

**STATE OF HAWAII  
DEPARTMENT OF TAXATION**



**General Information  
and Scannable Specifications  
for  
Form N-11 (Rev. 2008)**

**Contact Information**

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**Hawaii Software Vendor Website  
Address:**

[www.hawaii.gov/tax/vendor/vendor.htm](http://www.hawaii.gov/tax/vendor/vendor.htm)

**Note:** Reproductions must meet requirements as established in our current Forms Reproduction Policy and within this document.

**FORM N-11 (Rev. 2008)****General Information and Scannable Specifications**

This document provides software vendors with the requirements for reproducing Form N-11. Form N-11 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-11 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.

We support the processing of 2D barcodes produced on Form N-11. If you will produce 2D barcodes for Form N-11, you must also refer to the separate scannable specifications for Schedule CR.

Substitute scannable forms **MUST** meet requirements as established in this document and our 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, except for paid preparer's information.
- Use a bold X (**X**) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

**4. For Office Use Only Area**

- Use horizontal lines.
- Boxes should not be printed.

**5. Variable Data Delimiters**

- Fiscal year beginning and ending dates 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 fiscal beginning and ending tax year)
- 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)

- The first four letters of the taxpayer's name field must be printed in all capital letters.

**6. Dollar Amounts**

123456789

- Do not use commas as thousand separators.
- Amounts are right justified.
- Amounts must be rounded. Dollar and cent signs should not be used when the field is rounded to whole dollars.
- A horizontal line must be present below the dollar amounts. The placement of the horizontal line must not touch the dollar amounts.

**7. Negative Amounts**

- Show negative amounts with a **bold X** where indicated on the exhibits. The use of a minus sign (-), parentheses, or brackets are not acceptable.

**8. 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.  
There are a few areas of the form that do require optical character recognition, and therefore do not meet the 6x10 design:
  1. Page 4, Designee and Paid Preparer Information
- 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:  
Pages 1-3, on row 63 at columns 26 and 27; and  
Page 4, on row 63 at columns 50 and 51.
- 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 every page. The scanning equipment looks for "Ls", or registration marks, printed on the form. 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 each page.
  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 6 for all four pages.



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 for all four pages.



- The tolerance is 1mm (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:  
Pages 1-4, approximately at the top of row 4 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.
- A 1/4 inch minimum clearance (blank space) must surround the barcode with the exception of the text required to be printed underneath the barcode.
- DO NOT stretch the barcode image.
- The required barcode is JBT081 for page 1:



JBT081

**General Information and Scannable Specifications**

- The required barcode is JBT082 for page 2:



JBT082

- The required barcode is JBT083 for page 3:



JBT083

- The required barcode is JBT084 for page 4:



JBT084

The barcode includes the form number code (JB), type of form (T), form year (08), and page number (1), (2), (3) or (4). 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. 2D Barcode**

The Department supports the processing of 2D barcodes produced on Form N-11. The following defines the technical specifications for producing 2D barcodes for Form N-11. If a 2D barcode cannot be produced, then the reserved space on page 1 of the form should remain blank.

- The 2D encode type is Standard PDF417.
- The dots per inch (DPI) is 300.
- The Error Correction Level is 4.
- The Y/X element ratio is 3.
- The size of the barcode will vary according to the amount of information contained in the barcode. The size of the barcode can not be greater than 3.7" Wide x 1.83" High.
- The X dimension width is a minimum of 11.0 Mils. Adjust the X dimension width to the largest value that can be used while still fitting within maximum barcode size.
- The number of Data Columns and Data Rows will be variable. While adjusting the number of Data Columns and Data Rows, it is preferable to maintain an overall aspect ratio of the barcode's width to its height of approximately 2 to 1 (this will

provide the highest read rates), but any aspect ratio that fits within the allocated space is acceptable.

- DO NOT stretch the barcode image.
- The barcode placement must be within the boundary box in the area labelled "This Space Reserved". The preferred position is for the barcode to be centered both horizontally and vertically within that space, but any placement of the barcode that is within the allocated space is acceptable. NOTE: When printing the 2D barcode in the allocated space, do not print the boundary box.
- Use Text compaction mode whenever the data included in the barcode allows. This is the preferred mode since it will result in a smaller barcode size as compared to Binary compaction, but either compaction mode is acceptable.
- A problem with 2D barcode processing on tax returns can occur when a user of vendor software prints their return, then makes a change to the return data and reprints only that page (without reprinting the first page which contains the 2D barcode). We recommend that vendors update their help documentation to remind users to reprint page 1 of their return if they make any changes to any return data.
- The layout for the data encoded in the 2D barcode is defined in Appendix B, "2D Barcode Layout – N-11/Schedule CR". Please carefully read the "Field Business Rules" for each field. In most cases the data that is printed on the form is exactly what is expected in the 2D barcode field. But there are a few exceptions. For example, for the social security field the expected printed format on the form includes spaces and dashes (123 - 45 - 6789); in the 2D barcode the spaces and dashes are removed (123456789). For the zip code/postal code field, the expected printed format of a nine digit zip code would include a dash (96813-1234), but in the barcode the dash is removed (968131234). The values that have changed from the posted draft of this layout are marked by revision marks.

**2D Barcode Contact:**

Beverly Dias  
E-mail: beverly.j.dias@hawaii.gov  
Telephone: (808)587-9193

**6. Acetate overlays**

- Acetate overlays will be mailed to vendors listed in Appendix A who previously reproduced Form N-11. If you are now reproducing Form N-11, 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-11, please contact the Forms Coordinator.

**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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**APPENDIX B. 2008 2D Barcode Layout - N11 / Schedule CR**

For 2007, our first year of processing, we required that numeric fields contain a 0 if null. This has been modified on the 2008 version.

We will continue to accept 2D barcodes following this method, OR leaving the field blank (null) if no value.

The option for requesting only a preprinted label has been removed from the 2008 version of this form (formerly Line 51). Subsequent lines have been renumbered.

Schedule CR Line 17 (on 2007 version) has been deleted. All subsequent lines have been renumbered on the 2008 version.

Use a carriage return for the field delimiter.

Data Types: A-Alpha, N-Numeric, AN-Alphanumeric, C-Checkbox.

