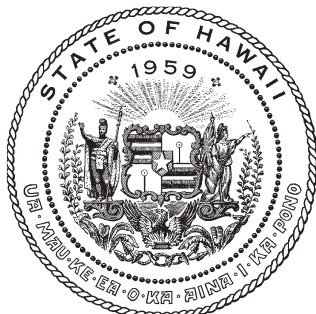


**STATE OF HAWAII  
DEPARTMENT OF TAXATION**



**General Information  
and Scannable Specifications  
for  
Form N-15 (Rev. 2022)**

**Contact Information for General Questions**

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Technical Section  
Attn: Sharlene Tagami, Forms Coordinator  
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Honolulu, Hawaii 96813

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

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

Email: [tax.dp.qa@hawaii.gov](mailto: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-15 (Rev. 2022)**

## 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.

We 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 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-15 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 font:
  1. Arial
- 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: 8 pt Arial bold
  2. N-15: 18 pt Arial bold
  3. REV. 2022: 8 pt Arial
- The following font and size should be used for the form number located at the bottom right corner of the form:
  1. FORM N-15 (REV. 2022): 10 pt Arial bold

**4. Variable Data**

- All variable data fields must utilize 12 pt Courier New font. Exceptions: On page 2 line 30, the "Alimony paid" variable data field is 10 pt Courier New font and on page 4 in the designee section, the "Phone no." variable data field is 8 pt Courier New.
- All variable data fields require exact placement. On page 1 line 6d, the last line for the sixth dependent name begins at the beginning of column 13 and should rest at the top of row 61 to avoid encroaching in the bottom left registration mark area.
- 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. For Office Use Only Area**

- Use horizontal lines.
- Boxes should not be printed.
- Page 3, white space beginning at row 52, column 60 through row 59, column 82 should not contain any data, text, or stray marks.

**6. Variable Data Delimiters**

- Period of Residency dates and the Date of Death 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 and date of death tax year)
- Taxpayer's Social Security Number and/or spouse's social security number should be printed with spaces between the dash (-) delimiters. For example:  
123 - 45 - 6789  
(3 digits, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits, followed

by a space, followed by a dash (-), followed by a space, followed by 4 digits)

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

**7. Dollar Amounts** 123456789

- 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.

**8. Negative Amounts**

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

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

- A minimum of 5 hardcopy test samples populated with the variable data from the test cases in Appendix B 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.
- 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.
- Form N-15 (Rev. 2022) cannot be filed until 2023.

**SCANNABLE SPECIFICATIONS**

**1. Layout**

- The form was designed on a 6x10 grid. See exhibits. There are a couple areas of the form that do not require optical character recognition, and therefore do not meet the 6x10 design:
  1. Page 2, Line 30 Name and SSN of recipient of alimony payment; and
  2. 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:
  1. Pages 1 - 4: 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. Registration Marks**

- Registration marks are required on every page. The scanning equipment looks for "L's", 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 0.5 inch long and 0.0278 inch thick.
- There are **two** registration marks on each page.
  1. Page 1: The top right registration mark should extend from the beginning of column 76 to the

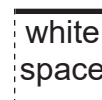
end of column 80 and should rest at the top of row 4.



2. Pages 2 - 4: 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 5.
3. 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 0.5 inch square of the registration mark.



**4. 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):

**General Information and Scannable Specifications**

1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 9.

2. Pages 2 - 4: 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:  
N15\_T 2022A 01 VIDXX

The required QR code for page 2 is:  
N15\_T 2022A 02 VIDXX

The required QR code for page 3 is:  
N15\_T 2022A 03 VIDXX

The required QR code for page 4 is:  
N15\_T 2022A 04 VIDXX

The QR code includes the form number (N15), an underscore, type of form (T), space, 4-digit form year (2022), 1-letter revision indicator (A), space, 2-digit page number (01), (02), (03), or (04), 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 10

2. Pages 2 - 4: 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.

**5. 2D Barcode**

The Department supports 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 A, "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.

**6. 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:  
N151E3T4

The required form serial number for page 2 is:  
N152E3T4

The required form serial number for page 3 is:  
N153E3T4

The required form serial number for page 4 is:  
N154E3T4

**7. 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-15. If you did not receive the acetate overlays, please contact the Forms Coordinator.

**Hawaii Department of Taxation  
2022 N-15  
2D Barcode Layout or Testing Cases**

**APPENDIX A. 2D Barcode Layout - N-15 / Sch CR / Sch X / N-311**

Set zero values for zero

Use a carriage return for the field delimiter.

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

Field #	Page #	Form Line #	Column	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. "2022 for example.	updated tax year
5	--	--	--	2D Specification Version	2	N	"0". Indicates the version of the 2D specification for the form that is being used. This number will increment for each change to the specification.	
6	--	--	--	Software Version	15	AN	A software vendor defined version number that reflects the software and form revision used to produce this barcode.	
7	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.	
8	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.	
9	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.	
10	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.	
11	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.	
12	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.	
13	1	--	--	Resident Status Checkbox: Part-Year Resident	1	C	"X" or null. One and only one of the resident status checkboxes MUST be marked.	
14	1	--	--	Resident Status Checkbox: Nonresident	1	C	"X" or null. One and only one of the resident status checkboxes MUST be marked.	
15	1	--	--	Resident Status Checkbox: Nonresident Alien	1	C	"X" or null. One and only one of the resident status checkboxes MUST be marked.	
16	1	--	--	Military Spouses Residency Relief Act (MSRRA) Checkbox	1	C	"X" or null.	
17	1	--	--	Composite Checkbox	1	C	"X" or null.	
18	1	--	--	Amended Return Checkbox	1	C	"X" or null.	
19	1	--	--	NOL Carryback Checkbox	1	C	"X" or null.	
20	1	--	--	IRS Adjustment Checkbox	1	C	"X" or null.	
21	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. Field should be all CAPITAL LETTERS.	
22	1	--	--	Primary Middle Initial	1	A	Field should be all CAPITAL LETTERS.	
23	1	--	--	Primary Last Name	35	A	Field should be all Capital Letters.	
24	1	--	--	Primary Suffix	2	A	Field should be all CAPITAL LETTERS.	
25	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. Field should be all CAPITAL LETTERS.	



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Field #	Page #	Form Line #	Column	Description	Max Length	Type	Field Business Rules	Changes
26	1	--	--	Spouse Middle Initial	1	A	Optional entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS.	
27	1	--	--	Spouse Last Name	35	A	Required entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS.	
28	1	--	--	Spouse Suffix	2	A	Field should be all CAPITAL LETTERS.	
29	1	--	--	First 4 Characters of Primary Last Name	4	A		
30	1	--	--	Primary SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	
31	1	--	--	Primary Deceased Checkbox	1	C	"X" or null	
32	1	--	--	Primary Deceased Date of Death - Month	2	N	Do not include slashes "/" and dashed "-" in this field.	
33	1	--	--	Primary Deceased Date of Death - Day	2	N	Do not include slashes "/" and dashed "-" in this field.	
34	1	--	--	Primary Deceased Date of Death - Year	2	N	Do not include slashes "/" and dashed "-" in this field.	
35	1	--	--	First 4 Characters of Spouse Last Name	4	A	Required entry if married filing joint or married filing separate, otherwise null. Field should be all Capital Letters.	
36	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.	
37	1	--	--	Spouse Deceased Checkbox	1	C	"X" or null	
38	1	--	--	Spouse Deceased Date of Death - Month	2	N	Do not include slashes "/" and dashed "-" in this field.	Use for QW Spouse Date of Death
39	1	--	--	Spouse Deceased Date of Death - Day	2	N	Do not include slashes "/" and dashed "-" in this field.	Use for QW Spouse Date of Death
40	1	--	--	Spouse Deceased Date of Death - Year	2	N	Do not include slashes "/" and dashed "-" in this field.	Use for QW Spouse Date of Death
41	1	--	--	Care Of	40	AN		
42	1	--	--	Street Address	40	AN	Field should be all CAPITAL LETTERS.	
43	1	--	--	City	21	A	Field should be all CAPITAL LETTERS.	
44	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. Field should be all CAPITAL LETTERS. The valid U.S. state codes are published by the USPS at: <a href="http://www.usps.com/ncsc/lookups/usps_abbreviations.html">http://www.usps.com/ncsc/lookups/usps_abbreviations.html</a>	
45	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.	
46	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. Field should be all CAPITAL LETTERS.	
47	1	--	--	Country	13	A	Only populate if a foreign address. Field should be all CAPITAL LETTERS.	
48	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.	
49	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.	
50	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.	
51	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.	

