STATE OF HAWAII
DEPARTMENT OF TAXATION

General Information and Scannable Specifications for Form N-15 (Rev. 2018)

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

FORM N-15 (Rev. 2018)

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. Helvetica
- 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 Helvetica bold
  2. N-15: 18 pt Helvetica bold
  3. Rev. 2018: 8 pt Helvetica
- 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: 8 pt Helvetica bold

4. Variable Data

- All variable data fields must utilize 12 pt Courier font. Exceptions: On page 2 line 30, the "Alimony paid" variable data field is 10 pt Courier font and on page 4 in the designee section, the "Phone no." variable data field is 8 pt Courier.
- 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

- A minimum 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. 2018) cannot be filed until 2019.

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. Page 1: The 2-digit Hawaii Vendor I.D. Number should begin at column 18, row 8.
  2. Pages 2 through 4: The 2-digit Hawaii Vendor I.D. Number should begin at column 18, row 5.

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 through 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 (¼ 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):

1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 10.
2. Pages 2 through 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 2018A 01 VIDXX

  The required QR code for page 2 is:
  N15_T 2018A 02 VIDXX

  The required QR code for page 3 is:
  N15_T 2018A 03 VIDXX

  The required QR code for page 4 is:
  N15_T 2018A 04 VIDXX

  The QR code includes the form number (N15), an underscore, type of form (T), space, 4-digit form year (2018), 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 at the bottom of pages 1 through 4 at column 6, row 64, utilizing 6 pt Helvetica font.
- Please do not print the outline around the human readable text and QR code. These were only 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.

6. 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.

Hawaii Department of Taxation
2018 N-15
2D Barcode Layout

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.

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
1	--	--	Header Version Number	2	A	"T1". Indicates the version of the standard FTA defined 2D barcode header format.	
2	ALL	--	Software Developer Code	4	AN	Hawaii Department of Tax assigned software vendor ID. This value is printed in the space reserved for this field on each page of the return.	
3	--	--	Form Number	6	A	"N15"	
4	1	--	Form Year	4	N	The tax year for which the return is being filed. "2018" for example.	updated tax year
5	--	--	2D Specification Version	2	N	"0". Indicates the version of the 2D specification for the form that is being used. This number will increment for each change to the specification.	
6	--	--	Software Version	15	AN	A software vendor defined version number that reflects the software and form revision used to produce this barcode.	
7	1	--	Fiscal Year Begin Month	2	N	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
8	1	--	Fiscal Year Begin Day	2	N	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
9	1	--	Fiscal Year Begin Year	2	N	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
10	1	--	Fiscal Year End Month	2	N	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
11	1	--	Fiscal Year End Day	2	N	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
12	1	--	Fiscal Year End Year	2	N	Only populate this field for part year or fiscal year filers. If not a part year resident or fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
13	1	--	Resident Status Checkbox: Part-Year Resident	1	C	"X" or null. One and only one of the resident status checkboxes MUST be marked.	
14	1	--	Resident Status Checkbox: Nonresident	1	C	"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	C	"X" or null.	New Field
17	1	--	Composite Checkbox	1	C	"X" or null.	New Field
18	1	--	Amended Return Checkbox	1	C	"X" or null.	Renumbered - Field location moved on the form
19	1	--	NOL Carryback Checkbox	1	C	"X" or null.	Renumbered - Field location moved on the form
20	1	--	IRS Adjustment Checkbox	1	C	"X" or null.	Renumbered - Field location moved on the form
21	1	--	Primary First Name	25	A	The total width of this name (First MI Last) is 40, truncate the first name and last name as needed to fit within this overall form space. Field should be all CAPITAL LETTERS.	Renumbered
22	1	--	Primary Middle Initial	1	A	Field should be all CAPITAL LETTERS.	Renumbered
23	1	--	Primary Last Name ~~Suffix~~	35	A	Field should be all Capital Letters. ~~Suffix must be entered after the last name.~~	Renumbered
24	1	--	Primary Suffix	2	A	Field should be all CAPITAL LETTERS.	New Field
25	1	--	Spouse First Name	25	A	Required entry if married filing joint, otherwise null. The total width of this name (First MI Last) is 40, truncate the first name and last name as needed to fit within this overall form space. Field should be all CAPITAL LETTERS.	Renumbered
26	1	--	Spouse Middle Initial	1	A	Optional entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS.	Renumbered

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2018 N-15
2D Barcode Layout

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
27	1	--	Spouse Last Name ~~Suffix~~	35	A	Required entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS. ~~Suffix must be entered after the last name.~~	Renumbered
28	1	--	Spouse Suffix	2	A	Field should be all CAPITAL LETTERS.	New Field
29	1	--	First 4 Characters of Primary Last Name	4	A		Renumbered
30	1	--	Primary SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	Renumbered
31	1	--	Primary Deceased Checkbox	1	C	"X" or null	New Field
32	1	--	Primary Deceased Date of Death - Month	2	N	Do not include slashes "/" and dashed "-" in this field.	New Field
33	1	--	Primary Deceased Date of Death - Day	2	N	Do not include slashes "/" and dashed "-" in this field.	New Field
34	1	--	Primary Deceased Date of Death - Year	2	N	Do not include slashes "/" and dashed "-" in this field.	New Field
35	1	--	First 4 Characters of Spouse Last Name	4	A	Required entry if married filing joint or married filing separate, otherwise null. Field should be all Capital Letters.	
36	1	--	Spouse SSN	9	N	Required entry if married filing joint or married filing separate, otherwise null. Do not include hyphens, spaces or other delimiters in this field.	
37	1	--	Spouse Deceased Checkbox	1	C	"X" or null	New Field
38	1	--	Spouse Deceased Date of Death - Month	2	N	Do not include slashes "/" and dashed "-" in this field.	New Field
39	1	--	Spouse Deceased Date of Death - Day	2	N	Do not include slashes "/" and dashed "-" in this field.	New Field
40	1	--	Spouse Deceased Date of Death - Year	2	N	Do not include slashes "/" and dashed "-" in this field.	New Field
41	1	--	Care Of	40	AN		Renumbered
42	1	--	Street Address	40	AN	Field should be all CAPITAL LETTERS.	Renumbered
43	1	--	City	21	A	Field should be all CAPITAL LETTERS.	Renumbered
44	1	--	U.S. State Code	2	A	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: http://www.usps.com/ncsc/lookups/usps_abbreviations.html	Renumbered
45	1	--	ZIP (Postal) Code	10	AN	Do not include hyphens in this field. U.S. ZIP codes should be numeric only and not longer than 9 digits.	Renumbered
46	1	--	Foreign State or Province	25	A	Only populate if a foreign address. If the country does not use State or Province names then this field should be NULL. Field should be all CAPITAL LETTERS.	Renumbered
47	1	--	Country	13	A	Only populate if a foreign address. Field should be all CAPITAL LETTERS.	Renumbered
48	1	1	Filing Status Checkbox: Single	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	Renumbered
49	1	2	Filing Status Checkbox: Married filing joint	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	Renumbered
50	1	3	Filing Status Checkbox: Married filing separate	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	Renumbered
51	1	4	Filing Status Checkbox: Head of Household	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	Renumbered
52	1	5	Filing Status Checkbox: Qualifying Widower	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	Renumbered
53	1	4a	HOH Qualifying Person. This field appears below line 4.	21	A	Null if no value	Renumbered
54	1	5a	QW Year Spouse Died	4	N	Null if no value	Renumbered
55	1	6a(i)	Primary Regular Exemption	1	C	"X" or null.	Renumbered
56	1	6a(ii)	Primary Over 65 Exemption	1	C	"X" or null.	Renumbered
57	1	6b(i)	Spouse Regular Exemption	1	C	"X" or null.	Renumbered

