

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-311 (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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Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

FORM N-311 (Rev. 2020)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-311. Form N-311 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-311 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 N-311 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: 9 pt Helvetica bold
 2. N-311: 14 pt Helvetica bold
 3. REV. 2020: 9 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 N-311 (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.

5. Variable Data Delimiters

- Taxpayer's Social Security Number must be printed with the dash (-) delimiters. For example:
123-45-6789
(3 digits, followed by a dash (-), followed by 2 digits, followed by a dash (-), followed by 4 digits)

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-311 (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. Page 1: The 2-digit Hawaii Vendor I.D. Number should begin at column 28, 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.
- 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:
N311_T 2020A 01 VIDXX

The QR code includes the form number (N311), 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 N-311. If you did not receive the acetate overlays, please contact the Forms Coordinator.

► See Instructions on back
 ► Attach to Form N-11 or Form N-15

(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

Place QR Code Here

Name(s) as shown on Form N-11 or N-15: NAME AS SHOWN ON TAX RETURN
 Your social security number: 999-99-9999

- Is your **federal** adjusted gross income less than \$50,000 (less than \$30,000 if your filing status is Single)? (See the Instructions) If "Yes," go to line 2. If "No," **STOP**. You cannot claim this credit. However, you may claim the credit for a minor child receiving support from the Department of Human Services, etc. In this situation, only complete lines 3, 9, and 10.
- List **YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS** that meet all of the following: a) Present in Hawaii for more than nine months in 2020, b) Not in prison, jail, or a youth correctional facility for entire taxable year, and c) Cannot be claimed as a dependent by another taxpayer. **Do not** list minor children receiving more than half of their support from public agencies even though you may claim them as a dependent. List these minor children on line 3.

2	Name	Relationship	Name	Relationship
	NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Self	NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	RSHIP 2
	NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Spouse	NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	RSHIP 3
	NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	RSHIP 1	NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	RSHIP 4

Enter the number of qualified persons listed above: **2** 99

- List **MINOR CHILDREN RECEIVING MORE THAN HALF OF THEIR SUPPORT FROM PUBLIC AGENCIES**, such as the Department of Human Services, who meet all the following requirements and are **not** listed above on line 2: a) Present in Hawaii for more than nine months in 2020, b) Not in prison, jail, or a youth correctional facility for entire taxable year, c) More than half of support from public agency, and d) Cannot be claimed as a dependent by another taxpayer.

3 Caution: Do not list any children already listed on line 2 above.

Name	Social Security Number	Relationship	Name	Social Security Number	Relationship
NAME XXXXXXXXXXXXXXXX	999-99-9999	RSHIP 1	NAME XXXXXXXXXXXXXXXX	999-99-9999	RSHIP 3
NAME XXXXXXXXXXXXXXXX	999-99-9999	RSHIP 2	NAME XXXXXXXXXXXXXXXX	999-99-9999	RSHIP 4

Enter the number of minor children receiving more than half of their support from public agencies. Also enter this number in the space provided on Form N-11, line 28; or Form N-15, line 45: **3** 99

- Enter the amount of your **federal** adjusted gross income (See the Instructions): **4** 999999999.00
- If you are married filing separately, enter your spouse's **federal** adjusted gross income: **5** 999999999.00
- Add lines 4 and 5. Enter the total here: **6** 999999999.00
- Enter on line 7 the amount of the tax credit shown below that applies to the amount on line 6.

If your filing status is Single and line 6 is:

	Tax credit per qualified exemption is:
Under \$5,000	\$110
\$5,000 and over but under \$10,000	100
\$10,000 and over but under \$15,000	85
\$15,000 and over but under \$20,000	70
\$20,000 and over but under \$30,000	55
\$30,000 and over	0

If your filing status is Married Filing Jointly, Married Filing Separately, Head of Household, or Qualifying Widower, and line 6 is:

	Tax credit per qualified exemption is:
Under \$5,000	\$110
\$5,000 and over but under \$10,000	100
\$10,000 and over but under \$15,000	85
\$15,000 and over but under \$20,000	70
\$20,000 and over but under \$30,000	55
\$30,000 and over but under \$40,000	45
\$40,000 and over but under \$50,000	35
\$50,000 and over	0