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Field #	Page #	Form Line #	Column	Description	Max Length	Type	Field Business Rules	Changes
52	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.	
53	1	4a	--	HOH Qualifying Person. This field appears below line 4.	21	A	Null if no value	
<del>53</del>	<del>1</del>	<del>5a</del>	<del>--</del>	<del>QW Year Spouse Died</del>	<del>4</del>	<del>N</del>	<del>Null if no value</del>	Field Removed (not on form)
54	1	6a(i)	--	Primary Regular Exemption	1	C	"X" or null.	
55	1	6a(ii)	--	Primary Over 65 Exemption	1	C	"X" or null.	
56	1	6b(i)	--	Spouse Regular Exemption	1	C	"X" or null.	
57	1	6b(ii)	--	Spouse Over 65 Exemption	1	C	"X" or null.	
58	1	6a/b	--	Total of Primary and Spouse exemptions.	1	N	Number of primary and spouse exemptions marked in lines 6a and 6b. 0 if no value.	
59	1	LINE 6c/d-a1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered
60	1	LINE 6c/d-a2		CHILD/OTHER DEPENDENT SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered
61	1	LINE 6c/d-a3		CHILD/OTHER DEPENDENT RELATIONSHIP	20	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered
62	1	LINE 6c/d-b1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered
63	1	LINE 6c/d-b2		CHILD/OTHER DEPENDENT SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered
64	1	LINE 6c/d-b3		CHILD/OTHER DEPENDENT RELATIONSHIP	20	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered
65	1	LINE 6c/d-c1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered
66	1	LINE 6c/d-c2		CHILD/OTHER DEPENDENT SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered
67	1	LINE 6c/d-c3		CHILD/OTHER DEPENDENT RELATIONSHIP	20	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered
68	1	LINE 6c/d-d1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered
69	1	LINE 6c/d-d2		CHILD/OTHER DEPENDENT SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered
70	1	LINE 6c/d-d3		CHILD/OTHER DEPENDENT RELATIONSHIP	20	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered
71	1	LINE 6c/d-e1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered
72	1	LINE 6c/d-e2		CHILD/OTHER DEPENDENT SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered
73	1	LINE 6c/d-e3		CHILD/OTHER DEPENDENT RELATIONSHIP	20	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered
74	1	LINE 6c/d-f1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered
75	1	LINE 6c/d-f2		CHILD/OTHER DEPENDENT SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	New Capture Field, Renumbered
76	1	LINE 6c/d-f3		CHILD/OTHER DEPENDENT RELATIONSHIP	20	A	Field should be all CAPITAL LETTERS.	New Capture Field, Renumbered
77	1	6c	--	Exemptions for Dependent Children	2	N	0 if no value	
78	1	6d	--	Exemptions for Other Dependents	2	N	0 if no value	
79	1	6e	--	Total Exemptions Claimed	2	N	0 if no value	
80	2	7a	--	Wages Total	9	N	<b>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.</b>	
81	2	7b	--	Wages Hawaii	9	N		
82	2	8b	--	Interest Income Hawaii	9	N		
83	2	9b	--	Dividends Hawaii	9	N		
84	2	10b	--	State Refund Hawaii	9	N		
85	2	11b	--	Alimony Received Hawaii	9	N		
86	2	12a	--	Business Farm Income Total - negative indicator checkbox	1	C	"X" or null.	



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2022 N-15  
2D Barcode Layout or Testing Cases**

Field #	Page #	Form Line #	Column	Description	Max Length	Type	Field Business Rules	Changes
87	2	12a	--	Business Farm Income Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
88	2	12b	--	Business Farm Income Hawaii - negative indicator checkbox	1	C	"X" or null.	
89	2	12b	--	Business Farm Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
90	2	13b	--	Capital Gain Hawaii - negative indicator checkbox	1	C	"X" or null.	
91	2	13b	--	Capital Gain Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
92	2	14b	--	Supplemental Gain Hawaii - negative indicator checkbox	1	C	"X" or null.	
93	2	14b	--	Supplemental Gain Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
94	2	15b	--	IRA Distribution Hawaii	9	N		
95	2	16b	--	Pension Hawaii	9	N		
96	2	17b	--	Rents and Royalties Hawaii - negative indicator checkbox	1	C	"X" or null.	
97	2	17b	--	Rents and Royalties Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
98	2	18b	--	Unemployment Compensation Hawaii	9	N		
99	2	19b	--	Other Income Hawaii - negative indicator checkbox	1	C	"X" or null.	
100	2	19b	--	Other Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
101	2	20b	--	Total Income Hawaii - negative indicator checkbox	1	C	"X" or null.	
102	2	20b	--	Total Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
103	2	26a	--	Deductible part of Self-Employment Tax Total	9	N		
104	2	31b	--	Payments to Housing Account Hawaii	9	N		
105	2	32b	--	Military Reserve Pay Hawaii	9	N		
106	3	33b	--	Exceptional Tree Deduction Hawaii	9	N		
107	3	34b	--	Total Adjustments Hawaii	9	N		
108	3	35a	--	Adjusted Gross Income Total - negative indicator checkbox	1	C	"X" or null.	
109	3	35a	--	Adjusted Gross Income Total	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
110	3	35b	--	Adjusted Gross Income Hawaii - negative indicator checkbox	1	C	"X" or null.	
111	3	35b	--	Adjusted Gross Income Hawaii	9	N	If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
112	3	36	--	Federal Adjusted Gross Income - negative indicator checkbox	1	C	"X" or null.	
113	3	36	--	Federal Adjusted Gross Income	9	N		
114	3	37	--	Hawaii AGI to Total AGI Ratio	4	N	Line 35B divided by Line 35A. 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 35A is zero or a negative number, and Line 35B is a positive number, enter 1.00 on Line 37. If line 35B is zero or a negative number, enter 0.00 on Line 37. If both Line 35A and 35B are negative, enter 0.00 on Line 37. If Line 35B is greater than Line 35A, enter 1.00 on Line 37. If column A is not completed, enter 0.00 on Line 37.	

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Field #	Page #	Form Line #	Column	Description	Max Length	Type	Field Business Rules	Changes
115	3	--	--	Dependent Indicator	1	C	"X" or null.	
116	3	38a	--	Medical and Dental Expenses	9	N		
117	3	38b	--	Taxes	9	N		
118	3	38c	--	Interest Expense	9	N		
119	3	38d	--	Contributions	9	N		
120	3	38e	--	Casualty and Theft Loss	9	N		
121	3	38f	--	Miscellaneous Deductions	9	N		
122	3	39	--	Total Itemized Deductions	9	N		
123	3	40a	--	Standard Deduction	9	N		
124	3	40b	--	Prorated Standard Deduction	9	N		
125	3	41	--	Hawaii AGI Less Deductions - negative indicator checkbox	1	C	"X" or null.	
126	3	41	--	Hawaii AGI Less Deductions	9	N		
127	3	42a(i)	--	Primary Disability Indicator. This field appears below line 42a.	1	C	"X" or null.	
128	3	42a(ii)	--	Spouse Disability Indicator. This field appears below line 42a.	1	C	"X" or null.	
129	3	42a	--	Total Exemptions	9	N		
130	3	42b	--	Prorated Exemptions	9	N		
131	3	43	--	Taxable Income	9	N		
132	3	44(iv)	--	Indicator if tax from other forms (N-2, N-103, etc.) is included	1	C	"X" or null.	
133	3	44	--	Tax Liability	9	N	0 if no value	
134	3	44a	--	Net Capital Gain	9	N	0 if no value	
135	3	45	--	Refundable Food/Excise/Tax Credit	9	N	0 if no value	
136	3	45a	--	Refundable Food/Excise Tax Credit - Count	2	N	1 – 99.	
137	3	46	--	Low Income Household Renters Credit	9	N	0 if no value	
138	3	47	--	Child and Dependent Care Expenses	9	N	0 if no value	
139	3	48	--	Child Passenger Restraint Credit	9	N	0 if no value	
140	3	49	--	Total Refundable Credits - Sch CR	9	N	0 if no value	
141	3	50	--	Total Refundable Credits	9	N		
142	3	51	--	Tax Less Refundable Credits - negative indicator checkbox	1	C	"X" or null.	
143	3	51	--	Tax Less Refundable Credits	9	N		
144	4	52	--	Total Nonrefundable Credits - Sch CR	9	N		
145	4	53	--	Tax Less Nonrefundable Credits - negative indicator checkbox	1	C	"X" or null.	
146	4	53	--	Tax Less Nonrefundable Credits	9	N		
147	4	54	--	Withholding	9	N		
148	4	55a	--	Form N-200V	5	N		
149	4	55b	--	Form N-288A	5	N		
150	4	55	--	Estimated tax payments	9	N		
151	4	56	--	Estimated tax from previous tax year	9	N		
152	4	57	--	Extension Payment	9	N		
153	4	58	--	Total Payments	9	N		

