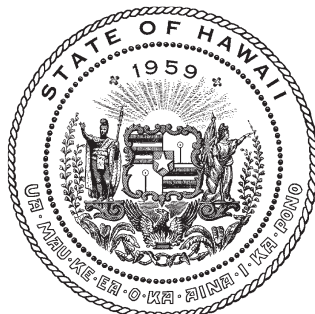


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-30 (Rev. 2022)**

Contact Information for General Questions

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

Telephone: (808) 587-1577
Fax: (808) 587-1584
E-mail: Tax.Technical.Section@hawaii.gov

**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 N-30 (Rev. 2022)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-30. Form N-30 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-30 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

- We highly recommend you use the Department's official Form N-30 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 form must not be submitted to the Department for processing.
- Substitute 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 font:
 1. Arial
- The following fonts and sizes should be used for the form number and revision year located at the top left corner on page 1 of the form:
 1. FORM: 8 pt Arial bold
 2. N-30: 18 pt Arial bold
 3. REV. 2022: 8 pt Arial
- The following fonts and sizes should be used for the form number and revision year located at the top left corner on page 2 of the form:

1. FORM N-30 (REV. 2022): 8 pt Arial bold

- The following font and size should be used for the form number located at the bottom right corner on pages 1 and 2 of the form:

1. FORM N-30 (REV. 2022): 10 pt Arial bold

4. Variable Data

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

5. Variable Data Delimiters

- Other tax year beginning and ending must be printed with dash (-) delimiters. For example:
MM-DD
(2 digits for month, followed by a dash (-), followed by 2 digits for day).
- Taxpayer's Federal Employer Identification Number must be printed with a dash (-) delimiter. For example:
12-1234567
(2 digits, followed by a dash (-), followed by 7 digits).
- Taxpayer's Hawaii Tax I.D. Number must be printed with dash (-) delimiters. For example:
GE-123-456-7890-01
(GE, followed by a dash (-), followed by 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 Tax I.D. Number begins with "GE."

6. Dollar Amounts 999999999

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Amounts are right justified.
- Amounts must be rounded. Dollar and cent signs should not be used when the field is rounded to whole dollars.

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 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 sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form N-30 (REV. 2022) cannot be filed until 2023.

SCANNABLE SPECIFICATIONS

1. Layout

- 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:
 1. Pages 1-2: The 2-digit Hawaii Vendor I.D. Number should begin at column 42, row 64.
- The Hawaii Vendor I.D. Number must utilize 12 pt Courier New font.

3. 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 10.
 2. Page 2: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 7.
- 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:
N30_T 2022A 01 VIDXX

The required QR code for page 2 is:
N30_T 2022A 02 VIDXX

The QR code includes the form number (N30), an underscore, type of form (T), space, 4-digit form year (2022), 1-letter revision indicator (A), space, 2-digit page number (01 or 02), space, vendor I.D. label (VID), and your 2-digit Hawaii Vendor I.D. Number (XX). There are no hyphens.

- The human readable text for the QR code **MUST** be printed below the QR code, utilizing 6 pt Arial font. Placement of the human readable text is as follows (see exhibits for exact placement):
 1. Page 1: Column 6, row 11
 2. Page 2: Column 6, row 8
- Please do not print the outline around the human readable text and QR code. The outline is 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.

4. Form Serial Number

- The form serial number MUST be printed at column 6, row 64, utilizing 12 pt Courier New font.
- The required form serial number for page 1 is:
C301E3T4

The required form serial number for page 2 is:
C302E3T4

- Please note that the third digit is the number 0.

5. 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 Forms Reproduction Program and who will be reproducing Form N-30. If you did not receive the acetate overlays, please contact the Forms Coordinator.

FORM STATE OF HAWAII — DEPARTMENT OF TAXATION N-30 CORPORATION INCOME TAX RETURN (REV. 2022) CALENDAR YEAR 2022

Place or other tax year beginning 12-12, 2022 and ending 12-12, 20 12

Human Readable text here X Final Return X AMENDED Return (Attach Sch AMD) X NOL Carryback X IRS Adjustment

Name, Federal Employer I.D. No., DBA OR CARE OF, Business Activity Code No., Mailing Address, Date business began in Hawaii, City or town, State, and Postal/ZIP Code, Hawaii Business Activity, Hawaii Tax I.D. No.

THIS RETURN IS (CHECK BOX, IF APPLICABLE): For a multi-state corporation using separate accounting. For a real estate investment trust (REIT). A combined return of a unitary group of corporations. A consolidated return. A separate return of a member corporation of a unitary group.

