STATE OF HAWAII DEPARTMENT OF TAXATION



General Information and Scannable Specifications for Form N-35 (Rev. 2024)

Contact Information for General Questions

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

FORM N-35 (Rev. 2024)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-35. Form N-35 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-35 must create the form so the variable data (specified fields containing taxpayer information) are printed in a fixed format that can

be read by the Department's IBML scanners. A 2D QR code must be present on each page of the form.

Substitute scannable forms MUST meet the requirements as established in this document and our current Forms Reproduction Policy, and be approved prior to release or distribution.

GENERAL INFORMATION

1. Substitute Form

- We highly recommend you use the Department's official Form N-35 PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.
- Substitute scannable forms must be proofread prior to submission.

2. Paper and Ink

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

3. Fonts

- · The form was designed using the following font:
 - 1 Arial
- The following fonts and sizes should be used for the form number and revision year located at the top left corner on page 1 of the form:
 - 1. Form: 8 pt Arial bold
 - 2. N-35: 18 pt Arial bold
 - 3. REV. 2024: 8 pt Arial
- The following fonts and sizes should be used for the form number and revision year located at the top left corner on pages 2 through 4 of the form:
 - 1. Form N-35 (REV. 2024): 8 pt Arial bold

- The following font and size should be used for the form number located at the bottom right corner on pages 1 through 4 of the form:
 - 1. Form N-35 (REV. 2024): 10 pt Arial bold

4. Variable Data

- All variable data fields must utilize 12 pt Courier New font. Exception: (1) On page 4 in the Schedule N section, the "SSN or FEIN" variable data fields are 10 pt Courier New. (2) On page 4 in the Schedule P section, the percentage variable data fields are 10 pt Courier New.
- · All variable data fields require exact placement.
- · Print all alpha characters uppercase.
- Use a bold X (X) as a checkbox. See exhibit for exact placement. The use of a checkmark is not acceptable.

5. Variable Data Delimiters

 Other tax year beginning and ending must be printed with dash (-) delimiters. For example:

MM-DD

(2 digits for month, followed by a dash (-),followed by 2 digits for day).

 Taxpayer's Federal Employer Identification Number must be printed with a dash (-) delimiter. For example:

12-1234567

(2 digits, followed by a dash (-), followed by 7 digits).

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

GE-123-456-7890-01

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

Note: The Taxpayer's Hawaii Tax I.D. Number begins with "GE."

Form N-35 (Rev. 2024) General Information and Scannable Specifications

6. Dollar Amounts

99999999

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

7. Testing and Approval of the Scannable Form

 A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or tailing spaces).

- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form N-35 (Rev. 2024) cannot be filed until 2025.

SCANNABLE SPECIFICATIONS

1. Layout

 Open space around variable data fields should be adhered to as much as possible except for the areas that do not require optical character recognition. Do not place any additional information in these areas.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions:
 - 1. Pages 1 4: The 2-digit Hawaii Vendor I.D. Number should begin at column 42, row 64.
- The Hawaii Vendor I.D. Number must utilize 12 pt Courier New font.

3. QR Code

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibit for exact placement):
 - Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 10.
 - Pages 2 4: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 7.
- Height of the QR code is 0.5 inch.
- · Length of the QR code is 0.5 inch.
- · Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is: N35_T 2024A 01 VIDXX

The required QR code for page 2 is: N35_T 2024A 02 VIDXX

The required QR code for page 3 is: N35_T 2024A 03 VIDXX

The required QR code for page 4 is: N35_T 2024A 04 VIDXX

The QR code includes the form number (N35), an underscore, type of form (T), space, 4-digit form year (2024), 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 11
 - 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.

4. 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: N351K1W3

The required form serial number for page 2 is: N352K1W3

The required form serial number for page 3 is: N353K1W3

The required form serial number for page 4 is: N354K1W3

5. Acetate Overlays

- Acetate overlays will assist in the exact data field placement. Verify your form samples with the overlays
- prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.
- Acetate overlays will be mailed to vendors who submitted a Letter of Intent to participate in the Forms Reproduction Program and who will be reproducing Form N-35. If you did not receive the acetate overlays, please contact the Forms Coordinator.

