

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form F-1 (Rev. 2019)**

Contact Information for General Questions

Hawaii Department of Taxation
Technical Section
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Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

FORM F-1 (Rev. 2019)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form F-1. Form F-1 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form F-1 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. A 2D QR code must be present on each page of the form.

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 F-1 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. Helvetica
- 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 Helvetica bold
 2. F-1: 18 pt Helvetica bold
 3. Rev. 2019: 8 pt Helvetica
- The following font and size should be used for the form number and revision year located at the top left corner on pages 2 through 4 of the form:
 1. Form F-1 (Rev. 2019): 8 pt Helvetica bold

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

1. Form F-1 (Rev. 2019): 10 pt Helvetica bold

4. Variable Data

- All variable data fields must utilize 10 pt Courier font.
- All variable data fields require exact placement.
- Print all alpha characters uppercase.
- Use a bold X (**X**) as a checkbox. See exhibit for exact placement. The use of a checkmark is not acceptable.

5. Variable Data Delimiters

- 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).
- Dates must be printed with dash (-) delimiters. For example:
MM-DD-YYYY
(2 digits for month, followed by a dash (-), followed by 2 digits for day, followed by a dash (-), followed by 4 digits for year).
- 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."
- 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).

6. Dollar Amounts 999999999

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Amounts are right justified.

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 F-1 (Rev. 2019) cannot be filed until 2020.

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 position:
 1. Pages 1 through 4: The 2-digit Hawaii Vendor I.D. Number should begin at column 45, row 65.

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. Pages 2 through 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:
F1_T 2019A 01 VIDXX:

The required QR code for page 2 is:
F1_T 2019A 02 VIDXX

The required QR code for page 3 is:
F1_T 2019A 03 VIDXX

The required QR code for page 4 is:
F1_T 2019A 04 VIDXX

The QR code includes the form number (F1), an underscore, type of form (T), space, 4-digit form year (2019), 1-letter revision indicator (A), space, 2-digit page number (01), 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 at the bottom of page 1 at column 6, row 64, utilizing 6 pt Helvetica font.
- Please do not print the outline around the human readable text and QR code. These were only used to show the placement of the human readable text and QR code.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

4. 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 F-1. If you did not receive the acetate overlays, please contact the Forms Coordinator.

F-1 (REV. 2019)

FRANCHISE TAX RETURN BANKS, OTHER FINANCIAL CORPORATIONS, AND SMALL BUSINESS INVESTMENT COMPANIES

CALENDAR YEAR 2020 OR FISCAL YEAR BEGINNING IN 2020

(Based on income for calendar year 2019 or fiscal year beginning on 12-12, 2019 and ending 12-12, 2019) (First year, Second year, & Final return filers, see Instructions)

Place QR Code Here

AMENDED Return (Attach Sch. AMD) NOL Carryback Hawaii Tax I.D. Number GE-999-999-9999-99 Federal Employer I.D. No. 99-99999999 Name Main Business Activity NAME ACTIVITY DBA Date Business Began in Hawaii DBA 12-12-1212 Mailing Address (number and street) Date of Incorporation MAILING ADDRESS 12-12-1212 City, State, and Postal/ZIP Code State or Foreign Country of Incorporation CITY STATE ZIP CODE STATE OF INC

CHECK BOX, IF APPLICABLE: First year return Second year return Final return (Business end date 12-12, 2012) Election to pay via the installment payment method

A COPY OF ALL PAGES OF YOUR FEDERAL RETURN MUST ACCOMPANY THIS RETURN. If this is a consolidated return, attach copy of Hawaii Forms N-304 and N-303 for each subsidiary.

Table with columns for Gross Income (lines 1-10), Tax (lines 69-84), and Amended Return (lines 83-84). Includes sub-table for Interest (lines 5-6) and Royalties (lines 7-7c).

