STATE OF HAWAII **DEPARTMENT OF TAXATION**



General Information and Scannable Specifications for Form N-15 (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

FORM N-15 (Rev. 2024)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-15. Form N-15 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-15 must create the form so the variable data (specified fields containing taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

We support the processing of 2D barcodes produced on Form N-15. If you will produce 2D barcodes for Form N-15, you must also refer to the separate scannable specifications for Schedule CR.

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

GENERAL INFORMATION

1. Substitute Form

- We highly recommend you use the Department's official Form N-15 PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.
- Substitute scannable forms must be proofread prior to submission.

2. Paper and Ink

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

3. Fonts

- · The form was designed using the following font:
 - 1. Arial
- The following fonts and sizes should be used for the form number and revision year located at the top left corner of the form:

1. FORM: 8 pt Arial bold

N-15: 18 pt Arial bold
 REV. 2024: 8 pt Arial

 The following font and size should be used for the form number located at the bottom right corner of

the form:

1. FORM N-15 (REV. 2024): 10 pt Arial bold

4. Variable Data

- All variable data fields must utilize 12 pt Courier New font. Exceptions: On page 2 line 30, the "Alimony paid" variable data field is 10 pt Courier New font and on page 4 in the designee section, the "Phone no." variable data field is 8 pt Courier New.
- All variable data fields require exact placement. On page 1 line 6d, the last line for the sixth dependent name begins at the beginning of column 13 and should rest at the top of row 61 to avoid encroaching in the bottom left registration mark area.
- Print all alpha characters uppercase.
- Use a bold X (X) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

5. For Office Use Only Area

- · Use horizontal lines.
- · Boxes should not be printed.
- Page 3, white space beginning at row 52, column 60 through row 59, column 82 should not contain any data, text, or stray marks.

6. Variable Data Delimiters

 Period of Residency dates and the Date of Death should be printed with spaces between the dash (-) delimiters. For example:

MM - DD - YY

(2 digits for month, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits for the day, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits for the tax year ending and date of death tax year)

Taxpayer's Social Security Number and/or spouse's social security number should be printed with spaces between the dash (-) delimiters. For example:

123 - 45 - 6789

(3 digits, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits, followed

by a space, followed by a dash (-), followed by a space, followed by 4 digits)

• The first four letters of the taxpayer's name field must be printed in uppercase letters.

7. Dollar Amounts

123456789

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

8. Negative Amounts

 Show negative amounts with a bold X (X) where indicated on the exhibits. The use of a minus sign (-), parentheses, or brackets are not acceptable.

9. Testing and Approval of the Scannable Form

- Aminimum of 5 hardcopy test samples populated with the variable data from the test cases in Appendix B must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or tailing spaces).
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted samples.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form N-15 (Rev. 2024) cannot be filed until 2025.

SCANNABLE SPECIFICATIONS

1. Layout

- The form was designed on a 6x10 grid. See exhibits.
 There are a couple areas of the form that do not require optical character recognition, and therefore do not meet the 6x10 design:
 - 1. Page 2, Line 30 Name and SSN of recipient of alimony payment; and
 - 2. Page 4, Designee and Paid Preparer Information.
- Open space around variable data fields should be adhered to as much as possible except for the areas that do not require optical character recognition. Do not place any additional information in these areas.

2. Hawaii Vendor I.D. Number

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

3. Registration Marks

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

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



- 2. Pages 2 4: The top right registration mark should extend from the beginning of column 76 to the end of column 80 and should rest at the top of row 5.
- 3. The bottom left registration mark should start at the beginning of column 6 and extend through the end of column 10 and rest on the top of row 64 for all four pages.



- The tolerance is 1mm (1/4 of a grid).
- No data or other stray marks are allowed to encroach within the white space in a 0.5 inch square of the registration mark.



4. QR Code

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibit for exact placement):

- Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 9.
- 2. Pages 2 4: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 7.
- Height of the QR code is 0.5 inch.
- · Length of the QR code is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- · DO NOT stretch the QR code image.
- The required QR code for page 1 is: N15_T 2024A 01 VIDXX

The required QR code for page 2 is: N15_T 2024A 02 VIDXX

The required QR code for page 3 is: N15_T 2024A 03 VIDXX

The required QR code for page 4 is: N15_T 2024A 04 VIDXX

The QR code includes the form number (N15), 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 10
 - 2. Pages 2 4: Column 6, row 8
- Please do not print the outline around the human readable text and QR code. The outline is used to show the placement of the human readable text and QR code.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

5. 2D Barcode

The Department supports the processing of 2D barcodes produced on Form N-15. The following defines the technical specifications for producing 2D barcodes for Form N-15. If a 2D barcode cannot be produced, then the reserved space on page 1 of the form should remain blank.

- The 2D encode type is Standard PDF417.
- The dots per inch (DPI) is 300.

- The Error Correction Level is 4.
- The Y/X element ratio is 3.
- The size of the barcode will vary according to the amount of information contained in the barcode.
 The size of the barcode can not be greater than 3.7"
 Wide x 1.83" High.
- The X dimension width is a minimum of 11.0 Mils. Adjust the X dimension width to the largest value that can be used while still fitting within maximum barcode size.
- The number of Data Columns and Data Rows will be variable. While adjusting the number of Data Columns and Data Rows, it is preferable to maintain an overall aspect ratio of the barcode's width to its height of approximately 2 to 1 (this will provide the highest read rates), but any aspect ratio that fits within the allocated space is acceptable.
- DO NOT stretch the barcode image.
- The barcode placement must be within the boundary box in the area labelled "This Space Reserved". The preferred position is for the barcode to be centered both horizontally and vertically within that space, but any placement of the barcode that is within the allocated space is acceptable. NOTE: When printing the 2D barcode in the allocated space, do not print the boundary box.
- Use Text compaction mode whenever the data included in the barcode allows. This is the preferred mode since it will result in a smaller barcode size as compared to Binary compaction, but either compaction mode is acceptable.
- A problem with 2D barcode processing on tax returns can occur when a user of vendor software prints their return, then makes a change to the return data and reprints only that page (without reprinting the first page which contains the 2D barcode). We recommend that vendors update their help documentation to remind users to reprint page 1 of their return if they make any changes to any return data.
- The layout for the data encoded in the 2D barcode is defined in Appendix A, "2D Barcode Layout -N-15/Schedule CR". Please carefully read the "Field Business Rules" for each field. In most cases the data that is printed on the form is exactly what is expected in the 2D barcode field. But there are a few exceptions. For example, for the social security field the expected printed format on the form includes spaces and dashes (123 - 45 - 6789); in the 2D barcode the spaces and dashes are removed (123456789). For the zip code/postal code field, the expected printed format of a nine digit zip code would include a dash (96813-1234), but in the barcode the dash is removed (968131234). The values that have changed from the posted draft of this layout are marked by revision marks.

General Information and Scannable Specifications

6. Form Serial Number

- The form serial number MUST be printed at column 6, row 64, utilizing 12 pt Courier New font.
- The required form serial number for page 1 is: N151E3T4

The required form serial number for page 2 is: N152E3T4

The required form serial number for page 3 is: N153E3T4

The required form serial number for page 4 is: N154E3T4

7. Acetate overlays

- Acetate overlays will assist in the exact data field placement. Verify your form samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.
- Acetate overlays will be mailed to vendors who submitted a Letter of Intent to participate in the Forms Reproduction Program and who will be reproducing Form N-15. If you did not receive the acetate overlays, please contact the Forms Coordinator.

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

Set zero values for zero

Use a carriage return for the field delimiter.

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

						Data i	ata Types: A-Alpha, N-Numeric, AN-Alphanumeric, C-Checkbox.				
	Page	Form	Colum		Max	DataT					
Field #		Line #	n	Description	Length	ype	Field Business Rules	Changes			
1				Header Version Number	2		"T1". Indicates the version of the standard FTA defined 2D barcode header format.				
							Hawaii Department of Tax assigned software vendor ID. This value is printed in the space				
2	ALL			Software Developer Code	4	AN	reserved for this field on each page of the return.				
3				Form Number	6	Α	"N15"				
4	1			Form Year	4	N	The tax year for which the return is being filed. "2024 for example.	updated tax year			
							"0". Indicates the version of the 2D specification for the form that is being used. This number				
5				2D Specification Version	2	N	will increment for each change to the specification.				
				·			A software vendor defined version number that reflects the software and form revision used to				
6				Software Version	15	AN	produce this barcode.				
							Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal				
7	1			Fiscal Year Begin Month	2	N	filer then leave this field NULL. Do not include slashes "/" in this field.				
							Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal				
8	1			Fiscal Year Begin Day	2	N	filer then leave this field NULL. Do not include slashes "/" in this field.				
				3 ,			Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal				
9	1			Fiscal Year Begin Year	2	N	filer then leave this field NULL. Do not include slashes "/" in this field.				
				3			Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal				
10	1			Fiscal Year End Month	2	N	filer then leave this field NULL. Do not include slashes "/" in this field.				
					_		Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal				
11	1			Fiscal Year End Day	2	N	filer then leave this field NULL. Do not include slashes "/" in this field.				
							Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal				
12	1			Fiscal Year End Year	2	N	filer then leave this field NULL. Do not include slashes "/" in this field.				
13	1			Resident Status Checkbox: Part-Year Resident	1		"X" or null. One and only one of the resident status checkboxes MUST be marked.				
14	1			Resident Status Checkbox: Nonresident	1	Č	"X" or null. One and only one of the resident status checkboxes MUST be marked.				
15	1			Resident Status Checkbox: Nonresident Alien	1	C	"X" or null. One and only one of the resident status checkboxes MUST be marked.				
16	1			Military Spouses Residency Relief Act (MSRRA) Checkbox	1	С	"X" or null.				
17	1			Composite Checkbox	1	C	"X" or null.				
18	1			Amended Return Checkbox	1	Č	"X" or null.				
19	1			NOL Carryback Checkbox	1		"X" or null.				
20	1			IRS Adjustment Checkbox	1	C	"X" or null.				
				in to regulation of one of the original of the	·		The total width of this name (First MI Last) is 40, truncate the first name and last name as				
21	1			Primary First Name	25	Α	needed to fit within this overall form space. Field should be all CAPITAL LETTERS.				
22	1			Primary Middle Initial	1	A	Field should be all CAPITAL LETTERS.				
	·			Timary made made	<u> </u>	, ·	Flora dilocale po alli di li fina e e e e e e e e e e e e e e e e e e e				
23	1			Primary Last Name	35	Α	Field should be all Capital Letters.				
24	1			Primary Suffix	3	Α	Field should be all CAPITAL LETTERS.	increased field length			
				,		<u> </u>	Required entry if married filing joint, otherwise null. The total width of this name (First MI	, v			
							Last) is 40, truncate the first name and last name as needed to fit within this overall form				
25	1			Spouse First Name	25	Α	space. Field should be all CAPITAL LETTERS.				
26	1			Spouse Middle Initial	1	Α	Optional entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS.				

	Page	Form	Colum		Max DataT					
Field #	_	Line #	n	Description	Length		Field Business Rules	Changes		
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27	1			Spouse Last Name	35	Α	Required entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS.			
28	1			Spouse Suffix	3	A	Field should be all CAPITAL LETTERS.	increased field length		
29	1			First 4 Characters of Primary Last Name	4	A	I feld should be all OAI TIAL LETTENO.	increased field length		
30	1			Primary SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.			
31	1			Primary Deceased Checkbox	1		"X" or null			
32	1			Primary Deceased Checkbox Primary Deceased Date of Death - Month	2	N	Do not include slashes "/" and dashed "-" in this field.			
33	1			Primary Deceased Date of Death - Day	2	N	Do not include slashes "/" and dashed "-" in this field.			
34	1			Primary Deceased Date of Death - Year	2	NI NI	Do not include slashes "/" and dashed "-" in this field.			
34	- 1			Filliary Deceased Date of Death - Year		IN	Required entry if married filing joint or married filing separate, otherwise null. Field should be			
25	4			First 4 Characters of Spouse Last Name	4	Α	all Capital Letters.			
35	1			First 4 Characters of Spouse Last Name	4	А				
20				Charles CON		N.	Required entry if married filing joint or married filing separate, otherwise null. Do not include hyphens, spaces or other delimiters in this field.			
36	1			Spouse SSN Spouse Deceased Checkbox	9	N				
37	1				1	_	"X" or null			
38	1		-	Spouse Deceased Date of Death - Month	2	N	Do not include slashes "/" and dashed "-" in this field.			
39	1			Spouse Deceased Date of Death - Day	2	N	Do not include slashes "/" and dashed "-" in this field.			
40	1			Spouse Deceased Date of Death - Year	2	N	Do not include slashes "/" and dashed "-" in this field.			
41	1		-	Care Of	40	AN				
42	1			Street Address	40	AN	Field should be all CAPITAL LETTERS.			
43	1			City	21	Α	Field should be all CAPITAL LETTERS.			
							If a U.S. address, enter the U.S. Postal Service standard two character abbreviation code for			
							the state. If a foreign address, leave null. Field should be all CAPITAL LETTERS. The valid			
							U.S. state codes are published by the USPS at:			
44	1			U.S. State Code	2	Α	http://www.usps.com/ncsc/lookups/usps_abbreviations.html			
							Do not include hyphens in this field. U.S. ZIP codes should be numeric only and not longer			
45	1			ZIP (Postal) Code	10	AN	than 9 digits.			
							Only populate if a foreign address. If the country does not use State or Province names then			
46	1			Foreign State or Province	25		this field should be NULL. Field should be all CAPITAL LETTERS.			
47	1			Country	13	Α	Only populate if a foreign address. Field should be all CAPITAL LETTERS.			
							"X" or null. One of the filing status checkboxes must be marked. There should be only one			
48	1	1		Filing Status Checkbox: Single	1	С	filing status checkbox marked.			
				-			"X" or null. One of the filing status checkboxes must be marked. There should be only one			
49	1	2		Filing Status Checkbox: Married filing joint	1	С	filing status checkbox marked.			
				3,			"X" or null. One of the filing status checkboxes must be marked. There should be only one			
50	1	3		Filing Status Checkbox: Married filing separate	1	С	filing status checkbox marked.			
				V 1			"X" or null. One of the filing status checkboxes must be marked. There should be only one			
51	1	4		Filing Status Checkbox: Head of Household	1	С	filling status checkbox marked.			
							"X" or null. One of the filing status checkboxes must be marked. There should be only one			
52	1	5		Filing Status Checkbox: Qualifying surviving spouse	1	С	filing status checkbox marked.			
<u> </u>				- mig - ming - poudo	<u> </u>	Ť				
53	1	4a		HOH Qualifying Person. This field appears below line 4.	21	Α	Null if no value			
54	1	6a(i)		Primary Regular Exemption	1		"X" or null.			
55	1	6a(ii)		Primary Over 65 Exemption	1		"X" or null.			
	•	J=(11)				<u> </u>				

