STATE OF HAWAII DEPARTMENT OF TAXATION



General Information and Scannable Specifications for Form N-15 (Rev. 2023)

Contact Information for General Questions

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FORM N-15 (Rev. 2023)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-15. Form N-15 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-15 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-15. If you will produce 2D barcodes for Form N-15, 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-15 PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.
- Substitute scannable forms must be proofread prior to submission.

2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

3. Fonts

• The form was designed using the following font:

1. Arial

- The following fonts and sizes should be used for the form number and revision year located at the top left corner of the form:
 - 1. FORM: 8 pt Arial bold
 - 2. N-15: 18 pt Arial bold
 - 3. REV. 2023: 8 pt Arial
- The following font and size should be used for the form number located at the bottom right corner of the form:
 - 1. FORM N-15 (REV. 2023): 10 pt Arial bold

4. Variable Data

- All variable data fields must utilize 12 pt Courier New font. Exceptions: On page 2 line 30, the "Alimony paid" variable data field is 10 pt Courier New font and 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 sixth 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.
- Page 3, white space beginning at row 52, column 60 through row 59, column 82 should not contain any data, text, or stray marks.

6. Variable Data Delimiters

• Period of Residency dates and the Date of Death should 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 tax year ending and date of death tax year)

• Taxpayer's Social Security Number and/or spouse's social security number should 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

Page 3

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.

7. Dollar Amounts

- Do not use commas as thousand separators.
- · Do not use leading dollar signs.
- Amounts are right justified.
- Amounts must be rounded. Dollar and cent signs should not be used when the field is rounded to whole dollars.

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.

SCANNABLE SPECIFICATIONS

123456789

1. Layout

- The form was designed on a 6x10 grid. See exhibits. There are a couple areas of the form that do not require optical character recognition, and therefore do not meet the 6x10 design:
 - 1. Page 2, Line 30 Name and SSN of recipient of alimony payment; and
 - 2. 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 positions:
 - 1. Pages 1 4: The 2-digit Hawaii Vendor I.D. Number should begin at column 42, row 64.
- The Hawaii Vendor I.D. Number must utilize 12 pt Courier New font.

3. Registration Marks

- Registration marks are required on every page. The scanning equipment looks for "L's", or registration marks, printed on the form. Exact placement of the registration marks are required.
- The vertical and horizontal edges of the registration marks must be the same length of 0.5 inch long and 0.0278 inch thick.
- There are **two** registration marks on each page.
 - 1. Page 1: The top right registration mark should extend from the beginning of column 76 to the

9. Testing and Approval of the Scannable Form

- Aminimum 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-15 (Rev. 2023) cannot be filed until 2024.

end of column 80 and should rest at the top of row 4.

- 2. Pages 2 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 5.
- 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 1mm (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):

Form N-15 (Rev. 2023) General Information and Scannable Specifications

- 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 7.
- Height of the QR code is 0.5 inch.
- Length of the QR code is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is: N15_T 2023A 01 VIDXX

The required QR code for page 2 is: N15_T 2023A 02 VIDXX

The required QR code for page 3 is: N15_T 2023A 03 VIDXX

The required QR code for page 4 is: N15_T 2023A 04 VIDXX

The QR code includes the form number (N15), 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 8
- 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-15. The following defines the technical specifications for producing 2D barcodes for Form N-15. 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 labelled "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-15/Schedule CR". Please carefully read the "Field Business Rules" for each field. In most cases the data that is printed on the form is exactly what is expected in the 2D barcode field. But there are a few exceptions. For example, for the social security field the expected printed format on the form includes spaces and dashes (123 - 45 - 6789); in the 2D barcode the spaces and dashes are removed (123456789). For the zip code/postal code field, the expected printed format of a nine digit zip code would include a dash (96813-1234), but in the barcode the dash is removed (968131234). The values that have changed from the posted draft of this layout are marked by revision marks.

Form N-15 (Rev. 2023) General Information and Scannable Specifications

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: N151E3T4

The required form serial number for page 2 is: N152E3T4

The required form serial number for page 3 is: N153E3T4

The required form serial number for page 4 is: N154E3T4

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-15. If you did not receive the acetate overlays, please contact the Forms Coordinator.

APPENDIX A. 2D Barcode Layout - N-15 / Sch CR / Sch X / N-311

Set zero values for zero

Use a carriage return for the field delimiter.

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

Field		Form	Colum		Max		
#	#	Line #	n	Description	Length	Туре	
1				Header Version Number	2	A	"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 space
2	ALL			Software Developer Code	4		reserved for this field on each page of the return.
3				Form Number	6	A	"N15"
4	1			Form Year	4	N	The tax year for which the return is being filed. "2023 for example. updated tax year
_							"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.
0					45		A software vendor defined version number that reflects the software and form revision used to
6				Software Version	15	AN	produce this barcode.
7					0		Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer
1	1			Fiscal Year Begin Month	2	N	then leave this field NULL. Do not include slashes "/" in this field.
	1			Finand Maar Regin Day	2	N	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer then leave this field NULL. Do not include slashes "/" in this field.
8	1			Fiscal Year Begin Day	2	N	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer
9	1			Fiscal Year Begin Year	2	N	then leave this field NULL. Do not include slashes "/" in this field.
9	I				2	IN	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer
10	4			Fiscal Year End Month	2	N	then leave this field NULL. Do not include slashes "/" in this field.
10	1			Fiscal Year End Month	2	IN	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer
11	1			Fiscal Year End Day	2	N	then leave this field NULL. Do not include slashes "/" in this field.
11	I			riscal feal End Day	2	IN	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer
12	1			Fiscal Year End Year	2	N	then leave this field NULL. Do not include slashes "/" in this field.
12	1			Resident Status Checkbox: Part-Year Resident	2 1	C	"X" or null. One and only one of the resident status checkboxes MUST be marked.
13	1			Resident Status Checkbox: Nonresident	1	-	"X" or null. One and only one of the resident status checkboxes MUST be marked.
15	1			Resident Status Checkbox: Nonresident Alien	1	C C	"X" or null. One and only one of the resident status checkboxes MUST be marked.
15	- 1						A of hult. One and only one of the resident status checkbokes woo'r be marked.
16	1			Military Spouses Residency Relief Act (MSRRA) Checkbox	1	С	"X" or null.
17	1			Composite Checkbox	1	c	"X" or null.
18	1			Amended Return Checkbox	1	-	"X" or null.
19	1			NOL Carryback Checkbox	1	C	"X" or null.
20	1			IRS Adjustment Checkbox	1		"X" or null.
	•					-	
							The total width of this name (First MI Last) is 40, truncate the first name and last name as
21	1			Primary First Name	25	А	needed to fit within this overall form space. Field should be all CAPITAL LETTERS.
22	1			Primary Middle Initial	1	A	Field should be all CAPITAL LETTERS.
					† .	<u> </u>	
23	1			Primary Last Name	35	А	Field should be all Capital Letters.
24	1			Primary Suffix	2	A	Field should be all CAPITAL LETTERS.
						1	Required entry if married filing joint, otherwise null. The total width of this name (First MI
							Last) is 40, truncate the first name and last name as needed to fit within this overall form
25	1			Spouse First Name	25	Α	space. Field should be all CAPITAL LETTERS.

·	2D Barcode Layout or Testing Cases											
Field	Dage	Form	Calur		Max							
Field #		Form		Description	Max	Tune	Field Pusinese Pulse	Changes				
#	#	Line #	n	Description	Length	туре	Field Business Rules	Changes				
26	1			Spouse Middle Initial	1	Α	Optional entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS.					
27	1			Spouse Last Name	35	A	Required entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS.					
28	1			Spouse Suffix	2	A	Field should be all CAPITAL LETTERS.					
29	1			First 4 Characters of Primary Last Name	4	A	De met inslude humberge en en etter de linstere in this field					
30	1			Primary SSN Primary Deceased Checkbox	9	N	Do not include hyphens, spaces or other delimiters in this field.					
31 32	1			Primary Deceased Checkbox Primary Deceased Date of Death - Month	1 2	C N	"X" or null Do not include slashes "/" and dashed "-" in this field.					
	1			Primary Deceased Date of Death - Month Primary Deceased Date of Death - Day		N	Do not include slashes / and dashed - in this field.					
33 34	1			Primary Deceased Date of Death - Day Primary Deceased Date of Death - Year	2	N	Do not include slashes / and dashed - in this field.					
34	1			Filmary Deceased Date of Dealline Teal	2	IN	Required entry if married filing joint or married filing separate, otherwise null. Field should be					
35	1			First 4 Characters of Spouse Last Name	4	А	all Capital Letters.					
	'					~	Required entry if married filing joint or married filing separate, otherwise null. Do not include					
36	1			Spouse SSN	9	Ν	hyphens, spaces or other delimiters in this field.					
37	1			Spouse Deceased Checkbox	1	C	"X" or null					
38	1			Spouse Deceased Date of Death - Month	2	N	Do not include slashes "/" and dashed "-" in this field.					
39	1			Spouse Deceased Date of Death - Day	2	N	Do not include slashes "/" and dashed "-" in this field.					
40	1			Spouse Deceased Date of Death - Year	2	N	Do not include slashes "/" and dashed "-" in this field.					
_												
41	1			Care Of	40	AN						
42	1			Street Address	40	AN	Field should be all CAPITAL LETTERS.					
43	1			City	21	A	Field should be all CAPITAL LETTERS.					
							If a U.S. address, enter the U.S. Postal Service standard two character abbreviation code for					
							the state. If a foreign address, leave null. Field should be all CAPITAL LETTERS. The valid					
					-	_	U.S. state codes are published by the USPS at:					
44	1			U.S. State Code	2	A	http://www.usps.com/ncsc/lookups/usps_abbreviations.html					
					10		Do not include hyphens in this field. U.S. ZIP codes should be numeric only and not longer					
45	1			ZIP (Postal) Code	10	AN	than 9 digits.					
40	4			Foreign State or Dravinge	05		Only populate if a foreign address. If the country does not use State or Province names then					
46	1			Foreign State or Province	25	A	this field should be NULL. Field should be all CAPITAL LETTERS.					
47	1			Country	13	A	Only populate if a foreign address. Field should be all CAPITAL LETTERS.					
10	4	1		Filing Status Chaskbay, Single	1	С	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.					
48	1	1		Filing Status Checkbox: Single		U U	"X" or null. One of the filing status checkboxes must be marked. There should be only one					
49	1	2		Filing Status Checkbox: Married filing joint	1	С	filing status checkbox marked.					
49	1	2				U	"X" or null. One of the filing status checkboxes must be marked. There should be only one					
50	1	3		Filing Status Checkbox: Married filing separate	1	С	filing status checkbox marked.					
	1	5				0	"X" or null. One of the filing status checkboxes must be marked. There should be only one					
51	1	4		Filing Status Checkbox: Head of Household	1	С	filing status checkbox marked.					
		-7	-			5						

	2D Barcode Layout or Testing Cases											
Field #	Page #	Form Line #	Colum n	Description	Max Length	Туре	Field Business Rules	Changes				
							"X" or null. One of the filing status checkboxes must be marked. There should be only one					
52	1	5		Filing Status Checkbox: Qualifying surviving spouse	1	С	filing status checkbox marked.	Field name changed				
53	1	4a		HOH Qualifying Person. This field appears below line 4.	21	<u>A</u>	Null if no value					
54	1	6a(i)		Primary Regular Exemption Primary Over 65 Exemption	1	C	"X" or null.					
55 56	1	6a(ii) 6b(i)		Spouse Regular Exemption	1	C C	"X" or null. "X" or null.					
57	1	6b(ii)		Spouse Over 65 Exemption	1	<u> </u>	"X" or null.					
58	1	6a/b		Total of Primary and Spouse exemptions.	1	<u> </u>	Number of primary and spouse exemptions marked in lines 6a and 6b. 0 if no value.					
59	1	INE 6c/d-a		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered				
60	1	INE 6c/d-a	2	CHILD/OTHER DEPENDENT SSN	9	Ν	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered				
61	1	INE 6c/d-a	3	CHILD/OTHER DEPENDENT RELATIONSHIP	20	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered				
62	1	INE 6c/d-b		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered				
63	1	INE 6c/d-b		CHILD/OTHER DEPENDENT SSN	9	 N	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered				
64	1	INE 6c/d-b		CHILD/OTHER DEPENDENT RELATIONSHIP	20	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered				
65	1	INE 6c/d-c		CHILD/OTHER DEPENDENT FIRST & LAST NAME		 	Field should be all CAPITAL LETTERS.					
					40			New Capture Field, Renumbered				
66	1	INE 6c/d-c			9	<u>N</u>	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered				
67	1	INE 6c/d-c		CHILD/OTHER DEPENDENT RELATIONSHIP	20	А	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered				
68	1	INE 6c/d-d		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	Α	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered				
69	1	INE 6c/d-d		CHILD/OTHER DEPENDENT SSN	9	Ν	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered				
70	1	INE 6c/d-d	3	CHILD/OTHER DEPENDENT RELATIONSHIP	20	Α	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered				
71	1	INE 6c/d-e	1	CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	Α	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered				
72	1	INE 6c/d-e	2	CHILD/OTHER DEPENDENT SSN	9	Ν	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered				
73	1	INE 6c/d-e	3	CHILD/OTHER DEPENDENT RELATIONSHIP	20	А	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered				
74	1	INE 6c/d-f	1	CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	А	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered				
75	1	.INE 6c/d-f	2	CHILD/OTHER DEPENDENT SSN	9	Ν	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered				
76	1	INE 6c/d-f	3	CHILD/OTHER DEPENDENT RELATIONSHIP	20	А	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered				
77	1	6c		Exemptions for Dependent Children	2	Ν	0 if no value					
78	1	6d		Exemptions for Other Dependents	2	Ν	0 if no value					
79	1	6e		Total Exemptions Claimed	2	Ν	0 if no value					
80	2	7a		Wages Total	9	N	For all numeric fields use whole numbers (no decimals) unless otherwise specified in the field business rule. For all numeric fields do not include commas.					
81	2	7b		Wages Hawaii	9	N						
82	2	8b		Interest Income Hawaii	9	<u>N</u>						
83	2	9b		Dividends Hawaii	9	<u>N</u>						
84 85	2	10b 11b		State Refund Hawaii Alimony Received Hawaii	9	N						
60	<u> </u>	an			9	Ν						
86	2	12a		Business Farm Income Total - negative indicator checkbox	1	С	"X" or null.					
87	2	12a		Business Farm Income Total	9	Ν	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.					