Please Sign Here: Signature of officer, Date 12-12-1212, Title XXXXXXXXXXXXXXXX

Paid Preparer's Information: Preparer's Signature and Print Name, Date 12/12/12, Check if self-employed, Preparer's identification number PREP ID NUMBER X, Firm's name, Federal E.I. No. 99-9999999

Place QR Code Here

Name as shown on return

NAME

XX

Federal Employer Identification Number

99-9999999

10. (a) TOTAL INCOME — from page 1, line 10 10(a) 9999999999.00

DEDUCTIONS

11. Compensation of officers (Schedule E) 11 9999999999.00

12. Salaries and wages (not deducted elsewhere) 12 9999999999.00

13. Repairs (Do not include cost of improvements or capital expenditures) 13 9999999999.00

14. (a) Bad debts (Schedule F) 9999999999.00 Plus 14(b) Rents 9999999999.00, Sum > 14(c) 9999999999.00

15. (a) Taxes (Attach schedule) 9999999999.00 Plus 15(b) Interest 9999999999.00, Sum > 15(c) 9999999999.00

16. Contributions or gifts paid (Attach schedule) 16 9999999999.00

17. Amortization (Attach schedule) 17 9999999999.00

18. Depletion 18 9999999999.00

19. Depreciation (from federal Form 4562) 19 9999999999.00

20. Advertising 20 9999999999.00

21. Amounts contributed under: (a) Pension, profit-sharing, stock bonus, annuity plans (Attach schedule) . . 21(a) 9999999999.00

(b) Other employee benefit plans (Attach schedule) 21(b) 9999999999.00

22. Other deductions (Attach schedule) 22 9999999999.00

23. TOTAL DEDUCTIONS — Add lines 11 through 22 23 9999999999.00

24. Net income before Hawaii adjustments (line 10(a) minus line 23) 24 9999999999.00

STATE ADJUSTMENTS

ADD:

25. Taxable dividends from Schedule C, line 10 25 9999999999.00

26. (a) Interest on obligations of the United States or its possessions or on securities issued under an Act of Congress. (See instruction VI(a)(1)) 26(a) 9999999999.00

(b) Interest on state, territorial, municipal, county, or other bonds or securities, including Hawaiian issues, not included on line 6. (See instruction VI(a)(2)) 26(b) 9999999999.00

27. Amount of deduction for bad debts taken on line 14(a). (See Instructions IV(b) and VI) 27 9999999999.00

28. Other additions required by law — submit schedule. (See Instruction IV(b)) 28 9999999999.00

29. Total of lines 24 through 28 29 9999999999.00

DEDUCT:

30. Entire dividends as reported on page 1, line 4 30 9999999999.00

31. Bad debt deduction allowed by section 241-4(b)(3), HRS. (See Instruction VII(c)) 31 9999999999.00

32. Other deductions authorized by law — submit schedule. (See Instructions VI(b) and X(b)) 32 9999999999.00

33. Total of lines 30 through 32 33 9999999999.00

34. Net income after Hawaii adjustments (line 29 minus line 33) 34 9999999999.00

Note: If you do not need to apportion your income, skip lines 35 through 56, enter the amount on line 34 on line 57, and continue with line 58. Otherwise, continue with line 35.

ADJUSTMENTS TO ARRIVE AT APPORTIONABLE BUSINESS INCOME SUBJECT TO TAX

DEDUCT:

35. Nonbusiness dividends included on page 1, line 4, and included on line 24 above 35 9999999999.00

36. Nonbusiness interest (Attach schedule) 36 9999999999.00

37. Royalties from nonbusiness assets (Attach schedule) 37 9999999999.00

38. Net profit from nonbusiness rental property 38 9999999999.00

39. Net gain from nonbusiness assets (Attach schedule) 39 9999999999.00

40. Other adjustments (Attach schedule) 40 9999999999.00

41. Total (lines 35 to 40, inclusive) 41 9999999999.00

42. Balance (line 34 minus line 41) 42 9999999999.00

ADD:

43. Net loss from nonbusiness rental property 43 9999999999.00

44. Net loss from nonbusiness assets (Attach schedule) 44 9999999999.00

45. Total of lines 43 and 44 45 9999999999.00

46. Business income from sources within and without Hawaii (line 42 plus line 45) 46 9999999999.00

47. Allocate 0.99999% (from Schedule P, line 8), as apportionable income attributable to Hawaii and subject to tax. (Multiply line 46 by the %) 47 9999999999.00

Place QR Code Here

Table with 2 columns: Name as shown on return (NAME) and Federal Employer Identification Number (99-9999999)

CLASSIFICATION OF APPORTIONABLE BUSINESS INCOME SUBJECT TO TAX

Table with 3 columns: Line number, Description, and Amount. Rows 48-50.

