

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-15 (Rev. 2008)**

Contact Information

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**Hawaii Software Vendor Website
Address:**

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-15 (Rev. 2008)**General Information and Scannable Specifications**

This document provides software vendors with the requirements for reproducing Form N-15. Form N-15 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-15 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.

Note: Starting with the 2008 tax year, we will support the processing of 2D barcodes produced on Form N-15. If you will produce 2D barcodes for Form N-15, 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

- Period of Residency 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 tax year ending)
- 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 1, list of Dependents for lines 6c and 6d;
 2. Page 2, Line 31 Name and SSN of recipient of alimony payment;
 3. 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:
Page 1, on row 63 at columns 25 and 26; and
Pages 2-4, on row 9 at columns 13 and 14.
- 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 JCT081 for page 1:



JCT081

- The required barcode is JCT082 for page 2:



JCT082

- The required barcode is JCT083 for page 3:



JCT083

- The required barcode is JCT084 for page 4:



JCT084

The barcode includes the form number code (JC), 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

Starting with the 2008 tax year, the Department will support the processing of 2D barcodes produced on Form N-15. The following defines the technical specifications for producing 2D barcodes for Form N-15. 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-15/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-15. If you are now reproducing Form N-15, 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-15, 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. 2D Barcode Layout - N15 / Schedule CR

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 space reserved for this field on each page of the return.	
3	--	--	Form Number	6	A	"N15"	
4	1	--	Form Year	4	N	The tax year for which the return is being filed. "2008" for example.	
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.	
7	--	--	Amended Return Checkbox	1	C	"X" or null.	
8	1	--	Fiscal Year Begin Month	2	N	Only populate this field for part year or fiscal year filers. If not a part year resident or 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 part year or fiscal year filers. If not a part year resident or 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 part year or fiscal year filers. If not a part year resident or 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 part year or fiscal year filers. If not a part year resident or 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 part year or fiscal year filers. If not a part year resident or 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 part year or fiscal year filers. If not a part year resident or fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
14	1	--	Resident Status Checkbox: Part-Year Resident	1	C	"X" or null. One and only one of the resident status checkboxes MUST be marked.	
15	1	--	Resident Status Checkbox: Nonresident	1	C	"X" or null. One and only one of the resident status checkboxes MUST be marked.	
16	1	--	Resident Status Checkbox: Nonresident Alien	1	C	"X" or null. One and only one of the resident status checkboxes MUST be marked.	
17	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.	
18	1	--	Primary Middle Initial	1	A		
19	1	--	Primary Last Name	35	A		
20	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.	
21	1	--	Spouse Middle Initial	1	A	Optional entry if married filing joint, otherwise null.	
22	1	--	Spouse Last Name	35	A	Required entry if married filing joint, otherwise null.	
23	1	--	First 4 Characters of Primary Last Name	4	A		
24	1	--	Primary SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	
25	1	--	First 4 Characters of Spouse Last Name	4	A	Required entry if married filing joint or married filing separate , otherwise null.	
26	1	--	Spouse SSN	9	N	Required entry if married filing joint or married filing separate , otherwise null. Do not include hyphens, spaces or other delimiters in this field.	
27	1	--	Care Of	40	A		
28	1	--	Street Address	40	AN		
29	1	--	City	21	A		

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
30	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: http://www.usps.com/ncsc/lookups/usps_abbreviations.html	
31	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.	
32	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.	
33	1	--	Country	13	A	Only populate if a foreign address.	
34	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.	
35	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.	
36	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.	
37	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.	
38	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.	
39	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.	
40	1	4	HOH Qualifying Person. This field appears below line 4.	21	A		
41	1	5	Year Spouse Died	4	N		
42	1	6a	Primary Regular Exemption	1	C	"X" or null.	
43	1	6a	Primary Over 65 Exemption	1	C	"X" or null.	
44	1	6b	Spouse Regular Exemption	1	C	"X" or null.	
45	1	6b	Spouse Over 65 Exemption	1	C	"X" or null.	
46	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. 0 if no value.	
47	1	6c	Exemptions for Dependent Children	2	N		
48	1	6d	Exemptions for Other Dependents	2	N		
49	1	6e	Total Exemptions Claimed	2	N		
50	2	7a	Wages Total	9	N	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.	
51	2	7b	Wages Hawaii	9	N		
52	2	8a	Interest Income Total	9	N		
53	2	8b	Interest Income Hawaii	9	N		
54	2	9a	Dividends Total	9	N		
55	2	9b	Dividends Hawaii	9	N		