	1						2D Barcode Layout or Testing Cases	
	-	-	.					
			Colum		Max	_		
#	#	Line #	n	Description	Length	Туре	Field Business Rules	Changes
88	2	12b		Business Farm Income Hawaii - negative indicator checkbox	1	С	"X" or null.	
							If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
89	2	12b		Business Farm Income Hawaii	9		field.	
90	2	13b		Capital Gain Hawaii - negative indicator checkbox	1	С	"X" or null.	
							If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
91	2	13b		Capital Gain Hawaii	9	N	field.	
92	2	14b		Supplemental Gain Hawaii - negative indicator checkbox	1	С	"X" or null.	
							If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
93	2	14b		Supplemental Gain Hawaii	9	N	field.	
94	2	15b		IRA Distribution Hawaii	9	N		
95	2	16b		Pension Hawaii	9	N		
96	2	17b		Rents and Royalties Hawaii - negative indicator checkbox	1	С	"X" or null.	
							If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
97	2	17b		Rents and Royalties Hawaii	9	N	field.	
98	2	18b		Unemployment Compensation Hawaii	9	N		
99	2	19b		Other Income Hawaii - negative indicator checkbox	1	С	"X" or null.	
							If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
100	2	19b		Other Income Hawaii	9	Ν	field.	
101	2	20b		Total Income Hawaii - negative indicator checkbox	1	С	"X" or null.	
							If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
102	2	20b		Total Income Hawaii	9	N	field.	
103	2	26a		Deductible part of Self-Employment Tax Total	9	N		
104	2	31b		Payments to Housing Account Hawaii	9	Ν		
105	2	32b		Military Reserve Pay Hawaii	9	Ν		
106	3	33b		Exceptional Tree Deduction Hawaii	9	Ν		
107	3	34b		Total Adjustments Hawaii	9	Ν		
108	3	35a		Adjusted Gross Income Total - negative indicator checkbox	1	С	"X" or null.	
							If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
109	3	35a		Adjusted Gross Income Total	9	Ν	field.	
110	3	35b		Adjusted Gross Income Hawaii - negative indicator checkbox	1	С	"X" or null.	
							If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
111	3	35b		Adjusted Gross Income Hawaii	9	Ν	field.	
				· ·				
112	3	36		Federal Adjusted Gross Income - negative indicator checkbox	1	С	"X" or null.	
113	3	36		Federal Adjusted Gross Income	9	Ň		
	-				-			
							Line 35B divided by Line 35A. Must include a decimal point. The "Max Length" value includes	
							the decimal point (for example 0.41). Compute to three decimal places, then round to 2. If	
							Line 35A is zero or a negative number, and Line 35B is a positive number, enter 1.00 on Line	
							37. If line 35B is zero or a negative number, enter 0.00 on Line 37. If both Line 35A and 35B	
							are negative, enter 0.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line	
114	3	37		Hawaii AGI to Total AGI Ratio	4		37. If column A is not completed, enter 0.00 on Line 37.	
115	3			Dependent Indicator	1	C	"X" or null.	
110	5					0		

FieldProvFormColumnDescriptionMax LongentProvField Business RulesChanges1163380Medical and Dental Expenses9N	
# Illengt N Field Business Rules Changes 111 3. 38a	
1116 3 38a	
1117 3 38b - Taxes 9 N 118 3 38b - Contributions 9 N 119 3 38b - Contributions 9 N 120 3 38b - Contributions 9 N 121 3 38b - Casually and ThefLoss 9 N 121 3 38b - Scaulay and ThefLoss 9 N 122 3 39b - Casually and ThefLoss 9 N 123 3 40b - Fraided Standard Deduction 9 N 124 3 40b - Primary Disability Indicator checkbox 1 C "X" or null. 126 3 41 - Hawaii AGI Less Deductions 9 N 127 3 42a(i) - Spouse Disability Indicator. This field appears below line 42a. 1 C "X" or null. 128 3 42a(i) - Spouse Disability Indicator. This field appears below line 42a.	
118 3 38c - Interest Expanse 9 N 120 3 38d - Contributions 9 N 121 3 38d - Contributions 9 N 121 3 38d - Contributions 9 N 122 3 39f - Interest Expanse 9 N 122 3 39f - Interest Expanse 9 N 123 3 40a - Standard Deduction 9 N 124 3 40b - Protated Standard Deduction 9 N 124 3 41 - Hawai AGI Less Deductions - negative indicator checkbox 1 C "X" or null. 125 3 41 - Hawai AGI Less Deductions 9 N N 127 3 42a(i) - Primary Disability Indicator. This field appears below line 42a. 1 C "X" or null. 128 3 42a(i) - Protabel Exemptions 9 <td></td>	
119 3 38d - Contributions 9 N 120 3 38d - Casually and Theft Loss 9 N 121 3 38d - Casually and Theft Loss 9 N 121 3 38d - Casually and Theft Loss 9 N 123 3 40a - Standard Deductions 9 N 124 3 40b - Prorated Standard Deduction 9 N 124 3 40b - Prorated Standard Deduction 9 N 125 3 41 - Hawaii AGi Less Deductions - negative indicator checkbox 1 C "X" or null. 126 3 41 - Hawaii AGi Less Deductions 9 N - 127 3 42a(i) - Primary Disability Indicator. This field appears below line 42a. 1 C "X" or null. 128 3 42a(i) - Spouse Disability Indicator. This field appears below line 42a. 1 C "X" or null.	
120 3 38e	
121 3 387	
122 3 39	
121 3 40a Standard Deduction 9 N 124 3 40b Prorated Standard Deduction 9 N 125 3 41 Hawaii AGI Less Deductions - negative indicator checkbox 1 C 'X' or null. 126 3 41 Hawaii AGI Less Deductions 9 N 127 3 42a(i) Primary Disability Indicator. This field appears below line 42a. 1 C 'X' or null. 128 3 42a(i) Primary Disability Indicator. This field appears below line 42a. 1 C 'X' or null. 128 3 42a Total Exemptions 9 N 130 3 42b Total Exemptions 9 N 131 3 44 Taxable income 9 N 132 3 44(iv) Indicator if tax from other forms (N-2, N-103, etc.) is included 1 C 'X' or null. 133 3 44 Taxable income 9	
124 3 40b Prorated Standard Deduction 9 N 125 3 41 Hawaii AGI Less Deductions - negative indicator checkbox 1 C "X" or null. 126 3 41 Hawaii AGI Less Deductions 9 N 126 3 41 Hawaii AGI Less Deductions 9 N 127 3 42a(i) - Primary Disability Indicator. This field appears below line 42a. 1 C "X" or null. 128 3 42a - Total Exemptions 9 N 130 3 42b - Prorated Exemptions 9 N 131 3 43 - Taxubale Income 9 N 132 3 44(v) - Indicator if tax from other forms (N-2, N-103, etc.) is included 1 C "X" or null. 133 3 44 - Tax Liability 9 N O if no value 134 4	
125 3 41 Hawaii AGI Less Deductions - negative indicator checkbox 1 C "X" or null. 126 3 41 Hawaii AGI Less Deductions 9 N 127 3 42a(i) Primary Disability Indicator. This field appears below line 42a. 1 C "X" or null. 128 3 42a(i) Spouse Disability Indicator. This field appears below line 42a. 1 C "X" or null. 128 3 42a(i) Frinary Disability Indicator. This field appears below line 42a. 1 C "X" or null. 130 3 42a Total Exemptions 9 N 131 3 43 Prorated Exemptions 9 N 132 3 44(iv) Indicator if tax from other forms (N-2, N-103, etc.) is included 1 C "X" or null. 133 3 44 Tax Liability 9 N 0 if no value 134 3 44a Net Logital Gain 9 N 0 if no value <tr< td=""><td></td></tr<>	
126 3 41 Hawaii AGI Less Deductions 9 N	
126 3 41 Hawaii AGI Less Deductions 9 N 127 3 42a(i) Primary Disability Indicator. This field appears below line 42a. 1 C "X" or null. 128 3 42a(i) Spouse Disability Indicator. This field appears below line 42a. 1 C "X" or null. 129 3 42a Total Exemptions 9 N 130 3 42b Porated Exemptions 9 N 131 3 43 Taxable Income 9 N 132 3 44(iv) Indicator if tax from other forms (N-2, N-103, etc.) is included 1 C "X" or null. 133 3 44 Tax Liability 9 N 0 if no value 134 3 44a Refundable Food/Excise/Tax Credit 9 N 0 if no value 134 3 44a Refundable Food/Excise Tax Credit 9 N 0 if no value 136 3 45a R	
1273 $42a(i)$ Primary Disability Indicator. This field appears below line 42a.1C"X" or null.1283 $42a(i)$ Spouse Disability Indicator. This field appears below line 42a.1C"X" or null.1293 $42a$ Total Exemptions9N1303 $42a$ Total Exemptions9N1313 $43a$ Taxable Income9N1323 $44a$ Tax Liability9N1333 $44a$ Tax Liability9N1343 $44a$ Net Capital Gain9N1353 $45a$ Refundable Food/Excise/Tax Credit9N1363 $45a$ Refundable Food/Excise/Tax Credit9N0 if no value1373 $46a$ Child and Dependent Care Expenses9N0 if no value1383 47 Child and Dependent Care Expenses9N0 if no value1393 48 Child and Dependent Care Expenses9N0 if no value1393 49 Total Refundable Credits9N0 if no value1393 49 Total Refundable Credits9N0 if no value1313 49 Total Refundable Credits9N0 if no value1333 <t< td=""><td></td></t<>	
128 3 42a(ii) Source Disability Indicator. This field appears below line 42a. 1 C "X" or null. 129 3 42a Total Exemptions 9 N 130 3 42b Prorated Exemptions 9 N 131 3 42b Prorated Exemptions 9 N 131 3 42b Indicator if tax from other forms (N-2, N-103, etc.) is included 1 C "X" or null. 132 3 444 Indicator if tax from other forms (N-2, N-103, etc.) is included 1 C "X" or null. 133 3 44 Tax Liability 9 N 0 if no value 134 3 44a Net for odule 9 N 0 if no value 135 3 45a Refundable Food/Excise Tax Credit - Count 2 N 1 - 99. 137 3 46 Low Income Household Renters Credit 9 N 0 if no value 138 3 47 <t< td=""><td></td></t<>	
128 3 42a(ii) Source Disability Indicator. This field appears below line 42a. 1 C "X" or null. 129 3 42a Total Exemptions 9 N 130 3 42b Prorated Exemptions 9 N 131 3 42b Prorated Exemptions 9 N 131 3 42b Indicator if tax from other forms (N-2, N-103, etc.) is included 1 C "X" or null. 132 3 444 Indicator if tax from other forms (N-2, N-103, etc.) is included 1 C "X" or null. 133 3 44 Tax Liability 9 N 0 if no value 134 3 44a Net for ovalue 135 3 45a Refundable Food/Excise Tax Credit 9 N 0 if no value 136 3 45a Refundable Food/Excise Tax Credit 9 N 0 if no value 137 3 46	
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135345Refundable Food/Excise/Tax Credit9N0 if no value136345aRefundable Food/Excise Tax Credit - Count2N1 – 99.137346Low Income Household Renters Credit9N0 if no value138347Child and Dependent Care Expenses9N0 if no value139348Child Passenger Restraint Credit9N0 if no value140349Total Refundable Credits - Sch CR9N0 if no value141350Total Refundable Credits9N0 if no value	
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139 3 48 Child Passenger Restraint Credit 9 N 0 if no value 140 3 49 Total Refundable Credits - Sch CR 9 N 0 if no value 141 3 50 Total Refundable Credits 9 N 0 if no value	
140 3 49 Total Refundable Credits - Sch CR 9 N 0 if no value 141 3 50 Total Refundable Credits 9 N 0 if no value	
140 3 49 Total Refundable Credits - Sch CR 9 N 0 if no value 141 3 50 Total Refundable Credits 9 N 0 if no value	
141 3 50 Total Refundable Credits 9 N	
142 3 51 Tax Less Refundable Credits - negative indicator checkbox 1 C "X" or null.	
143 3 51 Tax Less Refundable Credits 9 N	
144 4 52 Total Nonrefundable Credits - Sch CR 9 N	
145 4 53 Tax Less Nonrefundable Credits - negative indicator checkbox 1 C "X" or null.	
146 4 53 Tax Less Nonrefundable Credits 9 N	
140 4 53 Tax Less Nomendidable Credits 9 N 147 4 54 Withholding 9 N	
147 4 54 Withoung 9 N 148 4 55a Form N-200V 5 N	
148 4 53a Form N-200V 5 N 149 4 55b Form N-288A 5 N	
150 4 55 Estimated tax payments 9 N	
151 4 56 Estimated tax from previous tax year 9 N 152 4 57 Extension Downent 0 N	
152 4 57 Extension Payment 9 N 150 4 50 Table 0 N 1	
153 4 58 Total Payments 9 N 151 4 58 Total Payments 9 N	
154 4 59 Amount Overpaid 9 N	