INCOME WHOLLY ATTRIBUTABLE TO HAWAII SUBJECT TO TAX

Table with 3 columns: Line number, Description, and Amount. Rows 51-59.

TAX COMPUTATION

Table with 3 columns: Line number, Description, and Amount. Rows 60-68.

Schedule C INCOME FROM DIVIDENDS (Classified for Hawaii Purposes)

Table with 5 columns: 1. Name of declaring corporation, 2. National Banking Associations, 3. Received from an affiliate, 4. Received by a small business investment co., 5. All other dividends. Rows 6-10.

| | | |
|--------------------|--|--|
| Place QR Code Here | Name as shown on return | Federal Employer Identification Number |
| | NAME | 99-9999999 |
| | XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | |

Schedule E COMPENSATION OF OFFICERS

| 1. Name and address of officer | 2. Official title | 3. Time devoted to business | Percent of corporation stock owned | | 6. Amount of compensation |
|--|-------------------|-----------------------------|------------------------------------|--------------|---------------------------|
| | | | 4. Common | 5. Preferred | |
| NAME AND ADDRESS OF OFFICERXXXX | TITLE XXXXXXXXX | 999999 | 999999 | 999999 | 999999999999999.00 |
| NAME AND ADDRESS OF OFFICERXXXX | TITLE XXXXXXXXX | 999999 | 999999 | 999999 | 999999999999999.00 |
| NAME AND ADDRESS OF OFFICERXXXX | TITLE XXXXXXXXX | 999999 | 999999 | 999999 | 999999999999999.00 |
| NAME AND ADDRESS OF OFFICERXXXX | TITLE XXXXXXXXX | 999999 | 999999 | 999999 | 999999999999999.00 |
| NAME AND ADDRESS OF OFFICERXXXX | TITLE XXXXXXXXX | 999999 | 999999 | 999999 | 999999999999999.00 |
| Total compensation of officers (Enter here and on page 2, line 11) | | | | | 999999999999999.00 |

Schedule F BAD DEBTS

| 1. Last 3 Prior and Current Taxable Years | 2. Amount of Notes and Accounts Receivable Outstanding at End of Year | 3. Taxable (or Net) Income Reported | 4. Sales on Account | 5. Bad Debts of Corporation if No Allowance Is Carried on Books | If Corporation Carries An Allowance | | |
|---|---|-------------------------------------|---------------------|---|-------------------------------------|-------------------------------------|-------------------------|
| | | | | | 6. Gross Amount Added to Allowance | 7. Amount Charged Against Allowance | 8. Balance of Allowance |
| 20 99 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 |
| 20 99 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 |
| 20 99 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 |
| 20 99 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 | 99999999.00 |

Schedule H NONREFUNDABLE CREDITS

| | | |
|---|---|---------------|
| 1. Carryover of the Credit for Energy Conservation (Attach Form N-323) | 1 | 9999999999.00 |
| 2. Low-income Housing Tax Credit (Attach Form N-586) | 2 | 9999999999.00 |
| 3. Carryover of the High Technology Business Investment Tax Credit (Attach Form N-323) | 3 | 9999999999.00 |
| 4. Carryover of the Renewable Energy Technologies Income Tax Credit (for systems installed and placed in service before July 1, 2009) (Attach Form N-323) | 4 | 9999999999.00 |
| 5. Renewable Energy Technologies Income Tax Credit for Systems Placed in Service on or after July 1, 2009 (Attach Form N-342) Check the type of energy system: <input checked="" type="checkbox"/> Solar <input checked="" type="checkbox"/> Wind | 5 | 9999999999.00 |
| 6. Total Nonrefundable Credits. Add lines 1 through 5. (Enter here and on page 1, line 72) | 6 | 9999999999.00 |

Schedule I REFUNDABLE CREDITS

| | | |
|---|---|---------------|
| 1. Capital Goods Excise Tax Credit (Attach Form N-312) | 1 | 9999999999.00 |
| 2. Renewable Energy Technologies Income Tax Credit for Systems Placed in Service on or after July 1, 2009 (Attach Form N-342) (Note: The refundable credit applies only to solar energy systems and not to wind powered energy systems) | 2 | 9999999999.00 |
| 3. Total Refundable Credits. Add lines 1 and 2. (Enter here and on page 1, line 70) | 3 | 9999999999.00 |