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
56	2	10a	State Refund Total	9	N		
57	2	10b	State Refund Hawaii	9	N		
58	2	11a	Alimony Received Total	9	N		
59	2	11b	Alimony Received Hawaii	9	N		
60	2	12a	Business Farm Income Total - negative indicator checkbox	1	C	"X" or null.	
61	2	12a	Business Farm Income Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
62	2	12b	Business Farm Income Hawaii - negative indicator checkbox	1	C	"X" or null.	
63	2	12b	Business Farm Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
64	2	13a	Capital Gain Total - negative indicator checkbox	1	C	"X" or null.	
65	2	13a	Capital Gain Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
66	2	13b	Capital Gain Hawaii - negative indicator checkbox	1	C	"X" or null.	
67	2	13b	Capital Gain Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
68	2	14a	Supplemental Gain Total - negative indicator checkbox	1	C	"X" or null.	
69	2	14a	Supplemental Gain Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
70	2	14b	Supplemental Gain Hawaii - negative indicator checkbox	1	C	"X" or null.	
71	2	14b	Supplemental Gain Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
72	2	15a	IRA Distribution Total	9	N		
73	2	15b	IRA Distribution Hawaii	9	N		
74	2	16a	Pension Total	9	N		
75	2	16b	Pension Hawaii	9	N		
76	2	17a	Rents and Royalties Total - negative indicator checkbox	1	C	"X" or null.	
77	2	17a	Rents and Royalties Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
78	2	17b	Rents and Royalties Hawaii - negative indicator checkbox	1	C	"X" or null.	
79	2	17b	Rents and Royalties Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
80	2	18a	Unemployment Compensation Total	9	N		
81	2	18b	Unemployment Compensation Hawaii	9	N		
82	2	19a	Other Income Total - negative indicator checkbox	1	C	"X" or null.	
83	2	19a	Other Income Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
84	2	19b	Other Income Hawaii - negative indicator checkbox	1	C	"X" or null.	
85	2	19b	Other Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
86	2	20a	Total Income Total - negative indicator checkbox	1	C	"X" or null.	
87	2	20a	Total Income Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
88	2	20b	Total Income Hawaii - negative indicator checkbox	1	C	"X" or null.	
89	2	20b	Total Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
90	2	21a	Archer MSA deduction Total	9	N		
91	2	21b	Archer MSA deduction Hawaii	9	N		
92	2	22a	Certain Business Expenses Total	9	N		
93	2	22b	Certain Business Expenses Hawaii	9	N		
94	2	23a	IRA Deduction Total	9	N		
95	2	23b	IRA Deduction Hawaii	9	N		
96	2	24a	Student Loan Interest Total	9	N		
97	2	24b	Student Loan Interest Hawaii	9	N		
98	2	25a	Health Savings Account Deduction Total	9	N		
99	2	25b	Health Savings Account Deduction Hawaii	9	N		
100	2	26a	Moving Expenses Total	9	N		
101	2	26b	Moving Expenses Hawaii	9	N		
102	2	27a	One-half of Self-Employment Tax Total	9	N		
103	2	27b	One-half of Self-Employment Tax Hawaii	9	N		
104	2	28a	Self-Employed Health Insurance Total	9	N		
105	2	28b	Self-Employed Health Insurance Hawaii	9	N		
106	2	29a	Self-Employed SEP Total	9	N		
107	2	29b	Self-Employed SEP Hawaii	9	N		
108	2	30a	Penalty on Early Savings Withdrawal Total	9	N		
109	2	30b	Penalty on Early Savings Withdrawal Hawaii	9	N		
110	2	31a	Alimony Paid Total	9	N		
111	2	31b	Alimony Paid Hawaii	9	N		
112	2	32a	Payments to Housing Account Total	9	N		
113	2	32b	Payments to Housing Account Hawaii	9	N		
114	3	33a	Military Reserve Pay Total	9	N		
115	3	33b	Military Reserve Pay Hawaii	9	N		
116	3	34a	Exceptional Tree Deduction Total	9	N		
117	3	34b	Exceptional Tree Deduction Hawaii	9	N		
118	3	35a	Total Adjustments Total	9	N		
119	3	35b	Total Adjustments Hawaii	9	N		
120	3	36a	Adjusted Gross Income Total - negative indicator checkbox	1	C	"X" or null.	
121	3	36a	Adjusted Gross Income Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
122	3	36b	Adjusted Gross Income Hawaii - negative indicator checkbox	1	C	"X" or null.	
123	3	36b	Adjusted Gross Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
124	3	37	Hawaii AGI to Total AGI Ratio	4	N	Line 36B divided by Line 36A. Must include a decimal point. The "Max Length" value includes the decimal point (for example 0.41). Compute to three decimal places, then round to 2. If Line 36A is zero or a negative number, and Line 36B is a positive number, enter 1.00 on Line 37. If line 36B is zero or a negative number, enter 0 on Line 37. If both Line 36 A and 36B are negative, enter 0 on Line 37. If Line 36B is greater than Line 36A, enter 1.00 on Line 37. If column A is not completed, enter 0 on Line 37.	
125	3	--	Dependent Indicator	1	C	"X" or null.	
126	3	38a	Medical and Dental Expenses	9	N		
127	3	38b	Taxes	9	N		
128	3	38c	Interest Expense	9	N		
129	3	38d	Contributions	9	N		
130	3	38e	Casualty and Theft Loss	9	N		
131	3	38f	Miscellaneous Deductions	9	N		
132	3	39	Total Itemized Deductions	9	N		

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
133	3	40a	Standard Deduction	9	N		
134	3	40b	Prorated Standard Deduction	9	N		
135	3	41	Hawaii AGI Less Deductions - negative indicator checkbox	1	C	"X" or null.	
136	3	41	Hawaii AGI Less Deductions	9	N		
137	3	42a	Primary Disability Indicator. This field appears below line 42a.	1	C	"X" or null.	
138	3	42a	Spouse Disability Indicator. This field appears below line 42a.	1	C	"X" or null.	
139	3	42a	Total Exemptions	9	N		
140	3	42b	Prorated Exemptions	9	N		
141	3	43	Taxable Income	9	N		
142	3	44	Indicator if tax from other forms (N-2, N-103, etc) is included	1	C	"X" or null.	
143	3	44	Tax Liability	9	N		
144	3	44a	Net Capital Gain	9	N		
145	3	45	Total Nonrefundable Credits	9	N		
146	3	46	Balance Subtotal	9	N		
147	3	47	Withholding	9	N		
148	3	48	Estimated tax payments	9	N		
149	3	49	Estimated tax from previous tax year	9	N		
150	3	50	Extension Payment	9	N		
151	4	51	DHS Exemptions (Child Support)	2	N		
152	4	51	Refundable Food/Excise/Tax Credit	9	N		
153	4	51	Federal AGI	5	N		
154	4	52	Low Income Household Renters Credit	9	N		
155	4	53	Child and Dependent Care Expenses	9	N		
156	4	54	Child Passenger Restraint Credit	9	N		
157	4	55	Credit for General Income Tax	9	N		
158	4	56	Total Refundable Credits	9	N		
159	4	57	Total Payments and Credits	9	N		
160	4	58	Amount Overpaid	9	N		
161	4	59a	Primary School Repairs and Maintenance Donation	1	C	"X" or null.	
162	4	59a	Spouse School Repairs and Maintenance Donation	1	C	"X" or null.	
163	4	59b	Primary Public Libraries Donation	1	C	"X" or null.	
164	4	59b	Spouse Public Libraries Donation	1	C	"X" or null.	
165	4	59c	Primary Domestic Violence Donation	1	C	"X" or null.	
166	4	59c	Spouse Domestic Violence Donation	1	C	"X" or null.	
167	4	60	Total Donations	2	N		
168	4	61	Overpaid minus donations	9	N		
169	4	62	Estimated Tax apply to the following tax year	9	N		
170	4	63a	Refunded to you	9	N		
171	4	63b	Routing Number	9	N	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
172	4	63c	Account Type Checking	1	C	"X" or null. Either the checking or savings checkbox may be checked, but not both.	
173	4	63c	Account Type Savings	1	C	"X" or null.	
174	4	63d	Account Number	17	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
175	4	64	Amount you owe	9	N		
176	4	65	Form N210 attached checkbox	1	C	"X" or null.	

