

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-301 (Rev. 2008)**

Contact Information

Hawaii Department of Taxation
Technical Section
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**Hawaii Software Vendor Website
Address:**

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

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

FORM N-301 (Rev. 2008)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-301. Form N-301 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-301 must create the form so the variable data (specified fields containing

taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable forms **MUST** meet the requirements as established in this document and our current Forms Reproduction Policy, and be approved prior to release or distribution.

GENERAL INFORMATION

1. Substitute Form

- Substitute scannable forms must be created according to Department specifications and be approved prior to release or distribution.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.

2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

3. Variable Data

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

4. Variable Data Delimiters

- Taxpayer's Federal Employer Identification Number should be printed with spaces between the dash (-) delimiters. For example:
12 - 1234567
(2 digits, followed by a space, followed by a dash (-), followed by a space, followed by 7 digits.

MM - DD - YY

(2 digits for month, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits for the day, followed by a space, followed by a dash

(-), followed by a space, followed by 2 digits for the tax year ending.

5. Dollar Amounts

123456789 . 12

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

6. Testing and Approval of the Scannable Form

- The printed 6x10 grid of the form on acetate overlays will be mailed to software vendors listed in Appendix A. If you have not received the overlays, please contact the Forms Coordinator. This should assist in the exact data field placement. Verify your test data filled facsimile samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16", do not submit them for approval as they will be rejected.
- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted samples.
- Approval of the facsimile must be obtained from the Department **prior** to filing.

SCANNABLE SPECIFICATIONS

1. Layout

- The form was designed on a 6x10 grid. See exhibits.
- Open space around variable data fields should be adhered to as much as possible. Do not place any additional information in these areas.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions:
Page 1, on row 63 at columns 20 and 21.
- See Appendix A for your Hawaii Vendor I.D. Number. If your company is not listed, please contact the Forms Coordinator.

3. Registration Marks

- Registration marks are required on the form. The scanning equipment looks for "L's", or registration marks. Exact placement of the registration marks are required.
- The vertical and horizontal edges of the registration marks must be the same length of .5 inch long and .0278 inch thick.
- There are **two** registration marks on the form.
 1. The top right registration mark should extend from the beginning of column 76 to the end of column 80 and should rest at the top of row 52.



2. The bottom left registration mark should start at the beginning of column 6 and extend through the end of column 10 and rest on the top of row 64.



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



4. Barcode

- A 1-D barcode is specific to the form. The property of the 1-D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is as follows:
Page 1, approximately at the top of row 48 and at the beginning of column 6.
- Height of the barcode is .5 inch.
- Length of the barcode is approximately 2 inches.
- Density of narrow bar width is set to 20 mils with resolution set to 300 dpi.
- Narrow to Wide Ratio is set to 2.
- Open space surrounding the barcode should be adhered to as much as possible.
- DO NOT stretch the barcode image.
- The required barcode is CKT081:



CKT081

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

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

5. Acetate overlays

- Acetate overlays will be mailed to vendors listed in Appendix A who previously reproduced Form N-301. If you are now reproducing Form N-301, 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-301, please contact the Forms Coordinator.

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Appendix A
HAWAII VENDOR I.D. NUMBER

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

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

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FORM
N-301
(REV. 2008)

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

(Including Filers of Forms N-30, N-35, N-70NP and N-310)

About this Form

The Form N-301 has been redesigned for electronic scanning that permits faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should follow the guidelines listed below:

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



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

INTERNET FILING

Form N-301 can be filed electronically through the State's Internet portal. For more information, go to www.ehawaii.gov/efile.

GENERAL INSTRUCTIONS

Note: The use of federal Form 7004 is not allowed as a substitute for Form N-301, Application For Automatic Extension of Time To File Hawaii Corporation Income Tax Return.

1. Purpose. — Use this form to ask for an automatic 6-month extension of time to file Form N-30, N-35, N-70NP, or N-310. File this form to request an extension even if you are not making a payment.

