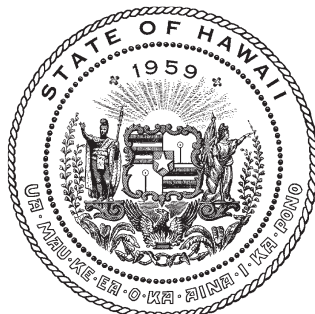


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



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

Contact Information for General Questions

Hawaii Department of Taxation
Technical Section
Attn: Sharlene Tagami, Forms Coordinator
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Telephone: (808) 587-1577
Fax: (808) 587-1584

E-mail: Tax.Technical.Section@hawaii.gov

**Contact Information for Mailing Test
Packages and Testing Inquiries**

Hawaii Department of Taxation
Attn: Document Processing — Quality
Assurance Test Team
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Email: tax.dp.qa@hawaii.gov

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

FORM N-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."

6. Dollar Amounts 999999999

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

7. Testing and Approval of the Scannable Form

- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized

fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).

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

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

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.

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.

3. QR Code

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibit for exact placement):
 1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 10.
 2. 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 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.

FORM N-35 (REV. 2024)

S CORPORATION INCOME TAX RETURN 2024

For calendar year 2024

Place QR Code Here

or other tax year beginning 12-12, 2024 and ending 12-12, 2012

Human Readable text here

X AMENDED Return (Attach Sch AMD)

Table with 2 columns: Name, Federal Employer I.D. No., Dba or C/O, Business Activity Code, Mailing Address, Hawaii Tax I.D. No., City or town, State, and Postal/ZIP Code, Enter the number of Schedules NS attached to this return.

Check applicable boxes: (1) X Initial Return (2) X Final Return (3) X S Election Termination or Revocation (4) X Name Change (5) X IRS Adjustment (6) X Electing PTE (Attach Sch PTE)

Is the corporation electing to be an S corporation beginning with this tax year? X Yes X No How many months in 2024 was this corporation in operation? 99 Was this corporation in operation at the end of 2024? X Yes X No

CAUTION: Include only trade or business income and expenses on lines 1a through 20. See Instructions for more information.

Main table with columns for INCOME, DEDUCTIONS, and totals. Rows include Gross receipts or sales, Returns and allowances, Cost of goods sold, Gross profit, Other income, Compensation of officers, Salaries and wages, Repairs and maintenance, Bad debts, Rents, Taxes and licenses, Interest, Depreciation, Depletion, Advertising, Pension, profit-sharing, etc. plans, Employee benefit programs, Other deductions, and Ordinary income.

DECLARATION: I declare, under the penalties set forth in section 231-36, HRS. that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer: 12-12-12 NAME AND TITLE XXXX

Table for Preparer's Information including Preparer's Signature, Print Preparer's Name, Date, Check if self-employed, PTIN, Firm's name (or yours if self-employed), Address and Postal/ZIP Code, Federal E.I. No., and Phone no.

Place QR Code Here	Name as shown on return NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federal Employer Identification Number 99-999999
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Human Readable text here

TAX & PAYMENTS	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 <u>9999</u> Taxes withheld on attached N-4's	22c	9999999999		
		d LIFO recapture tax	22d	9999999999		
		e Interest due under look-back method	22e	9999999999		
		f Pass-through entity tax (attach Schedule PTE) (see instructions)	22f	9999999999		
		g Add lines 22a, 22b, 22c, 22d, 22e, and 22f	22g	9999999999		
		23	a 2023 overpayment credited to 2024	23a	9999999999	
			b 2024 estimated tax payments from N-201Vs <u>9999999</u> and N-238As <u>99999</u>	23b	9999999999	
			c Payments with extension	23c	9999999999	
		d Add lines 23a, 23b, and 23c	23d	9999999999		
	24	Estimated tax penalty. (see Instructions) Check if Form N-220 is attached <input checked="" type="checkbox"/>	24	9999999999		
	25	OVERPAYMENT (If line 23d is larger than the total of lines 22g and 24), enter AMOUNT OVERPAID	25	9999999999		
	26	Enter amount of line 25 you want Credited to 2025 estimated tax <input checked="" type="checkbox"/> 26a \$ <u>99999999</u> Refunded <input checked="" type="checkbox"/>	26b	9999999999		
	27	TAX DUE (If the total of lines 22g and 24 is larger than line 23d) enter the amount due.	27	9999999999		
	28	AMOUNT OF PAYMENT (see Instructions)	28	9999999999		
AMENDED RETURN	29	Amount paid (overpaid) on original return — AMENDED RETURN ONLY	29	9999999999		
	30	BALANCE DUE (REFUND) with amended return (See Instructions)	30	9999999999		

