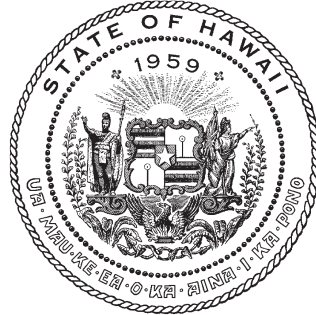


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-20 (Rev. 2024)**

Contact Information for General Questions

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

Telephone: (808) 587-1577
Fax: (808) 587-1584
E-mail: Tax.Technical.Section@hawaii.gov

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

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

Email: tax.dp.qa@hawaii.gov

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

Form N-20 (Rev. 2024)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-20. Form N-20 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-20 must create the form so the variable data (specified fields containing taxpayer information) are printed in a fixed format that can

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

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

GENERAL INFORMATION

1. Substitute Form

- We highly recommend you use the Department's official Form N-20 PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.
- Substitute scannable forms must be proofread prior to submission.

2. Paper and Ink

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

3. Fonts

- The form was designed using the following font:
 1. Arial
- The following fonts and sizes should be used for the form number and revision year located at the top left corner on page 1 of the form:
 1. FORM: 8 pt Arial bold
 2. N-20: 18 pt Arial bold
 3. REV. 2024: 8 pt Arial

- The following fonts and sizes should be used for the form number and revision year located at the top left corner on page 2 of the form:
 1. FORM N-20 (REV. 2024): 8 pt Arial bold

- The following font and size should be used for the form number located at the bottom right corner on pages 1 and 2 of the form:
 1. FORM N-20 (REV. 2024): 10 pt Arial bold

4. Variable Data

- All variable data fields must utilize 12 pt Courier New font.
- All variable data fields require exact placement.
- Print all alpha characters uppercase.
- Use a bold X (**X**) as a checkbox. See exhibit for exact placement. The use of a checkmark is not acceptable.

5. Variable Data Delimiters

- Other tax year beginning and ending must be printed with dash (-) delimiters. For example:
MM-DD
(2 digits for month, followed by a dash (-), followed by 2 digits for day).
- Taxpayer's Federal Employer Identification Number must be printed with a dash (-) delimiter. For example:
12-1234567
(2 digits, followed by a dash (-), followed by 7 digits).
- Taxpayer's Hawaii Tax I.D. Number must be printed with dash (-) delimiters. For example:
GE-123-456-7890-01
(GE, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 3 digits, followed

General Information and Scannable Specifications

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

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

6. Dollar Amounts 999999999

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

7. Testing and Approval of the Scannable Form

- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1

hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).

- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- FORM N-20 (Rev. 2024) cannot be filed until 2025.

SCANNABLE SPECIFICATIONS**1. Layout**

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

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions:

1. Pages 1-3: The 2-digit Hawaii Vendor I.D. Number should begin at column 42, row 64.

- The Hawaii Vendor I.D. Number must utilize 12 pt Courier New font.

3. QR code

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.

- Placement of the QR code is as follows (see exhibit for exact placement):

1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 9.

2. Pages 2-3: 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:
N20_T 2024A 01 VIDXX

The required QR code for page 2 is:
N20_T 2024A 02 VIDXX

The required QR code for page 3 is:
N20_T 2024A 03 VIDXX

The QR code includes the form number (N20), an underscore, type of form (T), space, 4-digit form year (2024), 1-letter revision indicator (A), space, 2-digit page number (01), (02), or (03), 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 2-3: Column 6, row 8
- Please do not print the outline around the human readable text and QR code. The outline is used to show the placement of the human readable text and QR code.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

4. Form Serial Number

- The form serial number **MUST** be printed at column 6, row 64, utilizing 12 pt Courier New font.
- The required form serial number for page 1 is:
PRT1K1W3

The required form serial number for page 2 is:
PRT2K1W3

The required form serial number for page 2 is:
PRT3K1W3

5. Acetate Overlays

- Acetate overlays will assist in the exact data field placement. Verify your form samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.
- Acetate overlays will be mailed to vendors who submitted a Letter of Intent to participate in the Forms Reproduction Program and who will be producing Form N-20. If you did not receive the acetate overlays, please contact the Forms Coordinator

FORM N-20 (REV. 2024)

STATE OF HAWAII—DEPARTMENT OF TAXATION

THIS SPACE FOR DATE RECEIVED STAMP

PARTNERSHIP RETURN OF INCOME 2024

For calendar year 2024

Place QR Code Here

or other tax year beginning 12-12, 2024

and ending 12-12, 2012

Human Readable text here

Table with 4 columns: PRINT OR TYPE, Partnership Name, Federal Employer I.D. No., Business Code No., Principal business activity, Hawaii Tax I.D. No.