,							2D Barcode Layout or Testing Cases	
	-	-						
		Form		Description	Max	T	Field Business Bules	Oherman
#	#	Line #	n	Description	Length	Type	Field Business Rules	Changes
155	4	60a 60a		Primary School Repairs and Maintenance Donation	1	C C	"X" or null. "X" or null.	
156 157	4	60a 60b		Spouse School Repairs and Maintenance Donation Primary Public Libraries Donation	1	C		
157	4				-	-	"X" or null.	
158	4	60b		Spouse Public Libraries Donation	1	C	"X" or null.	
	4	60c		Primary Domestic Violence Donation Spouse Domestic Violence Donation	1	C	"X" or null.	
160	4	60c 61		Total Donations	1	C	"X" or null.	
161	4	62			2	N		
162	4			Overpaid minus Donations	9	N		
163	4	63		Estimated Tax apply to the following tax year	9	N		
164	4	64a		Refunded to you	9	N		
165	4	64a(i)		Foreign (non-U.S.) bank account checkbox	1	C	"X" or null. If "X" then Form Lines 64b, 64c(i) or (ii) and 64d should be null.	
166	4	64b		Routing Number	9	N	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
167	4	64c(i)		Account Type Checking	1	C	"X" or null. Either the checking or savings checkbox may be checked, but not both.	
168	4	64c(ii)		Account Type Savings	1	C	"X" or null. Either the checking or savings checkbox may be checked, but not both.	
169	4	64d		Account Number	17	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
170	4	65		Amount you owe	9	N		
171	4	66		Payment Amount	9	N		
172	4	67(i)		Form N210 attached checkbox	1	С	"X" or null.	
173	4	67		Estimated Tax Penalty	9	N		
174	4			Preparer Identification Number	9	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
175	4			Primary HI Election Campaign - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
176	4			Spouse HI Election Campaign - YES checkbox	1	С	"X" or null. Check the YES or NO checkbox, but not both.	
	CR1	1		Capital Goods Excise Tax Credit	9	N		
178	CR1	2		Fuel Tax Credit	9	N		
_	CR1	3		Motion Picture and Film Tax Credit	9	N		
180	CR1			Solar Checkbox	1	С	"X" or null	
	CR1			Wind Checkbox	1	С	"X" or null	
182	CR1	4		Renew Energy Tech Income Tax Credit-July 2009	9	N		
	CR1	5		Important Agricultural Land Tax Credit	9	N		
184	CR1	6		Tax Credit for Research Activities	9	N		
185	CR1	7		Renewable Fuels Production tax Credit	9	N		
186	CR1	8		Earned Income Tax Credit	9	N		new line
	CR1			Other refundable credits-pro rata share of taxes paid on sale				
187		9a		of real property	9	N		renumbered, new line number
	CR1			Other refundable credits-credit from regulated investment				
188		9b		company	9	N		renumbered, new line number
	CR1	9c		Other Refundable Credits Total	9	N		renumbered, new line number
	CR1	10		Total Refundable Credits	9	N		renumbered, new line number
	CR1	11		IncomeTax Paid to another state	9	N		renumbered, new line number
	CR1	12		Enterprise Zone Tax Credit	9	N		renumbered, new line number
	CR1	13		Pass-through Entity Tax Credit	9	N		new line
	CR1	14	b	Carryover of Energy Conservation - Applied	9	N		renumbered, new line number
195	CR1	14	С	Carryover of Energy Conservation - Carryover	9	N		renumbered, new line number
106	CR1	15	k	Corruptor of the High Teeh Pupinsee Intertment	0	N		renumbered, new line number
196		15	b	Carryover of the High Tech Business Investment - Applied	9	Ν		renumbered, new line number

Field	Page	Form	Colum		Мах			
#	#	Line #		Description	Length	Туре	Field Business Rules	Changes
	CR1			·				
197		15		Carryover of the High Tech Business Investment - Carryover	9	N		renumbered, new line number
	CR1	16		Carryover of the Cesspool Upgrade - Applied	9	Ν		renumbered, new line number
199	CR1	16		Carryover of the Cesspool Upgrade - Carryover	9	Ν		renumbered, new line number
200	CR2	17		Carryover of Tech Infrastructure Renovation - Applied	9	Ν		renumbered, new line number
201	CR2	17	С	Carryover of Tech Infrastructure Renovation - Carryover	9	Ν		renumbered, new line number
	CR2							
202		18	b	Carryover of the Hotel Construction and Remodeling - Applied	9	Ν		renumbered, new line number
	CR2			Carryover of the Hotel Construction and Remodeling -				
203		18	С	Carryover	9	Ν		renumbered, new line number
	CR2							
204		19	b	Carryover of Residential Construction and Remodel - Applied	9	Ν		renumbered, new line number
	CR2			Carryover of Residential Construction and Remodel -				
205		19	С	Carryover	9	N		renumbered, new line number
	CR2	20	b	Carryover of Renew Energy Tech Income - Applied	9	N		renumbered, new line number
	CR2	20		Carryover of Renew Energy Tech Income - Carryover	9	N		renumbered, new line number
	CR2	21		Carryover of Organic Food Attach Form N323 - Applied	9	N		renumbered, new line number
	CR2	21		Carryover of Organic Food Attach Form N323 - Carryover	9	N		renumbered, new line number
210	CR2	22	b	Carryover of Renewal Fuels Attach Form N-323 - Applied	9	N		renumbered, new line number
	CR2							
211		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 -				
212		23	b	Applied	9	N		renumbered, new line number
	CR2			Carryover of Capital Infrastructure Attach Form N-348 -				
213		23	С	Carryover	9	N		renumbered, new line number
	CR2	24		Carryover of Earned Income Tax Credit Attach N-356	9	N		renumbered, new line number
	CR2	24		Carryover of Earned Income Tax Credit Attach N-356	9	N		renumbered, new line number
	CR2	25		Attach Form N-586 - New	9	N		renumbered, new line number
	CR2	25		Attach Form N-586 - Applied	9	Ν		renumbered, new line number
	CR2	25		Attach Form N-586 - Carryover	9	N		renumbered, new line number
	CR2	26		Attach Form N-884 - New	9	N		renumbered, new line number
	CR2	26		Attach Form N-884 - Applied	9	N		renumbered, new line number
	CR2	26		Attach Form N-884 - Carryover	9	N		renumbered, new line number
222	CR2	27		Attach Form N-330 - New	9	N		renumbered, new line number
	CR2	27		Attach Form N-330 - Applied	9	N		renumbered, new line number
224	CR2	27		Attach Form N-330 - Carryover	9	N III		renumbered, new line number
225	CR2	28a(1)		Solar Checkbox	1	C "X" or null		renumbered, new line number
		28a(2)		Wind Checkbox	1	C "X" or null		renumbered, new line number
	CR2	28		Attach Form N-342 - New	9	N		renumbered, new line number
	CR2	28		Attach Form N-342 - Applied	9	N		renumbered, new line number
	CR2	28		Attach Form N-342 - Carryover	9	N		renumbered, new line number
	CR2	29		Attach Form N-358 - New	9	N		renumbered, new line number
		29		Attach Form N-358 - Applied	9	N		renumbered, new line number
	CR2	29		Attach Form N-358 - Carryover	9	N		renumbered, new line number
	CR2	30		Attach Form N-325 - New	9	N		renumbered, new line number
234	CR2	30	b	Attach Form N-325 - Applied	9	N		renumbered, new line number

—							2D Barcode Layout or Testing Cases	
5 1 1 1	Dama	F	0					
Field #		Form Line #		Description	Max	T	Field Pusiness Pulse	Changes
	# CR2	Line #	n c	Description Attach Form N-325 - Carryover	Length 9	N N	Field Business Rules	Changes renumbered, new line number
235	CR2 CR2	30		Attach Form N-325 - Carryover Attach Form N-360 - New	9	N		renumbered, new line number
230	CR2 CR2	31		Attach Form N-360 - Applied	9	N		renumbered, new line number
	CR2	31		Attach Form N-360 - Carryover	9	N		renumbered, new line number
230	CR2	32	b	Total Nonrefundable Credits	9	N		renumbered, new line number
	N311	L09		Refundable Food/Excise Tax Credit	4	N		renumbered, new line number
240	X1	Part I						
241		L12		Low-Income Household Renters Credit	4	Ν		renumbered
	X2	Part II						
		С						
242		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						
		С						
243		L21(a)	d	Quailfied expenses	9	N		New captured field
	X2	Part II						
		С						
244		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						
		С						
245		L21(b)	d	Quailfied expenses	9	N		New captured field
	X2	Part II						
246		C L25		Mimimum of Expense Cap and Earned Income	9	Ν		New captured field
0.47	X2	Part II						
247		L28		Credit for Child and Dependent Care Expenses	4	Ν		renumbered
				End of Record Trailer	5	А	Standard trailer field to indicate the end of the 2D barcode data. Always equal to: "*EOD*"	Renumbered
					5	A		Renumbered
	252	-5		This is to balance the field #. Sometimes when lines are added deleted the filed # is not updated correctly. Delete this row before making the PDF (ENTER ROW # IN FIRST BOX, -5 are the heading lines do not count them) 2023 3 lines were removed from the form so -8 ines instead of 5				
Retu	rn Fie			NOT Included in the 2D Barcode				
	1			First Time Filer Checkbox				
				ITIN Applied For. This will be entered in the space below the				
	4			area reserved for the barcode, and may be for either the				
	1	 3		taxpayer or spouse. MFS Spouse Name. This field appears below line 3.				
	1	3		Spouse meets qualifications Checkbox. This is the checkbox				
	1			below line 6b.				
	1	 5a		QW Year Spouse Died	4	N	Null if no value	Field Removed (not on form)
L		Ja		an rou opouso blou	-	(N		

2

2

8a

9a

Interest Income Total

Dividends Total

eld Page	Form	Colum		Мах			
# #	Line #	n	Description	Length	Type	Field Business Rules	Changes
2	10a		State Refund Total		,		
2	11a		Alimony Received Total				
2	13a		Capital Gain Total - negative indicator checkbox			"X" or null.	
						If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
2	13a		Capital Gain Total			field.	
2	14a		Supplemental Gain Total - negative indicator checkbox			"X" or null.	
						If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
2	14a		Supplemental Gain Total			field.	
2	15a		IRA Distribution Total				
2	16a		Pension Total				
2	17a		Rents and Royalties Total - negative indicator checkbox			"X" or null.	
						If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
2	17a		Rents and Royalties Total			field.	
2	18a		Unemployment Compensation Total				
2	19a		Other Income Total - negative indicator checkbox			"X" or null.	
						If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
2	19a		Other Income Total			field.	
2	20a		Total Income Total - negative indicator checkbox			"X" or null.	
						If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
2	20a		Total Income Total			field.	
2	21a		Certain Business Expenses Total				
2	21b		Certain Business Expenses Hawaii				
2	22a		IRA Deduction Total				
2	22b		IRA Deduction Hawaii				
2	23a		Student Loan Interest Total				
2	23b		Student Loan Interest Hawaii				
2	24a		Health Savings Account Deduction Total				
2	24b		Health Savings Account Deduction Hawaii				
2	25a		Moving Expenses Total				
2	25b		Moving Expenses Hawaii				
2	26b		Deductible part of Self-Employment Tax Hawaii				
2	27a		Self-Employed Health Insurance Total				
2	27b		Self-Employed Health Insurance Hawaii				
2	28a		Self-Employed SEP Total				
2	28b		Self-Employed SEP Hawaii				
2	29a		Penalty on Early Savings Withdrawal Total				
2	29b		Penalty on Early Savings Withdrawal Hawaii				
2	30a		Alimony Paid Total				
2	30b		Alimony Paid Hawaii				
2	31a		Payments to Housing Account Total				
2	32a		Military Reserve Pay Total				
3	33a		Exceptional Tree Deduction Total				
3	34a		Total Adjustments Total				
-			Tax source checkbox group (Tax Table, Tax Rate Schedule,				
3	44		Capital Gains Tax Worksheet)				