Place		Name as shown on return		Fede	eral Emp	loyer	Identification Number
R Code	e	NAME			00 0	000	000
Here		XXXXXXXXXXXXXXXXXXX	XXXX	XXXX	99-9	999	999
man Rea	adable text here						
22		ov (attach pahadula(a))	22a	9999999	9999		
22		ax (attach schedule(s))		9999999		Ì	
		N-35), line 21		9999999		Ì	
	c Number of N-4's attached			9999999			
	d LIFO recapture tax		22d	9999999			
	e Interest due under look-back		22e	9999999			
0 2 U		ch Schedule PTE) (see instructions)	22f	[9 9 9 9 9 9 9	9999		<u> </u>
اؤ		, 22e, and 22f			0000	22g	199999999999
23	a 2023 overpayment credited to	o 2024	23a	9999999			
[9999999		1	
8			23c	9999999	9999		
<u>د</u> ا 24	d Add lines 23a, 23b, and 23c					23d	99999999999
		uctions) Check if Form N-220 is attached			> X	24	99999999999
25		arger than the total of lines 22g and 24), enter A				25	99999999999
26		t Credited to 2025 estimated tax ➤ 26a \$			ded ➤	26b	99999999999
27		g and 24 is larger than line 23d) enter the amou	ınt due.			27	99999999999
28		structions)			<u> </u>	28	9999999999
돌 29		nal return — AMENDED RETURN ONLY				29	99999999999
[30		h amended return (See Instructions)				30	99999999999
Sche	edule A Cost of Goods	Sold (See Instructions for Schedu	le A)				
1	Inventory at beginning of year .					1	99999999999
2	Purchases					2	9999999999
3	Cost of labor					3	99999999999
4	Additional IRC section 263A cost	ts (see federal Instructions and attach a schedu	le)			4	9999999999
5	Other costs (attach schedule) .					5	9999999999
6	TotalAdd lines 1 through 5				>	6	9999999999
7	Inventory at end of year					7	9999999999
8	Cost of goods sold—Line 6 minu	us line 7. (Enter here and on page 1, line 2)			>	8	9999999999
9	a Check all methods used for v	aluing closing inventory:					
	(i) X Cost as described in	n Treasury Regulations section 1.471-3.					
	(ii) X Lower of cost or ma	rket as described in Treasury Regulations secti	on 1.471	-4 (see Instruct	ions)		
	(iii) X Other (specify method	rket as described in Treasury Regulations section od used and attach explanation)	D US.	ED XXXXX	XXXX	XXX	XXXXXXXXXXX
	b Check if there was a writedov	wn of subnormal goods as described in Treasur	y Regula	itions section 1.	471-2(c)		X
	c Check if the LIFO inventory n	method was adopted this tax year for any goods	(if checl	ked, attach fede	ral Form	970)	X
	d If the LIFO inventory method	was used for this tax year, enter percentage (o	r amount	s) of			1
	closing inventory computed u					9d	9999999999
		(with respect to property produced or acquired	for resale	e) apply to the c	orporatio	n?	X Yes X No
		ermining quantities, cost or valuations between					X Yes X No
	If "Yes," attach explanation.					ПП	
	edule B Other Informat	tion					
Sche	Check method of accounting: a		(specify)	> OTHER	XXXX	XXX	XXX
Sche		2-1212 b Date business began			12-1		
1	a Date of incorporation 12-1				12-1		212
Sche	a Date of incorporation 12-1		n as an				
1 2	c Under laws of LAWS OF	XXXXXXXX d Date of federal election			state voi	ir prine	movelle
1	c Under laws of LAWS OF Refer to the listing of Business A	XXXXXXXXX d Date of federal election ctivity Codes at the end of the federal Instruction	ns for Fo	orm 1120S and	state you OR S	ir princ ERV	ICE
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FORM N-35 (REV. 2024)		Page 3
Place	Name as shown on return	Federal Employer Identification Number 5
QR Code		6
Here	NAME	99-9999999
Human Readable text here	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	1

5	Sch	edule K Shareholders' Pro Rata Share Items	b. Attributable to Hawaii		c. Attributable Elsewhere
	1	Ordinary income (loss) from trade or business activities (page 1, line 21)	99999999999	1	99999999999
	2	Net income (loss) from rental real estate activities (attach federal Form 8825)	999999999999	2	999999999999
	3 a	Gross income from other rental activities	99999999999	3a	999999999999
