

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form U-6 (Rev. 2020)**

Contact Information for General Questions

Hawaii Department of Taxation
Technical Section
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830 Punchbowl Street, Rm 126
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**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
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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 U-6 (Rev. 2020)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form U-6. Form U-6 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form U-6 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 U-6 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. U-6: 18 pt Helvetica bold
 3. REV. 2020: 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 page 2 of the form:
 1. FORM U-6 (REV. 2020): 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 U-6 (REV. 2020): 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 U-6 (Rev. 2020) cannot be filed until 2021.

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 and 2: The 2-digit Hawaii Vendor I.D. Number should begin at column 45, row 64.

3. QR Code

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibit for exact placement):
 1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 10.
 2. Page 2: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 7.
- Height of the QR code is 0.5 inch.
- Length of the QR code is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.

- The required QR code for page 1 is:
U6_T 2020A 01 VIDXX

- The required QR code for page 2 is:
U6_T 2020A 02 VIDXX

The QR code includes the form number (U6), an underscore, type of form (T), space, 4-digit form year (2020), 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 U-6. If you did not receive the acetate overlays, please contact the Forms Coordinator.

FORM U-6 STATE OF HAWAII — DEPARTMENT OF TAXATION PUBLIC SERVICE COMPANY TAX RETURN CALENDAR YEAR 2021

Place QR Code Here Based on income for calendar year 2020 or fiscal year beginning on 12-12, 2020 and ending 12-12, 20 12 (First year, Second year, and Final year return filers, see Instructions)

(NOTE: Do NOT use Form U-6 to calculate and/or remit the counties' share of the public service company tax.)

Form header section including Name, DBA, Mailing Address, City, State, and Postal/ZIP Code, Date Business Began in Hawaii, Hawaii Tax I.D. No., Federal Employer I.D. No., Amount paid with this return, and Total Tax.

SECTION I - COMPUTATION OF ADJUSTED GROSS INCOME

GROSS INCOME FROM PRECEDING TAXABLE YEAR BEGINNING IN 2020

1 Gross Income from Public Utility Business (describe fully from what sources received)

Table with 4 main sections (a, b, c, d) and 3 sub-sections each, detailing gross income from various public utility services with associated amounts.

Summary table for lines 2 through 5, including Equipment Rentals Received, Joint Facility Rentals Received, Non-Operating Income from Public Utility Business, and TOTAL ADJUSTED GROSS INCOME.

DECLARATION — I declare, under the penalties set forth in section 231-36, HRS, that this return (including any 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 Public Service Company Tax Law, Chapter 239, HRS.

Please Sign Here

Signature of officer, Date 12-12-1212, Title XXXXXXXXXXXXXXXXXXXX

Paid Preparer's Information

Preparer's Signature and Print Preparer's Name, Date 12-12-1212, Check if self-employed [X], Preparer's identification number PREP ID NUMB, Firm's name, ADDRESS, 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	99-9999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	

SECTION II -- COMPUTATION OF TAX (Line references are to lines on page 1.) Note: Enter TOTAL TAX amount on page 1.

PART I. -- FOR PUBLIC UTILITIES TAXED UNDER SECTION 239-5 (a), (b) and (c), HRS.

Note: A Public Utility taxed under section 239-5(a), HRS, must also attach to this return year-end balance sheets, income statements, and an analysis of retained earnings for the utility and non-utility portions of the business.

A	Line 5 less lines 1a(3), 1b(3), and 1c(3)	999999999.00	x 4.0% (fixed rate)	TAX AMOUNT	A	999999999.00
B	Line 1a(3)	999999999.00	x 5.35% (fixed rate)	TAX AMOUNT	B	999999999.00
C	Line 1b(3)	999999999.00	x .5 % (fixed rate)	TAX AMOUNT	C	999999999.00
D	Line 1c(3)	999999999.00	x .5 %	TAX AMOUNT	D	999999999.00
E	TOTAL TAX (add lines A, B, C, and D)				E	999999999.00
F	Nonrefundable Tax Credit - Credit for Lifeline Telephone Service Subsidy (see Instructions)				F	999999999.00
G	Balance (line E minus line F, but not less than zero)				G	999999999.00
H	Payment with Extension (attach Form N-755) (see Instructions)			H	999999999.00	
I	Tax Installment Payments (see Instructions)			I	999999999.00	
J	Total Payments (add lines H and I)				J	999999999.00
K	TAX DUE (if line G is larger than J), enter AMOUNT OWED. (if line G exceeds \$100,000, see Instructions, When Is the Tax Payable)				K	999999999.00
L	OVERPAYMENT (if line J is larger than line G), enter AMOUNT OVERPAID				L	999999999.00

PART II. -- FOR PUBLIC UTILITIES TAXED ONLY UNDER SECTION 239-5(b), HRS.

