |  |   |                                     |
| $\vdash$   | 4         |                |          | Preparer Name  |             |  |   |                                     |
| $\vdash$   | 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      | а        | Qualified Persons - Name                                       |             |  |   |                                     |
|            | X1        | Part I L8      | b        | Qualified Persons - Relationship                               |             |  |   |                                     |
| $\vdash$   | X1        | Part I L9      |          | Qualified Exemptions   |             |  |   |                                     |
| $\vdash$   | X1        | Part I L10     |          | Spouse 65 or over Exemption                                    |             | 1  |   |                                     |
| $\vdash$   | X1        | Part I L11     |          | Total Exemptions   |             | <del></del>                                      | <del> </del>  |                                     |
| $\vdash$   |           |                |          |  |             | -  |   |                                     |
| $\vdash$   |           | Part II A L 1a |          | Care Provider - Name   |             | -  |   |                                     |
| $\vdash$   |           | Part II A L 1b |          | Care Provider - Address  |             |  |   |                                     |
|            |           | Part II A L 1c |          | Care Provider - identification Number                          |             |  |   |                                     |
|            |           | 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         |             |  |   |                                     |
| $\Box$     |           | Part II B L 4  |          | Dependent Care Benefits - Forfeited                            |             |  |   |                                     |
| $\vdash$   |           | Part II B L 5  |          | Total Dependent Care Benefits                                  |             |  |   | <u> </u>                            |
| $\vdash$   | X2        | Part II B L 6  |          | Qualified Expenses - Current year                              |             | _  |   | <u> </u>                            |
| $\vdash$   |           | Part II B L 7  |          | Smaller of Dependent Care Benefits or Qualified Exp            |             | <del></del>                                      | <del> </del>  |                                     |
| ш          | ^2        | ratt ii D L /  |          | ornalier or Dependent Gare benefits of Qualified Exp           |             | <b>-</b>   | <u> </u>  | <u> </u>                            |
|            |           |                |          |  |             |  |   |                                     |

| Field | ı Pa | age |                | Colum |   | Max    | Data |                      |         |
|-------|------|-----|----------------|-------|---|--------|------|----------------------|---------|
| #     |      |     | Form Line #    | n     | Description   | Length | 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  |                |       | Smaller of Dep Care Benefits, Your or Spouse's Earned |        |      |                      |         |
|       |      |     | Part II B L 10 |       | Income  |        |      |                      |         |
|       |      |     | Part II B L 11 |       | Enter 5,000 or 2,500                                  |        |      |                      |         |
|       |      | X2  | Part II L 12   |       | Amount from Proprietorship or Partnership             |        |      |                      |         |
|       |      |     | Part II B L 13 |       | Line 5 minus Line 12                                  |        |      |                      |         |
|       |      |     | Part II B L 14 |       | Deductible Benefits                                   |        |      |                      |         |
|       |      |     | Part II B L 15 |       | Excluded Benefits                                     |        |      |                      |         |
|       |      |     | Part II B L 16 |       | Taxable Benefits                                      |        |      |                      |         |
|       |      |     | Part II B L 17 |       | Enter 10,000 or 20,000)                               |        |      |                      |         |
|       |      |     | Part II B L 18 |       | Add Lines 14 and 15                                   |        |      |                      |         |
|       |      |     | 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)          | а     | Dependent Care Exp Qualifying Person - Name           |        |      |                      |         |
|       |      | X2  | Part II C L 21 |       |   |        |      |                      |         |
|       |      |     | (a)            | b     | Dependent Care Exp Qualifying Person - Relationship   |        |      |                      |         |
|       |      | X2  | Part II C L    |       |   |        |      |                      |         |
|       |      |     | 21(b)          | а     | Dependent Care Exp Qualifying Person - Name           |        |      |                      |         |
|       |      | X2  | Part II C L 21 |       |   |        |      |                      |         |
|       |      |     | (b)            | b     | Dependent Care Exp Qualifying Person - Relationship   |        |      |                      |         |
|       |      |     | Part II C L 22 |       | Total Qualifying Persons                              |        |      |                      |         |
|       |      |     |                |       | Child and Dependent Care Exp -Your Earned Income      |        |      |                      |         |
|       |      |     |                |       | Child and Dependent Care Exp - Spouses Earned Income  |        |      |                      |         |
|       |      |     | 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 Pa |          |             | Colum |   | TOSE O - IVIAX ECTIGRITATION | d Mapping. Please submit of | ata as maicated for the ne |              |            |                            | 7           |
|----------|----------|-------------|-------|---|------------------------------|-----------------------------|----------------------------|--------------|------------|----------------------------|-------------|
|          | age<br># | Form Line # | n     | Description   | Test 1                       | Test 2                      | Test 3                     | Test 4       | Test 5     | Test 6*                    | Max Length  |
|          |          |             |       | Header Version Number   | T1                           | T1                          | T1                         | T1           | T1         | T1                         | - Max Longu |
|          | ۱LL      |             |       | Tioddol Tolloll Hambol  |                              | 1                           |                            |              |            |                            | -           |
| 2        |          |             |       | Software Developer Code   | 99                           | 99                          | 99                         | 99           | 99         | 1234                       |             |
| 3        |          |             |       | Form Number   | N11                          | N11                         | N11                        | N11          | N11        | N11                        | 7           |
|          | 1        |             |       | Form Year   | 2023                         | 2023                        | 2023                       | 2023         | 2023       | 2023                       | 7           |
|          |          |             |       |   |                              |                             |                            |              |            |                            |             |
| 5        |          |             |       | 2D Specification Version  | 0                            | 0                           | 0                          | 0            | 0          | 12                         |             |
|          |          |             |       | - n   |                              |                             |                            |              |            |                            |             |
| 6        | -        |             |       | Software Version  | 0                            | 0                           | 0                          | 0            | 0          | 123456789012345            | 15          |
| 7        | 1        |             |       | Fiscal Year Begin Month   | 03                           |                             |                            |              |            | 06                         | 2           |
|          | 1        | -           |       | Fiscal Year Begin Month   | 03                           | -                           |                            |              |            | Ub                         | 2           |
| 8        | '        |             |       | Fiscal Year Begin Day   | 01                           |                             |                            |              |            | 11                         | 2           |
|          | 1        |             |       | 1 local 1 car Bogin Bay   | <u> </u>                     |                             |                            |              |            | - · · ·                    |             |
| 9        | · 1      |             |       | Fiscal Year Begin Year  | 22                           |                             |                            |              |            | 23                         | 2           |
|          | 1        |             |       | ,   |                              |                             |                            |              |            |                            | _           |
| 10       |          |             |       | Fiscal Year End Month   | 2                            |                             |                            |              |            | 12                         | 2           |
|          | 1        |             |       |   |                              |                             |                            |              |            |                            |             |
| 11       |          |             |       | Fiscal Year End Day   | 28                           |                             |                            |              |            | 31                         | 2           |
|          | 1        |             |       |   |                              |                             |                            |              |            |                            |             |
| 12       | _        |             |       | Fiscal Year End Year  | 23                           |                             |                            |              |            | 23                         | 2           |
|          | 1        |             |       | Amended Return Checkbox   |                              |                             | X                          | -            | X          | X                          | 1           |
|          | 1        |             |       | NOL Carryback Checkbox  |                              | -                           | ^                          | +            |            | X                          | 1           |
|          | 1        |             |       | IRS Adjustment Checkbox   |                              | -                           | -                          | -            | ^          | X<br>MAXLENGTHPRIMAR       | 1           |
| 16       | 1        |             |       | Primary First Name  | TONEFIRST                    | TTWOPRIF                    | TTHREFIRST                 | TFOURFIRST   | TFIVEFIRST | YFIRSTNAME                 | 25          |
|          | 1        |             |       | Primary Middle Initial  | A                            | TTTOFICE                    | I IIIILI IIIOI             | 11 OOKI IKO1 | D          | M                          | 1           |
|          | 1        |             |       | · · · · · · · · · · · · · · · · · · ·                                     | H ·                          |                             |                            |              |            | MAXIMUMLENGTHPF            |             |
|          | · 1      |             |       |   |                              |                             |                            |              |            | IMARYLASTNAMEAA            |             |
| 18       |          |             |       | Primary Last Name   | TONELAST                     | TTWOPRIL                    | THREELAST                  | TFOURLAST    | TFIVELAST  | AAAAA                      | 35          |
| 19       | 1        |             |       | Primary Suffix  | JR                           |                             |                            |              |            | JR                         | 2           |
|          | 1        |             |       |   |                              |                             |                            |              |            |                            |             |
|          |          |             |       |   |                              |                             |                            |              |            | MAXILENGTHSPOUS            |             |
| 20       |          |             |       | Spouse First Name   |                              | TESTTWOSPF                  | TESTTHRESPF                |              |            | EFIRSTNAME                 | 25          |
|          | 1        |             |       |   |                              |                             |                            |              |            |                            |             |
| 21       |          |             |       | Spouse Middle Initial   |                              | С                           |                            |              |            | M                          | 1           |
|          | 1        |             |       |   |                              |                             |                            |              |            | MAXIMUMLENGTHSF            |             |
| 22       |          |             |       | Constant Land Marine  |                              | TESTTWOSDI                  | SPMFSLAST                  |              |            | OUSELASTNAMEAAA<br>BBBCC   |             |
| 22       | 1        |             |       | Spouse Last Name Spouse Suffix  |                              | TESTTWOSPL<br>SR            | SPINIFSLAST                |              |            | SR                         | 35<br>2     |
|          | 1        |             |       | First 4 Characters of Primary Last Name                                   | TONE                         | TTWO                        | THRE                       | TFOU         | TFIV       | MAXL                       | 4           |
|          | 1        |             | -     | Primary SSN   | 400001902                    | 575661121                   | 576661123                  | 575661124    | 575661125  | 123446789                  | 9           |
|          | 1        |             |       | Primary Deceased Checkbox   |                              |                             |                            | X            |            | X                          | 1           |
|          | 1        |             |       | Primary Deceased Date of Death - Month                                    |                              |                             |                            | 06           |            | 11                         | 2           |
|          | 1        |             |       | Primary Deceased Date of Death - Day                                      |                              |                             |                            | 21           |            | 12                         | 2           |
| 29       | 1        |             |       | Primary Deceased Date of Death - Year                                     |                              |                             |                            | 22           |            | 19                         | 2           |
|          | 1        |             |       |   |                              |                             |                            |              |            |                            |             |
| 30       |          |             |       | First 4 Characters of Spouse Last Name                                    |                              | TEST                        | SPMF                       |              |            | MAXI                       | 4           |
|          | 1        |             |       |   |                              |                             |                            |              |            |                            |             |
| 31       | _        |             |       | Spouse SSN  |                              | 576557442                   | 576661124                  |              |            | 223456789                  | 9           |
|          | 1        |             |       | Spouse Deceased Checkbox<br>Spouse Deceased Date of Death - Month         |                              | 03                          | -                          | -            | 06         | 10                         | 1           |
|          | 1        | -           |       | Spouse Deceased Date of Death - Month Spouse Deceased Date of Death - Day |                              | 10                          | +                          | +            | 18         | 10                         | 2 2         |
|          | 1        |             |       | Spouse Deceased Date of Death - Day  Spouse Deceased Date of Death - Year |                              | 2022                        | +                          | +            | 21         | 20                         | 2 2         |
|          | 1        |             |       | opouse Deceased Date of Death - Tear                                      |                              | 2022                        |                            | +            | Z1         | CARE OF MAX                |             |
|          | '        |             |       |   |                              |                             |                            |              |            | LENGTH                     |             |
|          | - 1      |             |       |   |                              |                             |                            |              |            | AAABBBCCCDDDEE             | =           |
| 36       | - 1      |             |       | Care Of   | X                            |                             |                            |              |            | FFFGGG                     | 40          |
|          | 1        |             |       |   |                              | i                           |                            |              |            | 123 MAX STREET             | - · · ·     |
|          | 1        |             |       |   |                              |                             |                            |              |            | LENGTH                     |             |
|          |          |             |       |   |                              |                             |                            |              |            | AAABBBCCCDDDEE             | Ξ           |
| 37       |          |             |       | Street Address  | X                            | X                           | X                          | X            | X          | FFF                        | 40          |
|          | 1        |             |       |   |                              |                             |                            |              |            | MAX CITY LENGTH            |             |
| 38       |          |             |       | City  | X                            | X                           | X                          | Х            | X          | AAAAA                      | 21          |
|          | 1        |             | _     |   |                              |                             |                            |              |            |                            |             |
|          |          |             |       |   |                              |                             |                            |              |            |                            |             |
|          | - 1      |             |       |   |                              | L                           |                            |              | .,         |                            |             |
| 39       |          |             |       | U.S. State Code   | X                            | Х                           |                            |              | X          | US                         | 2           |
|          | 1        |             |       | ZID (Destel) Code   |                              | V                           | V                          | V            | V          | 7ID CODE 1                 | 40          |
| 40       | 1        |             |       | ZIP (Postal) Code   | ^                            | ^                           | ٨                          | ^            | ۸          | ZIP CODE 1 MAXIMUMLENGTHFO | 10          |
| 44       | 1        |             |       | Foreign State or Province   |                              |                             |                            | x            |            | REIGNSTATE                 | 25          |
| 41       |          |             |       | . S.S.g., State of Floring  |                              | 1                           | i                          | 173          | 1          |                            | 20          |
|          | 1        |             |       | Country   |                              |                             | X                          | X            |            | MAXLENGTHCTRY              | 13          |