	b	Expenses from other rental activities (attach schedule)	99999999999	3b	999999999999
	С	Net income (loss) from other rental activities. Line 3a minus line 3b	99999999999	3с	99999999999
	4	Interest income	99999999999	4	99999999999
	5	Ordinary dividends	99999999999	5	999999999999
İ	6	Royalty income	999999999999	6	999999999999
İ	7	Net short-term capital gain (loss) (Schedule D (Form N-35))	99999999999	7	999999999999
İ	8	Net long-term capital gain (loss) (Schedule D (Form N-35))	99999999999	8	999999999999
İ	9	Net gain (loss) under IRC section 1231 (attach Schedule D-1)	99999999999	9	999999999999
1	10	Other income (loss) (attach schedule)	99999999999	10	99999999999
7	11	Charitable contributions (attach schedule)	999999999999	11	99999999999
1	12	IRC section 179 expense deduction (attach federal Form 4562)	99999999999	12	99999999999
	13	Deductions related to portfolio income (loss) (attach schedule)	999999999999	13	999999999999
1	14	Other deductions (attach schedule)	999999999999	14	999999999999
Ļ		Interest expense on investment debts paid or accrued in 2024	999999999999	15a	999999999999
H		(1) Investment income included on lines 4, 5, and 6, above	999999999999	15b(1)	999999999999
		(2) Investment expenses included on line 13, above	999999999999	15b(2)	999999999999
1	16 a	Fuel Tax Credit for Commercial Fishers (attach Form N-163)	999999999999	16a	
		Total cost of property qualifying for the Capital Goods		1 1 7 1	
ŀ	#	Excise Tax Credit (See Instructions)	999999999999	16b	
ŀ	_	Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756).	See N-756A	16c	
L		Hawaii Low-Income Housing Tax Credit (attach Form N-586)	999999999999	16d	
L		Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	999999999999	16a	
L			99999999999	108	
L	ı	Motion Picture, Digital Media, and Film Production		405	
Ļ		Income Tax Credit (attach Form N-340)	99999999999	16f	
Ļ		Credit for School Repair and Maintenance (attach Form N-330)	99999999999	16g	
L		Renewable Energy Technologies Income Tax Credit (attach Form N-342)	999999999999	16h	
	İ	Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	999999999999	16i	
	j	Tax Credit for Research Activities (attach Form N-346)	99999999999	16j	
		Historic Preservation Income Tax Credit (attach Form N-325)	99999999999	16k	
	ı	Renewable Fuels Production Tax Credit for Years After 12/31/21 (attach Form N-360)	999999999999	161	
ĺ	m	Pass-Through Entity Tax Credit (attach Schedule PTE)	99999999999	16m	
Ì	n	Hawaii income tax withheld on Forms N-288A (See Instructions)	99999999999	16n	
İ	0	Total Hawaii income tax withheld on Forms N-4	99999999999	16o	
İ	р	Net income tax paid by the S corporation to states which do not recognize the			
İ		corporation's "S" status. Identify state(s)		16p	99999999999
7	(Atta	ch a separate schedule if more space is needed for any item.)			
1	17	Total property distributions (including cash) other than dividend distributions			
		reported on line 22, below. Date of Distribution12-12-1212	999999999999	17	999999999999
1	18	Tax exempt interest income	999999999999	18	999999999999
1	19	Other tax exempt income	999999999999	19	999999999999
ı	20	Non-deductible expenses	999999999999	20	999999999999
ı	21	Other items and amounts not included on lines 1 through 20, above, that are		+++	
H		required to be reported separately to shareholders (attach schedule)	999999999999	21	999999999999
2	22	Total dividend distributions paid from accumulated earnings and profits	999999999999	22	999999999999
┖	23	Income (loss) — Combine lines 1 through 10. From the result, subtract the sum			
1	-	of lines 11 through 15a		23	 9999999999999
1	24	Corporate adjustments to income attributable to Hawaii (attach schedule)	999999999999	24	
┖	24 25		<u>פפפפפפפפפפ</u>	25	
14	-0	Interest penalty on early withdrawal of savings		FO	<u> </u>

