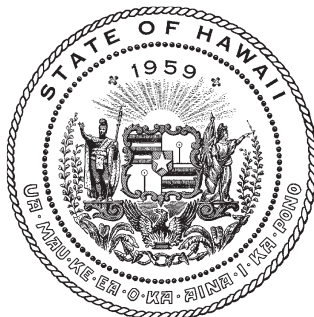


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-20 (Rev. 2021)**

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. 2021)

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. 2021: 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. 2021): 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. 2021): 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

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. 2021) cannot be filed until 2022.

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 1-2: The 2-digit Hawaii Vendor I.D. Number should begin at column 42, row 64.
- The Hawaii Vendor I.D. Number must utilize 12 pt Courier New font.

3. QR code

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibit for exact placement):
 1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 10.
 2. Page 2: 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 2021A 01 VIDXX

The required QR code for page 2 is:
N20_T 2021A 02 VIDXX

The QR code includes the form number (N20), an underscore, type of form (T), space, 4-digit form year (2021), 1-letter revision indicator (A), space, 2-digit page number (01) or (02), space, vendor I.D. label (VID), and your 2-digit Hawaii Vendor I.D. Number (XX). There are no hyphens.

- The human readable text for the QR code **MUST** be printed below the QR code utilizing 6 pt Arial font. Placement of the human readable text is as follows (see exhibits for exact placement):
 1. Page 1: Column 6, row 11
 2. Page 2: Column 6, row 8
- 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.

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:
PRT1C0S1

The required form serial number for page 2 is:
PRT2C0S1

- Please note that the sixth digit is the number 0.

5. Acetate Overlays

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

FORM N-20 (REV. 2021)

PARTNERSHIP RETURN OF INCOME 2021

For calendar year 2021

Place QR Code Here

or other tax year beginning 12-12, 2021 and ending 12-12, 2012

Human Readable text here

Partnership Name, Federal Employer I.D. No., Dba or C/O, Business Code No., Mailing Address, Principal business activity, City or town, State, and Postal/ZIP Code, 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

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

Table with columns for Ordinary Income (Loss) from Trade or Business Activities and rows for 1a through 17, including Gross receipts, Deductions, and PAYMENT DUE.

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 12-12-12 Date

May the Hawaii Department of Taxation discuss this return with the preparer shown below? X Yes X No

Paid Preparer's information section including Preparer's Signature, Date, Check if self-employed, Preparer's Tax I. D. Number, Firm's name, Federal E.I. No., and Phone no.



N20_I 2021A 02 VID01

Partnership Name
PARTNERSHIP NAME
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Federal Employer I.D. No.
99-9999999

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

STATE OF HAWAII—DEPARTMENT OF TAXATION
PARTNERSHIP RETURN OF INCOME
2021
 For calendar year

THIS SPACE FOR DATE RECEIVED STAMP

Place QR Code Here

or other tax year beginning 12-12, 2021
 and ending 12-12, 2012

Human Readable text here

PRINT OR TYPE	Partnership Name PARTNERSHIP NAME XX	A Federal Employer I.D. No. 99-9999999
	Db/a or C/O DBA OR C/O XX	B Business Code No. (from federal Form 1065) 999999
	Mailing Address (number and street) MAILING ADDRESS XX	C Principal business activity ACTIVITY XXXXXXXXXXXXX
	City or town, State, and Postal/ZIP Code. If foreign address, see Instructions. CITY OR TOWN XX	D Hawaii Tax I.D. No. GE-123-456-7890-01

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

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

ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS ACTIVITIES	1 a Gross receipts or sales	1a	999999999999	
	b Returns and allowances	1b	999999999999	
	c Line 1a minus line 1b	1c		999999999999
	2 Cost of goods sold	2		999999999999
	3 Gross profit (line 1c minus line 2)	3		999999999999
	4 Ordinary income (loss) from other partnerships, estates, and trusts	4		999999999999
	5 Net farm profit (loss) (attach federal Schedule F (Form 1040))	5		999999999999
	6 Net gain (loss) from federal Form 4797, Part II, line 17	6		999999999999
	7 Other income (loss)	7		999999999999
	8 TOTAL income (loss)	8		999999999999
	9 TOTAL deductions	9		999999999999
	10 Ordinary income (loss) from trade or business activities before Hawaii adjustments (line 8 minus line 9)	10		999999999999
	ADD:			
	11 a Deductions allowable for federal tax purposes but not allowable or allowable only in part for Hawaii tax purposes (attach schedule)	11a	999999999999	
	b Net gain or (loss) from Schedule D-1, Part II, line 19	11b	999999999999	
	c The portion of the Hawaii jobs credit claimed applicable to current year new employees	11c	999999999999	
	d Other additions (attach schedule)	11d	999999999999	
12 Total of lines 11a, 11b, 11c, and 11d	12		999999999999	
13 Total of lines 10 and 12	13		999999999999	
DEDUCT:				
14 a Net gain or (loss) from federal Form 4797, Part II, line 17 (line 6 above)	14a	999999999999		
b Federal employment credits	14b	999999999999		
c Other deductions (attach schedule)	14c	999999999999		
15 Total of lines 14a, 14b, and 14c	15		999999999999	
16 Ordinary income (loss) from trade or business activities for Hawaii tax purposes (line 13 minus line 15)	16		999999999999	
17 PAYMENT DUE (see instructions)	17		999999999999	