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2018 N-15
2D Barcode Layout

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
58	1	6b(ii)	Spouse Over 65 Exemption	1	C	"X" or null.	Renumbered
59	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.	Renumbered
60	1	6c	Exemptions for Dependent Children	2	N	0 if no value	Renumbered
61	1	6d	Exemptions for Other Dependents	2	N	0 if no value	Renumbered
62	1	6e	Total Exemptions Claimed	2	N	0 if no value	Renumbered
63	2	7a	Wages Total	9	N	**For all numeric fields use whole numbers (no decimals) unless otherwise specified in the field business rule. For all numeric fields do not include commas.**	Renumbered
64	2	7b	Wages Hawaii	9	N		Renumbered
65	2	8b	Interest Income Hawaii	9	N		Renumbered
66	2	9b	Dividends Hawaii	9	N		Renumbered
67	2	10b	State Refund Hawaii	9	N		Renumbered
68	2	11b	Alimony Received Hawaii	9	N		Renumbered
69	2	12a	Business Farm Income Total - negative indicator checkbox	1	C	"X" or null.	Renumbered
70	2	12a	Business Farm Income Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	Renumbered
71	2	12b	Business Farm Income Hawaii - negative indicator checkbox	1	C	"X" or null.	Renumbered
72	2	12b	Business Farm Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	Renumbered
73	2	13b	Capital Gain Hawaii - negative indicator checkbox	1	C	"X" or null.	Renumbered
74	2	13b	Capital Gain Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	Renumbered
75	2	14b	Supplemental Gain Hawaii - negative indicator checkbox	1	C	"X" or null.	Renumbered
76	2	14b	Supplemental Gain Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	Renumbered
77	2	15b	IRA Distribution Hawaii	9	N		Renumbered
78	2	16b	Pension Hawaii	9	N		Renumbered
79	2	17b	Rents and Royalties Hawaii - negative indicator checkbox	1	C	"X" or null.	Renumbered
80	2	17b	Rents and Royalties Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	Renumbered
81	2	18b	Unemployment Compensation Hawaii	9	N		Renumbered
82	2	19b	Other Income Hawaii - negative indicator checkbox	1	C	"X" or null.	Renumbered
83	2	19b	Other Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	Renumbered
84	2	20b	Total Income Hawaii - negative indicator checkbox	1	C	"X" or null.	Renumbered
85	2	20b	Total Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	Renumbered
86	2	26a	Deductible part of Self-Employment Tax Total	9	N		Renumbered
87	2	31b	Payments to Housing Account Hawaii	9	N		Renumbered
88	2	32b	Military Reserve Pay Hawaii	9	N		Renumbered
89	3	33b	Exceptional Tree Deduction Hawaii	9	N		Renumbered
90	3	34b	Total Adjustments Hawaii	9	N		Renumbered

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2018 N-15
2D Barcode Layout

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
91	3	35a	Adjusted Gross Income Total - negative indicator checkbox	1	C	"X" or null.	Renumbered
92	3	35a	Adjusted Gross Income Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	Renumbered
93	3	35b	Adjusted Gross Income Hawaii - negative indicator checkbox	1	C	"X" or null.	Renumbered
94	3	35b	Adjusted Gross Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	Renumbered
95	3	36	Federal Adjusted Gross Income - negative indicator checkbox	1	C	"X" or null.	Renumbered
96	3	36	Federal Adjusted Gross Income	9	N		Renumbered
97	3	37	Hawaii AGI to Total AGI Ratio	4	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 on Line 37. If column A is not completed, enter 0.00 on Line 37.	Renumbered
98	3	--	Dependent Indicator	1	C	"X" or null.	Renumbered
99	3	38a	Medical and Dental Expenses	9	N		Renumbered
100	3	38b	Taxes	9	N		Renumbered
101	3	38c	Interest Expense	9	N		Renumbered
102	3	38d	Contributions	9	N		Renumbered
103	3	38e	Casualty and Theft Loss	9	N		Renumbered
104	3	38f	Miscellaneous Deductions	9	N		Renumbered
105	3	39	Total Itemized Deductions	9	N		Renumbered
106	3	40a	Standard Deduction	9	N		Renumbered
107	3	40b	Prorated Standard Deduction	9	N		Renumbered
108	3	41	Hawaii AGI Less Deductions - negative indicator checkbox	1	C	"X" or null.	Renumbered
109	3	41	Hawaii AGI Less Deductions	9	N		Renumbered
110	3	42a(i)	Primary Disability Indicator. This field appears below line 42a.	1	C	"X" or null.	Renumbered
111	3	42a(ii)	Spouse Disability Indicator. This field appears below line 42a.	1	C	"X" or null.	Renumbered
112	3	42a	Total Exemptions	9	N		Renumbered
113	3	42b	Prorated Exemptions	9	N		Renumbered
114	3	43	Taxable Income	9	N		Renumbered
115	3	44(iv)	Indicator if tax from other forms (N-2, N-103, etc.) is included	1	C	"X" or null.	Renumbered
116	3	44	Tax Liability	9	N	0 if no value	Renumbered
117	3	44a	Net Capital Gain	9	N	0 if no value	Renumbered
118	3	45	Refundable Food/Excise/Tax Credit	9	N	0 if no value	Renumbered
119	3	45a	Refundable Food/Excise Tax Credit - Count ~~DHS Exemptions (Child Support)~~	2	N	1 – 99.	Renumbered
120	3	46	Low Income Household Renters Credit	9	N	0 if no value	Renumbered

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2018 N-15
2D Barcode Layout

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
121	3	47	Child and Dependent Care Expenses	9	N	0 if no value	Renumbered
122	3	48	Child Passenger Restraint Credit	9	N	0 if no value	Renumbered
123	3	49	Total Refundable Credits - Sch CR	9	N	0 if no value	Renumbered
124	3	50	Total Refundable Credits	9	N		Renumbered
125	3	51	Tax Less Refundable Credits ~~Balance Subtotal~~ - negative indicator checkbox	1	C	"X" or null.	Renumbered
126	3	51	Tax Less Refundable Credits ~~Balance Subtotal~~	9	N		Renumbered
127	4	52	Total Nonrefundable Credits - Sch CR	9	N		Renumbered
128	4	53	Tax Less Nonrefundable Credits ~~Balance~~ - negative indicator checkbox	1	C	"X" or null.	Renumbered
129	4	53	Tax Less Nonrefundable Credits ~~Balance~~	9	N		Renumbered
130	4	54	Withholding	9	N		Renumbered
131	4	55a	Form N-1	5	N		Renumbered
132	4	55b	Form N-288A	5	N		Renumbered
133	4	55	Estimated tax payments	9	N		Renumbered
134	4	56	Estimated tax from previous tax year	9	N		Renumbered
135	4	57	Extension Payment	9	N		Renumbered
136	4	58	Total Payments	9	N		Renumbered
137	4	59	Amount Overpaid	9	N		Renumbered
138	4	60a	Primary School Repairs and Maintenance Donation	1	C	"X" or null.	Renumbered
139	4	60a	Spouse School Repairs and Maintenance Donation	1	C	"X" or null.	Renumbered
140	4	60b	Primary Public Libraries Donation	1	C	"X" or null.	Renumbered
141	4	60b	Spouse Public Libraries Donation	1	C	"X" or null.	Renumbered
142	4	60c	Primary Domestic Violence Donation	1	C	"X" or null.	Renumbered
143	4	60c	Spouse Domestic Violence Donation	1	C	"X" or null.	Renumbered
144	4	61	Total Donations	2	N		Renumbered
145	4	62	Overpaid minus Donations	9	N		Renumbered
146	4	63	Estimated Tax apply to the following tax year	9	N		Renumbered
147	4	64a	Refunded to you	9	N		Renumbered
148	4	64a(i)	Foreign (non-U.S.) bank account checkbox	1	C	"X" or null. If "X" then Form Lines 64b, 64c(i) or (ii) and 64d should be null.	Renumbered
149	4	64b	Routing Number	9	N	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	Renumbered
150	4	64c(i)	Account Type Checking	1	C	"X" or null. Either the checking or savings checkbox may be checked, but not both.	Renumbered
151	4	64c(ii)	Account Type Savings	1	C	"X" or null. Either the checking or savings checkbox may be checked, but not both.	Renumbered
152	4	64d	Account Number	17	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	Renumbered
153	4	65	Amount you owe	9	N		Renumbered
154	4	66	Payment Amount	9	N		New Field
155	4	67(i)	Form N210 attached checkbox	1	C	"X" or null.	Renumbered
156	4	67	Estimated Tax Penalty	9	N		Renumbered
157	4	--	Preparer Identification Number	9	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	Renumbered
158	4	--	Primary HI Election Campaign - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	Renumbered, Description updated
159	4	--	Primary HI Election Campaign - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	Renumbered, Description updated
160	4	--	Spouse HI Election Campaign - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	Renumbered, Description updated
161	4	--	Spouse HI Election Campaign - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	Renumbered, Description updated
162	CR1	1	Tax Paid to another state	9	N		Renumbered