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
1	--	--	Header Version Number	2	A	"T1". Indicates the version of the standard FTA defined 2D barcode header format.	
2	ALL	--	Software Developer Code	4	AN	Hawaii Department of Tax assigned software vendor ID. This value is printed in the reserved space on each page of the return.	
3	--	--	Form Number	6	A	"N11"	
4	1	--	Form Year	4	N	The tax year for which the return is being filed. "2008" for example.	Modified form year
5	--	--	2D Specification Version	2	N	"0". Indicates the version of the 2D specification for the form that is being used. This number will increment for each change to the specification.	
6	--	--	Software Version	15	AN	A software vendor defined version number that reflects the software and form revision used to produce this barcode.	Max increased from 2 to 15 characters.
7	--	--	Amended Return Checkbox	1	C	"X" or null.	
8	1	--	Fiscal Year Begin Month	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
9	1	--	Fiscal Year Begin Day	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
10	1	--	Fiscal Year Begin Year	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
11	1	--	Fiscal Year End Month	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
12	1	--	Fiscal Year End Day	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
13	1	--	Fiscal Year End Year	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
14	1	--	Primary First Name	25	A	The total width of this name (First MI Last) is 40, truncate the first name and last name as needed to fit within this overall form space.	
15	1	--	Primary Middle Initial	1	A		
16	1	--	Primary Last Name	35	A		
17	1	--	Spouse First Name	25	A	Required entry if married filing joint, otherwise null. The total width of this name (First MI Last) is 40, truncate the first name and last name as needed to fit within this overall form space.	
18	1	--	Spouse Middle Initial	1	A	Optional entry if married filing joint, otherwise null.	
19	1	--	Spouse Last Name	35	A	Required entry if married filing joint, otherwise null.	
20	1	--	First 4 Characters of Primary Last Name	4	A		
21	1	--	Primary SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	
22	1	--	First 4 Characters of Spouse Last Name	4	A	Required entry if married filing joint <b>or married filing separate</b> , otherwise null.	
23	1	--	Spouse SSN	9	N	Required entry if married filing joint <b>or married filing separate</b> , otherwise null. Do not include hyphens, spaces or other delimiters in this field.	
24	1	--	Care Of	40	A		

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
25	1	--	Street Address	40	AN		
26	1	--	City	21	A		
27	1	--	U.S. State Code	2	A	If a U.S. address, enter the U.S. Postal Service standard two character abbreviation code for the state. If a foreign address, leave null. The valid U.S. state codes are published by the USPS at: <a href="http://www.usps.com/ncsc/lookups/usps_abbreviations.html">http://www.usps.com/ncsc/lookups/usps_abbreviations.html</a>	
28	1	--	ZIP (Postal) Code	10	AN	Do not include hyphens in this field. U.S. ZIP codes should be numeric only and not longer than 9 digits.	
29	1	--	Foreign State or Province	25	A	Only populate if a foreign address. If the country does not use State or Province names then this field should be NULL.	
30	1	--	Country	13	A	Only populate if a foreign address.	
31	1	1	Filing Status Checkbox: Single	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
32	1	2	Filing Status Checkbox: Married filing joint	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
33	1	3	Filing Status Checkbox: Married filing separate	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
34	1	4	Filing Status Checkbox: Head of Household	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
35	1	5	Filing Status Checkbox: Qualifying Widower	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
36	1	3	MFS Spouse Name. This field appears below line 3.	25	A	If married filing separate checkbox is marked, the full name of the spouse.	
37	1	4	HOH Qualifying Person. This field appears below line 4.	21	A		
38	1	5	Year Spouse Died	4	N		
39	1	6a	Primary Regular Exemption	1	C	"X" or null	
40	1	6a	Primary Over 65 Exemption	1	C	"X" or null	
41	1	6b	Spouse Regular Exemption	1	C	"X" or null	
42	1	6b	Spouse Over 65 Exemption	1	C	"X" or null	
43	1	--	Number of Primary and Spouse Exemptions. This is the field that appears to the right of lines 6a and 6b.	1	N	Number of primary and spouse exemptions marked in lines 6a and 6b.	
44	1	6c	Exemptions for Dependent Children	2	N		
45	1	6d	Exemptions for Other Dependents	2	N		
46	1	6e	Total Exemptions Claimed	2	N		
47	2	7	Federal Adjusted Gross Income - negative indicator checkbox	1	C	"X" or null	
48	2	7	Federal Adjusted Gross Income	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field. For all numeric fields, use whole numbers (no decimals) unless otherwise specified in the field business rule. For all numeric fields, do not include commas.	
49	2	8	Difference in state/federal wages	9	N		

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
50	2	9	Interest on out of state bonds	9	N		
51	2	10	Other HI Additions	9	N		
52	2	11	Total HI Additions	9	N		
53	2	12	Total Income - negative indicator checkbox	1	C	"X" or null	
54	2	12	Total Income	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
55	2	13	Pensions Taxed Federally	9	N		
56	2	14	Social Security Benefits	9	N		
57	2	15	National Guard Duty Pay	9	N		
58	2	16	Individual Housing Acct	9	N		
59	2	17	Exceptional Tree	9	N		
60	2	18	Other Hawaii Subtractions	9	N		
61	2	19	Total Subtractions	9	N		
62	2	20	HI Adjusted Gross Income - negative indicator checkbox	1	C	"X" or null	
63	2	20	HI Adjusted Gross Income	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
64	2	--	Dependent Indicator. This is the checkbox that appears below line 20.	1	C	"X" or null	
65	2	21a	Medical and Dental	9	N		
66	2	21b	Taxes	9	N		
67	2	21c	Interest Expense	9	N		
68	2	21d	Contributions	9	N		
69	2	21e	Casualty and Theft Losses	9	N		
70	2	21f	Miscellaneous deductions	9	N		
71	2	22	Itemized/standard deductions	9	N		
72	2	23	Subtotal (Line 20 – Line 22) - negative indicator checkbox	1	C	"X" or null	
73	2	23	Subtotal (Line 20 – Line 22)	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
74	3	24	Total Exemptions	9	N		
75	3	24	Primary Disability Indicator. This field appears below line 24.	1	C	"X" or null	
76	3	24	Spouse Disability Indicator. This field appears below line 24.	1	C	"X" or null	
77	3	25	Taxable Income	9	N		
78	3	26	Indicator if tax from other forms (N-2, N-103, etc) is included	1	C	"X" or null	
79	3	26	Tax Liability	9	N		
80	3	27	Net Capital Gain	9	N		
81	3	28	Total Nonrefundable Credits	9	N		
82	3	29	Line 26 minus line 28 (but not less than zero)	9	N		
83	3	30	Withholding	9	N		
84	3	31	Estimated tax payments	9	N		
85	3	32	Estimated tax from previous tax year	9	N		
86	3	33	Extension Payment	9	N		
87	3	34	Refundable Food/Excise Tax Credit	9	N		Name of Credit modified
88	3	34	DHS Exemptions (Child Support)	2	N	1 – 99.	
89	3	35	Low Income Household Renters Credit	9	N		
90	3	36	Child and Dependent Care Expenses	9	N		
91	3	37	Child Passenger Restraint Credit	9	N		
92	3	38	Credit for General Income Tax	9	N		
93	3	39	Total Refundable Credits	9	N		
94	3	40	Total Payments and Credits	9	N		

