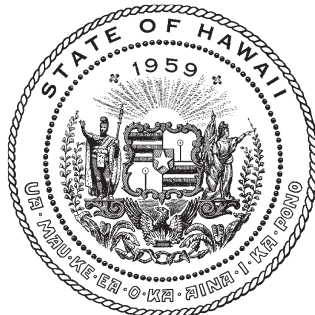


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Schedule O (Form N-30) (Rev. 2018)**

Contact Information for General Questions

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

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

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

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

Email: tax.dp.qa@hawaii.gov

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

Schedule O (Form N-30) (Rev. 2018)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Schedule O (Form N-30). Schedule O (Form N-30) is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form Schedule O (Form N-30) must create the form so the variable data (specified fields containing taxpayer

information) are printed in a fixed format that can be read by the Department's IBML scanners. A 2D QR code must be present on each page of the form.

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

GENERAL INFORMATION

1. Substitute Form

- We highly recommend you use the Department's official Schedule O (Form N-30) 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 on page 1 of the form:
 1. Schedule O: 12 pt Helvetica
 2. Form N-30: 10 pt Helvetica
 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. Schedule O : 8 pt Helvetica bold

- 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. Schedule O – Form N-30 (Rev. 2018): 8 pt Helvetica bold

4. Variable Data

- All variable data fields must utilize 10 pt Courier font.
- All variable data fields require exact placement.
- Print all alpha characters uppercase.
- Use a bold X (**X**) as a checkbox. See exhibit for exact placement. The use of a checkmark is not acceptable.

5. Variable Data Delimiters

- Taxpayer's Federal Employer Identification Number must be printed with a dash (-) delimiter. For example:
12-3456789
(2 digits, followed by a dash (-), followed by 7 digits)

6. 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.

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 Schedule O (Form N-30) (Rev. 2018) cannot be filed until 2019.

SCANNABLE SPECIFICATIONS

1. Layout

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

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following position:
 1. Pages 1 and 2: The 2-digit Hawaii Vendor I.D. Number should begin at column 28, row 64.

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 8.
- Height of the QR code is 0.5 inch.
- Length of the QR code is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.

- The required QR code for page 1 is
N30SCHO_T 2018A 01 VIDXX

The required QR code for page 2 is
N30SCHO_T 2018A 02 VIDXX

- The QR code includes the form number (N30SCHO), an underscore, type of form (T), space, 4-digit form year (2018), 1-letter revision indicator (A), space, 2-digit page number (01), 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 and 2 at column 6, row 64, utilizing 6pt 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.

4. Acetate Overlays

- Acetate overlays will assist in the exact data field placement. Verify your form samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.
- Acetate overlays will be mailed to vendors who submitted a Letter of Intent to participate in the Forms Reproduction Program and who will be reproducing Schedule O (Form N-30). If you did not receive the acetate overlays, please contact the Forms Coordinator.

SCHEDULE O
FORM N-30
 (REV. 2018)

STATE OF HAWAII — DEPARTMENT OF TAXATION

ALLOCATION AND APPORTIONMENT OF INCOME



See separate instructions before completing this Schedule O.

ATTACHMENT TO FORM N-30

This schedule must be completed and filed with Hawaii Corporation Income Tax Return (Form N-30), by every corporation engaged in a business within and without Hawaii.

- (a) Exact corporate title CORPORATE TITLE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Income year ended 9999
- (b) Federal Employer Identification Number (FEIN) 99-9999999
- (c) Business activities engaged in within and without Hawaii BUSINESS ACTIVITIES WITHIN AND WITHOUT HAWAII XXXXX
- (d) Business activities engaged in within Hawaii only BUSINESS ACTIVITIES WITHIN HAWAII XXXXXXXXXXXXXXXXXXXXXXXXX
- (e) Indicate location of business activities LOCATION OF BUSINESS ACTIVITIES XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- (f) Are the amounts shown on Schedule O, lines 12 through 17, 20, and 21 the same as those reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? YES NO If "NO," attach explanation. See Instructions.

Item No.