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Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
163	CR1	2	Carryover of Energy Conservation Tax Credit	9	N		Renumbered
164	CR1	3	Enterprise Zone Tax Credit	9	N		Renumbered
165	CR1	4	Tax Credit for Low Income Housing ~~Tax Credit~~	9	N		Renumbered
166	CR1	5	Employment Vocational Rehab Referral Credit	9	N		Renumbered
167	CR1	6	Carryover of the High Tech Business Investment Tax Credit	9	N		Renumbered
168	CR1	7	Carryover of Individual Development Account Contribution Tax Credit	9	N		Renumbered
169	CR1	8	Carryover of Tech Infrastructure Renovation Tax Credit	9	N		Renumbered
170	CR1	9	School Repair and Maintenance Credit	9	N		Renumbered
171	CR1	10	Carryover of the Hotel Construction and Remodeling Tax Credit	9	N		Renumbered
172	CR1	11	Carryover of Residential Construction and Remodel Tax Credit	9	N		Renumbered
173	CR1	12	Carryover of the Renew Energy Tech Income Tax Credit	9	N		Renumbered
174	CR1	13a(1)	Solar Checkbox	1	C	"X" or null.	Renumbered , New Line Number
175	CR1	13a(2)	Wind Checkbox	1	C	"X" or null.	Renumbered , New Line Number
176	CR1	13a	Renew Energy Tech Income Tax Credit-July 2009	9	N		Renumbered , New Line Number
177	CR1	13b	RETITC carryforward from previous years	9	N		New Field
178	CR1	14	Capital Infrastructure Tax Credit	9	N		Renumbered
179	CR1	15	Cesspool Upgrade, Conversion or Connection Income Tax Credit	9	N		Renumbered
180	CR1	16	Renewable Fuels Production Tax Credit	9	N		Renumbered
181	CR1	17	Organic Foods Production Tax Credit	9	N		Renumbered
182	CR1	18	Earned Income Tax Credit	9	N		New Field
183	CR1	19	Total Nonrefundable Credits	9	N		Renumbered , New Line Number
184	CR2	20	Capital Goods Excise Tax Credit	9	N		Renumbered , New Line Number
185	CR2	21	Fuel Tax Credit	9	N		Renumbered , New Line Number
186	CR2	22	Motion Picture and Film Tax Credit	9	N		Renumbered , New Line Number
187	CR2	23a(1)	Solar Checkbox	1	C	"X" or null.	Renumbered , New Line Number
188	CR2	23a(2)	Wind Checkbox	1	C	"X" or null.	Renumbered , New Line Number
189	CR2	23	Renew Energy Tech Income Tax Credit-July 2009	9	N		Renumbered , New Line Number
190	CR2	24	Important Agricultural Land Tax Credit	9	N		Renumbered , New Line Number
191	CR2	25	Tax Credit for Research Activities	9	N		Renumbered , New Line Number
192	CR2	26a	Other refundable credits-pro rata share of taxes paid on sale of real property	9	N		Renumbered , New Line Number
193	CR2	26b	Other refundable credits-credit from regulated investment company	9	N		Renumbered , New Line Number
194	CR2	26c	Other Refundable Credits Total	9	N		Renumbered , New Line Number
195	CR2	27	Total Refundable Credits	9	N		Renumbered , New Line Number
196	N-311	L10	Refundable Food/Excise Tax Credit	4	N		Renumbered
197	X1	Part I L12	Low-Income Household Renters Credit	4	N		Renumbered
198	X2	Part II L28	Credit for Child and Dependent Care Expenses	4	N		Renumbered

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Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
199	--	--	End of Record Trailer	5	A	Standard trailer field to indicate the end of the 2D barcode data. Always equal to: "*EOD*"	Renumbered
Return Fields that are NOT Included in the 2D Barcode							
	1	--	First Time Filer Checkbox				
	1	--	Address or Name Change Checkbox				
	1	--	ITIN Applied For. This will be entered in the space below the area reserved for the barcode, and may be for either the taxpayer or spouse.				
	1	3	MFS Spouse Name. This field appears below line 3.				Moved from Included in 2D barcode to Not Included
	1	--	Spouse meets qualifications Checkbox. This is the checkbox below line 6b.				
	1	6d	Table of dependent names, social security numbers, and relationship				
	2	8a	Interest Income Total				Moved from Included in 2D barcode to Not Included
	2	9a	Dividends Total				Moved from Included in 2D barcode to Not Included
	2	10a	State Refund Total				Moved from Included in 2D barcode to Not Included
	2	11a	Alimony Received Total				Moved from Included in 2D barcode to Not Included
	2	13a	Capital Gain Total - negative indicator checkbox			"X" or null.	Moved from Included in 2D barcode to Not Included
	2	13a	Capital Gain Total			If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	Moved from Included in 2D barcode to Not Included
	2	14a	Supplemental Gain Total - negative indicator checkbox			"X" or null.	Moved from Included in 2D barcode to Not Included
	2	14a	Supplemental Gain Total			If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	Moved from Included in 2D barcode to Not Included
	2	15a	IRA Distribution Total				Moved from Included in 2D barcode to Not Included
	2	16a	Pension Total				Moved from Included in 2D barcode to Not Included
	2	17a	Rents and Royalties Total - negative indicator checkbox			"X" or null.	Moved from Included in 2D barcode to Not Included
	2	17a	Rents and Royalties Total			If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	Moved from Included in 2D barcode to Not Included
	2	18a	Unemployment Compensation Total				Moved from Included in 2D barcode to Not Included
	2	19a	Other Income Total - negative indicator checkbox			"X" or null.	Moved from Included in 2D barcode to Not Included
	2	19a	Other Income Total			If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	Moved from Included in 2D barcode to Not Included
	2	20a	Total Income Total - negative indicator checkbox			"X" or null.	Moved from Included in 2D barcode to Not Included
	2	20a	Total Income Total			If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	Moved from Included in 2D barcode to Not Included
	2	21a	Certain Business Expenses Total				Moved from Included in 2D barcode to Not Included
	2	21b	Certain Business Expenses Hawaii				Moved from Included in 2D barcode to Not Included
	2	22a	IRA Deduction Total				Moved from Included in 2D barcode to Not Included
	2	22b	IRA Deduction Hawaii				Moved from Included in 2D barcode to Not Included
	2	23a	Student Loan Interest Total				Moved from Included in 2D barcode to Not Included
	2	23b	Student Loan Interest Hawaii				Moved from Included in 2D barcode to Not Included
	2	24a	Health Savings Account Deduction Total				Moved from Included in 2D barcode to Not Included
	2	24b	Health Savings Account Deduction Hawaii				Moved from Included in 2D barcode to Not Included

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Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
	2	25a	Moving Expenses Total				Moved from Included in 2D barcode to Not Included
	2	25b	Moving Expenses Hawaii				Moved from Included in 2D barcode to Not Included
	2	26b	Deductible part of Self-Employment Tax Hawaii				Moved from Included in 2D barcode to Not Included
	2	27a	Self-Employed Health Insurance Total				Moved from Included in 2D barcode to Not Included
	2	27b	Self-Employed Health Insurance Hawaii				Moved from Included in 2D barcode to Not Included
	2	28a	Self-Employed SEP Total				Moved from Included in 2D barcode to Not Included
	2	28b	Self-Employed SEP Hawaii				Moved from Included in 2D barcode to Not Included
	2	29a	Penalty on Early Savings Withdrawal Total				Moved from Included in 2D barcode to Not Included
	2	29b	Penalty on Early Savings Withdrawal Hawaii				Moved from Included in 2D barcode to Not Included
	2	30a	Alimony Paid Total				Moved from Included in 2D barcode to Not Included
	2	30b	Alimony Paid Hawaii				Moved from Included in 2D barcode to Not Included
	2	31a	Payments to Housing Account Total				Moved from Included in 2D barcode to Not Included
	2	32a	Military Reserve Pay Total				Moved from Included in 2D barcode to Not Included
	3	33a	Exceptional Tree Deduction Total				Moved from Included in 2D barcode to Not Included
	3	34a	Total Adjustments Total				Moved from Included in 2D barcode to Not Included
	3	44	Tax source checkbox group (Tax Table, Tax Rate Schedule, Capital Gains Tax Worksheet)				
	4	68	Amended Return: Amount Paid (Overpaid) on Original Return-negative indicator checkbox				
	4	68	Amended Return: Amount Paid (Overpaid) on Original Return				

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Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
	4	69	Amended Return: Balance Due (Refund) on Amended Return-negative indicator checkbox				
	4	69	Amended Return: Balance Due (Refund) on Amended Return				
	4	--	Designee Name				
	4	--	Designee Phone Number				
	4	--	Designee Identification Number				
	4	--	Signature Date				
	4	--	Occupation				
	4	--	Daytime Phone Number				
	4	--	Spouse Signature Date				
	4	--	Spouse Occupation				
	4	--	Spouse Daytime Phone Number				
	4	--	Preparer Signature Date				
	4	--	Preparer Self Employed Checkbox				
	4	--	Preparer Name				
	4	--	Preparer Federal EI No				
	4	--	Preparer Firm Name and Address				
	4	--	Preparer Phone Number				

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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 doesn not suport certain fields please omit it from your test case (example is marked with X in the test)