- Multiply line 2 by the amount of the tax credit on line 7. Enter the total here: **7** 999999999.00
- Multiply line 3 by \$110. Enter the total here: **8** 999999999.00
- Multiply line 3 by \$110. Enter the total here: **9** 999999999.00
- Add lines 8 and 9. Enter the result here and on Form N-11, line 28; or Form N-15, line 45. This is your refundable food/excise tax credit. (Whole dollars only): **10** 99999999 **00**

GENERAL INSTRUCTIONS

Purpose of Form

Use Form N-311 to figure and claim the refundable food/excise tax credit under section 235-55.85, Hawaii Revised Statutes (HRS).

Who May Claim This Credit

Each taxpayer who files an individual income tax return for the taxable year, including those who have no income or no income taxable under chapter 235, HRS, may claim this credit provided that the taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer.

Qualified Exemptions

The refundable food/excise tax credit may be claimed for each individual who:

- Was physically present in Hawaii for more than nine months during the taxable year;
• Is not claimed and is not eligible to be claimed as a dependent by any taxpayer for federal or Hawaii individual income tax purposes; and
• Was not confined in prison, jail, or a youth correctional facility for the full taxable year.

For Whom the Credit May Be Claimed

A taxpayer filing Form N-11 or Form N-15 may claim the credit for any of the following people who are "qualified exemptions" as defined above:

- The taxpayer's self;
• The taxpayer's spouse if the taxpayer is married filing jointly or married filing separately where the spouse is not filing a Hawaii return, had no income, and was not the dependent of someone else;
• The taxpayer's dependents; and
• The taxpayer's minor children receiving support from the Department of Human Services

of the State, social security survivor benefits, and the like.

Birth or Death of a Qualified Exemption

- A person who dies during the year may be a qualified exemption so long as the person was alive and physically present within the State for more than nine months. If a person who was continuously living in Hawaii died after September 30, 2020, that person could still be a qualified exemption.
• A child who is born during 2020 could be a qualified exemption if the mother was physically present in the State while pregnant with the child and the total days of gestation and life after birth total more than nine months during the taxable year.

Credit Requirements

To claim this credit, you must complete and attach Form N-311 to your Hawaii income tax return.

Deadline for Claiming the Credit

If you are a calendar year taxpayer, the deadline to claim the credit, including amended claims, is December 31, 2021. If you are a fiscal year taxpayer, the deadline to claim the credit, including amended claims, is 12 months after the close of your taxable year. You cannot claim or amend the credit after the deadline.

SPECIFIC INSTRUCTIONS

Line 1, Federal Adjusted Gross Income -- Since the tax credit is based on federal adjusted gross income, you must complete your federal return first. If you are not required to file a federal income tax return, use federal Form 1040 as a worksheet to determine your federal adjusted gross income.

If your federal adjusted gross income (Form N-11, line 7 or Form N-15, line 36) is \$50,000 or more (\$30,000 or more if your filing status is

Single), stop here; you cannot take this credit. However, you may claim the credit for a minor child receiving support from the Department of Human Services, etc. In this situation, only complete lines 3, 9, and 10.

Married filing separately. If you are married filing separately, you must add your spouse's federal adjusted gross income to your own. If the total is \$50,000 or more, you cannot claim this credit.

Line 2, Qualified Exemptions -- On line 2, enter the names of the qualified exemptions. Start with yourself. Enter your spouse's name if you are married filing jointly or married filing separately where your spouse is not filing a Hawaii return, had no income, and was not the dependent of someone else. Then list your dependents and enter the dependent's relationship to you. However, do not list minor children receiving more than half of their support from public agencies even though you may claim them as a dependent. List these minor children on line 3.

If married filing separately, only one spouse may claim the dependents.

Enter the number of qualified persons on line 2.

Line 3, Minor Children Receiving Public Support -- On line 3, list your minor children who are also qualified exemptions, and who receive more than half of their support from the Department of Human Services, Social Security benefits, and other government payments. If you are married filing separately, only one spouse may claim each child. Enter the number of children here, and on the space provided beside Form N-11, line 28; or Form N-15, line 45.