FORM N-35 (REV. 2024) Place	Name a	as shown or	n return	Fed	leral Employer k	Page 4 lentification Number
QR Code						
Here	NAME	5			99-999999	9
luman Readable text here	XXXX	XXXXXX	XXXXXXXXXX	XXXXXX		
				44000		
Schedules L. M-1, and	Attach a copy	of page 4	of federal Form	11208 to this retu	urn. Attach Sch	i. M-3, if applicable.
Schedule N List o	of Shareholders (Atta	cn a sepai		space is needed		
Name and Ado	dress SSN	N or FEIN	No. of shares owned at all times during the year	State of Residence	Year Sch. NS filed, if any (Indicate if revoked)	Amount of Payment on Form N-4 attached
1 NAME AND ADDR	ESS XXXXX					
NAME AND ADDR	ESS XXXXX					
NAME AND ADDR	ESS XXXXX 9999	9999999	99999999	STATE XXX	99999999	999999999
2 NAME AND ADDR						
NAME AND ADDR		000000				
NAME AND ADDR	LOO AAAAA	9999999	99999999	STATE XXX	999999999	999999999
3 NAME AND ADDR						
NAME AND ADDR		9999999			0000000	
	LOO AAAAA		99999999	STATE XXX	99999999	999999999
	ortionment of Income			all in the instruc		9999999999
	ss) from trade or business a	ctivities (Fro	m page 1, line 21)			
	r (from Schedule P, line 8).					999.99999 <u>%</u>
	portioned to Hawaii (line 1 r	1 1 1 1 1 1	' '			9999999999
	portioned elsewhere (line 1		'			
	imns b and c, Schedule K, li					
reported in returns o	or reports to other states und in EXPLANATION	aer the Unifor	m Division of Income	TOT TAX Purposes Ac	tr	X _{Yes} X _{No}
				* * * * * * * * * * * * * * * * * * *		
Schedule P Com	putation of Apportior	nment Fac	tors (See Attrib			
Schedule P Corn		nment Fac	ctors (See Attrib	utable to Hawai		
	In H Beginning of taxable year	lawaii End	of taxable year	utable to Hawai	i in the Instru	
Property — (use original cost)	In H	lawaii End	of taxable year	utable to Hawai	i in the Instru otal Everywhere le year E	ctions.)
Property — (use original cost)	In H Beginning of taxable year 99999999999999999999999999999999999	End 999999999999999999999999999999999999	of taxable year 999999999999999999999999999999999999	utable to Hawai Beginning of taxab 99999999999999999999999999999999999	i in the Instruction of the Inst	ctions.)
Property — (use original cost) Land Buildings	In H Beginning of taxable year 9999999999999	End 99999 99999	of taxable year 999999999999999999999999999999999999	utable to Hawai Beginning of taxab	i in the Instruction of the Inst	ctions.) Ind of taxable year
Property — (use original cost) _and Buildings	In H Beginning of taxable year 99999999999999999999999999999999999	End 99999 99999	of taxable year 999999999999999999999999999999999999	utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instructional Everywhere le year English 9999 9999 99999 9999 9999	ctions.) nd of taxable year 1999999999999999999999999999999999999
Property — (use original cost) and Buildings nventories easehold interests*	In H Beginning of taxable year 999999999999999999999999999999999999	End 99999 99999 99999 99999	of taxable year 999999999999999999999999999999999999	Utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instruction of the Instru	ctions.) nd of taxable year 99999999999999999999999999999999999
Property — (use original cost) and Buildings nventories Leasehold interests* Rented Property*	In H Beginning of taxable year 999999999999999999999999999999999999	End 9 9999 9 9999 9 9999 9 9999	of taxable year 9999999999 99999999999 9999999999999	Utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instruction of the Instru	ctions.) nd of taxable year 999999999999999999999999999999999999
Property — (use original cost) and	In H Beginning of taxable year 999999999999999999999999999999999999	End 9 9999 9 9999 9 9999 9 9999	of taxable year 999999999999999999999999999999999999	Utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instruction of the Instru	ctions.) nd of taxable year 99999999999999999999999999999999999
Property — (use original cost) and Buildings nventories easehold interests* Rented Property* Other Property	In H Beginning of taxable year 999999999999999999999999999999999999	End 9 9999 9 9999 9 9999 9 9999	of taxable year 9999999999 99999999999 9999999999999	Utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instruction of the Instru	ctions.) nd of taxable year 999999999999999999999999999999999999
Property — (use original cost) and Buildings nventories easehold interests* Rented Property* Other Property Total Enter net annual rent X 8.	In H Beginning of taxable year 999999999999999999999999999999999999	End 9 9999 9 9999 9 9999 9 9999	of taxable year 99999999999999999999999999999999999	utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instruction of the Instru	ctions.) nd of taxable year 99999999999999999999999999999999999
Property — (use original cost) and	In H Beginning of taxable year 999999999999999999999999999999999999	End End	of taxable year 99999999999999999999999999999999999	utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instruction of the Instru	ctions.) Ind of taxable year 99999999999999999999999999999999999
Property — (use original cost) and	In H Beginning of taxable year 999999999999999999999999999999999999	End End	of taxable year 9999999999 9999999999 99999999999 99999	Utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instruction of the Instru	ctions.) Ind of taxable year 99999999999999999999999999999999999
Property — (use original cost) and Buildings nventories easehold interests* Rented Property* Total Enter net annual rent X 8. Compute all percentages to 1 Property values (averag 2 Property factor (line 1, cost) 3 Total compensation.	In H Beginning of taxable year 999999999999999999999999999999999999	End End	of taxable year 9999999999 9999999999 99999999999 99999	utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instruction of the Instru	ctions.) Ind of taxable year 99999999999999999999999999999999999
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Property — (use original cost) and Buildings Inventories Leasehold interests* Rented Property Total Enter net annual rent X 8. Compute all percentages to Property values (average) Property factor (line 1, cost) Total compensation. Payroll factor (line 3, cost) Total sales	In H Beginning of taxable year 999999999999999999999999999999999999	End End	of taxable year 9999999999 9999999999 9999999999 999999	Utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instruction of the Instru	ctions.) Ind of taxable year 99999999999999999999999999999999999
Property — (use original cost) and Buildings nventories Leasehold interests* Rented Property* Total Enter net annual rent X 8. Compute all percentages to 1 Property values (average 2 Property factor (line 1, cost) 3 Total compensation. 4 Payroll factor (line 3, cost) Total sales 6 Sales factor (line 5, col.)	In H Beginning of taxable year 999999999999999999999999999999999999	End End	of taxable year 9999999999 9999999999 9999999999 999999	Utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instruction of the Instru	ctions.) Ind of taxable year 199999999999999999999999999999999999