Field #	Page #	Form Line #	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*
1	--	--	Header Version Number	T1	T1	T1	T1	T1	T1
2	ALL	--	Software Developer Code	99	99	99	99	99	1234
3	--	--	Form Number	N15	N15	N15	N15	N15	N15
4	1	--	Form Year	2018	2018	2018	2018	2018	2018
5	--	--	2D Specification Version	0	0	0	0	0	99
6	--	--	Software Version	0	0	0	0	0	123456789012345
7	1	--	Fiscal Year Begin Month	09	01		01		03
8	1	--	Fiscal Year Begin Day	10	15		01		01
9	1	--	Fiscal Year Begin Year	18	18		18		18
10	1	--	Fiscal Year End Month	12	12		11		12
11	1	--	Fiscal Year End Day	31	31		30		31
12	1	--	Fiscal Year End Year	18	18		18		18
13	1	--	Resident Status Checkbox: Part-Year Resident	X	X		X		X
14	1	--	Resident Status Checkbox: Nonresident					X	X
15	1	--	Resident Status Checkbox: Nonresident Alien			X			X
16	1		Military Spouses Residency Relief Act (MSRRA) Checkbox		X				X
17	1	--	Composite Checkbox					X	X
18	1	--	Amended Return Checkbox			X			X
19	1	--	NOL Carryback Checkbox			X			X
20	1	--	IRS Adjustment Checkbox						
21	1	--	Primary First Name	KEALAKEKUA	KAWENAULAOKALANI	ITO	JANE	JUN WOOK	MAXLENGTHFIRSTNAMESTRINGZ
22	1	--	Primary Middle Initial	S	K				M
23	1	--	Primary Last Name~~Suffix~~	ONETEST	TWOTEST	THREETEST	FOURTEST	FIVETEST	MAXLENGTHLASTNAMESTRINGERLONGLASTNZ
24	1	--	Primary Suffix		JR		X		ESQ
25	1	--	Spouse First Name		MARY-KAWENAULAOKALANILANI	MFSPOUSEFIRST			MAXLENGTHFIRSTNAMESPOUSEZ
26	1	--	Spouse Middle Initial		A				M

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Field #	Page #	Form Line #	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*
27	1	--	Spouse Last Name ~~Suffix~~		TESTWO	SPTHREE			JR
28	1	--	Spouse Suffix		3RD				XXXX
29	1	--	First 4 Characters of Primary Last Name	ONET	TWOT	THRE	FOUR	FIVE	MAXL
30	1	--	Primary SSN	400007955	575661122	575661123	575661124	575661125	575661125
31	1	--	Primary Deceased Checkbox				X		1
32	1	--	Primary Deceased Date of Death - Month				11		6
33	1	--	Primary Deceased Date of Death - Day				15		15
34	1	--	Primary Deceased Date of Death - Year				18		18
35	1	--	First 4 Characters of Spouse Last Name		TEST	SPTH			MAXL
36	1	--	Spouse SSN		576557442	576614423			576456789
37	1	--	Spouse Deceased Checkbox		X				1
38	1	--	Spouse Deceased Date of Death - Month		01				8
39	1	--	Spouse Deceased Date of Death - Day		09				8
40	1	--	Spouse Deceased Date of Death - Year		18				18
41	1	--	Care Of		X		X		PROFESSIONAL ACCOUNTANCY CORPORATION 123
42	1	--	Street Address	X	X	X	X	X	123 MAX AVENUE OF THE AMERICAN MUSIC BEZ
43	1	--	City	X	X	X	X	X	MAXIMUM CITY LIMITEZX
44	1	--	U.S. State Code	X	X			X	ZZ
45	1	--	ZIP (Postal) Code	X	X	X (If available)	X	X	9670000001
46	1	--	Foreign State or Province			X	X		BRITISH COLUMBIA BRITISHZ
47	1	--	Country			X	X		CANADA123456Z
48	1	1	Filing Status Checkbox: Single	X					X
49	1	2	Filing Status Checkbox: Married filing joint		X				X
50	1	3	Filing Status Checkbox: Married filing separate			X			X
51	1	4	Filing Status Checkbox: Head of Household				X		X
52	1	5	Filing Status Checkbox: Qualifying Widower					X	X

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Field #	Page #	Form Line #	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*
53	1	4a	HOH Qualifying Person. This field appears below line 4.				X		ABCDEFGHIJKLMNOPQRSTU
54	1	5a	QW Year Spouse Died					X	9999
55	1	6a(i)	Primary Regular Exemption		X	X	X	X	X
56	1	6a(ii)	Primary Over 65 Exemption		X		X	X	X
57	1	6b(i)	Spouse Regular Exemption		X	X			X
58	1	6b(ii)	Spouse Over 65 Exemption		X				X
59	1	6a/b	Total of Primary and Spouse exemptions.		X	X	X	X	4
60	1	6c	Exemptions for Dependent Children		X			X	98
61	1	6d	Exemptions for Other Dependents			X		X	97
62	1	6e	Total Exemptions Claimed		X	X	X	X	99
63	2	7a	Wages Total	X	X	X	X		123456799
64	2	7b	Wages Hawaii	X	X		X		123456798
65	2	8b	Interest Income Hawaii		X	X	X	X	123456796
66	2	9b	Dividends Hawaii	X		X	X		123456794
67	2	10b	State Refund Hawaii	X			X		123456796
68	2	11b	Alimony Received Hawaii	X					123456798
69	2	12a	Business Farm Income Total - negative indicator checkbox			X	X		X
70	2	12a	Business Farm Income Total		X	X	X	X	123456799
71	2	12b	Business Farm Income Hawaii - negative indicator checkbox			X	X		X
72	2	12b	Business Farm Income Hawaii		X	X	X	X	123456780
73	2	13b	Capital Gain Hawaii - negative indicator checkbox	X	X				X
74	2	13b	Capital Gain Hawaii	X	X	X	X		123456782
75	2	14b	Supplemental Gain Hawaii - negative indicator checkbox		X				X
76	2	14b	Supplemental Gain Hawaii		X	X			123456784
77	2	15b	IRA Distribution Hawaii		X				123456786
78	2	16b	Pension Hawaii		X				123456788
79	2	17b	Rents and Royalties Hawaii - negative indicator checkbox		X				X
80	2	17b	Rents and Royalties Hawaii		X	X			123456770
81	2	18b	Unemployment Compensation Hawaii				X		123456772
82	2	19b	Other Income Hawaii - negative indicator checkbox	X					X
83	2	19b	Other Income Hawaii	X		X			123456774
84	2	20b	Total Income Hawaii - negative indicator checkbox	X					X
85	2	20b	Total Income Hawaii	X	X	X	X	X	123456776
86	2	26a	Deductible part of Self-Employment Tax Total		X		X		123456767
87	2	31b	Payments to Housing Account Hawaii		X				123456758

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Field #	Page #	Form Line #	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*
88	2	32b	Military Reserve Pay Hawaii	X	X		X		123456740
89	3	33b	Exceptional Tree Deduction Hawaii	X					123456742
90	3	34b	Total Adjustments Hawaii	X	X		X	X	123456744
91	3	35a	Adjusted Gross Income Total - negative indicator checkbox	X					X
92	3	35a	Adjusted Gross Income Total	X	X	X	X	X	123456745
93	3	35b	Adjusted Gross Income Hawaii - negative indicator checkbox	X					X
94	3	35b	Adjusted Gross Income Hawaii	X	X	X	X	X	123456746
95	3	36	Federal Adjusted Gross Income - negative indicator checkbox	X					X
96	3	36	Federal Adjusted Gross Income	X	X	X	X	X	123456747
97	3	37	Hawaii AGI to Total AGI Ratio	X	X	X	X	X	0.00
98	3	--	Dependent Indicator	X					X
99	3	38a	Medical and Dental Expenses			X*			123456748
100	3	38b	Taxes		X*	X*	X*		123456749
101	3	38c	Interest Expense		X*	X*			123456730
102	3	38d	Contributions		X*	X*	X*		123456731
103	3	38e	Casualty and Theft Loss			X*			123456732
104	3	38f	Miscellaneous Deductions		X*	X*	X*		123456733
105	3	39	Total Itemized Deductions		X*	X*	X*		123456734
106	3	40a	Standard Deduction	X*	X*	X*	X*	X	123456735
107	3	40b	Prorated Standard Deduction	X*	X*	X*	X*	X	123456736
108	3	41	Hawaii AGI Less Deductions - negative indicator checkbox	X					X
109	3	41	Hawaii AGI Less Deductions	X	X	X	X	X	123456737
110	3	42a(i)	Primary Disability Indicator. This field appears below line 42a.		X				X
111	3	42a(ii)	Spouse Disability Indicator. This field appears below line 42a.		X				X
112	3	42a	Total Exemptions		X	X	X	X	123456738
113	3	42b	Prorated Exemptions		X	X	X	X	123456739
114	3	43	Taxable Income	X	X	X	X	X	123456720
115	3	44(iv)	Indicator if tax from other forms (N-2, N-103, etc.) is included	X					X
116	3	44	Tax Liability	X	X	X	X	X	123456721
117	3	44a	Net Capital Gain				X		123456722
118	3	45	Refundable Food/Excise/Tax Credit		X		X		123456723
119	3	45a	Refundable Food/Excise Tax Credit - Count ~~DHS Exemptions (Child Support)~~				X		99

