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

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

99999999

- · 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 tailing spaces).
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- 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:
 - Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 10.
 - 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.

Place		e as shown on return					Identification Numbe
R Cod	e NAN	ME XXXXXX XXXXXX	XXXXX	X	99-	-999	9999
Here		XXXX XXXXXXX XXXX	XX XX				
man Re	adable text here						
C - l							
Scne	edule C Income From Dividends (C						
4		2 National Bank Associations	3 Received affiliate (in		4 Received by Business Inv		5 Columns 2 through 4 and all other dividends
	Name of declaring corporation (Attach a separate sheet if more space is needed	or certain high	foreign	n) as	Co. operatin	g under	
		technology businesses	IRC section		Srnall Bus Investmer		
	RPORATION NAME XXXXXXXX		<u> </u>		999999		9999999999
	RPORATION NAME XXXXXXXXXX						
	Total dividends. (Subtotal of column 5)		199999	9999	99999	9999	9999999999
6 7	Sum of columns 2 through 4	<u> </u>					99999999999
9 8	Subtotal. Line 6 minus line 7				+ + + + + + +		9999999999
9	Multiply line 8 by .30 (30%)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			+ + + + + + +		9999999999
10	Taxable mutual funds dividends	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			11111		9999999999
11	Total taxable dividends. Line 9 plus line 10.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			1 1 1 1 1 1	>	9999999999
	edule J Adjustments to Income for	Hawaii Purposes and Ta	x Comput	tation	111111		
	Taxable income (loss) before Hawaii adjustments				nstructions)	1	19999999999
2	(a) Taxable dividends from Schedule C, line 11				99999		
,	(b) Deductions allowable for federal tax purpos				, , , , , ,		
É	allowable only in part for Hawaii tax purpos		2(b) 9	99999	99999		
5	(c) The portion of the Hawaii jobs credit claims						
3	new employees from Schedule CR, line 25		2(c) 9	99999	999999		
2		·	2(d) 9	99999	99999		
3	Total additions (Add lines 2(a), 2(b), 2(c) and 2	2(d))				3	9999999999
4	Total of lines 1 and 3					4	9999999999
5	Entire dividends as reported on federal return and	d included on page 1, line 8			999999		
6	Interest on obligations of the United States inc	luded on page 1, line 8	6 9	99999	999999		
7	Net income from sources outside Hawaii received by a	a foreign or domestic corporation,					
5	except for unitary business taxpayers using Form N	I-30, Schedules O & P	7 9	99999	99999		
8	Amortization of casualty losses where election is n						
8	purposes under section 235-7(f), HRS (attach e				99999		
	Net operating loss deduction (under section 235-				99999		
10	Other deductions or adjustments (attach sched			99999	999999		
''	Total subtractions (Add lines 5, 6, 7, 8, 9, and				>	11	9999999999
12	Taxable income (loss) for Hawaii tax purposes					12	9999999999
 	Note: If the corporation has a farming NOL for the tax ye						
13	Enter the amount of net capital gains as shown or					13	<u> 9999999999</u> 9999999999
14	Line 12 minus line 13 (if less than zero, enter a				>	14	99999999999
15	(a) Tax on capital gain, line 13 — Enter 4% of				+ + + + + +	15(a)	
	(b) Tax on all other taxable income, line 14 — (i) Not over \$25,000 — Enter 4.4% of line					4E(b)(:)	9999999999
-	(i) Not over \$25,000 — Enter 4.4% of lin (ii) Over \$25,000 but not over \$100,000 -		999999	999		15(b)(i)	
	Subtract \$250.00 and enter difference		33333			15(b)(ii)	9999999999
ŧ	(iii) Over \$100,000 — Enter 6.4% of line					10(2)(11)	
-	Subtract \$1,250.00 and enter differen					15(b)(iii)	9999999999
	(c) Total of lines 15(a) and 15(b)					15(c)	
-	(d) Using the rates listed on line 15(b), comput		ng amount fr	orn line 1	2	15(d)	
16 17 18	Total tax (enter the lesser of line 15(c) or 15(d)					16	999999999
17	Recapture of Capital Goods Excise Tax Credit				99999		
18	Recapture of Low-Income Housing Tax Credit				999999		
19	Recapture of Tax Credit for Flood Victims from				999999		
20	Recapture of Important Agricultural Land Qualified Agricul				999999		
21	Recapture of Capital Infrastructure Tax Credit		21 9	99999	99999		
22	Recapture of Historic Preservation Income Tax C		22 9	99999	999999		
23	Total recapture of tax credits (Add lines 17, 18					23	9999999999
124		, , , , , , , , , , , , , , , , , , , ,					
24	Interest due under the look-back method compl		uctions. Attac	:h federal f	Form 8697)	24	9999999999