Schedule 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	9999999999
4	Additional IRC section 263A costs (see federal Instructions and attach a schedule)	4	9999999999
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	a Check all methods used for valuing closing inventory:		
	(i) <input checked="" type="checkbox"/> Cost as described in Treasury Regulations section 1.471-3.		
	(ii) <input checked="" type="checkbox"/> Lower of cost or market as described in Treasury Regulations section 1.471-4 (see Instructions)		
	(iii) <input checked="" type="checkbox"/> Other (specify method used and attach explanation) <input checked="" type="checkbox"/> METHOD USED <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>		
	b Check if there was a writedown of subnormal goods as described in Treasury Regulations section 1.471-2(c) <input checked="" type="checkbox"/>		
	c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach federal Form 970) <input checked="" type="checkbox"/>		
	d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO	9d	9999999999
	e Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the corporation? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	f Was there any change in determining quantities, cost or valuations between opening and closing inventory? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	If "Yes," attach explanation.		

Schedule B Other Information

1	Check method of accounting: a <input checked="" type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input checked="" type="checkbox"/> Other (specify) <input checked="" type="checkbox"/> OTHER <u>XXXXXXXXXX</u>
2	a Date of incorporation <u>12-12-1212</u> b Date business began in Hawaii <u>12-12-1212</u>
	c Under laws of <u>LAWS OF XXXXXXXX</u> d Date of federal election as an S corporation <u>12-12-1212</u>
3	Refer to the listing of Business Activity Codes at the end of the federal Instructions for Form 1120S and state your principal: Business Activity <input checked="" type="checkbox"/> BUSINESS ACTIVITY XX ; Product or service <input checked="" type="checkbox"/> PRODUCT OR SERVICE
4	Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a schedule showing: (a) name, address and employer identification number (b) percentage owned, and (c) if 100% owned, was QSSS election made? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
5	Enter the number of shareholders in the corporation at the end of the tax year who are: residents of Hawaii <u>9999999999</u> nonresidents of Hawaii <u>999999999999</u>
6	Did the corporation derive income from sources outside Hawaii which is not includable in the Hawaii return? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7	If the corporation: (1) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (2) has net unrealized built-in gain (defined by IRC section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years \$ <u>99999999999999</u>

Place QR Code Here

Name as shown on return

Federal Employer Identification Number

NAME

99-9999999

Human Readable text here

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Table with columns: Schedule K, Shareholders' Pro Rata Share Items, b. Attributable to Hawaii, c. Attributable Elsewhere. Rows include Income (Losses), Deductions, Investment Interest, Credits, and Other Items.