			_				zb barcode Layout of resting ouses	
Field	Page	Form	Colum		Max			
#	#	Line #	n	Description	Length Ty	ype	Field Business Rules	Changes
				Amended Return: Amount Paid (Overpaid) on Original Return-				
	4	68		negative indicator checkbox				
	4	68		Amended Return: Amount Paid (Overpaid) on Original Return				

ld Page			Мах			
#	Line #	n	Description Length	Туре	Field Business Rules	Changes
			Amended Return: Balance Due (Refund) on Amended Return-			
4	69		negative indicator checkbox	-		
4	69		Amended Return: Balance Due (Refund) on Amended Return			
4			Designee Name			
4			Designee Phone Number			
4			Designee Identification Number			
4			Signature Date			
4			Occupation			
4			Daytime Phone Number			
4			Spouse Signature Date			
4			Spouse Occupation			
4			Spouse Daytime Phone Number			
4			Preparer Signature Date			
4			Preparer Self Employed Checkbox			
4			Preparer Name			
4			Preparer Federal El No			
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			
X1	Part I					
	L9		Qualified Exemptions			
X1	Part I					
	L10		Spouse 65 or over Exemption			
X1	Part I					
	L11		Total Exemptions			
X 1	Part II					
	AL1a		Care Provider - Name			
X1	Part II					
	AL1b		Care Provider - Address			
X1	Part II					
	AL1c		Care Provider - identification Number			
X1	Part II					
	AL1d		Care Provider - Hawaii Tax I.D. No.			