An extension of time to file your income tax return will not extend the time to pay your income tax. Therefore, you must pay the income tax balance due (i.e., total income tax liability reduced by payments and credits) in full with this form.

Do not request an automatic extension if you are under a court order to file your return by the regular due date.

The extension will be granted if you complete this form properly, file it on time, pay with it the amount of tax shown on line 5 of the Income Tax Balance Due Worksheet and meet the conditions indicated on page 2.

INCOME TAX BALANCE DUE WORKSHEET

1 Total properly estimated income tax liability for the taxable year.....	1
Note: You must enter an amount on line 1. If you do not expect to owe tax, enter zero (0).	
2 Current year's estimated tax payments (include prior year's overpayment allowed as credit).....	2
3 Other payments and credits	3
4 Total (add lines 2 and 3)	4
5 Income tax balance due (line 1 minus line 4). Pay in full with this form.....	5

Pay amount on line 5 in full. Detach the voucher from this form. Attach check or money order to the voucher for full amount payable to "Hawaii State Tax Collector." Write your **Federal Employer Identification Number** and "2008 Form N-301" on the check or money order. Pay in U.S. dollars drawn on U.S. bank. Do not send cash. File with the Hawaii Department of Taxation, P.O. Box 1530, Honolulu, HI 96806-1530, or file electronically through www.ehawaii.gov/efile.

DETACH HERE

Form (Rev. 2008)
N-301
Tax Year
2008

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

DO NOT WRITE OR STAPLE IN THIS SPACE



CKT081

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

Check this box if this is a change of address.

Name				
NAME OF TAXPAYER'S CORPORATION ABC1234567				
Dba or C/O				
DOING BUSINESS AS TAXPAYER'S CORPORATION				
Address				Suite Number
12-3456 ADDRESS STREET LANE BLVDX				A123456
City, town, or post office	State	Postal/ZIP Code	Country	For office use only
CITY TOWN PL	HI	12345	COUNTRYX	

Federal Employer Identification Number (FEIN)

12 - 3456789

Calendar or Fiscal Year Ending (MM-DD-YY)

12 - 12 - 12

Amount of Payment

123456789.99

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER
PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your
Federal Employer I.D. Number and "2008 Form N-301" on your
check or money order.

ID NO 12

In no case shall the extension be granted for a period of more than 6 months beyond the prescribed due date of the return.

For extension requirement purposes, Hawaii does not conform to Treasury Regs. section 1.1502-76. For Hawaii income tax purposes, a corporation shall not be allowed an extension beyond 6 months. Corporations required to file a short year federal return under the above regulation and not able to file their Hawaii return on time should attach a letter of explanation to the front of the Hawaii return when it is filed.

An automatic extension of time for filing a return shall be allowed upon the following two conditions:

- You complete this form properly, file it, and pay any or properly estimated balance due on line 5 of the Income Tax Balance Due Worksheet by the prescribed due date for the return for which the extension applies.
- Within the time specified by the automatic extension, the return shall be filed, accompanied by payment of the tax to the extent not already paid.

One hundred percent of the properly estimated tax liability must be paid on or before the prescribed due date of your return. Properly estimated tax liability means the taxpayer made a bonafide and reasonable attempt at the time the extension was submitted to locate and gather all of the necessary information to make a proper estimate of tax liability for the taxable year. Payment of properly estimated tax liability will be presumed if the tax still owing after the prescribed due date of the return is 10 percent or less of the total tax shown as due on the return.

The Director of Taxation may terminate the automatic extension at any time by mailing a notice of termination to the entity or to the person who requested the extension for the entity. The notice will be mailed at least 10 days prior to the termination date designated in the notice.

Note: Only those taxpayers whose automatic extension has been rejected will be notified by the Department of Taxation.