| Field<br># | Page<br># | Form Line #        | Colum<br>n | Description  | Test 1 | Test 2   | Test 3 | Test 4  | Test 5   | Test 6*   | Max Len |
|------------|-----------|--------------------|------------|--|--------|----------|--------|---|----------|---|---------|
| 43         | 1         | 1                  |            | Filing Status Checkbox: Single   | x      |          |        |   |          | 1   | 1       |
| 44         | 1         | 2                  |            | Filing Status Checkbox: Married filing joint   |        | х        |        |   |          | х   | 1       |
| 45         | 1         | 3                  |            | Filing Status Checkbox: Married filing separate  |        |          | х      |   |          | х   | 1       |
| 46         | 1         | 4                  |            | Filing Status Checkbox: Head of Household  |        |          |        | х   |          | x   | 1       |
| 47         | 1         | 5                  |            | Filing Status Checkbox: Qualifying surviving spouse  |        |          |        |   | х        | x   | 1       |
| 48         | 1         | 4a                 |            | HOH Qualifying Person. This field appears below line 4.                                      |        |          |        | х   |          | MAXLENGTHHOHQU<br>ALIFYNG                       | 21      |
| 49         | 1         | 6a(i)              |            | Primary Regular Exemption  |        | X        | X      | X   | X        | Х   | 1       |
| 50         | 1         | 6a(ii)             |            | Primary Over 65 Exemption  |        | X        | V      |   |          | X   | 1       |
| 51<br>52   | 1         | 6b(i)<br>6b(ii)    |            | Spouse Regular Exemption Spouse Over 65 Exemption  |        | X        | Х      |   |          | X   | - 1     |
| 52         | 1         | OD(II)             |            | Number of Primary and Spouse Exemptions. This is the field                                   |        | ^        |        |   |          | ^   | - '     |
| 53         | 1         | 6a/b               |            | that appears to the right of lines 6a and 6b.  |        | х        | х      | х   | х        | 4<br>ONEDEPMAXFIRST                             | 1       |
| 54         | 1         | LINE 6c/d-a1       |            | CHILD/OTHER DEPENDENT FIRST & LAST NAME  |        | x        | х      |   |          | LASTNAMEABCDEFO<br>HIJKLMNOPQ                   | 40      |
| 55         | 1         | LINE 6c/d-a2       |            | CHILD/OTHER DEPENDENT SSN  |        | х        | х      |   |          | 111221111                                       | 9       |
| 56         | 1         | LINE 6c/d-a3       |            | CHILD/OTHER DEPENDENT RELATIONSHIP   |        | X        | Х      |   |          | CHILDMAXTESTONE                                 | 15      |
| 57         | 1         | LINE 6c/d-b1       |            | CHILD/OTHER DEPENDENT FIRST & LAST NAME  |        | x        |        |   |          | TWODEPMAXFIRST<br>LASTNAMEABCDEFO<br>HIJKLMNOPQ | 40      |
| 58         | 1         | LINE 6c/d-b2       |            | CHILD/OTHER DEPENDENT SSN  |        | х        |        |   |          | 111222222                                       | 9       |
| 59         | 1         | LINE 6c/d-b3       |            | CHILD/OTHER DEPENDENT RELATIONSHIP   |        | х        |        |   |          | DEPMAXTESTONEX                                  | < 15    |
|            | 1         |                    |            |  |        |          |        |   |          | THRDEPMAXFIRST                                  |         |
| 60         |           | LINE 6c/d-c1       |            | CHILD/OTHER DEPENDENT FIRST & LAST NAME  |        | х        |        |   |          | LASTNAMEABCDEFO<br>HIJKLMNOPQ                   | 40      |
| 61         | 1         | LINE 6c/d-c2       |            | CHILD/OTHER DEPENDENT SSN  |        | v        |        |   |          | 111223333                                       | 9       |
| 32         | 1         | LINE 6c/d-c3       |            | CHILD/OTHER DEPENDENT RELATIONSHIP   |        | X<br>X   | +      |   | +        | CHILDMAXTESTTWO                                 |         |
|            | 1         | LINE 6c/d-d1       |            | CHILD/OTHER DEPENDENT FIRST & LAST NAME  |        |          |        |   |          | FOURDEPMAXFIRST<br>LASTNAMEABCDEFO<br>HIJKLMNOP | 3       |
| 63         | 1         | LINE 6c/d-d2       |            | CHILD/OTHER DEPENDENT SSN  |        | × ×      |        |   |          |   | 40      |
| 64<br>65   | 1         | LINE 6c/d-d3       |            | CHILD/OTHER DEPENDENT RELATIONSHIP   |        | X ×      | _      |   | +        | 111224444<br>CHILDMAXTESTTHR                    | 9<br>15 |
| 00         | 1         | LINE OC/G-G3       |            | CHILD/OTHER DEPENDENT RELATIONSHIP   |        | ^        | +      |   |          | FVEDEPMAXFIRST                                  | 10      |
| 66         | -         | LINE 6c/d-e1       |            | CHILD/OTHER DEPENDENT FIRST & LAST NAME  |        | x        |        |   |          | LASTNAMEABCDEFO<br>HIJKLMNOPq                   | 40      |
| 67         | 1         | LINE 6c/d-e2       |            | CHILD/OTHER DEPENDENT SSN  |        | х        |        |   |          | 111225555                                       | 9       |
| 68         | 1         | LINE 6c/d-e3       |            | CHILD/OTHER DEPENDENT RELATIONSHIP   |        | х        |        |   |          | DEPMAXTESTTWOX<br>X                             | 15      |
|            | 1         | LINE 6c/d-f1       |            | CHILD/OTHER DEPENDENT FIRST & LAST NAME  |        |          |        |   |          | SIXRDEPMAXFIRST<br>LASTNAMEABCDEFO              |         |
| 39         | 1         | LINE 6c/d-f2       |            | CHILD/OTHER DEPENDENT SSN  |        | X        |        |   |          | HIJKLMNOP                                       | 40      |
| 70<br>71   | 1         |                    |            |  |        | X        | +      | +   | +        | 111226666                                       | 9       |
| /1<br>72   | 1         | LINE 6c/d-f3<br>6c |            | CHILD/OTHER DEPENDENT RELATIONSHIP Exemptions for Dependent Children                         |        | A<br>X   | +      | Y   | Y        | DEPMAXTESTTHREE                                 | 15<br>2 |
| 73         | 1         | 6d                 |            | Exemptions for Other Dependents  |        | <u> </u> | X      | <u>,                                     </u> | <u> </u> | 91  | 2       |
| 74         | 1         | 6e                 |            | Total Exemptions Claimed   | X      | X        | X      | X   | X        | 92  | 2       |
| ╗          | 2         |                    |            |  |        |          | 1.     |   |          |   |         |
| '5<br>'6   | 2         | 7                  |            | Federal Adjusted Gross Income - negative indicator checkbox<br>Federal Adjusted Gross Income |        |          | X      |   |          | X   | 1       |
|            |           |                    |            |  |        | ,        | v      | l <sub>v</sub>                                |          | 440045070                                       |         |
| 77         | 2         | 8                  |            | Difference in state/federal wages  | Y      | X        | X      | X   | X        | 112345678<br>111456789                          | 9 9     |
| 78         | 2         | 9                  |            | Interest on out of state bonds   | X      | +        | +      | X   | +        | 111156789                                       | 9       |
| 9          | 2         | 10                 |            | Other HI Additions   | X      | X        | +      | X   | +        | 122256789                                       | 9       |
| 30         | 2         | 11                 | -          | Total HI Additions   | X      | X        |        | X   |          | 122226789                                       | 9       |
| 1          | 2         | 12                 |            | Total Income - negative indicator checkbox   |        |          | X      |   |          | X   | 1       |
| 32         |           | 12                 |            | Total Income   | X      | X        | х      | х   | х        | 123356789                                       | 9       |
| 33         | 2         | 13                 |            | Pensions Taxed Federally   |        | X        |        |   |          | 123336789                                       | 9       |
| 34         | 2         | 14                 |            | Social Security Benefits   |        | X        |        |   | <u></u>  | 123333789                                       | 9       |
| 35         | 2         | 15                 |            | National Guard Duty Pay  | Х      | X        | +      | +   | Х        | 123446789<br>123444489                          | 9       |
| 36         | 2         | 16<br>17           |            | Individual Housing Acct Exceptional Tree   |        | ^        | +      | +   | Y        | 123444489                                       | 9       |
| 87         | 2         |                    |            |  |        |          |        |   |          |   |         |