Schedule P COMPUTATION OF APPORTIONMENT FACTORS

| Property -- (use original cost) | In Hawaii | | Total Everywhere | |
|---------------------------------|---------------------------|---------------------|---------------------------|---------------------|
| | Beginning of taxable year | End of taxable year | Beginning of taxable year | End of taxable year |
| Land | 9999999999.00 | 9999999999.00 | 9999999999.00 | 9999999999.00 |
| Buildings | 9999999999.00 | 9999999999.00 | 9999999999.00 | 9999999999.00 |
| Loans | 9999999999.00 | 9999999999.00 | 9999999999.00 | 9999999999.00 |
| Credit card receivables | 9999999999.00 | 9999999999.00 | 9999999999.00 | 9999999999.00 |
| Leasehold interests* | | 9999999999.00 | | 9999999999.00 |
| Rented Property* | | 9999999999.00 | | 9999999999.00 |
| Other Property | 9999999999.00 | 9999999999.00 | 9999999999.00 | 9999999999.00 |
| Total | 9999999999.00 | 9999999999.00 | 9999999999.00 | 9999999999.00 |

* Enter net annual rent X 8.

| | A. In Hawaii | B. Everywhere | Percent in Hawaii** |
|---|---------------|---------------|---------------------|
| 1 Property values (average value of property above) | 9999999999.00 | 9999999999.00 | |
| 2 Property factor (line 1, col. A divided by line 1, col. B) | | | 0.99999 % |
| 3 Total compensation | 9999999999.00 | 9999999999.00 | |
| 4 Payroll factor (line 3, col. A divided by line 3, col. B) | | | 0.99999 % |
| 5 Total Sales | 9999999999.00 | 9999999999.00 | |
| 6 Sales factor (line 5, col. A divided by line 5, col. B) | | | 0.99999 % |
| 7 Total of factors (add lines 2, 4, and 6) | | | 0.99999 % |
| 8 Average of factors (divide line 7 by 3). Enter here and on page 2, line 47. | | | 0.99999 % |

** Compute all percentages to 5 decimal places (99999%). Human Readable text here

FRANCHISE TAX RETURN

BANKS, OTHER FINANCIAL CORPORATIONS, AND SMALL BUSINESS INVESTMENT COMPANIES

CALENDAR YEAR 2020 OR FISCAL YEAR BEGINNING IN 2020

(Based on income for calendar year 2019 or fiscal year beginning on 12-12, 2019 and ending 12-12, 20 99)

Place QR Code Here

Form fields for Return Type (AMENDED Return), IRS Adjustment, NOL Carryback, Hawaii Tax I.D. Number, Federal Employer I.D. No., Name, Main Business Activity, DBA, Date Business Began in Hawaii, Mailing Address, Date of Incorporation, City, State, and Postal/ZIP Code, State or Foreign Country of Incorporation.

CHECK BOX, IF APPLICABLE:

- First year return, Second year return, Final return (Business end date 12-12, 20 12), Election to pay via the installment payment method.

A COPY OF ALL PAGES OF YOUR FEDERAL RETURN MUST ACCOMPANY THIS RETURN.

If this is a consolidated return, attach copy of Hawaii Forms N-304 and N-303 for each subsidiary.

Table with columns for Gross Income (lines 1-10), Tax (lines 69-84), and Amended Return (lines 83-84). Rows include Gross Receipts, Less: Returns and allowances, Gross Profit, Dividends, Interest on government obligations, Other interest, Rents, Net capital gains, Ordinary gain or loss, Other income, TOTAL INCOME, TOTAL TAX, Total Refundable Credits, Total Nonrefundable Credits, Capital Infrastructure Tax Credit, Payment with extension, Tax installment payments, Add lines 75 and 76, TAX DUE, Enter amount paid with this return, OVERPAYMENT, Enter amount of line 80 you want Credited to 2021 installment payments, Amount to be REFUNDED TO YOU, Amount paid (overpaid) on original return, BALANCE DUE (REFUND) with amended return.