Property — (use original cost) and Buildings nventories easehold interests* Rented Property Total Enter net annual rent X 8. Compute all percentages to 1 Property values (average) 2 Property factor (line 1, conduction) 3 Total compensation. 4 Payroll factor (line 3, conduction) 5 Total sales 6 Sales factor (line 5, colduction) 7 Total of factors (add lines)	In H Beginning of taxable year 999999999999999999999999999999999999	End End	of taxable year 9999999999 9999999999 9999999999 999999	Utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instruction of the Instru	ctions.) nd of taxable year 99999999999999999999999999999999999
Property — (use original cost) and Buildings Inventories Leasehold interests* Rented Property Total Enter net annual rent X 8. Compute all percentages to 1 Property values (average 2 Property factor (line 1, cost) 3 Total compensation. 4 Payroll factor (line 3, cost) 5 Total sales 6 Sales factor (line 5, col. 7 Total of factors (add line)	In H Beginning of taxable year 999999999999999999999999999999999999	End End	of taxable year 9999999999 9999999999 9999999999 999999	Utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instruction of the Instru	ctions.) Ind of taxable year 199999999999999999999999999999999999
roperty — (use original cost) and suildings easehold interests* Rented Property Total Enter net annual rent X 8. Compute all percentages to Property values (average of the property factor (line 1, cost) Total compensation. Payroll factor (line 3, cost) Total sales Sales factor (line 5, col. Total of factors (add line)	In H Beginning of taxable year 999999999999999999999999999999999999	End End	of taxable year 9999999999 9999999999 9999999999 999999	Utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instruction of the Instru	ctions.) nd of taxable year 99999999999999999999999999999999999
Property — (use original cost) and Buildings Inventories Leasehold interests* Rented Property Total Enter net annual rent X 8. Compute all percentages to 1 Property values (average 2 Property factor (line 1, cost) 3 Total compensation. 4 Payroll factor (line 3, cost) 5 Total sales 6 Sales factor (line 5, col. 7 Total of factors (add line 8 Average of factors (see	In H Beginning of taxable year 999999999999999999999999999999999999	End End	of taxable year	utable to Hawai Beginning of taxab 9999999999999999999999999999999999	in the Instruction of the Instru	ctions.) nd of taxable year 99999999999999999999999999999999999
Property — (use original cost) and Buildings Inventories Leasehold interests* Rented Property Total Enter net annual rent X 8. Compute all percentages to 1 Property values (average 2 Property factor (line 1, cost) Total compensation. 4 Payroll factor (line 3, cost) Total sales 6 Sales factor (line 5, col. 7 Total of factors (add line 8 Average of factors (see	Beginning of taxable year 999999999999999999999999999999999999	End	of taxable year	utable to Hawai Beginning of taxab 9999999999999999999999999999999999	in the Instruction of the Instru	ctions.) Ind of taxable year 199999999999999999999999999999999999
Property — (use original cost) Land Buildings Inventories Leasehold interests* Rented Property* Dither Property Total Finter net annual rent X 8. Compute all percentages to 1 Property values (average) 2 Property factor (line 1, conditions) 3 Total compensation. 4 Payroll factor (line 3, conditions) 5 Sales factor (line 5, coldine 5) 7 Total of factors (add line 8) 8 Average of factors (see	Beginning of taxable year 999999999999999999999999999999999999	End	of taxable year	Utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instructional Everywhere 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	ctions.) Ind of taxable year 199999999999999999999999999999999999
Property — (use original cost) Land	Beginning of taxable year 999999999999999999999999999999999999	End	of taxable year	utable to Hawai Beginning of taxab 9999999999 99999999999 A. In Hawaii 99999999999 99999999999999999999	in the Instructional Everywhere 19 99 99 99 99 99 99 9	ctions.) Ind of taxable year 199999999999999999999999999999999999
Property — (use original cost) Land	Beginning of taxable year 999999999999999999999999999999999999	End	of taxable year	Utable to Hawai Beginning of taxab 99999999999999999999999999999999999	in the Instructional Everywhere 19 99 99 99 99 99 99 9	ctions.) Ind of taxable year 199999999999999999999999999999999999
Property — (use original cost) Land Buildings Inventories Leasehold interests* Rented Property Total * Enter net annual rent X 8. Compute all percentages to 1 Property values (average 2 Property factor (line 1, cost) Total compensation. 4 Payroll factor (line 3, cost) Total sales	Beginning of taxable year 999999999999999999999999999999999999	End	of taxable year	utable to Hawai Beginning of taxab 9999999999 99999999999 A. In Hawaii 99999999999 99999999999999999999	in the Instructional Everywhere 19 99 99 99 99 99 99 9	ctions.) Ind of taxable year 199999999999999999999999999999999999
Property — (use original cost) and Buildings Inventories Leasehold interests* Rented Property* Total Total Compute all percentages to Property values (average) Property factor (line 1, constant) Total compensation. Payroll factor (line 3, constant) Sales factor (line 5, col.) Total of factors (add line) Average of factors (see Designated TMP ADDR ADDR ADDR	In H Beginning of taxable year 999999999999999999999999999999999999	End	of taxeble year	utable to Hawai Beginning of taxab 9999999999 99999999999 A. In Hawaii 99999999999 99999999999999999999	in the Instructional Everywhere 19 99 99 99 99 99 99 9	ctions.) Ind of taxable year 199999999999999999999999999999999999
Property — (use original cost) and Buildings Inventories Leasehold interests* Rented Property* Total Total Compute all percentages to Property values (average) Property factor (line 1, constant) Total compensation. Payroll factor (line 3, constant) Sales factor (line 5, col.) Total of factors (add line) Average of factors (see Designated TMP ADDR ADDR ADDR	In H Beginning of taxable year 999999999999999999999999999999999999	End	of taxeble year	### ##################################	in the Instructional Everywhere 19 99 99 99 99 99 99 9	ctions.) Ind of taxable year 199999999999999999999999999999999999
Property — (use original cost) Land Buildings Inventories Leasehold interests* Rented Property Total * Enter net annual rent X 8. Compute all percentages to 1 Property values (average 2 Property factor (line 1, co 3 Total compensation. 4 Payroll factor (line 3, co 5 Total sales . 6 Sales factor (line 5, col. 7 Total of factors (add line 8 Average of factors (see Designated TMP) ADDR	In H Beginning of taxable year 999999999999999999999999999999999999	End	of taxeble year	### ##################################	in the Instructional Everywhere 19 99 99 99 99 99 99 9	ctions.) Ind of taxable year 199999999999999999999999999999999999