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Field #	Page #	Form Line #	Column	Description	Max Length	Type	Field Business Rules	Changes
154	4	59	--	Amount Overpaid	9	N		
155	4	60a	--	Primary School Repairs and Maintenance Donation	1	C	"X" or null.	
156	4	60a	--	Spouse School Repairs and Maintenance Donation	1	C	"X" or null.	
157	4	60b	--	Primary Public Libraries Donation	1	C	"X" or null.	
158	4	60b	--	Spouse Public Libraries Donation	1	C	"X" or null.	
159	4	60c	--	Primary Domestic Violence Donation	1	C	"X" or null.	
160	4	60c	--	Spouse Domestic Violence Donation	1	C	"X" or null.	
161	4	61	--	Total Donations	2	N		
162	4	62	--	Overpaid minus Donations	9	N		
163	4	63	--	Estimated Tax apply to the following tax year	9	N		
164	4	64a	--	Refunded to you	9	N		
165	4	64a(i)	--	Foreign (non-U.S.) bank account checkbox	1	C	"X" or null. If "X" then Form Lines 64b, 64c(i) or (ii) and 64d should be null.	
166	4	64b	--	Routing Number	9	N	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
167	4	64c(i)	--	Account Type Checking	1	C	"X" or null. Either the checking or savings checkbox may be checked, but not both.	
168	4	64c(ii)	--	Account Type Savings	1	C	"X" or null. Either the checking or savings checkbox may be checked, but not both.	
169	4	64d	--	Account Number	17	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
170	4	65	--	Amount you owe	9	N		
171	4	66	--	Payment Amount	9	N		
172	4	67(i)	--	Form N210 attached checkbox	1	C	"X" or null.	
173	4	67	--	Estimated Tax Penalty	9	N		
174	4	--	--	Preparer Identification Number	9	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
175	4	--	--	Primary HI Election Campaign - YES checkbox	1	C	"X" or null. <del>Check the YES or NO checkbox, but not both.</del>	
<del>---</del>	<del>4</del>	<del>---</del>	<del>---</del>	<del>Primary HI Election Campaign - NO checkbox</del>	<del>1</del>	<del>C</del>	<del>"X" or null. -Check the YES or NO checkbox, but not both.</del>	Field Removed (not on form)
176	4	--	--	Spouse HI Election Campaign - YES checkbox	1	C	"X" or null. <del>Check the YES or NO checkbox, but not both.</del>	
<del>---</del>	<del>4</del>	<del>---</del>	<del>---</del>	<del>Spouse HI Election Campaign - NO checkbox</del>	<del>1</del>	<del>C</del>	<del>"X" or null. -Check the YES or NO checkbox, but not both.</del>	Field Removed (not on form)
177	CR1	1	--	Capital Goods Excise Tax Credit	9	N		Renumbered
178	CR1	2	--	Fuel Tax Credit	9	N		Renumbered
179	CR1	3	--	Motion Picture and Film Tax Credit	9	N		Renumbered
180	CR1	4a(1)	--	Solar Checkbox	1	C	"X" or null	Renumbered
181	CR1	4a(2)	--	Wind Checkbox	1	C	"X" or null	Renumbered
182	CR1	4	--	Renew Energy Tech Income Tax Credit-July 2009	9	N		Renumbered
183	CR1	5	--	Important Agricultural Land Tax Credit	9	N		Renumbered
184	CR1	6	--	Tax Credit for Research Activities	9	N		Renumbered
185	CR1	7	--	Renewable Fuels Production tax Credit	9	N		New Line, Renumbered
186	CR1	8a	--	Other refundable credits-pro rata share of taxes paid on sale of real property	9	N		Renumbered
187	CR1	8b	--	Other refundable credits-credit from regulated investment company	9	N		Renumbered
188	CR1	8c	--	Other Refundable Credits Total	9	N		Renumbered
189	CR1	9	--	Total Refundable Credits	9	N		Renumbered
190	CR2	10	--	IncomeTax Paid to another state	9	N		Renumbered
191	CR2	11	--	Enterprise Zone Tax Credit	9	N		Renumbered
192	CR2	12	b	Carryover of Energy Conservation Tax Credit - Applied	9	N		Renumbered
193	CR2	12	c	Carryover of Energy Conservation Tax Credit - Carryover	9	N		Renumbered
194	CR2	13	b	Carryover of the High Tech Business Investment Tax Credit - Applied	9	N		Renumbered

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Field #	Page #	Form Line #	Column	Description	Max Length	Type	Field Business Rules	Changes
195	CR2	13	c	Carryover of the High Tech Business Investment Tax Credit - Carryover	9	N		Renumbered
196	CR2	14	b	Carryover of the Cesspool Upgrade - Applied	9	N		Renumbered
197	CR2	14	c	Carryover of the Cesspool Upgrade	9	N		Renumbered
198	CR2	15	b	Carryover of Tech Infrastructure Renovation Tax Credit - Applied	9	N		Renumbered
199	CR2	15	c	Carryover of Tech Infrastructure Renovation Tax Credit - Carryover	9	N		Renumbered
200	CR2	16	b	Carryover of the Hotel Construction and Remodeling Tax Credit - Applied	9	N		Renumbered
201	CR2	16	c	Carryover of the Hotel Construction and Remodeling Tax Credit - Carryover	9	N		Renumbered
202	CR2	17	b	Carryover of Residential Construction and Remodel Tax Credit - Applied	9	N		Renumbered
203	CR2	17	c	Carryover of Residential Construction and Remodel Tax Credit - Carryover	9	N		Renumbered
204	CR2	18	b	Carryover of the Renew Energy Tech Income Tax Credit - Applied	9	N		Renumbered
205	CR2	18	c	Carryover of the Renew Energy Tech Income Tax Credit - Carryover	9	N		Renumbered
206	CR2	19	a	Attach Form N-586 - New	9	N		Renumbered
207	CR2	19	b	Attach Form N-586 - Applied	9	N		Renumbered
208	CR2	19	c	Attach Form N-586 - Carryover	9	N		Renumbered
209	CR2	20	a	Attach Form N-884 - New	9	N		Renumbered
210	CR2	20	b	Attach Form N-884 - Applied	9	N		Renumbered
211	CR2	20	c	Attach Form N-884 - Carryover	9	N		Renumbered
212	CR2	21	a	Attach Form N-330 - New	9	N		Renumbered
213	CR2	21	b	Attach Form N-330 - Applied	9	N		Renumbered
214	CR2	21	c	Attach Form N-330 - Carryover	9	N		Renumbered
215	CR2	22a(1)	--	Solar Checkbox	1	C	"X" or null	Renumbered
216	CR2	22a(2)	--	Wind Checkbox	1	C	"X" or null	Renumbered
217	CR2	22	a	Attach Form N-342 - New	9	N		Renumbered
218	CR2	22	b	Attach Form N-342 - Applied	9	N		Renumbered
219	CR2	22	c	Attach Form N-342 - Carryover	9	N		Renumbered
220	CR2	23	b	Attach Form N-348 - Applied	9	N		Renumbered
221	CR2	23	c	Attach Form N-348 - Carryover	9	N		Renumbered
222	CR2	24	a	Attach Form N-352 - New	9	N		Renumbered
223	CR2	24	b	Attach Form N-352 - Applied	9	N		Renumbered
224	CR2	24	c	Attach Form N-352 - Carryover	9	N		Renumbered
225	CR2	25	a	Attach Form N-354 - New	9	N		Renumbered
226	CR2	25	b	Attach Form N-354 - Applied	9	N		Renumbered
227	CR2	25	c	Attach Form N-354 - Carryover	9	N		Renumbered
228	CR2	26	a	Attach Form N-356 - New	9	N		Renumbered
229	CR2	26	b	Attach Form N-356 - Applied	9	N		Renumbered
230	CR2	26	c	Attach Form N-356 - Carryover	9	N		Renumbered
231	CR2	27	a	Attach Form N-358 - New	9	N		Renumbered

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Field #	Page #	Form Line #	Column	Description	Max Length	Type	Field Business Rules	Changes
232	CR2	27	b	Attach Form N-358 - Applied	9	N		Renumbered
233	CR2	27	c	Attach Form N-358 - Carryover	9	N		Renumbered
234	CR2	28	a	Attach Form N-325 - New	9	N		Renumbered
235	CR2	28	b	Attach Form N-325 - Applied	9	N		Renumbered
236	CR2	28	c	Attach Form N-325 - Carryover	9	N		Renumbered
237	CR2	29	a	Attach Form N-360 - New	9	N		New Line, Renumbered
238	CR2	29	b	Attach Form N-360 - Applied	9	N		New Line, Renumbered
239	CR2	29	c	Attach Form N-360 - Carryover	9	N		New Line, Renumbered
240	CR2	30	b	Total Nonrefundable Credits	9	N		Renumbered
241	N-311	L10		Refundable Food/Excise Tax Credit	4	N		Renumbered
242	X1	Part I L12		Low-Income Household Renters Credit	4	N		Renumbered
243	X2	Part II L28		Credit for Child and Dependent Care Expenses	4	N		Renumbered
244	--	--		End of Record Trailer	5	A	Standard trailer field to indicate the end of the 2D barcode data. Always equal to: "**EOD**"	Renumbered

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

	1	--		First Time Filer Checkbox				
	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	3		MFS Spouse Name. This field appears below line 3.				
	1	--		Spouse meets qualifications Checkbox. This is the checkbox below line 6b.				
	1	5a	--	QW Year Spouse Died	4	N	Null if no value	Field Removed (not on form)
	4	6d		<del>Table of dependent names, social security numbers, and relationship</del>				moved to Included in 2D barcode
	2	8a		Interest Income Total				
	2	9a		Dividends Total				
	2	10a		State Refund Total				
	2	11a		Alimony Received Total				
	2	13a		Capital Gain Total - negative indicator checkbox			"X" or null.	
	2	13a		Capital Gain Total			If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
	2	14a		Supplemental Gain Total - negative indicator checkbox			"X" or null.	
	2	14a		Supplemental Gain Total			If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
	2	15a		IRA Distribution Total				
	2	16a		Pension Total				
	2	17a		Rents and Royalties Total - negative indicator checkbox			"X" or null.	
	2	17a		Rents and Royalties Total			If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
	2	18a		Unemployment Compensation Total				
	2	19a		Other Income Total - negative indicator checkbox			"X" or null.	