Place QR Code Here	Name as shown on return	Federal Employer Identification Number
	NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	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.
Schedule N List of Shareholders (Attach a separate sheet if more space is needed)

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	999999999999	99999999	STATE XXX	99999999	9999999999
2 NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX					
NAME AND ADDRESS XXXXX	999999999999	99999999	STATE XXX	9999999999	9999999999
3 NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX					
NAME AND ADDRESS XXXXX	999999999999	99999999	STATE XXX	9999999999	9999999999

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

1 Ordinary income (loss) from trade or business activities (From page 1, line 21)	99999999999999
2 Apportionment factor (from Schedule P, line 8)	999.99999 %
3 Business income apportioned to Hawaii (line 1 multiplied by line 2) (To Schedule K, line 1, col. b)	99999999999999
4 Business income apportioned elsewhere (line 1 minus line 3) (To Schedule K, line 1, col. c)	99999999999999
5 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 reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," please explain EXPLANATION XXX	

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

Property — (use original cost)	In Hawaii		Total Everywhere	
	Beginning of taxable year	End of taxable year	Beginning of taxable year	End of taxable year
Land	99999999999999	99999999999999	99999999999999	99999999999999
Buildings	99999999999999	99999999999999	99999999999999	99999999999999
Inventories	99999999999999	99999999999999	99999999999999	99999999999999
Leasehold interests*		99999999999999		99999999999999
Rented Property*		99999999999999		99999999999999
Other Property	99999999999999	99999999999999	99999999999999	99999999999999
Total	99999999999999	99999999999999	99999999999999	99999999999999

* 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)	99999999999999	99999999999999
2 Property factor (line 1, col. A divided by line 1, col. B)		999.99999 %
3 Total compensation	99999999999999	99999999999999
4 Payroll factor (line 3, col. A divided by line 3, col. B)		999.99999 %
5 Total sales	99999999999999	99999999999999
6 Sales factor (line 5, col. A divided by line 5, col. B)		999.99999 %
7 Total of factors (add lines 2, 4, and 6)		999.99999 %
8 Average of factors (see instructions) (To Schedule O, line 2)		999.99999 %

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** XXXXXXXXXXXXXXXXXXXX Identifying number of TMP **9999999999999999**

Address of designated TMP **ADDRESS OF TMP** XXX
ADDRESS OF TMP XXX

S CORPORATION INCOME TAX RETURN 2024

For calendar year 2024

Place QR Code Here Human Readable text here

or other tax year beginning 12-12, 2024 and ending 12-12, 2012

X AMENDED Return (Attach Sch AMD)

Table with 2 columns: Name, Federal Employer I.D. No., Dba or C/O, Business Activity Code, Mailing Address, Hawaii Tax I.D. No., City or town, State, and Postal/ZIP Code, Enter the number of Schedules NS attached to this return.

Check applicable boxes: (1) X Initial Return (2) X Final Return (3) X S Election Termination or Revocation (4) X Name Change (5) X IRS Adjustment (6) X Electing PTE (Attach Sch PTE)

Is the corporation electing to be an S corporation beginning with this tax year? X Yes X No How many months in 2024 was this corporation in operation? 99 Was this corporation in operation at the end of 2024? X Yes X No

CAUTION: Include only trade or business income and expenses on lines 1a through 20. See Instructions for more information.

Main table with 21 rows for INCOME and DEDUCTIONS. Includes columns for line numbers, descriptions, and numerical values.

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

Table for Preparer's Information including Preparer's Signature, Date, Check if self-employed, PTIN, Firm's name, Federal E.I. No., and Phone no.

Place QR Code Here	Name as shown on return NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federal Employer Identification Number 99-9999999
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Human Readable text here

