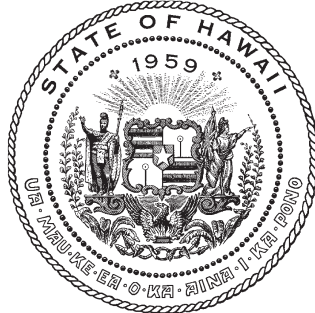


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-101A (Rev. 2008)**

Contact Information

Hawaii Department of Taxation
Technical Section
Attn: Alexis Shiohira, 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

**Hawaii Software Vendor Website
Address:**

www.hawaii.gov/tax/vendor/vendor.htm

FORM N-101A (Rev. 2008)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-101A. Form N-101A is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-101A 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

- Substitute scannable forms must be created according to Department specifications and be approved prior to release or distribution.
- 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.

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. Variable Data

- All variable data fields must utilize 12 pt Courier Font.
- All variable data fields require exact placement.
- Use a bold X (**X**) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

4. Variable Data Delimiters

- 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)
- Tax Year Ending 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)

5. Dollar Amounts

123456789 . 12

- Do not use commas as thousand separators.
- Amounts are right justified.
- Dollar and cent signs should not be used

6. Testing and Approval of the Scannable Form

- The printed 6x10 grid of the form on acetate overlays will be mailed to software vendors listed in Appendix A. If you have not received the overlays, please contact the Forms Coordinator. This should assist in the exact data field placement. Verify your test data filled facsimile samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16", do not submit them for approval as they will be rejected.
- 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 samples.
- Approval of the facsimile must be obtained from the Department **prior** to filing.

SCANNABLE SPECIFICATIONS

1. Layout

- The form was designed on a 6x10 grid. See exhibits.
- 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:
Page 1, on row 63 at columns 21 and 22.
- See Appendix A for your Hawaii Vendor I.D. Number. If your company is not listed, please contact the Forms Coordinator.

3. Registration Marks

- Registration marks are required on the form. The scanning equipment looks for "Ls", or registration marks. Exact placement of the registration marks are required.
- The vertical and horizontal edges of the registration marks must be the same length of .5 inch long and .0278 inch thick.
- There are **two** registration marks on the form.
 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 52.



2. 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.



- The tolerance is 1mm ($\frac{1}{4}$ of a grid).
- No data or other stray marks are allowed to encroach within the white space in a .5 inch square of the registration mark.



4. Barcode

- A 1-D barcode is specific to the form. The property of the 1-D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is as follows:
Page 1, approximately at the top of row 48 and at the beginning of column 6.
- Height of the barcode is .5 inch.
- Length of the barcode is approximately 2 inches.
- Density of narrow bar width is set to 20 mils with resolution set to 300 dpi.
- Narrow to Wide Ratio is set to 2.
- Open space surrounding the barcode should be adhered to as much as possible.
- DO NOT stretch the barcode image.
- The required barcode is JGT081:



JGT081

The barcode includes the form number code (JG), type of form (T), form year (08), and page number (1). There are no hyphens.

- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG files can be found at our software vendor website.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

5. Acetate overlays

- Acetate overlays will be mailed to vendors listed in Appendix A who previously reproduced Form N-101A. If you are now reproducing Form N-101A, contact the Forms Coordinator for the acetate overlays. If your company is not listed in the Hawaii Vendor I.D. Number Table and you are reproducing Form N-101A, please contact the Forms Coordinator.

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Appendix A HAWAII VENDOR I.D. NUMBER

Company	HI Vendor I.D. No.
2nd Story Software, Inc.	90
Aatrix Software, Inc.	11
AccountantsWorld	18
ACOM Solutions, Inc.	34
ADP Taxware	33
ADP, Inc.	21
Advanced Micro Solutions	29
Advantage Payroll	28
AME Software Products, Inc.	36
ATX II, LLC	10
Business Software, Inc.	22
CBIZ – Century Business Services	26
CCH Incorporated (CA)	16
CCH Incorporated (IL)	17
CCH Incorporated (KS)	15
Ceridian	27
Condominium Rentals Hawaii	32
CORPTax, LLC	25
CS Professional Suite	20
Data Technology Group	24
Destination Resorts Hawaii	39
Drake Software	30
H&R Block	40
H&R Block Digital Tax Solutions	19
IntelliTax	58
Intuit	50
iSystems LLC	38