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Field #	Page #	Form Line #	Column	Description	Max Length	Type	Field Business Rules	Changes
	2	19a		Other Income Total			If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
	2	20a		Total Income Total - negative indicator checkbox			"X" or null.	
	2	20a		Total Income Total			If negative, mark the negative indicator checkbox. DO NOT include a negative sign in this field.	
	2	21a		Certain Business Expenses Total				
	2	21b		Certain Business Expenses Hawaii				
	2	22a		IRA Deduction Total				
	2	22b		IRA Deduction Hawaii				
	2	23a		Student Loan Interest Total				
	2	23b		Student Loan Interest Hawaii				
	2	24a		Health Savings Account Deduction Total				
	2	24b		Health Savings Account Deduction Hawaii				
	2	25a		Moving Expenses Total				
	2	25b		Moving Expenses Hawaii				
	2	26b		Deductible part of Self-Employment Tax Hawaii				
	2	27a		Self-Employed Health Insurance Total				
	2	27b		Self-Employed Health Insurance Hawaii				
	2	28a		Self-Employed SEP Total				
	2	28b		Self-Employed SEP Hawaii				
	2	29a		Penalty on Early Savings Withdrawal Total				
	2	29b		Penalty on Early Savings Withdrawal Hawaii				
	2	30a		Alimony Paid Total				
	2	30b		Alimony Paid Hawaii				
	2	31a		Payments to Housing Account Total				
	2	32a		Military Reserve Pay Total				
	3	33a		Exceptional Tree Deduction Total				
	3	34a		Total Adjustments Total				
	3	44		Tax source checkbox group (Tax Table, Tax Rate Schedule, Capital Gains Tax Worksheet)				
	4	68		Amended Return: Amount Paid (Overpaid) on Original Return-negative indicator checkbox				
	4	68		Amended Return: Amount Paid (Overpaid) on Original Return				
	4	69		Amended Return: Balance Due (Refund) on Amended Return-negative indicator checkbox				
	4	69		Amended Return: Balance Due (Refund) on Amended Return				
	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				



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

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**APPENDIX A. 2D Barcode Layout - N-15 / Sch CR / Sch X / N-311**

Set zero values for zero  
Use a carriage return for the field delimiter.

**APPENDIX B. 2D Testing Cases - N-15 / Sch CR / Sch X / N-311**

Please provide data for each field indicated in the Vendor Test.  
For Software Developers that do not support the N-311 and Sch X please disregard the request for the test data.  
\*Test 6 - Max Length and Mapping. Please submit data as indicated for the field / If your application doesn't support certain fields please omit it from your test case (example is marked with X\* in the test data)

Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
1	--	--	--	Header Version Number	T1	T1	T1	T1	T1	T1	2
2	ALL	--	--	Software Developer Code	99	99	99	99	99	1234	4
3	--	--	--	Form Number	N15	N15	N15	N15	N15	N15	6
4	1	--	--	Form Year	2022	2022	2022	2022	2022	2022	4
5	--	--	--	2D Specification Version	0	0	0	0	0	99	2
6	--	--	--	Software Version	0	0	0	0	0	123456789012345	15
7	1	--	--	Fiscal Year Begin Month	09	01		01		03	2 0
8	1	--	--	Fiscal Year Begin Day	1	15		01		01	2 0
9	1	--	--	Fiscal Year Begin Year	20	20		20		20	2 0
10	1	--	--	Fiscal Year End Month	12	12		11		6	2 0
11	1	--	--	Fiscal Year End Day	31	31		30		30	2 0
12	1	--	--	Fiscal Year End Year	20	20		20		20	2 0
13	1	--	--	Resident Status Checkbox: Part-Year Resident	X	X		X		X	1 0
14	1	--	--	Resident Status Checkbox: Nonresident					X	X	1 0
15	1	--	--	Resident Status Checkbox: Nonresident Alien			X			X	1 0
16	1	--	--	Military Spouses Residency Relief Act (MSRRA) Checkbox		X				X	1 0
17	1	--	--	Composite Checkbox					X	X	1 0
18	1	--	--	Amended Return Checkbox			X			X	1 0
19	1	--	--	NOL Carryback Checkbox			X			X	1 0
20	1	--	--	IRS Adjustment Checkbox				X		X	1 0
21	1	--	--	Primary First Name	KEALAKEKUA	KAWENAULAOKALANI	ITO	JANE	JUN WOOK	MAXLENGTHFIRSTNAMES TRINGZ	25 0
22	1	--	--	Primary Middle Initial	S	K				M	1 0
23	1	--	--	Primary Last Name	ONETEST	TWOTEST	THREETEST	FOURTEST	FIVETEST	MAXLENGTHLASTNAMEST RINGERLONGLASTTP	35 0
24	1	--	--	Primary Suffix		JR		X		ESQ	3 -1
25	1	--	--	Spouse First Name		MARY- KAWENAULAOKALANIL ANI	MF SPOUSE FIRST			MAXLENGTHFIRSTNAMES POUSEZ	25 0
26	1	--	--	Spouse Middle Initial		A				M	1 0
27	1	--	--	Spouse Last Name		TESTTWO	SPTTHREE			MAXLENGTHLASTNAMEST RINGERLONGLASTSP	35 0
28	1	--	--	Spouse Suffix		3RD				JR	2 0
29	1	--	--	First 4 Characters of Primary Last Name	ONET	TWOT	THRE	FOUR	FIVE	MAXL	4 0

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Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length	
30	1	--	--	Primary SSN	400007955	575661122	575661123	575661124	575661125	575661125	9	0
31	1	--	--	Primary Deceased Checkbox				X		1	1	0
32	1	--	--	Primary Deceased Date of Death - Month				11		06	2	0
33	1	--	--	Primary Deceased Date of Death - Day				15		15	2	0
34	1	--	--	Primary Deceased Date of Death - Year				18		20	2	0
35	1	--	--	First 4 Characters of Spouse Last Name		TEST	SPTH			MAXL	4	0
36	1	--	--	Spouse SSN		576557442	576614423			576456789	9	0
37	1	--	--	Spouse Deceased Checkbox		X				1	1	0
38	1	--	--	Spouse Deceased Date of Death - Month		01			07	08	2	0
39	1	--	--	Spouse Deceased Date of Death - Day		09			10	10	2	0
40	1	--	--	Spouse Deceased Date of Death - Year		21			20	20	2	0
41	1	--	--	Care Of		X		X		PROFESSIONAL ACCOUNTANCY CORPORATION 123	40	0
42	1	--	--	Street Address	X	X	X	X	X	123 MAX AVENUE OF THE AMERICAN MUSIC BEZ	40	0
43	1	--	--	City	X	X	X	X	X	MAXIMUM CITY LIMITEZX	21	0
44	1	--	--	U.S. State Code	X	X			X	ZZ	2	0
45	1	--	--	ZIP (Postal) Code	X	X	X (If available)	X	X	967000001	10	0
46	1	--	--	Foreign State or Province			X	X		BRITISH COLUMBIA BRITISHZ	25	0
47	1	--	--	Country			X	X		CANADA123456Z	13	0
48	1	1	--	Filing Status Checkbox: Single	X					X	1	0
49	1	2	--	Filing Status Checkbox: Married filing joint		X				X	1	0
50	1	3	--	Filing Status Checkbox: Married filing separate			X			X	1	0
51	1	4	--	Filing Status Checkbox: Head of Household				X		X	1	0
52	1	5	--	Filing Status Checkbox: Qualifying Widower					X	X	1	0
53	1	4a	--	HOH Qualifying Person. This field appears below line 4.				X		ABCDEFGHIJKLMNO PQRSTU	21	0
--	4	5a	--	<del>QW-Year Spouse Died</del>					X	9999	9	9
54	1	6a(i)	--	Primary Regular Exemption		X	X	X	X	X	1	0
55	1	6a(ii)	--	Primary Over 65 Exemption		X		X	X	X	1	0
56	1	6b(i)	--	Spouse Regular Exemption		X	X			X	1	0
57	1	6b(ii)	--	Spouse Over 65 Exemption		X				X	1	0
58	1	6a/b	--	Total of Primary and Spouse exemptions.		X	X	X	X	4	1	0
59	1	INE 6c/d-a1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X	X			MAXLENGTHLASTNAMEST RINGERLONGLASTTP	35	5
60	1	INE 6c/d-a2		CHILD/OTHER DEPENDENT SSN		X	X				0	9

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Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
61	1	INE 6c/d-a3		CHILD/OTHER DEPENDENT RELATIONSHIP		X	X				0 20
62	1	INE 6c/d-b1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X					0 40
63	1	INE 6c/d-b2		CHILD/OTHER DEPENDENT SSN		X					0 9
64	1	INE 6c/d-b3		CHILD/OTHER DEPENDENT RELATIONSHIP		X					0 20
65	1	INE 6c/d-c1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X					0 40
66	1	INE 6c/d-c2		CHILD/OTHER DEPENDENT SSN		X					0 9
67	1	INE 6c/d-c3		CHILD/OTHER DEPENDENT RELATIONSHIP		X					0 20
68	1	INE 6c/d-d1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X					0 40
69	1	INE 6c/d-d2		CHILD/OTHER DEPENDENT SSN		X					0 9
70	1	INE 6c/d-d3		CHILD/OTHER DEPENDENT RELATIONSHIP		X					0 20
71	1	INE 6c/d-e1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X					0 40
72	1	INE 6c/d-e2		CHILD/OTHER DEPENDENT SSN		X					0 9
73	1	INE 6c/d-e3		CHILD/OTHER DEPENDENT RELATIONSHIP		X					0 20
74	1	INE 6c/d-f1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X					0 40
75	1	INE 6c/d-f2		CHILD/OTHER DEPENDENT SSN		X					0 9
76	1	INE 6c/d-f3		CHILD/OTHER DEPENDENT RELATIONSHIP		X					0 20
77	1	6c	--	Exemptions for Dependent Children		X			X	98	2 0
78	1	6d	--	Exemptions for Other Dependents			X		X	97	2 0
79	1	6e	--	Total Exemptions Claimed		X	X	X	X	99	2 0
80	2	7a	--	Wages Total	X	X	X	X		123456799	9 0
81	2	7b	--	Wages Hawaii	X	X		X		123456798	9 0
82	2	8b	--	Interest Income Hawaii		X	X	X	X	123456796	9 0
83	2	9b	--	Dividends Hawaii	X		X	X		123456794	9 0
84	2	10b	--	State Refund Hawaii	X			X		123456796	9 0
85	2	11b	--	Alimony Received Hawaii	X					123456798	9 0
86	2	12a	--	Business Farm Income Total - negative indicator checkbox			X	X		X	1 0
87	2	12a	--	Business Farm Income Total		X	X	X	X	123456790	9 0
88	2	12b	--	Business Farm Income Hawaii - negative indicator checkbox			X	X		X	1 0
89	2	12b	--	Business Farm Income Hawaii		X	X	X	X	123456780	9 0
90	2	13b	--	Capital Gain Hawaii - negative indicator checkbox	X	X				X	1 0
91	2	13b	--	Capital Gain Hawaii	X	X	X	X		123456782	9 0
92	2	14b	--	Supplemental Gain Hawaii - negative indicator checkbox		X				X	1 0
93	2	14b	--	Supplemental Gain Hawaii		X	X			123456784	9 0
94	2	15b	--	IRA Distribution Hawaii		X				123456786	9 0
95	2	16b	--	Pension Hawaii		X				123456788	9 0
96	2	17b	--	Rents and Royalties Hawaii - negative indicator checkbox		X				X	1 0
97	2	17b	--	Rents and Royalties Hawaii		X	X			123456770	9 0
98	2	18b	--	Unemployment Compensation Hawaii				X		123456772	9 0
99	2	19b	--	Other Income Hawaii - negative indicator checkbox	X					X	1 0