	-					2D Barcode Layout or Testing Cases	
Field Pag	e Form	n Colum		Max			
# #			Description	Length	Туре	Field Business Rules	Changes
X1							
	A L 1		Care Provider - Amount Paid				
X1							
	AL2		Dependent Care Benefits - Current year				
X1							
	BL3		Dependent Care Benefits - Carried over from prior year				
X1	Part I B L 4		Dependent Care Benefits - Forfeited				
X1			Dependent Care Benefits - Forfeited				
~1	BL 5		Total Dependent Care Benefits				
X2							
~~~	BL6		Qualified Expenses - Current year				
X2							
, <u>, , , , , , , , , , , , , , , , , , </u>	BL7		Smaller of Dependent Care Benefits or Qualified Exp				
X2							
	BL8		Dependent Care Benefits - Your Earned Income				
X2							
	BLS		Dependent Care Benefits Spouse's Earned Income				
X2			Smaller of Dep Care Benefits, Your or Spouse's Earned				
	B L 1		Income				
X2	Part I	I.					
	B L 1		Enter 5,000 or 2,500				
X2							
	L 12		Amount from Proprietorship or Partnership				
X2	Part I B L 1		Line Engineer Line 40				
X2			Line 5 minus Line 12				
~2	BL 1		Deductible Benefits				
X2							
12	BL 1		Excluded Benefits				
X2							
	B L 1		Taxable Benefits				
X2							
	B L 1		Enter 10,000 or 20,000)				
X2							
	B L 1		Add Lines 14 and 15				
X2							
	BL1		Line 17 minus Line 18				
X2							
	BL2		Sum of amounts from Line 21 Column D				
X2	Part I C L						
	21(a)	) a	Dependent Care Exp Qualifiying Person - Name				
X2		) a	Dependent Gale Exp Qualifying Feison - Malle				
	CL2						
	(a)	b	Dependent Care Exp Qualifying Person - Relationship				
	(~)	~			ł	Į.	ł

						2D Barcoue Layout of resting cases	
Field	Page	Form	Colum	Max			
#		Line #		Length	Туре	Field Business Rules	Changes
	X2	Part II					
		CL					
		21(b)	a Dependent Care Exp Qualifiying Person - Name				
	X2	Part II					
		C L 21					
		(b)	b Dependent Care Exp Qualifying Person - Relationship				
		Part II					
		C L 22	Total Qualifying Persons				
		Part II					
		C L 23	Child and Dependent Care Exp -Your Earned Income				
		Part II					
		C L 24	Child and Dependent Care Exp - Spouses Earned Income				
	X2	Part II					
		C L 26	Smalles of lines 22, 23 or 24				
	X2	Part II					
		C L 27	Decimal Amount				

## APPENDIX A. 2D Barcode Layout - N-15 / Sch CR / Sch X / N-311

Set zero values for zero

Use a carriage return for the field delimiter.

# APPENDIX B. 2D Testing Cases - N-15 / 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 /	f your application doesn not su	port certain fields please omit it fron	vour test case (example is marked

	-		Colum						
#	#	Line #		Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*
1			Header Version Number	T1	T1	T1	T1	T1	T1
2			Software Developer Code		00	00	00	00	1234
2	ALL		Software Developer Code     Form Number	99 N15	99 N15	99 N15	99 N15	99 N15	N15
3				2023	2023	2023	2023	2023	2023
4	1		Form Year	2023	2023	2023	2023	2023	2023
5			2D Specification Version		0	0	0	0	99
0						0	0	0	
6			Software Version	0	0	0	0	0	123456789012345
•							·		
7	1		Fiscal Year Begin Month	09	01		01		03
					-		-		
8	1		Fiscal Year Begin Day	1	15		01		01
		1							
9	1		Fiscal Year Begin Year	23	23		23		23
10	1		Fiscal Year End Month	12	12		11		6
11	1		Fiscal Year End Day	31	31		30		30
12			Fiscal Year End Year	23	23		23		23
13	1		Resident Status Checkbox: Part-Year Resident	X	X		X		X
14 15	1		Resident Status Checkbox: Nonresident     Resident Status Checkbox: Nonresident Alien			×		X	X X
15	1					^			^
16	1		Military Spouses Residency Relief Act (MSRRA) Checkbox		x				Y
17	1		Composite Checkbox		X			X	X
18	1		Amended Return Checkbox			X			X
19	1		NOL Carryback Checkbox			X			X
20	1		IRS Adjustment Checkbox				X		X
									MAXLENGTHFIRSTNAMES
21	1		Primary First Name	KEALAKEKUA	KAWENAULAOKALAI	NI ITO	JANE	JUN WOOK	TRINGZ
22	1		Primary Middle Initial	S	К				М
									MAXLENGTHLASTNAMEST
23	1		Primary Last Name	ONETEST	TWOTEST	THREETEST	FOURTEST	FIVETEST	RINGERLONGLASTTP
24	1		Primary Suffix		JR		X		ESQ
					MARY-				
05			On surger First Marrie		KAWENAULAOKALAI				MAXLENGTHFIRSTNAMES
25	1		Spouse First Name		NI	MFSPOUSEFIRST			POUSEZ
26	1		Spouse Middle Initial		A			1	М

1	_									
Field Page		orm Colum								
# #	Lii	ine# n	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
									MAXLENGTHLASTNAMEST	
27 1			Spouse Last Name		TESTWO	SPTHREE			RINGERLONGLASTSP	35 0
28 1			Spouse Suffix		3RD				JR	2 0
29 1			First 4 Characters of Primary Last Name	ONET	TWOT	THRE	FOUR	FIVE	MAXL	4 0
30 1			Primary SSN	400007955	575661122	575661123	575661124	575661125	575661125	9 0
31 1			Primary Deceased Checkbox				Х		1	1 0
32 1			Primary Deceased Date of Death - Month				11		06	2 0
33 1			Primary Deceased Date of Death - Day				15		15	2 0
34 1			Primary Deceased Date of Death - Year				18		20	2 0
							10		20	2 0
35 1			First 4 Characters of Spouse Last Name		TEST	SPTH			MAXL	4 0
35 1					TEST	SFIII			MAAL	4 0
26 1			Chause SCN		576557440	576614400			576456789	0 0
36 1			Spouse SSN		576557442	576614423			5/6456/89	9 0
37 1			Spouse Deceased Checkbox		X				1	1 0
38 1			Spouse Deceased Date of Death - Month		01			07	08	2 0
39 1			Spouse Deceased Date of Death - Day		09			10	10	2 0
40 1			Spouse Deceased Date of Death - Year		21			21	20	2 0
									PROFESSIONAL	
									ACCOUNTANCY	
41 1			Care Of		х		х		CORPORATION 123	40 0
									123 MAX AVENUE OF	1
									THE AMERICAN MUSIC	
42 1			Street Address	X	х	х	x	х	BEZ	40 0
									MAXIMUM CITY	
43 1			City	x	x	×	x	×	LIMITEZX	21 0
40 1				~	~	~	~	~		21 0
					X			×	77	0 0
44 1			U.S. State Code	^	X			X	ZZ	2 0
45 1			ZIP (Postal) Code	X	X	X (If available)	X	X	967000001	10 0
									BRITISH COLUMBIA	
46 1			Foreign State or Province			X	X		BRITISHZ	25 0
47 1			Country			X	X		CANADA123456Z	13 0
48 1		1	Filing Status Checkbox: Single	X					X	1 0
49 1		2	Filing Status Checkbox: Married filing joint		х				X	1 0
										1
50 1		3	Filing Status Checkbox: Married filing separate			х			x	1 0
		-								- -
51 1		4	Filing Status Checkbox: Head of Household				x		x	1 0
		-								t · · ·
52 1		5	Filing Status Checkbox: Qualifying surviving spouse					x	x	1 0
32 1								~	ABCDEFGHIJKLMNOPQ	
52 4		10	HOH Qualifying Porcon This field appears helow line 4				×		RSTU	21 0
53 1		4a	HOH Qualifying Person. This field appears below line 4.			V				21 0
54 1		6a(i)	Primary Regular Exemption		X	^	X	X	X	1 0
55 1		Sa(ii)	Primary Over 65 Exemption		X	×	Х	X	X	1 0
56 1	6	6b(i)	Spouse Regular Exemption		Х	X			X	1 0
1 00	6	(ו)עכ	Spouse Regular Exemption		٨	^			<u> ^</u>	1 1 (

				1		B Baroodo Eayout or	0				-
Field	Page	Form	Colum								
#	#	Line #	n	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
57	1	6b(ii)		Spouse Over 65 Exemption		Х				Х	1 0
58	1	6a/b		Total of Primary and Spouse exemptions.		Х	Х	X	Х	4	1 0
59	1	INE 6c/d-a1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		x	x			MAXLENGTHLASTNAMEST RINGERLONGLASTTP	35 5
60	1	INE 6c/d-a2	2	CHILD/OTHER DEPENDENT SSN		Х	X				0 9
61	1	INE 6c/d-a3	;	CHILD/OTHER DEPENDENT RELATIONSHIP		Х	X				0 20
62	1	INE 6c/d-b1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X					0 40
63	1	INE 6c/d-b2		CHILD/OTHER DEPENDENT SSN		X					0 9
64	1	INE 6c/d-b3		CHILD/OTHER DEPENDENT RELATIONSHIP		v					0 20
	1	INE 6c/d-c1		-		 					
65	1			CHILD/OTHER DEPENDENT FIRST & LAST NAME		X					0 40
66	1	INE 6c/d-c2		CHILD/OTHER DEPENDENT SSN		X					0 9
67	1	INE 6c/d-c3		CHILD/OTHER DEPENDENT RELATIONSHIP		Х					0 20
68	1	INE 6c/d-d1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		Х					0 40
69	1	INE 6c/d-d2	2	CHILD/OTHER DEPENDENT SSN		Х					0 9
70	1	INE 6c/d-d3	3	CHILD/OTHER DEPENDENT RELATIONSHIP		Х					0 20
71	1	INE 6c/d-e1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		Х					0 40
72	1	INE 6c/d-e2		CHILD/OTHER DEPENDENT SSN		х					0 9
73	1	INE 6c/d-e3		CHILD/OTHER DEPENDENT RELATIONSHIP		X					0 20
74	1	INE 6c/d-f1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		Y					0 40
75	1	INE 6c/d-f2		CHILD/OTHER DEPENDENT SSN		X					0 9
	1					×					-
76 77	1	INE 6c/d-f3 6c		CHILD/OTHER DEPENDENT RELATIONSHIP Exemptions for Dependent Children		X				0.8	0 20 2 0
78	1	60 6d		Exemptions for Other Dependents		<u>^</u>	X		X	98 97	2 0
78	1	6e		Total Exemptions Claimed	-	x	X	X	<u>х</u>	99	2 0
15		00				X	~	~	~	33	
80	2	7a		Wages Total	х	х	x	х		123456799	9 0
81	2	7b		Wages Hawaii	Х	Х		Х		123456798	9 0
82	2	8b		Interest Income Hawaii		Х	X	Х	X	123456796	9 0
83	2	9b		Dividends Hawaii	Х		Х	Х		123456794	9 0
84	2	10b		State Refund Hawaii	Х			X		123456796	9 0
85	2	11b		Alimony Received Hawaii	X					123456798	9 0
86	2	12a		Business Farm Income Total - negative indicator checkbox			x	x		х	1 0
87	2	12a		Business Farm Income Total		х	x	x	x	123456790	9 0
88	2	12b		Business Farm Income Hawaii - negative indicator checkbox			x	x		x	1 0
89	2	12b		Business Farm Income Hawaii		x	x	x	x	123456780	9 0
90	2	13b		Capital Gain Hawaii - negative indicator checkbox	Х	Х				Х	1 0
91	2	13b		Capital Gain Hawaii	x	x	x	x		123456782	9 0
92	2	14b		Supplemental Gain Hawaii - negative indicator checkbox		Х	İ			Х	1 0
											1
93	2	14b		Supplemental Gain Hawaii		Х	Х			123456784	9 0

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	_									
	-									
#	#	Line # n	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
94	2	15b	IRA Distribution Hawaii		X				123456786	9 0
95	2	16b	Pension Hawaii		X				123456788	9 0
96	2	17b	Rents and Royalties Hawaii - negative indicator checkbox		Х				X	1 0
97	2	17b	Rents and Royalties Hawaii		X	X			123456770	9 0
98	2	18b	Unemployment Compensation Hawaii				X		123456772	9 0
99	2	19b	Other Income Hawaii - negative indicator checkbox	Х					X	1 0
100	2	19b	Other Income Hawaii	Х		X			123456774	9 0
101	2	20b	Total Income Hawaii - negative indicator checkbox	Х					X	1 0
102	2	20b	Total Income Hawaii	Х	Х	Х	Х	Х	123456776	9 0
103	2	26a	Deductible part of Self-Employment Tax Total		Х		Х		123456767	9 0
104	2	31b	Payments to Housing Account Hawaii		Х				123456758	9 0
105	2	32b	Military Reserve Pay Hawaii	Х	Х		Х		123456740	9 0
106	3	33b	Exceptional Tree Deduction Hawaii	Х					123456742	9 0
107	3	34b	Total Adjustments Hawaii	Х	Х		Х	Х	123456744	9 0
108	3	35a	Adjusted Gross Income Total - negative indicator checkbox	х					х	1 0
109	3	35a	Adjusted Gross Income Total	X	х	х	X	х	123456745	9 0
	-									
110	3	35b	Adjusted Gross Income Hawaii - negative indicator checkbox	X					x	1 0
	-									``
111	3	35b	Adjusted Gross Income Hawaii	x	x	x	×	x	123456746	9 0
	Ŭ	000		X						
112	3	36	Federal Adjusted Gross Income - negative indicator checkbox	x					×	1 0
113		36	Federal Adjusted Gross Income	X	x	X	X	X	123456747	9 0
	- U									°
	2	07		X	× ·	×	Y	×	0.00	4 0
114	3	37	Hawaii AGI to Total AGI Ratio	X	X	X	X	X	0.00	1 3
115	3		Dependent Indicator	Х					X	
116	3		Medical and Dental Expenses		V*	X*			123456748	9 0
117	3	38b	Taxes			X*	X*		123456749	9 0
118	3	38c	Interest Expense		X*	X*			123456730	9 0
119	3	38d	Contributions		X*	X*	Х*		123456731	9 0
120	3	38e	Casualty and Theft Loss			X*			123456732	9 0
121	3	38f	Miscellaneous Deductions		X*	Х*	X*		123456733	9 0
122	3	39	Total Itemized Deductions		X*	X*	X*		123456734	9 0
123	3	40a	Standard Deduction	X*	X*	X*	X*	X	123456735	9 0
124	3	40b	Prorated Standard Deduction	X*	X*	X*	X*	Х	123456736	9 0
125	3	41	Hawaii AGI Less Deductions - negative indicator checkbox	X					X	1 0
126	3	41	Hawaii AGI Less Deductions	Х	X	X	X	Х	123456737	9 0

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	•	Form	Colum								
#	#	Line #	n	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
127	3	42a(i)		Primary Disability Indicator. This field appears below line 42a.		Х				Х	1 0
											1
128	3	42a(ii)		Spouse Disability Indicator. This field appears below line 42a.		Х				Х	1 0
129	3	42a		Total Exemptions		X	Х	Х	Х	123456738	9 0
130	3	42b		Prorated Exemptions		X	Х	Х	Х	123456739	9 0
131	3	43		Taxable Income	X	Х	Х	Х	Х	123456720	9 0
											1
132	3	44(iv)		Indicator if tax from other forms (N-2, N-103, etc.) is included	X					Х	1 0
133	3	44		Tax Liability	X	Х	Х	Х	х	123456721	9 0
134	3	44a		Net Capital Gain				Х		123456722	9 0
135	3	45		Refundable Food/Excise/Tax Credit		X		Х		123456723	9 0
											1
136	3	45a		Refundable Food/Excise Tax Credit - Count				Х		99	2 0
137	3	46		Low Income Household Renters Credit		Х				123456724	9 0
138	3	47		Child and Dependent Care Expenses		Х		Х		123456725	9 0
139	3	48		Child Passenger Restraint Credit		Х				123456726	9 0
140	3	49		Total Refundable Credits - Sch CR	X	Х	Х			123456727	9 0
141	3	50		Total Refundable Credits	X	Х	Х	Х		123456728	9 0
											1
142	3	51		Tax Less Refundable Credits - negative indicator checkbox	x	х				Х	1 0
143	3	51		Tax Less Refundable Credits	X	Х	Х	Х	Х	123456729	9 0
144	4	52		Total Nonrefundable Credits - Sch CR			Х	Х	Х	123456710	9 0
											1 .
145	4	53		Tax Less Nonrefundable Credits - negative indicator checkbox	x	x				х	1 0
146	4	53		Tax Less Nonrefundable Credits	X	Х	Х	Х	Х	123456711	9 0
147	4	54		Withholding	X	X		X		123456712	9 0
148	4	55a		Form N-200V		X		X		12313	5 0
149	4	55b		Form N-288A			x	X		12314	5 0
150	4	55		Estimated tax payments		X		X		123456715	9 0
151	4	56		Estimated tax from previous tax year		X		X		123456716	9 0
152	4	57		Extension Payment		X			X	123456717	9 0
153	4	58		Total Payments	Х	X	x	x	X	123456718	a õ
154	4	59		Amount Overpaid	X	X	X			123456719	a o
155	4	60a		Primary School Repairs and Maintenance Donation	X	X	X			X	
156	4	60a		Spouse School Repairs and Maintenance Donation		X				X	
157	4	60b		Primary Public Libraries Donation	Х	X	x			X	
158	4	60b		Spouse Public Libraries Donation	~	X				X	
150	4	60c		Primary Domestic Violence Donation	Х	X	Х			X	
160	4	60c		Spouse Domestic Violence Donation	^	X				X	
160	4	61		Total Donations	X	X	Х			18	
162	4	62		Overpaid minus Donations	X	X	X			123456110	
162	4	63		Estimated Tax apply to the following tax year	^	X	<u>^</u>			123456111	9 0
163	4	64a		Refunded to you	Х	X	Х			123456112	
164	4	64a(i)		Foreign (non-U.S.) bank account checkbox	^	<u>^</u>	X			V	
165	4	64b		Routing Number		×	^			123456113	
167	4	64c(i)		Account Type Checking		<u>^</u>	+			V	
167		64c(ii)		Account Type Cnecking Account Type Savings		X	+			N N N N N N N N N N N N N N N N N N N	
168	4	64c(II)		Account Type Savings		X	+			12345678901234567	1 0 17 0
103	4	04u				^				12040070901204007	

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#	#	Line #	n	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
170	4	65		Amount you owe				X	X	123456114	9 0
171	4	66		Payment Amount				X	X	123456117	9 0
172	4	67(i)		Form N210 attached checkbox				X	X	X	1 0
173	4	67		Estimated Tax Penalty				X	X	123456115	9 0
174	4			Preparer Identification Number		X			Х	123456116	9 0
175	4			Primary HI Election Campaign - YES checkbox	Х	X				X	1 0
176	4			Spouse HI Election Campaign - YES checkbox		X				X	1 0
	CR1	1		Capital Goods Excise Tax Credit					Х	456789101	9 0
	CR1	2		Fuel Tax Credit					Х	456789102	9 0
179	CR1	3		Motion Picture and Film Tax Credit			Х			456789103	9 0
180	CR1	4a(1)		Solar Checkbox				Х		X	1 0
	CR1	4a(2)		Wind Checkbox	X					X	1 0
	CR1	4		Renew Energy Tech Income Tax Credit-July 2009	Х			Х		456789104	9 0
183	CR1	5		Important Agricultural Land Tax Credit			Х			456789015	9 0
	CR1	6		Tax Credit for Research Activities			Х		Х	456789106	9 0
185	CR1	7		Renewable Fuels Production tax Credit			X			456789107	9 0
186	CR1	8		Earned Income Tax Credit		Х				456789108	9 0
	CR1			Other refundable credits-pro rata share of taxes paid on sale of							
187		9a		real property				х		456789110	9 0
	CR1			Other refundable credits-credit from regulated investment							_
188		9b		company				х		456789111	9 0
	CR1	9c		Other Refundable Credits Total				X		456789112	9 0
190	CR1	10		Total Refundable Credits	Х		X	X	Х	456789113	9 0
	CR1	11		IncomeTax Paid to another state					X	567890101	9 0
	CR1	12		Enterprise Zone Tax Credit					X	567890102	9 0
193	CR1	13		Pass-through Entity Tax Credit			X		X	567890103	9 0
	CR1	14	b	Carryover of Energy Conservation - Applied					X	567890104	9 0
195		14		Carryover of Energy Conservation - Carryover					X	567890105	9 0
100	CR1	17	U	Carryover of Energy Conservation - Carryover					~	567656165	3 0
196	UKT	15	b	Carryover of the High Tech Business Investment - Applied		х				567890106	9 0
	CR1										
197		15	С	Carryover of the High Tech Business Investment - Carryover		X				567890107	9 0
	CR1	16	b	Carryover of the Cesspool Upgrade - Applied		Х				567890108	9 0
199	CR1	16	С	Carryover of the Cesspool Upgrade - Carryover		Х				567890109	9 0
200	CR2	17	b	Carryover of Tech Infrastructure Renovation - Applied		Х				567890110	9 0
201	CR2	17	С	Carryover of Tech Infrastructure Renovation - Carryover		Х				567890111	9 0
	CR2										_
202		18	b	Carryover of the Hotel Construction and Remodeling - Applied		x				567890112	9 0
	CR2			Carryover of the Hotel Construction and Remodeling -				Ī			
203	0	18	с	Carryover		х				567890113	9 0
	CR2										
204		19	b	Carryover of Residential Construction and Remodel - Applied		x				567890114	9 0
	CR2			Carryover of Residential Construction and Remodel -							
205		19	с	Carryover		x				567890115	9 0
	CR2	20		Carryover of Renew Energy Tech Income - Applied		X				567890116	9 0
207	CR2	20	C	Carryover of Renew Energy Tech Income - Carryover		X				567890117	9 0
208	CR2	21	b	Carryover of Organic Food Attach Form N323 - Applied					Х	567890118	9 0
209	CR2	21	C	Carryover of Organic Food Attach Form N323 - Carryover				Ī	X	567890119	9 0
210	CR2	22		Carryover of Renewal Fuels Attach Form N-323 - Applied					X	567890120	9 0
		_	-	,		1	L	L			

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E to Lat	Dama										
		Form Colum		Test 4	Te st 0	Tast 0	Test 4	Test	Task Ct	Marchan	
#	# CR2	Line # n	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Leng	gth
211	GRZ	22 c	Carryover of Renewal Fuels Attach Form N-323 - Carryover				l x		567890121	9	0
211	CR2	22 0	Carryover of Capital Infrastructure Attach Form N-348 -				^/		307030121		U
212	0112	<mark>23</mark> b	Applied				x		567890122	9	0
	CR2		Carryover of Capital Infrastructure Attach Form N-348 -							Ĩ	Ŭ
213		23 c	Carryover				x		567890123	9	0
	CR2	24 b	Carryover of Earned Income Tax Credit Attach N-356				X		567890124	9	0
215	CR2	24 c	Carryover of Earned Income Tax Credit Attach N-356				X		576890125	9	0
216	CR2	25 a	Attach Form N-586 - New		Х				567890140	9	0
217	CR2	25 b	Attach Form N-586 - Applied		Х				567890141	9	0
218	CR2	25 c	Attach Form N-586 - Carryover		Х				567890142	9	0
219	CR2	26 a	Attach Form N-884 - New		Х				567890143	9	0
220	CR2	26 b	Attach Form N-884 - Applied		Х				567890144	9	0
221	CR2	26 c	Attach Form N-884 - Carryover		Х				567890145	9	0
222	CR2	27 a	Attach Form N-330 - New		Х				567890146	9	0
223	CR2	27 b	Attach Form N-330 - Applied		Х				567890147	9	0
224	CR2		Attach Form N-330 - Carryover		Х				567890148	9	0
225	CR2	28a(1)	Solar Checkbox		Х				Х	1	0
226	CR2	28a(2)	Wind Checkbox		Х		X		Х	1	0
227	CR2	28 a	Attach Form N-342 - New		Х		X		567890149	9	0
228	CR2	28 b	Attach Form N-342 - Applied		Х		X		567890150	9	0
229	CR2		Attach Form N-342 - Carryover		Х		X		567890151	9	0
230	CR2		Attach Form N-358 - New		Х		X		567890152	9	0
231	CR2		Attach Form N-358 - Applied		Х		X		597890153	9	0
232	CR2	29 c	Attach Form N-358 - Carryover		Х		X		567890154	9	0
233	CR2		Attach Form N-325 - New		Х				567890155	9	0
234	CR2	30 b	Attach Form N-325 - Applied		Х				567890156	9	0
235	CR2		Attach Form N-325 - Carryover		Х				567890157	9	0
236	CR2	31 a	Attach Form N-360 - New		X				567890158	9	0
237	CR2	31 b	Attach Form N-360 - Applied		X				567890159	9	0
238	CR2	31 c	Attach Form N-360 - Carryover		X				567890160	9	0
239	CR2	32 b	Total Nonrefundable Credits		X	×	x x		567890161	9	0
240	N311	L09	Refundable Food/Excise Tax Credit		Х	X	X		1239	4	0
0.4.4	X1	Part I				X			1000		~
241	240	L12	Low-Income Household Renters Credit			X			1238	4	0
	X2	Part II									
242		C	Qualifying percents SCN		v				567800200	0	~
242	VO	· · ·	Qualifying person's SSN		^		<u> </u>		567890300	9	0
	X2	Part II C									
243		L21(a) d	Quailfied expenses		v				567890301	9	0
243	¥2	Part II			^		ł		307080301	9	0
	X2	C									
244			Qualifying person's SSN		x				567890302	9	0
244	X2	Part II			^		l – – – – – – – – – – – – – – – – – – –		0010000Z	9	0
	~~~	C									
245		L21(b) d	Quailfied expenses		x				567890303	9	0
275	X2	Part II			л 						0
246	~~~	C L25	Mimimum of Expense Cap and Earned Income		x				567890304	9	0
240	1	0 120	Initiation of Expense oup and Earned moone		~	1	1		00100004	Ŭ	3