	Page	Form	Colum		Max	Max DataT					
Field #		Line #	n	Description	Length	ype	Field Business Rules	Changes			
56	1	6b(i)		Spouse Regular Exemption	1		"X" or null.				
57	1	6b(ii)		Spouse Over 65 Exemption	1		"X" or null.				
58	1	6a/b		Total of Primary and Spouse exemptions.	1	N	Number of primary and spouse exemptions marked in lines 6a and 6b. 0 if no value.				
		6c/d		Child/Other Dependent First & Last Name							
59	1		a1		40	Α	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered			
60	1	6c/d		Child/Other Dependent SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered			
61	1	6c/d	а3	Child/Other Dependent Relationship	15	Α	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered			
		6c/d		Child/Other Dependent First & Last Name							
62	1		b1		40	Α	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered			
63	1	6c/d		Child/Other Dependent SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered			
64	1	6c/d	b3	Child/Other Dependent Relationship	15	Α	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered			
C.F	4	6c/d		Child/Other Dependent First & Last Name	40		Field about the all CARITAL LETTERS	Now Continue Field Denvisch and			
65	1	C = / = !	c1	Child/Other December CCAL	40	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered			
66	1	6c/d	c2	Child/Other Dependent SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered			
67	1	6c/d	сЗ	Child/Other Dependent Relationship	15	Α	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered			
		6c/d		Child Other Dependent First & Last Name							
68	4	oc/u	d1	Child/Other Dependent First & Last Name	40	Α	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered			
69	1	6c/d		Child/Other Dependent SSN	9		Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered			
	1	6c/d	+	Child/Other Dependent Relationship							
70	1	OC/U	d3	Child/Other Dependent Relationship	15	Α	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered			
		6c/d		Child/Other Dependent First & Last Name							
71	1	OC/U	e1	Cilia/Other Dependent First & Last Name	40	Α	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered			
72	1	6c/d		Child/Other Dependent SSN	9		Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered			
73	1	6c/d		Child/Other Dependent Relationship	15	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered			
73	'	00/4	63	Cinia, Other Dependent Relationship	13	_ ^	Tield Stiddid be all CAFTIAL LETTENS.	New Capture Field, Nertumbered			
		6c/d		Child/Other Dependent First & Last Name							
74	1	00,4	f1	cina, other bependent inst a fast italie	40	Α	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered			
75	1	6c/d	f2	Child/Other Dependent SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered			
76	1	6c/d		Child/Other Dependent Relationship	15	Α	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered			
77	1	6c		Exemptions for Dependent Children	2		0 if no value	Tron Captal o Flora, Fromania o Ca			
78	1	6d		Exemptions for Other Dependents	2	N	0 if no value				
79	1	6e		Total Exemptions Claimed	2	N	0 if no value				
							For all numeric fields use whole numbers (no decimals) unless otherwise specified in				
80	2	7a		Wages Total	9	N	the field business rule. For all numeric fields do not include commas.				
81	2	7b		Wages Hawaii	9	N					
82	2	8b		Interest Income Hawaii	9	N					
83	2	9b 10b		Dividends Hawaii State Refund Hawaii	9	N					
84 85	2	11b		Alimony Received Hawaii	9	N N					
86	2	12a		Business Farm Income Total - negative indicator checkbox	1		"X" or null.				
00	_	120		Business Farm moonic Total - negative indicator onecrous			A of truit.				

Field I line 8 n Description Length Spee Field Business Rules Changes Field Business Rules Field Business Rules Changes Field Business Rules Field Business Rules Ru		Dono	Farm	Calum		Max	DeteT	barcode Layout or resting cases	
Box 2 12a			Form	Colum		Max	DataT		
2	Field #	#	Line #	n	Description	Length	ype		Changes
2								If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
88 2 17b — Business Farm Income Hawaii - negative indicator checkbox 1 0 7°C or nutl. 89 2 10b — Business Farm Income Hawaii - negative indicator checkbox 1 0 7°C or nutl. 90 12 13b — Capital Cain Hawaii - negative indicator checkbox 1 0 7°C or nutl. 91 2 13b — Capital Cain Hawaii - negative indicator checkbox 1 0 7°C or nutl. 92 2 14b — Supplemental Cain Hawaii - negative indicator checkbox 1 0 N 64d 93 2 14b — Supplemental Cain Hawaii - negative indicator checkbox 1 0 N 7°C or nutl. 94 2 15b — Present All Hawaii - negative indicator checkbox 1 0 N N 64d 95 2 17b — Rens and Royalles Hawaii - negative indicator checkbox 1 0 N N 64d 96 2 17b — Present and Royalles Hawaii - negative indicator checkbox 1 0 N N 64d 97 2 17b — Rens and Royalles Hawaii - negative indicator checkbox 1 0 N N 64d 98 2 15b — Present and Royalles Hawaii - negative indicator checkbox 1 0 N N 64d 99 2 15b — Present and Royalles Hawaii - negative indicator checkbox 1 0 N N 64d 90 2 15b — Present and Royalles Hawaii - negative indicator checkbox 1 0 N N 64d 90 2 15b — Present and Royalles Hawaii - negative indicator checkbox 1 0 N N 64d 90 2 15b — Present and Royalles Hawaii - negative indicator checkbox 1 0 N N 64d 90 2 15b — Other Income Hawaii - negative indicator checkbox 1 N N 64d 90 2 15b — Other Income Hawaii - negative indicator checkbox 1 N N 64d 90 2 15b — Other Income Hawaii - negative indicator checkbox 1 N N 64d 90 2 15b — Other Income Hawaii - negative indicator checkbox 1 N N 64d 90 3 35b — Scooptonal Tree Deduction Hawaii N N N 64d 90 3 35b — Royalles Gross Income Hawaii - negative indicator checkbox 1 N N 64d 90 3 35b — Royalles Gross Income Hawaii - negative indicator checkbox 1 N N 64d 90 3 35b — Royalles Gross Income Hawaii - negative indicator checkbox 1 N N 64d 90 3 35b — Royalles Gross Income Hawaii - negative indicator checkbox 1 N N 64d 90 3 35b — Royalles Gross Income Hawaii - negative indicator checkbox 1 N N 64d 90 3 35b — Royalles Gross Income Hawaii - negative indicator checkbox 1 N N 64d	87	2	12a		Business Farm Income Total	9	N		
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If regalive, mark the negative indicator checkbox. DO NOT include a negative sign in this feed 1	00	•	401					In 20	
Bissiness Farm Income Hawaii 9 N feeld 1	88	2	12b		Business Farm Income Hawaii - negative indicator checkbox	1	C		
2 136 Capital Gain Hawaii - negative indicator checkbox 1 C % or null.								If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
1	89	2	12b		Business Farm Income Hawaii	9	N	field.	
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9		_			ouplian can riaman inoganio manado cincolació.				
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Section Sect					•				
33 2 14b Supplemental Gain Hawaii 9 N	92	2	14b		Supplemental Gain Hawaii - negative indicator checkbox	1	С		
94 2 15b								If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
99 2 16b	93	2	14b		Supplemental Gain Hawaii	9	N	field.	
99 2 16b	94	2	15b		IRA Distribution Hawaii	9	N		
Post 17b									
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99 2 18b Unemployment Compensation Hawaii 99 N									
99 2 19b Other Income Hawaii - negative indicator checkbox 1 C "C' cr null."	97	2	17b		Rents and Royalties Hawaii	9	N	field.	
The content of the	98	2	18b	-	Unemployment Compensation Hawaii	9	N		
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101 2 20b Other Income Hawaii 9 N field.		_			outer meeting name megative manager encourse.				
Total Income Hawaii - negative indicator checkbox	100	2	406		Other Income Herri	_	N.		
102 2 20b Total Income Hawaii 9 N field.						-			
103 2 28a - Deductible part of Self-Employment Tax Total 9 N field.	101	2	20b		Total Income Hawaii - negative indicator checkbox	1	С		
103 2 26a Deductible part of Self-Employment Tax Total 9 N								If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this	
103 2 28a Deductble part of Self-Employment Tax Total 9 N	102	2	20b		Total Income Hawaii	9	N	field.	
104 2 31 b	103	2	26a		Deductible part of Self-Employment Tax Total	9	N		
105									
106 3 33b Exceptional Tree Deduction Hawaii 9 N 108 3 34b Total Adjusted Gross Income Total - negative indicator checkbox 1 C "X" or null. 109 3 35a Adjusted Gross Income Total - negative indicator checkbox 1 C "X" or null. 110 3 35b Adjusted Gross Income Hawaii - negative indicator checkbox 1 C "X" or null. 111 3 35b Adjusted Gross Income Hawaii - negative indicator checkbox 1 C "X" or null. 112 3 36 Federal Adjusted Gross Income - negative indicator checkbox 1 C "X" or null. 113 3 36 Federal Adjusted Gross Income - negative indicator checkbox 1 C "X" or null. 114 3 37 Hawaii AGI to Total AGI Ratio 4 N on Line 37. If lone 35B is zero or a negative number, enter 0.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If John Amado Bart 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If John Amado Bart 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If Line 35B is greater than Line 35A									
107 3 34b Total Adjustments Hawaii 108 3 35a Adjusted Gross Income Total - negative indicator checkbox 1 C 'X' or null. 110 3 35b Adjusted Gross Income Hawaii - negative indicator checkbox 1 C 'X' or null. 111 3 35b Adjusted Gross Income Hawaii - negative indicator checkbox 1 C 'X' or null. 112 3 36 Federal Adjusted Gross Income - negative indicator checkbox 1 C 'X' or null. 113 3 36 Federal Adjusted Gross Income - negative indicator checkbox 1 C 'X' or null. 114 3 37 Hawaii AGI to Total AGI Ratio 4 N on Line 37. If Inc 35B is greater than Line 35B, enter 1.00 on Line 37. If column A is not completed, enter 0.00 on Line 37. If column A is not completed.									
108 3 35a - Adjusted Gross Income Total - negative indicator checkbox 1 C 'X' or null. 119 3 35a - Adjusted Gross Income Total 9 N field. 110 3 35b - Adjusted Gross Income Hawaii - negative indicator checkbox 1 C 'X' or null. 111 3 35b - Adjusted Gross Income Hawaii - negative indicator checkbox 1 C 'X' or null. 112 3 36 - Federal Adjusted Gross Income - negative indicator checkbox 1 C 'X' or null. 113 3 36 - Federal Adjusted Gross Income - negative indicator checkbox 1 C 'X' or null. 114 3 37 - Hawaii AGI to Total AGI Ratio 4 N on Line 37. If column A is not completed, enter 0.00 on Line 37. If Line 35B is great on Line 35A. Have the negative indicator checkbox. DO NOT include a negative sign in this field. 116 3 38a - Medical and Dental Expenses 9 N N						_			
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109 3 35a Adjusted Gross Income Total 9 N field. 110 3 35b Adjusted Gross Income Hawaii - negative indicator checkbox 1 C "X" or null. 111 3 35b Adjusted Gross Income Hawaii 9 N field. 112 3 36 Federal Adjusted Gross Income - negative indicator checkbox 1 C "X" or null. 113 3 36 Federal Adjusted Gross Income - negative indicator checkbox 1 C "X" or null. 114 3 37 Hawaii AGI to Total AGI Ratio 4 N on Line 37. If column A is not completed, enter 0.00 on Line 37. If column A is not co	108	3	35a		Adjusted Gross Income Total - negative indicator checkbox	1	С	"X" or null.	
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110 3 35b Adjusted Gross Income Hawaii - negative indicator checkbox 1 C "X" or null. 111 3 35b Adjusted Gross Income Hawaii 9 N field. 112 3 36 Federal Adjusted Gross Income - negative indicator checkbox 1 C "X" or null. 113 3 36 Federal Adjusted Gross Income - negative indicator checkbox 1 C "X" or null. 114 3 37 Hawaii AGI to Total AGI Ratio 4 N N Hawaii AGI to Total AGI Ratio 5 N Hedical and Dental Expenses 9 N Hedical and Dental Expense 9 N Hedical Action 1	109	3	35a		Adjusted Gross Income Total	9	N		
111 3 35b Adjusted Gross Income Hawaii 9 N if negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field. 112 3 36 Federal Adjusted Gross Income - negative indicator checkbox 1 C "X" or null. 113 3 36 Federal Adjusted Gross Income 9 N Line 35B divided by Line 35A. Must include a decimal point. The "Max Length" value includes the decimal point (for example 0.41). Compute to three decimal places, then round to 2. If Line 35A is zero or a negative number, and Line 35B is a positive number, enter 1.00 on Line 37. If line 35B is greater than Line 35A, enter 1.00 114 3 37 Hawaii AGI to Total AGI Ratio 4 N on Line 37. If column A is not completed, enter 0.00 on Line 37. 115 3 Dependent Indicator 1 C "X" or null. 116 3 38a Medical and Dental Expenses 9 N	100		- 		rajuotea Oroso moomo rotar			Titoria.	
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113 3 36 Federal Adjusted Gross Income 9 N Line 35B divided by Line 35A. Must include a decimal point. The "Max Length" value includes the decimal point (for example 0.41). Compute to three decimal places, then round to 2. If Line 35A is zero or a negative number, and Line 35B is a positive number, enter 1.00 on Line 37. If line 35B is zero or a negative number, enter 0.00 on Line 37. If both Line 35A and 35B are negative, enter 0.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 114 3 37 Hawaii AGI to Total AGI Ratio 4 N on Line 37. If column A is not completed, enter 0.00 on Line 37. 115 3 Dependent Indicator 1 C "X" or null. 116 3 38a Medical and Dental Expenses									
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114 3 37 Hawaii AGI to Total AGI Ratio 4 N on Line 37. If column A is not completed, enter 0.00 on Line 37. 115 3 Dependent Indicator 1 C "X" or null. 116 3 38a Medical and Dental Expenses 9 N									
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116 3 38a Medical and Dental Expenses 9 N						4			
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117 3 38b Taxes 9 N					'				
· · · · · · · · · · · · · · · · · · ·	117	3	38b		Taxes	9	N		

	Page	Form	Colum		Max	DataT	The state of the s	
Field #	#	Line #	n	Description	Length	уре	Field Business Rules	Changes
118	3	38c		Interest Expense	9	N		3
119	3	38d		Contributions	9	N		
120	3	38e		Casualty and Theft Loss	9	N		
121	3	38f		Miscellaneous Deductions	9	N		
122	3	39		Total Itemized Deductions	9	N		
123	3	40a		Standard Deduction	9	N		
124	3	40b		Prorated Standard Deduction	9	N		
125	3	41		Hawaii AGI Less Deductions - negative indicator checkbox	1	С	"X" or null.	
126	3	41		Hawaii AGI Less Deductions	9	N		
127	3	42a(i)		Primary Disability Indicator. This field appears below line 42a.	1	С	"X" or null.	
128	3	42a(ii)		Spouse Disability Indicator. This field appears below line 42a.	1	С	"X" or null.	
129	3	42a		Total Exemptions	9	N		
130	3	42b		Prorated Exemptions	9	N		
131	3	43		Taxable Income	9	N		
132	3	44(iv)		Indicator if tax from other forms (N-2, N-103, etc.) is included	1	С	"X" or null.	
133	3	44		Tax Liability	9	N	0 if no value	
134	3	44a		Net Capital Gain	9	N	0 if no value	
135	3	45		Refundable Food/Excise/Tax Credit	9	N	0 if no value	
136	3	45a		Refundable Food/Excise Tax Credit - Count	2	N	1 – 99.	
137	3	46		Low Income Household Renters Credit	9	N	0 if no value	
138	3	47		Child and Dependent Care Expenses	9	N	0 if no value	
139	3	48		Child Passenger Restraint Credit	9	N	0 if no value	
140	3	49		Total Refundable Credits - Sch CR	9	N	0 if no value	
141	3	50		Total Refundable Credits	9	N		
142	3	51		Tax Less Refundable Credits - negative indicator checkbox	1	С	"X" or null.	
143	3	51		Tax Less Refundable Credits	9	N		
144	4	52		Total Nonrefundable Credits - Sch CR	9	N		
145	4	53		Tax Less Nonrefundable Credits - negative indicator checkbox	1	С	"X" or null.	
146	4	53		Tax Less Nonrefundable Credits	9	N		
147	4	54		Withholding	9	N		
148	4	55a		Form N-200V	5	N		
149	4	55b		Form N-288A	5	N		
150	4	55		Estimated tax payments	9	N		
151	4	56		Estimated tax from previous tax year	9	N		
152	4	57		Extension Payment	9	N		
153	4	58		Total Payments	9	N		
154	4	59		Amount Overpaid	9	N		
155	4	60a		Primary School Repairs and Maintenance Donation	1	С	"X" or null.	
156	4	60a		Spouse School Repairs and Maintenance Donation	1	С	"X" or null.	
157	4	60b		Primary Public Libraries Donation	1	С	"X" or null.	
158	4	60b		Spouse Public Libraries Donation	1	С	"X" or null.	
159	4	60c		Primary Domestic Violence Donation	1	С	"X" or null.	
160	4	60c		Spouse Domestic Violence Donation	1	С	"X" or null.	