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
177	4	65	Estimated Tax Penalty	9	N		
178	4	66	Amended Return: Amount Paid (Overpaid) on Original Return- negative indicator checkbox	1	C	"X" or null.	
179	4	66	Amended Return: Amount Paid (Overpaid) on Original Return	9	N	Null if no value. If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
180	4	67	Amended Return: Balance Due (Refund) on Amended Return- negative indicator checkbox	1	C	"X" or null.	
181	4	67	Amended Return: Balance Due (Refund) on Amended Return	9	N	Null if no value. If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
182	4	--	Primary HI Election Campaign - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
183	4	--	Primary HI Election Campaign - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
184	4	--	Spouse HI Election Campaign - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
185	4	--	Spouse HI Election Campaign - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
186	CR1	1	Tax Paid to another state	9	N		
187	CR1	2	Carryover of Energy Conservation Tax Credit	9	N		
188	CR1	3	Enterprise Zone Tax Credit	9	N		
189	CR1	4	Low Income Housing Tax Credit	9	N		
190	CR1	5	Employment Vocational Rehab Referral Credit	9	N		
191	CR1	6	High Tech Business Investment Tax Credit	9	N		
192	CR1	7	Carryover of Individual Development Account Contribution Tax Credit	9	N		
193	CR1	8	Tech Infrastructure Renovation Tax Credit	9	N		
194	CR1	9	School Repair and Maintenance Credit	9	N		
195	CR1	10	Hotel Construction and Remodeling Tax Credit	9	N		
196	CR1	11	Carryover of Residential Construction and Remodel Tax Credit	9	N		
197	CR1	12	Renew Energy Tech Income Tax Credit	9	N		
198	CR1	12	Solar Thermal Checkbox	1	C	"X" or null.	
199	CR1	12	Wind Powered Checkbox	1	C	"X" or null.	
200	CR1	12	Photovoltaic Checkbox	1	C	"X" or null.	
201	CR1	13	Ko Olina Credit	9	N		
202	CR1	14	Total Nonrefundable Credits	9	N		
203	CR2	15	Capital Goods Excise Tax Credit	9	N		
204	CR2	16	Fuel Tax Credit	9	N		
205	CR2	17	Credit for Increasing Research Activities	9	N		
206	CR2	18	Ethanol Facility Tax Credit	9	N		
207	CR2	19	Motion Picture and Film Tax Credit	9	N		
208	CR2	20a	Other refundable credits-pro rata share of taxes paid on sale of real property	9	N		
209	CR2	20b	Other refundable credits-credit from regulated investment company	9	N		
210	CR2	20c	Other Refundable Credits Total	9	N		
211	CR2	21	Total Refundable Credits	9	N		
212	--	--	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				

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
	1	--	Deceased Taxpayer Date of Death. This will be entered 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 entered in the space below the area reserved for the barcode, and may be for either the taxpayer or spouse.				
	1	--	Spouse meets qualifications Checkbox. This is the checkbox below line 6b.				
	1	6d	Table of dependent names, social security numbers, and relationship				
	3	44	Tax source checkbox group (Tax Table, Tax Rate Schedule, Capital Gains Tax Worksheet)				
	4	--	Designee Name				
	4	--	Designee Phone Number				
	4	--	Designee Identification Number				
	4	--	Signature Date				
	4	--	Occupation				
	4	--	Daytime Phone Number				
	4	--	Spouse Signature Date				
	4	--	Spouse Occupation				
	4	--	Spouse Daytime Phone Number				
	4	--	Preparer Signature Date				
	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				

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APPENDIX C. 2008 Software Vendor N15 Test Cases

Numeric fields may be left blank if Null, unless required to be filled in (e.g. Line 41.)

Test Values for Fields that ARE Included in the 2D Barcode

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	N15	N15	N15	N15	N15	N15
4	1	--	Form Year	2008	2008	2008	2008	2008	2008
5	--	--	2D Specification Version	0	0	0	0	0	0
6	--	--	Software Version	0	0	0	0	0	0
7	--	--	Amended Return Checkbox		X				X
8	1	--	Fiscal Year Begin Month	02			01		03
9	1	--	Fiscal Year Begin Day	20			01		01
10	1	--	Fiscal Year Begin Year	08			08		08
11	1	--	Fiscal Year End Month	12			08		12
12	1	--	Fiscal Year End Day	31			31		31
13	1	--	Fiscal Year End Year	08			08		08
14	1	--	Resident Status Checkbox: Part-Year Resident	X			X		X
15	1	--	Resident Status Checkbox: Nonresident		X			X	
16	1	--	Resident Status Checkbox: Nonresident Alien			X			
17	1	--	Primary First Name	KEALAKEKUAMALAN AI	KAWENLAOKALANI	ITO	JANE	JOHN	MAXLENGTHFIRSTNAMESTR RINGZ
18	1	--	Primary Middle Initial	S	K				M
19	1	--	Primary Last Name	DAVIDSON	HUMUHUMUNUKUNUKU	SUZUKI	GREEN	BROWN	MAXLENGTHLASTNAMESTR INGERLONGLASTNZ
20	1	--	Spouse First Name		KAHALA				MAXLENGTHFIRSTNAMESTR OUSEZ
21	1	--	Spouse Middle Initial		A				M
22	1	--	Spouse Last Name		HUMUHUMUNUKUNUKU				MAXLENGTHLASTNAMESTR INGERLONGLASTNZ
23	1	--	First 4 Characters of Primary Last Name	DAVI	HUMU	SUZU	GREE	BROW	MAXL
24	1	--	Primary SSN	400007955	575661122	575661123	575661124	575661125	575661125
25	1	--	First 4 Characters of Spouse Last Name		HUMU	SUZU			MAXL
26	1	--	Spouse SSN		576557442	576661124			123456789

