STATE OF HAWAII
DEPARTMENT OF TAXATION

General Information
and Scannable Specifications
for
Form RV-3 (Rev. 2019)

Contact Information for General Questions

Hawaii Department of Taxation
Technical Section
Attn: Sharlene Tagami, Forms Coordinator
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

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**Contact Information for Mailing
Test Packages and Testing Inquiries**

Hawaii Department of Taxation
Attn: Document Processing — Quality
Assurance Test Team
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Email: tax.dp.qa@hawaii.gov

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

FORM RV-3 (Rev. 2019)
General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form RV-3. Form RV-3 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form RV-3 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 Forms Reproduction Policy, and be approved prior to release or distribution.

GENERAL INFORMATION

1. **Substitute Form**

   - We highly recommend you use the Department's official Form RV-3 PDF.

   - If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.

   - Lines of text in a paragraph must break at the same location as the official form.

   - All forms and variable data must have a high standard of legibility for printing.

   - Photocopies of the scannable form must not be submitted to the Department for processing.

   - Substitute scannable forms must be proofread prior to submission.

2. **Paper and Ink**

   - The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.

   - Black ink should be used in printing the text on the form and the variable data.

3. **Fonts**

   - The form was designed using the following fonts:

     1. Helvetica
     2. Times New Roman

   - The following fonts and sizes should be used for the form number and revision year located at the top left corner of the form:

     1. Form RV-3: 10 pt Helvetica bold
     2. Rev. 2019: 8 pt Helvetica

   - The following font and size should be used for the form number and revision year located at the bottom right corner of the form:

     1. Form RV-3 (Rev. 2019): 8 pt Helvetica

4. **Variable Data**

   - All variable data fields must utilize 12 pt Courier Font.

   - All variable data fields require exact placement.

   - Print all alpha characters uppercase.

   - Use a bold X (**X**) as a checkbox. See exhibit for exact placement. The use of a checkmark is not acceptable.

5. **Variable Data Delimiters**

   - Tax Year Ending must be printed with dash (-) delimiters. For example:

     MM-DD-YY

     (2 digits for month, followed by a dash (-), followed by 2 digits for the day, followed by a dash (-), followed by 2 digits for the tax year ending).

   - Taxpayer's Hawaii Tax I.D. Number must be printed with dash (-) delimiters. For example:

     123-456-7890-01

     (3 digits, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 4 digits, followed by a dash (-), followed by 2 digits)

     Note: The Taxpayer's Hawaii I.D. Number begins with "RV." "RV" should be hardcoded on the form. If the "RV" is not hardcoded on the form, the RV must be included in the variable data field.

6. **Dollar Amounts** 999999999999.99

   - Do not use commas as thousand separators.

   - Do not use leading signs.

   - Amounts are right justified.

   - Fields with dollar amounts that are not rounded to whole dollar amounts must be followed by a decimal point showing "00" for cents if the amount is a whole dollar value.

7. **Testing and Approval of the Scannable Form**

   - A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized

fields (one alpha "X" or numeric "9" character space with no leading or tailing 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 sample.

- Approval of the facsimile must be obtained from the Department **prior** to filing.

SCANNABLE SPECIFICATIONS

1. **Hawaii Vendor I.D. Number**

    - Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label (see exhibit for exact placement).

        1. Page 1: The 2-digit Hawaii Vendor I.D. Number should begin at column 45, row 64.

        2. Page 2: The 2-digit Hawaii Vendor I.D. Number should begin at column 45, row 64.

2. **QR Code**

    - A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.

    - Placement of the QR code is as follows (see exhibit for exact placement):

        1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 8.

        2. Page 2: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 8.

    - Height of the QR code is 0.5 inch.

    - Length of the QR code is 0.5 inch.

    - Narrow Module Size is set to 0.18.

    - Margin is set to 0.18.

    - Open space surrounding the QR code should be adhered to as much as possible.

    - DO NOT stretch the QR code image.

- The required QR code for page 1 is
  RV3_T 2019A 01 VIDXX

  The required QR code for page 2 is
  RV3_T 2019A 02 VIDXX

  The QR code includes the form number (RV3), an underscore, type of form (T), space, 4-digit form year (2019), 1-letter revision indicator (A), space, 2-digit page number (01) or (02), and vendor ID number. There are no hyphens.

- Please do not print the outline around the human readable text and QR code. These were only used to show the placement of the human readable text and QR code.

- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

3. **Acetate Overlays**

    - Acetate overlays will assist in the exact data field placement. Verify your form samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.

    - Acetate overlays will be mailed to vendors who submitted a Letter of Intent to participate in the Form Reproduction Program and who will be reproducing Form RV-3. If you did not receive the acetate overlays, please contact the Forms Coordinator.