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Field #	Page #	Form Line #	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*
120	3	46	Low Income Household Renters Credit		X				123456724
121	3	47	Child and Dependent Care Expenses		X		X		123456725
122	3	48	Child Passenger Restraint Credit		X				123456726
123	3	49	Total Refundable Credits - Sch CR	X	X	X			123456727
124	3	50	Total Refundable Credits	X	X	X	X		123456728
125	3	51	Tax Less Refundable Credits ~~Balance Subtotal -~~ negative indicator checkbox	X	X				X
126	3	51	Tax Less Refundable Credits ~~Balance Subtotal~~	X	X	X	X	X	123456729
127	4	52	Total Nonrefundable Credits - Sch CR			X	X	X	123456710
128	4	53	Tax Less Nonrefundable Credits ~~Balance~~ - negative indicator checkbox	X	X				X
129	4	53	Tax Less Nonrefundable Credits ~~Balance~~	X	X	X	X	X	123456711
130	4	54	Withholding	X	X	X	X		123456712
131	4	55a	Form N-1		X		X		123456713
132	4	55b	Form N-288A			X	X		123456714
133	4	55	Estimated tax payments		X	X	X		123456715
134	4	56	Estimated tax from previous tax year		X		X		123456716
135	4	57	Extension Payment		X			X	123456717
136	4	58	Total Payments	X	X	X	X	X	123456718
137	4	59	Amount Overpaid	X	X	X			123456719
138	4	60a	Primary School Repairs and Maintenance Donation	X	X	X			X
139	4	60a	Spouse School Repairs and Maintenance Donation		X				X
140	4	60b	Primary Public Libraries Donation	X	X	X			X
141	4	60b	Spouse Public Libraries Donation		X				X
142	4	60c	Primary Domestic Violence Donation	X	X	X			X
143	4	60c	Spouse Domestic Violence Donation		X				X
144	4	61	Total Donations	X	X	X			18
145	4	62	Overpaid minus Donations	X	X	X			123456110
146	4	63	Estimated Tax apply to the following tax year		X				123456111
147	4	64a	Refunded to you	X	X	X			123456112
148	4	64a(i)	Foreign (non-U.S.) bank account checkbox			X			X
149	4	64b	Routing Number		X				123456113
150	4	64c(i)	Account Type Checking						X
151	4	64c(ii)	Account Type Savings		X				X
152	4	64d	Account Number		X				12345678901234567
153	4	65	Amount you owe				X	X	123456114
154	4	66	Payment Amount				X	X	
155	4	67(i)	Form N210 attached checkbox				X	X	X
156	4	67	Estimated Tax Penalty				X	X	123456115
157	4	--	Preparer Identification Number		X			X	123456116
158	4	--	Primary HI Election Campaign - YES checkbox	X	X				X
159	4	--	Primary HI Election Campaign - NO checkbox			X	X	X	X
160	4	--	Spouse HI Election Campaign - YES checkbox		X				X
161	4	--	Spouse HI Election Campaign - NO checkbox						X
162	CR1	1	Tax Paid to another state				X		123456117

Hawaii Department of Taxation
2018 N-15
2D Barcode Layout or Testing Cases

Field #	Page #	Form Line #	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*
163	CR1	2	Carryover of Energy Conservation Tax Credit				X		123456118
164	CR1	3	Enterprise Zone Tax Credit				X		123456119
165	CR1	4	Tax Credit for Low Income Housing ~~Tax Credit~~				X		123456120
166	CR1	5	Employment Vocational Rehab Referral Credit			X			123456121
167	CR1	6	Carryover of the High Tech Business Investment Tax Credit				X		123456122
168	CR1	7	Carryover of Individual Development Account Contribution Tax Credit			X			123456123
169	CR1	8	Carryover of Tech Infrastructure Renovation Tax Credit			X			123456124
170	CR1	9	School Repair and Maintenance Credit				X		123456125
171	CR1	10	Carryover of the Hotel Construction and Remodeling Tax Credit			X			123456126
172	CR1	11	Carryover of Residential Construction and Remodel Tax Credit			X			123456127
173	CR1	12	Carryover of the Renew Energy Tech Income Tax Credit			X			123456128
174	CR1	13a(1)	Solar Checkbox				X	X	X
175	CR1	13a(2)	Wind Checkbox				X		X
176	CR1	13a	Renew Energy Tech Income Tax Credit-July 2009				X	X	123456129
177	CR1	13b	RETITC carryforward from previous years					X	X
178	CR1	14	Capital Infrastructure Tax Credit				X	X	123456130
179	CR1	15	Cesspool Upgrade, Conversion or Connection Income Tax Credit				X	X	123456131
180	CR1	16	Renewable Fuels Production Tax Credit			X	X		123456132
181	CR1	17	Organic Foods Production Tax Credit			X		X	123456133
182	CR1	18	Earned Income Tax Credit		X		X		123456134
183	CR1	19	Total Nonrefundable Credits			X	X	X	987654135
184	CR2	20	Capital Goods Excise Tax Credit		X				123456136
185	CR2	21	Fuel Tax Credit		X				123456137
186	CR2	22	Motion Picture and Film Tax Credit	X	X				123456138
187	CR2	23a(1)	Solar Checkbox		X				X
188	CR2	23a(2)	Wind Checkbox		X				X
189	CR2	23	Renew Energy Tech Income Tax Credit-July 2009		X				123456139
190	CR2	24	Important Agricultural Land Tax Credit		X				123456140
191	CR2	25	Tax Credit for Research Activities		X				123456141
192	CR2	26a	Other refundable credits-pro rata share of taxes paid on sale of real property			X			123456142
193	CR2	26b	Other refundable credits-credit from regulated investment company			X			123456143
194	CR2	26c	Other Refundable Credits Total			X			123456144
195	CR2	27	Total Refundable Credits	X	X	X			123456145
196	N-311	L10	Refundable Food/Excise Tax Credit		X		X		1231
197	X1	Part I L12	Low-Income Household Renters Credit		X				1232
198	X2	Part II L28	Credit for Child and Dependent Care Expenses		X		X		1233
199	--	--	End of Record Trailer	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*

Hawaii Department of Taxation
2018 N-15
2D Barcode Layout or Testing Cases

Field #	Page #	Form Line #	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*
Return Fields that are NOT Included in the 2D Barcode									
	1	--	First Time Filer Checkbox	X					
	1	--	Address or Name Change Checkbox			X			
	1	--	ITIN Applied For. This will be entered in the space below the area reserved for the barcode, and may be for either the taxpayer or spouse.						
	1	3	MFS Spouse Name. This field appears below line 3.						
	1	--	Spouse meets qualifications Checkbox. This is the checkbox below line 6b.			X			
	1	6d	Table of dependent names, social security numbers, and relationship						
	2	8a	Interest Income Total		X	X	X	X	
	2	9a	Dividends Total	X		X	X		
	2	10a	State Refund Total	X			X		
	2	11a	Alimony Received Total	X					
	2	13a	Capital Gain Total - negative indicator checkbox	X	X				
	2	13a	Capital Gain Total	X	X	X	X		
	2	14a	Supplemental Gain Total - negative indicator checkbox					X	
	2	14a	Supplemental Gain Total		X	X		X	
	2	15a	IRA Distribution Total		X	X			
	2	16a	Pension Total		X	X			
	2	17a	Rents and Royalties Total - negative indicator checkbox		X				
	2	17a	Rents and Royalties Total		X	X			
	2	18a	Unemployment Compensation Total				X		
	2	19a	Other Income Total - negative indicator checkbox	X					
	2	19a	Other Income Total	X		X			
	2	20a	Total Income Total - negative indicator checkbox	X					
	2	20a	Total Income Total	X	X	X	X	X	
	2	21a	Certain Business Expenses Total	X					
	2	21b	Certain Business Expenses Hawaii						
	2	22a	IRA Deduction Total		X				
	2	22b	IRA Deduction Hawaii		X				
	2	23a	Student Loan Interest Total					X	
	2	23b	Student Loan Interest Hawaii					X	
	2	24a	Health Savings Account Deduction Total		X				
	2	24b	Health Savings Account Deduction Hawaii						
	2	25a	Moving Expenses Total	X					
	2	25b	Moving Expenses Hawaii	X					