N-35 (REV. 2024)

S CORPORATION INCOME TAX RETURN

For calendar year 2024

Place QR Code Here

or other tax year beginning $\underline{12-12}$, 2024 and ending 12-12, 20

	1	1ere	and ending , 20			
ŀ	Hum	an Readable	text here X AMENDED Return (Attach Sch AMD)			
ſ	П	Name		Federal Employer I.D). No.	
		NAME	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99-999	9999	
	띮	Dba or C/C		Business Activity Code (Use code shown on federal Form 1120S)		
	OR TYP	DBA (OR CARE OF XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999		
			ress (number and street)	Hawaii Tax I.D. No.		
	닐		NG ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		-999-9999-99	
٨l	PRINT		, State, and Postal/ZIP Code. If foreign address, see Instructions.	Enter the number of So		
Ш		,	OR TOWN STATE ZIP CODE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	attached to this return	99999999	
L		CIII	ON TOWN STATE SIF CODE ANAMAMAMAMAMAMAMAMAMAMAMAMAMAMAMAMAMAMA			
	С	heck app	icable boxes: (1) X Initial Return (2) X Final Return (3) X	S Election Termina	ation or Revocation	
			(4) X Name Change (5) X IRS Adjustment (6) X	Electing PTE (Atta	ach Sch PTE)	
	ls	the corpo	ration electing to be an S corporation beginning with this tax year?		X Yes X No	
١.	Н	ow many	nonths in 2024 was this corporation in operation? 99 Was this corporation in ope	ration at the end	of 2024? X Yes X No	
١,	_		ION: Include only trade or business income and expenses on lines 1a through 20. S		or more information.	
П			Gross receipts or sales (see Instructions)	99999999		
e l				99999999		
Ĭ	ш	С	Line 1a minus line 1b	▶	1c 999999999999	
je l	高	2 Co:	st of goods sold (Schedule A, line 8)		2 99999999999	
١ڃ	INCOM	3 Gro	ss profit (line 1c minus line 2)		3 99999999999	
۳	=	4 Net	gain or (loss) from Schedule D-1, Part II, line 19 (attach Schedule D-1)		4 99999999999	
anc		5 Oth	er income (see Instructions) (attach schedule)		5 99999999999	
4		6	TOTAL income (loss) — Add lines 3 through 5 and enter here	>	6 99999999999	
z s		7 Co	npensation of officers		7 99999999999	
Attach Forms N-4 and Payment Here		8 Sal	aries and wages (less employment credit)	[8 9999999999	
ᆈ		9 Re	pairs and maintenance		9 9999999999	
ရင္ပါ			I debts (see Instructions)	t t	10 99999999999	
Ħ			nts	t t	11 99999999999	
ıl	တ္ခ	12 Tax	es and licenses (attach schedule)		12 99999999999	
Ш	Ō		rest	ľ	13 99999999999	
Ш	딩	14 De	preciation from federal Form 4562 not claimed elsewhere on return (see Instructions)		14 99999999999	
Ш	DEDUCTIONS		oletion (Do not deduct oil and gas depletion. See Instructions.)		15 99999999999	
Ш	핃		rertising	t t	16 99999999999	
Ш	٦		ision, profit-sharing, etc. plans		17 99999999999	
Ш			ployee benefit programs		18 99999999999	
Ш			er deductions (attach schedule)		19 99999999999	
Ш			TOTAL deductions — Add lines 7 through 19 and enter here.		20 99999999999	
\prod			inary income (loss) from trade or business activities — line 6 minus line 20 (To Sch. K, line 1		21 99999999999	
•	Please Sign Here	DECL.	ARATION: I declare, under the penalties set forth in section 231-36, HRS, that this return (including any acc d, to the best of my knowledge and belief, is true, correct, and complete, made in good faith, for the taxable year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge	ompanying schedules stated, pursuant to the	s or statements) has been examined	
	Sigr	>	12-12-12	NAME .	AND TITLE XXXX	
	še.		Signature of officer Date	Type or p	rint name and title of officer	
	Pleas		the Hawaii Department of Taxation discuss this return with the preparer shown below page 3 of the Instructions) This designation does not replace Form N-848, Power of Att		X Yes X No	
ŀ			Propagatic Signature Date		PTIN	
- [Preparer's Signature Print Preparer's Name PREPARERS NAME XXXXXXXXX 12-12-12	Check if	DDED TO MOV	
	Pa		Print Preparer's Name PREPARERS NAME XXXXXXXX 12-12-12	self-employed	X > PREP ID NOX	
		eparer's ormation	Firm's name (or FIRMS NAME AND ADDRESS XXXXXXXXXX	Federal 9	9-9999999	
			yours if self-employed) FIRMS NAME AND ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	E.I. NO.	(123) 456-7890	
			Address and Postal/ZIP Code PIRMS IN AME AND ADDRESS AXXXXXXXXXX	Phone no.	(143) 430-7090	

Place QR Code Here	
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Name as shown on return
NAME
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Federal Employer Identification Number