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

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

3. When to File. — File one copy of this application on or before the prescribed due date of the entity's income tax return. If the prescribed due date falls on a Saturday, Sunday, or legal holiday file by the next regular workday.

You may file the applicable income tax return any time before the 6-month period ends.

4. Where to File. — File Form N-301 with the Hawaii Department of Taxation, P. O. Box 1530, Honolulu, Hawaii 96806-1530. Form N-301 can be filed electronically through the State's Internet portal. For more information, go to www.ehawaii.gov/efile.

5. Consolidated Returns. — If a consolidated return is to be filed, a parent corporation may request automatic extensions for itself and its

subsidiaries by filing one Form N-301. In such case, the name, address, and Federal Employer Identification Number of each member of the affiliated group for which the extension is desired must be listed on an attachment to Form N-301. The filing of this form by a parent corporation is not considered as an exercise of the privilege of making a consolidated return.

6. How to Fill Out This Form. —

- Enter the corporation's name and address on the appropriate lines.
- Using black or blue ink, enter the corporation's FEIN, the date of the end of the tax year, and the amount of the payment in the space provided.
- If no payment is being made with this form, enter "0.00" in amount of payment space.
- It is suggested that you make a photocopy of this form for your records before you detach the voucher. Do not, however, submit a photocopy of this form.
- Detach the voucher where indicated. Submit only the voucher portion of this form with your payment.
- Attach your check or money order payable to "Hawaii State Tax Collector" to the front of the voucher. Write your FEIN and "2008 Form N-301" on your check or money order. Pay in U.S. dollars. **Do not send cash.**

7. Making a Payment. — If a payment is being made with this form, make your check or money order payable to "Hawaii State Tax Collector." Write your FEIN and "2008 Form N-301" on it. Attach your check or money order to the front of Form N-301.

8. How to Claim Credit for Payment Made With This Form. — Show the amount paid (line 5) with this form on the applicable income tax return.

9. Penalties

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

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

These penalties are in addition to any interest charged on underpayment or nonpayment of tax.

10. Interest. — Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday. Form N-301 does not extend the time for payment of income tax. Interest will be computed on the sum of the tax due and penalties imposed on the late filing of the return or payment of the tax.

REASONS FOR REJECTION OF EXTENSION

- 1. The request was not in this office or mailed on or before the date prescribed by law for filing this return.
- 2. Separate requests are required for each type of tax and for each taxpayer involved.
- 3. The income tax return was not filed within the time specified by the automatic extension.

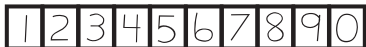
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3. Because this form is read by a machine, please print your numbers inside the boxes like this:



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

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INCOME TAX BALANCE DUE WORKSHEET	
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Note: You must enter an amount on line 1. If you do not expect to owe tax, enter zero (0).	
2 Current year's estimated tax payments (include prior year's overpayment allowed as credit).....	2 _____
3 Other payments and credits	3 _____
4 Total (add lines 2 and 3)	4 _____
5 Income tax balance due (line 1 minus line 4). Pay in full with this form.....	5 _____
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✂ — — — — — DETACH HERE — — — — — ✂

Form (Rev. 2008) Tax Year
N-301 2008

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

DO NOT WRITE OR STAPLE IN THIS SPACE



CKT081

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

Check this box if this is a change of address.

Name				
NAME OF TAXPAYER'S CORPORATION ABC1234567				
Db a or C/O				
DOING BUSINESS AS TAXPAYER'S CORPORATION				
Address				Suite Number
12-3456 ADDRESS STREET LANE BLVDX				A123456
City, town, or post office	State	Postal/ZIP Code	Country	For office use only
CITY TOWN PL	HI	12345	COUNTRYX	

Federal Employer Identification Number (FEIN)

12 - 3456789

Calendar or Fiscal Year Ending (MM-DD-YY)

12 - 12 - 12

Amount of Payment

123456789.99

ID NO 12

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