| Field<br># | Page<br># | Form Line #       | Colum<br>n | Description  | Test 1 | Test 2   | Test 3 | Test 4 | Test 5 | Test 6*                        | Max Lengt  |
|------------|-----------|-------------------|------------|--|--------|----------|--------|--------|--------|--------------------------------|------------|
| 89         | 2         | 19                |            | Total Subtractions   | X      | X        | 16313  | 16514  | X      | 123456689                      | 9          |
| 90         | 2         | 20                |            | HI Adjusted Gross Income - negative indicator checkbox                           |        |          | Х      |        |        | X                              | 1          |
| 91         | 2         | 00                |            | HI A Foot of Constitution  | v      |          | v      | V      |        | 100 150000                     |            |
| 91         | 2         | 20<br>21          |            | HI Adjusted Gross Income Dependent Indicator.                                    | X      | X        | X      | X      | X      | 123456669                      | 9          |
| 93         | 2         | 21a               |            | Medical and Dental   | ^      | X        |        |        | x      | 123456779                      | 9          |
| 94         | 2         | 21b               |            | Taxes  |        | X        |        |        | X      | 123456777                      | 9          |
| 95         | 2         | 21c               |            | Interest Expense   |        | X        |        |        | X      | 123456788                      | 9          |
| 96         | 2         | 21d               |            | Contributions  |        | X        |        |        | X      | 123456799                      | 9          |
| 97<br>98   | 2         | 21e<br>21f        |            | Casualty and Theft Losses Miscellaneous deductions                               |        | X        |        |        | X      | 323456789<br>423456789         | 9 9        |
| 99         | 2         | 22                |            | Total Itemized Deductions  |        | X        |        |        | X      | 523456789                      | 9          |
| 100        | 2         | 23                |            | Standard Deduction   | X      |          | X      | Х      | X      | 623456789                      | 9          |
|            | 2         |                   |            | Subtotal (Line 20 – Line 22 or 23) - negative indicator                          |        |          |        |        |        |                                |            |
| 101        |           | 24                |            | checkbox   |        |          | X      |        |        | Х                              | 1          |
| 102        | 2         | 24                |            | Subtotal (Line 20 – Line 22 or 23)   | Y      | v        | Y      | v      | v      | 723456789                      | 9          |
| 103        | 3         | 25                |            | Total Exemptions   | X      | X        | X      | X      | X      | 823456789                      | 9          |
|            | 3         |                   |            | '  |        |          |        |        |        |                                |            |
| 104        |           | 25a               |            | Primary Disability Indicator. This field appears below line 25.                  |        | X        |        |        |        | X                              | 1          |
| 405        | 3         | 051               |            | O Dischille Indian This field  |        |          |        |        |        |                                |            |
| 105<br>106 | 3         | 25b<br>26         |            | Spouse Disability Indicator. This field appears below line 25.  Taxable Income   | X      | X        | +      | X      | X      | 923456789                      | 1 9        |
| .50        | 3         |                   |            |  | · ·    | Ť.       | +      | f -    | 1      | 020400100                      |            |
| 107        |           | 27(iv)            |            | Indicator if tax from other forms (N-2, N-103, etc.) is included                 | Х      | <u> </u> |        |        |        | X                              | 1          |
| 108        | 3         | 27                |            | Tax Liability  | Х      | Х        |        | X      | Х      | 123456781                      | 9          |
| 109        | 3         | 27a               |            | Net Capital Gain   |        | V        | V      | X      |        | 123456782                      | 9          |
| 110        | 3         | 28<br>28a         |            | Refundable Food/Excise Tax Credit Refundable Food/Excise Tax Credit - Count      |        | X        | ^      | X      | -      | 123456783<br>99                | 9 2        |
| 112        | 3         | 29                |            | Low-Income Household Renters Credit  |        |          | X      | +      |        | 123456784                      | 9          |
| 113        | 3         | 30                |            | Child and Dependent Care Expenses  |        | 1        |        |        | Х      | 123456785                      | 9          |
| 114        | 3         | 31                |            | Child Passenger Restraint Credit   |        | X        |        |        | X      | 123456786                      | 9          |
| 115        | 3         | 32                |            | Total Refundable Credits - Sch CR  | X      |          | X      | X      | X      | 123456787                      | 9          |
| 116        | 3         | 33<br>34          |            | Total Refundable Credits Tax Less Refundable Credits - negative indicator        | X      | X        | X      | Х      | X      | 123456788                      | 9          |
| 117<br>118 | 3         | 34                |            | Tax Less Refundable Credits - negative indicator  Tax Less Refundable Credits    | A<br>Y | V        | X<br>Y | Y      | Y      | 443456789                      | 9          |
| 119        | 3         | 35                |            | Total Nonrefundable Credits - Sch CR   | X      | X        | ^      | X      | X      | 553456789                      | 9          |
| 120        | 3         | 36                |            | Tax Less Nonrefundable Credits - negative indicator                              | X      |          | X      |        |        | X                              | 1          |
| 121        | 3         | 36                |            | Tax Less Nonrefundable Credits   | X      | X        | Х      | Х      | X      | 663456789                      | 9          |
| 122        | 3         | 37                |            | Withholding  | X      | X        |        | X      | X      | 773456789                      | 9          |
| 123<br>124 | 3         | 38<br>39          |            | Estimated tax payments Estimated tax from previous tax year                      |        |          |        | X<br>V | X      | 883456789<br>993456789         | 9 9        |
| 125        |           | 40                |            | Extension Payment  |        |          | X      | X      |        | 123456100                      | 9          |
| 126        | 3         | 41                |            | Total Payments   | X      | X        | Х      | Х      | X      | 123456200                      | 9          |
| 127        | 3         | 42                |            | Amount Overpaid  | X      | X        | Х      |        | X      | 123456300                      | 9          |
| 128        | 3         | 43a(i)            |            | Primary School Repairs and Maintenance Donation                                  | Х      | X        |        |        |        | X                              | 1          |
| 129        | 3         | 43a(ii)<br>43b(i) |            | Spouse School Repairs and Maintenance Donation Primary Public Libraries Donation | X      | X        |        |        |        | X                              | - 1        |
| 131        | 3         | 43b(ii)           |            | Spouse Public Libraries Donation   | ^      | X        |        |        | 1      | X                              | <b>⊣</b> ¦ |
| 132        | 3         | 43c(i)            |            | Primary Domestic Violence Donation   | Х      | X        |        |        |        | X                              | 1          |
| 133        | 3         | 43c(ii)           |            | Spouse Domestic Violence Donation  |        | X        |        |        |        | X                              | 1          |
| 134        | 3         | 44                |            | Total Donations  | X      | X        | V      |        |        | 18                             | 2          |
| 135<br>136 | 3         | 45<br>46          |            | Overpaid minus donations Estimated Tax apply to the following tax year           | X      | Х        | Х      | +      | X<br>X | 123456400<br>123456500         | 9          |
| 137        | 4         | 46<br>47a         |            | Refunded to you  | X      | x        | X      | 1      | X      | 123456600                      | 9 9        |
| 138        | 4         | 47a(i)            |            | Refund will be deposited to a foreign bank, checkbox                             | · ·    | 1        | X      | 1      | 1      | X                              | 1          |
| 139        | 4         | 47b               |            | Routing Number   | X      |          |        |        | X      | 123456700                      | 9          |
| 140        | 4         | 47c(i)            |            | Account Type Checking  | Х      |          |        |        |        | Х                              | 1          |
| 141        | 4         | 47c(ii)           |            | Account Type Savings   | V      |          | _      |        | X      | X                              | 1          |
| 142<br>143 | 4         | 47d<br>48         |            | Account Number Amount you owe  | X      | 1        |        | V      | X      | 12345678901234500<br>123456111 | 17<br>9    |
| 144        | 4         | 48                |            | Payment Amount   |        | 1        | +      | x      |        | 123456111                      | 9          |
| 145        | 4         | 50(i)             |            | Form N210 attached checkbox  |        | †        |        | X      |        | X                              | 1          |
| 146        | 4         | 50                |            | Estimated Tax Penalty  |        |          |        | Х      | 1      | 123444489                      | 9          |
| 147        | 4         | 53(i)             |            | Federal Schedule C - YES checkbox  |        |          |        |        | Х      | Х                              | 1          |
| 148        | 4         | 53(ii)            |            | Federal Schedule C - NO checkbox   | Х      | Х        | Х      | Х      | V      | X                              | 1          |
| 149        | 4         | 53(iii)           |            | Federal Schedule C Hawaii Gross Receipts   |        | 1        | +      | +      | X      | 123455559                      | 9          |
|            | 4         |                   |            |  |        |          |        |        |        | 1                              |            |
| 150        |           | 53(vi)            |            | Federal Schedule C TSM Hawaii Tax ID   |        |          |        |        | х      | 123456789012                   | 12         |
| 151        | 4         | 54(i)             |            | Federal Schedule E - YES checkbox  |        |          |        | Х      |        | X                              | 1          |
| 152        | 4         | 54(ii)            |            | Federal Schedule E - NO checkbox   | Х      | X        | Х      |        | X      | X                              | 1          |
| 153        | 4         | 54(iii)           |            | Federal Schedule E Hawaii Gross Rents  |        | <u> </u> |        | X      |        | 123456767                      | 9          |
|            | 4         |                   |            |  |        |          |        |        |        | 1                              |            |
| 154        |           | 54(iv)            |            | Federal Schedule E TSM Hawaii Tax ID   |        | 1        |        | x      |        | 123456789015                   | 12         |
| 155        | 4         | 55(i)             |            | Federal Schedule F - YES checkbox  |        | †        | X      | · ·    |        | X                              | 1 1        |
|            |           | 55(ii)            |            | Federal Schedule F - NO checkbox   |        | +.       | +      | +      | _      |                                |            |

| #          | Page<br># | Form Line # | Colum<br>n | Description   |   | Test 1 | Test 2 | Test 3   | Test 4   | Test 5 | Test 6*                | Max        |
|------------|-----------|-------------|------------|---|---|--------|--------|----------|----------|--------|------------------------|------------|
| 157        | 4         | 55(iii)     |            | Federal Schedule F Hawaii Gross Receipts  |   |        |        | X        | 10004    |        | 122346789              | 9          |
|            | 4         | ( )         |            |   |   |        |        |          |          |        |                        | - T        |
|            |           |             |            |   |   |        |        |          |          |        |                        |            |
| 58         |           | 55(vi)      |            | Federal Schedule F TSM Hawaii Tax ID  |   |        |        | X        |          |        | 123456789016           | 12         |
| 59         | 4         |             |            | Preparer Identification Number  |   |        |        | X        |          | X      | 123455789              | 9          |
| 30<br>31   | 4         |             |            | Primary HI Election Campaign - YES checkbox<br>Spouse HI Election Campaign - YES checkbox                   |   |        | X      |          |          | Х      | X                      | 1          |
| 62         | CR1       | 1           |            | Capital Goods Excise Tax Credit   |   |        | ^      | +        |          | Y      | 456789101              | - '        |
|            | CR1       | 2           |            | Fuel Tax Credit   |   |        |        |          |          | X      | 456789102              | g          |
| 64         | CR1       | 3           |            | Motion Picture and Film Tax Credit  |   |        |        | x        |          | ^      | 456789103              | 9          |
| 165        | CR1       | 4a(1)       | -          | Solar Checkbox  |   |        |        |          | X        |        | X                      | 1          |
| 166        | CR1       | 4a(2)       |            | Wind Checkbox   | Х |        |        |          |          |        | X                      | 1          |
| 167        | CR1       | 4           | -          | Renew Energy Tech Income Tax Credit-July 2009   | Х |        |        |          | X        |        | 456789104              | 9          |
|            | CR1       | 5           | -          | Important Agricultural Land Tax Credit  |   |        |        | X        |          |        | 456789015              | 9          |
| 169        | CR1       | 6           |            | Tax Credit for Research Activities  |   |        |        | X        |          | X      | 456789106              | 9          |
| 70         | CR1       | 7           |            | Renewable Fuels Production tax Credit   |   |        |        | X        |          |        | 456789107              | 9          |
| 171        | CR1       | 8           |            | Earned Income Tax Credit  |   |        | Х      |          |          |        | 456789108              | 9          |
| 172        | CR1       | 9a          |            | Other refundable credits-pro rata share of taxes paid on sale   |   |        |        |          | <b>v</b> |        | 456789110              | 9          |
| 1/2        | CR1       | 98          |            | of real property  |   |        |        |          | Λ        |        | 430769110              | 9          |
| 173        | ONT       | 9b          |            | Other refundable credits-credit from regulated investment company   |   |        |        |          | x        |        | 456789111              | 9          |
| 174        | CR1       | 9c          |            | Other Refundable Credits Total  |   |        | 1      | <u> </u> | X        |        | 456789112              | 9          |
| 175        | CR1       | 10          | -          | Total Refundable Credits  Total Refundable Credits  | X |        | 1      | Х        | X        | Х      | 456789113              | 9          |
| 176        | CR1       | 11          |            | IncomeTax Paid to another state   |   |        |        |          |          | X      | 567890101              | 9          |
| 177        | CR1       | 12          | -          | Enterprise Zone Tax Credit  |   |        |        |          |          | X      | 567890102              | 9          |
| 178        | CR1       | 13          |            | Pass-through Entity Tax Credit  |   |        | X      |          |          | X      | 567890103              |            |
| 179        | CR1       | 14          | b          | Carryover of Energy Conservation - Applied  |   |        |        |          | -        | X      | 567890104              | 9          |
| 180        | CR1       | 14          | С          | Carryover of Energy Conservation - Carryover  |   |        |        |          |          | X      | 567890105              | 9          |
|            | CR1       |             |            |   |   |        | L.     |          |          |        | L                      |            |
| 181        |           | 15          | b          | Carryover of the High Tech Business Investment - Applied  |   |        | Х      |          |          |        | 567890106              | 9          |
| 400        | CR1       | 4-          |            | Output of the Life to Tank Book Street Co.  |   |        |        |          |          |        | F07000167              | _          |
| 182        | CD1       | 15          | C          | Carryover of the High Tech Business Investment - Carryover  |   |        | X      | 1        |          |        | 567890107              | 9          |
| 183<br>184 | CR1       | 16<br>16    | b<br>c     | Carryover of the Cesspool Upgrade - Applied Carryover of the Cesspool Upgrade - Carryover                   |   |        | A<br>V | 1        |          |        | 567890108<br>567890109 | 9          |
| 195        | CR1       | 17          | b          | Carryover of the Cesspool Opgrade - Carryover  Carryover of Tech Infrastructure Renovation - Applied        |   |        | Ŷ      |          |          |        | 567890110              | - s        |
| 186        | CR2       | 17          |            | Carryover of Tech Infrastructure Renovation - Applied   |   |        | x      |          |          |        | 567890111              | - 0        |
| 100        | CR2       | .,          | _          | Carryover or reon minastructure removation - Garryover  |   |        | ~      |          |          |        | 007000111              | <b>–</b> " |
| 187        | 0.12      | 18          | b          | Carryover of the Hotel Construction and Remodeling - Applied  |   |        | x      |          |          |        | 567890112              | g          |
|            | CR2       |             |            | Carryover of the Hotel Construction and Remodeling -  |   |        |        |          |          |        |                        |            |
| 188        |           | 18          | С          | Carryover   |   |        | x      |          |          |        | 567890113              | 9          |
|            | CR2       |             |            |   |   |        |        |          |          |        |                        |            |
| 189        |           | 19          | b          | Carryover of Residential Construction and Remodel - Applied   |   |        | X      |          |          |        | 567890114              | 9          |
|            | CR2       |             |            | Carryover of Residential Construction and Remodel -   |   |        |        |          |          |        |                        |            |
| 190        |           | 19          | С          | Carryover   |   |        | X      |          |          |        | 567890115              | 9          |
| 191        | CR2       | 20          | b          | Carryover of Renew Energy Tech Income - Applied   |   |        | X      | +        |          |        | 567890116              | 9          |
| 102        | CR2       | 20          | C          | Carryover of Renew Energy Tech Income - Carryover   |   |        | ^      |          |          | v      | 567890117<br>567890118 | 9          |
| 193        | CR2       | 21          | b<br>c     | Carryover of Organic Food Attach Form N323 - Applied Carryover of Organic Food Attach Form N323 - Carryover |   |        |        | +        |          | X      | 567890119              | 9          |
| 195        | CR2       | 22          |            | Carryover of Renewal Fuels Attach Form N-323 - Applied  |   |        |        |          |          | X      | 567890120              | - 0        |
| .00        | CR2       |             | ~          | zz, z.  |   |        | 1      |          |          | ľ.     |                        | <b>–</b> " |
| 196        | L .       | 22          | С          | Carryover of Renewal Fuels Attach Form N-323 - Carryover  |   |        |        |          |          | X      | 567890121              | 9          |
|            | CR2       |             |            | Carryover of Capital Infrastructure Attach Form N-348 -   |   |        |        |          |          |        |                        |            |
| 197        |           | 23          | b          | Applied   |   |        |        |          |          | X      | 567890122              | 9          |
|            | CR2       |             |            | Carryover of Capital Infrastructure Attach Form N-348 -   |   |        |        |          |          | l      |                        |            |
| 198        |           | 23          | С          | Carryover   |   |        |        |          |          | X      | 567890123              | 9          |
| 199        | CR2       | 24          | b          | Carryover of Earned Income Tax Credit Attach N-356  |   |        | ļ      | ļ        |          | X      | 567890124              | 9          |
| 200        | CR2       | 24<br>25    | С          | Carryover of Earned Income Tax Credit Attach N-356 Attach Form N-586 - New                                  |   |        | V      | 1        |          | ۸      | 576890125<br>567890140 | 9          |
| 207<br>202 | CR2       | 25<br>25    |            | Attach Form N-586 - New<br>Attach Form N-586 - Applied  |   |        | ^<br>X |          |          |        | 567890140<br>567890141 | 9          |
| 202        | CR2       | 25          | C          | Attach Form N-586 - Carryover   |   |        | X      | +        |          |        | 567890141              | - 8        |
| 203        | CR2       | 26          | а          | Attach Form N-884 - New   |   |        | X      | 1        |          |        | 567890143              | - š        |
| 205        | CR2       | 26          | b          | Attach Form N-884 - Applied   |   |        | X      | 1        |          |        | 567890144              | o o        |
| 206        | CR2       | 26          | C          | Attach Form N-884 - Carryover   |   |        | Х      | 1        |          |        | 567890145              | 9          |
| 207        | CR2       | 27          | а          | Attach Form N-330 - New   |   |        | Х      |          |          |        | 567890146              | 9          |
| 208        | CR2       | 27          |            | Attach Form N-330 - Applied   |   |        | X      |          |          |        | 567890147              | 9          |
| 209        | CR2       | 27          | С          | Attach Form N-330 - Carryover   |   |        | X      |          |          |        | 567890148              | 9          |
| 210        | CR2       | 28a(1)      | -          | Solar Checkbox  |   |        | X      |          |          |        | X                      | 1          |
| 211        | CR2       | 28a(2)      | -          | Wind Checkbox   |   |        | X      |          |          | X      | X                      | 1          |
| 212        | CR2       | 28          |            | Attach Form N-342 - New   |   |        | X      |          |          | X      | 567890149              | 9          |
| 213        | CR2       | 28          |            | Attach Form N-342 - Applied   |   |        | X      | ļ        |          | X      | 567890150              | 9          |
| 214        | CR2       | 28          | С          | Attach Form N-342 - Carryover   |   |        | X      | 1        | V        | ٨      | 567890151<br>567890152 | - 5        |
| 215        | CR2       | 29<br>29    | a<br>b     | Attach Form N-358 - New<br>Attach Form N-358 - Applied  |   |        | ^<br>X |          | ^<br>Y   |        | 597890153              | - 3        |
| 217        | CR2       | 29          | C          | Attach Form N-358 - Appiled<br>Attach Form N-358 - Carryover  |   |        | Ŷ      | 1        | ^<br>Y   | -      | 567890154              | - 3        |
| 218        | CR2       | 30          | а          | Attach Form N-335 - Carryover Attach Form N-325 - New   |   |        | X      | <u> </u> | ^        |        | 567890155              | - 3        |
| 219        | CR2       | 30          |            | Attach Form N-325 - New Attach Form N-325 - Applied   |   |        | X      | 1        |          |        | 567890156              | - 3        |
| 220        | CR2       | 30          |            | Attach Form N-325 - Carryover   |   |        | X      | 1        |          |        | 567890157              | g          |
|            | CR2       | 31          | -          | Attach Form N-360 - New   |   |        | İx     | 1        |          | Ì      | 567890158              | 9          |