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0.47	X2	Part II		One dit for Ohild and Dan and ant Orea Frances			*		x	1010	4
247		L28		Credit for Child and Dependent Care Expenses			Х		X	1240	4 0
				End of Record Trailer	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*	5 0
			1		EOD	EOD	EOD	EOD	EOD	EOD	
				This is to balance the field #. Sometimes when lines are							
				added deleted the filed # is not updated correctly. Delete							
				this row before making the PDF (ENTER ROW # IN FIRST							
				BOX, -5 are the heading lines do not count them) 2023 3							
	252	-5	247	lines were removed from the form so -8 ines instead of 5							
- -											
Retu	rn Fie		at are N	NOT Included in the 2D Barcode						7	
	1			First Time Filer Checkbox						1	
				ITIN Applied For. This will be entered in the space below the							
				area reserved for the barcode, and may be for either the							
	1			taxpayer or spouse.						4	
	1	3		MFS Spouse Name. This field appears below line 3. Spouse meets qualifications Checkbox. This is the checkbox						4	
	1			below line 6b.			~				
	1	5a		QW Year Spouse Died	-		^			4	
	2	8a		Interest Income Total	-	×	x	X	Y	4	
	2	9a		Dividends Total	Х	~	X	X	^	4	
	2	10a		State Refund Total	X		X	X		+	
	2	11a		Alimony Received Total	X			~		+	
	2	13a		Capital Gain Total - negative indicator checkbox	X	x				1	
	-			Capital Call Ford Trogation Indicator Chookson						1	
	2	13a		Capital Gain Total	x	x	x	x			
	2	14a		Supplemental Gain Total - negative indicator checkbox					Х	1	
										1	
	2	14a		Supplemental Gain Total		x	х		х		
	2	15a		IRA Distribution Total		Х	Х				
	2	16a		Pension Total		Х	X			1	
	2	17a		Rents and Royalties Total - negative indicator checkbox		Х					
	2	17a		Rents and Royalties Total		Х	Х			1	
	2	18a		Unemployment Compensation Total				X		<u> </u>	
	2	19a		Other Income Total - negative indicator checkbox	X					1	
		4.0									
	2	19a		Other Income Total	X		x			4	
	2	20a		Total Income Total - negative indicator checkbox	Х					4	
	~	<u> </u>		Tatal Income Tatal	V	v	v	v	v		
	2	20a 21a		Total Income Total Certain Business Expenses Total	X	^	X	^	۸ 	4	
	2	21a 21b		Certain Business Expenses Total Certain Business Expenses Hawaii	^					4	
	2	210 22a		IRA Deduction Total		X				4	
	2	22a 22b		IRA Deduction Total		X				+	
	2	220 23a		Student Loan Interest Total		^			x	4	
	2	20a	ļ			-	ļ		<u>^</u>	4	

ield I	Page	Form	Colum							
#	#	Line #		Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
	2	23b	Student Loan Interest Hawaii					Х		
	2	24a	Health Savings Account Deduction Total		Х					
	2	24b	Health Savings Account Deduction Hawaii							
	2	25a	Moving Expenses Total	Х						
	2	25b	Moving Expenses Hawaii	Х						
	2	26b	Deductible part of Self-Employment Tax Hawaii		X		Х			
	2	27a	Self-Employed Health Insurance Total		Х					
	2	27b	Self-Employed Health Insurance Hawaii		X					
	2	28a	Self-Employed SEP Total		Х					
	2	28b	Self-Employed SEP Hawaii		X					
	2	29a	Penalty on Early Savings Withdrawal Total		X					
	2	29b	Penalty on Early Savings Withdrawal Hawaii		Х					
	2	30a	Alimony Paid Total		Х					
	2	30b	Alimony Paid Hawaii		X					
	2	31a	Payments to Housing Account Total		X					
	2	32a	Military Reserve Pay Total	Х	Х		Х			
	3	33a	Exceptional Tree Deduction Total	Х						
	3	34a	Total Adjustments Total	X	Х.		Х	Х		
			Tax source checkbox group (Tax Table, Tax Rate Schedule,							
	3	44	Capital Gains Tax Worksheet)	X (Tax Table)	X (Tax Table)	X (Tax Rate Schedule)	X (Capital Gains)	X (Tax Table)		
			Amended Return: Amount Paid (Overpaid) on Original Return	-						
	4	68	negative indicator checkbox							
	4	68	Amended Return: Amount Paid (Overpaid) on Original Return							

					2D Barcoue Layout of	coming cases				
		Form	Colum							
#	#	Line #	n Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
			Amended Return: Balance Due (Refund) on Amended Return-							
	4	69	negative indicator checkbox						-	
	4	60	Amended Deturn, Balance Due (Bafund) on Amended Baturn			*				
	4	69	Amended Return: Balance Due (Refund) on Amended Return Designee Name			X			_	
	4		Designee Phone Number			X X			-	
	4		Designee Identification Number			X			4	
	4		Signature Date	Х	X	X	X	X	4	
	4		Occupation	X	X	X	X	X	-	
	4		Daytime Phone Number	X	X	X	X	X	-	
	4		Spouse Signature Date	A	X	X		X	-	
	4		Spouse Occupation		X				+	
	4		Spouse Daytime Phone Number		X				+	
	4		Preparer Signature Date		X			X	+	
	4		Preparer Self Employed Checkbox		X			X	-	
	4		Preparer Name		X			X	1	
	4		Preparer Federal El No		X			X		
	4		Preparer Firm Name and Address		X			X		
	4		Preparer Phone Number		X			X		
	X1	Part I							1	
		L4	Rental Unit Information		x					
	X1	Part I							1	
		L5	Share of Rent		х					
	X1	Part I							1	
		L6	Exclusions from Rent		x					
	X1	Part I							1	
		L7	Rent less Exclusions		x					
	X1	Part I							1	
		L8	a Qualified Persons - Name		Х					
	X1	Part I								
		L8	b Qualified Persons - Relationship		X					
	X1	Part I								
		L9	Qualified Exemptions		X					
	X1	Part I								
		L10	Spouse 65 or over Exemption		Х				4	
	X1	Part I								
\vdash		L11	Total Exemptions		Х				4	
	X1	Part II			N .					
		AL1a	Care Provider - Name		X				4	
	X1	Part II	Oran Davidan Addaraa		N .					
\vdash		AL1b	Care Provider - Address		X				4	
	X1	Part II	Core Drevider identification Number		V					
\vdash	VA	A L 1c	Care Provider - identification Number		X				4	
	X1	Part II	Orea Devider, Usurii Taul D. Na		V					
$ \vdash $	VA	A L 1d	Care Provider - Hawaii Tax I.D. No.		X				4	
		Part II	Cara Bravidar - Amount Baid		v					
	X1	A L 1e Part II	Care Provider - Amount Paid		X				4	
	~1	AL2	Dependent Care Benefits - Current year		Y					
		ALZ	Dependent Gale Denents - Gullent year		^				1	