Please Sign Here

I declare, under the penalties set forth in section 231-36, HRS, that this return... Signature of officer, Date 12-12-1212, Title

Paid Preparer's Information

Preparer's Signature and Print Preparer's Name, Date 12/12/12, Check if self-employed, Preparer's identification number, Firm's name (or yours if self-employed), address, and Postal/ZIP Code, Federal E.I. No. 99-9999999, Phone No. (999) 999-9999

Human Readable text here

ID NO XX

Place QR Code Here

| | |
|--|---|
| Name as shown on return | Federal Employer Identification Number |
| NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | 99-9999999 |

10. (a) TOTAL INCOME — from page 1, line 10 **10(a)** 9999999999.00

DEDUCTIONS

| | | |
|--|--------------|---------------|
| 11. Compensation of officers (Schedule E) | 11 | 9999999999.00 |
| 12. Salaries and wages (not deducted elsewhere) | 12 | 9999999999.00 |
| 13. Repairs (Do not include cost of improvements or capital expenditures) | 13 | 9999999999.00 |
| 14. (a) Bad debts (Schedule F) 9999999999.00 Plus 14(b) Rents 9999999999.00, Sum > | 14(c) | 9999999999.00 |
| 15. (a) Taxes (Attach schedule) 9999999999.00 Plus 15(b) Interest 9999999999.00, Sum > | 15(c) | 9999999999.00 |
| 16. Contributions or gifts paid (Attach schedule) | 16 | 9999999999.00 |
| 17. Amortization (Attach schedule) | 17 | 9999999999.00 |
| 18. Depletion | 18 | 9999999999.00 |
| 19. Depreciation (from federal Form 4562) | 19 | 9999999999.00 |
| 20. Advertising | 20 | 9999999999.00 |
| 21. Amounts contributed under: (a) Pension, profit-sharing, stock bonus, annuity plans (Attach schedule) . . | 21(a) | 9999999999.00 |
| (b) Other employee benefit plans (Attach schedule) | 21(b) | 9999999999.00 |
| 22. Other deductions (Attach schedule) | 22 | 9999999999.00 |
| 23. TOTAL DEDUCTIONS — Add lines 11 through 22 | 23 | 9999999999.00 |
| 24. Net income before Hawaii adjustments (line 10(a) minus line 23) | 24 | 9999999999.00 |

STATE ADJUSTMENTS

ADD:

| | | |
|--|--------------|---------------|
| 25. Taxable dividends from Schedule C, line 10 | 25 | 9999999999.00 |
| 26. (a) Interest on obligations of the United States or its possessions or on securities issued under an Act of Congress. (See instruction VI(a)(1)) | 26(a) | 9999999999.00 |
| (b) Interest on state, territorial, municipal, county, or other bonds or securities, including Hawaiian issues, not included on line 6. (See instruction VI(a)(2)) | 26(b) | 9999999999.00 |
| 27. Amount of deduction for bad debts taken on line 14(a). (See Instructions IV(b) and VII) | 27 | 9999999999.00 |
| 28. Other additions required by law — submit schedule. (See Instruction IV(b)) | 28 | 9999999999.00 |
| 29. Total of lines 24 through 28 | 29 | 9999999999.00 |

DEDUCT:

| | | |
|---|-----------|---------------|
| 30. Entire dividends as reported on page 1, line 4 | 30 | 9999999999.00 |
| 31. Bad debt deduction allowed by section 241-4(b)(3), HRS. (See Instruction VII(c)) | 31 | 9999999999.00 |
| 32. Other deductions authorized by law — submit schedule. (See Instructions VI(b) and X(b)) | 32 | 9999999999.00 |
| 33. Total of lines 30 through 32 | 33 | 9999999999.00 |
| 34. Net income after Hawaii adjustments (line 29 minus line 33) | 34 | 9999999999.00 |

Note: If you do not need to apportion your income, skip lines 35 through 56, enter the amount on line 34 on line 57, and continue with line 58. Otherwise, continue with line 35.