	Page	Form	Colum	Max DataT								
Field #	#	Line #	n	Description	Length	ype	Field Business Rules	Changes				
161	4	61		Total Donations	2	N						
162	4	62		Overpaid minus Donations	9	N						
163	4	63		Estimated Tax apply to the following tax year	9	N						
164	4	64a		Refunded to you	9	N						
165	4	64a(i)		Foreign (non-U.S.) bank account checkbox	1	С	"X" or null. If "X" then Form Lines 64b, 64c(i) or (ii) and 64d should be null.					
166	4	64b		Routing Number	9		Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value					
167	4	64c(i)		Account Type Checking	1	С	"X" or null. Either the checking or savings checkbox may be checked, but not both.					
168	4	64c(ii)		Account Type Savings	1	С	"X" or null. Either the checking or savings checkbox may be checked, but not both.					
169	4	64d		Account Number	17	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value					
170	4	65		Amount you owe	9	N						
171	4	66		Payment Amount	9	N						
172	4	67(i)		Form N210 attached checkbox	1	С	"X" or null.					
173	4	67		Estimated Tax Penalty	9	N						
174	4	-		Preparer Identification Number	9	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value					
175	4			Primary HI Election Campaign - YES checkbox	1		"X" or null. Check the YES or NO checkbox, but not both.					
176	4	-		Spouse HI Election Campaign - YES checkbox	1	С	"X" or null. Check the YES or NO checkbox, but not both.					
177	CR1	1		Capital Goods Excise Tax Credit	9	N						
178	CR1	2		Fuel Tax Credit	9	N						
179	CR1	3		Motion Picture and Film Tax Credit	9	N						
180	CR1	4a(1)		Solar Checkbox	1	С	"X" or null					
181	CR1	4a(2)		Wind Checkbox	1	С	"X" or null					
182	CR1	4		Renew Energy Tech Income Tax Credit-July 2009	9	N						
183	CR1	5		Important Agricultural Land Tax Credit	9	N						
184	CR1	6		Tax Credit for Research Activities	9	N						
185	CR1	7		Renewable Fuels Production tax Credit	9	N						
186	CR1	8		Earned Income Tax Credit	9	N						
	CR1			Other refundable credits-pro rata share of taxes paid on sale of								
187		9a		real property	9	N						
	CR1			Other refundable credits-credit from regulated investment								
188		9b		company	9	N						
				Other refundable credits-Repayment of Amounts Included in								
189		9c		Income from Earlier Years	9	N		New Line				
190	CR1	9d		Other Refundable Credits Total	9	N		New Line				
191	CR1	10		Total Refundable Credits	9	N						
192	CR1	11		Income Tax Paid to another state	9	N						
193	CR1	12		Enterprise Zone Tax Credit	9	N						
194	CR1	13		Carryover of Energy Conservation - Unused	9	N		new column				
195	CR1	13	С	Carryover of Energy Conservation - Applied	9	N		new column, renumbered, new line number				
196	CR1	13	d	Carryover of Energy Conservation - Carryover	9	N		new column, renumbered, new line number				
197	CR2	14	а	High Technology Business Investment - Unused	9	N		new column				
198	CR2	14	С	High Technology Business Investment - Applied	9	N		new column, renumbered, new line number				
199	CR2	14		High Technology Business Investment - Carryover	9	N		new column, renumbered, new line number				
	CR2			,								
200		15	а	Carryover of the Cesspool Upgrade Unused	9	N		new column				
	CR2			,				111111111111111111111111111111111111111				
201		15	С	Carryover of the Cesspool Upgrade Applied	9	N		new column, renumbered, new line number				
	CR2			ca, c. c. c. c. cooper opgrado / ippriod	,	1 .,		The second of th				
202	0112	15	d	Carryover of the Cesspool Upgrade Carryover	9	N		new column, renumbered, new line number				
202	l	10	u	Sanyovar of the Ocaapoor Opgrade Canyover	9	1.8		now column, fortumbered, new line flumber				

	Page	Form	Colum		Max	DataT	ZD Daicode Layout or resting cases	
Field #		Line #	n	Description	Length		Field Business Rules	Changes
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000	CRZ	40		0 (7) (6) (7) (7)	•			
203		16		Carryover of Tech Infrastructure Renovation - Unused	9	N		new column
204	CR2	16		Carryover of Tech Infrastructure Renovation - Applied	9	N		new column, renumbered, new line number
205	CR2	16	С	Carryover of Tech Infrastructure Renovation - Carryover	9	N		new column, renumbered, new line number
	CR2							
206		17	а	Carryover of the Hotel Construction and Remodeling - Unused	9	N		new column
	CR2							
207		17	b	Carryover of the Hotel Construction and Remodeling - Applied	9	N		new column, renumbered, new line number
	CR2			Carryover of the Hotel Construction and Remodeling -				
208		17	С	Carryover	9	N		new column, renumbered, new line number
	CR2							
209		18	а	Carryover of Residential Construction and Remodel - Unused	9	N		new column
	CR2							
210		18		Carryover of Residential Construction and Remodel - Applied	9	Ν		new column, renumbered, new line number
	CR2			Carryover of Residential Construction and Remodel -				
211		18		Carryover	9	N		new column, renumbered, new line number
212	CR2	19		Carryover of Renew Energy Tech Income - Unused	9	Ν		new column
213	CR2	19	b	Carryover of Renew Energy Tech Income - Applied	9	N		new column, renumbered, new line number
214	CR2	19	С	Carryover of Renew Energy Tech Income - Carryover	9	Ν		new column, renumbered, new line number
215	CR2	20	а	Carryover of Organic Food Attach Form N323 - Unused	9	N		new column
216	CR2	20	b	Carryover of Organic Food Attach Form N323 - Applied	9	N		new column, renumbered, new line number
217	CR2	20		Carryover of Organic Food Attach Form N323 - Carryover	9	N		new column, renumbered, new line number
218	CR2	21		Carryover of Renewal Fuels Attach Form N-323 - Unused	9	N		new column
219	CR2	21		Carryover of Renewal Fuels Attach Form N-323 - Applied	9	N		new column, renumbered, new line number
	CR2			у	•			
220		21	С	Carryover of Renewal Fuels Attach Form N-323 - Carryover	9	N		new column, renumbered, new line number
	CR2			Carryover of Capital Infrastructure Attach Form N-348 -				
221		22	а	Unused	9	N		new column
	CR2			Carryover of Capital Infrastructure Attach Form N-348 -				
222		22		Applied	9	N		new column, renumbered, new line number
	CR2			Carryover of Capital Infrastructure Attach Form N-348 -				
223		22		Carryover	9	N		new column, renumbered, new line number
	CR2			·				
224		23	а	Carryover of Earned Income Attach N-356 - Unused	9	N		new Column
225	CR2	23	С	Carryover of Earned Income Attach N-356 - Applied	9	N		new column, renumbered, new line number
226	CR2	23	d	Carryover of Earned Income Attach N-356 - Carryover	9	N		new column, renumbered, new line number
227	CR2	24	а	Low-Income Housing Attach From N-586 - Unused	9	N		new column
228	CR2	24		Low-Income Housing Attach From N-586 - New	9	N		new column, renumbered, new line number
229	CR2	24		Low-Income Housing Attach From N-586 - Applied	9	N		new column, renumbered, new line number
230	CR2	24		Low-Income Housing Attach From N-586 - Carryover	9	N		new column, renumbered, new line number
	CR2			Employment of Vocational Rehabilitation Referrals Attach				· · · ·
231		25		Form N-884 - Unused	9	N		new column
	CR2			Employment of Vocational Rehabilitation Referrals Attach				
232		25		Form 884 - New	9	N		new column, renumbered, new line number
	CR2			Employment of Vocational Rehabilitation Referrals Attach	-			,
233	J. 12	25	С	Form N-884 - Applied	9	N		new column, renumbered, new line number
200	CR2		,	Employment of Vocational Rehabilitation Referrals Attach		. •		ss.arm, renambered, new internation
234	0,12	25		Form N-884 -Carryover	9	N		new column, renumbered, new line number
207		20	u	1 Olli 11 Out Oully Ovol	J	. 4		now column, fortumborou, now line flumbor

	Page	Form	Colum		Max	DataT	2D Barcode Layout or Testing Cases	
Field #		Line #	n	Description	Length		Field Business Rules	Changes
i iciu #	CR2	LIIIE#	11	Description	Lengui	ype	Field Dusiliess Nules	Changes
235	CKZ	26	а	School Repair and Maintenance Attach Form N-330 - Unused	9	N		new column
236	CR2	26	b b	School Repair and Maintenance Attach Form N-330 - Onused School Repair and Maintenance Attach Form N-330 - New	9	N		new column, renumbered, new line number
230		20	D	School Repair and Maintenance Attach Form N-330 - New	9	IN		new column, renumbered, new line number
227	CR2	26		School Banair and Maintananas Attach Form N 220 Applied	9	N		now column renumbered new line number
237	CR2	26	С	School Repair and Maintenance Attach Form N-330 - Applied School Repair and Maintenance Attach Form N-330 -	9	IN		new column, renumbered, new line number
220	CRZ	26	d	Carryover	9	N		now column renumbered new line number
238	CR3	27(1)		Solar Checkbox	1		"X" or null	new column, renumbered, new line number renumbered, new line number
239				Wind Checkbox				
240	CR3	27(2)			1	С	"X" or null	renumbered, new line number
044	CR3	27		Nonrefundable Renewable Energy Tech After July 1, 2009	9	N		
241	000	21		Attach From N-342 - Unused Nonrefundable Renewable Energy Tech After July 1, 2009	9	IN		new column
040	CR3	07				N.		and the second s
242	000	27		Attach From N-342 - New	9	N		new column, renumbered, new line number
0.40	CR3	07		Nonrefundable Renewable Energy Tech After July 1, 2009	_			and the second s
243	000	27		Attach From N-342 - Applied	9	N		new column, renumbered, new line number
244	CR3	27		Attach From N-342 - Carryover	9	N		new column, renumbered, new line number
245	CR3	28		Healthcare Preceptor Attach Form N-358 - Unused	9	N		new column
246	CR3	28		Healthcare Preceptor Attach Form N-358 - New	9	N		new column, renumbered, new line number
247	CR3	28		Healthcare Preceptor Attach Form N-358 - Applied	9	N		new column, renumbered, new line number
248	CR3	28		Healthcare Preceptor Attach Form N-358 - Carryover	9	N		new column, renumbered, new line number
249	CR3	29		Historic Preservation Attach Form N-325 - Unused	9	N		new column
250	CR3	29		Historic Preservation Attach Form N-325 - New	9	N		new column, renumbered, new line number
251	CR3	29		Historic Preservation Attach Form N-325- Applied	9	N		new column, renumbered, new line number
252	CR3	29		Historic Preservation Attach Form N-325 - Carryover	9	N		new column, renumbered, new line number
253	CR3	30		Renewable Fuels Production Attach Form N-360 - Unused	9	N		new column
254	CR3	30		Renewable Fuels Production Attach Form N-360 - New	9	N		new column, renumbered, new line number
255	CR3	30	С	Renewable Fuels Production Attach Form N-360 - Applied	9	N		new column, renumbered, new line number
	CR3	30		Renewable Fuels Production Attach Form N-360 - Carryover	_			new column, renumbered, new line number
256			d	,	9	N		
257	CR3	31		Pass-Through Entity Attach From N-362 - New	9	N		New Line
258	CR3	31		Pass-Through Entity Attach From N-362 - Applied	9	N		New Line
259	CR3	31		Pass-Through Entity Attach From N-362 - Carryover	9	N		New Line
260	CR3	32	b	Total Nonrefundable Credits	9	N		renumbered
261	N311	L9		Refundable Food/Excise Tax Credit	4	N		renumbered, new line number
	X1	Part I						
262		L12		Low-Income Household Renters Credit	4	N		renumbered
	X2	Part II C						
263		L21(a)	b	Date of Birth - Month	2	N	Do not include slashes "/" and dashed "-" in this field.	new column
	X2	Part II C	١.			l		
264		L21(a)	b	Date of Birth - Day	2	N	Do not include slashes "/" and dashed "-" in this field.	new column
	X2	Part II C	١.	D (l .	l		
265	1/6	L21(a)	b	Date of Birth - Year	4	N	Do not include slashes "/" and dashed "-" in this field.	new column
000	X2	Part II C			4.5		E. I. I. II. II. OADITAL I ETTEDO	
266	1.00	L21(a)	С	Grade	12	AN	Field should be all CAPITAL LETTERS.	new column
	X2	Part II C	l .	0 115 1 2001		l		
267	1/6	L21(a)	d	Qualifying person's SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	new column
000	X2	Part II C		0 15 1				
268		L21(a)	е	Qualified expenses	9	N		new column

	Page	Form	Colum		Max	DataT		
Field #	#	Line #	n	Description	Length	ype	Field Business Rules	Changes
	X2	Part II C						
269		L21(b)		Date of Birth - Month	2	N	Do not include slashes "/" and dashed "-" in this field.	new column
	X2	Part II C						
270		L21(b)		Date of Birth - Day	2	N	Do not include slashes "/" and dashed "-" in this field.	new column
	X2	Part II C						
271		L21(b)		Date of Birth - Year	4	N	Do not include slashes "/" and dashed "-" in this field.	new column
	X2	Part II C						
272		L21(b)		Grade	12	AN	Field should be all CAPITAL LETTERS.	new column
	X2	Part II C						
273		L21(b)		Qualifying person's SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	new column
	X2	Part II C						
274		L21(b)		Qualified expenses	9	N		new column
	X2	Part II C						
275		L25		Minimum of Expense Cap and Earned Income	9	N		renumbered
	X2	Part II						
276		L28		Credit for Child and Dependent Care Expenses	4	N		renumbered
					_			
				End of Record Trailer	5	Α	Standard trailer field to indicate the end of the 2D barcode data. Always equal to: "*EOD*"	

2D Barcode Layout or Testing Cases

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

Set zero values for zero

Use a carriage return for the field delimiter.

APPENDIX B. 2D Testing Cases - N-15 / Sch CR / Sch X / N-311 Please provide data for each field indicated in the Vendor Test.

For Software Developers that do not support the N-311 and Sch X please disregard the request for the test data.