| Field<br># | Page<br>#      | Form Line #                      | Colum<br>n | Description   | Test 1        | Test 2        | Test 3        | Test 4               | Test 5                | Test 6*           | Max L |
|------------|----------------|----------------------------------|------------|---|---------------|---------------|---------------|----------------------|-----------------------|-------------------|-------|
|            | CR2            | 31                               | b          | Attach Form N-360 - Applied   |               | X             | 10010         | 10011                | 10010                 | 567890159         | 9     |
|            | CR2            | 31                               | С          | Attach Form N-360 - Carryover   |               | X             |               |                      |                       | 567890160         | 9     |
|            | CR2            | 32                               | b          | Total Nonrefundable Credits   | X             | X             |               | X                    | X                     | 567890161         | 9     |
| 225        | N311           | L09                              |            | Refundable Food/Excise Tax Credit   |               | X             | X             | Х                    |                       | 1239              | 4     |
| 226        | X1<br>X2       | Part I L12                       |            | Low-Income Household Renters Credit   |               |               | X             |                      |                       | 1238              | 4     |
| 227        | Λ2             | Part II C<br>L21(a)              | c          | Qualifying person's SSN   |               | x             |               |                      |                       | 567890300         | 9     |
|            | X2             | Part II C                        |            | Quality ing person coort  |               |               |               |                      |                       | 00,000000         | _ ĭ   |
| 228        | /              | L21(a)                           | d          | Quailfied expenses  |               | X             |               |                      |                       | 567890301         | 9     |
|            | X2             | Part II C                        |            | ·   |               |               |               |                      |                       |                   |       |
| 229        |                | L21(b)                           | С          | Qualifying person's SSN   |               | X             |               |                      |                       | 567890302         | 9     |
|            | X2             | Part II C                        |            | 0.115.1   |               | L.            |               |                      |                       |                   |       |
| 230        | Va             | L21(b)                           | d          | Qualified expenses  |               | X             |               |                      |                       | 567890303         | 9     |
| 232        | X2             | Part II C L25<br>Part II L28     |            | Mimimum of Expense Cap and Earned Income Credit for Child and Dependent Care Expenses                 |               | ^             | Y             |                      | X                     | 567890304<br>1240 | 9     |
| 202        |                | T dit ii L20                     |            | Orealt for Orling and Dependent Oure Expenses   |               |               | ^             |                      | ^                     | 1240              |       |
|            |                |                                  |            | End of Record Trailer   | *EOD*         | *EOD*         | *EOD*         | *EOD*                | *EOD*                 | *EOD*             | 5     |
|            | 237            |                                  |            |   |               |               |               |                      |                       |                   |       |
|            |                |                                  |            | This is to balance the field #. Sometimes when lines are  |               |               |               |                      |                       |                   |       |
|            |                |                                  |            | added deleted the filed # is not updated correctly. Delete  |               |               |               |                      |                       |                   |       |
|            |                | -5                               | 232        | this row before making the PDF (ENTER ROW # IN FIRST BOX, -5 are the heading lines do not count them) |               |               |               |                      |                       |                   |       |
|            |                | -5                               | 232        | BOX, -5 are the heading lines do not count them)  |               |               |               |                      |                       |                   |       |
| Potur      | n Fie          | lde that are                     | NOT Ir     | cluded in the 2D Barcode  |               |               |               |                      |                       |                   |       |
| recui      | 1 1            |                                  |            | First Time Filer Checkbox   |               |               |               |                      |                       | 1                 |       |
|            | 1              |                                  |            | ITIN Applied For. This will be hand written in the space below  |               |               |               | +                    | +                     | 1                 |       |
|            | .              |                                  |            | the area reserved for the barcode.  |               |               |               |                      |                       |                   |       |
|            | 1              | 3a                               |            | MFS Spouse Name. This field appears below line 3.   |               | <u> </u>      | Х             |                      | İ                     | ]                 |       |
|            | 1              |                                  |            | Spouse meets qualifications Checkbox. This is the checkbox  |               |               |               |                      |                       |                   |       |
|            |                |                                  |            | below line 6b.  |               |               | Х             |                      |                       |                   |       |
|            | 1              | 5a                               |            | QW Year Spouse Died   |               |               |               |                      | Х                     |                   |       |
|            | 2              |                                  |            | Tax source checkbox group (Tax Table, Tax Rate Schedule,  |               |               |               | X (Capital Gains Tax |                       |                   |       |
|            |                | 27                               |            | Form N-168, Form N-615, Cap. Gains Worksheet)   | X (Tax Table) | X (Tax Table) | X (Tax Table) | Worksheet)           | X (Tax Rate Schedule) |                   |       |
|            | 4              | E1                               |            | Amended Return: Amount Paid (Overpaid) on Original Return-  | A (Tax Table) | A (Tax Table) | X (Tax Table) | vvoiksnootj          | X (Tax Nate Genedale) |                   |       |
|            |                | 51                               |            | negative indicator checkbox   |               |               |               |                      | х                     |                   |       |
|            | 4              |                                  |            |   |               |               |               |                      |                       | 1                 |       |
|            |                | 51                               |            | Amended Return: Amount Paid (Overpaid) on Original Return   |               |               | X             |                      | X                     |                   |       |
|            | 4              |                                  |            | Amended Return: Balance Due (Refund) on Amended Return-   |               |               |               |                      |                       |                   |       |
| -          | -              | 52                               |            | negative indicator checkbox   |               |               | Х             |                      |                       |                   |       |
|            | 4              | 52                               |            | Amended Return: Balance Due (Refund) on Amended Return  |               |               | Y             |                      | v                     |                   |       |
| -          | 4              | 53d                              |            | Schedule C business activity/product  |               |               | ^             |                      | X                     |                   |       |
|            | 4              | 55d                              |            | Schedule F business activity/product  |               |               | X             |                      | ^                     |                   |       |
|            | 4              |                                  |            | Designee Name   |               |               |               | Х                    |                       |                   |       |
|            | 4              | 1                                |            | Designee Phone Number   |               |               |               | X                    |                       |                   |       |
|            | 4              |                                  |            | Designee Identification Number  |               |               |               | X                    |                       |                   |       |
|            | 4              |                                  |            | Signature Date  | X             | X             | X             | X                    | X                     |                   |       |
| -          | 4              |                                  |            | Occupation  | X             | X             | X             | X                    | X                     |                   |       |
| <b>-</b>   | 4              |                                  |            | Daytime Phone Number Spouse Signature Date  | ٨             | X             | Х             | ^                    | X                     |                   |       |
| 1          | 4              |                                  |            | Spouse Occupation   |               | X             |               | +                    | +                     |                   |       |
|            | 4              |                                  |            | Spouse's Daytime Phone Number   |               | X             |               | †                    | †                     | 1                 |       |
|            | 4              |                                  |            | Preparer Signature Date   |               |               | X             | 1                    | Х                     | 1                 |       |
|            | 4              | -                                |            | Preparer Self Employed Checkbox   |               |               | Х             |                      |                       |                   |       |
|            | 4              | -                                |            | Preparer Name   |               |               | X             |                      | X                     |                   |       |
| $\Box$     | 4              |                                  |            | Preparer Firm Name and Address  |               |               | X             |                      | X                     |                   |       |
| $\vdash$   | 4              | Port I I 4                       |            | Preparer Phone Number   |               | V             | Х             | +                    | Х                     | 1                 |       |
| $\vdash$   | X1<br>X1       | Part I L4<br>Part I L5           |            | Rental Unit Information Share of Rent   |               | A<br>X        |               | +                    | +                     |                   |       |
| $\vdash$   | X1<br>X1       | Part I L6                        |            | Exclusions from Rent  |               | X             |               | +                    | +                     | 1                 |       |
|            | X1             | Part I L7                        |            | Rent less Exclusions  |               | X             | +             | +                    | +                     | 1                 |       |
|            | X1             | Part I L8                        | а          | Qualified Persons - Name  |               | X             |               |                      |                       |                   |       |
|            | X1             | Part I L8                        |            | Qualified Persons - Relationship  |               | Х             |               |                      |                       | 1                 |       |
|            | X1             | Part I L9                        |            | Qualified Exemptions  |               | X             |               |                      |                       |                   |       |
|            | X1             | Part I L10                       |            | Spouse 65 or over Exemption   |               | Х             |               |                      |                       |                   |       |
|            | X1             |                                  |            | Total Exemptions  |               | X             |               | 1                    |                       |                   |       |
| $\vdash$   | X1             | Part II A L 1a                   |            | Care Provider - Name  |               | X             |               |                      | +                     |                   |       |
| $\vdash$   |                | Part II A L 1b<br>Part II A L 1c |            | Care Provider - Address Care Provider - identification Number   |               | A<br>V        |               | +                    | +                     |                   |       |
| <b>+</b>   |                | Part II A L 1d                   |            | Care Provider - Identification Number  Care Provider - Hawaii Tax I.D. No.                            |               | X             |               | +                    | +                     | 1                 |       |
|            |                | Part II A L 1e                   |            | Care Provider - Amount Paid   |               | X             |               | +                    | †                     | 1                 |       |
|            | X1             |                                  |            | Dependent Care Benefits - Current year  |               | Х             |               |                      | 1                     | 1                 |       |
|            |                | Dest II D I 2                    |            | Dependent Care Benefits - Carried over from prior year  |               | X             |               |                      |                       | 1                 |       |
|            | X1             | Part II B L 3                    |            |   |               |               |               |                      |                       |                   |       |
|            | X1             | Part II B L 4                    |            | Dependent Care Benefits - Forfeited   |               | X             |               |                      |                       |                   |       |
|            | X1<br>X1       | Part II B L 4<br>Part II B L 5   |            | Dependent Care Benefits - Forfeited<br>Total Dependent Care Benefits                                  |               | X<br>X        |               |                      |                       |                   |       |
|            | X1<br>X1<br>X2 | Part II B L 4                    |            | Dependent Care Benefits - Forfeited   |               | X<br>X<br>X   |               |                      |                       |                   |       |