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
95	3	41	Amount Overpaid	9	N		
96	3	42a	Primary School Repairs and Maintenance Donation	1	C	"X" or null	
97	3	42a	Spouse School Repairs and Maintenance Donation	1	C	"X" or null	
98	3	42b	Primary Public Libraries Donation	1	C	"X" or null	
99	3	42b	Spouse Public Libraries Donation	1	C	"X" or null	
100	3	42c	Primary Domestic Violence Donation	1	C	"X" or null	
101	3	42c	Spouse Domestic Violence Donation	1	C	"X" or null	
102	3	43	Total Donations	2	N		
103	3	44	Overpaid minus donations	9	N		
104	3	45	Estimated Tax apply to the following tax year	9	N		
105	4	46a	Refunded to you	9	N		
106	4	46b	Routing Number	9	N	Do not zero fill. Do not use hyphens, spaces or special symbols.	
107	4	46c	Account Type Checking	1	C	"X" or null. Either the checking or savings checkbox may be checked, but not both.	
108	4	46c	Account Type Savings	1	C	"X" or null	
109	4	46d	Account Number	17	AN	Do not zero fill. Do not use hyphens, spaces or special symbols.	
110	4	47	Amount you owe	9	N		
111	4	48	Estimated Tax Penalty	9	N		
112	4	48	Form N210 attached checkbox	1	C	"X" or null	
113	4	49	Amended Return: Amount Paid (Overpaid) on Original Return-negative indicator checkbox	1	C	"X" or null	
114	4	49	Amended Return: Amount Paid (Overpaid) on Original Return	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
115	4	50	Amended Return: Balance Due (Refund) on Amended Return-negative indicator checkbox	1	C	"X" or null	
116	4	50	Amended Return: Balance Due (Refund) on Amended Return	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	Line 51, which followed on the 2007 version, has been deleted.
117	4	--	Primary HI Election Campaign - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
118	4	--	Primary HI Election Campaign - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
119	4	--	Spouse HI Election Campaign - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
120	4	--	Spouse HI Election Campaign - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
121	CR1	1	Tax Paid to another state	9	N		
122	CR1	2	Carryover of Energy Conservation Tax Credit	9	N		
123	CR1	3	Enterprise Zone Tax Credit	9	N		
124	CR1	4	Low Income Housing Tax Credit	9	N		
125	CR1	5	Employment Vocational Rehab Referral Credit	9	N		
126	CR1	6	High Tech Business Investment Tax Credit	9	N		
127	CR1	7	Carryover of Individual Development Account Contribution Tax Credit	9	N		
128	CR1	8	Tech Infrastructure Renovation Tax Credit	9	N		
129	CR1	9	School Repair and Maintenance Credit	9	N		
130	CR1	10	Hotel Construction and Remodeling Tax Credit	9	N		
131	CR1	11	Carryover of Residential Construction and Remodel Tax Credit	9	N		
132	CR1	12	Renew Energy Tech Income Tax Credit	9	N		
133	CR1	12	Solar Thermal Checkbox	1	C	"X" or null	
134	CR1	12	Wind Powered Checkbox	1	C	"X" or null	
135	CR1	12	Photovoltaic Checkbox	1	C	"X" or null	

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
136	CR1	13	Ko Olina Credit	9	N		
137	CR1	14	Total Nonrefundable Credits	9	N		
138	CR2	15	Capital Goods Excise Tax Credit	9	N		
139	CR2	16	Fuel Tax Credit	9	N		
140	CR2	17	Credit for Increasing Research Activities	9	N		Renumbered
141	CR2	18	Ethanol Facility Tax Credit	9	N		Renumbered
142	CR2	19	Motion Picture and Film Tax Credit	9	N		Renumbered
143	CR2	20a	Other refundable credits-pro rata share of taxes paid on sale of real property	9	N		Renumbered
			Other refundable credits-credit from regulated investment company				
144	CR2	20b	Other Refundable Credits Total	9	N		Renumbered
145	CR2	20c	Total Refundable Credits	9	N		Renumbered
146	CR2	21	Total Refundable Credits	9	N		Renumbered
147	--	--	End of Record Trailer	5	A	Standard trailer field to indicate the end of the 2D barcode data. Always equal to: "**EOD**"	

**Return Fields that are NOT Included in the 2D Barcode**

	1	--	First Time Filer Checkbox				
	1	--	Address or Name Change Checkbox				
	1	--	Deceased Taxpayer Date of Death. This will be hand written in the space below the area reserved for the barcode, and may be for either the taxpayer or spouse.				
	1	--	ITIN Applied For. This will be hand written in the space below the area reserved for the barcode.				
	1	--	Spouse meets qualifications Checkbox. This is the checkbox below line 6b.				
	2	26	Tax source checkbox group (Tax Table, Tax Rate Schedule, Form N-168, Form N-615, Cap. Gains Worksheet)				
	4	51a	Schedule C Checkbox				
	4	51b	Schedule C Hawaii Gross Receipts				
	4	51c	Schedule C Hawaii Tax ID				
	4	51d	Schedule C business activity/product				
	4	52a	Schedule E Checkbox				
	4	52b	Schedule E Hawaii Gross Rents				
	4	52c	Schedule E Hawaii Tax ID				
	4	53a	Schedule F Checkbox				
	4	53b	Schedule F Hawaii Gross Receipts				
	4	53c	Schedule F Hawaii Tax ID				
	4	53d	Schedule F business activity/product				
	4	--	Designee Name				
	4	--	Designee Phone Number				
	4	--	Designee Identification Number				
	4	--	Signature Date				
	4	--	Occupation				
	4	--	Daytime Phone Number				Format modified.
	4	--	Spouse Signature Date				
	4	--	Spouse Occupation				
	4	--	Spouse's Daytime Phone Number				Field added.
	4	--	Preparer Signature Date				

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
	4	--	Preparer Self Employed Checkbox				
	4	--	Preparer Identification Number				
	4	--	Preparer Name				
	4	--	Preparer Federal EI No				
	4	--	Preparer Firm Name and Address				
	4	--	Preparer Phone Number				