*Test 6 - Max Length and Mapping. Please submit data as indicated for the field / If your application does not support certain fields please omit it from your test case (example is mark

	Page		Colum								
Field #	#	Line #	n	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
1		-		Header Version Number	T1	T1	T1	T1	T1	T1	2
										1001	
2	ALL	-		Software Developer Code	99	99	99	99	99	1234	4
3		-		Form Number		N15	N15		N15	N15	6
4	1	-		Form Year	2024	2024	2024	2024	2024	2024	4
_				OD On a differentian Mannian						00	0
5		-		2D Specification Version	U	0	0	0	U	99	2
6				Software Version		0		0	0	123456789012345	15
				Contware version	O O		0			123430703012343	10
7	1			Fiscal Year Begin Month	09	01		01		03	2 0
8	1			Fiscal Year Begin Day	1	15		01		01	2 0
9	1			Fiscal Year Begin Year	23	23		23		23	2 0
10	1	-		Fiscal Year End Month	12	12		11		6	2 0
				E. 17. E. 15.							
11	1			Fiscal Year End Day	31	31		30		30	2 0
10	4			Fiscal Year End Year	22	22		22		22	2 0
12	1			Resident Status Checkbox: Part-Year Resident	23 X	23 X		23 X		23 X	1 0
14	1		-	Resident Status Checkbox: Part-Year Resident Resident Status Checkbox: Nonresident	^	^		^	X	X	1 0
15	1						V		^	X	1 0
15	ı			Resident Status Checkbox: Nonresident Alien			Λ			^	1 0
16	1			Military Spouses Residency Relief Act (MSRRA) Checkbox		×				×	1 0
17	1			Composite Checkbox		^			X	X	1 0
18	1			Amended Return Checkbox			x	<u> </u>		X	1 0
19	1			NOL Carryback Checkbox			X			X	1 0
20	1			IRS Adjustment Checkbox			^	x		X	1 0
										MAXLENGTHFIRSTNAMES	
21	1			Primary First Name	KEALAKEKUA	KAWENAULAOKALANI	ITO	JANE	JUN WOOK	TRINGZ	25 0
22	1	-		Primary Middle Initial	S	K				М	1 0
										MAXLENGTHLASTNAMEST	
23	1			Primary Last Name	ONETEST	TWOTEST	THREETEST	FOURTEST	FIVETEST	RINGERLONGLASTTP	35 0
24	1	1		Primary Suffix		JR		X		III	3 0
						MARY-					
						KAWENAULAOKALANILA				MAXLENGTHFIRSTNAMES	
25	1			Spouse First Name		NI	MFSPOUSEFIRST			POUSEZ	25 0
26	1			Spouse Middle Initial		٨				M	1 0
20	'	-	 -	Opouse Milutie Itiliai		^		1		MAXLENGTHLASTNAMEST	1
27	1 1			Spouse Last Name		TESTWO	SPTHREE			RINGERLONGLASTSP	35 0
28	1			Spouse Suffix		III	O. 1111\LL			3RD	3 0
29	1			First 4 Characters of Primary Last Name	ONET	TWOT	THRE	FOUR	FIVE	MAXL	4 0
20				i not a Characters of Filmary Last Maine	ONE	1 ** • 1		1 001	· · · · -	IVII V.L	7

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Field #	#	Line #	n	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
30	1	-		Primary SSN	400007955	575661122	575661123	575661124	575661125	575661125	9 0
31	1			Primary Deceased Checkbox				X		1	1 0
32	1	-		Primary Deceased Date of Death - Month				11		06	2 0
33	1			Primary Deceased Date of Death - Day				15		15	2 0
34	1			Primary Deceased Date of Death - Year				18		20	2 0
35	1			First 4 Characters of Spouse Last Name		TEST	SPTH			MAXL	4 0
36	1			Spouse SSN		576557442	576614423			576456789	9 0
37	1			Spouse Deceased Checkbox		X				1	1 0
38	1			Spouse Deceased Date of Death - Month		01			07	08	2 0
39	1	-		Spouse Deceased Date of Death - Day		09			10	10	2 0
40	1			Spouse Deceased Date of Death - Year		21			21	20	2 0
										PROFESSIONAL	
										ACCOUNTANCY	
41	1	-		Care Of		X		X		CORPORATION 123	40 0
										123 MAX AVENUE OF	
										THE AMERICAN MUSIC	
42	1	-		Street Address	X	X	X	X	Х	BEZ	40 0
										MAXIMUM CITY	
43	1			City	X	X	X	X	X	LIMITEZX	21 0
44	1	-		U.S. State Code	X	X			X	ZZ	2 0
45	1			ZIP (Postal) Code	X	X	X (If available)	×	×	9670000001	10 0
										BRITISH COLUMBIA	
46	1	1		Foreign State or Province			X	X		BRITISHZ	25 0
47	1	-		Country			X	X		CANADA123456Z	13 0
48	1	1		Filing Status Checkbox: Single	X					X	1 0
49	1	2		Filing Status Checkbox: Married filing joint		X				X	1 0
50	1	3		Filing Status Checkbox: Married filing separate			X			X	1 0
51	1	4		Filing Status Checkbox: Head of Household				×		X	1 0
52	1	5		Filing Status Checkbox: Qualifying surviving spouse					X	X	1 0
										ABCDEFGHIJKLMNOPQ	
53	1	4a		HOH Qualifying Person. This field appears below line 4.				X		RSTU	21 0
54	1	6a(i)		Primary Regular Exemption		X	X	X	Х	X	1 0
55	1	6a(ii)		Primary Over 65 Exemption		X		X	Х	X	1 0
56	1	6b(i)		Spouse Regular Exemption		X	X			X	1 0
57	1	6b(ii)		Spouse Over 65 Exemption		X				X	1 0
58	1	6a/b		Total of Primary and Spouse exemptions.		X	X	X	Х	4	1 0
										ONEDEPMAXFIRST	
		6c/d		Child/Other Dependent First & Last Name						LASTNAMEABCDEFGHIJ	
59	1		a1	,		X	x			KLMNOPQ	40 0
		1	•	•		<u> </u>				· '	

	Page		Colum								
Field #	#	Line #	n	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
60	1	6c/d	a2	Child/Other Dependent SSN		X	X			111221111	9 0
61	1	6c/d	а3	Child/Other Dependent Relationship		X	X			CHILDMAXTESTONE	15 0
										TWODEPMAXFIRST	
00		6c/d		Child/Other Dependent First & Last Name		,				LASTNAMEABCDEFGHIJ	40
62	1	0 / 1	b1			X				KLMNOPQ	40 0
63	1	6c/d		Child/Other Dependent SSN		X				111222222	9 0
64	1	6c/d	b3	Child/Other Dependent Relationship		X				DEPMAXTESTONEXX	15 0
		0 (1								THRDEPMAXFIRST	
0.5	1	6c/d	-4	Child/Other Dependent First & Last Name		Y				LASTNAMEABCDEFGHIJ	40
65		0 - / -!	c1	Child/Others Described CCN		X				KLMNOPQ	40 0
66	1	6c/d		Child/Other Dependent SSN		X				111223333	9 0
67	1	6c/d	сЗ	Child/Other Dependent Relationship		X				CHILDMAXTESTTWO	15 0
		0 (1								FOURDEPMAXFIRST	
68	1	6c/d	d1	Child/Other Dependent First & Last Name		~				LASTNAMEABCDEFGHIJ KLMNOP	40
	1	6c/d		Child/Others Described CCN		X		-		<u> </u>	40 0
69	1			Child/Other Dependent SSN		X				111224444	9 0
70	1	6c/d	d3	Child/Other Dependent Relationship		X				CHILDMAXTESTTHR	15 0
		6c/d		Child/Othor Donor dont First 9 Last Name						FVEDEPMAXFIRST LASTNAMEABCDEFGHIJ	
71	1	oc/a	e1	Child/Other Dependent First & Last Name		~				KLMNOPq	40 0
72	1	6c/d		Child/Other Dependent SSN		\(\frac{\chi}{\chi}\)				111225555	
			_			X					9 0
73	1	6c/d	e3	Child/Other Dependent Relationship		X				DEPMAXTESTTWOXX SIXRDEPMAXFIRST	15 0
		6c/d		Child/Other Dependent First & Last Name						LASTNAMEABCDEFGHIJ	
74	1	OC/U	f1	Child/Other Dependent First & Last Name		×				KLMNOP	40 0
75	1	6c/d		Child/Other Dependent SSN		X				111226666	9 0
76	1	6c/d		Child/Other Dependent Relationship		\(\frac{\chi}{\chi}\)				DEPMAXTESTTHREE	15 0
77	1	6c		Exemptions for Dependent Children		X			X	98	2 0
78	1	6d		Exemptions for Other Dependents		/ · ·	X		X	97	2 0
79	1	6e		Total Exemptions Claimed			X	X	X	99	2 0
80	2	7a		Wages Total	X	X	X	X		123456799	9 0
81	2	7b		Wages Hawaii	X	X		X		123456798	9 0
82	2	8b		Interest Income Hawaii		X	X	X	X	123456796	9 0
83	2	9b		Dividends Hawaii	X		X	X		123456794	9 0
84	2	10b		State Refund Hawaii	X			X		123456796 123456798	9 0
85 86	2	11b 12a		Alimony Received Hawaii Business Farm Income Total - negative indicator checkbox	^		v	X		123430798 X	9 0
- 00		12a		Busiless Faith income Total - negative indicator checkbox			^	^		^	- '
87	2	12a		Business Farm Income Total		×	X	X	x	123456790	9 0
<u> </u>				Dustings Full Hooms Form			•			.20.00.00	
88	2	12b		Business Farm Income Hawaii - negative indicator checkbox			X	X		x	1 0
89	2	12b		Business Farm Income Hawaii		X	X	X	X	123456780	9 0
90	2	13b		Capital Gain Hawaii - negative indicator checkbox	X	X				X	1 0
01	2	13b		Canital Cain Hawaii	V		v	V		123456782	9 0
91	2	130		Capital Gain Hawaii	^	<u> </u> ^	^	<u> </u> ^		123430702	9 0

Field #	Page #	Form Line #	Colum n	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
92	2	14b		Supplemental Gain Hawaii - negative indicator checkbox	16311	X	lest 3	16514	1631.3	X	1 0
02		ITD		Cupplemental Cam Flawar Hegative indicator checkbox							
93	2	14b		Supplemental Gain Hawaii		×	×			123456784	9 0
94	2	15b		IRA Distribution Hawaii		X	<u> </u>			123456786	9 0
95	2	16b		Pension Hawaii		x				123456788	
96	2	17b		Rents and Royalties Hawaii - negative indicator checkbox		X				X	$ \frac{0}{1}$
- 50		176		Trents and regative indicator of consort							
97	2	17b		Rents and Royalties Hawaii		×	×			123456770	9 0
98	2	18b		Unemployment Compensation Hawaii				x		123456772	9 0
99	2	19b		Other Income Hawaii - negative indicator checkbox	X					X	1 0
				Carol moonie manam megaare maneater eneckaex						, ,	
100	2	19b		Other Income Hawaii	X		×			123456774	9 0
101	2	20b		Total Income Hawaii - negative indicator checkbox	X					X	1 0
101				Total moonid manani meganira mananan anadika						, , , , , , , , , , , , , , , , , , ,	
102	2	20b		Total Income Hawaii	X	x	x	x	×	123456776	9 0
103	2	26a		Deductible part of Self-Employment Tax Total		X		X		123456767	9 0
104	2	31b		Payments to Housing Account Hawaii		X				123456758	9 0
105	2	32b		Military Reserve Pay Hawaii	Х	X		x		123456740	9 0
106	3	33b		Exceptional Tree Deduction Hawaii	X					123456742	9 0
107	3	34b		Total Adjustments Hawaii	X	X		x	X	123456744	9 0
108	3	35a		Adjusted Gross Income Total - negative indicator checkbox	X				2.5	X	1 0
1				g							
109	3	35a		Adjusted Gross Income Total	X	×	×	×	×	123456745	9 0
				, tajastaa Greec meeme rota.						120 1001 10	
110	3	35b		Adjusted Gross Income Hawaii - negative indicator checkbox	X					×	1 0
1.0				, tajasta Greek masma nagama masata anastas.						, ,	-
111	3	35b		Adjusted Gross Income Hawaii	×	×	×	×	×	123456746	9 0
				, tajastea Greec meeme riaman						120 1001 10	
112	3	36		Federal Adjusted Gross Income - negative indicator checkbox	X					x	1 0
113	3	36		Federal Adjusted Gross Income	X	X	x	x	x	123456747	9 0
1.0				- Substant Augusteur Cross moome						120100111	
114	3	37		Hawaii AGI to Total AGI Ratio	×	×	×	×	×	0.00	1 3
115	3		 	Dependent Indicator	X					X	1 0
116	3	38a		Medical and Dental Expenses			X*			123456748	9 0
117	3	38b		Taxes		X*	X*	X*		123456749	9 0
118	3	38c		Interest Expense		X*	X*			123456730	9 0
119	3	38d		Contributions		X*	X*	X*		123456731	9 0
120	3	38e		Casualty and Theft Loss		- ·	X*	1		123456732	9 0
121	3	38f		Miscellaneous Deductions		X*	X*	X*		123456733	9 0
122	3	39		Total Itemized Deductions		X*	X*	X*		123456734	9 0
123	3	40a		Standard Deduction	X*	X*	X*	X*	X	123456735	9 0
124	3	40b		Prorated Standard Deduction	X*	X*	X*	X*	X	123456736	9 0
125	3	41		Hawaii AGI Less Deductions - negative indicator checkbox	X	- ·	<u> </u>	1	- ·	X	1 0
126	3	41		Hawaii AGI Less Deductions	X	X	x	Х	X	123456737	9 0
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127	3	42a(i)		Primary Disability Indicator. This field appears below line 42a.		×				×	1 0
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129 3 462	Fleid #	#	Line #	n	Description	Test 1	Test 2	lest 3	l est 4	lest 5	lest 6 ⁻	_ Max Length
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130 3 420			. ,				X				X	1 0
130 3 4.5								X				· ·
130 3 44(v) -					· ·		X	X	X			
133 3 44 Net Capille Gain X X X X X X X X X	131	3	43		Taxable Income	X	X	X	X	X	123456720	9 0
133 3 44 Net Capille Gain X X X X X X X X X												
134 3		3	44(iv)		Indicator if tax from other forms (N-2, N-103, etc.) is included	X					X	1 0
136 3 45 Returstable FootDiscision Fax Credits X X 9 0 197 3 46 Los Incorres Secuential Retries Contact X 9 0 197 3 46 Los Incorres Secuential Retries Contact X 12345774 9 0 198 3 47 Coll Indoor Research Secuences X X X 22345772 9 0 198 3 48 Coll Indoor Research Secuences X X X 22345726 9 0 198 2345726 9 0 198 2345726 9 0 198 2345726 9 0 198 2345726 9 0 198 2345726 9 0 198 2345726 9 0 198 2345726 9 0 198 2345727 9 0 198	133	3	44		Tax Liability	X	X	X	X	X	123456721	9 0
136 3 456	134	3	44a		Net Capital Gain				X		123456722	9 0
137 3 46 - Low Income Neurosepoid Renters Credit X X X X 1234567725 9 0 0 139 3 48 - Child Passanger Restrant Credit X X X 123456726 9 0 0 140 3 4 6 - Total Renthrolable Credit X X X X X 123456727 9 0 0 140 3 5 - Total Leas Refundable Credit X X X X X X X X X	135	3	45		Refundable Food/Excise/Tax Credit		X		X		123456723	9 0
137 3 46 - Low Income Neurosepoid Renters Credit X X X X 1234567725 9 0 0 139 3 48 - Child Passanger Restrant Credit X X X 123456726 9 0 0 140 3 4 6 - Total Renthrolable Credit X X X X X 123456727 9 0 0 140 3 5 - Total Leas Refundable Credit X X X X X X X X X												
138 3 47 - Child and Opendent Care Expenses X X 12346725 9 0 1 1 1 1 1 1 1 1 1	136	3	45a		Refundable Food/Excise Tax Credit - Count				X		99	2 0
190 3 48 Child Passenger Restraint Credit	137	3	46		Low Income Household Renters Credit		X				123456724	9 0
190 3 48 Child Passenger Restraint Credit	138	3	47		Child and Dependent Care Expenses		X		Х		123456725	9 0
140 3	139	3	48		Child Passenger Restraint Credit		X				123456726	9 0
141 3 50 - Total Refundable Credits X X X X X X X X X	140	3	49			X	X	X				9 0
142 3 51 - Tax Less Refundable Credits - negative indicator checkbox X X X X X X X X X						X	X	X	X			
143 3 5 - Tax Less Refundable Credits X X X X X X X X X						X	,					1 0
145						X	<u> </u>	x	X	X		-
145 4 53 - Tax Less Nonrefundable Credits - negative indicator checkbox X X X X X X X X X						, , , , , , , , , , , , , , , , , , ,	Α	y	Y Y			
146	144	-	52		Total Nonletundable Credits - Sch Cit	-		^	^	^	123430710	- 9
146	115	4	E2		Tay Loss Naprafundable Cradita Inggative indicator abackbay	V	~					4
147						^	^ ~	V	V	V		
148					-	<u> </u>	<u> </u>	<u> </u>	<u> </u>	^		
149						X	X	X	X			
150							X					
151 4 56 Estimated tax from previous tax year X X X X X X X X X								1'`	1/			
152							1,,	X	,,			
153 4 58 Total Payments X X X X X X X X X					·		X		X			
154					·		X					9 0
155	153	4	58		Total Payments	X	X	X	X	X	123456718	9 0
156	154	4	59		Amount Overpaid	X	X	X			123456719	9 0
157 4 60b	155	4	60a		Primary School Repairs and Maintenance Donation	X	X	X			X	1 0
158 4 60b Spouse Public Libraries Donation X X X X X X X X X	156	4	60a		Spouse School Repairs and Maintenance Donation		X				X	1 0
159 4 60c	157	4	60b		Primary Public Libraries Donation	X	X	X			X	1 0
160	158	4	60b		Spouse Public Libraries Donation		X				X	1 0
161	159	4	60c		Primary Domestic Violence Donation	X	X	X			X	1 0
162 4 62 Overpaid minus Donations	160	4	60c		Spouse Domestic Violence Donation		X				X	1 0
162 4 62 Overpaid minus Donations	161	4	61		Total Donations	X	X	X			18	2 0
163 4 63 Estimated Tax apply to the following tax year X X X X X X X X X		4				X	X	X			-	9 0
164 4 64a							X					- a o
165 4 64a(i) Foreign (non-U.S.) bank account checkbox 1 0 166 4 64b Routing Number X 1 123456113 9 0 167 4 64c(i) Account Type Checking 1 0 168 4 64c(ii) Account Type Savings X 1 0 169 4 64d Account Number X X 1 0 170 4 65 Amount you owe X X X X 123456114 9 0 171 4 66 Payment Amount X X X X X 1 0 172 4 67(i) Form N210 attached checkbox X X X X X X 1 0 173 4 67 Estimated Tax Penalty X X X						Y	1.	Y	+	+		
166 4 64b Routing Number X 123456113 9 0 167 4 64c(i) Account Type Checking 1 0 168 4 64c(ii) Account Type Savings X X X X 1 0 169 4 64d Account Number X X X 12345678901234567 17 0 170 4 65 Amount you owe X X X X 123456114 9 0 171 4 66 Payment Amount X X X X X X X X X X X 1 0 172 4 67(i) Form N210 attached checkbox X X X X X X X X 1 0 173 4 67 Estimated Tax Penalty X X X X X X X X X 1						A	Α		+			•
167 4 64c(i) Account Type Checking 1 0 168 4 64c(ii) Account Type Savings X 1 0 169 4 64d Account Number X 12345678901234567 17 0 170 4 65 Amount you owe X X X 123456114 9 0 171 4 66 Payment Amount X X X X X 1 0 172 4 67(i) Form N210 attached checkbox X X X X X X X 1 0 173 4 67 Estimated Tax Penalty X X X X X X 1 0						-	V	^	+	+	, ,	
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169 4 64d Account Number 17 0 170 4 65 Amount you owe X X X 123456114 9 0 171 4 66 Payment Amount X X X X 123456117 9 0 172 4 67(i) Form N210 attached checkbox X X X X X X X 1 0 173 4 67 Estimated Tax Penalty X X X X X 123456115 9 0							V					- 1
170 4 65 Amount you owe X X X 123456114 9 0 171 4 66 Payment Amount X X X X X 123456117 9 0 172 4 67(i) Form N210 attached checkbox X X X X X X X 1 0 173 4 67 Estimated Tax Penalty X X X X 123456115 9 0							1,,		_		I .	- 1 0
171 4 66 Payment Amount 9 0 172 4 67(i) Form N210 attached checkbox 1 0 173 4 67 Estimated Tax Penalty X X X X X 123456115 9 0							Α		V	\		
172 4 67(i) Form N210 attached checkbox 1 0 173 4 67 Estimated Tax Penalty X X X X 123456115 9 0					,				X			· ·
173 4 67 Estimated Tax Penalty X X 123456115 9 0					,							9 0
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174 4 Preparer Identification Number					,				X	X		
	174	4			Preparer Identification Number		X			X	123456116	9 0