Hawaii Department of Taxation
2018 N-15
2D Barcode Layout or Testing Cases

Field #	Page #	Form Line #	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*
	2	26b	Deductible part of Self-Employment Tax Hawaii		X		X		
	2	27a	Self-Employed Health Insurance Total		X				
	2	27b	Self-Employed Health Insurance Hawaii		X				
	2	28a	Self-Employed SEP Total		X				
	2	28b	Self-Employed SEP Hawaii		X				
	2	29a	Penalty on Early Savings Withdrawal Total		X				
	2	29b	Penalty on Early Savings Withdrawal Hawaii		X				
	2	30a	Alimony Paid Total		X				
	2	30b	Alimony Paid Hawaii		X				
	2	31a	Payments to Housing Account Total		X				
	2	32a	Military Reserve Pay Total	X	X		X		
	3	33a	Exceptional Tree Deduction Total	X					
	3	34a	Total Adjustments Total	X	X.		X	X	
	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						
	4	69	Amended Return: Balance Due (Refund) on Amended Return-negative indicator checkbox						
	4	69	Amended Return: Balance Due (Refund) on Amended Return			X			
	4	--	Designee Name			X			
	4	--	Designee Phone Number			X			
	4	--	Designee Identification Number			X			
	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	
	4	--	Preparer Name		X			X	
	4	--	Preparer Federal EI No		X			X	
	4	--	Preparer Firm Name and Address		X			X	
	4	--	Preparer Phone Number		X			X	

FORM **N-15** (Rev. 2018)

STATE OF HAWAII — DEPARTMENT OF TAXATION

DO NOT WRITE IN THIS AREA

Individual Income Tax Return
NONRESIDENT and PART-YEAR RESIDENT

Calendar Year 2018

OR

Place QR Code Here

ID NO XX

Tax Year 12 - 12 - 12 **thru** 12 - 12 - 12

X **Part-Year Resident** (Enter period of Hawaii residency above) X **Nonresident** X **Nonresident Alien or Dual-Status Alien** X **MSRRA** X **Composite**

X **AMENDED Return**
X **NOL Carryback**
X **IRS Adjustment**

FOR OFFICE USE ONLY

Do NOT Submit a Photocopy!!

Place an X in applicable box, if appropriate

X **First Time Filer** X **Address or Name Change**

ATTACH A COPY OF YOUR 2018 FEDERAL INCOME TAX RETURN

• ATTACH COPY 2 OF FORM W-2 HERE •

Place Label Here

Your First Name	M.I.	Your Last Name	Suffix
TP'S 1ST NAMEXXX	MI	LAST NAMEXXXXXX	MI
Spouse's First Name	**M.I.**	**Spouse's Last Name**	**Suffix**
SPOUSE 1ST NAMEX	MI	LAST NAMEXXXXXX	MI

Care Of *(See Instructions, page 8.)*
CARE OF NAME FOR MAILING ADDRESSXXXXXXXX

Present mailing or home address (Number and street, including Rural Route)
TAXPAYER'S MAILING OR HOME ADDRESSXXXXXX

City, town or post office	State	Postal/ZIP code
CITYXXXXXXXXXXXXXXXXX	HI	99999-9999

If Foreign address, enter Province and/or State	Country
FOREIGN ADDRESSXXXXXXXXXX	COUNTRYXXXXX

◆ IMPORTANT — Complete this Section ◆

Enter the first four letters of your last name. Use **ALL CAPITAL** letters: XXXX

Your Social Security Number: 123 - 45 - 6789

Deceased X Date of Death 12 - 12 - 12

Enter the first four letters of your Spouse's last name. Use **ALL CAPITAL** letters: XXXX

Spouse's Social Security Number: 123 - 45 - 6789

Deceased X Date of Death 12 - 12 - 12

(Place an X in only ONE box)

1 X Single
2 X Married filing joint return (even if only one had income).
3 X 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'S NAMEXXXXXXX
4 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 PERSONXXX
5 X Qualifying widow(er) (see page 9 of the Instructions)

Enter the year your spouse died 1212

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 Age 65 or over.....
6b X Spouse..... X Age 65 or over.....

Enter the number of Xs on **6a** and **6b** ➧ 1

If you placed an X on lines 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, place an X here X

• ATTACH CHECK OR MONEY ORDER HERE •

6c and 6d **Dependents:** 1. First and last name (If more than 6 dependents use attachment)	2. Dependent's social security number	3. Relationship
FIRST DEPENDENT NAMEXXX	123-45-6789	RELATIONSHIP
SECOND DEPENDENT NAMEXX	123-45-6789	RELATIONSHIP
THIRD DEPENDENT NAMEXXX	123-45-6789	RELATIONSHIP
FOURTH DEPENDENT NAMEXX	123-45-6789	RELATIONSHIP
FIFTH DEPENDENT NAMEXXX	123-45-6789	RELATIONSHIP
SIXTH DEPENDENT NAME	123-45-6789	RELATIONSHIP

Enter number of your children listed... **6c** ➧ 12

Enter number of other dependents..... **6d** ➧ 12

6e Total number of exemptions claimed. Add numbers entered in boxes **6a thru 6d** above..... **6e** ➧ 12

Human Readable text here

Your Social Security Number: 123 - 45 - 6789 | Your Spouse's SSN: 123 - 45 - 6789

Place QR Code Here

ID NO XX

Name(s) as shown on return: TP'S 1ST NAMEXXX MI LAST NAMEX
SPOUSE 1ST NAMEX MI LAST NAMEX

			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 41 of the Instructions		123456789	8	123456789
9	Ordinary dividends		123456789	9	123456789
10	State income tax refund from the worksheet on page 41 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 41 of the Instructions	X	123456789	13 X	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 attach Schedule J, Form N-11/N-15/N-40)		123456789	16	123456789
17	Rents, royalties, partnerships, estates, trusts, etc.	X	123456789	17 X	123456789
18	Unemployment compensation (insurance)		123456789	18	123456789
19	Other income (state nature and source) OTHER INCOMEXXXXXXXXX	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 46 of the Instructions		123456789	23	123456789
24	Health savings account deduction		123456789	24	123456789
25	Moving expenses (attach Form N-139) STORAGEXXXXXXXXXXXXXXXXXX		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
31	Payments to an individual housing account		123456789	31	123456789
32	First $6,564 of military reserve or Hawaii national guard duty pay		123456789	32	123456789

Human Readable text here

Place QR Code Here

ID NO XX

Your Social Security Number: 123 - 45 - 6789 | Your Spouse's SSN: 123 - 45 - 6789

Name(s) as shown on return: TP'S 1ST NAMEXXX MI LAST NAMEX SPOUSE 1ST NAMEX MI LAST NAMEX

33	Exceptional trees deduction (attach affidavit) (see page 21 of the Instructions)		123456789	33		123456789	
34	Add lines 21 through 33 ..... **Total Adjustments** ➤		123456789	34		123456789	
	OTHER ADJUSTMENTSXXXXXXXXXXXXXX						
35	Line 20 minus line 34 .... **Adjusted Gross Income** ➤	X	123456789	35	X	123456789	
36	**Federal** adjusted gross income (see page 21 of the Instructions) 36	X	123456789				
37	**Ratio of Hawaii AGI to Total AGI.** Divide line 35, Column B, by line 35, Column A (Compute to 3 decimal places and round to 2 decimal places) ... 37		1.00				
	CAUTION: *If you can be claimed as a dependent on another person's return, see the Instructions on page 21, and place an X here.*	X					
38	If you do not itemize deductions, enter zero on line 39 and go to line 40a. Otherwise go to page 22 of the Instructions and enter your Hawaii itemized deductions here.						
38a	Medical and dental expenses (from Worksheet NR-1 or PY-1) 38a		123456789				
38b	Taxes (from Worksheet NR-2 or PY-2) 38b		123456789				
38c	Interest expense (from Worksheet NR-3 or PY-3) 38c		123456789				
38d	Contributions (from Worksheet NR-4 or PY-4) 38d		123456789				
38e	Casualty and theft losses (from Worksheet NR-5 or PY-5) 38e		123456789				
38f	Miscellaneous deductions (from Worksheet NR-6 or PY-6) 38f		123456789			123456789	
40a	If you checked filing status box: 1 or 3 enter $2,200; 2 or 5 enter $4,400; 4 enter $3,212 ..... 40a		123456789				
40b	Multiply line 40a by the ratio on line 37 ..... **Prorated Standard Deduction** ➤			40b		123456789	
41	Line 35, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in)			41	X	123456789	
42a	Multiply $1,144 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es), and see the Instructions.						
	X Yourself X Spouse 42a		123456789				
42b	Multiply line 42a by the ratio on line 37 ..... **Prorated Exemption(s)** ➤			42b		123456789	
43	**Taxable Income.** Line 41 minus line 42b (but not less than zero) ..... **Taxable Income** ➤			43		123456789	
44	**Tax.** Place an X if from: X Tax Table; X Tax Rate Schedule; or X Capital Gains Tax Worksheet on page 44 of the Instructions.						
	(X Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-338, N-344, N-348, N-405, N-586, N-615, or N-814 is included.) ..... **Tax** ➤			44		123456789	
44a	If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 8 of that worksheet 44a		123456789				
45	Refundable Food/Excise Tax Credit (attach Form N-311) **DHS, etc.** exemptions 12 45		123456789				
46	Credit for Low-Income Household Renters (attach Schedule X) 46		123456789				
47	Credit for Child and Dependent Care Expenses (attach Schedule X) 47		123456789				
48	Credit for Child Passenger Restraint System(s) (attach a copy of the invoice) 48		123456789				
49	Total refundable tax credits from Schedule CR (attach Schedule CR) 49		123456789				
50	Add lines 45 through 49 ..... **Total Refundable Credits** ➤			50		123456789	
51	Line 44 minus line 50. If line 51 is zero or less, see Instructions.			51	X	123456789	