FORM

STATE OF HAWAII — DEPARTMENT OF TAXATION

N-30 CORPORATION INCOME TAX RETURN

Place QR Code Here $\begin{array}{c} \text{CALENDAR YEAR} & \textbf{2024} \\ \text{or other tax year beginning} & 12-12 \\ \text{and ending} & 12-12 \\ \end{array}, \text{2024} \\ \end{array}$

-	•	Tere											_					
Ŀ	lum	an R	eadable text here	X Final Return	X AMENDED	Return (Att	ach Sch AMD)	X NOL	Carryba	ack X	IRS A	diustmei	nt					
	П	Na	ime	X Final Return X AMENDED Return (Attach Sch AMD) X NOL Carryback X IRS Adjust														
		ΝZ	ME XXXXXX XXXXXX XXXXXX XXXXXX XXXXXX XX						.9990	9999								
	TYPE	Db																
		DE									Code No. (Use code shown on federal 0A)							
ŀ	윉	Ma	Mailing Address (number and street) Date business beg															
	PRINT		MAILING ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							-								
	R		City or town, State, and Postal/ZIP Code. If foreign address, see Instructions. Hawaii Busin															
											ESS ACTIVITY							
-								. 12 12 12 12 1	2 1 2 1 2 1 2 1		Hawaii Tax I							
			HIS RETURN IS (CHECK BOX, IF APPLICABLE):									aaa	_ a a	a a _ a	19			
		For a multi-state corporation using separate accounting. A For a real estate investment trust (REII).																
		X	Troumbined retain of a difficulty group of corporations. (Occ. institutions)								estic (H	awaii)	corpor	ations o	only.)			
L		X	A separate	return of a member corp	poration of a unita	ary group. (See instructions) (Attacl	h a copy	of Ha	waii Form	s N-303	N-303 and N-304 for each subsidiary)					
	F	OR	LINES 1	- 5 and 7 - 10,	ENTER A	MOUNT	S FROM C	OMPA	RAB	LE L	INES	ON F	EDE	RAL	RET	URN.		
ı		1		eceipts or sales							9999							
				and allowances							99999							
				a) minus line 1(b)									(c)	999	9999	9999		
	ш	2	. ,	ods sold									` /			9999		
	8	3	Ū													9999		
	INCOME	4		S								_				9999		
- 1		5		ılties												9999		
	B	6	-	gain net income (atta												9999		
	₹	ľ		n (loss) from Hawaii S									` ,			9999		
ORDER	3	7		me			•	•					` /			9999		
	١.	8		INCOME												9999		
9		9		DEDUCTIONS									-			9999		
山		10		come before Hawaii ad												9999		
OR MONEY	-	11		X (Schedule J, line 25)												9999		
Σ	- 1	12		dable credits from Sch							9999					3333		
8	- 1	13		D TAX LIABILITY —					_				13	999	9999	9999		
		14		fundable credits from							9999			<u> </u>	<u> </u>	3333		
ATTACH CHECK	ш	15		nus line 14								_	15	999	9999	9999		
히	⋝	16		verpayment allowed a							9999							
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ŽΙ	Σ		. ,	nts with extension (att	• •		•	· ·	_		9999							
A	딥			dd lines 16(a), 16(b),									6(d)	999	9999	9999		
	A	17	, , .	tax penalty (see Instru	(//								` '	999	9999	9999		
		18		If the total of lines 15	•							1				9999		
		19) is larger than the tota	_								19	999	9999	9999		
		20	Enter amou	unt of line 19 you wan	t Credited to 2	025 estima	ated tax ➤20(a)	\$ 999	9999	9991	Refunde	d ≯ 2	0(b)	999	9999	9999		
		21														9999		
500	_	22											9999					
	Amer		BALANCE DUE (REFUND) with amended return (See Instructions. Attach Sch AMD)							23	999	9999	9999					
Ī		П		the penalties set forth in sect											e best of m	ny		
	or o	ן פ	knowledge and belief, is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has NAME AND TITLE XXXXXX Signature of officer May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 2 of the Instructions) This designation does not Preparer's signature							nas any k	_	-12	- 12					
	Ĭ	ĔΙ									Date							
	2	5	★ May the Haw	aii Department of Taxation dis	scuss this return with t	the preparer sh	own below? (See pag	e 2 of the Inst	ructions)	This des	ignation doe	s not repla		N-848	X Yes	X No		
- 1	U	ַ כ		Preparer's signature						PTIN				Ch	eck if			
- 1		ן ע	Paid and date Print Preparer's Name PREPARERS NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					TD	NION	I sel	r-employe	ed ≻ X						
	200	ଟ		Print Preparer's Name	PREPAR	ERS N	AME XXXX	XXXXX	XXXX	1	PREP	TD	MOY	1	' '	Λ		
	Diago	1543	Preparer's Information	Print Preparer's Name Firm's name (or yours, if self-employed)	PREPAR FIRMS	ERS N NAME	<u>AME XXXX</u> ADDRESS		XXXX ZIP	COI		Federal >	99-	<u> </u> 999	9999)		

