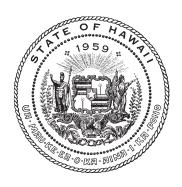
STATE OF HAWAII DEPARTMENT OF TAXATION



General Information and Scannable Specifications for 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

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

FORM N-30 (Rev. 2018)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-30. Form N-30 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute 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.

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-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 form must not be submitted to the Department for processing.
- Substitute 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. Form: 8 pt Helvetica bold
 - 2. N-30: 18 pt Helvetica bold
 - 3. Rev. 2018: 8 pt Helvetica
- 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-30 (Rev. 2018): 8 pt Helvetica 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-30: 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 indicator. 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

99999999

- 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 tailing 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-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 positions:
 - 1. Pages 1-2: The 2-digit Hawaii Vendor I.D. Number should begin at column 45, 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:
 - 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 N30_T 2018A 01 VIDXX:

The required QR code for page 2 is N30 T 2018A 02 VIDXX:

The QR code includes the form number (N30), an underscore, type of form (T), space, 4-digit form year (2018), 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 at the bottom of each page 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.

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 Form N-30. If you did not receive the acetate overlays, please contact the Forms Coordinator.

р	lace	Name as shown on return	Federal Employer Identification Numb				
	Code	NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	xxxxxxxxxxx 99-999999				
ŀ	lere	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					
٤	Sche	ule C Income From Dividends (Classified for Hawaii Purp	oses)				
		2 National Bank Associations	3 Received from an 4 Received by a Small affiliate (including Business Investment 5 Co. 1997)				
		1 Name of declaring corporation or certain high (Attach a separate sheet if more space is needed.)	foreign) as Co. operating under 5 Columns 2 through				
		technology businesses	IRC section 243(b) Small Business qualifying dividend Investment Act				
							
ပ္သ							
DIVIDEND	CORPORATION NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX						
	6	Total dividends. (Subtotal of column 5)					
餇	8						
Щ	9						
\perp	10						
Щ	11	Taxable mutual funds dividends					
		dule J Adjustments to Income for Hawaii Purposes and Ta					
	JOHO	Taxable income (loss) before Hawaii adjustments from page 1, line 10 (Unitary business ta					
\dashv	2	(a) Taxable dividends from Schedule C, line 11	2(a) 999999999999999999999999999999999999				
\dashv	17	(b) Deductions allowable for federal tax purposes but not allowable or					
ωl		allowable only in part for Hawaii tax purposes (attach schedule)	. 2(b) 999999999999				
칅		(c) The portion of the Hawaii jobs credit claimed applicable to current year					
텕		new employees from Schedule CR, line 5 (see Instructions)	. 2(c) 999999999999				
ADDITIONS		(d) Other adjustments (attach schedule)	. 2(d) 99999999999				
₹	3	Total additions (Add lines 2(a), 2(b), 2(c) and 2(d))	3 9999999999				
╂	4	Total of lines 1 and 3					
7	5	Entire dividends as reported on federal return and included on page 1, line 8	5 99999999999				
\dashv	6	Interest on obligations of the United States included on page 1, line 8	6 99999999999				
\dashv	7	Net income from sources outside Hawaii received by a foreign or domestic corporation,					
엙		except for unitary business taxpayers using Form N-30, Schedules O & P	7 999999999999				
₫	8	Amortization of casualty losses where election is made to amortize for Hawaii tax					
ACTIONS		purposes under section 235-7(f), HRS (attach explanation)	8 999999999999				
	9	Net operating loss deduction (under section 235-7(d), HRS) (attach schedule)	90 999999999999999999999999999999999999				
SUBTR	10	Other deductions or adjustments (attach schedule)	. 10 999999999999				
륈	11	Total subtractions (Add lines 5, 6, 7, 8, 9, and 10)	99999999999999999999999999999999				
	12		120 9999999999				
		Note: If the corporation has a farming NOL for the tax year, to elect to forego the carryback pe	riod, attach a statement to that effect.				
П	13	Enter the amount of net capital gains as shown on Schedule D, line 18 (Schedules O & P	taxpayers, see Instructions) 130 999999999999				
H	14	Line 12 minus line 13 (if less than zero, enter zero)) 14 9999999999				
H	15	(a) Tax on capital gain, line 13 — Enter 4% of amount on line 13					
\parallel		(b) Tax on all other taxable income, line 14 — If the amount on line 14 is:					
\parallel		(i) Not over \$25,000 — Enter 4.4% of line 14	 				
Ħ		(ii) Over \$25,000 but not over \$100,000 Enter 5.4% of line 14 \$ 999	9999999999				
z		Subtract \$250.00 and enter difference					
잂		(iii) Over \$100,000 — Enter 6.4% of line 14 \$ 999999999999999					
≮ [Subtract \$1,250.00 and enter difference					
2		(c) Total of lines 15(a) and 15(b)					
COMPUTATION		(d) Using the rates listed on line 15(b), compute tax on all taxable income using	•				
	16	Total tax (enter the lesser of line 15(c) or 15(d)) (Combined unitary group filer					
Ž	17	Recapture of Capital Goods Excise Tax Credit from Form N-312, Part II	. 17 99999999999				
	18	Recapture of Low-Income Housing Tax Credit from Form N-586, Part III	. 18 99999999999				
H	19	Recapture of Tax Credit for Flood Victims from Form N-338	. 19 99999999999				
H	20	Recapture of Important Agricultural Land Qualified Agricultural Cost Tax Credit from Form N-344	20 99999999999				
T	21	Recapture of Capital Infrastructure Tax Credit from Form N-348, Part IV	. 21 99999999999				
H	22	Total recapture of tax credits (Add lines 17, 18, 19, 20, and 21)	22				
	23	Interest due under the look-back method — completed long-term contracts (See Instruction					
	24	Total tax (Add lines 16, 22, and 23). Enter here and on page 1, line 11	> 24 9999999999				