| Field | Page<br># | Form Line #           | Colum | 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          | 163(1  | Y      | 16313  | 16314    | 1651.5 | 16310   | wax Lengui |
|       | X2        |                       |       | Dependent Care Benefits Spouse's Earned Income        |        | X      | +      | +        | +      |         |            |
|       | X2        | T GITTI D E 0         |       | Smaller of Dep Care Benefits, Your or Spouse's Earned |        |        |        |          |        |         |            |
|       | 712       | Part II B L 10        |       | Income  |        | ×      |        |          |        |         |            |
|       | X2        | Part II B L 11        |       | Enter 5,000 or 2,500                                  |        | X      |        |          |        |         |            |
|       | X2        | Part II L 12          |       | Amount from Proprietorship or Partnership             |        | Х      |        |          | Î      |         |            |
|       | X2        | Part II B L 13        |       | Line 5 minus Line 12                                  |        | Х      |        |          | Î      |         |            |
|       | X2        | Part II B L 14        |       | Deductible Benefits                                   |        | X      |        |          |        |         |            |
|       |           | Part II B L 15        |       | Excluded Benefits                                     |        | Х      |        |          |        |         |            |
|       | X2        | Part II B L 16        |       | Taxable Benefits                                      |        | Х      |        |          |        |         |            |
|       | X2        | Part II B L 17        |       | Enter 10,000 or 20,000)                               |        | Х      |        |          |        |         |            |
|       |           | Part II B L 18        |       | Add Lines 14 and 15                                   |        | Х      |        |          |        |         |            |
|       |           | Part II B L 19        |       | Line 17 minus Line 18                                 |        | Х      |        |          |        |         |            |
|       | X2        | Part II B L 20        |       | Sum of amounts from Line 21 Column D                  |        | Х      |        |          |        |         |            |
|       | X2        | Part II C L           |       |   |        |        |        |          |        |         |            |
|       |           | 21(a)                 | а     | Dependent Care Exp Qualifying Person - Name           |        | X      |        |          |        |         |            |
|       | X2        | Part II C L 21<br>(a) | b     | Dependent Care Exp Qualifying Person - Relationship   |        | x      |        |          |        |         |            |
|       | X2        | Part II C L           |       |   |        |        |        |          |        |         |            |
|       |           | 21(b)                 | а     | Dependent Care Exp Qualifiying Person - Name          |        | x      |        |          |        |         |            |
|       | X2        | Part II C L 21        |       |   |        |        |        |          |        |         |            |
|       |           | (b)                   | b     | Dependent Care Exp Qualifying Person - Relationship   |        | X      |        |          |        |         |            |
|       |           | Part II C L 22        |       | Total Qualifying Persons                              |        | Х      |        |          |        |         |            |
|       |           | Part II C L 23        |       | Child and Dependent Care Exp -Your Earned Income      |        | X      |        |          |        |         |            |
|       |           | Part II C L 24        |       | Child and Dependent Care Exp - Spouses Earned Income  |        | X      |        |          |        |         |            |
|       |           | Part II C L 26        |       | Smalles of lines 22, 23 or 24                         |        | X      |        | <u>'</u> |        |         |            |
|       | X2        | Part II C L 27        |       | Decimal Amount  |        | X      |        |          |        | 1       |            |

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

| 2       | 6 8    | 10 12 14 16 18 20 22 24 26 28 30 32                | 2 34 36 38 40 42  | 44 46 48 50 52 54 50        | 6 58 60 62     | 64 66 68 70 72 74 76 78                                    | 2<br>8 80 82 84  |
|---------|--------|--|---|-----------------------------|----------------|--|------------------|
| 3       | F      | N 44 (P 2022)                                      |   |                             |                | D  | 3                |
| 5       | FOIII  | N-11 (Rev. 2023)                                   | Your Social Security Nu   | mber                        | our Spouse's S | Page 2   | 5                |
| 6       | Plac   | e  |   |                             |                |  | 6                |
| 7       | QR C   |  | 23 - 12 - 1   |                             |                | 2 - 1234   | 7                |
| 8       | Her    |  | as shown an raturn  |                             |                | N RETURXXXX  | 8                |
| 9       | Human  | Readable text here Name(s                          | s) as shown on return   | XXXXXXXXXXX                 | XXXXXXX        | XXXXXXXXXX   | 9                |
| 10      |        |  |   |                             | BOLIND         | TO THE NEAREST DOLI  | 10               |
| 11      |        |  |   |                             | ROUND          | TO THE NEAREST DOLL  | 11               |
| 12      | 7      | Federal adjusted gross income (AGI) (see page      | a 11 of the Instructions)   |                             | 7 X            | 123456789  | 12               |
| 14      | 8      |  |   |                             |                |  | 14               |
| 15      |        | etc. (see page 11 of the Instructions)             |   | 123456789                   |                |  | 15               |
| 16      | 9      | Interest on out-of-state bonds                     |   |                             |                |  | 16               |
| 17      |        | (including municipal bonds)                        | 9   | 123456789                   |                |  | 17               |
| 18      | 10     | Other Hawaii additions to federal AGI              |   | 102456700                   |                |  | 18               |
| 19      |        | (see page 11 of the Instructions)                  | 10  | 123456789                   |                |  | 19               |
| 20      | 4,     | Add lines 6 than 124 do                            |   | AGI 11 12                   | 23456789       |  | 20               |
| 21      | 11     | Add lines 8 through 10                             | i additions to federal  | AGI 11 12                   |                |  | 21 22            |
| 23      | 12     | Add lines 7 and 11                                 |   |                             | 12 X           | 123456789  | 23               |
| 24      |        | Pensions taxed federally but not taxed by Haw      | aii   |                             |                |  | 24               |
| 25      |        | (see page 13 of the Instructions)                  |   | 123456789                   |                |  | 25               |
| 26      |        |  |   | 10045550                    |                |  | 26               |
| 27      |        | Social security benefits taxed on federal return   |   | 123456789                   |                |  | 27               |
| 28      | 15     | First \$7,683 of military reserve or Hawaii nation |   | 123456789                   |                |  | 28               |
| 30      |        | guard duty pay                                     | 15  | 123430709                   |                |  | 30               |
| 31      | 16     | Payments to an individual housing account          | 16  | 123456789                   |                |  | 31               |
| 32      |        | Exceptional trees deduction (attach affidavit)     |   |                             |                |  | 32               |
| 33      |        | (see page 14 of the Instructions)                  | 17  | 123456789                   |                |  | 33               |
| 34      | 18     | Other Hawaii subtractions from federal AGI         |   | 100456700                   |                |  | 34               |
| 35      |        | (see page 14 of the Instructions)                  | 18  | 123456789                   |                |  | 35               |
| 36      | 19     | Add lines 13 through 18                            |   |                             | 23456789       |  | 36               |
| 37      |        | Iotal Flawaii subt                                 | ractions from federal   | AGI 19 12                   | 23430703       |  | 37               |
| 39      | 20     | Line 12 minus line 19                              |   | Hawaii AGI >                | 20 X           | 123456789  | 39               |
| 40      |        |  |   |                             |                |  | 40               |
| 41      |        | ION: If you can be claimed as a dependent on       |   |                             |                | ace an X here. 🗶   | 41               |
| 42      | 21     | If you do not itemize your deductions, go to line  | 23 below. Otherwise   | go to page 15 of the Instru | uctions        |  | 42               |
| 43      |        | and enter your itemized deductions here.           |   |                             |                |  | 43               |
| 44      | ∠1a    | Medical and dental expenses (from Worksheet A-1)   | 21a   | 123456789                   |                |  | 44               |
| 46      |        | mont wonsheet A*1)                                 | £1d   |                             |                | TCATA LATEMATE   | 46               |
| 47      | 21b    | Taxes (from Worksheet A-2)                         | 21b   | 123456789                   |                | TOTAL ITEMIZED  DEDUCTIONS                                 | 47               |
| 48      |        |  |   |                             | 22             | Add lines 21a through 21f.                                 | 48               |
| 49      | 21c    | Interest expense (from Worksheet A-3)              | 21¢   | 123456789                   |                | If your Hawaii adjusted grossincome is above a certain     | S 49             |
| 50      |        |  |   | 123456789                   |                | amount, you may not be                                     | 50               |
| 51      | 21d    | Contributions (from Worksheet A-4)                 | 21d   | 123430709                   |                | able to deduct all of your temized deductions. See the     |                  |
| 52      | 210    | Casualty and theft losses (from Worksheet A-5      | )21e  | 123456789                   |                | Instructions on page 19. Ent total here and go to line 24. | er 52 53         |
| 54      | 2, 16  | Sasaary and thoir isses (non vyorksheet A-S        | <i>J</i> 15   |                             |                |  | 54               |
| 55      | 21f    | Miscellaneous deductions (from Worksheet A-6       | 5) <b>21</b> f  | 123456789                   |                | 123456789  | 55               |
| 56      |        |  |   |                             |                |  | 56               |
| 57      | 23     | If you checked filing status box: 1 or 3 enter \$2 |   |                             |                | 122456700  | 57               |
| 58      |        | 2 or 5 enter \$4,400; 4 enter \$3,212              |   | Standard Deduction >        | 23             | 123456789  | 58               |
| 60      |        | 24 Line 20 minus line 22 or 23, whichever          | annies (This line MIC   | The filled in)              | 24 X           | 123456789  | 60               |
| 61      |        | Line 20 minus into 22 of 23, whichever             | applies. [THIS IIIIE WUS  | i oc ilica III)             | 7-7 EX         |  | 61               |
| 62      |        |  |   |                             |                |  | 62               |
| 63      | 6 8    | 0.10 0.12 0.14 16 18 20 22 24 26 28 30 33          | 24 26 29 40 40  | 44 46 49 50 50 54 5         | 6 58 60 62     | 64 66 69 70 70 70 71 76 70                                 | 63<br>8 80 82 84 |
| 4<br>64 | ที่1 ไ | 2E3T4  | $\stackrel{2}{\overset{34}{\overset{36}{\overset{1}{\overset{1}{\overset{1}{\overset{1}{\overset{1}{\overset{1}{\overset{1}{$ | 44 46 48 50 52 54 50        | 0 36 00 62     | 64 FORM N-11 (REV. 20                                      | <b>23)</b> 64 84 |
| 65      |        |  |   |                             |                |  | 65               |
|         |        |  |   |                             |                |  |                  |