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Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
100	2	19b	--	Other Income Hawaii	X		X			123456774	9 0
101	2	20b	--	Total Income Hawaii - negative indicator checkbox	X					X	1 0
102	2	20b	--	Total Income Hawaii	X	X	X	X	X	123456776	9 0
103	2	26a	--	Deductible part of Self-Employment Tax Total		X		X		123456767	9 0
104	2	31b	--	Payments to Housing Account Hawaii		X				123456758	9 0
105	2	32b	--	Military Reserve Pay Hawaii	X	X		X		123456740	9 0
106	3	33b	--	Exceptional Tree Deduction Hawaii	X					123456742	9 0
107	3	34b	--	Total Adjustments Hawaii	X	X		X	X	123456744	9 0
108	3	35a	--	Adjusted Gross Income Total - negative indicator checkbox	X					X	1 0
109	3	35a	--	Adjusted Gross Income Total	X	X	X	X	X	123456745	9 0
110	3	35b	--	Adjusted Gross Income Hawaii - negative indicator checkbox	X					X	1 0
111	3	35b	--	Adjusted Gross Income Hawaii	X	X	X	X	X	123456746	9 0
112	3	36	--	Federal Adjusted Gross Income - negative indicator checkbox	X					X	1 0
113	3	36	--	Federal Adjusted Gross Income	X	X	X	X	X	123456747	9 0
114	3	37	--	Hawaii AGI to Total AGI Ratio	X	X	X	X	X	0.00	1 3
115	3	--	--	Dependent Indicator	X					X	1 0
116	3	38a	--	Medical and Dental Expenses			X*			123456748	9 0
117	3	38b	--	Taxes		X*	X*	X*		123456749	9 0
118	3	38c	--	Interest Expense		X*	X*			123456730	9 0
119	3	38d	--	Contributions		X*	X*	X*		123456731	9 0
120	3	38e	--	Casualty and Theft Loss			X*			123456732	9 0
121	3	38f	--	Miscellaneous Deductions		X*	X*	X*		123456733	9 0
122	3	39	--	Total Itemized Deductions		X*	X*	X*		123456734	9 0
123	3	40a	--	Standard Deduction	X*	X*	X*	X*	X	123456735	9 0
124	3	40b	--	Prorated Standard Deduction	X*	X*	X*	X*	X	123456736	9 0
125	3	41	--	Hawaii AGI Less Deductions - negative indicator checkbox	X					X	1 0
126	3	41	--	Hawaii AGI Less Deductions	X	X	X	X	X	123456737	9 0
127	3	42a(i)	--	Primary Disability Indicator. This field appears below line 42a.		X				X	1 0
128	3	42a(ii)	--	Spouse Disability Indicator. This field appears below line 42a.		X				X	1 0
129	3	42a	--	Total Exemptions		X	X	X	X	123456738	9 0
130	3	42b	--	Prorated Exemptions		X	X	X	X	123456739	9 0
131	3	43	--	Taxable Income	X	X	X	X	X	123456720	9 0
132	3	44(iv)	--	Indicator if tax from other forms (N-2, N-103, etc.) is included	X					X	1 0
133	3	44	--	Tax Liability	X	X	X	X	X	123456721	9 0
134	3	44a	--	Net Capital Gain				X		123456722	9 0

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Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
135	3	45	--	Refundable Food/Excise/Tax Credit		X		X		123456723	9 0
136	3	45a	--	Refundable Food/Excise Tax Credit - Count				X		99	2 0
137	3	46	--	Low Income Household Renters Credit		X				123456724	9 0
138	3	47	--	Child and Dependent Care Expenses		X		X		123456725	9 0
139	3	48	--	Child Passenger Restraint Credit		X				123456726	9 0
140	3	49	--	Total Refundable Credits - Sch CR	X	X	X			123456727	9 0
141	3	50	--	Total Refundable Credits	X	X	X	X		123456728	9 0
142	3	51	--	Tax Less Refundable Credits - negative indicator checkbox	X	X				X	1 0
143	3	51	--	Tax Less Refundable Credits	X	X	X	X	X	123456729	9 0
144	4	52	--	Total Nonrefundable Credits - Sch CR			X	X	X	123456710	9 0
145	4	53	--	Tax Less Nonrefundable Credits - negative indicator checkbox	X	X				X	1 0
146	4	53	--	Tax Less Nonrefundable Credits	X	X	X	X	X	123456711	9 0
147	4	54	--	Withholding	X	X	X	X		123456712	9 0
148	4	55a	--	Form N-200V		X		X		12313	5 0
149	4	55b	--	Form N-288A			X	X		12314	5 0
150	4	55	--	Estimated tax payments		X	X	X		123456715	9 0
151	4	56	--	Estimated tax from previous tax year		X		X		123456716	9 0
152	4	57	--	Extension Payment		X			X	123456717	9 0
153	4	58	--	Total Payments	X	X	X	X	X	123456718	9 0
154	4	59	--	Amount Overpaid	X	X	X			123456719	9 0
155	4	60a	--	Primary School Repairs and Maintenance Donation	X	X	X			X	1 0
156	4	60a	--	Spouse School Repairs and Maintenance Donation		X				X	1 0
157	4	60b	--	Primary Public Libraries Donation	X	X	X			X	1 0
158	4	60b	--	Spouse Public Libraries Donation		X				X	1 0
159	4	60c	--	Primary Domestic Violence Donation	X	X	X			X	1 0
160	4	60c	--	Spouse Domestic Violence Donation		X				X	1 0
161	4	61	--	Total Donations	X	X	X			18	2 0
162	4	62	--	Overpaid minus Donations	X	X	X			123456110	9 0
163	4	63	--	Estimated Tax apply to the following tax year		X				123456111	9 0
164	4	64a	--	Refunded to you	X	X	X			123456112	9 0
165	4	64a(i)	--	Foreign (non-U.S.) bank account checkbox			X			X	1 0
166	4	64b	--	Routing Number		X				123456113	9 0
167	4	64c(i)	--	Account Type Checking						X	1 0
168	4	64c(ii)	--	Account Type Savings		X				X	1 0
169	4	64d	--	Account Number		X				12345678901234567	17 0
170	4	65	--	Amount you owe				X	X	123456114	9 0
171	4	66	--	Payment Amount				X	X	123456117	9 0
172	4	67(i)	--	Form N210 attached checkbox				X	X	X	1 0
173	4	67	--	Estimated Tax Penalty				X	X	123456115	9 0
174	4	--	--	Preparer Identification Number		X			X	123456116	9 0
175	4	--	--	Primary HI Election Campaign - YES checkbox	X	X				X	1 0
--	4	--	--	<del>Primary HI Election Campaign - NO checkbox</del>			X	X	X	X	1 0
176	4	--	--	Spouse HI Election Campaign - YES checkbox		X				X	1 0
--	4	--	--	<del>Spouse HI Election Campaign - NO checkbox</del>						X	1 0
177	CR1	1	--	Capital Goods Excise Tax Credit					X	456789101	9 0
178	CR1	2	--	Fuel Tax Credit					X	456789102	9 0
179	CR1	3	--	Motion Picture and Film Tax Credit			X			456789103	9 0
180	CR1	4a(1)	--	Solar Checkbox				X		X	1 0



