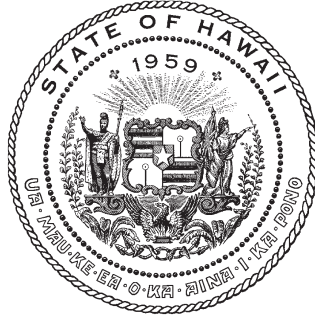


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-5 (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.

FORM N-5 (Rev. 2018)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-5. Form N-5 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-5 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-5 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 voucher:
 1. Form: 8 pt Helvetica
 2. Rev. 2018: 6 pt Helvetica
 3. N-5: 12 pt Helvetica bold

4. Variable Data

- All variable data fields must utilize 12 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

- Taxpayer's Federal Employer Identification Number (FEIN) and the taxpayer's calendar or fiscal year ending should be printed with spaces between the dash (-) delimiters. For example:

12 - 1234567

(2 digits, followed by a space, followed by a dash (-), followed by a space, followed by 7 digits)

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.

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.
- Test samples must include only the voucher portion of the form, and must be cut where indicated.

- 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.

SCANNABLE SPECIFICATIONS

1. Layout

- The vouchers were designed on a 6x10 grid. See exhibits. (For instructions and worksheets see Form N-5 (Rev. 2018).)
- Open space around variable data fields should be adhered to as much as possible. 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 1-4: The 2-digit Hawaii Vendor I.D. Number should begin at column 48, row 64.

3. QR code

- A 2D 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. Pages 1-4: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 49.
- 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 N5_T 2018A 01 VIDXX

The required QR code for page 2 is
N5_T 2018A 02 VIDXX

The required QR code for page 3 is
N5_T 2018A 03 VIDXX

The required QR code for page 4 is
N5_T 2018A 04 VIDXX

The QR code includes the form number (N5), 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, and 2-digit Hawaii Vendor I.D. Number. There are no hyphens.

- The human readable text for the QR code MUST be printed at the bottom left 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-1. If you did not receive the acetate overlays, please contact the Forms Coordinator.

MAILING ADDRESS

Hawaii Department of Taxation
P.O. Box 1530
Honolulu, Hawaii 96806-1530
(830 Punchbowl Street)

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2. Use only a black or dark blue ink pen. Do not use red ink, pencils, felt tip pens, or erasable pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:

1 2 3 4 5 6 7 8 9 0 0

4. Do NOT print outside the boxes.
5. Do NOT use dollar signs, commas, slashes, dashes or parentheses in the boxes.
6. **DO NOT SUBMIT A PHOTOCOPY OF THIS FORM.** Photocopying of this form could cause delays in processing your payment.

CUT HERE

Form (Rev. 2018)

STATE OF HAWAII — DEPARTMENT OF TAXATION
ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS

DO NOT WRITE OR STAPLE IN THIS SPACE

N-5

Place
QR Code
Here

Voucher No. 1

**THIS VOUCHER IS DUE ON OR BEFORE THE 20th DAY
OF THE 4th MONTH OF THE TAXABLE YEAR.**

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

Composite Qualified Funeral Trusts

Name

NAME OF TAXPAYER'S ESTATE OR TRUST ABC123

Db/a or C/O

Federal Employer Identification Number (FEIN)

DOING BUSINESS AS TAXPAYER'S ESTATE ABC12

Mailing Address

Suite Number

12 - 3456789

12-3456 ADDRESS STREET LANE BLVDX A123456

Calendar or Fiscal Year Ending (MM DD YY)

City, town, or post office

State

Pcstal/ZIP Code

Country

For office use only

CITY TOWN PL HI 12345 COUNTRYX

12 - 12 - 12

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE
TO "HAWAII STATE TAX COLLECTOR." Write your FEIN, the year for
which payment is made, and Form N-5 (e.g., "2019 Form N-5") on your
check or money order.

Amount of Payment

123456789.00

Human Readable text here

ID NO XX

MAILING ADDRESS

Hawaii Department of Taxation
P.O. Box 1530
Honolulu, Hawaii 96806-1530
(830 Punchbowl Street)

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Form (Rev. 2018)

N-5

STATE OF HAWAII — DEPARTMENT OF TAXATION
ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS

DO NOT WRITE OR STAPLE IN THIS SPACE

Place
QR Code
Here

Voucher No. 2

THIS VOUCHER IS DUE ON OR BEFORE THE 20th DAY
OF THE 6th MONTH OF THE TAXABLE YEAR.

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

Composite Qualified Funeral Trusts

Name

NAME OF TAXPAYER'S ESTATE OR TRUST ABC123

Db/a or C/O

Federal Employer Identification Number (FEIN)

DOING BUSINESS AS TAXPAYER'S ESTATE ABC12

Mailing Address

Suite Number

12 - 3456789

12-3456 ADDRESS STREET LANE BLVDX A123456

Calendar or Fiscal Year Ending (MM DD YY)

City, town, or post office

State

Postal/ZIP Code

Country

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12 - 12 - 12

CITY TOWN PL HI 12345 COUNTRYX

Amount of Payment

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123456789.00

Human Readable text here

ID NO XX

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Form (Rev. 2018)

N-5

STATE OF HAWAII — DEPARTMENT OF TAXATION
ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS

DO NOT WRITE OR STAPLE IN THIS SPACE

Place
QR Code
Here

Voucher No. 3

THIS VOUCHER IS DUE ON OR BEFORE THE 20th DAY
OF THE 9th MONTH OF THE TAXABLE YEAR.