NPart I NNNNNNN81.4Dependent Case Benefis - Case SecurityXXXXN81.4Add Dependent Case BenefisXXXXN81.5Add Dependent Case BenefisXXXXN81.6Add Dependent Case BenefisXXXXN81.7Bonalie' of Dependent Case Benefis or Quartied EquXXXXN81.7Bonalie' of Dependent Case Benefis or Quartied EquXXXXN81.8Bonalie' of Dependent Case Benefis or Quartied EquXXXXN81.8Bonalie' of Dependent Case Benefis or Quartied EquXXXXN81.1Bonalie' of Dependent Case Benefis Or Quartied EquXXXXN81.1Bonalie' of Dependent Case Benefis Or Quartied EquXXXXN81.1Bonalie' of Dependent Case Benefis Or Quarties EarnedXXXXN81.1Error Solor 75.00XXXXXN100 Sec	г т	-			20 Bail	code Layout of Testin	gouses				
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Xi Hartil Total Dependent Care Benefits X Xi Part II Qualited Expanse - Current year X Xi Bull II Qualited Expanse - Current year X Xi Part II Qualited Expanse - Current year X Xi Part II Dependent Care Benefits - Your Earned Income X Xi Part II Dependent Care Benefits - Your Earned Income X Xi Part II Dependent Care Benefits - Your Earned Income X Xi Part II Dependent Care Benefits - Your and Spanse Earned Income X Xi Part II Enter Good Or 2,000 X Xi Part II Excluded Benefits X Xi Part II Excluded Benefits X Xi Part II Excluded Benefits X Xi Part II Add Lines 14 and 15 X Xi Part II Add Lines 14 and 15 X	X1										
	N/4			Dependent Care Benefits - Forfeited	X					4	
$ \begin{vmatrix} 8 \\ 8 \\ 8 \\ 18 \\ 18 \\ 18 \\ 18 \\ 18 \\ $	XT	BI	5	Total Dependent Care Benefits	×						
B1.6 Classified Expenses - Current year X X A 22 Farti I Staller of Dependent Care Benefits or Outsiled Exp X A 22 Farti I Dependent Care Benefits - Your Extra dincome X A 22 Farti I Dependent Care Benefits - Your Spouse's Earned Income X A 28 Farti I Similar of Ope Care Benefits - Your of Spouse's Earned Income X A 28 Farti I Enter 5,000 or 2,500 X A 29 Farti I Enter 5,000 or 2,500 X A 20 Farti I Enter 5,000 or 2,500 X A 20 Farti I Enter 5,000 or 2,500 X A 20 Farti I Enter 5,000 or 2,500 X A 21 Farti I Enter 5,000 or 2,500 X A 20 Farti I Enter 5,000 or 2,500 X A 21 Farti I Deductible Benefits X A 22 Farti I Deductible Benefits X A 23 Farti I Enter 5,000 or 2,000J X A 24 Farti I To soutible Benefits X A 24 Farti I <td< td=""><td>X2</td><td>Part</td><td>5 : </td><td></td><td><u>^</u></td><td></td><td></td><td></td><td></td><td>4</td><td></td></td<>	X2	Part	5 :		<u>^</u>					4	
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		C L 23		Child and Dependent Care Exp -Your Earned Income		х					
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		C L 24		Child and Dependent Care Exp - Spouses Earned Income		х					
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ͲϪϒϷϫ	YER MATTIN	G OR HOME	ADDRESS XXXX	xxxx	of your Spouse's last Use ALL CAPITAL le			XXXX
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tr n	V: If you can be claimed as	a dependent on another	person's tax return (such as	s your pare	nts'), DO NOT place an X on	line 6a, but be sure to p	lace an X be	low line 37.
CAUTION	V: If you can be claimed as ourself	·	person's tax return (such as Age 65 or over			Enter the number		low line 37. 1
са X Yo		······································			······································			
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			s shown on	TP FIRST NA return SPOUSE NAME		
				Col. A - Total Income		Col. B - Hawaii Income
_				123456789	7	123456789
		Wages, salaries, tips, etc. (attach Form(s) W-2) Interest income from the worksheet on page 38 of				
		the Instructions		123456789	8	123456789
	_			123456789		123456789
		Ordinary dividends State income tax refund from the worksheet on			9	
		page 38 of the Instructions		123456789	10	123456789
				123456789		122456700
	11	Alimony received		123430709	11	123456789
	12	Business or farm income or (loss)	X	123456789	12 X	123456789
		Capital gain or (loss) from the worksheet on	.	100456900		
	14	page 38 of the Instructions	X	123456789	13 X	123456789
	14	Supplemental gains or (losses) (attach Schedule D-1)	X	123456789	14 X	123456789
				100456500		
		IRA distributions		123456789	15	123456789
	16	Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-15/N-40)		123456789	16	123456789
	17	Rents, royalties, partnerships, estates, trusts, etc	X	123456789	17 X	123456789
+	12	Unemployment compensation (insurance)		123456789	18	123456789
		Other income (state nature and source)				
		OTHER INCOME XXXXXXX	X	123456789	19 X	123456789
	20	Add lines 7 through 19 Total Income	> X	123456789	20 X	123456789
	20 21	Certain business expenses of reservists, performin				
		artists, and fee-basis government officials		123456789	21	123456789
				123456789	22	123456789
	22 23	IRA deduction Student loan interest deduction from the workshee	 t	123430703	22	
		on page 42 of the Instructions		123456789	23	123456789
\parallel				100156700		122156700
+	24	Health savings account deduction		123456789	24	123456789
	25	Moving expenses (attach Form N-139)		123456789	25	123456789
	STO	DRAGE XXXXXXXXXXXXXXXXXXXXXXXXXXX		100450700		100450700
+	26	Deductible part of self-employment tax	••••	123456789	26	123456789
	27	Self-employed health insurance deduction		123456789	27	123456789
+	28	Self-employed SEP, SIMPLE, and qualified plans .		123456789	28	123456789
	29	Penalty on early withdrawal of savings		123456789	29	123456789
	30	Alimony paid (Enter name and SS No. of recipient)				
		SPOUSE NAMEXX 123-45-6789	····	123456789	30	123456789
+	+	31 Payments to an individual housing accou	nt	123456789	31	123456789
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uman Readable text here	Name(s) as shown on retu	SPOUSE NAME	XXXX MI	LAST NAME
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(see page 21 of the Instructions)		123456789	33	123456789
		123456789		123456789
34 Add lines 21 through 33 Total Adj OTHER ADJUSTMENTS XXXXXXXX	ustments ►	123430709	34	123430709
		123456789	₃₅ X	123456789
35 Line 20 minus line 34 Adjusted Gros	is income 🕨 📫		35 **	
36 Federal adjusted gross income (see pag	as 21 of the Instructions)	36 X 1	23456789	
37 Ratio of Hawaii AGI to Total AGI. Divide line 35	5. Column B. by line 35. Column	A (Compute to 3 decimal places a	nd round to 2 decima	al places)37 1.00
CAUTION: If you can be claimed as a				
38 If you do not itemize deductions, enter zero on lir	ne 39 and go to line 40a. Otherv	vise go to page 22 of the Instructio	ns and enter your Ha	awaii itemized deductions here.
38a Medical and dental expenses				
(from Worksheet NR-1 or PY-1)		123456789		
		100456700		
38b Taxes (from Worksheet NR-2 or P	°Y-2) 38b	123456789		TOTAL ITEMIZED
		123456789		DEDUCTIONS
38c Interest expense (from Worksheet NR	R-3 or PY-3)	123430703	39	If your Hawaii adjusted gross income is above a certain
		123456789		amount, you may not be
38d Contributions (from Worksheet NF	R-4 or PY-4) 38d	120100700		able to deduct all of your itemized deductions. See the
38e Casualty and theft losses		123456789		 Instructions on page 27. Enter- total here and go to line 41.
(from Worksheet NR-5 or PY-5) 38f Miscellaneous deductions				
(from Worksheet NR-6 or PY-6)		123456789		123456789
40a If you checked filing status box: 1 or 3 e		123456789		
2 or 5 enter \$4,400; 4 enter \$3,212				
40b Multiply line 40a by the ratio on line 37	Prora	ted Standard Deduction	• 40b	123456789
41 Line 35, Column B minus line 39 or 40b			. 41 X	123456789
42a Multiply \$1,144 by the total number of exemption		or your spouse are blind, deaf,		
or disabled, place an X in the applicable bcx(es),		123456789		
X Yourself X Spouse		123430703		
42b Multiply line 42a by the ratio on line 37		Prorated Exemption(s)	h 40h	123456789
42D Multiply line 42a by the ratio on line 37.	••••••••••••••••••••••••••••••	Prorated Exemption(s)	420	
43 Taxable Income. Line 41 minus line 42	h (but not less than zero)		• 43	123456789
	e X Tax Rate Schedu	ILe: or X Canital Gains	Tax Workshee	at on page 41 of the Instructions
44 Tax Place an X if from A Tax Table				
44 Tax. Place an X if from: X Tax Table (X Place an X if tax from Forms N-2. N-10			▶ 44	123456789
 44 Tax. Place an X if from: Tax Table (X Place an X if tax from Forms N-2, N-10 N-586, N-615, or N-814 is included.) 		Iax /		
(Place an X if tax from Forms N-2, N-10	(sheet, enter	Iax /		
(X Place an X if tax from Forms N-2, N-1 N-586, N-615, or N-814 is included.)			1234567	89
(X Place an X if tax from Forms N-2, N-1 N-586, N-615, or N-814 is included.) 44a If tax is from the Capital Gains Tax Work	orksheet			89
 (X Place an X if tax from Forms N-2, N-11 N-586, N-615, or N-814 is included.) 44a If tax is from the Capital Gains Tax Work the net capital gain from line 8 of that we have a solution of the tax is from the form line 100 for the tax is form the form line 100 for the tax we have a solution of /li>	orksheet			89
 (X Place an X if tax from Forms N-2, N-10 N-586, N-615, or N-814 is included.)	orksheet			89
 (X Place an X if tax from Forms N-2, N-11 N-586, N-615, or N-814 is included.)	orksheet			89
 (X Place an X if tax from Forms N-2, N-11 N-586, N-615, or N-814 is included.)	orksheet ons 1245			89
 (X Place an X if tax from Forms N-2, N-11 N-586, N-615, or N-814 is included.)	orksheet ons 12 45			89
 (X Place an X if tax from Forms N-2, N-11 N-586, N-615, or N-814 is included.)	orksheet ons 1245 			89
 (X Place an X if tax from Forms N-2, N-10 N-586, N-615, or N-814 is included.)	orksheet ons 1245 			89
 (X Place an X if tax from Forms N-2, N-11 N-586, N-615, or N-814 is included.)	orksheet ons 1245 			89
 (X Place an X if tax from Forms N-2, N-11 N-586, N-615, or N-814 is included.)	orksheet			
 (X Place an X if tax from Forms N-2, N-11 N-586, N-615, or N-814 is included.)	orksheet			89

2	6 8	<u>10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42</u>	44 46	48 5	0 52 54 5	6 58 6	0 62 64	<u> </u>
3	Form	N-15 (Rev. 2023)						66 68 70 72 74 76 78 80 82 3
4	Diag	Your Social Security N	lumber			<u>Your Spb</u>	use's SSN	4
5	Plac QR Co		6789	a		123	- 45	- 6789 6
6	Her				ST NAMI			
7	Human F	Readable text here Name(s) as shown on return						ASI NAME 7 AST NAME 8
9			5100					9
10	52	Total nonrefundable tax credits (attach Schedule CR)				52		123456789
11	5/2					52		
12	53	Line 51 minus line 52			Balance 🕨	53	x	123456789
13		Hawaii State Income tax withheld (attach W-2s)						13
14		(see page 29 of the Instructions for other attachments)54		1234	456789			14
15	55							15
16		Forms N-200V 1234567 : N-288A 1234567 55		1234	456789			
17								PAYMENTS 17
18	56	Amount of estimated tax applied from 2022 return		123	456789			18
19							58 A	Add lines 54 through 57.
20	57	Amount paid with extension 57		123	456789			123456789 20
21	59	If line 58 is larger than line 53, enter the amount OVERPAID						21
22		_(lire 58 minus line 53) (see Instructions)				59		123456789 22
23	60	Contributions to (see page 30 of the Instructions):	Yourse		Spouse			23
24		60a Hawaii Schools Repairs and Maintenance Fund	X _{\$2}		X _{\$2}			24
25		60b Hawaii Public Libraries Fund	X \$		X \$5			25
26		60c Domestic and Sexual Violence / Child Abuse and Neglect Funds	X \$8	-	X \$5			26
27	61	Add the amounts of the Xs on lines 60a through 60c and enter the to	otal here			61		12 27
28	-							123456789 ₂₉
29	62	Line 59 minus line 61				62		
30 31	63	Amount of line 62 to be applied to your 2024 ESTIMATED TAX		1234	456789			30
32	64a	Amount to be REFUNDED TO YOU (line 62 minus line 63) If filing la				one	Place an 2	
33	0-14	ultimately be deposited to a foreign (non-U.S.) bank. Do not comple-	1	-		one.		
34								34
35	64b	Routing number 123456789 64c Type:	X (Checki	ng X	Savings		35
36								36
37	64d	Account number 12345678901234567				64a		123456789 37
38								38
39	65	AMOUNT YOU OWE (line 53 minus line 58).				65		123456789 39
40	66	PAYMENT AMOUNT Submit payment online at hitax.hawaii.gov or a	attach ch	eck or				40
41		money order payable to "Hawaii State Tax Collector."				66		123456789 41
42	67	Estimated tax penalty. (See page 31 of Instr.) Do not include this amount		123	456789			42
43		in line 59 or 65. Check this box if Form N-210 is attached X 67					x	123456789 44
44	68	AMENDED RETURN ONLY - Arnount paid (overpaid) on original return. (See Instru	uctions) (a	ittach So	cri. AMD)	68		
45 46	69	AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Inst	tructiona) ((attach (69	x	123456789 46
40	ц Ш	If designating another person to discuss this return with the Hawaii		•				
48	IGNE	attorney. See page 32 of the Instructions.	Jepatuli	iont Ol	ranation, co	mpiete ti		ig. This is not a full power of
49	DES		ne no.) (12	23)123-456	⁶⁷ Identi	ication nu	
50	HAV	IAII ELECTION Indicate if you want \$3 to go to the Hawaii	Election					ote: Placing an X in the "Yes" box will 50
51		IPAIGN FUND age 32 of the Instructions) If joint return, indicate if your spouse desig	gnates \$3	3 to go	to the fund.	X	ves no	ot change your tax or refund. 51
52		DECLARATION I declare, under the penalties set forth in section 231-36, HRS, that thi of my knowledge and belief, is a true, correct, and complete return, made in good faith, for						
53		Your signature		Spor	use's signature	ə (if filing joi	ntly, BOTH m	nust sign) Date 53
54	S E R E R E	12-12-12						12-12-12 55
55		Your Occupation Daytime Phone Nu	mber	Your	Spouse's Oc	cupation		Davtime Phone Number
56	PLE SIGN	TAXPAYER OCCUPATION X (123)123-4					ATION	
57							7 T () T ()	
58 59		Paid Preparer's Preparer's Signature		11	2-12-12	2 Chec	cif mployed	X 123456789 59
60		Information		± 2	+ 2			60 COL
61		Preparer's Name PRINT PREPARER NAM	EXXXX	XXXX	XXXXXX	Fede	ral E.I. No.	12-3456789 61
62		Films hame (pr yours _ FIRM NAME OR PRE	PARE	R NZ	AME XXX	X		62
63		Address and ZIP Code ADDRESS XXXXXXXX				X		(123) 123-4567
4 64	№1\$	$4 \stackrel{10}{\pm} 3 \stackrel{12}{T} 4 \stackrel{14}{-} \stackrel{16}{-} \stackrel{18}{-} \stackrel{20}{-} \stackrel{22}{-} \stackrel{24}{-} \stackrel{26}{-} \stackrel{28}{-} \stackrel{30}{-} \stackrel{32}{-} \stackrel{34}{-} \stackrel{36}{-} \stackrel{38}{-} \stackrel{NO}{-} \stackrel{42}{\times}$		48 5	0 52 54 5	6 58 6	0 62 64	FORM N-15 (REV. 2023) 64
65								65