E Check applicable boxes: (1) X Initial Return (2) X Final Return (3) X Amended Return (Attach Sch AMD) (4) X IRS Adjustment (5) X Electing PTE (Attach Sch PTE)

FOR LINES 1 - 9, ENTER AMOUNTS FROM COMPARABLE LINES ON FEDERAL FORM 1065

Main table for business activities with columns for line numbers and amounts. Includes sections for ADD and DEDUCT.

DECLARATION I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is 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. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

Please Sign Here Signature of general partner or limited liability company member Date 12-12-12

May the Hawaii Department of Taxation discuss this return with the preparer shown below? X Yes X No (See page 2 of the Instructions) This designation does not replace Form N-848, Power of Attorney

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

Place QR Code Here	Partnership Name PARTNERSHIP NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXX *****	Federal Employer I.D. No. 99-9999999
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TAX & PAYMENTS	17 a Pass-Through entity tax (attach Schedule PTE) (see Instructions)	17a 9999999999	
	b Interest due under look-back method.	17b 9999999999	
	c Add lines 17a and 17b		17c 9999999999
	18 Nonresident withholding distributed to nonresident partners (attach Schedule NP) (see Instructions)		18 9999999999
	19 Add lines 17c and 18		19 9999999999
	20 a 2024 estimated tax payments from N-201Vs <u>654566</u> and N-288As <u>654564</u>	20a 9999999999	
	b Payments with extension	20b 9999999999	
	c Add lines 20a and 20b		20c 9999999999
	21 OVERPAYMENT (If line 20c is larger than line 19), enter AMOUNT OVERPAID		21 9999999999
	22 Enter amount of line 21 you want Credited to 2025 estimated tax ▶ 22a \$ <u>999999999</u> Refunded ▶		22b 9999999999
23 TAX DUE (If line 19 is larger than line 20c) enter the amount due		23 9999999999	
24 AMOUNT OF PAYMENT (see Instructions)		24 9999999999	
25 Amount paid (overpaid) on original return — AMENDED RETURN ONLY		25 9999999999	
26 BALANCE DUE (REFUND) with amended return (See Instructions)		26 9999999999	

Place QR Code Here	Partnership Name PARTNERSHIP NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXX *****	Federal Employer I.D. No. 99-9999999
Human Readable text here		