ADJUSTMENTS TO ARRIVE AT APPORTIONABLE BUSINESS INCOME SUBJECT TO TAX

DEDUCT:

| | | |
|---|-----------|---------------|
| 35. Nonbusiness dividends included on page 1, line 4, and included on line 24 above | 35 | 9999999999.00 |
| 36. Nonbusiness interest (Attach schedule) | 36 | 9999999999.00 |
| 37. Royalties from nonbusiness assets (Attach schedule) | 37 | 9999999999.00 |
| 38. Net profit from nonbusiness rental property | 38 | 9999999999.00 |
| 39. Net gain from nonbusiness assets (Attach schedule) | 39 | 9999999999.00 |
| 40. Other adjustments (Attach schedule) | 40 | 9999999999.00 |
| 41. Total (lines 35 to 40, inclusive) | 41 | 9999999999.00 |
| 42. Balance (line 34 minus line 41) | 42 | 9999999999.00 |

ADD:

| | | |
|---|-----------|---------------|
| 43. Net loss from nonbusiness rental property | 43 | 9999999999.00 |
| 44. Net loss from nonbusiness assets (Attach schedule) | 44 | 9999999999.00 |
| 45. Total of lines 43 and 44 | 45 | 9999999999.00 |
| 46. Business income from sources within and without Hawaii (line 42 plus line 45) | 46 | 9999999999.00 |
| 47. Allocate <u>0.99999</u> % (from Schedule P, line 8), as apportionable income attributable to Hawaii and subject to tax. (Multiply line 46 by the %) | 47 | 9999999999.00 |

| | | |
|--------------------------|--|---|
| Place QR Code Here | Name as shown on return | Federal Employer Identification Number |
| | NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | 99-9999999 |

CLASSIFICATION OF APPORTIONABLE BUSINESS INCOME SUBJECT TO TAX

| | | | |
|---|-----------|------------|-----|
| 48. Enter the portion of the amount on line 47 that is ordinary income. | 48 | 9999999999 | .00 |
| 49. Enter the portion of the amount on line 47 that is net capital gain. Also, enter on line 60 | 49 | 9999999999 | .00 |
| 50. Total (lines 48 and 49). This total must be equal to the amount on line 47. | 50 | 9999999999 | .00 |

INCOME WHOLLY ATTRIBUTABLE TO HAWAII SUBJECT TO TAX

| | | | |
|--|--------------|------------|-----|
| 51. Gain (or loss) from sale of real estate and other tangible assets located in Hawaii . . . | 51 | 9999999999 | .00 |
| 52. Royalties from property located in Hawaii | 52 | 9999999999 | .00 |
| 53. Net profit (or loss) from nonbusiness rental property within Hawaii . . . | 53 | 9999999999 | .00 |
| 54. Net gain from sale of nonbusiness assets located in or having tax situs in Hawaii: | | | |
| (a) Net short-term capital gain | 54(a) | 9999999999 | .00 |
| (b) Net capital gain attributable to Hawaii. (This amount, if any, also should be entered on line 60) | 54(b) | 9999999999 | .00 |
| (c) Net gain (or loss) from sale or exchange of property other than capital assets | 54(c) | 9999999999 | .00 |
| 55. Income from intangible personal property. Include entire income (or loss) of intangibles which, because of domicile of the corporation or business situs of intangibles, are located in Hawaii. Add back Hawaii allocated, nonbusiness income and dividends. | | | |
| (a) Dividends included on line 35 above (Attach schedule). | 55(a) | 9999999999 | .00 |
| (b) Interest | 55(b) | 9999999999 | .00 |
| (c) All other income from intangibles (Attach schedule) | 55(c) | 9999999999 | .00 |
| 56. Total income wholly attributable to Hawaii (lines 51 to 55(c)). | 56 | 9999999999 | .00 |
| 57. Total of lines 47 and 56 (or the amount from line 34 if you did not need to apportion your income) | 57 | 9999999999 | .00 |
| 58. Net operating loss deduction—submit schedule. (See instruction XI) | 58 | 9999999999 | .00 |
| 59. Net income (or loss) for Hawaii tax purposes (line 57 minus line 58). | 59 | 9999999999 | .00 |