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Field #	#	Line #	n	Description (Control of the Control	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length	h
175	4			Primary HI Election Campaign - YES checkbox	X	X				X	_ 1	0
176	4			Spouse HI Election Campaign - YES checkbox		X				X	$ \frac{1}{2}$	0
177	CR1	1		Capital Goods Excise Tax Credit					X	456789101	9	0
178	CR1	2		Fuel Tax Credit					X	456789102	9	0
179	CR1	3		Motion Picture and Film Tax Credit			X			456789103	9	0
180	CR1	4a(1)		Solar Checkbox				X		X	- !	0
181	CR1	4a(2)		Wind Checkbox	X			V		X	$ \frac{1}{2}$	0
182	CR1	4		Renew Energy Tech Income Tax Credit-July 2009	Х			X		456789104	9	0
183	CR1	5		Important Agricultural Land Tax Credit			X			456789015	9	0
184	CR1	6		Tax Credit for Research Activities			X		X	456789106	9	0
185	CR1	7		Renewable Fuels Production tax Credit			X			456789107	9	0
186	CR1	8		Earned Income Tax Credit		X				456789108	9	0
	CR1			Other refundable credits-pro rata share of taxes paid on sale of								
187		9a		real property				Х		456789110	9	0
	CR1			Other refundable credits-credit from regulated investment								
188		9b		company				X		456789111	9	0
				Other refundable credits-Repayment of Amounts Included in								
189		9c		Income from Earlier Years						456789112	9	0
190	CR1	9d		Other Refundable Credits Total				X		456789113	9	0
191	CR1	10		Total Refundable Credits	X		X	X	X	456789114	9	0
192	CR1	11		Income Tax Paid to another state					X	456789115	9	0
193	CR1	12		Enterprise Zone Tax Credit					X	456789116	9	0
194	CR1	13	a	Carryover of Energy Conservation - Unused		X			X	456789117	9	0
195	CR1	13		Carryover of Energy Conservation - Applied		X				456789118	9	0
196	CR1	13		Carryover of Energy Conservation - Carryover		X				456789119	9	0
197	CR2	14		High Technology Business Investment - Unused					X	567890101	9	0
198	CR2	14		High Technology Business Investment - Applied					X	567890102	9	0
199	CR2	14	d	High Technology Business Investment - Carryover					X	567890103	9	0
	CR2											
200		15	а	Carryover of the Cesspool Upgrade Unused		X				567890104	9	0
	CR2											
201		15	С	Carryover of the Cesspool Upgrade Applied		×				567890105	9	0
	CR2											
202		15	d	Carryover of the Cesspool Upgrade Carryover		×				567890106	9	0
	CR2											
203		16	а	Carryover of Tech Infrastructure Renovation - Unused		x				567890107	9	0
204	CR2	16	b	Carryover of Tech Infrastructure Renovation - Applied		X				567890108	9	0
205	CR2	16	С	Carryover of Tech Infrastructure Renovation - Carryover		X				567890109	9	0
	CR2											
206		17	а	Carryover of the Hotel Construction and Remodeling - Unused		x				567890110	9	0
	CR2											
207		17	b	Carryover of the Hotel Construction and Remodeling - Applied		x				567890111	9	0
	CR2			Carryover of the Hotel Construction and Remodeling -							-	
208		17	С	Carryover		x				567890112	9	0
	CR2										–	Ĭ
209		18	а	Carryover of Residential Construction and Remodel - Unused		x				567890113	9	0
	CR2		<u> </u>	, and the state of								Ĭ
210	J. 12	18	b	Carryover of Residential Construction and Remodel - Applied		x				567890114	9	0
	CR2		† ~	Carryover of Residential Construction and Remodel -								Ŭ
211		18	С	Carryover		x				567890115	9	0
	I		<u> </u>	··y-·-·		15.5	1	1	1	100.0000		v

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Field # #	Line #		Description	Toot 4	Took 0	Took 2	Took 4	Took 5	Took C*	May Lameth
212 CR2	19	n a	Description Carryover of Renew Energy Tech Income - Unused	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6* 567890116	Max Length
212 CR2 213 CR2	19		Carryover of Renew Energy Tech Income - Onused Carryover of Renew Energy Tech Income - Applied		V				567890116	9
			Carryover of Renew Energy Tech Income - Applied Carryover of Renew Energy Tech Income - Carryover		X V				567890118	9 0
	19 20		Carryover of Renew Energy Tech Income - Carryover Carryover of Organic Food Attach Form N323 - Unused		٨				567890118	9 0
215 CR2			, 0		V					9
216 CR2	20	b	Carryover of Organic Food Attach Form N323 - Applied		X				567890120	9 0
217 CR2	20		Carryover of Organic Food Attach Form N323 - Carryover		X				567890121	9 0
218 CR2	21		Carryover of Renewal Fuels Attach Form N-323 - Unused					X	567890122	9
219 CR2	21	b	Carryover of Renewal Fuels Attach Form N-323 - Applied					X	567890123	9 0
CR2	04	_	O						507000404	
220	21	С	Carryover of Renewal Fuels Attach Form N-323 - Carryover Carryover of Capital Infrastructure Attach Form N-348 -					^	567890124	9 0
CR2	00	_						\ <u></u>	F7000040F	
221	22	а	Unused Carryover of Capital Infrastructure Attach Form N-348 -					X	576890125	9 0
CR2	00		*						57000100	
222	22	b	Applied					X	576890126	9 0
CR2	00		Carryover of Capital Infrastructure Attach Form N-348 -						570000407	
223	22	С	Carryover					X	576890127	9 0
CR2	00	_	O						570000400	
224	23	а	Carryover of Earned Income Attach N-356 - Unused					X	576890128	9 0
225 CR2	23		Carryover of Earned Income Attach N-356 - Applied					X	576890129	9 0
226 CR2	23		Carryover of Earned Income Attach N-356 - Carryover					X	576890130	9 0
227 CR2	24	_	Low-Income Housing Attach From N-586 - Unused					X	576890131	9
228 CR2	24	b	Low-Income Housing Attach From N-586 - New					X	576890132	9 0
229 CR2	24		Low-Income Housing Attach From N-586 - Applied					X	576890133	9 0
230 CR2	24	d	Low-Income Housing Attach From N-586 - Carryover					X	576890134	9 0
CR2			Employment of Vocational Rehabilitation Referrals Attach Form							
231	25	а	N-884 - Unused		X				576890135	9 0
CR2			Employment of Vocational Rehabilitation Referrals Attach Form							
232	25		884 - New		X				576890136	9 0
CR2			Employment of Vocational Rehabilitation Referrals Attach Form							
233	25	С	N-884 - Applied		Χ				576890137	9 0
CR2			Employment of Vocational Rehabilitation Referrals Attach Form							
234	25	d	N-884 -Carryover		X				576890138	9 0
CR2										
235	26	а	School Repair and Maintenance Attach Form N-330 - Unused		X				676890101	9 0
236 CR2	26	b	School Repair and Maintenance Attach Form N-330 - New		X				676890102	9 0
CR2										
237	26	С	School Repair and Maintenance Attach Form N-330 - Applied		X				676890103	9 0
CR2			School Repair and Maintenance Attach Form N-330 -							
238	26	d	Carryover		X				678689104	9 0
239 CR3	27(1)		Solar Checkbox		Χ				X	1 0
240 CR3	27(2)		Wind Checkbox					Х	X	1 0
CR3	` '		Nonrefundable Renewable Energy Tech After July 1, 2009							
241	27	а	Attach From N-342 - Unused		X			x	678689105	9 0
CR3		1	Nonrefundable Renewable Energy Tech After July 1, 2009							
242	27	b	Attach From N-342 - New		X			x	678689106	9 0
CR3		1	Nonrefundable Renewable Energy Tech After July 1, 2009							
243	27		Attach From N-342 - Applied		X			x	678689107	9 0
244 CR3	27		Attach From N-342 - Carryover		X			X	678689108	9 0
245 CR3	28		Healthcare Preceptor Attach Form N-358 - Unused		X			X	678689109	
246 CR3	28		Healthcare Preceptor Attach Form N-358 - New		X			X	678689110	9 0
247 CR3	28		Healthcare Preceptor Attach Form N-358 - Applied		X			X	678689111	9 0
ZTI UNO	20	1 0	noamilicaro i receptor Attach i onti N-330 - Applieu		^				1070003111	3

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248	CR3	28	d	Healthcare Preceptor Attach Form N-358 - Carryover		Χ			X	678689112	9 0
249	CR3	29	а	Historic Preservation Attach Form N-325 - Unused				X		678689113	9 0
250	CR3	29	b	Historic Preservation Attach Form N-325 - New				X		678689114	9 0
251	CR3	29	С	Historic Preservation Attach Form N-325- Applied				X		678689115	9 0
252	CR3	29	d	Historic Preservation Attach Form N-325 - Carryover				X		678689116	9 0
253	CR3	30	а	Renewable Fuels Production Attach Form N-360 - Unused		X				678689117	9 0
254	CR3	30	b	Renewable Fuels Production Attach Form N-360 - New		X				678689118	9 0
255	CR3	30	С	Renewable Fuels Production Attach Form N-360 - Applied		X				678689119	9 0
256	CR3	30	d	Renewable Fuels Production Attach Form N-360 - Carryover		x				678689120	9 0
257	CR3	31	b	Pass-Through Entity Attach From N-362 - New		X				678689121	9 0
258	CR3	31	С	Pass-Through Entity Attach From N-362 - Applied		X				678689122	9 0
259	CR3	31	d	Pass-Through Entity Attach From N-362 - Carryover		X				678689113	9 0
260	CR3	32	b	Total Nonrefundable Credits	X	X		X	X	678689114	9 0
261	N311	L9		Refundable Food/Excise Tax Credit		X	X	X		1239	4 0
262	X1	Part I L12		Low-Income Household Renters Credit			x			1238	4 0
	X2	Part II C									
263		L21(a)		Date of Birth - Month		03				10	2 0
264	X2	Part II C L21(a)		Date of Birth - Day		10				17	2 0
	X2	Part II C									
265	1/0	L21(a)		Date of Birth - Year		2022				2023	4 0
266		Part II C L21(a)	С	Grade		x				KINDERGARTEN	12 0
267		Part II C L21(a)	d	Qualifying person's SSN		x				555443333	9 0
268	X2	Part II C L21(a)		Qualified expenses		x				789012345	9 0
269	X2	Part II C L21(b)		Date of Birth - Month		06				08	2 0
	X2	Part II C									
270		L21(b)	b	Date of Birth - Day		18				10	2 0
	X2	Part II C									
271		L21(b)		Date of Birth - Year		21				2022	4 0
272		Part II C L21(b)		Grade		4				PRESCHOOL	9 3
212		Part II C		Grade		<u> </u>				TRESCRISSE	
273		L21(b)	d	Qualifying person's SSN		Х				555442222	9 0
274	X2	Part II C L21(b)		Qualified expenses		x				789012346	9 0
	X2	Part II C									
275		L25 Part II		Minimum of Expense Cap and Earned Income		X				789012347	9 0
276	X2	L28		Credit for Child and Dependent Care Expenses			Х		x	1240	4 0
				End of Record Trailer	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*	5 0