## APPENDIX C. 2008 2D Vendor Test Cases - N11 / Schedule CR

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
1	--	--	Header Version Number	T1	T1	T1	T1	T1	T1
2	ALL	--	Software Developer Code	??	??	??	??	??	????
3	--	--	Form Number	N11	N11	N11	N11	N11	N11
4	1	--	Form Year	2008	2008	2008	2008	2008	2008
5	--	--	2D Specification Version	0	0	0	0	0	12
6	--	--	Software Version	0	0	0	0	0	12
7	--	--	Amended Return Checkbox						X
8	1	--	Fiscal Year Begin Month	10					11
9	1	--	Fiscal Year Begin Day	01					01
10	1	--	Fiscal Year Begin Year	07					07
11	1	--	Fiscal Year End Month	09					10
12	1	--	Fiscal Year End Day	30					31
13	1	--	Fiscal Year End Year	08					08
14	1	--	Primary First Name	KEALAKEKUAMALANAI	KAWENLAOKALANI	ITO	JANE	JOHN	MAXLENGTHFIRSTNAMESTRINGZ
15	1	--	Primary Middle Initial	S	K				M
16	1	--	Primary Last Name	DAVIDSON	HUMUHUMUNUKUNUKU	SUZUKI	GREEN	BROWN	MAXLENGTHLASTNAMESTRINGERLONGLASTNZ
17	1	--	Spouse First Name		KAHALA				MAXLENGTHFIRSTNAMESPOUSEZ
18	1	--	Spouse Middle Initial		A				M
19	1	--	Spouse Last Name		HUMUHUMUNUKUNUKU				MAXLENGTHLASTNAMESTRINGERLONGLASTNZ
20	1	--	First 4 Characters of Primary Last Name	DAVI	HUMU	SUZU	GREE	BROW	MAXL
21	1	--	Primary SSN	400001902	575661121	575661123	575661124	575661125	575661125

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
22	1	--	First 4 Characters of Spouse Last Name		HUMU	SPOU			MAXL
23	1	--	Spouse SSN		576557442	576661124			123456789
24	1	--	Care Of		JOHN CAREOFNAME				CARE OF MAX LENGTH AAAAAAAAAAAAAAAAAAAAAZ
25	1	--	Street Address	45 553C KUUIPO PL	98 073 LII IPO ST	123 456 NAMIKI CHO	12 10TH AVE EAST	175 SAN PABLO AVE	123 MAX STREET LENGTH AAAAAAAAAAAAAAAAAAAAAZ
26	1	--	City	KANEOHE	AIEA	NARITA SHI	VANCOUVER	SAN FRANCISCO	MAX CITY LENGTH AAAAZ
27	1	--	U.S. State Code	HI	HI			CA	
28	1	--	ZIP (Postal) Code	96744	96701	2860045	V5T 1Y9	941271535	V5T 1Y9AAZ
29	1	--	Foreign State or Province			CHIBA	BRITISH COLUMBIA		BRITISH COLUMBIA AAAAAAAZ
30	1	--	Country			JAPAN	CANADA		CANADAAAAAAAZ
31	1	1	Filing Status Checkbox: Single	X					
32	1	2	Filing Status Checkbox: Married filing joint		X				X
33	1	3	Filing Status Checkbox: Married filing separate			X			
34	1	4	Filing Status Checkbox: Head of Household				X		
35	1	5	Filing Status Checkbox: Qualifying Widower					X	
36	1	3	MFS Spouse Name. This field appears below line 3.			MARY A SPOUSENAME			
37	1	4	HOH Qualifying Person. This field appears below line 4.				JOE GREEN		
38	1	5	Year Spouse Died					2006	

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
39	1	6a	Primary Regular Exemption	X	X	X	X	X	X
40	1	6a	Primary Over 65 Exemption		X				X
41	1	6b	Spouse Regular Exemption		X	X			X
42	1	6b	Spouse Over 65 Exemption		X				X
43	1	--	Number of Primary and Spouse Exemptions. This is the field that appears to the right of lines 6a and 6b.	1	4	2	1	1	4
44	1	6c	Exemptions for Dependent Children		1	10		1	5
45	1	6d	Exemptions for Other Dependents		2				90
46	1	6e	Total Exemptions Claimed	1	7	12	1	2	99
47	2	7	Federal Adjusted Gross Income - negative indicator checkbox			X			X
48	2	7	Federal Adjusted Gross Income	13900	90000	1020	90000	10000	999999999
49	2	8	Difference in state/federal wages	800	10				999999999
50	2	9	Interest on out of state bonds	94498	20	10			999999999
51	2	10	Other HI Additions	10	30		10		999999999
52	2	11	Total HI Additions	95308	60	10	10		999999999
53	2	12	Total Income - negative indicator checkbox			X			X
54	2	12	Total Income	109208	90060	1010	90010	10000	999999999

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
55	2	13	Pensions Taxed Federally		10				999999999
56	2	14	Social Security Benefits		20				999999999
57	2	15	National Guard Duty Pay	2998	30				999999999
58	2	16	Individual Housing Acct	1000	40				999999999
59	2	17	Exceptional Tree		50				999999999
60	2	18	Other Hawaii Subtractions		60				999999999
61	2	19	Total Subtractions	3998	210				999999999
62	2	20	HI Adjusted Gross Income - negative indicator checkbox			X			X
63	2	20	HI Adjusted Gross Income	105210	89850	1010	90010	10000	999999999
64	2	--	Dependent Indicator. This is the checkbox that appears below line 20.	X					X
65	2	21a	Medical and Dental		1000				999999999
66	2	21b	Taxes		6600				999999999
67	2	21c	Interest Expense		10890				999999999
68	2	21d	Contributions		400				999999999
69	2	21e	Casualty and Theft Losses		500				999999999
70	2	21f	Miscellaneous deductions		600				999999999
71	2	22	Itemized/standard deductions	2000	19990	2000	2920	4000	999999999
72	2	23	Subtotal (Line 20 – Line 22) - negative indicator checkbox			X			X
73	2	23	Subtotal (Line 20 – Line 22)	103210	69860	3010	87090	6000	999999999

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
74	3	24	Total Exemptions		14000	12480	1040	2080	999999999
75	3	24	Primary Disability Indicator. This field appears below line 24.		X				X
76	3	24	Spouse Disability Indicator. This field appears below line 24.		X				X
77	3	25	Taxable Income	103210	55860	0	86050	3920	999999999
78	3	26	Indicator if tax from other forms (N-2, N-103, etc) is included						X
79	3	26	Tax Liability	7769	3306	0	5981	55	999999999
80	3	27	Net Capital Gain						999999999
81	3	28	Total Nonrefundable Credits		130				999999999
82	3	29	Line 26 minus line 28 (but not less than zero)	7769	3176	0	5981	55	999999999
83	3	30	Withholding	1500	5200	1000	5700		999999999
84	3	31	Estimated tax payments		100				999999999
85	3	32	Estimated tax from previous tax year		100				999999999
86	3	33	Extension Payment	100	100				999999999
87	3	34	Refundable Food/Excise Tax Credit						999999999
88	3	34	DHS Exemptions (Child Support)						99
89	3	35	Low Income Household Renters Credit						999999999
90	3	36	Child and Dependent Care Expenses						999999999
91	3	37	Child Passenger Restraint Credit		25				999999999
92	3	38	Credit for General Income Tax		5				999999999

