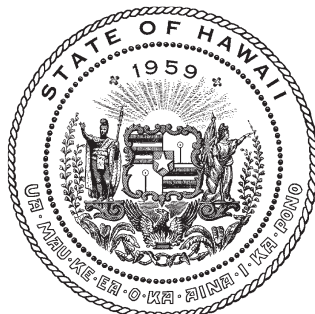


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Schedule PTE-U (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.

Schedule PTE-U (REV. 2024)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Schedule PTE-U. Schedule PTE-U is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Schedule PTE-U 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 Schedule PTE-U 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. SCHEDULE PTE-U: 10 pt Arial bold
 2. REV. 2024: 10 pt Arial
- The following font and size should be used for the form number located at the bottom right corner of the form:
 1. SCHEDULE PTE-U (REV. 2024): 10 pt Arial bold

4. Variable Data

- All variable data fields must utilize 12 pt Courier New font.
- 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

- 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 Social Security Number must be printed with the dash (-) delimiters. For example:
123-45-6789
(3 digits, followed by a dash (-), followed by 2 digits, followed by a dash (-), followed by 4 digits)

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.

General Information and Scannable Specifications

- 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.
- Schedule PTE-U (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 position:
 1. Pages 1 - 2: 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):
 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. Page 2: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 8.
- Height of the QR code is 0.5 inch.
- Length of the QR code is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is:
SCHPTEU_T 2024A 01 VIDXX

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

The QR code includes the form number (SCHPTEU), an underscore, type of form (T), space, 4-digit form year (2024), 1-letter revision indicator (A), space, 2-digit page number (01) or (02), 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. Page 2: Column 6, row 9

- Please do not print the outline around the human readable text and QR code. The outline is used to show the placement of the human readable text and QR code.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

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:
PTU1H7V9

The required form serial number for page 2 is:
PTU2H7V9

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 Schedule PTE-U. If you did not receive the acetate overlays, please contact the Forms Coordinator.

UPPER-TIER PASS-THROUGH ENTITY TAX CREDIT ALLOCATION

➤ Attach to Form N-40

Place
QR Code
Here

Human Readable text here

Place an X if: Supplement to Part II Only

Name as shown on tax return	Federal Employer I.D. No. (FEIN)
NAME AS SHOWN ON TAX RETURN XXXXXXXXXXXXXXXXXXXXXXXXXXXX	99-9999999

Part I PTE TAX CREDIT RECEIVED FROM ELECTING PTE INFORMATION

Electing PTE Name	FEIN
ELECTING PTE OR UPPER TIER PTE NAME XXXXXXXXXXXXXXXXXXXX	99-9999999

1. Total PTE tax credit amount received from the electing PTE.....	1	999999999999
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Part II SCHEDULE OF BENEFICIARIES

1. Total number of your beneficiaries reported on this form.....	1	999999999999
--	---	--------------

2. Total PTE tax credit amount for all beneficiaries reported on this form.....	2	999999999999
---	---	--------------

Beneficiary Name	X FEIN	X SSN	Distributive share of the PTE tax credit
A QUALIFIED MEMBER NAME A XXXXXXXXXXXXXXXXXXXXXXXXXXXX		9999999999	A 999999999999
B QUALIFIED MEMBER NAME B XXXXXXXXXXXXXXXXXXXXXXXXXXXX		9999999999	B 999999999999
C QUALIFIED MEMBER NAME C XXXXXXXXXXXXXXXXXXXXXXXXXXXX		9999999999	C 999999999999
D QUALIFIED MEMBER NAME D XXXXXXXXXXXXXXXXXXXXXXXXXXXX		9999999999	D 999999999999
E QUALIFIED MEMBER NAME E XXXXXXXXXXXXXXXXXXXXXXXXXXXX		9999999999	E 999999999999
F QUALIFIED MEMBER NAME F XXXXXXXXXXXXXXXXXXXXXXXXXXXX		9999999999	F 999999999999
G QUALIFIED MEMBER NAME G XXXXXXXXXXXXXXXXXXXXXXXXXXXX		9999999999	G 999999999999
H QUALIFIED MEMBER NAME H XXXXXXXXXXXXXXXXXXXXXXXXXXXX		9999999999	H 999999999999

SCHEDULE PTE-U
(REV. 2024)

Place
QR Code
Here
Human Readable text here

Name as shown on tax return Federal Employer I.D. No. (FEIN)
NAME AS SHOWN ON TAX RETURN XXXXXXXXXXXXXXXXXXXXXXXXXXXX 99-9999999

Part I SCHEDULE OF BENEFICIARIES - continued

I Beneficiary Name FEIN
QUALIFIED MEMBER NAME I XXXXXXXXXXXXXXXXXXXXXXXXXXXX SSN 9999999999
Distributive share of the PTE tax credit **I** 999999999999

J Beneficiary Name FEIN
QUALIFIED MEMBER NAME J XXXXXXXXXXXXXXXXXXXXXXXXXXXX SSN 9999999999
Distributive share of the PTE tax credit **J** 999999999999

K Beneficiary Name FEIN
QUALIFIED MEMBER NAME K XXXXXXXXXXXXXXXXXXXXXXXXXXXX SSN 9999999999
Distributive share of the PTE tax credit **K** 999999999999

L Beneficiary Name FEIN
QUALIFIED MEMBER NAME L XXXXXXXXXXXXXXXXXXXXXXXXXXXX SSN 9999999999
Distributive share of the PTE tax credit **L** 999999999999

M Beneficiary Name FEIN
QUALIFIED MEMBER NAME M XXXXXXXXXXXXXXXXXXXXXXXXXXXX SSN 9999999999
Distributive share of the PTE tax credit **M** 999999999999