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Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
181	CR1	4a(2)	--	Wind Checkbox	X					X	1 0
182	CR1	4	--	Renew Energy Tech Income Tax Credit-July 2009	X			X		456789104	9 0
183	CR1	5	--	Important Agricultural Land Tax Credit			X			456789015	9 0
184	CR1	6	--	Tax Credit for Research Activities			X		X	456789106	9 0
185	CR1	7	--	Renewable Fuels Production tax Credit			X			456789107	9 0
186	CR1	8a	--	Other refundable credits-pro rata share of taxes paid on sale of real property				X		456789108	9 0
187	CR1	8b	--	Other refundable credits-credit from regulated investment company				X		456789109	9 0
188	CR1	8c	--	Other Refundable Credits Total				X		456789110	9 0
189	CR1	9	--	Total Refundable Credits	X		X	X		456789111	9 0
190	CR2	10	--	IncomeTax Paid to another state					X	567890101	9 0
191	CR2	11	--	Enterprise Zone Tax Credit					X	567890102	9 0
192	CR2	12	b	Carryover of Energy Conservation Tax Credit - Applied					X	567890103	9 0
193	CR2	12	c	Carryover of Energy Conservation Tax Credit - Carryover					X	567890104	9 0
194	CR2	13	b	Carryover of the High Tech Business Investment Tax Credit - Applied		X				567890105	9 0
195	CR2	13	c	Carryover of the High Tech Business Investment Tax Credit - Carryover		X				567890106	9 0
196	CR2	14	b	Carryover of the Cesspool Upgrade - Applied		X				567890107	9 0
197	CR2	14	c	Carryover of the Cesspool Upgrade		X				567890108	9 0
198	CR2	15	b	Carryover of Tech Infrastructure Renovation Tax Credit - Applied		X				567890109	9 0
199	CR2	15	c	Carryover of Tech Infrastructure Renovation Tax Credit - Carryover		X				567890110	9 0
200	CR2	16	b	Carryover of the Hotel Construction and Remodeling Tax Credit - Applied		X				567890111	9 0
201	CR2	16	c	Carryover of the Hotel Construction and Remodeling Tax Credit - Carryover		X				567890112	9 0
202	CR2	17	b	Carryover of Residential Construction and Remodel Tax Credit - Applied		X				567890113	9 0
203	CR2	17	c	Carryover of Residential Construction and Remodel Tax Credit - Carryover		X				567890114	9 0
204	CR2	18	b	Carryover of the Renew Energy Tech Income Tax Credit - Applied		X				567890115	9 0
205	CR2	18	c	Carryover of the Renew Energy Tech Income Tax Credit - Carryover		X				567890116	9 0
206	CR2	19	a	Attach Form N-586 - New					X	567890117	9 0
207	CR2	19	b	Attach Form N-586 - Applied					X	567890118	9 0
208	CR2	19	c	Attach Form N-586 - Carryover					X	567890119	9 0
209	CR2	20	a	Attach Form N-884 - New					X	567890120	9 0
210	CR2	20	b	Attach Form N-884 - Applied					X	567890121	9 0
211	CR2	20	c	Attach Form N-884 - Carryover					X	567890122	9 0
212	CR2	21	a	Attach Form N-330 - New		X				567890123	9 0
213	CR2	21	b	Attach Form N-330 - Applied		X				567890124	9 0
214	CR2	21	c	Attach Form N-330 - Carryover		X				567890125	9 0
215	CR2	22a(1)	--	Solar Checkbox		X				X	1 0
216	CR2	22a(2)	--	Wind Checkbox					X	X	1 0
217	CR2	22	a	Attach Form N-342 - New		X			X	567890126	9 0
218	CR2	22	b	Attach Form N-342 - Applied		X			X	567890127	9 0
219	CR2	22	c	Attach Form N-342 - Carryover		X			X	567890128	9 0

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Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
220	CR2	23	b	Attach Form N-348 - Applied					X	567890130	9 0
221	CR2	23	c	Attach Form N-348 - Carryover					X	567890131	9 0
222	CR2	24	a	Attach Form N-352 - New		X				567890135	9 0
223	CR2	24	b	Attach Form N-352 - Applied		X				567890136	9 0
224	CR2	24	c	Attach Form N-352 - Carryover		X				567890137	9 0
225	CR2	25	a	Attach Form N-354 - New		X			X	567890138	9 0
226	CR2	25	b	Attach Form N-354 - Applied		X			X	567890139	9 0
227	CR2	25	c	Attach Form N-354 - Carryover		X			X	567890140	9 0
228	CR2	26	a	Attach Form N-356 - New		X		X		567890141	9 0
229	CR2	26	b	Attach Form N-356 - Applied		X		X		567890142	9 0
230	CR2	26	c	Attach Form N-356 - Carryover		X		X		567890143	9 0
231	CR2	27	a	Attach Form N-358 - New		X		X		567890144	9 0
232	CR2	27	b	Attach Form N-358 - Applied		X		X		567890145	9 0
233	CR2	27	c	Attach Form N-358 - Carryover		X		X		567890146	9 0
234	CR2	28	a	Attach Form N-325 - New		X				567890147	9 0
235	CR2	28	b	Attach Form N-325 - Applied		X				567890148	9 0
236	CR2	28	c	Attach Form N-325 - Carryover		X				567890149	9 0
237	CR2	29	a	Attach Form N-360 - New		X				567890150	9 0
238	CR2	29	b	Attach Form N-360 - Applied		X				567890151	9 0
239	CR2	29	c	Attach Form N-360 - Carryover		X				567890152	9 0
240	CR2	30	b	Total Nonrefundable Credits	X	X		X	X	567890153	9 0
241	N-311	L10		Refundable Food/Excise Tax Credit		X		X		1231	4 0
242	X1	Part I L12		Low-Income Household Renters Credit		X				1232	4 0
243	X2	Part II L28		Credit for Child and Dependent Care Expenses		X		X		1233	4 0
244	--	--		End of Record Trailer	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*	5 0

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

1	--		First Time Filer Checkbox							
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	3		MFS Spouse Name. This field appears below line 3.							
1	--		Spouse meets qualifications Checkbox. This is the checkbox below line 6b.				X			
1	5a	--	QW Year Spouse Died							
4	6d		<del>Table of dependent names, social security numbers, and relationship</del>							
2	8a		Interest Income Total		X	X	X	X		
2	9a		Dividends Total	X		X	X			
2	10a		State Refund Total	X			X			
2	11a		Alimony Received Total	X						
2	13a		Capital Gain Total - negative indicator checkbox	X	X					
2	13a		Capital Gain Total	X	X	X		X		
2	14a		Supplemental Gain Total - negative indicator checkbox						X	
2	14a		Supplemental Gain Total		X	X			X	
2	15a		IRA Distribution Total		X	X				

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Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length
	2	16a		Pension Total		X	X				
	2	17a		Rents and Royalties Total - negative indicator checkbox		X					
	2	17a		Rents and Royalties Total		X	X				
	2	18a		Unemployment Compensation Total				X			
	2	19a		Other Income Total - negative indicator checkbox	X						
	2	19a		Other Income Total	X		X				
	2	20a		Total Income Total - negative indicator checkbox	X						
	2	20a		Total Income Total	X	X	X	X	X		
	2	21a		Certain Business Expenses Total	X						
	2	21b		Certain Business Expenses Hawaii							
	2	22a		IRA Deduction Total		X					
	2	22b		IRA Deduction Hawaii		X					
	2	23a		Student Loan Interest Total					X		
	2	23b		Student Loan Interest Hawaii					X		
	2	24a		Health Savings Account Deduction Total		X					
	2	24b		Health Savings Account Deduction Hawaii							
	2	25a		Moving Expenses Total	X						
	2	25b		Moving Expenses Hawaii	X						
	2	26b		Deductible part of Self-Employment Tax Hawaii		X		X			
	2	27a		Self-Employed Health Insurance Total		X					
	2	27b		Self-Employed Health Insurance Hawaii		X					
	2	28a		Self-Employed SEP Total		X					
	2	28b		Self-Employed SEP Hawaii		X					
	2	29a		Penalty on Early Savings Withdrawal Total		X					
	2	29b		Penalty on Early Savings Withdrawal Hawaii		X					
	2	30a		Alimony Paid Total		X					
	2	30b		Alimony Paid Hawaii		X					
	2	31a		Payments to Housing Account Total		X					
	2	32a		Military Reserve Pay Total	X	X		X			
	3	33a		Exceptional Tree Deduction Total	X						
	3	34a		Total Adjustments Total	X	X		X	X		
	3	44		Tax source checkbox group (Tax Table, Tax Rate Schedule, Capital Gains Tax Worksheet)	X (Tax Table)	X (Tax Table)	X (Tax Rate Schedule)	X (Capital Gains)	X (Tax Table)		
	4	68		Amended Return: Amount Paid (Overpaid) on Original Return-negative indicator checkbox							
	4	68		Amended Return: Amount Paid (Overpaid) on Original Return							
	4	69		Amended Return: Balance Due (Refund) on Amended Return-negative indicator checkbox							
	4	69		Amended Return: Balance Due (Refund) on Amended Return			X				
	4	--		Designee Name			X				
	4	--		Designee Phone Number			X				
	4	--		Designee Identification Number			X				
	4	--		Signature Date	X	X	X	X	X		
	4	--		Occupation	X	X	X	X	X		
	4	--		Daytime Phone Number	X	X	X	X	X		
	4	--		Spouse Signature Date		X					

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	4	--		Spouse Occupation		X					
	4	--		Spouse Daytime Phone Number		X					
	4	--		Preparer Signature Date		X			X		
	4	--		Preparer Self Employed Checkbox		X			X		
	4	--		Preparer Name		X			X		
	4	--		Preparer Federal EI No		X			X		
	4	--		Preparer Firm Name and Address		X			X		
	4	--		Preparer Phone Number		X			X		

**FORM N-15**  
(Rev. 2022)

STATE OF HAWAII -- DEPARTMENT OF TAXATION

DO NOT WRITE IN THIS AREA

**Individual Income Tax Return**  
**NONRESIDENT and PART-YEAR RESIDENT**  
**Calendar Year 2022**  
**OR**

Place QR Code Here

Human Readable text here Tax Year 12 - 12 - 12 thru 12 - 12 - 12

- Part-Year Resident (Enter period of Hawaii residency above)
- AMENDED Return
- NOL Carryback
- IRS Adjustment
- First Time Filer
- Nonresident
- Nonresident Alien or Dual-Status Alien
- MSRRA
- Composite

FOR OFFICE USE ONLY

**Do NOT Submit a Photocopy!!**

**ATTACH A COPY OF YOUR 2022 FEDERAL INCOME TAX RETURN**

Your First Name M.I. Your Last Name Suffix

TP FIRST NAME XX MI LAST NAME XXXXXX MI

Spouse's First Name M.I. Spouse's Last Name Suffix

SPOUSE NAME XXXX MI LAST NAME XXXXXX MI

Care Of (See Instructions, page 8.)