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
27	1	--	Care Of		JOHN CAREOFNAME				PROFESSIONAL ACCOUNTANCY CORPORATION OZZ
28	1	--	Street Address	47 478 PUAPOO PL	415 SOUTH ST APT 1234	3 4 2 HAMAMATSU CHO	12 10TH AVE EAST	175 SAN PABLO AVE	123 MAX AVENUE OF THE AMERICAN MUSIC BEZ
29	1	--	City	KANEOHE	HONOLULU	MINATO KU	VANCOUVER	SAN FRANCISCO	MAXIMUM CITY LIMITEZ
30	1	--	U.S. State Code	HI	HI			CA	
31	1	--	ZIP (Postal) Code	96744	96813	261 3254	V5T 1Y9	941271535	9670000001
32	1	--	Foreign State or Province			TOKYO	BRITISH COLUMBIA		BRITISH COLUMBIA BRITISHZ
33	1	--	Country			JAPAN	CANADA		CANADA123456Z
34	1	1	Filing Status Checkbox: Single	X					
35	1	2	Filing Status Checkbox: Married filing joint		X				X
36	1	3	Filing Status Checkbox: Married filing separate			X			
37	1	4	Filing Status Checkbox: Head of Household				X		
38	1	5	Filing Status Checkbox: Qualifying Widower					X	
39	1	3	MFS Spouse Name. This field appears below line 3.			CASANDRINA MAXIMUM SUZUKZ			
40	1	4	HOH Qualifying Person. This field appears below line 4.				MAXIMUM QUALIFYING CZ		
41	1	5	Year Spouse Died					2006	
42	1	6a	Primary Regular Exemption		X	X	X	X	X
43	1	6a	Primary Over 65 Exemption		X		X	X	X
44	1	6b	Spouse Regular Exemption		X	X			X
45	1	6b	Spouse Over 65 Exemption		X				X
46	1	--	Number of Primary and Spouse Exemptions. This is the field that appears to the right of lines 6a and 6b.		4	2	2	2	4
47	1	6c	Exemptions for Dependent Children		1	6		1	99
48	1	6d	Exemptions for Other Dependents		2	4	1	0	99
49	1	6e	Total Exemptions Claimed		7	12	3	3	99
50	2	7a	Wages Total	120652	125200	12000	132000	32000	123456789
51	2	7b	Wages Hawaii	100543	125200	12000	90000	32000	123456789

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
52	2	8a	Interest Income Total	5200	1552	132691	150	1152	123456789
53	2	8b	Interest Income Hawaii	5200	1552	6645	15	1152	123456789
54	2	9a	Dividends Total	3000	4200	1286	275		123456789
55	2	9b	Dividends Hawaii	2500	3800	42	20		123456789
56	2	10a	State Refund Total		1625	135	350		123456789
57	2	10b	State Refund Hawaii		1625	135	350		123456789
58	2	11a	Alimony Received Total						123456789
59	2	11b	Alimony Received Hawaii						123456789
60	2	12a	Business Farm Income Total - negative indicator checkbox		X				X
61	2	12a	Business Farm Income Total		42530	72090			123456789
62	2	12b	Business Farm Income Hawaii - negative indicator checkbox		X				X
63	2	12b	Business Farm Income Hawaii		42530	4000			123456789
64	2	13a	Capital Gain Total - negative indicator checkbox						X
65	2	13a	Capital Gain Total			1200			123456789
66	2	13b	Capital Gain Hawaii - negative indicator checkbox						X
67	2	13b	Capital Gain Hawaii			1200			123456789
68	2	14a	Supplemental Gain Total - negative indicator checkbox						X
69	2	14a	Supplemental Gain Total			1000			123456789
70	2	14b	Supplemental Gain Hawaii - negative indicator checkbox						X
71	2	14b	Supplemental Gain Hawaii			1000			123456789
72	2	15a	IRA Distribution Total						123456789
73	2	15b	IRA Distribution Hawaii						123456789
74	2	16a	Pension Total			8600			123456789
75	2	16b	Pension Hawaii						123456789
76	2	17a	Rents and Royalties Total - negative indicator checkbox						X
77	2	17a	Rents and Royalties Total						123456789
78	2	17b	Rents and Royalties Hawaii - negative indicator checkbox						X
79	2	17b	Rents and Royalties Hawaii						123456789
80	2	18a	Unemployment Compensation Total				575		123456789

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
81	2	18b	Unemployment Compensation Hawaii				575		123456789
82	2	19a	Other Income Total - negative indicator checkbox						X
83	2	19a	Other Income Total						123456789
84	2	19b	Other Income Hawaii - negative indicator checkbox						X
85	2	19b	Other Income Hawaii						123456789
86	2	20a	Total Income Total - negative indicator checkbox						
87	2	20a	Total Income Total	128852	90047	229002	133350	33152	123456789
88	2	20b	Total Income Hawaii - negative indicator checkbox						
89	2	20b	Total Income Hawaii	108243	89647	25022	90960	33152	123456789
90	2	21a	Archer MSA deduction Total					1000	123456789
91	2	21b	Archer MSA deduction Hawaii					1000	123456789
92	2	22a	Certain Business Expenses Total						123456789
93	2	22b	Certain Business Expenses Hawaii						123456789
94	2	23a	IRA Deduction Total						123456789
95	2	23b	IRA Deduction Hawaii						123456789
96	2	24a	Student Loan Interest Total						123456789
97	2	24b	Student Loan Interest Hawaii						123456789
98	2	25a	Health Savings Account Deduction Total						123456789
99	2	25b	Health Savings Account Deduction Hawaii						123456789
100	2	26a	Moving Expenses Total						123456789
101	2	26b	Moving Expenses Hawaii						123456789
102	2	27a	One-half of Self-Employment Tax Total						123456789
103	2	27b	One-half of Self-Employment Tax Hawaii						123456789
104	2	28a	Self-Employed Health Insurance Total						123456789
105	2	28b	Self-Employed Health Insurance Hawaii						123456789
106	2	29a	Self-Employed SEP Total						123456789
107	2	29b	Self-Employed SEP Hawaii						123456789