TOTAL ITEMIZED DEDUCTIONS

39 If your Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the Instructions on page 27. Enter total here and go to line 41.

Human Readable text here

Place QR Code Here

ID NO XX

Your Social Security Number: 123 - 45 - 6789 | Your Spouse's SSN: 123 - 45 - 6789

Name(s) as shown on return: TP'S 1ST NAMEXXX MI LAST NAMEX / SPOUSE 1ST NAMEX MI LAST NAMEX

52	Total nonrefundable tax credits (attach Schedule CR)	52			123456789
53	Line 51 minus line 52 ... Balance ➤	53	X		123456789
54	Hawaii State Income tax withheld (attach W-2s) (see page 33 of the Instructions for other attachments)	54		123456789	
55	2018 estimated tax payments on Forms N-1 1234567 ; N-288A 1234567	55		123456789	
56	Amount of estimated tax applied from 2017 return	56		123456789	
57	Amount paid with extension	57		123456789	
58	Add lines 54 through 57. (TOTAL PAYMENTS)	58			123456789
59	If line 58 is larger than line 53, enter the amount **OVERPAID** (line 58 minus line 53) (see Instructions)	59			123456789

60 **Contributions to** (see page 33 of the Instructions):

		Yourself	Spouse
60a	Hawaii Schools Repairs and Maintenance Fund	X $2	X $2
60b	Hawaii Public Libraries Fund	X $5	X $5
60c	Domestic and Sexual Violence / Child Abuse and Neglect Funds	X $5	X $5

61	Add the amounts of the Xs on lines 60a through 60c and enter the total here	61			12
62	Line 59 minus line 61	62			123456789
63	Amount of line 62 to be **applied** to your **2019 ESTIMATED TAX**	63		123456789	
64a	Amount to be **REFUNDED TO YOU** (line 62 minus line 63) If filing late, see page 34 of Instructions. Place an X here X if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 64b, 64c, or 64d.	64a			123456789

64b Routing number 123456789 64c Type: X Checking X Savings

64d Account number 12345678901234567

65	**AMOUNT YOU OWE** (line 53 minus line 58)	65			123456789
66	**PAYMENT AMOUNT** Submit payment online at hitax.hawaii.gov or attach check or money order payable to "Hawaii State Tax Collector."	66			123456789
67	**Estimated tax penalty.** (See page 35 of Instr.) Do not include this amount in line 59 or 65. Check this box if Form N-210 is attached ➤ X	67		123456789	
68	**AMENDED RETURN ONLY -** Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)	68	X		123456789
69	**AMENDED RETURN ONLY -** Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)	69	X		123456789

DESIGNEE

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 35 of the Instructions.

Designee's name ➤ DESIGNEE'S NAMEXXXX Phone no. ➤ (123)123-4567 Identification number ➤ 12-3456789

HAWAII ELECTION CAMPAIGN FUND (See page 36 of the Instructions)

Do you want $3 to go to the Hawaii Election Campaign Fund? X Yes X No

If joint return, does your spouse want $3 to go to the fund? X Yes X No

Note: Placing an X in the "Yes" box will not increase your tax or reduce your refund.

PLEASE Sign HERE

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.

Your signature ➤	Date	Spouse's signature (if filing jointly, BOTH must sign) ➤	Date
	12-12-12		12-12-12
Your Occupation	**Daytime Phone Number**	**Your Spouse's Occupation**	**Daytime Phone Number**
TAXPAYER OCCUPATIONXX	(123)123-4567	SPOUSE OCCUPATIONXX	(123)123-4567

Paid Preparer's information

Preparer's Signature ➤	Date	Check if self-employed ➤	Preparer's identification number
	12-12-12	X	123456789
Print Preparer's Name ➤ PRINT PREPARER'S NAME HEREXXXXXX		Federal E.I. No. ➤	12-3456789
Firm's name (or yours if self-employed), Address, and ZIP Code ➤ FIRM'S NAME OR PREPARER'S NAME ADDRESS AND ZIP CODEXXXXXXXXXX		Phone No. ➤	(123)123-4567

Human Readable text here

FORM
N-15
(Rev. 2018)

STATE OF HAWAII — DEPARTMENT OF TAXATION

Individual Income Tax Return
NONRESIDENT and PART-YEAR RESIDENT

Calendar Year 2018
OR
Tax Year 12 - 12 - 12 **thru** 12 - 12 - 12

DO NOT WRITE IN THIS AREA

Place QR Code Here

ID NO XX

X **Part-Year Resident** (Enter period of Hawaii residency above)
X **Nonresident**
X **Nonresident Alien or Dual-Status Alien**
X **MSRRA**
X **Composite**

X **AMENDED Return**
X **NOL Carryback**
X **IRS Adjustment**

FOR OFFICE USE ONLY

Do NOT Submit a Photocopy!!

Place an X in applicable box, if appropriate

X **First Time Filer**
X **Address or Name Change**

ATTACH A COPY OF YOUR 2018 FEDERAL INCOME TAX RETURN

• ATTACH COPY 2 OF FORM W-2 HERE •

Place Label Here

Your First Name	M.I.	Your Last Name	Suffix
TP'S 1ST NAMEXXX	MI	LAST NAMEXXXXXX	MI
Spouse's First Name	**M.I.**	**Spouse's Last Name**	**Suffix**
SPOUSE 1ST NAMEX	MI	LAST NAMEXXXXXX	MI

Care Of *(See Instructions, page 8.)*
CARE OF NAME FOR MAILING ADDRESSXXXXXXXX

Present mailing or home address (Number and street, including Rural Route)
TAXPAYER'S MAILING OR HOME ADDRESSXXXXXX

City, town or post office	State	Postal/ZIP code
CITYXXXXXXXXXXXXXXXXX	HI	99999-9999

If Foreign address, enter Province and/or State	Country
FOREIGN ADDRESSXXXXXXXXXX	COUNTRYXXXXX

◆ IMPORTANT — Complete this Section ◆

Enter the first four letters of your last name. Use **ALL CAPITAL** letters: XXXX

Your Social Security Number: 123 - 45 - 6789

Deceased X Date of Death 12 - 12 - 12

Enter the first four letters of your Spouse's last name. Use **ALL CAPITAL** letters: XXXX

Spouse's Social Security Number: 123 - 45 - 6789

Deceased X Date of Death 12 - 12 - 12

(Place an X in only ONE box)

1 X Single
2 X Married filing joint return (even if only one had income).
3 X 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'S NAMEXXXXXXX
4 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 PERSONXXX
5 X Qualifying widow(er) (see page 9 of the Instructions)
Enter the year your spouse died 1212

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 Age 65 or over.....
6b X Spouse..... X Age 65 or over.....
} Enter the number of Xs on **6a** and **6b** ..... ➤ 1

If you placed an X on lines 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, place an X here X

• ATTACH CHECK OR MONEY ORDER HERE •

6c and 6d **Dependents:** 1. First and last name	If more than 6 dependents use attachment	2. Dependent's social security number	3. Relationship
FIRST DEPENDENT NAMEXXX		123-45-6789	RELATIONSHIP
SECOND DEPENDENT NAMEXX		123-45-6789	RELATIONSHIP
THIRD DEPENDENT NAMEXXX		123-45-6789	RELATIONSHIP
FOURTH DEPENDENT NAMEXX		123-45-6789	RELATIONSHIP
FIFTH DEPENDENT NAMEXXX		123-45-6789	RELATIONSHIP
SIXTH DEPENDENT NAME		123-45-6789	RELATIONSHIP