N Beneficiary Name FEIN
QUALIFIED MEMBER NAME N XXXXXXXXXXXXXXXXXXXXXXXXXXXX SSN 9999999999
Distributive share of the PTE tax credit **N** 999999999999

O Beneficiary Name FEIN
QUALIFIED MEMBER NAME O XXXXXXXXXXXXXXXXXXXXXXXXXXXX SSN 9999999999
Distributive share of the PTE tax credit **O** 999999999999

P Beneficiary Name FEIN
QUALIFIED MEMBER NAME P XXXXXXXXXXXXXXXXXXXXXXXXXXXX SSN 9999999999
Distributive share of the PTE tax credit **P** 999999999999

Q Beneficiary Name FEIN
QUALIFIED MEMBER NAME Q XXXXXXXXXXXXXXXXXXXXXXXXXXXX SSN 9999999999
Distributive share of the PTE tax credit **Q** 999999999999

R Beneficiary Name FEIN
QUALIFIED MEMBER NAME R XXXXXXXXXXXXXXXXXXXXXXXXXXXX SSN 9999999999
Distributive share of the PTE tax credit **R** 999999999999

S Beneficiary Name FEIN
QUALIFIED MEMBER NAME S XXXXXXXXXXXXXXXXXXXXXXXXXXXX SSN 9999999999
Distributive share of the PTE tax credit **S** 999999999999

PTU2H7V9 ID NO XX SCHEDULE PTE-U (REV. 2024)

**UPPER-TIER PASS-THROUGH ENTITY
TAX CREDIT ALLOCATION**

Place
QR Code
Here

➤ Attach to Form N-40

Human Readable text here

Place an X if: Supplement to Part II Only

Name as shown on tax return NAME AS SHOWN ON TAX RETURN XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federal Employer I.D. No. (FEIN) 99-9999999
--	--

Part I PTE TAX CREDIT RECEIVED FROM ELECTING PTE INFORMATION	
Electing PTE Name ELECTING PTE OR UPPER TIER PTE NAME XXXXXXXXXXXXXXXXXXXXX	FEIN 99-9999999
1. Total PTE tax credit amount received from the electing PTE.....	1 999999999999

Part II SCHEDULE OF BENEFICIARIES	
1. Total number of your beneficiaries reported on this form.....	1 999999999999
2. Total PTE tax credit amount for all beneficiaries reported on this form.....	2 999999999999

A	Beneficiary Name QUALIFIED MEMBER NAME A XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	999999999999
	Distributive share of the PTE tax credit.....	A	999999999999
B	Beneficiary Name QUALIFIED MEMBER NAME B XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	999999999999
	Distributive share of the PTE tax credit.....	B	999999999999
C	Beneficiary Name QUALIFIED MEMBER NAME C XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	999999999999
	Distributive share of the PTE tax credit.....	C	999999999999
D	Beneficiary Name QUALIFIED MEMBER NAME D XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	999999999999
	Distributive share of the PTE tax credit.....	D	999999999999
E	Beneficiary Name QUALIFIED MEMBER NAME E XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	999999999999
	Distributive share of the PTE tax credit.....	E	999999999999
F	Beneficiary Name QUALIFIED MEMBER NAME F XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	999999999999
	Distributive share of the PTE tax credit.....	F	999999999999
G	Beneficiary Name QUALIFIED MEMBER NAME G XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	999999999999
	Distributive share of the PTE tax credit.....	G	999999999999
H	Beneficiary Name QUALIFIED MEMBER NAME H XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	999999999999
	Distributive share of the PTE tax credit.....	H	999999999999

Place
QR Code
Here

Human Readable text here

Name as shown on tax return NAME AS SHOWN ON TAX RETURN XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federal Employer I.D. No. (FEIN) 99-9999999
--	--

Part II SCHEDULE OF BENEFICIARIES - continued

I	Beneficiary Name QUALIFIED MEMBER NAME I XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	9999999999
	Distributive share of the PTE tax credit.....	I	999999999999
J	Beneficiary Name QUALIFIED MEMBER NAME J XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	9999999999
	Distributive share of the PTE tax credit.....	J	999999999999
K	Beneficiary Name QUALIFIED MEMBER NAME K XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	9999999999
	Distributive share of the PTE tax credit.....	K	999999999999
L	Beneficiary Name QUALIFIED MEMBER NAME L XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	9999999999
	Distributive share of the PTE tax credit.....	L	999999999999
M	Beneficiary Name QUALIFIED MEMBER NAME M XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	9999999999
	Distributive share of the PTE tax credit.....	M	999999999999
N	Beneficiary Name QUALIFIED MEMBER NAME N XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	9999999999
	Distributive share of the PTE tax credit.....	N	999999999999
O	Beneficiary Name QUALIFIED MEMBER NAME O XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	9999999999
	Distributive share of the PTE tax credit.....	O	999999999999
P	Beneficiary Name QUALIFIED MEMBER NAME P XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	9999999999
	Distributive share of the PTE tax credit.....	P	999999999999
Q	Beneficiary Name QUALIFIED MEMBER NAME Q XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	9999999999
	Distributive share of the PTE tax credit.....	Q	999999999999
R	Beneficiary Name QUALIFIED MEMBER NAME R XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	9999999999
	Distributive share of the PTE tax credit.....	R	999999999999
S	Beneficiary Name QUALIFIED MEMBER NAME S XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> FEIN <input checked="" type="checkbox"/> SSN	9999999999
	Distributive share of the PTE tax credit.....	S	999999999999