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
93	3	39	Total Refundable Credits						999999999
94	3	40	Total Payments and Credits	1600	5530	1000	5700		999999999
95	3	41	Amount Overpaid		2354	1000			999999999
96	3	42a	Primary School Repairs and Maintenance Donation		X				X
97	3	42a	Spouse School Repairs and Maintenance Donation		X				X
98	3	42b	Primary Public Libraries Donation		X				X
99	3	42b	Spouse Public Libraries Donation		X				X
100	3	42c	Primary Domestic Violence Donation		X	X			X
101	3	42c	Spouse Domestic Violence Donation		X				X
102	3	43	Total Donations		18	5			18
103	3	44	Overpaid minus donations		2336	995			999999999
104	3	45	Estimated Tax apply to the following tax year		1500				999999999
105	4	46a	Refunded to you		836	995			999999999
106	4	46b	Routing Number		123456789	123456789			
107	4	46c	Account Type Checking		X				
108	4	46c	Account Type Savings			X			
109	4	46d	Account Number		12345678901234567	12345678901234567			
110	4	47	Amount you owe	6169			281	55	
111	4	48	Estimated Tax Penalty	255				4	999999999
112	4	48	Form N210 attached checkbox					X	X

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
113	4	49	Amended Return: Amount Paid (Overpaid) on Original Return- negative indicator checkbox						X
114	4	49	Amended Return: Amount Paid (Overpaid) on Original Return						999999999
115	4	50	Amended Return: Balance Due (Refund) on Amended Return- negative indicator checkbox						X
116	4	50	Amended Return: Balance Due (Refund) on Amended Return						999999999
117	4	--	Primary HI Election Campaign - YES checkbox		X				X
118	4	--	Primary HI Election Campaign - NO checkbox	X		X	X	X	
119	4	--	Spouse HI Election Campaign - YES checkbox		X				X
120	4	--	Spouse HI Election Campaign - NO checkbox						
121	CR1	1	Tax Paid to another state						999999999
122	CR1	2	Carryover of Energy Conservation Tax Credit						999999999

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
123	CR1	3	Enterprise Zone Tax Credit						999999999
124	CR1	4	Low Income Housing Tax Credit						999999999
125	CR1	5	Employment Vocational Rehab Referral Credit						999999999
126	CR1	6	High Tech Business Investment Tax Credit						999999999
127	CR1	7	Carryover of Individual Development Account Contribution Tax Credit						999999999
128	CR1	8	Tech Infrastructure Renovation Tax Credit						999999999
129	CR1	9	School Repair and Maintenance Credit						999999999
130	CR1	10	Hotel Construction and Remodeling Tax Credit						999999999
131	CR1	11	Carryover of Residential Construction and Remodel Tax Credit		130				999999999
132	CR1	12	Renew Energy Tech Income Tax Credit						999999999
133	CR1	12	Solar Thermal Checkbox						X
134	CR1	12	Wind Powered Checkbox						X
135	CR1	12	Photovoltaic Checkbox						X
136	CR1	13	Ko Olina Credit						999999999
137	CR1	14	Total Nonrefundable Credits		130				999999999
138	CR2	15	Capital Goods Excise Tax Credit						999999999
139	CR2	16	Fuel Tax Credit						999999999

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
140	CR2	17	Credit for Increasing Research Activities						999999999
141	CR2	18	Ethanol Facility Tax Credit						999999999
142	CR2	19	Motion Picture and Film Tax Credit						999999999
143	CR2	20a	Other refundable credits-pro rata share of taxes paid on sale of real property						999999999
144	CR2	20b	Other refundable credits-credit from regulated investment company						999999999
145	CR2	20c	Other Refundable Credits Total						999999999
146	CR2	21	Total Refundable Credits						999999999
147	--	--	End of Record Trailer	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*

**Return Fields that are NOT Included in the 2D Barcode**

	1	--	First Time Filer Checkbox		X				
	1	--	Address or Name Change Checkbox	X					
	1	--	Deceased Taxpayer Date of Death. This will be hand written in the space below the area reserved for the barcode, and may be for either the taxpayer or spouse.						

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
	1	--	ITIN Applied For. This will be hand written in the space below the area reserved for the barcode.						
	1	--	Spouse meets qualifications Checkbox. This is the checkbox below line 6b.			X			
	2	26	Tax source checkbox group (Tax Table, Tax Rate Schedule, Form N-168, Form N-615, Cap. Gains Worksheet)	X (Tax Rate Schedule)	X (Tax Table)	X (Tax Table)	X (Tax Table)		X (Tax Table)
	4	52a	Schedule C Checkbox	X (No)	X (Yes)	X (No)	X (No)	X (No)	X (No)
	4	52b	Schedule C Hawaii Gross Receipts		10000				
	4	52c	Schedule C Hawaii Tax ID		W12345678-01				
	4	52d	Schedule C business activity/product		SERVICES				
	4	53a	Schedule E Checkbox	X (Yes)	X (No)	X (No)	X (No)	X (No)	X (No)
	4	53b	Schedule E Hawaii Gross Rents	10000					
	4	53c	Schedule E Hawaii Tax ID	W12345678-01					
	4	54a	Schedule F Checkbox	X (No)	X (No)	X (Yes)	X (No)	X (No)	X (No)
	4	54b	Schedule F Hawaii Gross Receipts			10000			
	4	54c	Schedule F Hawaii Tax ID			W12345678-01			
	4	53d	Schedule F business activity/product			AGRICULTURE/COFFEE			
	4	--	Designee Name		JOE DESIGNEENAME				