A	TOTAL TAX (line 1a(3))	999999999.00	x 5.35% (fixed rate)		A	999999999.00
B	Payment with Extension (attach Form N-755) (see Instructions)			B	999999999.00	
C	Tax Installment Payments (see Instructions)			C	999999999.00	
D	Total Payments (add lines B and C)				D	999999999.00
E	TAX DUE (if line A is larger than line D), enter AMOUNT OWED. (if line A exceeds \$100,000, see Instructions, When Is the Tax Payable)				E	999999999.00
F	OVERPAYMENT (if line D is larger than line A), enter AMOUNT OVERPAID				F	999999999.00

PART III. -- FOR PUBLIC UTILITIES TAXED ONLY UNDER SECTION 239-5(c), HRS.

A	Line 1b(3)	999999999.00	x .5 % (fixed rate)	TAX AMOUNT	A	999999999.00
B	Line 1c(3)	999999999.00	x .5 %	TAX AMOUNT	B	999999999.00
C	TOTAL TAX (add lines A and B)				C	999999999.00
D	Payment with Extension (attach Form N-755) (see Instructions)			D	999999999.00	
E	Tax Installment Payments (see Instructions)			E	999999999.00	
F	Total Payments (add lines D and E)				F	999999999.00
G	TAX DUE (if line C is larger than line F), enter AMOUNT OWED. (if line C exceeds \$100,000, see Instructions, When Is the Tax Payable)				G	999999999.00
H	OVERPAYMENT (if line F is larger than line C), enter AMOUNT OVERPAID				H	999999999.00

STATE OF HAWAII — DEPARTMENT OF TAXATION
PUBLIC SERVICE COMPANY TAX RETURN
CALENDAR YEAR **2021**

THIS SPACE FOR DATE RECEIVED STAMP

Place
QR Code
Here

Based on income for calendar year 2020 or fiscal year beginning on
12-12, 2020 and ending 12-12, 20 12
(First year, Second year, and Final year return filers, see Instructions)

(NOTE: Do NOT use Form U-6 to calculate and/or remit the counties' share of the public service company tax.)

• PRINT OR TYPE •	Name NAME XX	Date Business Began in Hawaii 12-12-1212
	DBA (if any) DBA XX	Hawaii Tax I.D. No. GE-999-999-9999-99
	Mailing Address (number and street) MAILING ADDRESS XX	Federal Employer I.D. No. 99-9999999
	City, State, and Postal/ZIP Code CITY STATE ZIP CODE XX	Amount paid with this return ● \$ 99999999999.00
CHECK BOX IF APPLICABLE: <input checked="" type="checkbox"/> First year <input checked="" type="checkbox"/> Second year <input checked="" type="checkbox"/> Final year <input checked="" type="checkbox"/> Amended return <input checked="" type="checkbox"/> Paying tax in installments		TOTAL TAX (from page 2; Do Not enter TAX DUE amount) \$ 99999999999.00

SECTION I - COMPUTATION OF ADJUSTED GROSS INCOME

GROSS INCOME FROM PRECEDING TAXABLE YEAR BEGINNING IN 2020

1 Gross Income from Public Utility Business (describe fully from what sources received)				
a	(1) Passenger Fares for Transportation Between Points on a Scheduled Route By Land	1a(1)	999999999.00	
	(2) Worthless Accounts Charged Off for Net Income Tax Purposes (see Instructions)	1a(2)	999999999.00	
	(3) Adjusted Gross Income (line 1a(1) minus line 1a(2))	1a(3)		999999999.00
b	(1) Sales of Products or Services to Another Public Utility for Resale to the Consumer	1b(1)	999999999.00	
	(2) Worthless Accounts Charged Off for Net Income Tax Purposes (see Instructions)	1b(2)	999999999.00	
	(3) Adjusted Gross Income (line 1b(1) minus line 1b(2))	1b(3)		999999999.00
c	(1) Sales of Telecommunication Services to a Person Defined in Section 237-13(6)(D), HRS, for Resale to the Consumer	1c(1)	999999999.00	
	(2) Worthless Accounts Charged Off for Net Income Tax Purposes (see Instructions)	1c(2)	999999999.00	
	(3) Adjusted Gross Income (line 1c(1) minus line 1c(2))	1c(3)		999999999.00
d	(1) <u>LINE D 1</u> XX	1d(1)	999999999.00	
	(2) Worthless Accounts Charged Off for Net Income Tax Purposes (see Instructions)	1d(2)	999999999.00	
	(3) Adjusted Gross Income (line 1d(1) minus line 1d(2))	1d(3)		999999999.00
2	Equipment Rentals Received (attach schedule and describe fully)	2		999999999.00
3	Joint Facility Rentals Received	3		999999999.00
4	Non-Operating Income from Public Utility Business (attach schedule and describe fully)	4		999999999.00
5	TOTAL ADJUSTED GROSS INCOME (add lines 1 through 4)	5		999999999.00