FORM N-30 (REV. 2018)

STATE OF HAWAII — DEPARTMENT OF TAXATION CORPORATION INCOME TAX RETURN

CALENDAR YEAR 2018

Place QR Code Here

	Here		IDO Adimeter			
			IRS Adjustn			
	Тм	lame	Federal E		D No.	
	- 1	AMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99-999		.D. 140.	
世	╬	Oba or C/O	 Business Activit 	y Code No. (Us	se code shown on federal	
OR TVP	DI	BA OR CARE OFXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	form 1120 or 11 999999	20A))		
		Mailing Address (number and street)	Date busines	s began i	n Hawaii	
PRINT	■ MZ	AILING ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	12-12-1212			
9	- 0	City or town, State, and Postal/ZIP Code. If foreign address, see Instructions.	Hawaii Busin	ess Activi	ity	
L	C:	ITY OR TOWN STATE ZIP CODEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			TIVITYXXXXXXX	
	THIS RETURN IS (CHECK BOX, IF APPLICABLE):					
	X	 For a multi-state corporation using separate accounting. X ● For a real estate investment trust (REIT). 	GE-999	9-999-	9999-99	
	X	- Tree mental of a armany group of desperancies (ede mental series)	turn. (Domesti	c (Hawaii)	corporations only.)	
L	X	 A separate return of a member corporation of a unitary group. (See instructions) (Attach a copy of Have 	vaii Forms N-303	and N-304	for each subsidiary)	
F	OF	R LINES 1 - 5 and 7 - 10, ENTER AMOUNTS FROM COMPARABLE	LINES ON	I FEDE	ERAL RETURN.	
	1		99999999			
		(b) Returns and allowances				
- I		(c) Line 1(a) minus line 1(b)		1(c)●	999999999999	
	<u></u> 2	•		2●	999999999999	
5	3 3			3●	999999999999	
ER HERE •	4			4•	999999999999	
ؾٳ؉	5 6	,		5•	999999999999	
判署	\$ °	(a) Capital gain net income (attach Hawaii Schedule D)		6(b)●	999999999999	
<u> </u>	<u>}</u> 7			7●	9999999999999	
삤.	8			-	9999999999999	
<u></u>	9		-		999999999999	
∐ב	10			10	999999999999	
TTACH CHECK OR MONEY ORDER HERE	11			11●	999999999999	
≥	12					
Ö g	13 14 15 16	Line 11 minus line 12. If line 13 is zero or less, see Instructions		13●	999999999999	
윉	14	Total nonrefundable credits from Schedule CR, line 19				
뾔	15	Line 13 minus line 14		15●	999999999999	
위	[16	(a) 2017 overpayment allowed as a credit		-		
질	ş	(b) 2018 estimated tax payments (including any Form N-288A withholdings. See Instructions) (c) Payments with extension (attach Form N-301)		-		
	-	(c) Payments with extension (attach Form N-301)		16(d)	999999999999	
A I	17	Estimated tax penalty (see Instructions). Check if Form N-220 is attached			9999999999999	
ΤΔΧ				18•	999999999999	
	19			19•	999999999999	
	20	Enter amount of line 19 you want Credited to 2019 estimated tax>20(a) \$● 99999999999999999999999999999999999	_Refunded>	20(b)●	999999999999	
L	21	Enter AMOUNT PAID with this return	<u>.</u>	21●	999999999999	
	្ឌ 22		ch Sch AMD)	22	999999999999	
Ame	² 23			23	999999999999	
	ക	I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or stateme knowledge and belief, is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w	nts) has been exam hich preparer has a	nined by me any knowledg	and, to the best of my ge.	
	후	NAME AND TITLEXXXXXXXX		_	-12-12	
	Sign Here	Signature of officer Print or type name and title of officer May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 2 of the Instructions) This de	eignation does not	Dat	e Name X vac X Na	
	Sig				IN-0+0 LEN TES LEN NO	
	Se	Paid and date	parer's identification PREP II		Check if	
	Please	Preparer's Print Preparer's Name PREPARERS NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federa		self-employed ➤ X	
	۵	Information Firm's name (or yours, if self-employed) FIRMS NAME ADDRESS AND ZIP CODEXXXX FIRMS NAME ADDRESS AND ZIP CODEXXXX	WWW	ne no. ➤ (
_		I Lynniess and the cone Living Marke and Cess and Til Conevavy	TAVAY I I IIII	10 110.	EODM N-30	