| Place  |        | hi 44 /pi   daha)   |   |   |              |
|--|--------|---|---|---|--------------|
| Plaste   | Form r | N-11 (Rev. 2023)  | Vaus Spalso's                                     |   |              |
| 123 - 12 - 1234   123 - 12 - 1234   123 - 12 - 1234   1456   1234   1456   1234   1456   1234   1456   14 | Plac   | <b> </b>  | mber  | SSN                                     | 7            |
| MAME (S) AS SHOWN ON RETURNOWS   |        |   | 234 123 - 15                                      | 2 - 1234                                |              |
| 1.5   Multiply 31,144 by the total number of exemptions claimed on line 6e.  |        |   |   |   | 7            |
| 25   Multipsy \$1.14 by the total number of exemptions claimed on line 69. If you another your spouse are blind, deaf, or clasticid, pase an X in the applicable box(es)   and see page 20 of the Instructions.   X Yourself   X Spouse   25   12.34 56 78 9   | luman  |   |   |   | 8            |
| Flyou and/orlyour spouse are tilled, dead, or disabled, pane an X in the applicable box(es) and see page 20 of the Instructions.   |        | Total distriction   | XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX           | XXXXXXXXX                               | 9            |
| and see page 20 of the instructions.  X Yourself X Speuse.  25 12,345,6789  26 12,345,6789  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.  4 X Place an X if if from X Tax Table: X Tax Rate Schedule or X Capital Gains Tax Worksheet on page 33 of the Instructions.  4 X Place an X if it from Erosm N.2, N-103, N-152, N-108, N-312, N-338.  4 X Place an X if it from Erosm N.2, N-103, N-152, N-108, N-312, N-338.  4 X Place an X if it is from Erosm N.2, N-103, N-152, N-108, N-312, N-338.  4 X Place an X if it is from Erosm N.2, N-103, N-152, N-108, N-312, N-338.  4 X Place an X if it is from Erosm N.2 (N-103, N-152, N-108, N-312, N-338).  5 If it is it is from the Capital Gains Tax Worksheet Large The net capital gain from line 14 of that worksheet. 27a  28 Refundable FoodExcise Tax Credit (attach Form N-311) PMS, stc. extemptions 12 28 12,3456789  29 Ordet for Lov-income Household (attach Form N-311) PMS, stc. extemptions 12 28 12,3456789  30 Credit for Child and Dependent Care Expenses (attach Schedule X).  30 Credit for Child Passenger Restraint System(s) Clathach acropy of the insolate.  31 27a1 refundable income (attach Schedule X).  32 Total refundable income (attach Schedule CR).  33 Add lines 28 through 32   | 25     |   | <del></del>                                       |   | 10           |
| X         Yourner         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         Yar Tables         Xar Tables         Xar Tables         Xar Tables           Workshed to naged 30 of the instructions.         Xar Taxable Income         Xar Taxable Income         Xar Taxable Income         Xar Taxable Income           Value Income         Yar Taxable Income         Xar Taxable Inco   | +++    |   | e applicable box(es).                             | . — — — — — — — — — — — — — — — — — — — | 11           |
| 28         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         Whithaneed on page 335 of the Instructions.         1         X Place an X if a from Forms N.2. N-103, N-152, N-158, N-312, N-338.         1         27         123456789         1           8. M-344, N-348, N-405, N-566, N-615, or N-014 is included.)         Tax X         27         123456789         1           28. Refundable FoodExiste Tax Credit (attach Form N-311) DHS, stc. exemptions 12         28         123456789         1         1         123456789         1           29. Credit for Child and Dependent Care Expenses (tach Schedule X).         20         123456789         1         2         1         23456789         1         2         2         1         23456789         1         2         2         1         23456789         1         2         2         1         23456789         1         2         2         1         23456789         1         2         2         1         23456789         1         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2  | +++    |   | <del></del>                                       | 102455700                               | 12           |
| 26 Taxable Income. Line 24 minus line 25 fout not less than 2ero)  | +++    | X Yourself X Spouse   |   | 123436769                               | 13           |
| 27 Tax. Place an X if from X Tax Table, X Tax Rate Scheduler or X Capital Gains Tax Worksheet on page 35 of the Instructions. ( X Place an X if x from Soms N.2. N-163, N-152, N-168, N-312, N-338, N-344, N-348, N-405, N-368, N-615, N-814 is included)  | +++    |   | <del></del>                                       | 102156780                               | 14           |
| Worksheld on page 33 of the Instructions.  |        |   |   | 123430707                               | 15           |
| ( X Piace an X Elax from Forms N.Z. N-103, N-156, N-136, N-312, N-338.  N-344, N-348, N-405, N-366, N-615, or N-814 is included.)  | 27     |   | r X Capital Gains Tax                             |   | 16           |
| N-344, N-348, N-496, N-396, N-615, or N-814 is included  | +      |   | +   |   | 17           |
| ### ### ### ### ### ### ### ### ### ##   | 1      |   |   |   | 18           |
| the net capital gain from line 14 of that worksheet. 27a   | 4      | N-344, N-348, N-405, N-586, N-615, or N-814 is included.)                 | Tax > 27  | 123456789                               | 19           |
| the net capital gain from line 14 of that worksheet.   | 27a    | If tax is from the Capital Gains Tax Worksheet, enter                     |   |   | 20           |
| 28 Refundable Food/Excise Tax Credit (attach Form N-311) DHS, etc. exemptions 1.2  | Щ      |   | 123456789   |   | 21           |
| 28 Refundable Food/Excise Tax Credit (attach Form N-311) DHS, etc. exemptions 12 28 1234 5678 9  |        |   |   |   | 22           |
| 28 Refundable Food/Excise Tax Credit (attach Form N-311) DHS, etc. exemptions 1228   |        |   |   |   | 23           |
| (attach Form N-311) DHS, etc. exemptions 12  | 28     | Refundable Food/Excise Tax Credit   |   |   | 24           |
| 29   | ТЦ     |   | 123456789   |   | 25           |
| Renters (attach Schedule X)  | 29     |   |   |   | 26           |
| 30 Credit for Child and Dependent Care Expenses (attach Schedule X)  |        |   | 123456789   |   | 27           |
| Care Expenses (attach Schedule X)  | 30     |   | <del>,                                     </del> |   | 28           |
| 31 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)   |        |   | 123456789   |   | 29           |
| System(s) (altach a copy of the invoice)   | 21     |   |   |   | 30           |
| 32       Total refundable tax credits from Schedule CR (attach Schedule CR)  | 31     |   | 122456789   | .++++++++++++++++++++++++++++++++++++++ |              |
| Schedule CR (attach Schedule CR)   | 10     |   | 123130,33   |   | 31           |
| 33 Add lines 28 through 32   | 32     |   | 100156789   | . <del></del>                           | 32           |
| 33 Add lines 28 through 32   | ++     | Schedule CR (attach Schedule CR)  | 123430703   |   | 33           |
| 34 Line 27 minus line 33. If line 34 is zero or less, see Instructions.  | +++    |   |   | 122156789                               | 34           |
| 34 Line 27 minus line 33. If line 34 is zero or less, see Instructions   | 33     | Add lines 28 through 32   | Refundable Credits > 33                           | 123430703                               | 35           |
| 35 Total nonrefundable tax credits (attach Schedule CR)  | +      |   |   | 102456700                               | 36           |
| 35 Total nonrefundable tax credits (attach Schedule CR)  | 34     | Line 27 minus line 33. If line 34 is zero or less, see Instructions A     | djusted Tax Liability > 34                        |   | 37           |
| 36 Line 34 minus line 35   | +++    |   | <del></del>                                       | 122156780                               | 38           |
| 36   Line 34 minus line 35   | 35     | Total nonrefundable tax credits (attach Schedule CR)                      | 35  | 12343010                                | 39           |
| 123456789   38   39   39   39   30   30   30   30   30   | +      | ┍╇╀╫╀╫╫╫╫╫╫╫╫╫╫╫╫╫╫╫╫╫  |   | 100450700                               | 40           |
| 123456789   4  |        |   |   | 123456789                               | 41           |
| 38 2023 estimated tax payments   | 37     |   | 100450700   |   | 42           |
| 38   | +      | (see page 22 of the Instructions for other attachments)                   | 123456789   |   | 43           |
| 39 Amount of estimated tax applied from 2022 return  | 4      | <del>,                                     </del>                         | 100450700   |   | 44           |
| Amount of estimated tax applied from 2022 return   | 38     | 2023 estimated tax payments38   | 123456789   |   | 45           |
| 40 Amount paid with extension  | Щ      | ,   |   |   | 46           |
| 40 Amount paid with extension  | 39     | Amount of estimated tax applied from 2022 return39                        | 123456789   |   | 47           |
| 41 Add lines 37 through 40   | Щ      |   |   |   | 48           |
| 41 Add lines 37 through 40   | 40     | Amount paid with extension40  | 123456789   |   | 49           |
| 42 If line 41 is larger than line 36, enter the amount OVERPAID (line 41 minus line 36) (see Instructions). 42 123456789 5  43 Contributions to (see page 22 of the Instructions): Yourself Spouse 5  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 5  45 Line 42 minus line 44 66 66  | Щ      |   |   |   | 50           |
| 42 If line 41 is larger than line 36, enter the amount OVERPAID (line 41 minus line 36) (see Instructions). 42 123456789 5  43 Contributions to (see page 22 of the Instructions): Yourself Spouse 5  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 5  45 Line 42 minus line 44 66 66  | 41     | Add lines 37 through 40   | Total Payments > 41                               | 123456789                               | 51           |
| 42 If line 41 is larger than line 36, enter the amount OVERPAID (line 41 minus line 36) (see Instructions). 43 Contributions to (see page 22 of the Instructions): 44 Yourself Spouse 43 Hawaii Schools Repairs and Maintenance Fund   |        |   |   |   | 52           |
| 43 Contributions to (see page 22 of the Instructions): Yourself Spouse 43a Hawaii Schools Repairs and Maintenance Fund   | Ш      |   |   |   | 53           |
| 43 Contributions to (see page 22 of the Instructions):   | 42     | If line 41 is larger than line 36, enter the amount OVERPAID (line 41 mir | nus line 36) (see Instructions) . 42              | 123456789                               | 54           |
| 43a Hawaii Schools Repairs and Maintenance Fund  |        |   |   |   | 55           |
| 43b Hawaii Public Libraries Fund       X \$5       X \$5       5         43c Domestic and Sexual Violence / Child Abuse and Neglect Funds       X \$5       X \$5       X \$5         44 Add the amounts of the Xs on lines 43a through 43c and enter the total here       44       12       5         45 Line 42 minus line 44       45       123456789       6   | Щ      |   |   |   | 56           |
| 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       44         45 Line 42 minus line 44       123456789       6         6       6   | ПШ     |   |   |   | 57           |
| 44 Add the amounts of the Xs on lines 43a through 43c and enter the total here       44       12       5         45 Line 42 minus line 44       45       123456789       6   |        |   |   |   | 58           |
| 45 Line 42 minus line 44 45 Line 42 minus line 44 66 66  | 44     |   |   |   | 59           |
| 45 Line 42 minus line 44   | 1      | Add the amounts of the As of three road threagness and the                | I lleie   |   | 60           |
| 6  |        | 45 Uino 42 minus ling 44  | 45  | 123456789                               | 61           |
|  | HH     | 45 Line 42 milius inte 44   | , <del>, , , , , , , , , , , , , , , , , , </del> |   |              |
| '' '' '' '' '' '' '' '' '' '' '' '' ''   | +++    | <del>,                                     </del>                         | <del></del>                                       |   | 62           |
| $\begin{array}{cccccccccccccccccccccccccccccccccccc$   |        |   |   | 64 FORM N-11 (REV. 202                  | <b>23)</b> 6 |