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
	4	--	Designee Phone Number		802-123-4567				
	4	--	Designee Identification Number		123-45-6789				
	4	--	Signature Date	04/01/09	04/01/09	04/01/09	04/01/09	04/01/09	04/10/2009
	4	--	Occupation	RETIRED	CONTRACTOR	BOTONIST	BANKER	DRUMMER	ACCOUNTANT
	4	--	Daytime Phone Number	(808)395-4567	(808)261-2345	(808)422-3456	(808)671-2345	(808)974-4567	(808)999-9999
	4	--	Spouse Signature Date		04/01/08				04/10/2009
	4	--	Spouse Occupation		HOMEMAKER				WAITRESS
	4	--	Spouse's Daytime Phone Number						
	4	--	Preparer Signature Date		04/01/09				
	4	--	Preparer Self Employed Checkbox		X				
	4	--	Preparer Identification Number		P12345678				
	4	--	Preparer Name		JANE PREPARER				
	4	--	Preparer Federal EI No		12-1234567				
	4	--	Preparer Firm Name and Address		PREPARER FIRM INC 12 KING ST, HONOLULU, 96813				
	4	--	Preparer Phone Number		(808)123-1111				

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Your Social Security Number

Your Spouse's SSN



JBT082

123 - 12 - 1234

123 - 12 - 1234

Name(s) as shown on return

NAME(S) AS SHOWN ON RETURNXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

ROUND TO THE NEAREST DOLLAR

7 Federal adjusted gross income (AGI) (see page 10 of the Instructions) ..... 7 X 123456789

8 Difference in state/federal wages due to COLA, ERS,  
etc. (see page 11 of the Instructions) ..... 8 123456789

9 Interest on out-of-state bonds  
(including municipal bonds) ..... 9 123456789

10 Other Hawaii additions to federal AGI  
(see page 11 of the Instructions) ..... 10 123456789

11 Add lines 8 through 10 ..... Total Hawaii additions to federal AGI 11 123456789

12 Add lines 7 and 11 ..... 12 X 123456789

13 Pensions taxed federally but not taxed by Hawaii ..... 13 123456789

14 Social security benefits taxed on federal return ..... 14 123456789

15 First \$4,484 of military reserve or Hawaii national  
guard duty pay ..... 15 123456789

16 Payments to an individual housing account ..... 16 123456789

17 Exceptional trees deduction (attach affidavit)  
(see page 14 of the Instructions) ..... 17 123456789

18 Other Hawaii subtractions from federal AGI  
(see page 14 of the Instructions) ..... 18 123456789

19 Add lines 13 through 18  
..... Total Hawaii subtractions from federal AGI 19 123456789

20 Line 12 minus line 19 ..... Hawaii AGI > 20 X 123456789

CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 15, and place an X here. X

21 If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the Instructions  
and enter your itemized deductions here.

21a Medical and dental expenses  
(from Worksheet A-1) ..... 21a 123456789

21b Taxes (from Worksheet A-2) ..... 21b 123456789

21c Interest expense (from Worksheet A-3) ..... 21c 123456789

21d Contributions (from Worksheet A-4) ..... 21d 123456789

21e Casualty and theft losses (from Worksheet A-5) ..... 21e 123456789

21f Miscellaneous deductions (from Worksheet A-6) ..... 21f 123456789

22 Enter the larger of your: } Itemized Deductions — If line 20 is more than \$100,000  
(\$50,000 for married filing separately), see the worksheet on page 36 of the  
Instructions. If not, add lines 21a through 21f. OR  
Standard Deduction shown below for your filing status.  
Single or Married filing separately — \$2,000  
Married filing jointly or Qualifying widow(er) — \$4,000  
Head of household — \$2,920  
22 123456789

23 Line 20 minus line 22. (This line MUST be filled in) ..... 23 X 123456789

ID NO 12

Your Social Security Number

Your Spouse's SSN



JBT083

123 - 12 - 1234

123 - 12 - 1234

NAME(S) AS SHOWN ON RETURN  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name(s) as shown on return

24 Multiply \$1,040 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es), and see page 21 of the Instructions.

Yourself  Spouse ..... 24 123456789

25 Taxable Income. Line 23 minus line 24 (but not less than zero).....Taxable Income ▶ 25

123456789

26 Tax. Place an X if from  Tax Table;  Tax Rate Schedule; or  Capital Gains Tax Worksheet on page 36 of the Instructions.

(  Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-318, N-338, N-405, N-586, N-615, or N-814 is included.).....Tax ▶ 26

123456789

27 If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet..... 27

123456789

28 Total nonrefundable tax credits (attach Schedule CR) ..... 28

123456789

29 Line 26 minus line 28 (but not less than zero)..... Balance ▶ 29

123456789

30 Hawaii State Income tax withheld (attach W-2s) (see page 24 of the Instructions for other attachments) ..... 30

123456789

31 2008 estimated tax payments..... 31

123456789

32 Amount of estimated tax applied from 2007 return ..... 32

123456789

33 Amount paid with extension..... 33

123456789

34 Refundable Food/Excise Tax Credit (attach Schedule X) DHS, etc. exemptions 12 ..... 34

123456789

35 Credit for Low-Income Household Renters (attach Schedule X) ..... 35

123456789

36 Credit for Child and Dependent Care Expenses (attach Schedule X) ..... 36

123456789

37 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)..... 37

123456789

38 Credit for \$1 General Income Tax (see page 25 of the Instructions)..... 38

123456789

39 Total refundable tax credits from Schedule CR (attach Schedule CR)..... 39

123456789

40 Add lines 30 through 39 ..... Total Payments and Credits ▶ 40

123456789

41 If line 40 is larger than line 29, enter the amount OVERPAID (line 40 minus line 29)..... 41

123456789

42 Contributions to (see page 26 of the Instructions):..... Yourself Spouse

42a Hawaii Schools Repairs and Maintenance Fund .....  \$2  \$2

42b Hawaii Public Libraries Fund .....  \$2  \$2

42c Domestic Violence / Child Abuse and Neglect Funds.....  \$5  \$5

43 Add the amounts of the Xs on lines 42a through 42c and enter the total here ..... 43

12

44 Line 41 minus line 43 ..... 44

123456789

45 Amount of line 44 to be applied to your 2009 ESTIMATED TAX ..... 45

123456789



Your Social Security Number

Your Spouse's SSN

123 - 12 - 1234

123 - 12 - 1234

JBT084

NAME(S) AS SHOWN ON RETURNXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

46a Amount to be REFUNDED TO YOU (line 44 minus line 45) If filing late, see page 31 of Instructions

b Routing number 123456789 c Type: X Checking X Savings

d Account number 12345678901234567 46a 123456789

47 AMOUNT YOU OWE (line 29 minus line 40). Send Form N-200V with your payment. Make check or money order payable to the "Hawaii State Tax Collector" 47 123456789

48 Estimated tax penalty. (See page 27 of Instructions.) Do not include on line 41 or 47. Place an X in this box if Form N-210 is attached X 48 123456789

49 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) 49 X 123456789

50 AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions) 50 X 123456789

51 Did you file a federal Schedule C? X Yes X No If yes, enter Hawaii gross receipts 123456789  
your main business activity: SCHEDULE C BUSINESS  
your main business product: SCHEDULE C PRODUCT AND your HI Tax I.D. No. for this activity W 12345678 - 12

52 Did you file a federal Schedule E for any rental activity? X Yes X No If yes, enter Hawaii gross rents received 123456789  
AND your HI Tax I.D. No. for this activity W 12345678 - 12

53 Did you file a federal Schedule F? X Yes X No If yes, enter Hawaii gross receipts 123456789  
your main business activity: SCHEDULE F BUSINESS  
your main business product: SCHEDULE F PRODUCT AND your HI Tax I.D. No. for this activity W 12345678 - 12

DESIGNEE If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 32 of the Instructions.