Place QR Code Here

Federal Employer Identification Number 99-9999999

Schedule C Income From Dividends (Classified for Hawaii Purposes)									
		Name of declaring corporation (Attach a separate sheet if more space is needed.)	2 National Bank Associations or certain high technology businesses	3 Received from an affiliate (including foreign) as IRC section 243(b) qualifying dividend 4 Receive Business Co. oper IRC section 243(b) Invest			vestment ig under siness	5 Columns 2 through 4 and all other dividends	
اس	COI	RPORATION NAME XXXXXXXXXXXXX	999999999	9999	999999	99999	9999	99999999999	
DIVIDENDS	-	RPORATION NAME XXXXXXXXXXXX	999999999					99999999999	
	6	Total dividends. (Subtotal of column 5)		99999999999					
	7	Sum of columns 2 through 4		99999999999					
	8	Subtotal. Line 6 minus line 7						99999999999	
	9	Multiply line 8 by .30 (30%)						99999999999	
1	10	Taxable mutual funds dividends						99999999999	
	11	Total taxable dividends. Line 9 plus line 10	>	99999999999					
	Sche	edule J Adjustments to Income for Hawaii F							
1	1	Taxable income (loss) before Hawaii adjustments from page	nstructions)	1	99999999999				
1	2	(a) Taxable dividends from Schedule C, line 11	2(a)	99999	999999				
<u>ဖ</u>		(b) Deductions allowable for federal tax purposes but not allowable or							
16		allowable only in part for Hawaii tax purposes (attach schedule) 2(b) 999999							
١Ĕ		(c) The portion of the Hawaii jobs credit claimed applicable to current year							
ADDITIONS		new employees from Schedule CR, line 25 (see Instru				<u>999999</u>			
٩		(d) Other adjustments (attach schedule)				999999			
1	3	Total additions (Add lines 2(a), 2(b), 2(c) and 2(d))		3	9999999999				
\vdash	4	Total of lines 1 and 3			<u></u>		4	99999999999	
1	5	Entire dividends as reported on federal return and included o				999999 999999			
1	6	Interest on obligations of the United States included on pa	•	6	99999	999999	1		
\S	7	Net income from sources outside Hawaii received by a foreign or do	·	-	00000	999999			
॒	。	except for unitary business taxpayers using Form N-30, Schedu		7	99999	999999			
5	8	Amortization of casualty losses where election is made to amorpurposes under section 235-7(f), HRS (attach explanation)		8	aaaaa	999999			
₽	9	Net operating loss deduction (under section 235-7(d), HRS) (9		999999	1		
SUBTRACTIONS	10	Other deductions or adjustments (attach schedule)				999999			
୪	11	Total subtractions (Add lines 5, 6, 7, 8, 9, and 10)					11	9999999999	
	12	Taxable income (loss) for Hawaii tax purposes (line 4 min					12	9999999999	
		Note: If the corporation has a farming NOL for the tax year, to elect to							
Г	13	Enter the amount of net capital gains as shown on Schedule I	13	99999999999					
	14	Line 12 minus line 13 (if less than zero, enter zero)	>	14	99999999999				
	15	(a) Tax on capital gain, line 13 — Enter 4% of amount on	15(a)	99999999999					
1		(b) Tax on all other taxable income, line 14 — If the amou							
1		(i) Not over \$25,000 — Enter 4.4% of line 14	15(b)(i)	99999999999					
		(ii) Over \$25,000 but not over \$100,000 — Enter 5.4						0000000000	
		Subtract \$250.00 and enter difference					15(b)(ii)	99999999999	
ᇢ		(iii) Over \$100,000 — Enter 6.4% of line 14 \$ <u>999</u>							
IΞ		Subtract \$1,250.00 and enter difference						99999999999	
۱۶		(c) Total of lines 15(a) and 15(b)					15(c)	99999999999	
ΙĘ	16	Total tax (enter the lesser of line 15(c) or 15(d)) (Combine	15(d) 16	99999999999					
TAX COMPUTATION	17	Recapture of Capital Goods Excise Tax Credit from Form	10						
Iặ	18	Recapture of Capital Goods Excise Tax Credit from Form		17 18		999999 999999			
-	19	Recapture of Tax Credit for Flood Victims from Form N-33	1						
	20	Recapture of Important Agricultural Land Qualified Agricultural Cost Tax		19 20		999999 999999			
	21	Recapture of Capital Infrastructure Tax Credit from Form		21		999999			
	22	Recapture of Historic Preservation Income Tax Credit from Fe				999999			
	23	Total recapture of tax credits (Add lines 17, 18, 19, 20, 21					23	99999999999	
	24	Interest due under the look-back method — completed long-term contracts (See Instructions. Attach federal Form 8697)					24	99999999999	
	25	Total tax (Add lines 16, 23, and 24). Enter here and on pa	ge 1, line 11			>	25	99999999999	
~ .		771777						. N. 00 (DEN 0004)	