(FORM N-15 Rev. 2023) Place QR Code Here Human Readable text here Tax Year STATE OF HAWAII — DEP Individual Inco NONRESIDENT and PA Calendar Year 12 - 12 - 12	me Tax Return ART-YEAR RES	IDENT	WRITE IN THIS AREA	
	X Part-Year Resident (Enter period of Hawaii residency above) X Nonresident X AMENDED Return FOR OFFICE USE ONLY X NOL Carryback IRS Adjustment X First Time Filer	X Nonresident Alien o	or Dual-Status Alien	X _{MSRRA} X	Composite
	Do NOT Submit a Photoc	opy!!			
	ATTACH A COPY OF YOUR 2023 INCOME TAX RETURN				
	Your First Name M.I. Your Last Nam	ne Suffix			
RE •	TP FIRST NAME XX MI LAST N	NAME XXXXXX MI		— Complete this Sectio	n 🔶
-2 HE	Spouse's First Name M.I. Spouse's Last	t Name Suffix	Enter the first four lette of your last name. Use ALL CAPITAL lett		XXXX
FORM W	SPOUSE NAME XXXX MI LAST N Care Of (See Instructions, page 8.)	NAME XXXXXX MI	Your Social Security Number	123 - 45 -	6789
2 OF	CARE OF NAME FOR MAILNIG A	ADDRESS XXXXXXX	C Deceased X Date of	of Death 12 - 12 ·	- 12
ATTACH COPY 2 OF FORM W-2 HERE	Present mailing or home address (Number and street, including Rural F		Enter the first four lette of your Spouse's last n Use ALL CAPITAL lett	ame.	XXXX
ATTAC	City, town or post office State	Postal/ZIP code	Spouse's Social Security Number	123 - 45 -	6789
•	CITY XXXXXXXXXXXXXX ST	99999-9999	Deceased X Date of		- 12
	If Foreign address, enter Province and/or State	Country			- 12
-	FOREIGN ADDRESS XXXXXXXXX				
	(Place an X in or 1 X Single	1 VONE DOX) 4 X	Head of household (with	qualifying person). If the qua	alifying
	2 X Married filing joint return (even if only one ha		•	your dependent, enter the ch	ild's full
ш	3 X Married filing separate return. Enter spouse the first four letters of last name above. Enter		^{name.} ► QUALIFY	ING PERSON XX	
R HER	name here. MFS SPOUSE NAME		Qualifying surviving spot	use (see page 9 of the Instruc	tions)
ATTACH CHECK OR MONEY ORDER HERE		Age 65 or over Age 65 or over	}	Enter the number of Xs on 6a and 6b	low line 37. 1
CK	6C Dependents: If more than 6 dependents 1. First and last name use attachment	2. Dependent's social security number	3. Relationship		
CHE	and It full all fails faile use attachment 6d FIRST DEPENDENT NAME XX	123-45-6789	RELATIONSHIP	Enter number of	12
CH	SECOND DEPENDENT NAME X	123-45-6789	RELATIONSHIP	your children listed 6c	
A TT	THIRD DEPENDENT NAME XX	123-45-6789	RELATIONSHIP	Enter number of	1.0
٩.	FOURTH DEPENDENT NAME X	123-45-6789	RELATIONSHIP RELATIONSHIP	other dependents6d	12
I	FIFTH DEPENDENT NAME XX SIXTH DEPENDENT NAME	<u>123-45-6789</u> 123-45-6789	RELATIONSHIP		
	6e Total number of exemptions claimed.			6e 🕨	12

Form N-15 (Rev. 2023)

. . .

DI		al Security N	umber	Your Spouse'	s SSN
Place QR Co Here Human F	nde 123 -	- 45 -	TP FIRST NA	AME XX MI	
		Col.	. A - Total Income		Col. B - Hawaii Income
7	Wages, salaries, tips, etc. (attach Form(s) W-2)		123456789	7	123456789
8	Interest income from the worksheet on page 38 of the Instructions		123456789	8	123456789
9	Ordinary dividends		123456789	9	123456789
10	State income tax refund from the worksheet on page 38 of the Instructions		123456789	10	123456789

9	Ordinary dividends		123456789	9		123456789
10	State income tax refund from the worksheet on page 38 of the Instructions		123456789	10		123456789
11	Alimony received		123456789	11		123456789
12 13	Business or farm income or (loss) Capital gain or (loss) from the worksheet on	x	123456789	12	x	123456789
	page 38 of the Instructions	Х	123456789	13	х	123456789
14	(attach Schedule D-1)	x	123456789	14	х	123456789
15 16	IRA distributions Pensions and annuities (see Instructions and		123456789	15		123456789
10	attach Schedule J, Form N-11/N-15/N-40)		123456789	16		123456789
17	Rents, royalties, partnerships, estates, trusts, etc	Х	123456789	17	х	123456789
18	Unemployment compensation (insurance)		123456789	18		123456789
19	Other income (state nature and source) OTHER INCOME XXXXXXX	Х	123456789	19	х	123456789
20	Add lines 7 through 19 Total Income >	х	123456789	20	х	123456789
21	Certain business expenses of reservists, performing artists, and fee-basis government officials		123456789	21		123456789
22	IRA deduction		123456789	22		123456789
23	Student loan interest deduction from the worksheet on page 42 of the Instructions		123456789	23		123456789
24	Health savings account deduction		123456789	24		123456789
25 ST(Moving expenses (attach Form N-139) DRAGE XXXXXXXXXXXXXXXXXXXXXXXXXXX		123456789	25		123456789
26	Deductible part of self-employment tax		123456789	26		123456789
27	Self-employed health insurance deduction		123456789	27		123456789
28	Self-employed SEP, SIMPLE, and qualified plans		123456789	28		123456789
29	Penalty on early withdrawal of savings		123456789	29		123456789
30	Alimony paid (Enter name and SS No. of recipient) SPOUSE NAMEXX 123-45-6789		123456789	30		123456789
	31 Payments to an individual housing account.		123456789	31		123456789
	32 First \$7,683 of military reserve or Hawaii national guard duty pay		123456789	32		123456789

Form N-15 (Rev. 2023)

Procession 123 - 45 - 6789 123 - 45 - 6789 TP FIRST NAME XM II LAST NAME There Manda Lett Me Name(s) as shown control TP FIRST NAME XXX MI LAST NAME 33 Ecceptional trees deduction (stach affant)((see page 21 of the instruction) 123456789 33 123456789 34 Addine 21 Brough 33 Total Adjustments > 123456789 34 123456789 35 Line 20 minus line 34 Adjust Gress Income > X 123456789 35 X 123456789 36 Line 20 minus line 34 Adjust Gress Income > X 123456789 35 X 123456789 37 Ratio of Hwait AG to total AGL Divids Ine 35, Colume 8, by line 33, Colume 8, by line 30, Colume 8, by line 33, Colume 8, by line 34, Colume 8, by line 30, Colume 8, by line 3	-	Your Social Security N	umber	Your Spouse's SSN
Non- three restrict example is a shown on return Spouse name. TP PTRST NAME XXX MI LAST NAME 33 Exceptional trees deduction (stach allidavil) (see page 21 of the Instructions)			(700	100 45 6700
Harme(b) is a shown on return I = 2 + 1 + 3 + 1 + 3 + 1 + 3 + 1 + 3 + 1 + 3 + 1 + 3 + 1 + 3 + 1 + 3 + 1 + 3 + 1 + 3 + 1 + 3 + 3	-			
SPC 055 1 REDE TAXAL DIT LEST I MARK3 Exceptional trees deduction (attach allidavit) (see page 21 of the instructions)1234567893312345678934 Add lines 21 inough 33Total Adjusted Gross Income > X1234567893412345678935 Line 20 minus line 34Adjusted Gross Income > X12345678935X12345678936 Exceptional trees deduction (attach allidavit) (THER ADVISITION 15 XXXXXXXXXXXXXX12345678935X12345678936 Indicated Gross Income > X12345678935X1234567891.00037 Rate of Havelia Adjusted Gross Income > X123456789371.00024 Add lines 21 in yoo and character as on the 39 and go b line 40. Otherwise go to page 22 the latitudions and other your Havelia heart adjusted docume there.3838 Micro Havel and Character and on the 39 and go b line 40. Otherwise go to page 22 the latitudions and other your Havelia heart adjusted gross (from Worksheet NR-4 or PY-4)38d12345678939 Growthaw Interest expanse (from Worksheet NR-4 or PY-4)38d12345678912345678939 Contributions (from Worksheet NR-6 or PY-5)38t12345678912345678930 Molity III worksheet RF 6 or PY-5)38t12345678912345678930 Molity III worksheet RF 6 or PY-5)38t12345678912345678931 Line Adjusted Gross Line 32, 200012345678912345678932 Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in)41X12345678934 Line 35, Column B minus line 39 or 40b, whichever applies. (This l				
(see page 21 of the Instructions) 123455789 33 123455789 34 Add lines 21 proop, 33 Total Adjustments > 123455789 34 123455789 35 Line 20 minus line 34 Adjusted Gross income > X 123455789 35 X 123455789 36 Federal adjusted gross income (see page 21 of the Instructions) 36 X 123455789 37 Ratio of Hewail Adl to Total Adl. Divids in 35, Colum B, by line 35, Colum A (Compute to 3 decinal places and non to 2 decinal places)37 1.00 38 Federal adjusted gross income (see page 21 of the Instructions of page 22 of the instructions on page 21, and places an X here. X 39 Modical and denul exponses (from Worksheet NR-4 or PY-4) 38 123455789 39 Line adjusted gross income (see page 24 of the instructions on page 27, and place and non page 27, and place and non page 27, and place and non page 27, and place and X here. X 39 Modical and denul exponses (from Worksheet NR-4 or PY-4) 36 123455789 39 Contributions (from Worksheet NR-4 or PY-4) 36 123455789 30 Line 35, Column B minus line 39 or 40, which were applies. (This line MUST be filled in) 41	Human I	Readable text here	SPOUSE NAME	XXXX MI LAST NAME
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38a Medical and denial expanses (from Worksheet NR-1 or PY-1)	38	If you do not itemize deductions, enter zero on line 39 and go to line 40a. Otherwise	go to page 22 of the Instruction	ns and enter your Hawaii itemized deductions here.
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38b Taxes (from Worksheet NR-2 or PY-2) .38b 123456789 38c Interest expense (from Worksheet NR-3 or PY-3) .38c 123456789 38d Contributions (from Worksheet NR-4 or PY-4) .38d 123456789 38d Contributions (from Worksheet NR-4 or PY-4) .38d 123456789 38d Contributions (from Worksheet NR-4 or PY-4) .38d 123456789 38d Miscellaneous deductions (from Worksheet NR-6 or PY-6) .38f 123456789 40a Miscellaneous deductions (from Worksheet NR-6 or PY-6) .38f 123456789 2 or 5 enter \$4,400; 4 enter \$3,212 .40a 123456789 40a Multiply line 40a by the ratio on line 37 .Prorated Standard Deduction > 40b 123456789 41 Line 35, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in) .41 X 123456789 42a 123456789		•	123456789	
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N-586, N-615, or N-814 is included.)	44			Tax Worksheet on page 41 of the Instructions.
44a If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 8 of that worksheet		(X Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-338, N	-344, N-348, N-405,	
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FORM N-15 (REV. 2023)	-			51
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Form N-15 (Rev. 2023)

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Human F	Readable text here	Name(s)) as shown on return	SPOUS	SE NZ	AME 2	XXXX	MI	LAST 1	NAME	•
52	Total nonrefundable	tax credits (attach Schedule	∍CR)				52		12	23456789	I
53	l ine 51 minus line F	52			Rale	ance 🍾	53	х	1:	23456789	1
53 54		e tax withheld (attach W-2s)									
• •		Instructions for other attach		12	2345	6789					
55	2023 estimated tax		····,····								
		234567; N-288A 123	34567 55	12	2345	6789				TOTAL	
		, ,								YMENTS	
56	Amount of estimated	tax applied from 2022 return.		12	2345	6789					
-	•							58		54 through 57.	
57	Amount paid with ex	tension	57	12	2345	6789			12	23456789)
59	•	an line 53, enter the amount								·	
	(line 58 minus line 5	i3) (see Instructions)					59		1:	23456789)
60		ee page 30 of the Instruction		Yourself	Spo	ouse					
	60a Hawaii Schools	s Repairs and Maintenance	Fund	X _{\$2}	Х	\$2					
	60b Hawaii Public I	Libraries Fund		X \$5		\$5					
	60c Domestic and Sex	xual Violence / Child Abuse and Ne	eglect Funds	X \$5	Х	\$5					
61	Add the amounts of	the Xs on lines 60a through	60c and enter the to	tal here			61			12) ,
62	Line 59 minus line 6	51					62		1.	23456789	1
63	Amount of line 62 to	••)	C 7 ^ ^					
	•	TED TAX				6789				.,	
64a		INDED TO YOU (line 62 min ited to a foreign (non-U.S.) b	, .				2110.		an X here	X if this refu	
	Devetter	123456789	· · · · ·	X		x	с ·	-			
64b	Routing number	123456789	64c Type:	K Che	ecking	x	Saving	S		0.0 · -	
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