Company	HI Vendor I.D. No.
Jackson Hewitt Tax Service	55
Liberty Tax Service	54
MasterTax	57
Nelco	56
Oishi Property Management	64
On-Line Taxes, Inc.	68
Pacific Data Services, Inc.	63
Paychex, Inc.	62
Payroll Tax People LLC	61
Petz Enterprises, Inc.	59
PrimePay, Inc.	67
Rhodes Computer Services, Inc.	60
Sage Software	23
STF Services Corporation	70
Tax\$imple, Inc.	74
TaxSation, Inc.	71
Taxware Systems Inc.	73
TaxWorks LLC	75
Thomson Tax & Accounting	65
TriTech Software Development	77
Trust Tax Services of America (TTSOA)	78
Universal Tax Systems, Inc.	79
Vertex Inc. – Sarasota	80
Wal-Mart Stores, Inc., Financial Support Division	85
Wolters Kluwer North America Shared Services (IL)	89
WSN Systems Corporation	37

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FORM
N-101A
 (REV. 2008)
2008

STATE OF HAWAII — DEPARTMENT OF TAXATION
**APPLICATION FOR AUTOMATIC EXTENSION
 OF TIME TO FILE HAWAII INDIVIDUAL INCOME TAX RETURN**

About this Form

The Form N-101A has been redesigned for electronic scanning that permits faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should follow the guidelines listed below:

1. Print amounts only on those lines that are applicable.
2. Use only a black or dark blue ink pen. Do not use red ink, pencil, or felt tip pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:



4. Do NOT print outside the boxes.
5. Do NOT use dollar signs, slashes, dashes or parenthesis in the boxes.
6. Photocopying of this form could cause delays in processing your payment.

General Instructions

You are not required to file Form N-101A (or any other form) to request an automatic 6-month extension of time to file Form N-11, N-13, or N-15. The 6-month extensions are automatically granted unless an additional tax payment must be made. As long as the following conditions are met, you are deemed to have made an application for the 6-month extension to file an income tax return on the prescribed due date:

- On or before April 20, 2009, 100% of the properly estimated tax liability is paid;
- The tax return is filed on or before the expiration of the 6-month extension period;
- The tax return is accompanied by full payment of any tax not already paid; and
- You are not bound by a court order to file a tax return on or before the prescribed due date.

Properly estimated tax liability means the taxpayer made a bona fide and reasonable attempt at the time the extension was submitted to locate and gather all of the necessary information to make a proper estimate of tax liability for the taxable year. Individuals not filing Form N-101A are deemed to have submitted the extension on April 20 for purpose of this condition.

If you must make an additional payment of tax on or before April 20,

2009 in order to meet the condition requiring payment of 100% of the properly estimated tax liability, you must file Form N-101A with your payment.

Internet Filing—Form N-101A can be filed and payment made electronically through the State's Internet portal. For more information, go to www.ehawaii.gov/efile.

1. Purpose of Form N-101A.—Use this form if you are making a tax payment toward the balance due with the filing of Form N-11, N-13, or N-15.

You are not required to sign Form N-101A.

Federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, may **not** be used in lieu of Form N-101A.

2. How to Obtain Tax Forms.—To request tax forms and publications by mail, you may call 808-587-7572 or toll-free 1-800-222-7572.

Tax forms are also available on the Internet. The Department of Taxation's site on the Internet is: www.hawaii.gov/tax

3. When to File.—File Form N-101A by April 20, 2009. If you are filing a fiscal year return, file Form N-101A by the due date of Form N-11, N-13, or N-15. If the due date falls on a Saturday, Sunday or legal holiday, file by the next regular workday.

The due date is normally April 20 for calendar year taxpayers and the twentieth day of the fourth month following the close of the taxable year for fiscal year taxpayers.

You may file Form N-11, N-13, or N-15 any time before the 6-month period ends.

4. Where to File.—This form must be submitted to:

Hawaii Department of Taxation
 P.O. Box 1530
 Honolulu, Hawaii 96806-1530

5. Where to Call for Information.—You may obtain information by calling the following:

Telephone
 808-587-4242
 or 1-800-222-3229
 Telephone for the hearing impaired
 808-587-1418
 or 1-800-887-8974

6. Filing Your Tax Return.—You may file your tax return any time before the extension expires. But remember, Form N-101A does not extend the time to pay taxes. If you do not pay the amount due by the prescribed due date, you will owe interest. You may also be charged penalties.