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

Composite Qualified Funeral Trusts

Name

NAME OF TAXPAYER'S ESTATE OR TRUST ABC123

Db/a or C/O

Federal Employer Identification Number (FEIN)

DOING BUSINESS AS TAXPAYER'S ESTATE ABC12

Mailing Address

Suite Number

12 - 3456789

12-3456 ADDRESS STREET LANE BLVDX A123456

Calendar or Fiscal Year Ending (MM DD YY)

City, town, or post office

State

Postal/ZIP Code

Country

For office use only

12 - 12 - 12

CITY TOWN PL HI 12345 COUNTRYX

Amount of Payment

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE
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123456789.00

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Form (Rev. 2018)

N-5

STATE OF HAWAII — DEPARTMENT OF TAXATION
ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS

DO NOT WRITE OR STAPLE IN THIS SPACE

Place
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Voucher No. 4

THIS VOUCHER IS DUE ON OR BEFORE THE 20th DAY
OF THE 1st MONTH FOLLOWING THE TAXABLE YEAR.

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Composite Qualified Funeral Trusts

Name

NAME OF TAXPAYER'S ESTATE OR TRUST ABC123

Db or C/O

Federal Employer Identification Number (FEIN)

DOING BUSINESS AS TAXPAYER'S ESTATE ABC12

Mailing Address

Suite Number

12 - 3456789

12-3456 ADDRESS STREET LANE BLVDX A123456

Calendar or Fiscal Year Ending (MM DD YY)

City, town, or post office

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Pcstal/ZIP Code

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For office use only

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CITY TOWN PL HI 12345

COUNTRYX

Amount of Payment

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123456789.00

Human Readable text here

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Form (Rev. 2018)

N-5
Place
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STATE OF HAWAII — DEPARTMENT OF TAXATION
ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS

DO NOT WRITE OR STAPLE IN THIS SPACE

Voucher No. 1

THIS VOUCHER IS DUE ON OR BEFORE THE 20th DAY
OF THE 4th MONTH OF THE TAXABLE YEAR.

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Composite Qualified Funeral Trusts

Name

NAME OF TAXPAYER'S ESTATE OR TRUST ABC123

Db/a or C/O

Federal Employer Identification Number (FEIN)

DOING BUSINESS AS TAXPAYER'S ESTATE ABC12

Mailing Address

Suite Number

12 - 3456789

12-3456 ADDRESS STREET LANE BLVDX A123456

City, town, or post office

State

Postal/ZIP Code

Country

For office use only

Calendar or Fiscal Year Ending (MM DD YY)

CITY TOWN PL HI 12345 COUNTRYX

12 - 12 - 12

Amount of Payment

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Form (Rev. 2018)

N-5

STATE OF HAWAII — DEPARTMENT OF TAXATION
ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS

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Composite Qualified Funeral Trusts

Name

NAME OF TAXPAYER'S ESTATE OR TRUST ABC123

Db a or C/O

DOING BUSINESS AS TAXPAYER'S ESTATE ABC12

Mailing Address

Suite Number

12-3456 ADDRESS STREET LANE BLVDX A123456

City, town, or post office

State

Postal/ZIP Code

Country

For office use only

CITY TOWN PL HI 12345 COUNTRYX

Federal Employer Identification Number (FEIN)

12 - 3456789

Calendar or Fiscal Year Ending (MM DD YY)

12 - 12 - 12

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STATE OF HAWAII — DEPARTMENT OF TAXATION
ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS

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Voucher No. 3

THIS VOUCHER IS DUE ON OR BEFORE THE 20th DAY
OF THE 9th MONTH OF THE TAXABLE YEAR.

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

Composite Qualified Funeral Trusts

Name

NAME OF TAXPAYER'S ESTATE OR TRUST ABC123

Db/a or C/O

Federal Employer Identification Number (FEIN)

DOING BUSINESS AS TAXPAYER'S ESTATE ABC12

Mailing Address

Suite Number

12 - 3456789

12-3456 ADDRESS STREET LANE BLVDX A123456

City, town, or post office

State

Postal/ZIP Code

Country

For office use only

Calendar or Fiscal Year Ending (MM DD YY)

CITY TOWN PL HI 12345 COUNTRYX

12 - 12 - 12

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Form (Rev. 2018)

N-5
Place
QR Code
Here

STATE OF HAWAII — DEPARTMENT OF TAXATION
ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS

DO NOT WRITE OR STAPLE IN THIS SPACE

Voucher No. 4

THIS VOUCHER IS DUE ON OR BEFORE THE 20th DAY
OF THE 1st MONTH FOLLOWING THE TAXABLE YEAR.

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Composite Qualified Funeral Trusts

Name

NAME OF TAXPAYER'S ESTATE OR TRUST ABC123

Db/a or C/O

Federal Employer Identification Number (FEIN)

DOING BUSINESS AS TAXPAYER'S ESTATE ABC12

Mailing Address

Suite Number

12 - 3456789

12-3456 ADDRESS STREET LANE BLVDX A123456

City, town, or post office

State

Postal/ZIP Code

Country

For office use only

Calendar or Fiscal Year Ending (MM DD YY)

CITY TOWN PL HI 12345 COUNTRYX

12 - 12 - 12

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE
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ID NO XX