FORM RV-3
(Rev. 2019)

STATE OF HAWAII — DEPARTMENT OF TAXATION
RENTAL MOTOR VEHICLE, TOUR VEHICLE, AND CAR-SHARING VEHICLE SURCHARGE TAX
ANNUAL RETURN & RECONCILIATION

DO NOT WRITE IN THIS AREA

98

Place QR Code Here

X **Place an "X" in this box ONLY if this is an AMENDED return**

M M D D Y Y Y Y

TAX YEAR ENDING 12 - 12 - 1212   **HAWAII TAX I.D. NO.** RV - 123 - 456 - 7890 - 01

NAME: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXXXXX   Last 4 digits of your FEIN or SSN 1234

• ATTACH CHECK OR MONEY ORDER HERE •

		COLUMN A — Car-Sharing Vehicle Surcharge Tax — Enter the Number of Car-Sharing Vehicle Half-Hours	COLUMN B — Rental Motor Vehicle Surcharge Tax — Enter the Number of Rental Motor Vehicle Days AFTER June 30, 2019	COLUMN C — Tour Vehicle Surcharge Tax — Enter the Number of Tour Vehicles Carrying 8 - 25 Passengers AFTER December 31, 2018	COLUMN D — Tour Vehicle Surcharge Tax — Enter the Number of Tour Vehicles Carrying 26 or More Passengers AFTER December 31, 2018
1	OAHU DISTRICT	999999999999	999999999999	999999999999	999999999999
2	MAUI DISTRICT	999999999999	999999999999	999999999999	999999999999
3	HAWAII DISTRICT	999999999999	999999999999	999999999999	999999999999
4	KAUAI DISTRICT	999999999999	999999999999	999999999999	999999999999
5	TOTALS (Add lines 1 through 4)	999999999999	999999999999	999999999999	999999999999
6	RATES	$0.25	$5	$16	$66
7	TAXES (Multiply line 5 by line 6)	9999999999.99	999999999 00	999999999 00	999999999 00

8. **TAXES CALCULATED FROM PREVIOUS TAX RATES** — Enter the amount from Page 2, Dual Rate Section, line 8 .... 9999999999.99 **8**

9. **TOTAL TAXES DUE.** Add line 7, Columns A through D and line 8. Enter the result here. **If you did not have any activity for the period, enter "0.00" here** 9999999999.99 **9**

10. AMOUNTS ASSESSED DURING THE YEAR ....
    - PENALTY 9999999999.99
    - INTEREST 9999999999.99 → 9999999999.99 **10**

11. **TOTAL AMOUNT.** Add lines 9 and 10. .... 999999999.99 **11**

12. **TOTAL TAXES PAID** on Forms RV-2 (and the Annual return if this is an Amended return) less any refunds received for the tax year .... | **12** | 999999999.99

13. Additional assessments paid for the tax year, if included on line 9. .... | **13** | 999999999.99

14. PENALTIES $ 999999.99 INTEREST $ 999999.99 Paid.. | **14** | 999999999.99

15. TOTAL PAYMENTS MADE FOR THE TAX YEAR. (Add lines 12 thru 14) | **15** | 999999999.99

16. CREDIT CLAIMED ON ORIGINAL ANNUAL RETURN. (For Amended Return ONLY) . | **16** | 999999999.99

17. **NET PAYMENTS MADE.** Line 15 minus line 16 .... 9999999999.99 **17**

18. **CREDIT TO BE REFUNDED.** Line 17 minus line 11 .... 9999999999.99 **18**

19. **ADDITIONAL TAXES DUE.** Line 11 minus line 17 .... 9999999999.99 **19**

20. **FOR LATE FILING ONLY** →
    - PENALTY 999999999.99
    - INTEREST 999999999.99 → 9999999999.99 **20**

21. **TOTAL AMOUNT DUE AND PAYABLE.** (Add lines 19 and 20) 9999999999.99 **21**

22. **PLEASE ENTER THE AMOUNT OF YOUR PAYMENT.** Attach a check or money order payable to "HAWAII STATE TAX COLLECTOR" to Form RV-3. Write "RV," the filing period, your Hawaii Tax I.D. No., and your daytime phone number on your check or money order. **if you are NOT submitting a payment with this return, enter "0.00" here.** 999999999.99 **22**

DECLARATION: I declare, under the penalties set forth in section 231-36, HRS, that this is a true and correct return, prepared in accordance with the provisions of the Rental Motor Vehicle, Tour Vehicle, and Car-Sharing Vehicle Surcharge Tax Law and the rules issued thereunder.

IN THE CASE OF A CORPORATION OR PARTNERSHIP, THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.

TITLEXXXXXXXXXXXX   12-12-12   (123)999-9999

| SIGNATURE | TITLE | DATE | DAYTIME PHONE NUMBER |

Human Readable text here

ID NO XX

FORM RV-3 (Rev. 2019)

98

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXXXXXX

Place QR Code Here

HAWAII TAX I.D. No. **RV** 123-456-7890-01

Last 4 digits of your FEIN or SSN 1234   TAX YEAR ENDING 12-12-1212 (MM-DD-YYYY)

DUAL RATE SECTION –– To be Completed by Taxpayers whose Tax Year includes dual rates