1. Taxable income (or loss) before Hawaii adjustments as shown on Form N-30, Schedule J, line 1 **1** | 99999999999999

State Adjustments

ADD:

2. Dividends from N-30, Schedule C, line 11 **2** | 99999999999999

3. Deductions allowable for federal tax purposes but not allowable or allowable only in part for Hawaii tax purposes (Attach schedule) **3** | 99999999999999

4. Deduction for charitable contributions included in line 1 **4** | 99999999999999

5. Other adjustments (Attach schedule) **5** | 99999999999999

6. Total (lines 2 to 5 inclusive) **6** | 99999999999999

DEDUCT:

7. Dividends received included on Form N-30, page 1, line 8 **7** | 99999999999999

8. Interest on obligations of United States included on Form N-30, page 1, line 8 **8** | 99999999999999

9. Other deductions or adjustments (Attach schedule) **9** | 99999999999999

10. Total (lines 7 to 9, inclusive) **10** | 99999999999999

11. Taxable income after Hawaii adjustments (line 1 plus line 6, minus line 10) **11** | 99999999999999

Adjustments to Arrive at Unitary Business Income Subject to Tax

DEDUCT:

12. Non-business or nonunitary dividends **12** | 99999999999999

13. Interest from nonunitary business (Attach schedule) **13** | 99999999999999

14. Royalties from nonunitary business assets (Attach schedule) **14** | 99999999999999

15. Net profit from nonunitary business (including rental property) operated on a separate accounting basis **15** | 99999999999999

16. Net gain from nonunitary business assets (Attach schedule) **16** | 99999999999999

17. Other adjustments (Attach schedule) **17** | 99999999999999

18. Total (lines 12 to 17, inclusive) **18** | 99999999999999

19. Balance (line 11 minus line 18) **19** | 99999999999999

ADD:

20. Net loss from nonunitary business (including rental property) operated on a separate accounting basis **20** | 99999999999999

21. Net loss from nonunitary business assets (Attach schedule) **21** | 99999999999999

22. Total of lines 20 and 21 **22** | 99999999999999

23. Unitary business income from sources within and without Hawaii (line 19 plus line 22) **23** | 99999999999999

24. Allocate 99.99999 % (from Schedule P, line 5), as income from unitary business attributable to Hawaii and subject to tax. (Multiply line 23 by the %) **24** | 99999999999999



Name	FEIN
CORPORATE TITLE XX	99-9999999

Classification of Unitary Business Income Subject to Tax

25. Enter the portion of the amount on line 24 that is ordinary income	25	99999999999999
26. Enter the portion of the amount on line 24 that is net capital gain. Also, enter on Form N-30, Schedule J, line 13 ..	26	99999999999999
27. Total (lines 25 and 26). This total must be equal to the amount on line 24	27	99999999999999

Income Wholly Attributable to Hawaii Subject to Tax

28. Gain (or loss) from sale of real estate and other tangible assets not connected with the unitary business	28	99999999999999
29. Royalties from property not used in the unitary business	29	99999999999999
30. Net profit (or loss) from business other than unitary (including rental property) within Hawaii	30	99999999999999
31. Net gain from sale of assets not connected with unitary business, located in or having tax situs in Hawaii:		
(a) Net short-term capital gain -- from Form N-30, Schedule D, line 17	31(a)	99999999999999
(b) Net capital gain attributable to Hawaii, from Form N-30, Schedule D, line 18, if any. (This amount, if any, also should be entered on Form N-30, Schedule J, line 13)	31(b)	99999999999999
(c) Net gain (or loss) from sale or exchange of property other than capital assets -- from Schedule D-1, line 19	31(c)	99999999999999
32. Income from intangible personal property. Include entire income (or loss) of intangibles which, because of domicile of the corporation or business situs of intangibles, are located in Hawaii. Add back Hawaii allocated, non-business or nonunitary income and dividends.		
(a) Dividends included on line 12 (Attach schedule)	32(a)	99999999999999
(b) Interest	32(b)	99999999999999
(c) All other income from intangibles (Attach schedule)	32(c)	99999999999999
33. Total income wholly attributable to Hawaii (lines 28 to 32c)	33	99999999999999
34. Total of lines 27 and 33	34	99999999999999
35. Hawaii contribution deduction (total contributions included in line 1 multiplied by Hawaii allocation %, subject to 10% limitation. See Instructions.)	35	99999999999999
36. Net operating loss deduction (Attach schedule)	36	99999999999999
37. Total of lines 35 and 36	37	99999999999999
38. Taxable income (or loss) for Hawaii tax purposes (line 34 minus line 37). Enter here and on Form N-30, Schedule J (page 2, line 12)	38	99999999999999

ALLOCATION AND APPORTIONMENT OF INCOME



See separate instructions before completing this Schedule O.
ATTACHMENT TO FORM N-30

This schedule must be completed and filed with Hawaii Corporation Income Tax Return (Form N-30), by every corporation engaged in a business within and without Hawaii.