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
108	2	30a	Penalty on Early Savings Withdrawal Total						123456789
109	2	30b	Penalty on Early Savings Withdrawal Hawaii						123456789
110	2	31a	Alimony Paid Total						123456789
111	2	31b	Alimony Paid Hawaii						123456789
112	2	32a	Payments to Housing Account Total	1000	5000				123456789
113	2	32b	Payments to Housing Account Hawaii	1000	5000				123456789
114	3	33a	Military Reserve Pay Total	4484	4484				123456789
115	3	33b	Military Reserve Pay Hawaii	4484	4484				123456789
116	3	34a	Exceptional Tree Deduction Total						123456789
117	3	34b	Exceptional Tree Deduction Hawaii						123456789
118	3	35a	Total Adjustments Total	5484	9484			1000	123456789
119	3	35b	Total Adjustments Hawaii	5484	9484			1000	123456789
120	3	36a	Adjusted Gross Income Total - negative indicator checkbox						X
121	3	36a	Adjusted Gross Income Total	123368	80563	229002	133350	32152	123456789
122	3	36b	Adjusted Gross Income Hawaii - negative indicator checkbox						X
123	3	36b	Adjusted Gross Income Hawaii	102759	80163	25022	90960	32152	123456789
124	3	37	Hawaii AGI to Total AGI Ratio	0.83	1.00	0.11	0.68	1.00	0.00
125	3	--	Dependent Indicator	X					X
126	3	38a	Medical and Dental Expenses						123456789
127	3	38b	Taxes	8400	11490	1500	4700	250	123456789
128	3	38c	Interest Expense		11800			12578	123456789
129	3	38d	Contributions		3536		510	100	123456789
130	3	38e	Casualty and Theft Loss						123456789
131	3	38f	Miscellaneous Deductions		233			288	123456789
132	3	39	Total Itemized Deductions	8372	27059	1500	5210	13216	123456789
133	3	40a	Standard Deduction						
134	3	40b	Prorated Standard Deduction						
135	3	41	Hawaii AGI Less Deductions - negative indicator checkbox						X
136	3	41	Hawaii AGI Less Deductions	94387	53104	23522	85750	18936	123456789
137	3	42a	Primary Disability Indicator. This field appears below line 42a.				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
138	3	42a	Spouse Disability Indicator. This field appears below line 42a.						X
139	3	42a	Total Exemptions		7280	12480	7000	3120	123456789
140	3	42b	Prorated Exemptions		7280	1373	4760	3120	
141	3	43	Taxable Income	94387	45824	22149	80990	15816	123456789
142	3	44	Indicator if tax from other forms (N-2, N-103, etc) is included	X					X
143	3	44	Tax Liability	7406	2551	1219	5560	563	123456789
144	3	44a	Net Capital Gain						123456789
145	3	45	Total Nonrefundable Credits	130	785				123456789
146	3	46	Balance Subtotal	7276	1766	1219	5560	563	123456789
147	3	47	Withholding	8400	2400		2315	250	123456789
148	3	48	Estimated tax payments			1500	1185		123456789
149	3	49	Estimated tax from previous tax year				1200		123456789
150	3	50	Extension Payment						123456789
151	4	51	DHS Exemptions (Child Support)					1	99
152	4	51	Refundable Food/Excise/Tax Credit					30	123456789
153	4	51	Federal AGI					32152	12345
154	4	52	Low Income Household Renters Credit						123456789
155	4	53	Child and Dependent Care Expenses						123456789
156	4	54	Child Passenger Restraint Credit	25	25			25	123456789
157	4	55	Credit for General Income Tax		7	10			123456789
158	4	56	Total Refundable Credits	70	37				123456789
159	4	57	Total Payments and Credits	8495	2469	1510	4700	305	123456789
160	4	58	Amount Overpaid	1219	703	291			123456789
161	4	59a	Primary School Repairs and Maintenance Donation	X	X	X			X
162	4	59a	Spouse School Repairs and Maintenance Donation		X				X
163	4	59b	Primary Public Libraries Donation	X	X	X			X
164	4	59b	Spouse Public Libraries Donation		X				X
165	4	59c	Primary Domestic Violence Donation	X	X	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
166	4	59c	Spouse Domestic Violence Donation		X				X
167	4	60	Total Donations	9	18	9			18
168	4	61	Overpaid minus donations	1210	685	282			123456789
169	4	62	Estimated Tax apply to the following tax year	250		282			123456789
170	4	63a	Refunded to you	960	685				123456789
171	4	63b	Routing Number	123456789					
172	4	63c	Account Type Checking	X					
173	4	63c	Account Type Savings						
174	4	63d	Account Number	12345678901234567					
175	4	64	Amount you owe				860	258	
176	4	65	Form N210 attached checkbox				X	x	X
177	4	65	Estimated Tax Penalty				20	0	123456789
178	4	66	Amended Return: Amount Paid (Overpaid) on Original Return-negative indicator checkbox		x				X
179	4	66	Amended Return: Amount Paid (Overpaid) on Original Return		502				123456789
180	4	67	Amended Return: Balance Due (Refund) on Amended Return-negative indicator checkbox		X				X
181	4	67	Amended Return: Balance Due (Refund) on Amended Return		183				123456789
182	4	--	Primary HI Election Campaign - YES checkbox	X					
183	4	--	Primary HI Election Campaign - NO checkbox		X			X	X
184	4	--	Spouse HI Election Campaign - YES checkbox		X				X
185	4	--	Spouse HI Election Campaign - NO checkbox						
186	CR1	1	Tax Paid to another state	10					123456789
187	CR1	2	Carryover of Energy Conservation Tax Credit	10	20				123456789
188	CR1	3	Enterprise Zone Tax Credit	10	30				123456789
189	CR1	4	Low Income Housing Tax Credit	10	40				123456789