FOR LINES 1 - 5 and 7 - 10, ENTER AMOUNTS FROM COMPARABLE LINES ON FEDERAL RETURN.

Table with columns for line number, description, and amount. Includes lines 1-10 for Taxable Income.

Table with columns for line number, description, and amount. Includes lines 11-16 for Tax and Tax Payments.

Table with columns for line number, description, and amount. Includes lines 17-23 for Tax and Tax Payments.

Signature section including officer signature, preparer's signature, and firm information.

Place QR Code Here	Name as shown on return NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federal Employer Identification Number 99-9999999
Human Readable text here		

Schedule C Income From Dividends (Classified for Hawaii Purposes)

	1 Name of declaring corporation (Attach a separate sheet if more space is needed.)	2 National Bank Associations or certain high technology businesses	3 Received from an affiliate (including foreign) as IRC section 243(b) qualifying dividend	4 Received by a Small Business Investment Co. operating under Small Business Investment Act	5 Columns 2 through 4 and all other dividends
DIVIDENDS	CORPORATION NAME XXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999
	CORPORATION NAME XXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999
	6 Total dividends. (Subtotal of column 5)				9999999999
	7 Sum of columns 2 through 4				9999999999
	8 Subtotal. Line 6 minus line 7				9999999999
	9 Multiply line 8 by .30 (30%)				9999999999
	10 Taxable mutual funds dividends				9999999999
	11 Total taxable dividends. Line 9 plus line 10				9999999999

Schedule J Adjustments to Income for Hawaii Purposes and Tax Computation

ADDITIONS	1 Taxable income (loss) before Hawaii adjustments from page 1, line 10 (Unitary business taxpayers, see Instructions)	1	9999999999
	2 (a) Taxable dividends from Schedule C, line 11	2(a)	9999999999
	(b) Deductions allowable for federal tax purposes but not allowable or allowable only in part for Hawaii tax purposes (attach schedule)	2(b)	9999999999
	(c) The portion of the Hawaii jobs credit claimed applicable to current year new employees from Schedule CR, line 20 (see Instructions)	2(c)	9999999999
	(d) Other adjustments (attach schedule)	2(d)	9999999999
	3 Total additions (Add lines 2(a), 2(b), 2(c) and 2(d))	3	9999999999
	4 Total of lines 1 and 3	4	9999999999
SUBTRACTIONS	5 Entire dividends as reported on federal return and included on page 1, line 8	5	9999999999
	6 Interest on obligations of the United States included on page 1, line 8	6	9999999999
	7 Net income from sources outside Hawaii received by a foreign or domestic corporation, except for unitary business taxpayers using Form N-30, Schedules O & P	7	9999999999
	8 Amortization of casualty losses where election is made to amortize for Hawaii tax purposes under section 235-7(f), HRS (attach explanation)	8	9999999999
	9 Net operating loss deduction (under section 235-7(d), HRS) (attach schedule)	9	9999999999
	10 Other deductions or adjustments (attach schedule)	10	9999999999
	11 Total subtractions (Add lines 5, 6, 7, 8, 9, and 10)	11	9999999999
	12 Taxable income (loss) for Hawaii tax purposes (line 4 minus line 11)	12	9999999999
Note: If the corporation has a farming NOL for the tax year, to elect to forego the carryback period, attach a statement to that effect.			
TAX COMPUTATION	13 Enter the amount of net capital gains as shown on Schedule D, line 18 (Schedules O & P taxpayers, see Instructions)	13	9999999999
	14 Line 12 minus line 13 (if less than zero, enter zero)	14	9999999999
	15 (a) Tax on capital gain, line 13 — Enter 4% of amount on line 13	15(a)	9999999999
	(b) Tax on all other taxable income, line 14 — If the amount on line 14 is:		
	(i) Not over \$25,000 — Enter 4.4% of line 14	15(b)(i)	9999999999
	(ii) Over \$25,000 but not over \$100,000 — Enter 5.4% of line 14 \$ 9999999999		
	Subtract \$250.00 and enter difference	15(b)(ii)	9999999999
	(iii) Over \$100,000 — Enter 6.4% of line 14 \$ 9999999999		
	Subtract \$1,250.00 and enter difference	15(b)(iii)	9999999999
	(c) Total of lines 15(a) and 15(b)	15(c)	9999999999
	(d) Using the rates listed on line 15(b), compute tax on all taxable income using amount from line 12	15(d)	9999999999
	16 Total tax (enter the lesser of line 15(c) or 15(d)) (Combined unitary group filers, see Instructions)	16	9999999999
17 Recapture of Capital Goods Excise Tax Credit from Form N-312, Part II	17	9999999999	
18 Recapture of Low-Income Housing Tax Credit from Form N-586, Part III	18	9999999999	
19 Recapture of Tax Credit for Flood Victims from Form N-338	19	9999999999	
20 Recapture of Important Agricultural Land Qualified Agricultural Cost Tax Credit from Form N-344	20	9999999999	
21 Recapture of Capital Infrastructure Tax Credit from Form N-348, Part II	21	9999999999	
22 Total recapture of tax credits (Add lines 17, 18, 19, 20, and 21)	22	9999999999	
23 Interest due under the look-back method — completed long-term contracts (See Instructions. Attach federal Form 8697)	23	9999999999	
24 Total tax (Add lines 16, 22, and 23). Enter here and on page 1, line 11	24	9999999999	