Name as shown on return

Place QR Code Here

Federal Employer Identification Number

99-999999

	Sche	dule C Income From Dividends (Classified	for Hawaii Purne	oses)				
	1 Name of declaring corporation (Attach a separate sheet if more space is needed.)		2 National Bank Associations or certain high technology businesses	· · ·		4 Received by a Small Business Investment Co. operating under Small Business Investment Act		5 Columns 2 through 4 and all other dividends
	CORPORATION NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							99999999999
Z	COR	PORATION NAMEXXXXXXXXXXXXXXXXXXXXX	99999999999	9999	999999	999999	99999	99999999999
	6	Total dividends. (Subtotal of column 5)						99999999999
DIVIDENDS	7	8 Subtotal. Line 6 minus line 7						99999999999
	8							99999999999
	9							99999999999
	10							99999999999
Ш	11							999999999999
		dule J Adjustments to Income for Hawaii F						
	1	Taxable income (loss) before Hawaii adjustments from page 1, line 10					1	99999999999
	2	(a) Taxable dividends from Schedule C, line 11		2(a)	99999	9999999		
		(b) Deductions allowable for federal tax purposes but not		-4.	00000	000000		
NS/		allowable only in part for Hawaii tax purposes (attach	,	2(b)	99999	9999999		
임		(c) The portion of the Hawaii jobs credit claimed applicable	•	0(-)	00000	000000		
ADDITIONS		new employees from Schedule CR, line 5 (see Instruc		2(c) 2(d)		9999999		
AD	3	(d) Other adjustments (attach schedule)					3	000000000000
	4	Total of lines 1 and 3					4	999999999999
Н	5	Entire dividends as reported on federal return and included of				9999999	7	33333333333
	6	Interest on obligations of the United States included on pa		6		9999999	1	
	7	Net income from sources outside Hawaii received by a foreign or do	-					
SUBTRACTIONS	-	except for unitary business taxpayers using Form N-30, Schedu		7	99999	9999999		
	8	Amortization of casualty losses where election is made to amo						
CT		purposes under section 235-7(f), HRS (attach explanation)		8	99999	9999999		
RA	9	Net operating loss deduction (under section 235-7(d), HRS)			99999	9999999		
BTI	10	Other deductions or adjustments (attach schedule)		10	99999	9999999		
SU	11	Total subtractions (Add lines 5, 6, 7, 8, 9, and 10)				>	11	99999999999
	12							99999999999
Ш		Note: If the corporation has a farming NOL for the tax year, to elect to forego the carryback period, attach a statement to that effect.						
	13	- · · · · · · · · · · · · · · · · · · ·						99999999999
	14						14	99999999999
	15	(2)					15(a)	99999999999
		(b) Tax on all other taxable income, line 14 — If the amount on line 14 is:						
		(i) Not over \$25,000 — Enter 4.4% of line 14						99999999999
		(ii) Over \$25,000 but not over \$100,000 — Enter 5.4% of line 14 \$ 9999999999999999999999999999999999						000000000000
							15(b)(ii)	99999999999
Ę		(iii) Over \$100,000 — Enter 6.4% of line 14 \$ 9999 Subtract \$1,250.00 and enter difference					15(b)(iii)	99999999999
15		(c) Total of lines 15(a) and 15(b)					15(c)	999999999999
MP		(d) Using the rates listed on line 15(b), compute tax on all						999999999999
COMPUTATION	16	Total tax (enter the lesser of line 15(c) or 15(d)) (Combine		-			16 •	999999999999
×	17	Recapture of Capital Goods Excise Tax Credit from Form				9999999		
TAX	18	· · · · · · · · · · · · · · · · · · ·						
	19							
	20	` 						
	21	Recapture of Capital Infrastructure Tax Credit from Form			99999	9999999		
	22	Total recapture of tax credits (Add lines 17, 18, 19, 20, and	d 21)				22●	999999999999
	23	Interest due under the look-back method — completed long-term cont					23●	99999999999
	24 Total tax (Add lines 16, 22, and 23). Enter here and on page 1, line 11							99999999999
			TD MO VV					FORM N-30