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
190	CR1	5	Employment Vocational Rehab Referral Credit	10	50				123456789
191	CR1	6	High Tech Business Investment Tax Credit	10	60				123456789
192	CR1	7	Carryover of Individual Development Account Contribution Tax Credit	10	70				123456789
193	CR1	8	Tech Infrastructure Renovation Tax Credit	10	80				123456789
194	CR1	9	School Repair and Maintenance Credit	10	90				123456789
195	CR1	10	Hotel Construction and Remodeling Tax Credit	10	100				123456789
196	CR1	11	Carryover of Residential Construction and Remodel Tax Credit	10	110				123456789
197	CR1	12	Renew Energy Tech Income Tax Credit	10	130				123456789
198	CR1	12	Solar Thermal Checkbox	X	X				X
199	CR1	12	Wind Powered Checkbox						X
200	CR1	12	Photovoltaic Checkbox						X
201	CR1	13	Ko Olina Credit	10	5				123456789
202	CR1	14	Total Nonrefundable Credits	130	785				123456789
203	CR2	15	Capital Goods Excise Tax Credit	10	9				123456789
204	CR2	16	Fuel Tax Credit	10	8				123456789
205	CR2	17	Credit for Increasing Research Activities	10	7				123456789
206	CR2	18	Ethanol Facility Tax Credit	10	6				123456789
207	CR2	19	Motion Picture and Film Tax Credit	10	5				123456789
208	CR2	20a	Other refundable credits-pro rata share of taxes paid on sale of real property	10	1				123456789
209	CR2	20b	Other refundable credits-credit from regulated investment company	10	1				123456789
210	CR2	20c	Other Refundable Credits Total	20	2				123456789
211	CR2	21	Total Refundable Credits	70	37				123456789
212	--	--	End of Record Trailer	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
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 entered 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 entered in the space below the area reserved for the barcode, and may be for either the taxpayer or spouse.						
	1	--	Spouse meets qualifications Checkbox. This is the checkbox below line 6b.			X			
	1	6d	Table of dependent names, social security numbers, and relationship						
	3	44	Tax source checkbox group (Tax Table, Tax Rate Schedule, Capital Gains Tax Worksheet)	X (Tax Rate Schedule)	X (Tax Table)	X (Tax Table)	X (Tax Table)	X (Tax Table)	
	4	--	Designee Name		JOE DESIGNEENAME				
	4	--	Designee Phone Number		808-227-1145				
	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	
	4	--	Occupation	RETIRED	FARMER	AGRICULTURE	FINANCIAL ADVISOR	MUSICIAN	
	4	--	Daytime Phone Number	(808)123-4567	(808)524-4567	(808)672-3456	(808)422-1234	(808)395-6789	
	4	--	Spouse Signature Date		04/01/09				
	4	--	Spouse Occupation		Homemaker				
	4	--	Spouse Daytime Phone Number						
	4	--	Preparer Signature Date	03/25/09	04/01/09				
	4	--	Preparer Self Employed Checkbox	X	X				
	4	--	Preparer Identification Number	P98765432	P12345678				
	4	--	Preparer Name	JOHN Q ACCOUNTANT	JANE PREPARER				
	4	--	Preparer Federal EI No	91-8273645	12-1234567				

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5	Max Length Test
	4	--	Preparer Firm Name and Address	TAX PROFESSIONALS	PREPARER FIRM INC 12 KING ST, HONOLULU, 96813				
	4	--	Preparer Phone Number	808-987-1414	(808)123-1111				

Your Social Security Number

Your Spouse's SSN

123 - 45 - 6789

123 - 45 - 6789

JCT082

ID No 99

TAXPAYER'S 1ST NAME MI SPOUSE'S FIRST NAME MI

Col. A - Total Income

Col. B - Hawaii Income

	Col. A - Total Income		Col. B - Hawaii Income
7 Wages, salaries, tips, etc. (attach Form(s) W-2).....	123456789	7	123456789
8 Interest income from the worksheet on page 38 of the Instructions.....	123456789	8	123456789
9 Ordinary dividends.....	123456789	9	123456789
10 State income tax refund from the worksheet on page 38 of the Instructions.....	123456789	10	123456789
11 Alimony received.....	123456789	11	123456789
12 Business or farm income or (loss)..... <input checked="" type="checkbox"/>	123456789	12	<input checked="" type="checkbox"/> 123456789
13 Capital gain or (loss) from the worksheet on page 38 of the Instructions..... <input checked="" type="checkbox"/>	123456789	13	<input checked="" type="checkbox"/> 123456789
14 Supplemental gains or (losses) (attach Schedule D-1)..... <input checked="" type="checkbox"/>	123456789	14	<input checked="" type="checkbox"/> 123456789
15 IRA distributions.....	123456789	15	123456789
16 Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-15/N-40).....	123456789	16	123456789
17 Rents, royalties, partnerships, estates, trusts, etc..... <input checked="" type="checkbox"/>	123456789	17	<input checked="" type="checkbox"/> 123456789
18 Unemployment compensation (insurance).....	123456789	18	123456789
19 Other income (state nature and source) <u>other income state nature</u> <input checked="" type="checkbox"/>	123456789	19	<input checked="" type="checkbox"/> 123456789
20 Add lines 7 through 19..... Total Income <input checked="" type="checkbox"/>	123456789	20	<input checked="" type="checkbox"/> 123456789
21 Archer MSA deduction.....	123456789	21	123456789
22 Certain business expenses of reservists, performing artists, and fee-basis government officials.....	123456789	22	123456789
23 IRA deduction.....	123456789	23	123456789
24 Student loan interest deduction from the worksheet on page 42 of the Instructions.....	123456789	24	123456789
25 Health savings account deduction.....	123456789	25	123456789
26 Moving expenses (attach Form N-139).....	123456789	26	123456789
27 One-half of self-employment tax.....	123456789	27	123456789
28 Self-employed health insurance deduction.....	123456789	28	123456789
29 Self-employed SEP, SIMPLE, and qualified plans.....	123456789	29	123456789
30 Penalty on early withdrawal of savings.....	123456789	30	123456789
31 Alimony paid (Enter name and SS No. of recipient) <u>Name of spouse and 123-45-6789</u>	123456789	31	123456789
32 Payments to an individual housing account.....	123456789	32	123456789

Your Social Security Number

Your Spouse's SSN

123 - 45 - 6789

123 - 45 - 6789

JCT083

ID No 99

TAXPAYER'S 1ST NAME MI SPOUSE'S FIRST NAME MI

33 First \$4,484 of military reserve or Hawaii national guard duty pay 123456789 33 123456789

34 Exceptional trees deduction (attach affidavit)..... 123456789 34 123456789 (see page 19 of the Instructions).....

35 Add lines 21 through 34 Total Adjustments > 123456789 35 123456789

36 Line 20 minus line 35 Adjusted Gross Income > X 123456789 36 X 123456789

37 Ratio of Hawaii AGI to Total AGI. Divide line 36, Column B, by line 36, Column A (Compute to 3 decimal places and round to 2 decimal places).. 37 1.00

CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 20, and place an X here. X

38 If you do not itemize deductions, enter zero on line 39 and go to line 40a. Otherwise go to page 20 of the Instructions and enter your Hawaii itemized deductions here.