- (a) Exact corporate title CORPORATE TITLE XX Income year ended 9999
- (b) Federal Employer Identification Number (FEIN) 99-9999999
- (c) Business activities engaged in within and without Hawaii BUSINESS ACTIVITIES WITHIN AND WITHOUT HAWAII XXXXX
- (d) Business activities engaged in within Hawaii only BUSINESS ACTIVITIES WITHIN HAWAII XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- (e) Indicate location of business activities LOCATION OF BUSINESS ACTIVITIES XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- (f) Are the amounts shown on Schedule O, lines 12 through 17, 20, and 21 the same as those reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? YES NO If "NO," attach explanation. See Instructions.

Item No.

1. Taxable income (or loss) before Hawaii adjustments as shown on Form N-30, Schedule J, line 1

1	99999999999999
---	----------------

State Adjustments

ADD:

2. Dividends from N-30, Schedule C, line 11

2	99999999999999
---	----------------

3. Deductions allowable for federal tax purposes but not allowable or allowable only in part for Hawaii tax purposes (Attach schedule)

3	99999999999999
---	----------------

4. Deduction for charitable contributions included in line 1

4	99999999999999
---	----------------

5. Other adjustments (Attach schedule)

5	99999999999999
---	----------------

6. Total (lines 2 to 5 inclusive).....

6	99999999999999
---	----------------

DEDUCT:

7. Dividends received included on Form N-30, page 1, line 8

7	99999999999999
---	----------------

8. Interest on obligations of United States included on Form N-30, page 1, line 8.....

8	99999999999999
---	----------------

9. Other deductions or adjustments (Attach schedule).....

9	99999999999999
---	----------------

10. Total (lines 7 to 9, inclusive).....

10●	99999999999999
-----	----------------

11. Taxable income after Hawaii adjustments (line 1 plus line 6, minus line 10)

11	99999999999999
----	----------------

Adjustments to Arrive at Unitary Business Income Subject to Tax

DEDUCT:

12. Non-business or nonunitary dividends

12	99999999999999
----	----------------

13. Interest from nonunitary business (Attach schedule).....

13	99999999999999
----	----------------

14. Royalties from nonunitary business assets (Attach schedule).....

14	99999999999999
----	----------------

15. Net profit from nonunitary business (including rental property) operated on a separate accounting basis

15	99999999999999
----	----------------

16. Net gain from nonunitary business assets (Attach schedule).....

16	99999999999999
----	----------------

17. Other adjustments (Attach schedule)

17	99999999999999
----	----------------

18. Total (lines 12 to 17, inclusive).....

18	99999999999999
----	----------------

19. Balance (line 11 minus line 18).....

19	99999999999999
----	----------------

ADD:

20. Net loss from nonunitary business (including rental property) operated on a separate accounting basis

20	99999999999999
----	----------------

21. Net loss from nonunitary business assets (Attach schedule)

21	99999999999999
----	----------------

22. Total of lines 20 and 21

22	99999999999999
----	----------------

23. Unitary business income from sources within and without Hawaii (line 19 plus line 22)

23●	99999999999999
-----	----------------

24. Allocate 99.99999 % (from Schedule P, line 5), as income from unitary business attributable to Hawaii and subject to tax. (Multiply line 23 by the %)

24	99999999999999
----	----------------



Name CORPORATE TITLE XX	FEIN 99-9999999
---	--------------------

Classification of Unitary Business Income Subject to Tax

25. Enter the portion of the amount on line 24 that is ordinary income	25	99999999999999
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(a) Net short-term capital gain — from Form N-30, Schedule D, line 17	31(a)	99999999999999
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37. Total of lines 35 and 36.....	37	99999999999999
38. Taxable income (or loss) for Hawaii tax purposes (line 34 minus line 37). Enter here and on Form N-30, Schedule J (page 2, line 12).....	38	99999999999999