| orm N         | N-11 (Rev. 2023)   |                                   |                             |   |  | Page 4                                     | of 4       |
|---------------|--|-----------------------------------|-----------------------------|---|--|--|------------|
| $\Box$        |  | Your So                           | ocial Security Numb         | per   | Your Spouse's  |  | 5          |
| Place<br>R Co |  | 123 -                             | - 12 - 12;                  |   | 100 _  | 12 - 1234                                  | 6          |
| Here          |  |                                   |                             |   |  | N RETURXXXX                                | 7          |
|               | Readable text here   | Name(s) as sho                    | and the second              |   |  |  | 8          |
|               |  |                                   |                             | XXXXXXXXX   | XXXXXXX  | XXXXXXXXX                                  | 9          |
|               | Amount of line 45 to be applied                                | I to your                         | <del></del>                 | 12345678  | QQ   |  | 1          |
|               | 2024 ESTIMATED TAX   | Ar                                | 46                          | 120700,0  |  |  | 1          |
|               | Amount to be REFUNDED TO                                       | YOU (line 45 minus line           | ≥ 46) If filling late,      |   | 4-7-   | 123456789                                  | 12         |
| +++           | see page 23 of Instructions                                    |                                   | <del>,             </del>   |   | 47a  |  | 13         |
|               | X Place an X in this box if th                                 | Line and will ultimately          | the description to d        | f(  | Danot de   | 176 470 or 47d                             | 1-         |
|               |  | ils retund will utilitiately      | be deposited to a           | Toreign (non-o.s.)                                | Dank. Do not co  | omplete lines 47b, 47c, or 47d.            | 1:         |
| 47b           | Routing number 1   | 23456789                          | 47c Type: <b>X</b>          | Checkina X  | Savings  |  | 1          |
| 4·/ D         | Routing number   |                                   | 4/C Type. 42                | Cileuning 4-                                      | Davillys   |  | 1:         |
| 47d           | Account number   | 1234567890                        | 01234567                    | . — — — — — — — — — — — — — — — — — — —           |  |  | 19         |
|               | AMOUNT YOU OWE (line 36 m                                      |                                   |                             | . — — — — — — — — — — — — — — — — — — —           | 48   | 123456789                                  | 20         |
|               | PAYMENT AMOUNT Submit pa                                       |                                   | howaii gov or attac         | b shock or  | 40   |  | 21         |
|               | money order payable to "Hawai                                  | 1.                                |                             |   | 49   | 123456789                                  | 22         |
|               | money order payable to "Hawai<br>Estimated tax penalty. (See p |                                   |                             |   | 43   |  | 22         |
|               | Instructions.) Do not include on                               | 'I T I I I I I I I I I I I I      | V:                          | <del>,                                     </del> | +++++++++++++++++++++++++++++++++++++++                |  | 23         |
|               | this box if Form N-210 is attach                               |                                   | 50                          | 12345678  | 89   |  | 25         |
| 111           | INIS DUA II I OIIII IN E 10 0 C                                | eu 1                              | 50                          |   |  |  | 26         |
| 51            | AMENDED RETURN ONLY - Amoun                                    | ot raid (overnaid) on original    | return (See Instructio      | ne) (attach Sch. AMD)                             | 51 X   | 123456789                                  | 27         |
| 3.            | AWENDED ILLIGHT GHE.   | L palu (overpalu) on ong          | Tetum (Goo modasse          | IS) (attach oon, , at _ ,                         |  |  | 28         |
| 52            | AMENDED RETURN ONLY - Balance                                  | and (refund) with amende          | d roturn (See Instruct      | ions) (attach Sch AMI)                            | )) 52 X  | 123456789                                  | 29         |
| 0,2           | AWENDED RETURN SIZE  | e due (reidila) mai anc.          | d letuii. 1000              | Jis) (allaon com.,,                               | <u> </u>   |  | 30         |
| 111           |  |                                   |                             | ,   |  |  | 31         |
| 53 [          | Did you file a federal Schedule 0                              | C? X Yes X N                      | u <sub>o</sub> If v         | /es, enter <b>Hawaii</b> gr                       | ross receints  | 123456789                                  | 32         |
|               | your main business activity: SC                                |                                   |                             | es, entor man                                     |  |  | 33         |
|               | your main business activity. SC                                |                                   |                             | I.D. No. for this act                             | with GE  | 123-123-1234-12                            | 32         |
| 11            | /Our main sagnicos s.  |                                   | Alle you.                   | 10.110.10.1                                       | Noticy —   |  | 35         |
| 54 [          | Did you file a federal Schedule E                              | £                                 | If ves, er                  | nter <b>Hawaii</b> gross re                       | ents received  | 123456789                                  | 36         |
|               | for any rental activity?                                       | X Yes X N                         |                             |   |  |  | 37         |
|               | Ur day   |                                   |                             | x I.D. No. for this ac                            | ctivity <b>GE</b>                                      | 123-123-1234-12                            | 38         |
|               |  |                                   |                             |   |  |  | 39         |
| 55 [          | Did you file a federal Schedule F                              | F? <b>X</b> Yes <b>X</b> No       | Jo If y                     | /es, enter <b>Hawaii</b> gr                       | ross receipts  | 123456789                                  | 40         |
|               | your main business activity: SC                                |                                   | SIN                         |   |  |  | 41         |
|               | your main business product: SC                                 |                                   | , AND your HI Tax           | I.D. No. for this act                             | tivity <b>GE</b>                                       | 123-123-1234-12                            | 42         |
|               |  |                                   |                             |   |  |  | 43         |
| Ш             | If designating another person !                                | to discuss this return w          | ith the Hawaii Dep          | artment of Taxation                               | complete the fo  | ollowing. This is not a full power o       |            |
| SIGNI         | attorney. See page 25 of the In                                | nstructions.                      |                             |   |  |  | 4:         |
| DES           | Designee's name DESI   | GNEE'S NAME                       | XXXX Phone no               | o. (123) 456-7                                    | <sup>/891</sup> Identificati                           | ion number 12-345678                       | 89 4       |
|               | All ELECTION Indica  | cate if you want \$3 to go        | ວ to the Hawaii Ele         | ction Campaign Fu                                 |  | Note: Placing an X in the "Yes" I          |            |
|               | DAIGN FLIND  | nt return, indicate if your       |                             |   | X Yes  | will not change your tax or refun          |            |
|               | 3  | penalties set forth in section 23 | 31-36, HRS, that this retur | ırn (including accompanyir                        |  | ments) has been examined by me and, to the | he best 4  |
|               | of my knowledge and belief, is a 1145, se                      | rect, and complete return, me     | ate in good rain, for the   | Spouse's sign                                     | ant to trie mawaii moc<br>nature (if filing jointly, B | ne lax Law Chapter 255, ring.              | 50         |
|               |  |                                   |                             |   |  | 101010                                     | 5          |
|               | <u> </u>   |                                   | 2-12-12                     |   |  | 12-12-12                                   | 5.         |
| iii           | Your Occupation  |                                   | aylime Phone Number         |   |  | Daytime Phone Nun                          | )   3      |
| ASE<br>FIELD  | TAXPAYER OCCUPA  | ATIONXX (123)                     | )123-4567                   | SPOUSE (  | OCCUPATIO  | ONXX (123)123-456                          | 67 5.      |
| GNI           | Preparer's   |                                   |                             | Date  | Check if   | PTN  | 5          |
| L iž          | Signature /  |                                   |                             | 12-12-  | -12 self-employe                                       | yed <b>X</b> 123456789                     | 5          |
|               | Paid Print   |                                   |                             |   |  | 12 1224507                                 | 5          |
|               | Preparer's Name  | PRINT PREPAR                      |                             |   |  | 12-1234567                                 | 5          |
|               | Firm's hame (br yours  | FIRMS NAME                        |                             | ARER'S NAM  |  |  | 5          |
|               | lif self-employed),<br>Address, and ZIP Code                   | ADDRESS AN                        | ND ZIP CO                   | DEXXXXXXX   | XX   | (123) 123 – 4567                           | $\epsilon$ |
|               |  |                                   |                             |   |  |  | 6          |
| $\bot$        | <del></del>  |                                   |                             |   |  |  |            |
|               |  |                                   | '                           | `   |  |  |            |

STATE OF HAWAII — DEPARTMENT OF TAXATION

#### Individual Income Tax Return RESIDENT

DO NOT WRITE IN THIS AREA

Place QR Code Here

Human Readable text here

Calendar Year 2023

**Fiscal Year** - 12 - 12 12 - 12 - 12 Beginning

X AMENDED Return

X NOL Carryback

x IRS Adjustment

X First Time Filer

| FOR OFFIC | E USE ON | LY |   |   |   |
|-----------|----------|----|---|---|---|
| _         | _        | _  | _ | _ | _ |

## **THIS** SPACE RESERVED

### Do NOT Submit a Photocopy!!

Your First Name МΙ Your Last Name

TAXPAYER'S FIRST MI LAST NAMEXXXXXXX JR Suffix

Spouse's First Name M.I. Spouse's Last Name

SPOUSE'S FIRSTXX MI SPOUSE'S LASTXXX JR

Care Of (See Instructions, page 7.)

C/O NAME FOR MAILING ADDRESSXXXXXXXXXXXXX

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

TAXPAYER'S MAILING OR HOME ADDRESSXXXXXX

City, town or post office

State Postal/ZIP code

CITY, TOWN, POSTOFFICE XX

If Foreign address, enter Province and/or State

ZIP CODE

◆ IMPORTANT — Complete this Section ◆

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

ABCD

Your Social

Suffix

Security Number

123 - 12 - 1234

12 - 12 - 12 Deceased X Date of Death

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

ABCD

Spouse's Social

Security Number

123 - 12 - 1234

12 - 12 - 12 Deceased X Date of Death

FOREIGN PROVINCEXXXXXXXX COUNTRYXXXXXX

(Place an X in only ONE box) X Single

X 2 Married filing joint return (even if only one had income).

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 NAMEXXXXXXX 5 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

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.

X 6a 6b X

X Age 65 or over..... Age 65 or over.....

X

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 🗶

| 6c<br>and | Dependents: 1. First and last name | If more than 6 dependents use attachment | Dependent's social<br>security number | 3. Relationship |
|-----------|------------------------------------|--|---------------------------------------|-----------------|
| 6d        | FIRST DE                           | PENDENT NAMEXXXX                         | 123-45-6789                           | RELATIONSHIP    |
|           | SECOND D                           | EPENDENT NAMEXXX                         | 123-45-6789                           | RELATIONSHIP    |
|           | THIRD DE                           | PENDENT NAMEXXXX                         | 123-45-6789                           | RELATIONSHIP    |
|           | FOURTH D                           | EPENDENT NAMEXXX                         | 123-45-6789                           | RELATIONSHIP    |
|           | FIFTH DE                           | PENDENT NAMEXXXX                         | 123-45-6789                           | RELATIONSHIP    |
|           | SIXTH                              | DEPENDENT NAMEX                          | 123-45-6789                           | RELATIONSHIP    |