Designee's name DESIGNEE'S NAMEXXXXXXXXX Phone no. (123) 456-7891 Identification number 123456789

HAWAII ELECTION CAMPAIGN FUND Do you want \$3 to go to the Hawaii Election Campaign Fund? X Yes X No Note: Placing an X in the "Yes" box will not increase your tax or reduce your refund.  
If joint return, does your spouse want \$3 to go to the fund? X Yes X No

DECLARATION - I declare, under the penalties set forth in section 231-36, HRS, that this return (including 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.

Your signature Date 12/12/12 Spouse's signature (if filing jointly, BOTH must sign) Date 12/12/12

Your Occupation Daytime Phone Number Your Spouse's Occupation Daytime Phone Number  
TAXPAYER'S OCCUPATIONXXXXXXXXXXXXX (123) 123-4567 SPOUSE'S OCCUPATIONXXXXXXXXXXXXX (123) 123-4567

PLEASE SIGN HERE Preparer's Signature Date 12/12/12 Check if self-employed X Preparer's identification number 123456789  
Print Preparer's Name PRINT PREPARER'S NAME HEREXXXXXXXXXXXXXXXXXXXXXX Federal E.I. No. 12-1234567  
Firm's name (or yours if self-employed), Address, and ZIP Code FIRM'S NAME OR PREPARER'S NAMEXXXXXXXXXXXXXXXXXXXXX ADDRESS AND ZIP CODEXXXXXXXXXXXXXXXXXXXXX Phone No. (123) 123-4567

REMINDERS:

- File your return on or before April 20, 2009.
- You must enter your social security number(s). Your social security number(s) is no longer printed on your preprinted address label.
- Don't forget to sign your return. If married filing a joint return, both spouses must sign the return.
- Be sure required attachments are attached. (W-2s or HW-2s, Schedule X, Form N-200V, check or money order, etc.)
- Make check or money order payable to the "Hawaii State Tax Collector" or visit our website at www.ehawaii.gov/efile and register to pay your taxes via the Internet.

ID NO 12



Individual Income Tax Return RESIDENT



Calendar Year 2008 OR

JBT081

X AMENDED Return

Fiscal Year Beginning 12 - 12 - 12 and Ending 12 - 12 - 12

FOR OFFICE USE ONLY

THIS SPACE RESERVED

Do NOT Submit a Photocopy!!

Place an X in applicable box, if appropriate

X First Time Filer X Address or Name Change

ATTACH COPY 2 OF FORM W-2 HERE

ATTACH CHECK OR MONEY ORDER AND FORM N-200V HERE

Form with fields for Name, Spouse's Name, Address, City, State, ZIP, and Foreign Address.

IMPORTANT — Complete this Section

Form for Social Security Numbers and Spouse's Name with input fields for letters and numbers.

(Place an X in only ONE box)

- 1 X Single
2 X Married filing joint return
3 X Married filing separate return
4 X Head of household
5 X Qualifying widow(er) with dependent child

CAUTION: If you can be claimed as a dependent on another person's tax return (such as your parents'), DO NOT place an X on line 6a, but be sure to place an X above line 21.

Form with lines 6a through 6e for dependents and exemptions.



Your Social Security Number

Your Spouse's SSN

JBT082

123 - 12 - 1234

123 - 12 - 1234

Name(s) as shown on return

NAME(S) AS SHOWN ON RETURNXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

ROUND TO THE NEAREST DOLLAR

7	Federal adjusted gross income (AGI) (see page 10 of the Instructions) .....	7	<input checked="" type="checkbox"/>	<u>123456789</u>
8	Difference in state/federal wages due to COLA, ERS, etc. (see page 11 of the Instructions) .....	8		<u>123456789</u>
9	Interest on out-of-state bonds (including municipal bonds).....	9		<u>123456789</u>
10	Other Hawaii additions to federal AGI (see page 11 of the Instructions).....	10		<u>123456789</u>
11	Add lines 8 through 10 ..... <b>Total Hawaii additions to federal AGI</b>	11		<u>123456789</u>
12	Add lines 7 and 11.....	12	<input checked="" type="checkbox"/>	<u>123456789</u>
13	Pensions taxed federally but not taxed by Hawaii.....	13		<u>123456789</u>
14	Social security benefits taxed on federal return.....	14		<u>123456789</u>
15	First \$4,484 of military reserve or Hawaii national guard duty pay.....	15		<u>123456789</u>
16	Payments to an individual housing account .....	16		<u>123456789</u>
17	Exceptional trees deduction (attach affidavit) (see page 14 of the Instructions).....	17		<u>123456789</u>
18	Other Hawaii subtractions from federal AGI (see page 14 of the Instructions).....	18		<u>123456789</u>
19	Add lines 13 through 18 ..... <b>Total Hawaii subtractions from federal AGI</b>	19		<u>123456789</u>
20	Line 12 minus line 19 ..... <b>Hawaii AGI</b> ▶	20	<input checked="" type="checkbox"/>	<u>123456789</u>

**CAUTION:** If you can be claimed as a dependent on another person's return, see the Instructions on page 15, and place an X here.