✂ ————— DETACH HERE ————— ✂

Form (Rev. 2008) Tax Year
N-101A 2008
 STATE OF HAWAII — DEPARTMENT OF TAXATION
**APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO
 FILE HAWAII INDIVIDUAL INCOME TAX RETURN**

DO NOT WRITE OR STAPLE IN THIS SPACE



DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

JGT081

Check this box if this is a change of address.

Your first name		M.I.	Last name	
TAXPAYER'S 1ST NAME		MI	TP'S LAST NAMEXXXX	
If joint return, spouse's first name		M.I.	Last name	
SPOUSE'S 1ST NAMEXX		MI	SPOUSE'S LAST NAME	
Present mailing or home address (Number and street, including rural route)				Apartment Number
TAXPAYER'S ADDRESS XXXXXXXXXXXXXXXX				APT NO.
City, town, or post office	State	Postal/ZIP Code	Country	For office use only
CITY OR TOWN	HI	12345	COUNTRYXX	

Your Social Security Number

123 - 12 - 1234

Spouse's Social Security Number

123 - 12 - 1234

Tax Year Ending (MM-DD-YY)

12 - 12 - 12

Amount of Payment

123456789.99

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER
 PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your
 social security number and "2008 Form N-101A" on your
 check or money order.

ID NO 12

7. Penalties.—Late Filing of Return – The penalty for failure to file a return on time is assessed on the tax due at a rate of 5% per month, or part of a month, up to a maximum of 25%.

Failure to Pay Tax After Filing Timely Return – The penalty for failure to pay the tax after filing a timely return is 20% of the tax unpaid within 60 days of the prescribed due date. The 60-day period is calculated beginning with the prescribed due date even if the prescribed due date falls on a Saturday, Sunday, or legal holiday.

8. Interest.—Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

9. How to Complete Form.—Print your name, address, and social security number in the space provided. If you are filing a joint return, print your spouse’s name and social security number in the space provided. If you have a foreign address, enter the complete country name in the space provided. If you are an alien and were issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN. If you applied for an ITIN but the IRS has not yet issued the ITIN, write “ITIN Applied For” in the space above the box where you enter your name.

Print the date your tax year ends and the amount of your payment.

Detach the voucher where indicated. Submit only the voucher portion of this form with your payment.

Make your check or money order payable in U.S. dollars to “Hawaii State Tax Collector” and attach it to the front of Form N-101A. Make sure your name and address appear on your check or money order. Please write your social security number and “2008 Form N-101A” on it. Do not send cash.

You may use the worksheet below to determine the amount of your income tax balance due.

10. How to Claim Credit for Payment Made With This Form.—Show the amount paid with this form on Form N-11, N-13, or N-15; line 33, 21b, or 50 respectively.

If you and your spouse file a joint Form N-101A for 2008 but do not file a joint income tax return for 2008, you may claim the total automatic extension tax payment on your separate return or on your spouse’s separate return or you may divide it in any agreed amounts. Be sure to enter the social security numbers (or ITINs) of both spouses on the separate Form N-11, N-13, or N-15 return.

If you and your spouse file separate Forms N-101A for 2008 and you file a joint income tax return for 2008, enter on Form N-11, N-13, or N-15; line 33, 21b, or 50 respectively, the sum of the amounts paid on the separate Forms N-101A. Also enter the social security numbers (or ITINs) of both spouses in the spaces on Form N-11, N-13, or N-15.

Line-by-Line Instructions for Worksheet

Line 1.—Enter the amount of income tax you expect to owe for 2008. If you do not expect to owe tax, enter zero (0). Be sure to estimate the amount correctly. If you underestimate this amount, you may be charged a penalty as explained earlier under **Penalties**.

Line 4.—Enter other payments and credits that you expect to show on Form N-11, N-13, or N-15.

Line 6.—Round the amount to the nearest dollar. You must pay the amount shown on line 6. An extension of time to file your income tax return does not extend the time to pay your income tax. Also, any payment made with this extension does not exempt you from the penalty assessed for underpaying estimated taxes for 2008.