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Field #		Colum n		Toot 4	Test 2	Test 3	Test 4	Test 5	Test 6*	May Langth
rieiu # #	Line #	l u	Description	Test 1	Test 2	1est 3	Test 4	lest 5	lest 6"	Max Length
			This is to balance the field #. Sometimes when lines are							
			added deleted the filed # is not updated correctly. Delete							
			this row before making the PDF (ENTER ROW # IN FIRST							
			BOX, -5 are the heading lines do not count them) 2023 3							
28	1 -5	276	lines were removed from the form so -8 ins instead of 5							
Return Fie	elds that a	re NOT	Γ Included in the 2D Barcode							
1			First Time Filer Checkbox						7	
			ITIN Applied For. This will be entered in the space below the							
			area reserved for the barcode, and may be for either the							
1			taxpayer or spouse.							
1	3		MFS Spouse Name. This field appears below line 3.						7	
			Spouse meets qualifications Checkbox. This is the checkbox							
1		<u> </u>	below line 6b.			X				
2	8a		Interest Income Total		X	Х	X	X		
2	9a		Dividends Total	X		X	X			
2	10a		State Refund Total	X			X			
2			Alimony Received Total	X						
2	13a		Capital Gain Total - negative indicator checkbox	X	X					
2			Capital Gain Total	X	X	Х	X			
2	14a		Supplemental Gain Total - negative indicator checkbox					X		
2			Supplemental Gain Total		X	Х		X		
2			IRA Distribution Total		X	X				
2			Pension Total		Х	Х				
2	17a		Rents and Royalties Total - negative indicator checkbox		Х					
2			Rents and Royalties Total		X	Х				
2			Unemployment Compensation Total				X			
2	19a		Other Income Total - negative indicator checkbox	X						
2			Other Income Total	X		X			_	
2	20a		Total Income Total - negative indicator checkbox	X						
								L.		
2			Total Income Total	X	X	X	X	X		
2			Certain Business Expenses Total	X						
2			Certain Business Expenses Hawaii						_	
2			IRA Deduction Total		X				_	
2		-	IRA Deduction Hawaii		X			V	_	
2		-	Student Loan Interest Total					X	_	
2		-	Student Loan Interest Hawaii		V			X	_	
2		-	Health Savings Account Deduction Total		Х				_	
2		+	Health Savings Account Deduction Hawaii	V					_	
2		1	Moving Expenses Total	X					_	
2		1	Moving Expenses Hawaii	X	V		V		+	
2		1	Deductible part of Self-Employment Tax Hawaii		X		X		+	
2	27a		Self-Employed Health Insurance Total		X				<u>_l</u>	

	Page	Form	Colum								
Field #	#	Line #	n	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	M
	2	27b		Self-Employed Health Insurance Hawaii		X					
	2	28a		Self-Employed SEP Total		X				1	
	2	28b		Self-Employed SEP Hawaii		X				1	
	2	29a		Penalty on Early Savings Withdrawal Total		X				1	
	2	29b		Penalty on Early Savings Withdrawal Hawaii		X				1	
	2	30a		Alimony Paid Total		X				1	
	2	30b		Alimony Paid Hawaii		X				1	
	2	31a		Payments to Housing Account Total		X				Ī	
	2	32a		Military Reserve Pay Total	X	X		X		1	
	3	33a		Exceptional Tree Deduction Total	X					1	
	3	34a		Total Adjustments Total	X	X.		X	X	1	
	3	44		Tax source checkbox group (Tax Table, Tax Rate Schedule, Capital Gains Tax Worksheet)	X (Tax Table)	X (Tax Table)	X (Tax Rate Schedule)	X (Capital Gains)	X (Tax Table)		
	4	68		Amended Return: Amount Paid (Overpaid) on Original Return- negative indicator checkbox							
	4	68		Amended Return: Amount Paid (Overpaid) on Original Return							

									1	
	Page	Form Colum								
Field #	#	Line # n	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
			Amended Return: Balance Due (Refund) on Amended Return-							
	4	69	negative indicator checkbox						4	
	4	69	Amended Return: Balance Due (Refund) on Amended Return			X			4	
	4		Designee Name			X			4	
	4		Designee Phone Number			X			4	
	4		Designee Identification Number			X			4	
	4		Signature Date	X	X	X	X	X		
	4		Occupation	X	X	X	X	X		
	4		Daytime Phone Number	X	X	X	X	X		
	4		Spouse Signature Date		X					
	4		Spouse Occupation		X					
	4		Spouse Daytime Phone Number		X					
	4		Preparer Signature Date		X			X		
	4		Preparer Self Employed Checkbox		X			X	<u> </u>	
	4		Preparer Name		X			X	7	
	4		Preparer Federal El No		X			X	7	
	4		Preparer Firm Name and Address		X			X	1	
	4		Preparer Phone Number	X	X	X	X	Х	7	
	X1 I	Part I L4	Rental Unit Information	X	X	X	X	X	7	
	X1	Part I L5	Share of Rent	X	X	X	X	Х	1	
	X1	Part I L6	Exclusions from Rent	X	X	X	X	Х	1	
	X1 I	Part I L7	Rent less Exclusions	X	X	X	X	Х	1	
	X1	Part I L8 a		X	X	X	X	Х	1	
		Part I L8 b	Qualified Persons - Relationship	X	Х	X	X	Х	7	
		Part I L9	Qualified Exemptions	X	X	X	X	Х	7	
	X1	Part I							1	
		L10	Spouse 65 or over Exemption	X	lx	x	x	x		
	X1	Part I							1	
	, , ,	L11	Total Exemptions	X	×	×	×	×		
	X1	Part II A							7	
	, , ,	L 1a	Care Provider - Name	×	×	×	×	×		
	X1	Part II A							7	
	7.1	L 1b	Care Provider - Address	×	×	×	×	x		
	X1	Part II A	Caro i Toviaci - Adaroso	^					7	
	Λ1	L 1c	Care Provider - identification Number	X	×	×	×	x		
	X1	Part II A	Caro i Toviaci I Idonimodicii Mamboi	^					7	
	Λ1	L 1d	Care Provider - Hawaii Tax I.D. No.	X	×	×	×	x		
	X1	Part II A	Care i Tovidei - Hawaii Tax I.B. 140.	^		, , , , , , , , , , , , , , , , , , ,	^		4	
	Λ1	L 1e	Care Provider - Amount Paid	l l _v	\ <u>\</u>	v	Y	Y		
	X1	Part II A	Care i Tovidei - Amodrit i aid	^	^	^	^	^	4	
	\ \ 1	L2	Dependent Care Benefits - Current year	 	\ <u></u>	\ <u></u>	\ <u></u>	\ <u></u>		
-	X1	Part II B	Dependent Gare Denems - Guitent year	^	^	^	^		-	
1	^1	L 3	Dependent Care Benefits - Carried over from prior year	v	~	v	v	~		
-	X1	Part II B	Dependent Gare benefits - Garried over from prior year	^	^	^	^	^	-	
	^1		Dependent Care Benefits - Forfeited	V	~	-	~	~		
	X1	L 4 Part II B	Dependent Gare Denents - Forielled	^	^	^	^	^	-	
1	ΑT		Total Dependent Care Repetits	V	~	v	v	~		
-	VO	L 5	Total Dependent Care Benefits	^	^	Λ	۸	^	4	
	X2	Part II B	Ovalified Expanses Comment year	V	y	V	V	v		
		L 6	Qualified Expenses - Current year	^]^]^	J۸]^	_	

Page	Form	Colum			Barcoae Eayout or					
Field # #	Line #	n	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
X2	Part II B		Smaller of Dependent Care Benefits or Qualified Eve		v	v	~	V		
X2	L 7 Part II B		Smaller of Dependent Care Benefits or Qualified Exp	X	Λ	^	^	^	-	
	L 8		Dependent Care Benefits - Your Earned Income	X	X	Х	X	X		
X2	Part II B L 9		Dependent Care Benefits Spouse's Earned Income	_X	v	V	V	v		
X2	Part II B		Smaller of Dep Care Benefits, Your or Spouse's Earned	^	^	^	^	^	_	
	L 10		Income	Х	Х	Х	X	X		
X2	Part II B L 11		Enter 5,000 or 2,500		x	x	x	x		
X2	Part II L				, , , , , , , , , , , , , , , , , , ,		X			
1/4	12		Amount from Proprietorship or Partnership	X	Х	Х	X	X		
X2	Part II B L 13		Line 5 minus Line 12		x	x	x	x		
X2	Part II B	i								
	L 14		Deductible Benefits	X	Х	Х	X	X	_	
X2	Part II B L 15		Excluded Benefits	_X	X	x	x	X		
X2	Part II B									
Y2	L 16 Part II B		Taxable Benefits	X	X	X	X	X	_	
\^2	L 17		Enter 10,000 or 20,000)	x	x	x	x	X		
X2	Part II B			Ţ,	.,	.,	.,			
X2	L 18 Part II B		Add Lines 14 and 15	X	X	X	X	X	_	
	L 19		Line 17 minus Line 18	X	Х	Х	X	X		
X2	Part II B		Compared to the Control of the Contr		V	V	V	V		
X2	L 20 Part II C		Sum of amounts from Line 21 Column D	X	Λ	^	X	Λ	-	
	L 21(a)	а	Dependent Care Exp Qualifying Person - Name	Х	X	X	X	X		
X2	Part II C L 21 (a)		Dependent Care Exp Qualifying Person - Relationship							
X2	Part II C		Dependent Care Exp Qualifying Ferson - Relationship						_	
	L 21(b)		Dependent Care Exp Qualifying Person - Name	X	X	Х	X	X		
X2	Part II C	- b	Dependent Care Exp Qualifying Person - Relationship							
X2			Dependent out Exp Qualifying Forson Trelationship							
1/4	L 22		Total Qualifying Persons	X	Х	Х	X	X		
X2	Part II C L 23		Child and Dependent Care Exp -Your Earned Income	_X	x	x	x	x		
X2	Part II C	;		1					-	
1/0	L 24		Child and Dependent Care Exp - Spouses Earned Income	X	X	X	X	X	4	
X2	Part II C L 26		Smallest of lines 22, 23 or 24		x	x	x	x		
X2	Part II C	;			,		,	,,	7	
	L 27		Decimal Amount	X	X	X	Χ	X		

2 3 ⁴ F	orm ⁸	N-15 (Rev. 2024) 20 22 24 26 28 30 32 34	36 38 40 4	12 44 46 48 50 52 54	56 58 60 62 64	66 68 70 72 74 76 78 Page 2 0	2 of 4 82 3
4	Plac	Your	Social Security	Number	Your Spouse's SS		4
6	QR C	ode 12	3 - 45 -	- 6789		- 6789	6
7	Her		shown on retur	TP FIRST NA			7
8	luman	Readable text here Name(s) as	SHOWII GITTALUI	n spouse name	XXXX MI L	AST NAME	8
10			C	ol. A - Total Income		Col. B - Hawaii Income	10
11							11
12	7	Wages, salaries, tips, etc. (attach Form(s) W-2)		123456789	7	123456789	12
13	8	Interest income from the worksheet on page 38 of the Instructions		123456789	8	123456789	13
15		uie iistuudioiis					15
16	9	Ordinary dividends		123456789	9	123456789	16
17	10	State income tax refund from the worksheet on		123456789		123456789	17
18		page 38 of the Instructions		123430703	10	123430703	18
20	11	Alimony received		123456789	11	123456789	20
21			v	100456700		100450700	21
22		Business or farm income or (loss)	X	123456789	12 X	123456789	22
24	13	page 38 of the Instructions	X	123456789	13 X	123456789	23
25	14	Supplemental gains or (losses)					25
26		(attach Schedule D-1)	Х	123456789	14 X	123456789	26
28	15	IRA distributions		123456789	15	123456789	27
29		Pensions and annuities (see Instructions and			13		29
30		attach Schedule J, Form N-11/N-15/N-40)		123456789	16	123456789	30
31	4-		x	123456789	17 X	123456789	31
32	17	Rents, royalties, partnerships, estates, trusts, etc	A	123430709	17 X	123430709	32
34	18	Unemployment compensation (insurance)		123456789	18	123456789	34
35	19			100456700		100456700	35
36		OTHER INCOME XXXXXXX	х	123456789	19 X	123456789	36
38	20	Add lines 7 through 19 Total Income	> X	123456789	20 X	123456789	38
39	21	Certain business expenses of reservists, performing					39
40		artists, and fee-basis government officials		123456789	21	123456789	40
41	22	IRA deduction		123456789	22	123456789	41
43	23	Student loan interest deduction from the worksheet					43
44		on page 42 of the Instructions		123456789	23	123456789	44
45	24	Health envings account sadustics		123456789	24	123456789	45
46	24	Health savings account deduction		12010100	24	123133703	46
48	25			123456789	25	123456789	48
49		ORAGE XXXXXXXXXXXXXXXXXXXXXXX		122456700		122456700	49
50	26	Deductible part of self-employment tax		123456789	26	123456789	50
52	27	Self-employed health insurance deduction		123456789	27	123456789	52
53				100456500		100456500	53
54	28	Self-employed SEP, SIMPLE, and qualified plans		123456789	28	123456789	54
55	29	Penalty on early withdrawal of savings		123456789	29	123456789	55
57		Alimony paid (Enter name and SS No. of recipient)					57
58	+	SPOUSE NAMEXX 123-45-6789		123456789	30	123456789	58
60		31 Payments to an individual housing accour	nt	123456789	31	123456789	60
61		32 First \$8,082 of military reserve or Hawaii			9.		61
62		national guard duty pay		123456789	32	123456789	62
63 4 64	15	2E3T4 14 16 18 20 22 24 26 28 30 32 34	³⁶ D ³⁸ NÖ ²	12 44 46 48 50 52 54 X X	56 58 60 62 64	66 68 70 72 74 76 28 FORM N-15 (REV. 202	80 82 24) 64