TAX & PAYMENTS	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 <u>9999</u> Taxes withheld on attached N-4's	22c	9999999999	
		d LIFO recapture tax	22d	9999999999	
		e Interest due under look-back method	22e	9999999999	
		f Pass-through entity tax (attach Schedule PTE) (see instructions)	22f	9999999999	
		g Add lines 22a, 22b, 22c, 22d, 22e, and 22f	22g		9999999999
	23	a 2023 overpayment credited to 2024	23a	9999999999	
		b 2024 estimated tax payments from N-201Vs <u>9999999</u> and N-288As <u>99999</u>	23b	9999999999	
		c Payments with extension	23c	9999999999	
d Add lines 23a, 23b, and 23c		23d		9999999999	
24	Estimated tax penalty. (see Instructions) Check if Form N-220 is attached <input checked="" type="checkbox"/>	24		9999999999	
25	OVERPAYMENT (If line 23d is larger than the total of lines 22g and 24), enter AMOUNT OVERPAID	25		9999999999	
26	Enter amount of line 25 you want Credited to 2025 estimated tax <input checked="" type="checkbox"/> 26a \$ <u>999999999</u> Refunded <input checked="" type="checkbox"/>	26b		9999999999	
27	TAX DUE (If the total of lines 22g and 24 is larger than line 23d) enter the amount due.	27		9999999999	
28	AMOUNT OF PAYMENT (see Instructions)	28		9999999999	
AMENDED RETURN	29	Amount paid (overpaid) on original return — AMENDED RETURN ONLY	29		9999999999
	30	BALANCE DUE (REFUND) with amended return (See Instructions)	30		9999999999

Schedule 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			9999999999
4	Additional IRC section 263A costs (see federal Instructions and attach a schedule)	4			9999999999
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	a Check all methods used for valuing closing inventory:				
	(i) <input checked="" type="checkbox"/> Cost as described in Treasury Regulations section 1.471-3.				
	(ii) <input checked="" type="checkbox"/> Lower of cost or market as described in Treasury Regulations section 1.471-4 (see Instructions)				
	(iii) <input checked="" type="checkbox"/> Other (specify method used and attach explanation) <input checked="" type="checkbox"/> METHOD USED <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>				
	b Check if there was a writedown of subnormal goods as described in Treasury Regulations section 1.471-2(c) <input checked="" type="checkbox"/>				
	c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach federal Form 970) <input checked="" type="checkbox"/>				
	d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO	9d			9999999999
	e Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the corporation? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
	f Was there any change in determining quantities, cost or valuations between opening and closing inventory? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
	If "Yes," attach explanation.				

Schedule B Other Information					
1	Check method of accounting: a <input checked="" type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input checked="" type="checkbox"/> Other (specify) <input checked="" type="checkbox"/> OTHER <u>XXXXXXXXXX</u>				
2	a Date of incorporation <u>12-12-1212</u> b Date business began in Hawaii <u>12-12-1212</u>				
	c Under laws of <u>LAWS OF XXXXXXXX</u> d Date of federal election as an S corporation <u>12-12-1212</u>				
3	Refer to the listing of Business Activity Codes at the end of the federal Instructions for Form 1120S and state your principal: Business Activity <input checked="" type="checkbox"/> BUSINESS ACTIVITY XX ; Product or service <input checked="" type="checkbox"/> PRODUCT OR SERVICE				
4	Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a schedule showing: (a) name, address and employer identification number (b) percentage owned, and (c) if 100% owned, was QSSS election made?.. <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
5	Enter the number of shareholders in the corporation at the end of the tax year who are: residents of Hawaii <u>9999999999</u> nonresidents of Hawaii <u>999999999999</u>				
6	Did the corporation derive income from sources outside Hawaii which is not includable in the Hawaii return? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
7	If the corporation: (1) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (2) has net unrealized built-in gain (defined by IRC section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years <input checked="" type="checkbox"/> \$ <u>99999999999999</u>				

Place QR Code Here	Name as shown on return NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federal Employer Identification Number 99-9999999
Human Readable text here		