CARE OF NAME FOR MAILING ADDRESS XXXXXXXX

Present mailing or home address (Number and street, including Rural Route)

TAXPAYER MAILING OR HOME ADDRESS XXXXXXXX

City, town or post office State Postal/ZIP code

CITY XXXXXXXXXXXXXXXXXXXX ST 99999-9999

If Foreign address, enter Province and/or State Country

FOREIGN ADDRESS XXXXXXXXXXXX COUNTRY XXXX

**IMPORTANT -- Complete this Section**

Enter the first four letters of your last name. Use ALL CAPITAL letters XXXX

Your Social Security Number 123 - 45 - 6789

Deceased  Date of Death 12 - 12 - 12

Enter the first four letters of your Spouse's last name. Use ALL CAPITAL letters XXXX

Spouse's Social Security Number 123 - 45 - 6789

Deceased  Date of Death 12 - 12 - 12

(Place an X in only ONE box)

- 1  Single
- 2  Married filing joint return (even if only one had income).
- 3  Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here. MFS SPOUSE NAME XXXXXXXX
- 4  Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name. QUALIFYING PERSON XX
- 5  Qualifying widow(er) (see page 9 of the Instructions)

**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  Yourself
  - 6b  Spouse
  - Age 65 or over
- Enter the number of Xs on 6a and 6b 1

If you placed an X on lines 3 and 6b above, see the Instructions on page 10 and if your spouse meets the qualifications, place an X here

6c and 6d	Dependents: 1. First and last name	If more than 6 dependents use attachment	2. Dependent's social security number	3. Relationship
	FIRST DEPENDENT NAME XX		123-45-6789	RELATIONSHIP
	SECOND DEPENDENT NAME X		123-45-6789	RELATIONSHIP
	THIRD DEPENDENT NAME XX		123-45-6789	RELATIONSHIP
	FOURTH DEPENDENT NAME X		123-45-6789	RELATIONSHIP
	FIFTH DEPENDENT NAME XX		123-45-6789	RELATIONSHIP
	SIXTH DEPENDENT NAME		123-45-6789	RELATIONSHIP

Enter number of your children listed..... 6c 12

Enter number of other dependents..... 6d 12

6e Total number of exemptions claimed. Add numbers entered in boxes 6a thru 6d above..... 6e 12

N151E3T4 ID NO XX

Your Social Security Number

Your Spouse's SSN

Place QR Code Here

123 - 45 - 6789

123 - 45 - 6789

TP FIRST NAME XX MI LAST NAME

SPOUSE NAME XXXX MI LAST NAME

Human Readable text here

Name(s) as shown on return

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) OTHER INCOME XXXXXXXX..... X

123456789

19

X

123456789

20 Add lines 7 through 19..... Total Income X

123456789

20

X

123456789

21 Certain business expenses of reservists, performing artists, and fee-basis government officials.....

123456789

21

123456789

22 IRA deduction.....

123456789

22

123456789

23 Student loan interest deduction from the worksheet on page 42 of the Instructions.....

123456789

23

123456789

24 Health savings account deduction.....

123456789

24

123456789

25 Moving expenses (attach Form N-139)..... STORAGE XXXXXXXXXXXXXXXXXXXXXXXXXX

123456789

25

123456789

26 Deductible part of self-employment tax.....

123456789

26

123456789

27 Self-employed health insurance deduction.....

123456789

27

123456789

28 Self-employed SEP, SIMPLE, and qualified plans.....

123456789

28

123456789

29 Penalty on early withdrawal of savings.....

123456789

29

123456789

30 Alimony paid (Enter name and SS No. of recipient) SPOUSE NAMEXX 123-45-6789.....

123456789

30

123456789

31 Payments to an individual housing account.....

123456789

31

123456789

32 First \$7,345 of military reserve or Hawaii national guard duty pay.....

123456789

32

123456789



Your Social Security Number

Your Spouse's SSN

Place QR Code Here

123 - 45 - 6789

123 - 45 - 6789

TP FIRST NAME XX MI LAST NAME

SPOUSE NAME XXXX MI LAST NAME

Human Readable text here

Name(s) as shown on return

33	Exceptional trees deduction (attach affidavit) (see page 21 of the Instructions).....	123456789	33	123456789
34	Add lines 21 through 33 ..... <b>Total Adjustments</b> ▶ OTHER ADJUSTMENTS XXXXXXXXXXXXXXX	123456789	34	123456789
35	Line 20 minus line 34 .... <b>Adjusted Gross Income</b> ▶ X	123456789	35	X 123456789
36	Federal adjusted gross income (see page 21 of the Instructions) ..... 36	X		123456789
37	Ratio of Hawaii AGI to Total AGI. Divide line 35, Column B, by line 35, Column A (Compute to 3 decimal places and round to 2 decimal places)... <b>CAUTION:</b> If you can be claimed as a dependent on another person's return, see the instructions on page 21, and place an X here.		37	1.00 X
38	If you do not itemize deductions, enter zero on line 39 and go to line 40a. Otherwise go to page 22 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 \$2,200; 2 or 5 enter \$4,400; 4 enter \$3,212..... 40a	123456789		
40b	Multiply line 40a by the ratio on line 37 ..... <b>Prorated Standard Deduction</b> ▶ 40b			123456789
41	Line 35, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in)..... 41		X	123456789
42a	Multiply \$1,144 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es), and see the Instructions. X Yourself X Spouse..... 42a	123456789		
42b	Multiply line 42a by the ratio on line 37 ..... <b>Prorated Exemption(s)</b> ▶ 42b			123456789
43	<b>Taxable Income.</b> Line 41 minus line 42b (but not less than zero)..... <b>Taxable Income</b> ▶ 43			123456789
44	<b>Tax.</b> 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 if tax from Forms N-2, N-103, N-152, N-166, N-312, N-338, N-344, N-348, N-405, N-586, N-615, or N-814 is included.)..... <b>Tax</b> ▶ 44			123456789
44a	If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 8 of that worksheet..... 44a			123456789
45	Refundable Food/Excise Tax Credit (attach Form N-311) DHS, etc. exemptions 12 ..... 45	123456789		
46	Credit for Low-Income Household Renters (attach Schedule X) ..... 46	123456789		
47	Credit for Child and Dependent Care Expenses (attach Schedule X)..... 47	123456789		
48	Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)..... 48	123456789		
49	Total refundable tax credits from Schedule CR (attach Schedule CR)..... 49	123456789		
50	Add lines 45 through 49..... <b>Total Refundable Credits</b> ▶ 50			123456789

**TOTAL ITEMIZED DEDUCTIONS**

39 If your Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the instructions on page 27. Enter total here and go to line 41.

123456789

Your Social Security Number

Your Spouse's SSN

Place QR Code Here

123 - 45 - 6789

123 - 45 - 6789

TP FIRST NAME XX MI LAST NAME

SPOUSE NAME XXXX MI LAST NAME

Human Readable text here

Name(s) as shown on return

52 Total nonrefundable tax credits (attach Schedule CR) 52 123456789

53 Line 51 minus line 52 Balance 53 X 123456789

54 Hawaii State Income tax withheld (attach W-2s) (see page 29 of the Instructions for other attachments) 54 123456789

55 2022 estimated tax payments on Forms N-200V 1234567 ; N-288A 1234567 55 123456789

56 Amount of estimated tax applied from 2021 return 56 123456789

58 Add lines 54 through 57.

57 Amount paid with extension 57 123456789 123456789

59 If line 58 is larger than line 53, enter the amount OVERPAID (line 58 minus line 53) (see Instructions) 59 123456789

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

60a Hawaii Schools Repairs and Maintenance Fund X \$2 X \$2

60b Hawaii Public Libraries Fund X \$5 X \$5

60c Domestic and Sexual Violence / Child Abuse and Neglect Funds X \$5 X \$5

61 Add the amounts of the Xs on lines 60a through 60c and enter the total here 61 12

62 Line 59 minus line 61 62 123456789

63 Amount of line 62 to be applied to your 2023 ESTIMATED TAX 63 123456789

64a Amount to be REFUNDED TO YOU (line 62 minus line 63) If filing late, see page 30 of Instructions. Place an X here X if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 64b, 64c, or 64d.