1	N-15 (Rev. 2024) 18 20 22 24 26 28 30	32 34 36 Your Social			56 58 Your Sp	60 62 64 ouse's SS	66 68 70 72 74 Page 3 of
Plac							
QRC		123 -	45	- 6789	123		
Hei				TP FIRST NAM			
3 Human	Readable text here Nam	e(s) as show	n on retu	SPOUSE NAME	XXXX	MI L	AST NAME
33	Exceptional trees deduction (attach affidavit)					
10	(see page 21 of the Instructions)			123456789	33		123456789
11							
2 34	Add lines 21 through 33 Total Adjustr	ments >		123456789	34		123456789
OT	HER ADJUSTMEŇTS XXXXXXXXXXX	XX					
	Line 20 minus line 34 Adjusted Gross In	come > X		123456789	35	X	123456789
15							
	Federal adjusted gross income (see page 2	1 of the Instru	ictions)	36 X 1	2345	6789	
17		TO THE HOUSE	.00.01.0)				
18 37	Ratio of Hawaii AGI to Total AGI. Divide line 35, Col	umn B by line 3	5 Column	A (Compute to 3 decires) places an	d round t	o 2 decimal	places) 37 1.00
19	CAUTION: If you can be claimed as a depe						
38		and go to line 4	ua. Otnerv	rise go to page 22 of the instruction	s and ent	er your Haw	all itemized deductions here.
21	38a Medical and dental expenses			123456789			
22	(from Worksheet NR-1 or PY-1)		18a	123130703			
23				123456789			
24	38b Taxes (from Worksheet NR-2 or PY-2)		8b	123130703			TOTAL ITEMIZED
25				123456789			DEDUCTIONS
26	38c Interest expense (from Worksheet NR-3 or	PY-3)3	8c	123430789		39	f your Hawaii adjusted gross ncome is above a certain
27				100456700			amount, you may not be
28	38d Contributions (from Worksheet NR-4 of	or PY-4) 3	8d	123456789			able to deduct all of your
29	38e Casualty and theft losses						temized deductions. See the nstructions on page 27. Enter
30	(from Worksheet NR-5 or PY-5)	3	18e	123456789			otal here and go to line 41.
1	38f Miscellaneous deductions						
2	(from Worksheet NR-6 or PY-6)		38f	123456789			123456789
3							
40a	If you checked filing status box: 1 or 3 enter	\$4,400		123456789			
35	2 or 5 enter \$8,800; 4 enter \$6,424	4	l0a				
36 4.0 b	Multiply line 40a by the ratio on line 37		Droro	ted Standard Deduction	40b		123456789
	Multiply line 40a by the ratio on line 37		P101a	teu Standard Deduction 🗡	400		
37	Line 35 Column Diminus line 30 or 40k July	iahayar annlia	o (Thio	line MUCT he filled in	41	х	123456789
	Line 35, Column B minus line 39 or 40b, wh		\ \		41		123136763
9 42a			1 - 1	or your spouse are blind, deaf,			
10	or disabled, place an X in the applicable box(es), and			123456789			
-1	X Yourself X Spouse	4	12a	123430703			
12							100456700
3 4.2 b	Multiply line 42a by the ratio on line 37			Prorated Exemption(s) 🗲	42b		123456789
4							102456700
5 43	Taxable Income. Line 41 minus line 42b (bu				43		123456789
6 44	Tax. Place an X if from: X Tax Table:	X Tax Rate	e Schedi	ıle; or $f X$ - Capital Gains $f C$	Tax V	Vorksheet	on page 41 of the Instructions.
7	(X Place an X if tax from Forms N-2, N-103, N		12, N-325	, N-338, N-344, N-348,			
8	N-405, N-586, N-615, or N-814 is included.)		<u> </u>	Tax >	44		123456789
9 44a		et, enter					
0	the net capital gain from line 8 of that works			44a	123	45678	9
1 45							
2	(attach Form N-311) DHS , etc. exemptions	12	.45	123456789			
3 46							
1 40	Renters (attach Schedule X)		.46	123456789			
			-70				
47			.47	123456789			
40	Expenses (attach Schedule X)		47	123130703			
48				100456700			
8	System(s) (attach a copy of the invoice)		.48	123456789			
9	49 Total refundable tax credits from			123456789			
	Schedule CR (attach Schedule CR	2)	.49	123430789	+++		102456500
0							123456789
0	50 Add lines 45 through 49		T	otal Refundable Credits 🕒	50		123430703
1	50 Add lines 45 through 49		T	otal Refundable Credits	50		
1 2	50 Add lines 45 through 49	ess, see Instruct				X 60 62 64	123456789

Place QR Co		- 45 -	67	89	+++	123	- 45 -	6789	
Here	е		TF	FIRST		ME XX	MI LAS	T NAME	
uman F	Readable text here Name(s) as short	own on return	SE	OUSE 1	NAME	XXXX	MI LAS	ST NAME	
52	Total nonrefundable tax credits (attach Schedule CR)					52		123456789	
	Line 51 minus line 52	+	+++-	В	alance	> 53	X	123456789	
54	Hawaii State Income tax withheld (attach W-2s) (see page 29 of the Instructions for other attachments)	54	+++	12345	5678	9			
55									
\prod	N-200V 1234567 : N-288A 1234567	55	\prod	12345	5678	9		TOTAL	
			#	12345	5670	9		PAYMENTS	
56	Amount of estimated tax applied from 2023 return	56	$\parallel \parallel$	1404	5078		58 Add	lines 54 through 57.	
57	Amount paid with extension	57		12345	5678	9		123456789	1
59	If line 58 is larger than line 53, enter the amount OVERI							122456700	
60	(line 58 minus line 53) (see Instructions)		\/-	reals =		59		123456789	
60	Contributions to (see page 30 of the Instructions): 60a Hawaii Schools Repairs and Maintenance Fund		You X		pouse X _{\$2}				1
П	60b Hawaii Public Libraries Fund		Х	\$5 }	X \$5				1
	60c Domestic and Sexual Violence / Child Abuse and Neglect Fur		X	40	X \$5				
61	Add the amounts of the Xs on lines 60a through 60c and	a enter the t	total h	ere		61		12	
6:2	Line 59 minus line 61					62		123456789	1
	Amount of line 62 to be applied to		\prod	10245	5070				1
0.0	your 2025 ESTIMATED TAX		+	12345			Die	X .	1 2
64a	Amount to be REFUNDED TO YOU (line 62 minus line ultimately be deposited to a foreign (non-U.S.) bank. Do			1 1 1 1 1 1			Place an X he	ere X if this refund will	1 3
Ш				5.2,040					
64lɔ	Routing number 123456789	64 c Type:	X	Checking	g X	Savings			1
64d	Account number 1234567890123456	7	#		#	64a		123456789	
			+	1-1-1-1-1-1		65		123456789	1
66	PAYMENT AMOUNT Submit payment online at hitax.ha money order payable to "Hawaii State Tax Collector."	awaii.gov or	attach	check or	++	66		123456789	4
67	Estimated tax penalty. (See page 31 of Instr.) Do not include this a	rmount							4
\Box	in line 59 or 65. Check this box if Form N-210 is attached > X	67	\prod	12345			V	10045550	4
68	AMENDED RETURN ONLY - Amount paid (overpaid) on original re	eturn. (See Ins	truction	s) (attach Sch.	.AMD)	68	X	123456789	
69	AMENDED RETURN ONLY - Balance due (refund) with amended in	return (See Inc	struction	s) (attach Sol	1. AMD)	69	x	123456789	
Ш	If designating another person to discuss this return with	1		7 (e following.		
	attorney. See page 32 of the Instructions.								2 0
HAW	Designee's name DESIGNEE NAME XX VAII ELECTION Indicate if you want \$3 to go to						ication numb		
CAM	Indicate if you want \$3 to go to Indicate if you want \$3 to go to Indicate if you want \$3 to go to Indicate if your lage 32 of the Instructions)						.,,,,,,	: Placing an X in the "Yes" box w nange your tax or refund.	rill :
	DECLARATION — I declare, under the penalties set forth in section 231- of my knowledge and belief, is a true, correct, and complete return, made	-36, HRS, that th	this return	n (including acc	companyin	ng schedules or s	statements) has		oest :
	Voursignature			Spouse	e's signa	ture (if filing joi	tly, BOTH must s	sign) Date The Inches	
ASE HERE	12	2-12-12)		<u> </u>			12-12-12	4
GN I		rtime Phone N			-	Occupation	TITE STATE	Daytime Phone Numb	er
	TAXPAYER OCCUPATION X (123	3)123-4	1567			OCCUPA	ATION X	(123)123-456	+
	Paid Preparer's Preparer's Signature Information			12-	-12-	12 Self-er	if mployed X	123456789	
H	Print Preparer's Name PRINT PREPAR	ER NAM	1EXX	XXXXXX	XXXX	X Feder	ral E.I. No.	12-3456789	
Ш	Firms hame (br yours FTRM NAME								
0	if self-employed), Address and ZIP Code ADDRESS XX	XXXXXX	XXXX					23) 123-4567 ORM N-15 (REV. 202	
انجاري	$4E3T4^{14}$	D38NO X	XX 44	то 50	54	Jo 6t	04 66	/8 1/8 1/4 1/6 1/8	24) (

STATE OF HAWAII — DEPARTMENT OF TAXATION

DO NOT WRITE IN THIS AREA

X MSRRA

X

Composite

1

Individual Income Tax Return NONRESIDENT and PART-YEAR RESIDENT

Place QR Code Here

X

ATTACH COPY 2 OF FORM W-2 HERE

ATTACH CHECK OR MONEY ORDER HERE

Calendar Year 2024

First Time Filer

Tax Year 12 - 12 - 12

12 - 12 - 12

X X X Part-Year Resident (Enter period of Hawaii residency above) Nonresident Nonresident Alien or Dual-Status Alien X AMENDED Return FOR OFFICE USE ONLY X **NOL Carryback** X **IRS Adjustment**

Do NOT Submit a Photocopy!!

ATTACH A COPY OF YOUR 2024 FEDERAL **INCOME TAX RETURN**

Your First Name	M.I. Your Last Name	Suffix
TP FIRST NAME XX	MI LAST NAME XXXXXX	◆ IMPORTANT — Complete this Section ◆
Spouse's First Name	M.I. Spouse's Last Name	Enter the first four letters Suffix of your last name. Use ALL CAPITAL letters XXXX
SPOUSE NAME XXXX	MI LAST NAME XXXXXX	MI Your Social
Care Of (See Instructions, page 8.)		Security Number 123 - 45 - 6789
CARE OF NAME FOR	MAILNIG ADDRESS XXX	XXXX Deceased X Date of Death 12 - 12 - 12
Present mailing or home address (Number ar	nd street, including Rural Route)	Enter the first four letters
TAXPAYER MAILING	OR HOME ADDRESS XXX	of your Spouse's last name. XXXX Use ALL CAPITAL letters XXXX
City, town or post office	State Postal/ZIP code	Spouse's Social Security Number 123 - 45 - 6789
CITY XXXXXXXXXXX	XXXXX ST 99999-99	
If Foreign address, enter Province and/or Star	ate Country	Deceased X Date of Death 12 - 12 - 12
FOREIGN ADDRESS	XXXXXXXXXX COUNTRY	XXXX
••	(Place an X in only ONE box)	
1 X Single 2 X Married filing joint return		Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full
L Iviamod ming joint rotain	(even if only one had income). eturn. Enter spouse's SSN and	name. OUALIFYING PERSON XX

	(Place an X in only ONE box)			
1 2 3	Single Married filing joint return (even if only one had income). Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here. MFS SPOUSE NAME XXXXXXX	5	x	Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name. QUALIFYING PERSON XX Qualifying surviving spouse (see page 9 of the Instructions)

CAUTION: If you can be claimed as a dependent on another person's tax return (such as your parents'), DO NOT place an X on line 6a, but be sure to place an X below line 37.

6a	X	Yourself	X		Enter the number of on 6a and 6b	
6b	X	Spouse	X	Age 65 or over	OIT 6a and 6b	········ -
	If y	you placed an X on lines 3 and 6b above, see	the	Instructions on page 10 and if your spouse meets the qualification	ns, place an X here	X
6-					٦	

6c and	Dependents: If more than 6 dependents 1. First and last name use attachment	Dependent's social security number	3. Relationship		
6d	FIRST DEPENDENT NAME XX	123-45-6789	RELATIONSHIP	Enter number of	12
	SECOND DEPENDENT NAME X	123-45-6789	RELATIONSHIP	your children listed 6c	
	THIRD DEPENDENT NAME XX	123-45-6789	RELATIONSHIP		
	FOURTH DEPENDENT NAME X	123-45-6789	RELATIONSHIP	Enter number of other dependents6d	12
_	FIFTH DEPENDENT NAME XX	123-45-6789	RELATIONSHIP	other dependents	
	SIXTH DEPENDENT NAME	123-45-6789	RELATIONSHIP		
	6e Total number of exemptions claims	d. Add numbers entered in bo	oxes 6a thru 6d above	6e	12

N151E3T4 ID NO XX FORM N-15 (REV. 2024) Your Social Security Number

Your Spouse's SSN

Place QR Code Here

123 - 45 - 6789 TP FIRST NAME XX MI LAST NAME Name(s) as shown on return SPOUSE NAME XXXX MI LAST NAME

			Col. A - Total Income			Col. B - Hawaii Income
7	Wages, salaries, tips, etc. (attach Form(s) W-2)		123456789	7		123456789
8	Interest income from the worksheet on page 38 of the Instructions		123456789	8		123456789
9	Ordinary dividends		123456789	9		123456789
10	State income tax refund from the worksheet on page 38 of the Instructions		123456789	10		123456789
11	Alimony received		123456789	11		123456789
12	Business or farm income or (loss)	x	123456789	12	x	123456789
13	Capital gain or (loss) from the worksheet on page 38 of the Instructions	x	123456789	13	х	123456789
14	Supplemental gains or (losses) (attach Schedule D-1)	x	123456789	14	x	123456789
15	IRA distributions		123456789	15		123456789
16	Pensions and annuities (see Instructions and		123456789			123456789
	attach Schedule J, Form N-11/N-15/N-40)	3.5		16		
17	Rents, royalties, partnerships, estates, trusts, etc	Х	123456789	17	Х	123456789
18 19	Unemployment compensation (insurance) Other income (state nature and source)		123456789	18		123456789
19	OTHER INCOME XXXXXXX	X	123456789	19	X	123456789
20	Add lines 7 through 19 Total Income	X	123456789	20	x	123456789
21	Certain business expenses of reservists, performing artists, and fee-basis government officials		123456789	21		123456789
22	IRA deduction		123456789	22		123456789
23	Student loan interest deduction from the worksheet on page 42 of the Instructions		123456789	23		123456789
24	Health savings account deduction		123456789	24		123456789
25 STO	Moving expenses (attach Form N-139)		123456789	25		123456789
26	Deductible part of self-employment tax		123456789	26		123456789
27	Self-employed health insurance deduction		123456789	27		123456789
28	Self-employed SEP, SIMPLE, and qualified plans		123456789	28		123456789
29	Penalty on early withdrawal of savings		123456789	29		123456789
30	Alimony paid (Enter name and SS No. of recipient) SPOUSE NAMEXX 123-45-6789		123456789	30		123456789
ı	31 Payments to an individual housing account .		123456789	31		123456789
	32 First \$8,082 of military reserve or Hawaii national guard duty pay		123456789	32		123456789