38a Medical and dental expenses (from Worksheet NR-1 or PY-1) 38a 123456789

38b Taxes (from Worksheet NR-2 or PY-2) 38b 123456789

38c Interest expense (from Worksheet NR-3 or PY-3) 38c 123456789

38d Contributions (from Worksheet NR-4 or PY-4) 38d 123456789

38e Casualty and theft losses (from Worksheet NR-5 or PY-5) 38e 123456789

38f Miscellaneous deductions (from Worksheet NR-6 or PY-6) 38f 123456789

40a If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920 40a 123456789

40b Multiply line 40a by the ratio on line 37 Prorated Standard Deduction > 40b 123456789

41 Line 36, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in) 41 X 123456789

42a 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 applicable box(es) X Yourself X Spouse and see page 25 of the Instructions 42a 123456789

42b Multiply line 42a by the ratio on line 37 Prorated Exemption(s) > 42b 123456789

43 Taxable Income. Line 41 minus line 42b (but not less than zero) Taxable Income > 43 123456789

44 Tax. Place an X if from: X Tax Table; X Tax Rate Schedule; or X Capital Gains Tax Worksheet on page 41 of the Instructions. (X Place an X in box 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 > 44 123456789 If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet..... 44a 123456789

45 Total nonrefundable tax credits (attach Schedule CR) 45 123456789

46 Line 44 minus line 45 (but not less than zero) Balance > 46 123456789

47 Hawaii State Income tax withheld (attach W-2s) (see page 28 of the Instructions for other attachments) ... 47 123456789

48 2008 estimated tax payments on Forms N-1 12456 ; N-288A 12345 48 123456789

49 Amount of estimated tax applied from 2007 return ... 49 123456789

50 Amount paid with extension 50 123456789

TOTAL ITEMIZED DEDUCTIONS 39 If line 36, Column B is more than \$100,000 (\$50,000 for married filing separately), see the worksheet on page 41 of the Instructions. If not, add lines 38a through 38f. Enter total here and go to line 41. 123456789

Your Social Security Number

Your Spouse's SSN

123 - 45 - 6789

123 - 45 - 6789

JCT084

ID No 99

TAXPAYER'S 1ST NAME MI SPOUSE'S FIRST NAME MI

51 Refundable Food/Excise Tax Credit

(attach Schedule X) DHS, etc. exemptions 12 51

123456789

(See Instructions) Enter Federal AGI

12345

52 Credit for Low-Income Household

Renters (attach Schedule X) 52

123456789

53 Credit for Child and Dependent Care

Expenses (attach Schedule X) 53

123456789

54 Credit for Child Passenger Restraint

System(s) (attach a copy of the invoice) 54

123456789

55 Credit for \$1 General Income Tax (see Instructions) 55

123456789

56 Total refundable tax credits from

Schedule CR (attach Schedule CR) 56

123456789

57 Add lines 47 through 56 Total Payments and Credits > 57

123456789

58 If line 57 is larger than line 46, enter the amount OVERPAID (line 57 minus line 46) 58

123456789

59 Contributions to (see page 30 of the Instructions): Yourself Spouse

59a Hawaii Schools Repairs and Maintenance Fund X \$2 X \$2

59b Hawaii Public Libraries Fund X \$2 X \$2

59c Domestic Violence / Child Abuse and Neglect Funds X \$5 X \$5

60 Add the amounts of the Xs on lines 59a through 59c and enter the total here 60

12

61 Line 58 minus line 60 61

123456789

62 Amount of line 61 to be applied to your 2009 ESTIMATED TAX 62

123456789

63a Amount to be REFUNDED TO YOU (line 61 minus line 62) If filing late, see page 31 of Instructions

b Routing number 123456789 c Type: X Checking X Savings

d Account number 12345678901234568 63a

123456789

64 AMOUNT YOU OWE (line 46 minus line 57). Send Form N-200V with your payment.

Make check or money order payable to the "Hawaii State Tax Collector" 64

123456789

65 Estimated tax penalty. (See page 31 of Instr.) Do not include this amount

in line 58 or 64. Place an X in this box if Form N-210 is attached X 65

123456789

66 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) 66 X

123456789

67 AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions) 67 X

123456789

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 NAMEXXX Phone no. > 1234567891 Identification number > 12-3456789

HAWAII ELECTION CAMPAIGN FUND

Do you want \$3 to go to the Hawaii Election Campaign Fund? X Yes X No
If joint return, does your spouse want \$3 to go to the fund? X Yes X No

Note: Placing an X in the "Yes" box will not increase your tax or reduce your refund.

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

MM/DD/YY MM/DD/YY

Your Occupation Daytime Phone Number Your Spouse's Occupation Daytime Phone Number

TAXPAYER OCCUPATION (123) 123-4567 SPOUSE OCCUPATION (123) 123-4567

Paid Preparer's Information Preparer's Signature Date MM/DD/YY Check if self-employed Preparer's identification number

Print Preparer's Name PAID PREPARER NAME XXXXXXXXXXXXXXXX Federal E.I. No. 12-3456789

Firm's name (or yours if self-employed), Address, and ZIP Code FIRM NAME XXXXXXXXXXXXXXXXXXXX Phone No. (123) 123-4567



FORM N-15 (Rev. 2008)

STATE OF HAWAII — DEPARTMENT OF TAXATION Individual Income Tax Return NONRESIDENT and PART-YEAR RESIDENT Calendar Year 2008

JCT081

OR

X AMENDED Return Tax Year 99 - 99 - 99 thru 99 - 99 - 99

Place an X in the applicable box(es): X Part-Year Resident X Nonresident X Nonresident Alien or Dual-Status Alien

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 A COPY OF YOUR 2008 FEDERAL INCOME TAX RETURN

ATTACH COPY 2 OF FORM W-2 HERE

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

Form fields for taxpayer and spouse information: Your First Name, Your Last Name, Spouse's First Name, Spouse's Last Name, Care Of Name, Mailing Address, City, State, Postal/ZIP code, Foreign Address, Country.

IMPORTANT — Complete this Section

Form fields for Social Security Numbers: Enter the first four letters of your last name (XXXX), Your Social Security Number (123 - 45 - 6789), Enter the first four letters of your Spouse's last name (XXXX), Spouse's Social Security Number (123 - 45 - 6789).

(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 below line 37.

6a X Yourself X Age 65 or over
6b X Spouse X Age 65 or over

If you placed an X on lines 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, place an X here X

Table with 4 columns: Dependents (1. First and last name, 2. Dependent's social security number, 3. Relationship), and 2 rows of dependent information (6c and 6d).