21	If you do not itemize your deductions, go to line 22 below. Otherwise go to page 15 of the Instructions and enter your itemized deductions here.			
21a	Medical and dental expenses (from Worksheet A-1) .....	21a		<u>123456789</u>
21b	Taxes (from Worksheet A-2).....	21b		<u>123456789</u>
21c	Interest expense (from Worksheet A-3).....	21c		<u>123456789</u>
21d	Contributions (from Worksheet A-4).....	21d		<u>123456789</u>
21e	Casualty and theft losses (from Worksheet A-5).....	21e		<u>123456789</u>
21f	Miscellaneous deductions (from Worksheet A-6).....	21f		<u>123456789</u>
22	Enter the larger of your: } <b>Itemized Deductions</b> — If line 20 is more than \$100,000 (\$50,000 for married filing separately), see the worksheet on page 36 of the Instructions. If not, add lines 21a through 21f. <b>OR</b> <b>Standard Deduction</b> shown below for your filing status. Single or Married filing separately — \$2,000 Married filing jointly or Qualifying widow(er) — \$4,000 Head of household — \$2,920	22		<u>123456789</u>
23		Line 20 minus line 22. (This line <b>MUST</b> be filled in).....	23	<input checked="" type="checkbox"/>



Your Social Security Number

Your Spouse's SSN

123 - 12 - 1234

123 - 12 - 1234

JBT083

Name(s) as shown on return

NAME(S) AS SHOWN ON RETURN  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

24 Multiply \$1,040 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es), and see page 21 of the Instructions.  
 Yourself       Spouse ..... 24      123456789

25 Taxable Income. Line 23 minus line 24 (but not less than zero) ..... Taxable Income ▶ 25      123456789

26 Tax. Place an X if from  Tax Table;  Tax Rate Schedule; or  Capital Gains Tax Worksheet on page 36 of the Instructions.  
(  Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-318, N-338, N-405, N-586, N-615, or N-814 is included.) ..... Tax ▶ 26      123456789

27 If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet ..... 27      123456789

28 Total nonrefundable tax credits (attach Schedule CR) ..... 28      123456789

29 Line 26 minus line 28 (but not less than zero) ..... Balance ▶ 29      123456789

30 Hawaii State Income tax withheld (attach W-2s) (see page 24 of the Instructions for other attachments) ..... 30      123456789

31 2008 estimated tax payments ..... 31      123456789

32 Amount of estimated tax applied from 2007 return ..... 32      123456789

33 Amount paid with extension ..... 33      123456789

34 Refundable Food/Excise Tax Credit (attach Schedule X) DHS, etc. exemptions 12 ..... 34      123456789

35 Credit for Low-Income Household Renters (attach Schedule X) ..... 35      123456789

36 Credit for Child and Dependent Care Expenses (attach Schedule X) ..... 36      123456789

37 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice) ..... 37      123456789

38 Credit for \$1 General Income Tax (see page 25 of the Instructions) ..... 38      123456789

39 Total refundable tax credits from Schedule CR (attach Schedule CR) ..... 39      123456789

40 Add lines 30 through 39 ..... Total Payments and Credits ▶ 40      123456789

41 If line 40 is larger than line 29, enter the amount OVERPAID (line 40 minus line 29) ..... 41      123456789

42 Contributions to (see page 26 of the Instructions): ..... Yourself Spouse  
42a Hawaii Schools Repairs and Maintenance Fund .....  \$2       \$2  
42b Hawaii Public Libraries Fund .....  \$2       \$2  
42c Domestic Violence / Child Abuse and Neglect Funds .....  \$5       \$5

43 Add the amounts of the Xs on lines 42a through 42c and enter the total here ..... 43      12

44 Line 41 minus line 43 ..... 44      123456789

45 Amount of line 44 to be applied to your 2009 ESTIMATED TAX ..... 45      123456789



Your Social Security Number

Your Spouse's SSN

123 - 12 - 1234

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JBT084

Name(s) as shown on return

NAME(S) AS SHOWN ON RETURNXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

46a Amount to be REFUNDED TO YOU (line 44 minus line 45) If filing late, see page 31 of Instructions

b Routing number 123456789 c Type: X Checking X Savings

d Account number 12345678901234567 46a 123456789

47 AMOUNT YOU OWE (line 29 minus line 40). Send Form N-200V with your payment. Make check or money order payable to the "Hawaii State Tax Collector" 47 123456789

48 Estimated tax penalty. (See page 27 of Instructions.) Do not include on line 41 or 47. Place an X in this box if Form N-210 is attached X 48 123456789

49 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) 49 X 123456789

50 AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions) 50 X 123456789

51 Did you file a federal Schedule C? X Yes X No If yes, enter Hawaii gross receipts 123456789  
your main business activity: SCHEDULE C BUSINESS AND your HI Tax I.D. No. for this activity W 12345678 - 12  
your main business product: SCHEDULE C PRODUCT

52 Did you file a federal Schedule E for any rental activity? X Yes X No If yes, enter Hawaii gross rents received 123456789  
AND your HI Tax I.D. No. for this activity W 12345678 - 12

53 Did you file a federal Schedule F? X Yes X No If yes, enter Hawaii gross receipts 123456789  
your main business activity: SCHEDULE F BUSINESS AND your HI Tax I.D. No. for this activity W 12345678 - 12  
your main business product: SCHEDULE F PRODUCT

DESIGNEE If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 32 of the Instructions.  
Designee's name DESIGNEE'S NAMEXXXXXXXXX Phone no. (123) 456-7891 Identification number 123456789

HAWAII ELECTION CAMPAIGN FUND Do you want \$3 to go to the Hawaii Election Campaign Fund? X Yes X No Note: Placing an X in the "Yes" box will not increase your tax or reduce your refund.  
If joint return, does your spouse want \$3 to go to the fund? X Yes X No

DECLARATION - I declare, under the penalties set forth in section 231-36, HRS, that this return (including 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.

PLEASE SIGN HERE Your signature Date 12/12/12 Spouse's signature (if filing jointly, BOTH must sign) Date 12/12/12  
Your Occupation Daytime Phone Number Your Spouse's Occupation Daytime Phone Number  
TAXPAYER'S OCCUPATIONXXXXXXXXXXXXX (123) 123-4567 SPOUSE'S OCCUPATIONXXXXXXXXXXXXX (123) 123-4567

Preparer's Signature Date 12/12/12 Check if self-employed X Preparer's identification number 123456789  
Print Preparer's Name PRINT PREPARER'S NAME HEREXXXXXXXXXXXXXXXXXXXXXXXXXX Federal E.I. No. 12-1234567  
Firm's name (or yours if self-employed), Address, and ZIP Code FIRM'S NAME OR PREPARER'S NAMEXXXXXXXXXXXXXXXXXXXXX ADDRESS AND ZIP CODEXXXXXXXXXXXXXXXXXXXXX Phone No. (123) 123-4567

REMINDERS:

- File your return on or before April 20, 2009.
- You must enter your social security number(s). Your social security number(s) is no longer printed on your preprinted address label.
- Don't forget to sign your return. If married filing a joint return, both spouses must sign the return.
- Be sure required attachments are attached. (W-2s or HW-2s, Schedule X, Form N-200V, check or money order, etc.)
- Make check or money order payable to the "Hawaii State Tax Collector" or visit our website at www.ehawaii.gov/efile and register to pay your taxes via the Internet.