Please Sign Here

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

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

Paid Preparer's Information	Preparer's Signature Print Preparer's Name	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's Tax I. D. Number
	Firm's name (or yours if self-employed) Address and Postal/ZIP Code	<u>PREPARERS NAME</u> XXXXXXXXXX <u>FIRMS NAME</u> XXXXXXXXXXXXXXXXXXXXXXXX <u>FIRMS ADDRESS</u> XXXXXXXXXXXXXXXXXXXXXXXX	<u>12-12-12</u>	PREP TAX ID Federal E.I. No. <u>99-9999999</u> Phone no. <u>(123) 456-7890</u>



N20_I 2021A 02 VID01

Partnership Name
 PARTNERSHIP NAME
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Federal Employer I.D. No.
 99-9999999

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)	999999999999999	1	999999999999999		
	2	Net income (loss) from rental real estate activities (attach federal Form 8825)	999999999999999	2	999999999999999		
	3 a	Gross income (loss) from other rental activities	999999999999999	3a	999999999999999		
		b Expenses from other rental activities (attach schedule)	999999999999999	3b	999999999999999		
		c Net income (loss) from other rental activities (line 3a minus line 3b)	999999999999999	3c	999999999999999		
	4	Guaranteed Payments to Partners	999999999999999	4	999999999999999		
	5	Interest income	999999999999999	5	999999999999999		
	6	Ordinary dividends	999999999999999	6	999999999999999		
	7	Royalty income	999999999999999	7	999999999999999		
	8	Net short-term capital gain (loss) (Schedule D (Form N-20))	999999999999999	8	999999999999999		
	9	Net long-term capital gain (loss) (Schedule D (Form N-20))	999999999999999	9	999999999999999		
10	Net gain (loss) under IRC section 1231 (attach Schedule D-1)	999999999999999	10	999999999999999			
11	Other income (loss) (attach schedule)	999999999999999	11	999999999999999			
Deductions	12	Charitable contributions (attach schedule)	999999999999999	12	999999999999999		
	13	IRC section 179 expense deduction (attach federal Form 4562)	999999999999999	13	999999999999999		
	14	Deductions related to portfolio income (loss) (attach schedule)	999999999999999	14	999999999999999		
	15	Other deductions (attach schedule)	999999999999999	15	999999999999999		
	Credits	16	Total cost of qualifying property for the Capital Goods Excise Tax Credit (attach Form N-312)	999999999999999	16		
17		Fuel Tax Credit for Commercial Fishers (attach Form N-163)	999999999999999	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)	999999999999999	19			
20		Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	999999999999999	20			
21		Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340)	999999999999999	21			
22		Credit for School Repair and Maintenance (attach Form N-330)	999999999999999	22			
23		Renewable Energy Technologies Income Tax Credit (attach Form N-342)	999999999999999	23			
24		Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	999999999999999	24			
25		Tax Credit for Research Activities (attach Form N-346)	999999999999999	25			
26		Renewable Fuels Production Tax Credit (attach Form N-352)	999999999999999	26			
27		Organic Foods Production Tax Credit (attach Form N-354)	999999999999999	27			
28		Historic Preservation Income Tax Credit (attach Form N-325)	999999999999999	28			
29	Credit for income tax withheld on Form N-288A (net of refunds)	999999999999999	29				
Investment Interest	30 a	Interest expense on investment debts	999999999999999	30a	999999999999999		
		b (1)	Investment income included on lines 5, 6, and 7, Schedule K	999999999999999	30b(1)	999999999999999	
			(2) Investment expenses included on line 14, Schedule K	999999999999999	31b(2)	999999999999999	
Other Items	31	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"/>	999999999999999	31			
Analysis	32 a	Income (loss). Combine lines 1 through 11 in column c. From the result, minus the sum of lines 12 through 15 and 30a in column c		32a	999999999999999		
		b	Analysis by type of partner:				
				(a) Corporate	(b) Individual i. Active ii. Passive		(c) Partnership
	1. General Partners	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
	2. Limited Partners	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999