6e Total number of exemptions claimed. Add numbers entered in boxes 6a thru 6d above. 6e 99

ID No 99



Your Social Security Number

Your Spouse's SSN

123 - 45 - 6789

123 - 45 - 6789

JCT082

ID No 99

TAXPAYER'S 1ST NAME MI SPOUSE'S FIRST NAME MI

	Col. A - Total Income		Col. B - Hawaii Income
7 Wages, salaries, tips, etc. (attach Form(s) W-2).....	123456789	7	123456789
8 Interest income from the worksheet on page 38 of the Instructions.....	123456789	8	123456789
9 Ordinary dividends	123456789	9	123456789
10 State income tax refund from the worksheet on page 38 of the Instructions.....	123456789	10	123456789
11 Alimony received	123456789	11	123456789
12 Business or farm income or (loss)..... X	123456789	12	X 123456789
13 Capital gain or (loss) from the worksheet on page 38 of the Instructions..... X	123456789	13	X 123456789
14 Supplemental gains or (losses) (attach Schedule D-1)..... X	123456789	14	X 123456789
15 IRA distributions	123456789	15	123456789
16 Pensions and annuities (see Instructions and attach Schedule J, Form N-11/N-15/N-40).....	123456789	16	123456789
17 Rents, royalties, partnerships, estates, trusts, etc..... X	123456789	17	X 123456789
18 Unemployment compensation (insurance).....	123456789	18	123456789
19 Other income (state nature and source) <u>other income state nature</u> X	123456789	19	X 123456789
20 Add lines 7 through 19..... Total Income X	123456789	20	X 123456789
21 Archer MSA deduction	123456789	21	123456789
22 Certain business expenses of reservists, performing artists, and fee-basis government officials	123456789	22	123456789
23 IRA deduction.....	123456789	23	123456789
24 Student loan interest deduction from the worksheet on page 42 of the Instructions.....	123456789	24	123456789
25 Health savings account deduction.....	123456789	25	123456789
26 Moving expenses (attach Form N-139)	123456789	26	123456789
27 One-half of self-employment tax.....	123456789	27	123456789
28 Self-employed health insurance deduction.....	123456789	28	123456789
29 Self-employed SEP, SIMPLE, and qualified plans.....	123456789	29	123456789
30 Penalty on early withdrawal of savings.....	123456789	30	123456789
31 Alimony paid (Enter name and SS No. of recipient) <u>Name of spouse and 123-45-6789</u>	123456789	31	123456789
32 Payments to an individual housing account..	123456789	32	123456789



Your Social Security Number

Your Spouse's SSN

123 - 45 - 6789

123 - 45 - 6789

JCT083

ID No 99

TAXPAYER'S 1ST NAME MI SPOUSE'S FIRST NAME MI

33	First \$4,484 of military reserve or Hawaii national guard duty pay	<u>123456789</u>	33	<u>123456789</u>
34	Exceptional trees deduction (attach affidavit)..... (see page 19 of the Instructions).....	<u>123456789</u>	34	<u>123456789</u>
35	Add lines 21 through 34 Total Adjustments ▶	<u>123456789</u>	35	<u>123456789</u>
36	Line 20 minus line 35 Adjusted Gross Income ▶ <input checked="" type="checkbox"/>	<u>123456789</u>	36	<input checked="" type="checkbox"/> <u>123456789</u>
37	Ratio of Hawaii AGI to Total AGI. Divide line 36, Column B, by line 36, Column A (Compute to 3 decimal places and round to 2 decimal places)..		37	<u>1.00</u>
	CAUTION: If you can be claimed as a dependent on another person's return, see the Instructions on page 20, and place an X here.			<input checked="" type="checkbox"/>
38	If you do not itemize deductions, enter zero on line 39 and go to line 40a. Otherwise go to page 20 of the Instructions and enter your Hawaii itemized deductions here.			
38a	Medical and dental expenses (from Worksheet NR-1 or PY-1)	<u>123456789</u>	38a	
38b	Taxes (from Worksheet NR-2 or PY-2)	<u>123456789</u>	38b	
38c	Interest expense (from Worksheet NR-3 or PY-3)	<u>123456789</u>	38c	
38d	Contributions (from Worksheet NR-4 or PY-4)	<u>123456789</u>	38d	
38e	Casualty and theft losses (from Worksheet NR-5 or PY-5)	<u>123456789</u>	38e	
38f	Miscellaneous deductions (from Worksheet NR-6 or PY-6)	<u>123456789</u>	38f	
40a	If you checked filing status box: 1 or 3 enter \$2,000; 2 or 5 enter \$4,000; 4 enter \$2,920	<u>123456789</u>	40a	
40b	Multiply line 40a by the ratio on line 37 Prorated Standard Deduction ▶		40b	<u>123456789</u>
41	Line 36, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in)		41	<input checked="" type="checkbox"/> <u>123456789</u>
42a	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 applicable box(es) <input checked="" type="checkbox"/> Yourself <input checked="" type="checkbox"/> Spouse and see page 25 of the Instructions	<u>123456789</u>	42a	
42b	Multiply line 42a by the ratio on line 37 Prorated Exemption(s) ▶		42b	<u>123456789</u>
43	Taxable Income. Line 41 minus line 42b (but not less than zero)		43	<u>123456789</u>
44	Tax. Place an X if from: <input checked="" type="checkbox"/> Tax Table; <input checked="" type="checkbox"/> Tax Rate Schedule; or <input checked="" type="checkbox"/> Capital Gains Tax Worksheet on page 41 of the Instructions. (<input checked="" type="checkbox"/> Place an X in box 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.)		44	<u>123456789</u>
	If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet.....	<u>123456789</u>	44a	
45	Total nonrefundable tax credits (attach Schedule CR)		45	<u>123456789</u>
46	Line 44 minus line 45 (but not less than zero).....		46	<u>123456789</u>
47	Hawaii State Income tax withheld (attach W-2s) (see page 28 of the Instructions for other attachments)...	<u>123456789</u>	47	
48	2008 estimated tax payments on Forms N-1 <u>12456</u> ; N-288A <u>12345</u>	<u>123456789</u>	48	
49	Amount of estimated tax applied from 2007 return ...	<u>123456789</u>	49	
50	Amount paid with extension.....	<u>123456789</u>	50	

TOTAL ITEMIZED DEDUCTIONS	
39	If line 36, Column B is more than \$100,000 (\$50,000 for married filing separately), see the worksheet on page 41 of the Instructions. If not, add lines 38a through 38f. Enter total here and go to line 41.
	<u>123456789</u>