Enter number of your children listed... 6c

12

12

Enter number of other dependents.....6d

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

12

· ATTACH CHECK OR MONEY ORDER HERE •

Place QR Code Here Your Social Security Number

Your Spouse's SSN

123 - 12 - 1234

123 - 12 - 1234

Name(s) as shown on return

#### **ROUND TO THE NEAREST DOLLAR**

|   | Federal adjusted gross income (AGI) (see page 11 of the Instructions).                 |  | 7  | х                     | 123456789   |
|---|--|--|--|-----------------------|---|
| 7   | Difference in state/federal wages due to COLA, ERS,                                    |  | ···· '   |                       |   |
| 8   | -  | 12345678   | 9  |                       |   |
| •   | etc. (see page 11 of the Instructions)8  | 12313070   | ,  |                       |   |
| 9   | Interest on out-of-state bonds   | 12345678   | a  |                       |   |
|   | (including municipal bonds)9   | 12343070   | )  |                       |   |
| 10  | Other Hawaii additions to federal AGI  | 10045670   | 0  |                       |   |
|   | (see page 11 of the Instructions)10  | 12345678   | 9  |                       |   |
| 11  | Add lines 8 through 10Total Hawaii additions to federal A                              | AGI 11   | 1234   | 15678                 | 39  |
| 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  | 12345678   | 9  |                       |   |
|   | (coo page to or are measure)   |  |  |                       |   |
| 14  | Social security benefits taxed on federal return14                                     | 12345678   | 9  |                       |   |
|   |  |  | _  |                       |   |
| 15  | First \$7,683 of military reserve or Hawaii national                                   | 12345678   | 9  |                       |   |
|   | guard duty pay <b>15</b>   | 17242010   | )  |                       |   |
|   |  | 12345678   | ۵  |                       |   |
| 16  | Payments to an individual housing account16  | 12343070   | 9  |                       |   |
| 17  | Exceptional trees deduction (attach affidavit)   | 10015650   | •  |                       |   |
|   | (see page 14 of the Instructions)17  | 12345678   | 9  |                       |   |
| 18  | Other Hawaii subtractions from federal AGI   |  |  |                       |   |
|   | (see page 14 of the Instructions)18  | 12345678   | 9  |                       |   |
|   |  | 12313070   | _  |                       |   |
| 19  |  | 12010070   | ,  |                       |   |
| 19  | Add lines 13 through 18Total Hawaii subtractions from federal A                        |  |  | 45678                 | 39  |
|   | Add lines 13 through 18  | AGI 19   | 1234   |                       | 123456789   |
| 20  | Add lines 13 through 18Total Hawaii subtractions from federal A  Line 12 minus line 19 | AGI 19<br>Hawaii AGI   | 1234<br><b>&gt; 20</b>                               | X                     | 123456789   |
| 20<br>A <i>UT</i>                               | Add lines 13 through 18  | AGI 19Hawaii AGI see the Instructions of   | 1234  > 20  on page                                  | <b>X</b><br>e 15, and | 123456789   |
| 20<br>A <i>UT</i>                               | Add lines 13 through 18  | AGI 19Hawaii AGI see the Instructions of   | 1234  > 20  on page                                  | <b>X</b><br>e 15, and | 123456789   |
| 20<br>A <i>UT</i><br>21                         | Add lines 13 through 18  | AGI 19Hawaii AGI see the Instructions of   | 1234  > 20  on page                                  | <b>X</b><br>e 15, and | 123456789   |
| 20<br>A <i>UT</i><br>21                         | Add lines 13 through 18  | AGI 19Hawaii AGI see the Instructions of the In  | 1234  20  20  20  20  20  20  20  20  20  2          | <b>X</b><br>e 15, and | 123456789   |
| 20  | Add lines 13 through 18  | AGI 19Hawaii AGI see the Instructions of   | 1234  20  20  20  20  20  20  20  20  20  2          | <b>X</b><br>e 15, and | 123456789   |
| 20<br>A <i>UT</i><br>21                         | Add lines 13 through 18  | AGI 19  Hawaii AGI  see the Instructions of the In  12345678   | 1234  20  20  20  20  20  20  20  20  20  2          | <b>X</b><br>e 15, and | 123456789   |
| 20<br>A <i>UT</i><br>21                         | Add lines 13 through 18  | AGI 19Hawaii AGI see the Instructions of the In  | 1234  20  20  20  20  20  20  20  20  20  2          | <b>X</b><br>e 15, and | 123456789   |
| 20<br>A <i>UT</i><br>21                         | Add lines 13 through 18  | AGI 19  Hawaii AGI  see the Instructions of the In  12345678   | <b>1</b> 234 <b>▶ 20</b> <i>on page</i> struction  9 | <b>X</b><br>e 15, and | 123456789  I place an X here. X  TOTAL ITEMIZED DEDUCTIONS  22 Add lines 21a through 21f.   |
| 20<br>A <i>UT</i><br>21<br>1a                   | Add lines 13 through 18  | AGI 19  Hawaii AGI  see the Instructions of the In  12345678   | <b>1</b> 234 <b>▶ 20</b> <i>on page</i> struction  9 | <b>X</b><br>e 15, and | 123456789  I place an X here. X  TOTAL ITEMIZED DEDUCTIONS  22 Add lines 21a through 21f. If your Hawaii adjusted gros  |
| 20<br>A <i>UT</i><br>21<br>1a                   | Add lines 13 through 18  | AGI 19  Hawaii AGI  see the Instructions of the In  12345678   | <b>1</b> 234 <b>▶ 20</b> <i>on page</i> struction  9 | <b>X</b><br>e 15, and | 123456789  I place an X here. X  TOTAL ITEMIZED DEDUCTIONS  22 Add lines 21a through 21f. If your Hawaii adjusted grosincome is above a certain   |
| 20<br>N <i>UT</i><br>21<br>1a<br>1b             | Add lines 13 through 18  | AGI 19  Hawaii AGI  see the Instructions of the In  12345678   | <b>20 20 20 20 20 20 20 20</b>                       | <b>X</b><br>e 15, and | 123456789  TOTAL ITEMIZED DEDUCTIONS  22 Add lines 21a through 21f. If your Hawaii adjusted gros income is above a certain amount, you may not be able to deduct all of your  |
| 20<br>N <i>UT</i><br>21<br>1a<br>1b             | Add lines 13 through 18  | AGI 19 Hawaii AGI  see the Instructions of the In  12345678  12345678  | <b>20 20 20 20 20 20 20 20</b>                       | <b>X</b><br>e 15, and | 123456789  TOTAL ITEMIZED DEDUCTIONS  22 Add lines 21a through 21f. If your Hawaii adjusted gros income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the   |
| 20<br>N <i>UT</i><br>21<br>1a<br>1b<br>1c       | Add lines 13 through 18  | AGI 19  Hawaii AGI  see the Instructions of the In  12345678  12345678  12345678                               | 20 ≥ 20 ≥ 20 ≥ 20 ≥ 20 ≥ 20 ≥ 20 ≥ 20 ≥              | <b>X</b><br>e 15, and | 123456789  TOTAL ITEMIZED DEDUCTIONS  22 Add lines 21a through 21f. If your Hawaii adjusted gros income is above a certain amount, you may not be able to deduct all of your itemized deductions. See th Instructions on page 19. Ent                             |
| 20<br>A <i>UT</i><br>21<br>1a<br>1b<br>1c       | Add lines 13 through 18  | AGI 19 Hawaii AGI  see the Instructions of the In  12345678  12345678  | 20 ≥ 20 ≥ 20 ≥ 20 ≥ 20 ≥ 20 ≥ 20 ≥ 20 ≥              | <b>X</b><br>e 15, and | 123456789  TOTAL ITEMIZED DEDUCTIONS  22 Add lines 21a through 21f. If your Hawaii adjusted gros income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the   |
| 20<br>A <i>UT</i><br>21<br>1a<br>1b<br>1c<br>1d | Add lines 13 through 18  | AGI 19  Hawaii AGI  See the Instructions of the In  12345678  12345678  12345678  12345678                     | 1234  ➤ 20  on page struction  9  9  9  9            | <b>X</b><br>e 15, and | 123456789  TOTAL ITEMIZED DEDUCTIONS  22 Add lines 21a through 21f. If your Hawaii adjusted gros income is above a certain amount, you may not be able to deduct all of your itemized deductions. See th Instructions on page 19. Entotal here and go to line 24. |
| 20<br>A <i>UT</i><br>21<br>1a<br>1b<br>1c<br>1d | Add lines 13 through 18  | AGI 19  Hawaii AGI  see the Instructions of the In  12345678  12345678  12345678                               | 1234  ➤ 20  on page struction  9  9  9  9            | <b>X</b><br>e 15, and | 123456789  TOTAL ITEMIZED DEDUCTIONS  22 Add lines 21a through 21f. If your Hawaii adjusted gros income is above a certain amount, you may not be able to deduct all of your itemized deductions. See th Instructions on page 19. En                              |
| 20<br>AUT<br>21<br>11a<br>11b<br>11c<br>11d     | Add lines 13 through 18  | AGI 19  Hawaii AGI  See the Instructions of the In  12345678  12345678  12345678  12345678                     | 1234  ➤ 20  on page struction  9  9  9  9            | <b>X</b><br>e 15, and | 123456789  TOTAL ITEMIZED DEDUCTIONS  22 Add lines 21a through 21f. If your Hawaii adjusted gros income is above a certain amount, you may not be able to deduct all of your itemized deductions. See th Instructions on page 19. Entotal here and go to line 24. |
| 20<br>A <i>UT</i><br>21<br>1a<br>1b<br>1c       | Add lines 13 through 18  | AGI 19  Hawaii AGI  see the Instructions of the In  12345678  12345678  12345678  12345678  12345678  12345678 | 20 20 20 20 20 20 20 20 20 20 20 20 20 2             | <b>X</b> = 15, and    | 123456789  TOTAL ITEMIZED DEDUCTIONS  22 Add lines 21a through 21f. If your Hawaii adjusted gros income is above a certain amount, you may not be able to deduct all of your itemized deductions. See th Instructions on page 19. Entotal here and go to line 24. |

Place QR Code Here

Your Spouse's SSN

123 - 12 - 1234 123 - 12 - 1234 NAME(S) AS SHOWN ON RETURXXXX Human Readable text here

Your Social Security Number

| nan             | Readable text here Name(s) as shown on return X                                    | XXXXXXXXXXXX                | XXX | XXXXX     | XXXXXXXX  |  |  |  |
|-----------------|--|-----------------------------|-----|-----------|-----------|--|--|--|
| 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 a        |                             |     |           |           |  |  |  |
|                 | and see page 20 of the Instructions.   |                             |     |           | 100456500 |  |  |  |
|                 | X Yourself X Spouse  |                             | 25  |           | 123456789 |  |  |  |
|                 |  |                             |     |           | 123456789 |  |  |  |
| 26              | Taxable Income. Line 24 minus line 25 (but not less than zero)                     |                             |     |           | 123430709 |  |  |  |
| 27              | Tax. Place an X if from <b>X</b> Tax Table; <b>X</b> Tax Rate Schedule; or         | X Capital Gains Tax         |     |           |           |  |  |  |
|                 | Worksheet on page 33 of the Instructions.  |                             |     |           |           |  |  |  |
|                 | ( <b>X</b> Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312,           |                             |     | 100456700 |           |  |  |  |
|                 | 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                              | 123456789                   |     |           |           |  |  |  |
|                 | the net capital gain from line 14 of that worksheet27a                             | 123436769                   |     |           |           |  |  |  |
| 28              | Refundable Food/Excise Tax Credit  |                             |     |           |           |  |  |  |
|                 | (attach Form N-311) <b>DHS, etc.</b> exemptions 12 <b>28</b>                       | 123456789                   |     |           |           |  |  |  |
| 29              | Credit for Low-Income Household  | 400                         |     |           |           |  |  |  |
|                 | 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  | efundable Credits >         | 33  |           | 123456789 |  |  |  |
| 34              | Line 27 minus line 33. If line 34 is zero or less, see Instructions Adj            | usted Tax Liability >       | 34  | x         | 123456789 |  |  |  |
| 35              | Total nonrefundable tax credits (attach Schedule CR)                               |                             | 35  |           | 123456789 |  |  |  |
| 26              | Line 34 minus line 35  | Polones                     | 20  | х         | 123456789 |  |  |  |
| 36<br>37        | Hawaii State Income tax withheld (attach W-2s)                                     | Dalatice                    | 30  |           | 123130703 |  |  |  |
| 31              | (see page 22 of the Instructions for other attachments)                            | 123456789                   |     |           |           |  |  |  |
|                 | (see page 22 of the instructions for other attachments)                            | 120100703                   |     |           |           |  |  |  |
| 38              | 2023 estimated tax payments38  | 123456789                   |     |           |           |  |  |  |
| 50              | 2020 Communication paymonics   |                             |     |           |           |  |  |  |
| 39              | Amount of estimated tax applied from 2022 return39                                 | 123456789                   |     |           |           |  |  |  |
| 40              | Amount paid with extension40   | 123456789                   |     |           |           |  |  |  |
| <del>-1</del> U | •  |                             |     |           | 400       |  |  |  |
| 41              | Add lines 37 through 40  | Total Payments >            | 41  |           | 123456789 |  |  |  |
| 42              | If line 41 is larger than line 36, enter the amount <b>OVERPAID</b> (line 41 minus | line 36) (see Instructions) | 42  |           | 123456789 |  |  |  |
| 42<br>43        |  | ourself Spouse              | 74  |           | 11010100  |  |  |  |
| 43              |  | X \$2 X \$2                 |     |           |           |  |  |  |
|                 | •  | X \$5 X \$5                 |     |           |           |  |  |  |
|                 |  | X \$5 X \$5                 |     |           |           |  |  |  |
| 44              | Add the amounts of the Xs on lines 43a through 43c and enter the total h           |                             | 44  |           | 12        |  |  |  |
|                 | , and and amounts of the 7.5 off into 456 throught 450 and efficit the total f     |                             | ~~  |           |           |  |  |  |
|                 | <b>45</b> Line 42 minus line 44  |                             | 45  |           | 123456789 |  |  |  |
|                 |  |                             |     |           |           |  |  |  |

Form N-11 (Rev. 2023) Your Social Security Number Place QR Code 123 - 12 - 1234 123 - 12 - 1234 Here NAME(S) AS SHOWN ON RETURXXXX Human Readable text here Amount of line 45 to be applied to your 123456789 2024 ESTIMATED TAX .......46 Amount to be **REFUNDED TO YOU** (line 45 minus line 46) If filing late, 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. 123456789 47c Type: X Checking X 47b Routing number Savings 12345678901234567 47d Account number 123456789 PAYMENT AMOUNT Submit payment online at hitax.hawaii.gov or attach check or 123456789 50 Estimated tax penalty. (See page 23 of Instructions.) Do not include on line 42 or 48. Place an X in 123456789 this box if Form N-210 is attached X ......50 X 123456789 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)...... 51

123456789 X No 53 Did you file a federal Schedule C? X Yes If yes, enter Hawaii gross receipts your main business activity: <u>SCHEDULE</u> C BUSIN 123-123-1234-12 vour main business product: SCHEDULE C PR, AND your HI Tax I.D. No. for this activity **GE** 123456789 54 Did you file a federal Schedule E If yes, enter Hawaii gross rents received for any rental activity? X No X Yes 123-123-1234-12 AND your HI Tax I.D. No. for this activity **GE** 123456789 **55** Did you file a federal Schedule F? X No If yes, enter Hawaii gross receipts X Yes your main business activity: SCHEDULE F BUSIN 123-123-1234-12 your main business product: SCHEDULE F PR, AND your HI Tax I.D. No. for this activity GE

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

52

123456789

X

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

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 Your signature

12-12-12 12-12-12

TAXPAYER OCCUPATIONXX (123)123-4567 (123)123-4567SPOUSE OCCUPATIONXX Preparer's 123456789 12-12-12 Paid Print Preparer's Name Preparer's PRINT PREPARER'S NAME HEREXXXXXX Federal E.I. No. ► 12-1234567 Information FIRMS NAME OR PREPARER'S NAME if self-employed (123)123-4567ADDRESS AND ZIP CODEXXXXXXXX