Line 7 -- Enter on line 7 the amount of the tax credit that applies to the amount on line 6.

Line 10, Amount of the Credit -- Add lines 8 and 9. Enter this amount on Form N-11, line 23; or Form N-15, line 45.

STATE OF HAWAII — DEPARTMENT OF TAXATION
REFUNDABLE FOOD/EXCISE TAX CREDIT

2020

➤ See Instructions on back

➤ Attach to Form N-11 or Form N-15

(NOTE: References to “married” and “spouse” are also references to “in a civil union” and “civil union partner,” respectively.)

Place
QR Code
Here

Name(s) as shown on Form N-11 or N-15 NAME AS SHOWN ON TAX RETURN XX	Your social security number 999-99-9999
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- 1 Is your **federal** adjusted gross income less than \$50,000 (less than \$30,000 if your filing status is Single)? (See the Instructions) If “Yes,” go to line 2. If “No,” **STOP**. You cannot claim this credit. However, you may claim the credit for a minor child receiving support from the Department of Human Services, etc. In this situation, only complete lines 3, 9, and 10.
- 2 List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS that meet all of the following: a) Present in Hawaii for more than nine months in 2020, b) Not in prison, jail, or a youth correctional facility for entire taxable year, and c) Cannot be claimed as a dependent by another taxpayer. **Do not** list minor children receiving more than half of their support from public agencies even though you may claim them as a dependent. List these minor children on line 3.

2	Name		Relationship	Name		Relationship
	NAME	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Self	NAME	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	RSHIP 2
NAME	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Spouse	NAME	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	RSHIP 3	
NAME	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	RSHIP 1	NAME	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	RSHIP 4	

Enter the number of qualified persons listed above **2** 99

- 3 List MINOR CHILDREN RECEIVING MORE THAN HALF OF THEIR SUPPORT FROM PUBLIC AGENCIES, such as the Department of Human Services, who meet all the following requirements and are **not** listed above on line 2: a) Present in Hawaii for more than nine months in 2020, b) Not in prison, jail, or a youth correctional facility for entire taxable year, c) More than half of support from public agency, and d) Cannot be claimed as a dependent by another taxpayer.

3	Caution: Do not list any children already listed on line 2 above.						
	Name		Social Security Number	Relationship	Name		Social Security Number
NAME	XXXXXXXXXXXXXXXX	999-99-9999	RSHIP 1	NAME	XXXXXXXXXXXXXXXX	999-99-9999	RSHIP 3
NAME	XXXXXXXXXXXXXXXX	999-99-9999	RSHIP 2	NAME	XXXXXXXXXXXXXXXX	999-99-9999	RSHIP 4

Enter the number of minor children receiving more than half of their support from public agencies. Also enter this number in the space provided on Form N-11, line 28; or Form N-15, line 45. **3** 99

- | | | |
|--|----------|---------------|
| 4 Enter the amount of your federal adjusted gross income (See the Instructions) | 4 | 9999999999.00 |
| 5 If you are married filing separately, enter your spouse’s federal adjusted gross income. | 5 | 9999999999.00 |
| 6 Add lines 4 and 5. Enter the total here..... | 6 | 9999999999.00 |

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	Tax credit per qualified exemption is:
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\$5,000 and over but under \$10,000.....	100
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\$40,000 and over but under \$50,000.....	35
\$50,000 and over.....	0

- | | |
|---|---------------------|
| 7 | 9999999999.00 |
| 8 Multiply line 2 by the amount of the tax credit on line 7. Enter the total here..... | 9999999999.00 |
| 9 Multiply line 3 by \$110. Enter the total here..... | 9999999999.00 |
| 10 Add lines 8 and 9. Enter the result here and on Form N-11, line 28; or Form N-15, line 45.
This is your refundable food/excise tax credit. (Whole dollars only) | 999999999 00 |

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Line 7 — Enter on line 7 the amount of the tax credit that applies to the amount on line 6.

Line 10, Amount of the Credit — Add lines 8 and 9. Enter this amount on Form N-11, line 28; or Form N-15, line 45.