Schedule K		Shareholders' Pro Rata Share Items	b. Attributable to Hawaii	c. Attributable Elsewhere	
Income (Losses)	1	Ordinary income (loss) from trade or business activities (page 1, line 21)	99999999999999	1	99999999999999
	2	Net income (loss) from rental real estate activities (attach federal Form 8825)	99999999999999	2	99999999999999
	3 a	Gross income from other rental activities	99999999999999	3a	99999999999999
	b	Expenses from other rental activities (attach schedule)	99999999999999	3b	99999999999999
	c	Net income (loss) from other rental activities. Line 3a minus line 3b.	99999999999999	3c	99999999999999
	4	Interest income	99999999999999	4	99999999999999
	5	Ordinary dividends	99999999999999	5	99999999999999
	6	Royalty income	99999999999999	6	99999999999999
	7	Net short-term capital gain (loss) (Schedule D (Form N-35))	99999999999999	7	99999999999999
	8	Net long-term capital gain (loss) (Schedule D (Form N-35))	99999999999999	8	99999999999999
Deductions	9	Net gain (loss) under IRC section 1231 (attach Schedule D-1)	99999999999999	9	99999999999999
	10	Other income (loss) (attach schedule)	99999999999999	10	99999999999999
	11	Charitable contributions (attach schedule)	99999999999999	11	99999999999999
	12	IRC section 179 expense deduction (attach federal Form 4562)	99999999999999	12	99999999999999
Investment Interest	13	Deductions related to portfolio income (loss) (attach schedule)	99999999999999	13	99999999999999
	14	Other deductions (attach schedule)	99999999999999	14	99999999999999
	15 a	Interest expense on investment debts paid or accrued in 2024	99999999999999	15a	99999999999999
Credits	b (1)	Investment income included on lines 4, 5, and 6, above	99999999999999	15b(1)	99999999999999
	b (2)	Investment expenses included on line 13, above.	99999999999999	15b(2)	99999999999999
	16 a	Fuel Tax Credit for Commercial Fishers (attach Form N-163)	99999999999999	16a	
	b	Total cost of property qualifying for the Capital Goods Excise Tax Credit (See Instructions)	99999999999999	16b	
	c	Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756)	See N-756A	16c	
	d	Hawaii Low-Income Housing Tax Credit (attach Form N-586)	99999999999999	16d	
	e	Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	99999999999999	16e	
	f	Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340)	99999999999999	16f	
	g	Credit for School Repair and Maintenance (attach Form N-330)	99999999999999	16g	
	h	Renewable Energy Technologies Income Tax Credit (attach Form N-342)	99999999999999	16h	
	i	Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	99999999999999	16i	
	j	Tax Credit for Research Activities (attach Form N-346)	99999999999999	16j	
	k	Historic Preservation Income Tax Credit (attach Form N-325)	99999999999999	16k	
	l	Renewable Fuels Production Tax Credit for Years After 12/31/21 (attach Form N-360)	99999999999999	16l	
	m	Pass-Through Entity Tax Credit (attach Schedule PTE)	99999999999999	16m	
	n	Hawaii income tax withheld on Forms N-288A (See Instructions)	99999999999999	16n	
o	Total Hawaii income tax withheld on Forms N-4	99999999999999	16o		
p	Net income tax paid by the S corporation to states which do not recognize the corporation's "S" status. Identify state(s)		16p	99999999999999	
(Attach a separate schedule if more space is needed for any item.)					
Other Items	17	Total property distributions (including cash) other than dividend distributions reported on line 22, below. Date of Distribution <u>12-12-1212</u>	99999999999999	17	99999999999999
	18	Tax exempt interest income	99999999999999	18	99999999999999
	19	Other tax exempt income.	99999999999999	19	99999999999999
	20	Non-deductible expenses	99999999999999	20	99999999999999
	21	Other items and amounts not included on lines 1 through 20, above, that are required to be reported separately to shareholders (attach schedule)	99999999999999	21	99999999999999
	22	Total dividend distributions paid from accumulated earnings and profits.	99999999999999	22	99999999999999
	23	Income (loss) — Combine lines 1 through 10. From the result, subtract the sum of lines 11 through 15a.	99999999999999	23	99999999999999
24	Corporate adjustments to income attributable to Hawaii (attach schedule)	99999999999999	24		
25	Interest penalty on early withdrawal of savings		25	99999999999999	