Please Sign Here	DECLARATION — I declare, under the penalties set forth in section 231-36, HRS, that this return (including any 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 Public Service Company Tax Law, Chapter 239, HRS.				
	Signature of officer 12-12-1212	Title XXXXXXXXXXXXXXXXXXXX			
Paid Preparer's Information	Preparer's Signature and Print Preparer's Name PREPARER NAME XXXXXXXXXXXXXXXX	Date 12-12-1212	Check if self-employed <input checked="" type="checkbox"/>	Preparer's identification number ● PREP ID NUMB	
	Firm's name (or yours if self-employed), Address, and Postal/Zip Code FIRM NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federal E.I. No. 99-9999999	Phone No. (999) 999-9999		

Place QR Code Here	Name as shown on return NAME XX XX	Federal Employer Identification Number 99-9999999
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SECTION II — COMPUTATION OF TAX (Line references are to lines on page 1.) **Note:** Enter **TOTAL TAX** amount on **page 1**.

PART I. — FOR PUBLIC UTILITIES TAXED UNDER SECTION 239-5 (a), (b) and (c), HRS.

Note: A Public Utility taxed under section 239-5(a), HRS, must also attach to this return year-end balance sheets, income statements, and an analysis of retained earnings for the utility and non-utility portions of the business.

A Line 5 less lines 1a(3), 1b(3), and 1c(3)	999999999	.00	x 4.0% (fixed rate)	TAX AMOUNT		A	999999999	.00
B Line 1a(3)	999999999	.00	x 5.35% (fixed rate)	TAX AMOUNT		B	999999999	.00
C Line 1b(3)	999999999	.00	x .5 % (fixed rate)	TAX AMOUNT		C	999999999	.00
D Line 1c(3)	999999999	.00	x .5 %	TAX AMOUNT		D	999999999	.00
E TOTAL TAX (add lines A, B, C, and D)					➤	E●	999999999	.00
F Nonrefundable Tax Credit - Credit for Lifeline Telephone Service Subsidy (see Instructions)						F●	999999999	.00
G Balance (line E minus line F, but not less than zero)						G	999999999	.00
H Payment with Extension (attach Form N-755) (see Instructions)	H	999999999						
I Tax Installment Payments (see Instructions)	I	999999999						
J Total Payments (add lines H and I)						J●	999999999	.00
K TAX DUE (if line G is larger than J), enter AMOUNT OWED. (if line G exceeds \$100,000, see Instructions, When Is the Tax Payable)						K●	999999999	.00
L OVERPAYMENT (if line J is larger than line G), enter AMOUNT OVERPAID						L●	999999999	.00

PART II. — FOR PUBLIC UTILITIES TAXED ONLY UNDER SECTION 239-5(b), HRS.

A TOTAL TAX (line 1a(3))	999999999	.00	x 5.35% (fixed rate))	➤		A●	999999999	.00
B Payment with Extension (attach Form N-755) (see Instructions)	B	999999999						
C Tax Installment Payments (see Instructions)	C	999999999						
D Total Payments (add lines B and C)						D●	999999999	.00
E TAX DUE (if line A is larger than line D), enter AMOUNT OWED. (if line A exceeds \$100,000, see Instructions, When Is the Tax Payable)						E●	999999999	.00
F OVERPAYMENT (if line D is larger than line A), enter AMOUNT OVERPAID						F●	999999999	.00

PART III. — FOR PUBLIC UTILITIES TAXED ONLY UNDER SECTION 239-5(c), HRS.

A Line 1b(3)	999999999	.00	x .5 % (fixed rate)	TAX AMOUNT		A	999999999	.00
B Line 1c(3)	999999999	.00	x .5 %	TAX AMOUNT		B	999999999	.00
C TOTAL TAX (add lines A and B)					➤	C●	999999999	.00
D Payment with Extension (attach Form N-755) (see Instructions)	D	999999999						
E Tax Installment Payments (see Instructions)	E	999999999						
F Total Payments (add lines D and E)						F●	999999999	.00
G TAX DUE (if line C is larger than line F), enter AMOUNT OWED. (if line C exceeds \$100,000, see Instructions, When Is the Tax Payable)						G●	999999999	.00
H OVERPAYMENT (if line F is larger than line C), enter AMOUNT OVERPAID						H●	999999999	.00