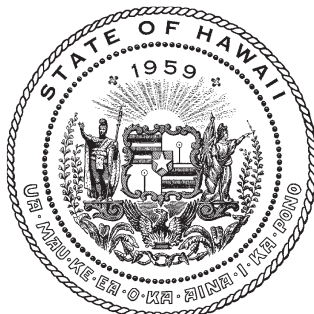


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-30 (Rev. 2024)**

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. 2024)

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. 2024: 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. 2024): 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. 2024): 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. 2024) cannot be filed until 2025.

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 6.
- 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 2024A 01 VIDXX

The required QR code for page 2 is:
N30_T 2024A 02 VIDXX

The QR code includes the form number (N30), an underscore, type of form (T), space, 4-digit form year (2024), 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 7
- 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:
C301K1W3

The required form serial number for page 2 is:
C302K1W3

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. 2024) CALENDAR YEAR 2024

Place or other tax year beginning 12-12, 2024 QR Code Here 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 C/O, 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 numbers, descriptions (e.g., Gross receipts or sales, Cost of goods sold, Interest), and amounts. Includes sub-columns for 1(a), 1(b), 1(c), 2, 3, 4, 5, 6(a), 6(b), 7, 8, 9, 10.

Table with columns for line numbers, descriptions (e.g., TOTAL TAX, Total refundable credits, ADJUSTED TAX LIABILITY), and amounts. Includes sub-columns for 12, 13, 14, 15, 16(a), 16(b), 16(c), 16(d), 17, 18, 19, 20(a), 21.

Amended Return 22 Amount paid (overpaid) on original return — AMENDED RETURN ONLY (See Instructions. Attach Sch AMD) 22 9999999999 23 BALANCE DUE (REFUND) with amended return (See Instructions. Attach Sch AMD) 23 9999999999

Please Sign Here section including Signature of officer, Preparer's signature and date, Preparer's information, and Firm's name and address.

Table with 3 columns: Place QR Code Here, Name as shown on return, Federal Employer Identification Number. Values include NAME XXXXXX XXXXXX XXXXXX and 99-9999999.

Schedule C Income From Dividends (Classified for Hawaii Purposes)

Table for Schedule C with columns: 1 Name of declaring corporation, 2 National Bank Associations, 3 Received from an affiliate, 4 Received by a Small Business Investment Co., 5 Columns 2 through 4. Includes rows for CORPORATION NAME and summary lines 6-11.

Schedule J Adjustments to Income for Hawaii Purposes and Tax Computation

Table for Schedule J with columns: 1-4 ADDITIONS, 5-12 SUBTRACTIONS, 13-25 TAX COMPUTATION. Includes rows for taxable income, adjustments, and total tax.

STATE OF HAWAII — DEPARTMENT OF TAXATION CORPORATION INCOME TAX RETURN CALENDAR YEAR 2024

THIS SPACE FOR DATE RECEIVED STAMP

Place QR Code Here

or other tax year beginning 12-12, 2024 and ending 12-12, 2012

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 C/O, 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): X For a multi-state corporation using separate accounting. X For a real estate investment trust (REIT). X A combined return of a unitary group of corporations. X A consolidated return. X 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, Description, and Amount. Includes rows for Gross receipts or sales, Returns and allowances, Cost of goods sold, Interest, Gross rents, Gross royalties, Capital gain net income, Net gain (loss) from Hawaii Schedule D-1, Other income, TOTAL INCOME, TOTAL DEDUCTIONS, and Taxable income before Hawaii adjustments.

Table with columns for Line, Description, and Amount. Includes rows for TOTAL TAX, Total refundable credits from Schedule CR, ADJUSTED TAX LIABILITY, Total nonrefundable credits from Schedule CR, Line 13 minus line 14, 2023 overpayment allowed as a credit, 2024 estimated tax payments, Payments with extension, and Total (Add lines 16(a), 16(b), and 16(c)).

Table with columns for Line, Description, and Amount. Includes rows for Estimated tax penalty, TAX DUE, If line 16(d) is larger than the total of lines 15 and 17, Enter amount of line 19 you want, and Enter AMOUNT PAID with this return.

Amended Return 22 Amount paid (overpaid) on original return — AMENDED RETURN ONLY (See Instructions. Attach Sch AMD) 22 9999999999 23 BALANCE DUE (REFUND) with amended return (See Instructions. Attach Sch AMD) 23 9999999999

Please Sign Here section including Signature of officer, Preparer's signature and date, Firm's name (or yours, if self-employed), and Address and ZIP Code.

Place QR Code Here
Human Readable text here

Name as shown on return
NAME XXXXXX XXXXXX XXXXXX
XXXXXXXX XXXXXX XXXXXX XX

Federal Employer Identification Number
99-9999999

Schedule C Income From Dividends (Classified for Hawaii Purposes)
Table with 5 columns: 1 Name of declaring corporation, 2 National Bank Associations, 3 Received from an affiliate, 4 Received by a Small Business Investment Co., 5 Columns 2 through 4 and all other dividends. Rows include Corporation Name, Total dividends, and Total taxable dividends.

Schedule J Adjustments to Income for Hawaii Purposes and Tax Computation
Table with 12 main rows and sub-rows (a-d). Rows include Taxable income before adjustments, Additions (2(a-d)), Subtractions (5-10), and Tax Computation (13-25).