		COLUMN B	COLUMN C	COLUMN D	
		Rental Motor Vehicle Surcharge Tax — Enter the Number of Rental Motor Vehicle Days BEFORE July 1, 2019	Tour Vehicle Surcharge Tax — Enter the Number of Tour Vehicles Carrying 8 - 25 Passengers BEFORE January 1, 2019	Tour Vehicle Surcharge Tax — Enter the Number of Tour Vehicles Carrying 26 or More Passengers BEFORE January 1, 2019	
1	OAHU DISTRICT	999999999999	99999999999	999999999999	1
2	MAUI DISTRICT	999999999999	99999999999	999999999999	2
3	HAWAII DISTRICT	999999999999	99999999999	999999999999	3
4	KAUAI DISTRICT	999999999999	99999999999	999999999999	4
5	TOTALS (Add lines 1 through 4)	999999999999	99999999999	999999999999	5
6	RATES	$3	$15	$65	6
7	TAXES (Multiply line 5 by line 6)	9999999999 00	9999999999 00	9999999999 00	7
8	Add line 7, Columns B, C and D and enter the result here and on page 1, line 8			9999999999 00	8

Human Readable Text Here

ID NO XX

FORM RV-3
(Rev. 2019)

STATE OF HAWAII — DEPARTMENT OF TAXATION
RENTAL MOTOR VEHICLE, TOUR VEHICLE, AND CAR-SHARING VEHICLE SURCHARGE TAX ANNUAL RETURN & RECONCILIATION

DO NOT WRITE IN THIS AREA

98

Place QR Code Here

[X] **Place an "X" in this box ONLY if this is an AMENDED return**

M M   D D   Y Y Y Y

TAX YEAR ENDING 12 - 12 - 1212   **HAWAII TAX I.D. NO.** RV - 123 - 456 - 7890 - 01

NAME: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXXXX   Last 4 digits of your FEIN or SSN   1234

• ATTACH CHECK OR MONEY ORDER HERE •

		COLUMN A **Car-Sharing Vehicle Surcharge Tax** — Enter the Number of Car-Sharing Vehicle Half-Hours	COLUMN B **Rental Motor Vehicle Surcharge Tax** — Enter the Number of Rental Motor Vehicle Days **AFTER June 30, 2019**	COLUMN C **Tour Vehicle Surcharge Tax** — Enter the Number of Tour Vehicles Carrying 8 - 25 Passengers **AFTER December 31, 2018**	COLUMN D **Tour Vehicle Surcharge Tax** — Enter the Number of Tour Vehicles Carrying 26 or More Passengers **AFTER December 31, 2018**	
1	OAHU DISTRICT	999999999999	999999999999	999999999999	999999999999	1
2	MAUI DISTRICT	999999999999	999999999999	999999999999	999999999999	2
3	HAWAII DISTRICT	999999999999	999999999999	999999999999	999999999999	3
4	KAUAI DISTRICT	999999999999	999999999999	999999999999	999999999999	4
5	TOTALS (Add lines 1 through 4)	999999999999	999999999999	999999999999	999999999999	5
6	RATES	**$0.25**	**$5**	**$16**	**$66**	6
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PENALTY	9999999999.99		
INTEREST	9999999999.99	9999999999.99	**10**

11. **TOTAL AMOUNT.** Add lines 9 and 10. ·   999999999.99 **11**

12. TOTAL TAXES PAID on Forms RV-2 (and the Annual return if this is an Amended return) less any refunds received for the tax year · · · ·   **12**   999999999.99

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20. **FOR LATE FILING ONLY** ➔

PENALTY	999999999.99		
INTEREST	999999999.99	9999999999.99	**20**

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	TITLEXXXXXXXXXXXX	12-12-12	(123)999-9999
SIGNATURE	**TITLE**	**DATE**	**DAYTIME PHONE NUMBER**

Human Readable text here

ID NO XX

Place QR Code Here

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXXXXXX

HAWAII TAX I.D. No. **RV** — 123 - 456 - 7890 - 01

Last 4 digits of your FEIN or SSN 1234   TAX YEAR ENDING M M D D Y Y Y Y 12 - 12 - 1212

DUAL RATE SECTION — To be Completed by Taxpayers whose Tax Year includes dual rates

		COLUMN B	COLUMN C	COLUMN D	
		Rental Motor Vehicle Surcharge Tax — Enter the Number of Rental Motor Vehicle Days **BEFORE July 1, 2019**	**Tour Vehicle Surcharge Tax —** Enter the Number of Tour Vehicles Carrying 8 - 25 Passengers **BEFORE January 1, 2019**	**Tour Vehicle Surcharge Tax —** Enter the Number of Tour Vehicles Carrying 26 or More Passengers **BEFORE January 1, 2019**	
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2	MAUI DISTRICT	999999999999	999999999999	999999999999	2
3	HAWAII DISTRICT	999999999999	999999999999	999999999999	3
4	KAUAI DISTRICT	999999999999	999999999999	999999999999	4
5	TOTALS (Add lines 1 through 4)	999999999999	999999999999	999999999999	5
6	RATES	**$3**	**$15**	**$65**	6
7	TAXES (Multiply line 5 by line 6)	9999999999 **00**	9999999999 **00**	9999999999 **00**	7
8	Add line 7, Columns B, C and D and enter the result here and on page 1, line 8			9999999999 **00**	8

Human Readable text here

ID NO XX