Enter number of your children listed... **6c** ➤ 12
Enter number of other dependents..... **6d** ➤ 12

6e Total number of exemptions claimed. Add numbers entered in boxes **6a thru 6d** above..... **6e** ➤ 12

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ID NO XX

Your Social Security Number: 123 - 45 - 6789

Your Spouse's SSN: 123 - 45 - 6789

Name(s) as shown on return: TP'S 1ST NAMEXXX MI LAST NAMEX
SPOUSE 1ST NAMEX MI LAST NAMEX

		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 41 of the Instructions	123456789		8	123456789
9	Ordinary dividends	123456789		9	123456789
10	State income tax refund from the worksheet on page 41 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 41 of the Instructions	X 123456789		13	X 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 attach Schedule J, Form N-11/N-15/N-40)	123456789		16	123456789
17	Rents, royalties, partnerships, estates, trusts, etc.	X 123456789		17	X 123456789
18	Unemployment compensation (insurance)	123456789		18	123456789
19	Other income (state nature and source) OTHER INCOMEXXXXXXXX	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 46 of the Instructions	123456789		23	123456789
24	Health savings account deduction	123456789		24	123456789
25	Moving expenses (attach Form N-139) STORAGEXXXXXXXXXXXXXXXXX	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
31	Payments to an individual housing account	123456789		31	123456789
32	First $6,564 of military reserve or Hawaii national guard duty pay	123456789		32	123456789

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Place QR Code Here

ID NO XX

Your Social Security Number: 123 - 45 - 6789
Your Spouse's SSN: 123 - 45 - 6789
Name(s) as shown on return: TP'S 1ST NAMEXXX MI LAST NAMEX
SPOUSE 1ST NAMEX MI LAST NAMEX

33	Exceptional trees deduction (attach affidavit) (see page 21 of the Instructions)		123456789	33	123456789
34	Add lines 21 through 33 ..... **Total Adjustments** ➤		123456789	34	123456789
	OTHER ADJUSTMENTSXXXXXXXXXXXXXX				
35	Line 20 minus line 34 .... **Adjusted Gross Income** ➤	X	123456789	35 X	123456789
36	**Federal** adjusted gross income (see page 21 of the Instructions) 36	X	123456789		
37	**Ratio of Hawaii AGI to Total AGI.** Divide line 35, Column B, by line 35, Column A (Compute to 3 decimal places and round to 2 decimal places) ... 37		1.00		
	***CAUTION**: If you can be claimed as a dependent on another person's return, see the Instructions on page 21, and place an X here.*		X		

38 If you do not itemize deductions, enter zero on line 39 and go to line 40a. Otherwise go to page 22 of the Instructions and enter your Hawaii itemized deductions here.

38a	Medical and dental expenses (from Worksheet NR-1 or PY-1) 38a	123456789
38b	Taxes (from Worksheet NR-2 or PY-2) 38b	123456789
38c	Interest expense (from Worksheet NR-3 or PY-3)..... 38c	123456789
38d	Contributions (from Worksheet NR-4 or PY-4) 38d	123456789
38e	Casualty and theft losses (from Worksheet NR-5 or PY-5) 38e	123456789
38f	Miscellaneous deductions (from Worksheet NR-6 or PY-6) 38f	123456789

TOTAL ITEMIZED DEDUCTIONS

39 If your Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the Instructions on page 27. Enter total here and go to line 41. 123456789

40a	If you checked filing status box: 1 or 3 enter $2,200; 2 or 5 enter $4,400; 4 enter $3,212 ..... 40a		123456789		
40b	Multiply line 40a by the ratio on line 37 ..... **Prorated Standard Deduction** ➤			40b	123456789
41	Line 35, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in)			41 X	123456789
42a	Multiply $1,144 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es), and see the Instructions. X Yourself X Spouse 42a		123456789		
42b	Multiply line 42a by the ratio on line 37 ..... **Prorated Exemption(s)** ➤			42b	123456789
43	**Taxable Income.** Line 41 minus line 42b (but not less than zero) ..... **Taxable Income** ➤			43	123456789
44	**Tax.** Place an X if from: X Tax Table; X Tax Rate Schedule; or X Capital Gains Tax Worksheet on page 44 of the Instructions. (X Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-338, N-344, N-348, N-405, N-586, N-615, or N-814 is included.) ..... **Tax** ➤			44	123456789
44a	If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 8 of that worksheet 44a		123456789		
45	Refundable Food/Excise Tax Credit (attach Form N-311) **DHS, etc.** exemptions 12 45		123456789		
46	Credit for Low-Income Household Renters (attach Schedule X) 46		123456789		
47	Credit for Child and Dependent Care Expenses (attach Schedule X) 47		123456789		
48	Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)..... 48		123456789		
49	Total refundable tax credits from Schedule CR (attach Schedule CR) 49		123456789		
50	Add lines 45 through 49..... **Total Refundable Credits** ➤			50	123456789
51	Line 44 minus line 50. If line 51 is zero or less, see Instructions..			51 X	123456789

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ID NO XX

Your Social Security Number: 123 - 45 - 6789
Your Spouse's SSN: 123 - 45 - 6789
Name(s) as shown on return: TP'S 1ST NAMEXXX MI LAST NAMEX
SPOUSE 1ST NAMEX MI LAST NAMEX

52	Total nonrefundable tax credits (attach Schedule CR)	52			123456789
53	Line 51 minus line 52 ... **Balance** ➤	53	X		123456789
54	Hawaii State Income tax withheld (attach W-2s) (see page 33 of the Instructions for other attachments)	54		123456789	
55	2018 estimated tax payments on Forms N-1 1234567 ; N-288A 1234567	55		123456789	
56	Amount of estimated tax applied from 2017 return	56		123456789	
57	Amount paid with extension	57		123456789	
59	If line 58 is larger than line 53, enter the amount **OVERPAID** (line 58 minus line 53) (see Instructions)	59			123456789

TOTAL PAYMENTS

58 Add lines 54 through 57. 123456789

		Yourself	Spouse
60	**Contributions to** (see page 33 of the Instructions):		
60a	Hawaii Schools Repairs and Maintenance Fund	X $2	X $2
60b	Hawaii Public Libraries Fund	X $5	X $5
60c	Domestic and Sexual Violence / Child Abuse and Neglect Funds	X $5	X $5

61	Add the amounts of the Xs on lines 60a through 60c and enter the total here	61		12
62	Line 59 minus line 61	62		123456789
63	Amount of line 62 to be **applied** to your **2019 ESTIMATED TAX**	63	123456789	

64a Amount to be **REFUNDED TO YOU** (line 62 minus line 63) If filing late, see page 34 of Instructions. Place an X here X if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 64b, 64c, or 64d. 64a 123456789

64b Routing number 123456789 64c Type: X Checking X Savings

64d Account number 12345678901234567

65	**AMOUNT YOU OWE** (line 53 minus line 58)	65		123456789
66	**PAYMENT AMOUNT** Submit payment online at hitax.hawaii.gov or attach check or money order payable to "Hawaii State Tax Collector."	66		123456789
67	**Estimated tax penalty.** (See page 35 of Instr.) Do not include this amount in line 59 or 65. Check this box if Form N-210 is attached ➤ X	67	123456789	
68	**AMENDED RETURN ONLY -** Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)	68	X	123456789
69	**AMENDED RETURN ONLY -** Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)	69	X	123456789

DESIGNEE

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 35 of the Instructions.

Designee's name ➤ DESIGNEE'S NAMEXXXX Phone no. ➤ (123)123-4567 Identification number ➤ 12-3456789

HAWAII ELECTION CAMPAIGN FUND
(See page 36 of the Instructions)

Do you want $3 to go to the Hawaii Election Campaign Fund?	X Yes	X No	**Note:** Placing an X in the "Yes" box will not increase your tax or reduce your refund.
If joint return, does your spouse want $3 to go to the fund?	X Yes	X No	

PLEASE SIGN HERE

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.

Your signature	Date	Spouse's signature (if filing jointly, BOTH must sign)	Date
	12-12-12		12-12-12

Your Occupation	Daytime Phone Number	Your Spouse's Occupation	Daytime Phone Number
TAXPAYER OCCUPATIONXX	(123)123-4567	SPOUSE OCCUPATIONXX	(123)123-4567

Paid Preparer's Information

Preparer's Signature ➤	Date 12-12-12	Check if self-employed ➤ X	Preparer's identification number 123456789
Print Preparer's Name ➤ PRINT PREPARER'S NAME HEREXXXXXX		Federal E.I. No. ➤ 12-3456789	
Firm's name (or yours if self-employed), Address, and ZIP Code ➤ FIRM'S NAME OR PREPARER'S NAME ADDRESS AND ZIP CODEXXXXXXXXXX		Phone No. ➤ (123)123-4567	

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