TAX COMPUTATION

| | | | |
|---|--------------|------------|-----|
| 60. Enter the amount of net capital gains as shown on page 1, line 8(a). (If you apportioned your income, enter the amounts from lines 49 and 54(b), if any, instead) | 60 | 9999999999 | .00 |
| 61. Line 59 minus line 60 (If less than zero, enter zero) | 61 | 9999999999 | .00 |
| 62. (a) Tax on capital gain — 4% of amount on line 60. | 62(a) | 9999999999 | .00 |
| (b) Tax on net income — 7.92% of amount on line 61 | 62(b) | 9999999999 | .00 |
| (c) Total of lines 62(a) and 62(b) | 62(c) | 9999999999 | .00 |
| (d) Using the 7.92% rate, compute tax on all taxable income using amount from line 59 | 62(d) | 9999999999 | .00 |
| 63. Total tax (enter lesser of line 62(c) or 62(d)) | 63 | 9999999999 | .00 |
| 64. Recapture of Capital Goods Excise Tax Credit from Form N-312, Part II | 64 | 9999999999 | .00 |
| 65. Recapture of Low-Income Housing Tax Credit from Form N-586, Part III | 65 | 9999999999 | .00 |
| 66. Recapture of Capital Infrastructure Tax Credit from Form N-348, Part IV | 66 | 9999999999 | .00 |
| 67. Total recapture of tax credits (Add lines 64, 65, and 66) | 67 | 9999999999 | .00 |
| 68. Total tax (Add lines 63 and 67). Enter here and on page 1, line 69 | 68 | 9999999999 | .00 |

Schedule C INCOME FROM DIVIDENDS (Classified for Hawaii Purposes)

| 1. Name of declaring corporation | 2. National Banking Associations | 3. Received from an affiliate (including foreign) as IRC section 243(b) qualifying dividend | 4. Received by a small business investment co. operating under Small Business Investment Act | 5. All other dividends |
|---|----------------------------------|---|--|------------------------|
| NAME OF CORPORATION XXXXXXXXXXXXX | 9999999999 | .00 | 9999999999 | .00 |
| NAME OF CORPORATION XXXXXXXXXXXXX | 9999999999 | .00 | 9999999999 | .00 |
| NAME OF CORPORATION XXXXXXXXXXXXX | 9999999999 | .00 | 9999999999 | .00 |
| 6. Total dividends (Add amounts in columns 2, 3, 4, and 5). Enter here and on page 1, line 4 | | | | 9999999999 |
| 7. Dividends qualifying for the 70% dividends received deduction (Total of amounts in column 5) | | | | 9999999999 |
| 8. Multiply line 7 by .30 (30%). | | | | 9999999999 |
| 9. Taxable mutual funds dividends | | | | 9999999999 |
| 10. Total taxable dividends (Add lines 8 and 9). Enter here and on page 2, line 25. | | | | 9999999999 |

| | | |
|--------------------------|--|---|
| Place QR Code Here | Name as shown on return NAME XX XX | Federal Employer Identification Number 99-9999999 |
|--------------------------|--|---|

| Schedule E COMPENSATION OF OFFICERS | | | | | |
|--|-------------------|-----------------------------|------------------------------------|--------------|---------------------------|
| 1. Name and address of officer | 2. Official title | 3. Time devoted to business | Percent of corporation stock owned | | 6. Amount of compensation |
| | | | 4. Common | 5. Preferred | |
| NAME AND ADDRESS OF OFFICERXXXX | TITLE XXXXXXXXXX | 999999 | 999999 | 999999 | 9999999999999999.00 |
| NAME AND ADDRESS OF OFFICERXXXX | TITLE XXXXXXXXXX | 999999 | 999999 | 999999 | 9999999999999999.00 |
| NAME AND ADDRESS OF OFFICERXXXX | TITLE XXXXXXXXXX | 999999 | 999999 | 999999 | 9999999999999999.00 |
| NAME AND ADDRESS OF OFFICERXXXX | TITLE XXXXXXXXXX | 999999 | 999999 | 999999 | 9999999999999999.00 |
| NAME AND ADDRESS OF OFFICERXXXX | TITLE XXXXXXXXXX | 999999 | 999999 | 999999 | 9999999999999999.00 |
| Total compensation of officers (Enter here and on page 2, line 11) | | | | | 9999999999999999.00 |