Place QR Code Here <small>Human Readable text here</small>	Name as shown on return	Federal Employer Identification Number
	NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXX	99-9999999

Schedule C		Income From Dividends (Classified for Hawaii Purposes)				
DIVIDENDS	1	2	3	4	5	
	Name of declaring corporation (Attach a separate sheet if more space is needed.)		National Bank Associations or certain high technology businesses	Received from an affiliate (including foreign) as IRC section 243(b) qualifying dividend	Received by a Small Business Investment Co. operating under Small Business Investment Act	Columns 2 through 4 and all other dividends
	CORPORATION NAME	XXXXXXXXXXXXXXXX	999999999	999999999	999999999	99999999999
	CORPORATION NAME	XXXXXXXXXXXXXXXX	999999999	999999999	999999999	99999999999
	6	Total dividends. (Subtotal of column 5)				99999999999
	7	Sum of columns 2 through 4				99999999999
	8	Subtotal. Line 6 minus line 7				99999999999
	9	Multiply line 8 by .30 (30%)				99999999999
	10	Taxable mutual funds dividends				99999999999
	11	Total taxable dividends. Line 9 plus line 10				99999999999

Schedule J		Adjustments to Income for Hawaii Purposes and Tax Computation							
ADDITIONS	1	Taxable income (loss) before Hawaii adjustments from page 1, line 10 (Unitary business taxpayers, see Instructions)				1	99999999999		
	2	(a)	2(a)	99999999999					
		(b)	2(b)	99999999999					
		(c)	2(c)	99999999999					
(d)		2(d)	99999999999						
3	Total additions (Add lines 2(a), 2(b), 2(c) and 2(d))				3	99999999999			
4	Total of lines 1 and 3				4	99999999999			
SUBTRACTIONS	5	5	99999999999						
	6	6	99999999999						
	7	7	99999999999						
	8	8	99999999999						
	9	9	99999999999						
	10	10	99999999999						
11	Total subtractions (Add lines 5, 6, 7, 8, 9, and 10)				11	99999999999			
12	Taxable income (loss) for Hawaii tax purposes (line 4 minus line 11)				12	99999999999			
Note: If the corporation has a farming NOL for the tax year, to elect to forego the carryback period, attach a statement to that effect.									
TAX COMPUTATION	13	Enter the amount of net capital gains as shown on Schedule D, line 18 (Schedules O & P taxpayers, see Instructions)				13	99999999999		
	14	Line 12 minus line 13 (if less than zero, enter zero)				14	99999999999		
	15	(a)	Tax on capital gain, line 13 — Enter 4% of amount on line 13				15(a)	99999999999	
		(b)	(i)	Not over \$25,000 — Enter 4.4% of line 14				15(b)(i)	99999999999
			(ii)	Over \$25,000 but not over \$100,000 — Enter 5.4% of line 14 \$ 99999999999 Subtract \$250.00 and enter difference				15(b)(ii)	99999999999
	(b)(iii)	Over \$100,000 — Enter 6.4% of line 14 \$ 99999999999 Subtract \$1,250.00 and enter difference				15(b)(iii)	99999999999		
	(c)	Total of lines 15(a) and 15(b)				15(c)	99999999999		
	(d)	Using the rates listed on line 15(b), compute tax on all taxable income using amount from line 12				15(d)	99999999999		
	16	Total tax (enter the lesser of line 15(c) or 15(d)) (Combined unitary group filers, see Instructions)				16	99999999999		
	17	17	99999999999						
	18	18	99999999999						
	19	19	99999999999						
20	20	99999999999							
21	21	99999999999							
22	Total recapture of tax credits (Add lines 17, 18, 19, 20, and 21)				22	99999999999			
23	Interest due under the look-back method — completed long-term contracts (See Instructions. Attach federal Form 8697)				23	99999999999			
24	Total tax (Add lines 16, 22, and 23). Enter here and on page 1, line 11				24	99999999999			