99-9999999

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_			212121	(7/7/7/)		
Hum	an Rea	adable text here				
П	22	a Excess net passive income tax (attach schedule(s))	22a	9999999999		
		b Tax from Schedule D (Form N-35), line 21	22b	9999999999		
		c Number of N-4's attached 9999 Taxes withheld on attached N-4's	22c	99999999999		
			22d	99999999999	•	
		e Interest due under look-back method	22e	99999999999		
PAYMENTS		f Pass-through entity tax (attach Schedule PTE) (see instructions)	22f	99999999999		
		g Add lines 22a, 22b, 22c, 22d, 22e, and 22f			22g	99999999999
ĮΞ	23	a 2023 overpayment credited to 2024	23a	99999999999		
I≱I		b 2024 estimated tax payments from N-201Vs 9999999 and N-288As 99999	23b	9999999999		
∞		c Payments with extension	23c	9999999999		
		d Add lines 23a, 23b, and 23c			23d	9999999999
Ι¥	24	Estimated tax penalty. (see Instructions) Check if Form N-220 is attached			24	99999999999
Ι' Ι					-	99999999999
	25	OVERPAYMENT (If line 23d is larger than the total of lines 22g and 24), enter AM			25	
1 1	26	Enter amount of line 25 you want Credited to 2025 estimated tax ➤ 26a \$_99			26b	9999999999
1 1	27	TAX DUE (If the total of lines 22g and 24 is larger than line 23d) enter the amount			27	9999999999
	28	AMOUNT OF PAYMENT (see Instructions)			28	99999999999
NDED	29	Amount paid (overpaid) on original return — AMENDED RETURN ONLY			29	99999999999
AMENDED RETURN	30	BALANCE DUE (REFUND) with amended return (See Instructions)			30	9999999999
5	Sche	edule A Cost of Goods Sold (See Instructions for Schedule	A)			
	1	Inventory at beginning of year			1	9999999999
	2	Purchases			2	9999999999
	3	Cost of labor			3	99999999999
	4	Additional IRC section 263A costs (see federal Instructions and attach a schedule			4	99999999999
		,	,		- 	
	5	Other costs (attach schedule)			5	9999999999
	6	Total—Add lines 1 through 5			6	9999999999
	7	Inventory at end of year			7	9999999999
	8	Cost of goods sold—Line 6 minus line 7. (Enter here and on page 1, line 2)			8	9999999999
	9	Check all methods used for valuing closing inventory:				
		(i) X Cost as described in Treasury Regulations section 1.471-3.				
		(ii) X Lower of cost or market as described in Treasury Regulations section (iii) X Other (specify method used and attach explanation) ➤ METHOD	1.471	-4 (see Instructions)		
		(iii) X Other (specify method used and attach explanation) ➤ METTHOD	US.	ED XXXXXXXXX	XXXX	(XXXXXXXXXXXX
		b Check if there was a writedown of subnormal goods as described in Treasury I	Regula	itions section 1.471-2(c)		X
		c Check if the LIFO inventory method was adopted this tax year for any goods (i	f checl	ked_attach federal Form	970)	X
		d If the LIFO inventory method was used for this tax year, enter percentage (or a	mount	's) of		
		closing inventory computed under LIFO		•	9d	9999999999
		Do the rules of section 263A (with respect to property produced or acquired for				
		f Was there any change in determining quantities, cost or valuations between op	ening	and closing inventory?		22 Yes 22 No
- 6		If "Yes," attach explanation.				
ક		dule B Other Information		· OEIIED 1717777		77.77.7
	1	Check method of accounting: a X Cash b X Accrual c X Other (s		► OTHER XXXX		<u>XXX</u>
	2	a Date of incorporation $12-12-1212$ b Date business began in				110
		$ \textbf{c} \;\; \text{Under laws of} \; \underline{LAWS} \;\; \text{OF} \;\; \underline{XXXXXXXX} \qquad \textbf{d} \;\; \text{Date of federal election} $	as an	S corporation $\underline{12-1}$	2-12	212_
	3	Refer to the listing of Business Activity Codes at the end of the federal Instructions	for Fo	orm 1120S and state you	ır princi	pal:
		Business Activity > BUSINESS ACTIVITY XX ; Product or servi	ce >	PRODUCT OR S	ERVI	LCE
	4	Did the corporation at the end of the tax year own, directly or indirectly, 50% or mo	re of t	he voting stock of a dom	nestic	
		corporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a sc		•		
		and employer identification number (b) percentage owned, and (c) if 100% owned		• , ,		X Yes X No
	5	Enter the number of shareholders in the corporation at the end of the tax year who				
	5	residents of Hawaii 99999999999 nonresidents of Hawaii 99		9999999		
	_					v , v
	6	Did the corporation derive income from sources outside Hawaii which is not include				
	7	If the corporation: (1) was a C corporation before it elected to be an S corporation				
		determined by reference to its basis (or the basis of any other property) in the han				
		(defined by IRC section 1374(d)(1)) in excess of the net recognized built-in gain from prior years	om pri	or years, enter the net u	nrealize	ed built-in gain reduced
		by net recognized built-in gain from prior years	999	<u> </u>		