| Schedule F BAD DEBTS | | | | | | | |
|---|---|-------------------------------------|---------------------|---|-------------------------------------|-------------------------------------|-------------------------|
| 1. Last 3 Prior and Current Taxable Years | 2. Amount of Notes and Accounts Receivable Outstanding at End of Year | 3. Taxable (or Net) Income Reported | 4. Sales on Account | 5. Bad Debts of Corporation if No Allowance Is Carried on Books | If Corporation Carries An Allowance | | |
| | | | | | 6. Gross Amount Added to Allowance | 7. Amount Charged Against Allowance | 8. Balance of Allowance |
| 20 99 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |
| 20 99 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |
| 20 99 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |
| 20 99 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |

| Schedule H NONREFUNDABLE CREDITS | | |
|---|-----------|----------------|
| 1. Carryover of the Credit for Energy Conservation (Attach Form N-323) | 1● | 99999999999.00 |
| 2. Low-income Housing Tax Credit (Attach Form N-586) | 2● | 99999999999.00 |
| 3. Carryover of the High Technology Business Investment Tax Credit (Attach Form N-323) | 3● | 99999999999.00 |
| 4. Carryover of the Renewable Energy Technologies Income Tax Credit (for systems installed and placed in service before July 1, 2009) (Attach Form N-323) | 4● | 99999999999.00 |
| 5. Renewable Energy Technologies Income Tax Credit for Systems Placed in Service on or after July 1, 2009 (Attach Form N-342) Check the type of energy system: <input checked="" type="checkbox"/> Solar <input checked="" type="checkbox"/> Wind | 5● | 99999999999.00 |
| 6. Total Nonrefundable Credits. Add lines 1 through 5. (Enter here and on page 1, line 72). | 6 | 99999999999.00 |

| Schedule I REFUNDABLE CREDITS | | |
|---|-----------|----------------|
| 1. Capital Goods Excise Tax Credit (Attach Form N-312) | 1● | 99999999999.00 |
| 2. Renewable Energy Technologies Income Tax Credit for Systems Placed in Service on or after July 1, 2009 (Attach Form N-342) (Note: The refundable credit applies only to solar energy systems and not to wind powered energy systems) | 2● | 99999999999.00 |
| 3. Total Refundable Credits. Add lines 1 and 2. (Enter here and on page 1, line 70) | 3 | 99999999999.00 |

| Schedule P COMPUTATION OF APPORTIONMENT FACTORS | | | | |
|--|---------------------------|---------------------|---------------------------|---------------------|
| Property — (use original cost) | In Hawaii | | Total Everywhere | |
| | Beginning of taxable year | End of taxable year | Beginning of taxable year | End of taxable year |
| Land | 99999999999.00 | 99999999999.00 | 99999999999.00 | 99999999999.00 |
| Buildings | 99999999999.00 | 99999999999.00 | 99999999999.00 | 99999999999.00 |
| Loans | 99999999999.00 | 99999999999.00 | 99999999999.00 | 99999999999.00 |
| Credit card receivables | 99999999999.00 | 99999999999.00 | 99999999999.00 | 99999999999.00 |
| Leasehold interests* | | 99999999999.00 | | 99999999999.00 |
| Rented Property* | | 99999999999.00 | | 99999999999.00 |
| Other Property | 99999999999.00 | 99999999999.00 | 99999999999.00 | 99999999999.00 |
| Total | 99999999999.00 | 99999999999.00 | 99999999999.00 | 99999999999.00 |

* Enter net annual rent X 8.

| | A. In Hawaii | B. Everywhere | Percent in Hawaii** |
|---|----------------|----------------|---------------------|
| 1 Property values (average value of property above) | 99999999999.00 | 99999999999.00 | |
| 2 Property factor (line 1, col. A divided by line 1, col. B) | | | 0.99999 % |
| 3 Total compensation | 99999999999.00 | 99999999999.00 | |
| 4 Payroll factor (line 3, col. A divided by line 3, col. B) | | | 0.99999 % |
| 5 Total Sales | 99999999999.00 | 99999999999.00 | |
| 6 Sales factor (line 5, col. A divided by line 5, col. B) | | | 0.99999 % |
| 7 Total of factors (add lines 2, 4, and 6) | | | 0.99999 % |
| 8 Average of factors (divide line 7 by 3). Enter here and on page 2, line 47. | | | 0.99999 % |

** Compute all percentages to 5 decimal places (.00000%).

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