64b Routing number 123456789 64c Type: X Checking X Savings

64d Account number 12345678901234567 64a 123456789

65 AMOUNT YOU OWE (line 53 minus line 58) 65 123456789

66 PAYMENT AMOUNT Submit payment online at hitax.hawaii.gov or attach check or money order payable to "Hawaii State Tax Collector." 66 123456789

67 Estimated tax penalty. (See page 31 of Instr.) Do not include this amount in line 59 or 65. Check this box if Form N-210 is attached X 67 123456789

68 AMENDED RETURN ONLY - Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD) 68 X 123456789

69 AMENDED RETURN ONLY - Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD) 69 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 NAME XXXXX Phone no. (123) 123-4567 Identification number 12-3456789

HAWAII ELECTION CAMPAIGN FUND Indicate if you want \$3 to go to the Hawaii Election Campaign Fund. X Yes Note: Placing an X in the "Yes" box will not change your tax or refund. If joint return, indicate if your spouse designates \$3 to go to the fund. X Yes

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

12-12-12 12-12-12

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

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

Paid Preparer's Signature Date Check if self-employed X PTIN 12-12-12 123456789

Print Preparer's Name PRINT PREPARER NAMEXXXXXXXXXXXXX Federal E.I. No. 12-3456789

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

N154E3T4 ID NO XX FORM N-15 (REV. 2022)

**Individual Income Tax Return**  
**NONRESIDENT and PART-YEAR RESIDENT**  
**Calendar Year 2022**  
**OR**

Place  
QR Code  
Here

Human Readable text here

Tax Year 12 - 12 - 12 thru 12 - 12 - 12

- Part-Year Resident** (Enter period of Hawaii residency above)
- AMENDED Return**
- NOL Carryback**
- IRS Adjustment**
- First Time Filer**
- Nonresident**
- Nonresident Alien or Dual-Status Alien**
- MSRRA**
- Composite**

FOR OFFICE USE ONLY

**Do NOT Submit a Photocopy!!**

**ATTACH A COPY OF YOUR 2022 FEDERAL INCOME TAX RETURN**

Your First Name TP FIRST NAME XX MI Your Last Name LAST NAME XXXXXX MI  
 Spouse's First Name SPOUSE NAME XXXX MI Spouse's Last Name LAST NAME XXXXXX MI  
 Care Of (See Instructions, page 8.) CARE OF NAME FOR MAILNIG ADDRESS XXXXXXXX  
 Present mailing or home address (Number and street, including Rural Route)  
 TAXPAYER MAILING OR HOME ADDRESS XXXXXXXX  
 City, town or post office State Postal/ZIP code CITY XXXXXXXXXXXXXXXXXXXX ST 99999-9999  
 If Foreign address, enter Province and/or State Country FOREIGN ADDRESS XXXXXXXXXXXX COUNTRY XXXX

**IMPORTANT — Complete this Section**

Enter the first four letters of your last name. Use **ALL CAPITAL** letters XXXX

Your Social Security Number 123 - 45 - 6789

Deceased  Date of Death 12 - 12 - 12

Enter the first four letters of your Spouse's last name. Use **ALL CAPITAL** letters XXXX

Spouse's Social Security Number 123 - 45 - 6789

Deceased  Date of Death 12 - 12 - 12

- (Place an X in only ONE box)
- 1  Single
  - 2  Married filing joint return (even if only one had income).
  - 3  Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here. MFS SPOUSE NAME XXXXXXXX
  - 4  Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name. QUALIFYING PERSON XX
  - 5  Qualifying widow(er) (see page 9 of the Instructions)

**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  Yourself .....  Age 65 or over..... } Enter the number of Xs on 6a and 6b ..... 1

6b  Spouse .....  Age 65 or over..... }

If you placed an X on lines 3 and 6b above, see the Instructions on page 10 and if your spouse meets the qualifications, place an X here

6c Dependents:	If more than 6 dependents use attachment	2. Dependent's social security number	3. Relationship	
6d	FIRST DEPENDENT NAME XX	123-45-6789	RELATIONSHIP	Enter number of your children listed..... 6c → 12
	SECOND DEPENDENT NAME X	123-45-6789	RELATIONSHIP	
	THIRD DEPENDENT NAME XX	123-45-6789	RELATIONSHIP	
	FOURTH DEPENDENT NAME X	123-45-6789	RELATIONSHIP	Enter number of other dependents ..... 6d → 12
	FIFTH DEPENDENT NAME XX	123-45-6789	RELATIONSHIP	
	SIXTH DEPENDENT NAME	123-45-6789	RELATIONSHIP	

6e Total number of exemptions claimed. Add numbers entered in boxes 6a thru 6d above..... 6e → 12

• ATTACH COPY 2 OF FORM W-2 HERE •

• ATTACH CHECK OR MONEY ORDER HERE •



Your Social Security Number

Your Spouse's SSN

123 - 45 - 6789

123 - 45 - 6789

TP FIRST NAME XX MI LAST NAME

Name(s) as shown on return

SPOUSE NAME XXXX MI LAST NAME

	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)..... <b>X</b>	123456789	12 <b>X</b>	123456789
13 Capital gain or (loss) from the worksheet on page 38 of the Instructions .....	123456789	13 <b>X</b>	123456789
14 Supplemental gains or (losses) (attach Schedule D-1) .....	123456789	14 <b>X</b>	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..... <b>X</b>	123456789	17 <b>X</b>	123456789
18 Unemployment compensation (insurance).....	123456789	18	123456789
19 Other income (state nature and source) <u>OTHER INCOME XXXXXXXX</u> ..... <b>X</b>	123456789	19 <b>X</b>	123456789
20 Add lines 7 through 19 ..... <b>Total Income</b> <b>X</b>	123456789	20 <b>X</b>	123456789
21 Certain business expenses of reservists, performing artists, and fee-basis government officials .....	123456789	21	123456789
22 IRA deduction .....	123456789	22	123456789
23 Student loan interest deduction from the worksheet on page 42 of the Instructions .....	123456789	23	123456789
24 Health savings account deduction.....	123456789	24	123456789
25 Moving expenses (attach Form N-139) ..... <u>STORAGE XXXXXXXXXXXXXXXXXXXXXXXXXX</u>	123456789	25	123456789
26 Deductible part of self-employment tax .....	123456789	26	123456789
27 Self-employed health insurance deduction .....	123456789	27	123456789
28 Self-employed SEP, SIMPLE, and qualified plans .....	123456789	28	123456789
29 Penalty on early withdrawal of savings .....	123456789	29	123456789
30 Alimony paid (Enter name and SS No. of recipient) <u>SPOUSE NAMEXX 123-45-6789</u> .....	123456789	30	123456789
31 Payments to an individual housing account .	123456789	31	123456789
32 First \$7,345 of military reserve or Hawaii national guard duty pay .....	123456789	32	123456789

Place QR Code Here
Human Readable text here

Your Social Security Number

Your Spouse's SSN

123 - 45 - 6789

123 - 45 - 6789

Name(s) as shown on return

TP FIRST NAME XX MI LAST NAME

SPOUSE NAME XXXX MI LAST NAME

33 Exceptional trees deduction (attach affidavit) (see page 21 of the Instructions)..... 123456789 33 123456789
34 Add lines 21 through 33 ..... Total Adjustments > 123456789 34 123456789
OTHER ADJUSTMENTS XXXXXXXXXXXXXXXX
35 Line 20 minus line 34 ....Adjusted Gross Income > X 123456789 35 X 123456789

36 Federal adjusted gross income (see page 21 of the Instructions) .....36 X 123456789

37 Ratio of Hawaii AGI to Total AGI. Divide line 35, Column B, by line 35, 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 21, 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 22 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 \$2,200; 2 or 5 enter \$4,400; 4 enter \$3,212.....40a 123456789

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

41 Line 35, Column B minus line 39 or 40b, whichever applies. (This line MUST be filled in)..... 41 X 123456789

42a Multiply \$1,144 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es), and see the Instructions.
X Yourself X Spouse.....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 if tax from Forms N-2, N-103, N-152, N-168, N-312, N-338, N-344, N-348, N-405, N-586, N-615, or N-814 is included.)..... Tax > 44 123456789

44a If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 8 of that worksheet.....44a 123456789

45 Refundable Food/Excise Tax Credit (attach Form N-311) DHS, etc. exemptions 12 .....45 123456789

46 Credit for Low-Income Household Renters (attach Schedule X) .....46 123456789

47 Credit for Child and Dependent Care Expenses (attach Schedule X).....47 123456789

48 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice).....48 123456789

49 Total refundable tax credits from Schedule CR (attach Schedule CR).....49 123456789

50 Add lines 45 through 49..... Total Refundable Credits > 50 123456789

51 Line 44 minus line 50. If line 51 is zero or less, see Instructions.....Adjusted Tax Liability > 51 X 123456789

TOTAL ITEMIZED DEDUCTIONS
39 If your Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the Instructions on page 27. Enter total here and go to line 41.
123456789



Place QR Code Here
Human Readable text here

Your Social Security Number

Your Spouse's SSN

123 - 45 - 6789

123 - 45 - 6789

TP FIRST NAME XX MI LAST NAME

Name(s) as shown on return

SPOUSE NAME XXXX MI LAST NAME

Table with 3 columns: Line number, Description, and Amount. Includes lines 52-69 with various tax credit and payment entries.

TOTAL PAYMENTS

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 NAME XXXXX Phone no. (123) 123-4567 Identification number 12-3456789

HAWAII ELECTION CAMPAIGN FUND: Indicate if you want \$3 to go to the Hawaii Election Campaign Fund. [X] Yes [ ] No. If joint return, indicate if your spouse designates \$3 to go to the fund. [X] Yes [ ] No. Note: Placing an X in the "Yes" box will not change your tax or 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.

PLEASE SIGN HERE: Your signature, Date (12-12-12), Spouse's signature (if filing jointly, BOTH must sign), Date (12-12-12), Your Occupation, Daytime Phone Number, Your Spouse's Occupation, Daytime Phone Number.

Preparer's Information: Paid Preparer's Signature, Date (12-12-12), Check if self-employed [X], PTIN (123456789), Print Preparer's Name (PRINT PREPARER NAMEXXXXXXXXXXXX), Federal E.I. No. (12-3456789), Firm's name (or yours if self-employed), Address, and ZIP Code (FIRM NAME OR PREPARER NAME XXX ADDRESS XXXXXXXXXXXXXXXXXXXXXXX), Phone No. ((123) 123-4567).