Schedule K		PARTNERS' Pro Rata Share Items	b. Attributable to Hawaii		c. Attributable Everywhere	
Income (Losses)	1	Ordinary income (loss) from trade or business activities (page 1, line 16)	9999999999999999	1	9999999999999999	
	2	Net income (loss) from rental real estate activities (attach federal Form 8825)	9999999999999999	2	9999999999999999	
	3 a	Gross income (loss) from other rental activities	9999999999999999	3a	9999999999999999	
		b	Expenses from other rental activities (attach schedule)	9999999999999999	3b	9999999999999999
		c	Net income (loss) from other rental activities (line 3a minus line 3b)	9999999999999999	3c	9999999999999999
	4	Guaranteed Payments to Partners	9999999999999999	4	9999999999999999	
	5	Interest income	9999999999999999	5	9999999999999999	
	6	Ordinary dividends	9999999999999999	6	9999999999999999	
	7	Royalty income	9999999999999999	7	9999999999999999	
	8	Net short-term capital gain (loss) (Schedule D (Form N-20))	9999999999999999	8	9999999999999999	
	9	Net long-term capital gain (loss) (Schedule D (Form N-20))	9999999999999999	9	9999999999999999	
10	Net gain (loss) under IRC section 1231 (attach Schedule D-1)	9999999999999999	10	9999999999999999		
11	Other income (loss) (attach schedule)	9999999999999999	11	9999999999999999		
Deductions	12	Charitable contributions (attach schedule)	9999999999999999	12	9999999999999999	
	13	IRC section 179 expense deduction (attach federal Form 4562)	9999999999999999	13	9999999999999999	
	14	Deductions related to portfolio income (loss) (attach schedule)	9999999999999999	14	9999999999999999	
	15	Other deductions (attach schedule)	9999999999999999	15	9999999999999999	
	16	Total cost of qualifying property for the Capital Goods Excise Tax Credit (attach Form N-312)	9999999999999999	16		
17	Fuel Tax Credit for Commercial Fishers (attach Form N-163)	9999999999999999	17			
18	Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756)	See N-756A	18			
19	Hawaii Low-Income Housing Tax Credit (attach Form N-586)	9999999999999999	19			
20	Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	9999999999999999	20			
Credits	21	Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340)	9999999999999999	21		
	22	Credit for School Repair and Maintenance (attach Form N-330)	9999999999999999	22		
	23	Renewable Energy Technologies Income Tax Credit (attach Form N-342)	9999999999999999	23		
	24	Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	9999999999999999	24		
	25	Tax Credit for Research Activities (attach Form N-346)	9999999999999999	25		
	26	Historic Preservation Income Tax Credit (attach Form N-325)	9999999999999999	26		
	27	Renewable Fuels Production Tax Credit for Years After 12/31/21 (attach Form N-360)	9999999999999999	27		
	28	Pass-Through Entity Tax Credit (attach Schedule PTE)	9999999999999999	28		
	29	Credit for income tax withheld on Form N-288A (net of refunds)	9999999999999999	29		
	30	Total Hawaii income tax withheld on Schedule NP	9999999999999999	30		
Investment Interest	31 a	Interest expense on investment debts	9999999999999999	31a	9999999999999999	
	b (1)	Investment income included on lines 5, 6, and 7, Schedule K	9999999999999999	31b(1)	9999999999999999	
	(2)	Investment expenses included on line 14, Schedule K	9999999999999999	31b(2)	9999999999999999	
Other Items	32	Attach schedule for other items and amounts not reported above (e.g., credit recapture amounts) See Instructions. Check box if schedules attached <input checked="" type="checkbox"/>	9999999999999999	32		
Analysis	33 a	Income (loss). Combine lines 1 through 11 in column c. From the result, minus the sum of lines 12 through 15 and 31a in column c		33a	9999999999999999	
	b	Analysis by type of partner:				
		(a) Corporate	(b) Individual i. Active ii. Passive	(c) Partnership	(d) Exempt organization	(e) Nominee/Other
	1. General Partners	9999999999	9999999999 9999999999	9999999999	9999999999	9999999999
	2. Limited Partners	9999999999	9999999999 9999999999	9999999999	9999999999	9999999999

PARTNERSHIP RETURN OF INCOME 2024

Place QR Code Here

For calendar year 12-12, 2024 and ending 12-12, 2012

Human Readable text here

Partnership Name, Federal Employer I.D. No., Business Code No., Mailing Address, Principal business activity, Hawaii Tax I.D. No.

E Check applicable boxes: (1) X Initial Return (2) X Final Return (3) X Amended Return (Attach Sch AMD) (4) X IRS Adjustment (5) X Electing PTE (Attach Sch PTE)

FOR LINES 1 - 9, ENTER AMOUNTS FROM COMPARABLE LINES ON FEDERAL FORM 1065

ATTACH CHECK OR MONEY ORDER HERE

Table with columns for Ordinary Income (Loss) from Trade or Business Activities and amounts for lines 1a through 16.