Federal Employer Identification Number

Place QR Code Here

Name as shown on return

99-999999

	Sch	edule K Shareholders' Pro Rata Share Items	b. Attributable to Hawaii		c. Attributable Elsewhere
	1	Ordinary income (loss) from trade or business activities (page 1, line 21)	99999999999	1	99999999999
	2	Net income (loss) from rental real estate activities (attach federal Form 8825)	99999999999	2	99999999999
	3 a	Gross income from other rental activities	99999999999	3a	99999999999
ŝ	b	Expenses from other rental activities (attach schedule)	99999999999	3b	99999999999
sse	С	Net income (loss) from other rental activities. Line 3a minus line 3b	99999999999	3с	99999999999
Po	4	Interest income	99999999999	4	99999999999
Income (Losses)	5	Ordinary dividends	99999999999	5	99999999999
om	6	Royalty income	99999999999	6	99999999999
luc	7	Net short-term capital gain (loss) (Schedule D (Form N-35))	99999999999	7	99999999999
	8	Net long-term capital gain (loss) (Schedule D (Form N-35))	99999999999	8	99999999999
	9	Net gain (loss) under IRC section 1231 (attach Schedule D-1)	99999999999	9	99999999999
	10	Other income (loss) (attach schedule)	99999999999	10	99999999999
ns	11	Charitable contributions (attach schedule)	999999999999	11	99999999999
Deductions	12	IRC section 179 expense deduction (attach federal Form 4562)	99999999999	12	99999999999
ğ	13	Deductions related to portfolio income (loss) (attach schedule)	999999999999	13	99999999999
De	14	Other deductions (attach schedule)	999999999999	14	99999999999
ent		Interest expense on investment debts paid or accrued in 2024	99999999999	15a	99999999999
Investment Interest	b	(1) Investment income included on lines 4, 5, and 6, above	99999999999	15b(1)	99999999999
==		(2) Investment expenses included on line 13, above	999999999999	15b(2)	99999999999
		Fuel Tax Credit for Commercial Fishers (attach Form N-163)	99999999999	16a	
	b	Total cost of property qualifying for the Capital Goods			
		Excise Tax Credit (See Instructions)	999999999999	16b	
		Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756).	See N-756A	16c	
		Hawaii Low-Income Housing Tax Credit (attach Form N-586)	99999999999	16d	
		Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	99999999999	16e	
	f	Motion Picture, Digital Media, and Film Production			
		Income Tax Credit (attach Form N-340)	999999999999	16f	
its	_	Credit for School Repair and Maintenance (attach Form N-330)	999999999999	16g	
Credits		Renewable Energy Technologies Income Tax Credit (attach Form N-342)	999999999999	16h	
ō	i	Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	99999999999	16i	
	j	Tax Credit for Research Activities (attach Form N-346)	99999999999	16j	
		Historic Preservation Income Tax Credit (attach Form N-325)	99999999999	16k	
		Renewable Fuels Production Tax Credit for Years After 12/31/21 (attach Form N-360)	99999999999	161	
		n Pass-Through Entity Tax Credit (attach Schedule PTE)	99999999999	16m	
		Hawaii income tax withheld on Forms N-288A (See Instructions)	99999999999	16n	
		Total Hawaii income tax withheld on Forms N-4	99999999999	16o	
	р	Net income tax paid by the S corporation to states which do not recognize the		٠,	
	(8	corporation's "S" status. Identify state(s)		16p	99999999999
		ach a separate schedule if more space is needed for any item.)			
	17	Total property distributions (including cash) other than dividend distributions		,_	
	40	reported on line 22, below. Date of Distribution12-12-1212	99999999999	17	99999999999
	18	Tax exempt interest income	99999999999	18	99999999999
Other Items	19	Other tax exempt income.	999999999999	19	999999999999
Itel	20	Non-deductible expenses	999999999999	20	99999999999
er	21	Other items and amounts not included on lines 1 through 20, above, that are			
g	22	required to be reported separately to shareholders (attach schedule)	99999999999	21	99999999999
_	22	Total dividend distributions paid from accumulated earnings and profits	999999999999	22	999999999999
	23	Income (loss) — Combine lines 1 through 10. From the result, subtract the sum		22	
	24	of lines 11 through 15a	99999999999	23	99999999999
	24	Corporate adjustments to income attributable to Hawaii (attach schedule)	999999999999	24	000000000000
	25	Interest penalty on early withdrawal of savings		25	9999999999999 RM N-35 (REV. 2024)

Place QR Code Here Human Readable text here Name as shown on return

Federal Employer Identification Number

NAME

99-9999999

Schedules L, M-1, and M-2 Attach a copy of page 4 of federal Form 1120S to this return. Attach Sch. M-3, if applicable. List of Shareholders (Attach a separate sheet if more space is needed)

Conocial IV	List of offactionacis	(/ title(0))	are energy in interes	opado la madad	<u>u, </u>	
Name	and Address	SSN or FEIN	No. of shares owned at all times during the year	State of Residence	Year Sch. NS filed, if any (Indicate if revoked)	Amount of Payment on Form N-4 attached
1 NAME AND	ADDRESS XXXXX					
NAME AND	ADDRESS XXXXX					
NAME AND	ADDRESS XXXXX	99999999999	99999999	STATE XXX	99999999	999999999
2 NAME AND	ADDRESS XXXXX					
NAME AND	ADDRESS XXXXX					
NAME AND	ADDRESS XXXXX	9999999999	99999999	STATE XXX	999999999	999999999
3 NAME AND	ADDRESS XXXXX					
NAME AND	ADDRESS XXXXX					
NAME AND	ADDRESS XXXXX	9999999999	99999999	STATE XXX	99999999	999999999
		10 111				•

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

Business income apportioned elsewhere (line 1 minus line 3). (To Schedule K, line 1, col. c).

<u>99999</u>999 Ordinary income (loss) from trade or business activities (From page 1, line 21)....... 999.99999 2 999999999999 Business income apportioned to Hawaii (line 1 multiplied by line 2) (To Schedule K, line 1, col. b) 999999999999

Are the totals of columns b and c, Schedule K, lines 2 through 6, and the amounts shown on Schedule P, column B, the same as those X Yes X reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? .

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

	In Hawa	aii	Total Everywhere		
Property — (use original cost)	Beginning of taxable year	End of taxable year	Beginning of taxable year	End of taxable year	
Land	999999999999	999999999999	999999999999	999999999999	
Buildings	999999999999	999999999999	999999999999	999999999999	
Inventories	999999999999	999999999999	999999999999	999999999999	
Leasehold interests*		999999999999		999999999999	
Rented Property*		999999999999		999999999999	
Other Property	999999999999	999999999999	999999999999	999999999999	
Total	999999999999	999999999999	999999999999	999999999999	

* Enter net annual rent X 8.

	Compute all percentages to 5 decimal places (0.00000%)	A. In Hawaii	B. Everywhere	
1	Property values (average value of property above)	99999999999	999999999999	
2	Property factor (line 1, col. A divided by line 1, col. B)		999.99	9999 %
3	Total compensation	99999999999	999999999999	
4			999.99	9999 %
5	Total sales	99999999999	99999999999	
6	Sales factor (line 5, col. A divided by line 5, col. B)		999.99	9999 %
7	Total of factors (add lines 2, 4, and 6)		999.99	9999 %
8	Average of factors (see instructions) (To Schedule O, line 2)		999.99	9999 %

Designation of Tax Matters Person (See Instructions.)

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

Name of designated TMP

NAME OF DESIGNATED TMP XXXXXXXXXXXXXXX

Identifying number of TMP 99999999999999

Address of designated TMP ADDRESS