WORKSHEET	
1	Total income tax liability on your income tax return for 2008 (You may estimate this amount) 1
	Note: You <i>must</i> enter an amount on line 1. If you do not expect to owe tax, enter zero (0)
2	Hawaii income tax withheld 2
3	2008 estimated tax payments (include 2007 overpayment allowed as a credit) 3
4	Other payments (see Instructions) 4
5	Total (add lines 2, 3, and 4) 5
6	Income tax balance due (line 1 minus line 5). (Whole dollars only) 6

STATE OF HAWAII — DEPARTMENT OF TAXATION
**APPLICATION FOR AUTOMATIC EXTENSION
OF TIME TO FILE HAWAII INDIVIDUAL INCOME TAX RETURN**

About this Form

The Form N-101A has been redesigned for electronic scanning that permits faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should follow the guidelines listed below:

1. Print amounts only on those lines that are applicable.
2. Use only a black or dark blue ink pen. Do not use red ink, pencil, or felt tip pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:



4. Do NOT print outside the boxes.
5. Do NOT use dollar signs, slashes, dashes or parenthesis in the boxes.
6. Photocopying of this form could cause delays in processing your payment.

General Instructions

You are not required to file Form N-101A (or any other form) to request an automatic 6-month extension of time to file Form N-11, N-13, or N-15. The 6-month extensions are automatically granted unless an additional tax payment must be made. As long as the following conditions are met, you are deemed to have made an application for the 6-month extension to file an income tax return on the prescribed due date:

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- The tax return is accompanied by full payment of any tax not already paid; and
- You are not bound by a court order to file a tax return on or before the prescribed due date.

Properly estimated tax liability means the taxpayer made a bona fide and reasonable attempt at the time the extension was submitted to locate and gather all of the necessary information to make a proper estimate of tax liability for the taxable year. Individuals not filing Form N-101A are deemed to have submitted the extension on April 20 for purpose of this condition.

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You are not required to sign Form N-101A.

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2. How to Obtain Tax Forms.—To request tax forms and publications by mail, you may call 808-587-7572 or toll-free 1-800-222-7572.

Tax forms are also available on the Internet. The Department of Taxation's site on the Internet is: www.hawaii.gov/tax

3. When to File.—File Form N-101A by April 20, 2009. If you are filing a fiscal year return, file Form N-101A by the due date of Form N-11, N-13, or N-15. If the due date falls on a Saturday, Sunday or legal holiday, file by the next regular workday.

The due date is normally April 20 for calendar year taxpayers and the twentieth day of the fourth month following the close of the taxable year for fiscal year taxpayers.

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or 1-800-887-8974

6. Filing Your Tax Return.—You may file your tax return any time before the extension expires. But remember, Form N-101A does not extend the time to pay taxes. If you do not pay the amount due by the prescribed due date, you will owe interest. You may also be charged penalties.

✂ — — — — — DETACH HERE — — — — — ✂

Form (Rev. 2008) Tax Year
N-101A 2008

STATE OF HAWAII — DEPARTMENT OF TAXATION
**APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO
FILE HAWAII INDIVIDUAL INCOME TAX RETURN**

DO NOT WRITE OR STAPLE IN THIS SPACE



JGT081

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

Check this box if this is a change of address.

Your first name		M.I.	Last name	
TAXPAYER'S 1ST NAME		MI	TP'S LAST NAMEXXXX	
If joint return, spouse's first name		M.I.	Last name	
SPOUSE'S 1ST NAMEXX		MI	SPOUSE'S LAST NAME	
Present mailing or home address (Number and street, including rural route)				Apartment Number
TAXPAYER'S ADDRESS XXXXXXXXXXXXXXXX				APT NO.
City, town, or post office	State	Postal/ZIP Code	Country	For office use only
CITY OR TOWN	HI	12345	COUNTRYXX	

Your Social Security Number

123 - 12 - 1234

Spouse's Social Security Number

123 - 12 - 1234

Tax Year Ending (MM-DD-YY)

12 - 12 - 12

Amount of Payment

123456789.99

ID NO 12

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER
PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your
social security number and "2008 Form N-101A" on your
check or money order.

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9. How to Complete Form.—Print your name, address, and social security number in the space provided. If you are filing a joint return, print your spouse’s name and social security number in the space provided. If you have a foreign address, enter the complete country name in the space provided. If you are an alien and were issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN. If you applied for an ITIN but the IRS has not yet issued the ITIN, write “ITIN Applied For” in the space above the box where you enter your name.

Print the date your tax year ends and the amount of your payment.

Detach the voucher where indicated. Submit only the voucher portion of this form with your payment.

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4	Other payments (see Instructions) 4
5	Total (add lines 2, 3, and 4) 5
6	Income tax balance due (line 1 minus line 5). (Whole dollars only) 6