DECLARATION I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is 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. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge. Signature of general partner or limited liability company member Date 12-12-12

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

Place QR Code Here	Partnership Name PARTNERSHIP NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXX *****	Federal Employer I.D. No. 99-9999999
--------------------------	---	---

TAX & PAYMENTS	17 a	Pass-Through entity tax (attach Schedule PTE) (see Instructions)	17a	9999999999	
	b	Interest due under look-back method.	17b	9999999999	
	c	Add lines 17a and 17b	17c	9999999999	
	18	Nonresident withholding distributed to nonresident partners (attach Schedule NP) (see Instructions)	18	9999999999	
	19	Add lines 17c and 18	19	9999999999	
	20 a	2024 estimated tax payments from N-201Vs <u>654566</u> and N-288As <u>654564</u>	20a	9999999999	
	b	Payments with extension	20b	9999999999	
	c	Add lines 20a and 20b	20c	9999999999	
	21	OVERPAYMENT (If line 20c is larger than line 19), enter AMOUNT OVERPAID	21	9999999999	
	22	Enter amount of line 21 you want Credited to 2025 estimated tax >22a \$ <u>999999999</u> Refunded >	22b	9999999999	
23	TAX DUE (If line 19 is larger than line 20c) enter the amount due	23	9999999999		
24	AMOUNT OF PAYMENT (see Instructions)	24	9999999999		
AMENDED RETURN	25	Amount paid (overpaid) on original return — AMENDED RETURN ONLY	25	9999999999	
	26	BALANCE DUE (REFUND) with amended return (See Instructions)	26	9999999999	

Place QR Code Here
Human Readable text here

Partnership Name
PARTNERSHIP NAME
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Federal Employer I.D. No.
99-9999999

Schedule K		PARTNERS' Pro Rata Share Items		b. Attributable to Hawaii		c. Attributable Everywhere
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	2	Net income (loss) from rental real estate activities (attach federal Form 8825)		9999999999999999	2	9999999999999999
	3 a	Gross income (loss) from other rental activities		9999999999999999	3a	9999999999999999
		b Expenses from other rental activities (attach schedule)		9999999999999999	3b	9999999999999999
		c Net income (loss) from other rental activities (line 3a minus line 3b)		9999999999999999	3c	9999999999999999
	4	Guaranteed Payments to Partners		9999999999999999	4	9999999999999999
	5	Interest income		9999999999999999	5	9999999999999999
	6	Ordinary dividends		9999999999999999	6	9999999999999999
	7	Royalty income		9999999999999999	7	9999999999999999
	8	Net short-term capital gain (loss) (Schedule D (Form N-20))		9999999999999999	8	9999999999999999
	9	Net long-term capital gain (loss) (Schedule D (Form N-20))		9999999999999999	9	9999999999999999
10	Net gain (loss) under IRC section 1231 (attach Schedule D-1)		9999999999999999	10	9999999999999999	
11	Other income (loss) (attach schedule)		9999999999999999	11	9999999999999999	
Deductions	12	Charitable contributions (attach schedule)		9999999999999999	12	9999999999999999
	13	IRC section 179 expense deduction (attach federal Form 4562)		9999999999999999	13	9999999999999999
	14	Deductions related to portfolio income (loss) (attach schedule)		9999999999999999	14	9999999999999999
	15	Other deductions (attach schedule)		9999999999999999	15	9999999999999999
Credits	16	Total cost of qualifying property for the Capital Goods Excise Tax Credit (attach Form N-312)		9999999999999999	16	
	17	Fuel Tax Credit for Commercial Fishers (attach Form N-163)		9999999999999999	17	
	18	Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756)	See N-756A		18	
	19	Hawaii Low-Income Housing Tax Credit (attach Form N-586)		9999999999999999	19	
	20	Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)		9999999999999999	20	
	21	Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340)		9999999999999999	21	
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Other Items	32	Attach schedule for other items and amounts not reported above (e.g., credit recapture amounts) See Instructions. Check box if schedules attached <input checked="" type="checkbox"/>		9999999999999999	32	
Analysis	33 a	Income (loss). Combine lines 1 through 11 in column c. From the result, minus the sum of lines 12 through 15 and 31a in column c			33a	9999999999999999
		b Analysis by type of partner:				
			(a) Corporate	(b) Individual i. Active ii. Passive	(c) Partnership	(d) Exempt organization
	1. General Partners	9999999999	9999999999 9999999999	9999999999	9999999999	9999999999
	2. Limited Partners	9999999999	9999999999 9999999999	9999999999	9999999999	9999999999