Form N-15 (Rev. 2024) Page 3 of 4

Di			Valle 0! -! 0 -	rity Niyaaba-	V	0110020 0011	
Plac	e		Your Social Secu	rity Number	Your Spo	ouse's SSN	
QR C	ode		123 - 45	- 6789	123	- 45 - 6	5789
Her	e			TP FIRST NA			
uman I	Readabl	le text here	ame(s) as shown on re	eturn SPOUSE NAME			
33	Exce	eptional trees deduction (attach affida	vit)				
		page 21 of the Instructions)	,	123456789	33	1	.23456789
	,	. 5	·-				
34	Add	lines 21 through 33 Total Adjus	stments >	123456789	34	1	.23456789
OTI	HER	ADJUSTMENTS XXXXXXXXX	XXXX				
35	Line	20 minus line 34 Adjusted Gross	Income > X	123456789	35	x 1	.23456789
36	Fede	eral adjusted gross income (see page	21 of the Instructions	s)36 X	12345	6/89	
							1.00
37		of Hawaii AGI to Total AGI. Divide line 35, (31
		JTION: If you can be claimed as a de					
38	•	do not itemize deductions, enter zero on line	39 and go to line 40a. Oth	erwise go to page 22 of the Instruc	tions and ent	er your Hawaii itemize	ed deductions here.
	38a	Medical and dental expenses		12345678	9		
		(from Worksheet NR-1 or PY-1)	38a	12343070			
	206	Toyon (from Workshoot ND 2 as DV	2) 206	12345678	9		I ITEMIZED —
	38b	Taxes (from Worksheet NR-2 or PY-	·∠)38D		-		AL ITEMIZED
	38c	Interest expense (from Worksheet NR-3	or PV-3) 390	12345678	9		DUCTIONS lawaii adjusted gross
	300	merest expense (nom worksheet NK-3	or 1 1-0) 300	· · ·		income	is above a certain
	38d	Contributions (from Worksheet NR-	4 or PY-4) 384	12345678	9		you may not be leduct all of your
	38e	Casualty and theft losses	+ 5/ 1 1- -1 / 300			itemized	I deductions. See the
	505	(from Worksheet NR-5 or PY-5)	38e	12345678	9		ons on page 27. Enter e and go to line 41.
	38f	·					ŭ
	JU!	(from Worksheet NR-6 or PY-6)	38f	12345678	9	1	.23456789
		,					
40a	If you	u checked filing status box: 1 or 3 ent		12345678	9		
	_	E , 40,000 ; ; ; ; ; ; ;					
	2 or	5 enter \$8,800; 4 enter \$6,424	40a				
40b		5 enter \$8,800; 4 enter \$6,424iply line 40a by the ratio on line 37				1	.23456789
40b							
40b 41	Multi Line	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, v	vhichever applies. (Th	orated Standard Deduction	➤ 40b		23456789 23456789
	Multi Line Multip	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, voly \$1,144 by the total number of exemptions	vhichever applies. (Th	orated Standard Deduction	➤ 40b		
	Multi Line Multip or disa	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, voly \$1,144 by the total number of exemptions sabled, place an X in the applicable box(es), a	whichever applies. (Th claimed on line 6e. If you a nd see the Instructions.	orated Standard Deduction is line MUST be filled in) nd/or your spouse are blind, deaf,	> 40b		
41	Multi Line Multip or disa	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, voly \$1,144 by the total number of exemptions	whichever applies. (Th claimed on line 6e. If you a nd see the Instructions.	orated Standard Deduction	> 40b		
41 42a	Multine Multip or disa	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, voly \$1,144 by the total number of exemptions sabled, place an X in the applicable box(es), a Yourself X Spouse	whichever applies. (Th claimed on line 6e. If you a nd see the Instructions.	orated Standard Deduction is line MUST be filled in)nd/or your spouse are blind, deaf, 12345678	> 40b 41 9	x 1	23456789
41 42a	Multine Multip or disa	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, voly \$1,144 by the total number of exemptions sabled, place an X in the applicable box(es), a	whichever applies. (Th claimed on line 6e. If you a nd see the Instructions.	orated Standard Deduction is line MUST be filled in)nd/or your spouse are blind, deaf, 12345678	> 40b 41 9	x 1	
41 42a 42b	Multi Line Multip or disa X Multi	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, voly \$1,144 by the total number of exemptions sabled, place an X in the applicable box(es), a Yourself X Spouse	vhichever applies. (Th claimed on line 6e. If you a nd see the Instructions.	is line MUST be filled in) nd/or your spouse are blind, deaf, 12345678 Prorated Exemption(s)	→ 40b 41 9 → 42b	x 1	23456789
41 42a 42b 43	Multi Line Multip or disa X Multi Taxa	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, voly \$1,144 by the total number of exemptions sabled, place an X in the applicable box(es), a Yourself X Spouse	vhichever applies. (Th claimed on line 6e. If you a nd see the Instructions	is line MUST be filled in) nd/or your spouse are blind, deaf, 12345678 Prorated Exemption(s)	> 40b 41 9 > 42b > 43	x 1	23456789 23456789 23456789
41 42a 42b	Multine Multip or disa X Multi Taxa Tax.	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, words \$1,144 by the total number of exemptions sabled, place an X in the applicable box(es), a Yourself X Spouse	whichever applies. (The claimed on line 6e. If you a not see the Instructions	prated Standard Deduction is line MUST be filled in) ind/or your spouse are blind, deaf, 12345678 Prorated Exemption(s) indicate the standard Deduction indicate the standard Ded	> 40b 41 9 > 42b > 43	x 1	23456789 23456789 23456789
41 42a 42b 43	Multi Line Multip or disa X Multi Taxa Tax.	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, words \$1,144 by the total number of exemptions sabled, place an X in the applicable box(es), a Yourself X Spouse	vhichever applies. (The claimed on line 6e. If you and see the Instructions	prated Standard Deduction is line MUST be filled in) ind/or your spouse are blind, deaf, 12345678Prorated Exemption(s) indicate the standard Deduction Taxable Income edule; or X Capital Gain 325, N-338, N-344, N-348,	 40b 41 42b 43 as Tax 40 via 40 via 41 41 via 41 42 via 42 via 41 43 via 43 via 44 vi	X 1 1 /orksheet on page	23456789 23456789 23456789 41 of the Instructions
41 42a 42b 43 44	Multine Multip or disa X Multi Taxa Tax. (N-405	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, voly \$1,144 by the total number of exemptions sabled, place an X in the applicable box(es), a Yourself X Spouse	vhichever applies. (The claimed on line 6e. If you and see the Instructions	prated Standard Deduction is line MUST be filled in) ind/or your spouse are blind, deaf, 12345678Prorated Exemption(s) indicate the standard Deduction Taxable Income edule; or X Capital Gain 325, N-338, N-344, N-348,	 40b 41 42b 43 as Tax 40 via 40 via 41 41 via 41 42 via 42 via 41 43 via 43 via 44 vi	X 1 1 /orksheet on page	23456789 23456789 23456789
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41 42a 42b 43 44	Multi Line Multip or disa X Multi Taxa Tax. (N-405 If tax the n	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, words \$1,144 by the total number of exemptions sabled, place an X in the applicable box(es), a Yourself X Spouse	vhichever applies. (The claimed on line 6e. If you and see the Instructions	is line MUST be filled in) nd/or your spouse are blind, deaf, 12345678Prorated Exemption(s) b)Taxable Income edule; or X Capital Gain 325, N-338, N-344, N-348,	 40b 41 42b 43 ans Tax W 44 	x 1 1 /orksheet on page	23456789 23456789 23456789 41 of the Instructions
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41 42a 42b 43 44	Multine Multipor disa X Multi Taxa Tax. (N-405 If tax the n Refu (attar Cred	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, words \$\frac{1}{2}\$, \$\frac{1}{2}\$, \$\frac{1}{2}\$ (\$\frac{1}{2}\$), \$\frac{1}	vhichever applies. (The claimed on line 6e. If you and see the Instructions	is line MUST be filled in) nd/or your spouse are blind, deaf, 12345678Prorated Exemption(s))Taxable Income edule; or X Capital Gair 325, N-338, N-344, N-348,Tax	 40b 41 42b 43 ans Tax W 44 123 9 	x 1 1 /orksheet on page	23456789 23456789 23456789 41 of the Instructions
41 42a 42b 43 44 44a 45	Multine Multip or disa X Multine Taxa Tax. (N-405 If tax the n Refu (attac Cred Rent	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, voly \$1,144 by the total number of exemptions stabled, place an X in the applicable box(es), a Yourself X Spouse	vhichever applies. (The claimed on line 6e. If you and see the Instructions	is line MUST be filled in) nd/or your spouse are blind, deaf, 12345678Prorated Exemption(s) b)Taxable Income edule; or X Capital Gair 325, N-338, N-344, N-348,Tax	 40b 41 42b 43 ans Tax W 44 123 9 	x 1 1 /orksheet on page	23456789 23456789 23456789 41 of the Instructions
41 42a 42b 43 44 44a	Multi Line Multip or disa X Multi Taxa Tax. (N-405 If tax the n Refu (attac Cred Rent Cred	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, voly \$1,144 by the total number of exemptions stabled, place an X in the applicable box(es), a Yourself X Spouse	vhichever applies. (The claimed on line 6e. If you and see the Instructions	is line MUST be filled in) nd/or your spouse are blind, deaf, 12345678Prorated Exemption(s) b)Taxable Income edule; or X Capital Gair 325, N-338, N-344, N-348,Tax	> 40b 41 9 > 42b > 43 ns Tax W 123 9	x 1 1 /orksheet on page	23456789 23456789 23456789 41 of the Instructions
41 42a 42b 43 44 44a 45 46	Multi Line Multip or disa X Multi Taxa Tax. (N-405 If tax the n Refu (atta Cred Rent Cred Expe	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, voly \$1,144 by the total number of exemptions stabled, place an X in the applicable box(es), a Yourself X Spouse	vhichever applies. (The claimed on line 6e. If you and see the Instructions	prated Standard Deduction is line MUST be filled in) ind/or your spouse are blind, deaf, 12345678Prorated Exemption(s) indicate in Exemption (s) indicate in Exe	> 40b 41 9 > 42b > 43 ns Tax W 123 9	x 1 1 /orksheet on page	23456789 23456789 23456789 41 of the Instructions
41 42a 42b 43 44 44a 45	Multi Line Multip or disa X Multi Taxa Tax. (: N-405 If tax the n Refu (attar Cred Rent Cred Expe	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, voly \$1,144 by the total number of exemptions stabled, place an X in the applicable box(es), a Yourself X Spouse	vhichever applies. (The claimed on line 6e. If you and see the Instructions	prated Standard Deduction is line MUST be filled in) ind/or your spouse are blind, deaf, 12345678Prorated Exemption(s) indicate in Exemption (s) indicate in Exe	> 40b 41 9 > 42b > 43 ns Tax W 123 9 9	x 1 1 /orksheet on page	23456789 23456789 23456789 41 of the Instructions
41 42a 42b 43 44 44a 45 46	Multine Multip or disa X Multine Taxa Tax. (N-405 If tax the n Refu (attar Cred Rent Cred Expective Cred Systems)	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, voly \$1,144 by the total number of exemptions stabled, place an X in the applicable box(es), a Yourself X Spouse	vhichever applies. (The claimed on line 6e. If you and see the Instructions	prated Standard Deduction is line MUST be filled in) nd/or your spouse are blind, deaf, 12345678Prorated Exemption(s) b)Taxable Income edule; or X Capital Gain 325, N-338, N-344, N-348,Tax 44a 12345678 12345678 12345678	> 40b 41 9 > 42b > 43 ns Tax W 123 9 9 9	x 1 1 /orksheet on page	23456789 23456789 23456789 41 of the Instructions
41 42a 42b 43 44 44a 45 46	Multine Multip or disa X Multine Taxa Tax. (N-405 If tax the n Refu (attar Cred Rent Cred Expective Cred Systems)	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, words \$1,144 by the total number of exemptions sabled, place an X in the applicable box(es), a Yourself X Spouse	vhichever applies. (The claimed on line 6e. If you and see the Instructions	prated Standard Deduction is line MUST be filled in) nd/or your spouse are blind, deaf, 12345678Prorated Exemption(s) b)Taxable Income edule; or X Capital Gain 325, N-338, N-344, N-348,Tax 44a 12345678 12345678	> 40b 41 9 > 42b > 43 ns Tax W 123 9 9 9	x 1 /orksheet on page 1 456789	23456789 23456789 23456789 41 of the Instructions
41 42a 42b 43 44 44a 45 46	Multine Multip or disa X Multine Multip Taxa. (N-405 If tax the n Refu (attac Cred Rent Cred Expec Cred Syste	iply line 40a by the ratio on line 37 35, Column B minus line 39 or 40b, words \$1,144 by the total number of exemptions sabled, place an X in the applicable box(es), a Yourself X Spouse	vhichever applies. (The claimed on line 6e. If you and see the Instructions	prated Standard Deduction is line MUST be filled in) ind/or your spouse are blind, deaf, 12345678Prorated Exemption(s) index X Capital Gain in	> 40b 41 9 > 42b > 43 123 9 9 9	x 1 /orksheet on page 1 456789	23456789 23456789 23456789 41 of the Instructions

Place QR Code Here Your Social Security Number

123 - 45 - 6789

Your Spouse's SSN

123 - 45 - 6789

TP FIRST NAME XX MI LAST NAME Name(s) as shown on return SPOUSE NAME XXXX MI LAST NAME 123456789 123456789 X 53 Hawaii State Income tax withheld (attach W-2s) 123456789 (see page 29 of the Instructions for other attachments).....54 2024 estimated and/or withheld tax payments on Form(s) N-200V 1234567; N-288A 123456755 123456789 123456789 Amount of estimated tax applied from 2023 return......56 58 Add lines 54 through 57. 123456789 123456789 Amount paid with extension57 If line 58 is larger than line 53, enter the amount OVERPAID 59 123456789 (line 58 minus line 53) (see Instructions)..... 60 Contributions to (see page 30 of the Instructions):.... Yourself **Spouse** X 60a Hawaii Schools Repairs and Maintenance Fund..... \$2 \$2 Х \$5 X \$5 60b Hawaii Public Libraries Fund X X **60c** Domestic and Sexual Violence / Child Abuse and Neglect Funds 12 Add the amounts of the Xs on lines 60a through 60c and enter the total here 123456789 62 Line 59 minus line 61 Amount of line 62 to be applied to 123456789 your 2025 ESTIMATED TAX63 X if this refund will Amount to be **REFUNDED TO YOU** (line 62 minus line 63) If filing late, see page 30 of Instructions. Place an X here 64a ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 64b, 64c, or 64d. 123456789 64c Type: X Checking X Routing number Savings 64b 12345678901234567 123456789 64d Account number 123456789 AMOUNT YOU OWE (line 53 minus line 58). 65 PAYMENT AMOUNT Submit payment online at hitax.hawaii.gov or attach check or 123456789 Estimated tax penalty. (See page 31 of Instr.) Do not include this amount 123456789 in line 59 or 65. Check this box if Form N-210 is attached > X 67 X 123456789 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD) 68 X 123456789 AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD) 69 69 If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 32 of the Instructions. Designee's name DESIGNEE NAME XXXXX Phone no. (123) 123-4567 Identification number 12-3456789 HAWAII ELECTION Indicate if you want \$3 to go to the Hawaii Election Campaign Fund. Yes Note: Placing an X in the "Yes" box will **CAMPAIGN FUND** not change your tax or refund. If joint return, indicate if your spouse designates \$3 to go to the fund. X Yes **DECLARATION** — I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS. 12-12-12 12-12-12 SPOUSE OCCUPATION X (123) 123-4567 TAXPAYER OCCUPATION X (123) 123-4567 Preparer's Signature self-employed 12-12-12 123456789 Preparer's Print Preparer's Name PRINT PREPARER NAMEXXXXXXXXXXX Federal E.I. No. > 12-3456789 FIRM NAME OR PREPARER NAME XXX Phone No. (123)123-4567ADDRESS XXXXXXXXXXXXXXXXXXXXXXX