STATE OF HAWAII DEPARTMENT OF TAXATION



General Information and Scannable Specifications for Schedule X (Rev. 2020)

Contact Information for General Questions

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Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

Schedule X (Rev. 2020)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Schedule X. Schedule X is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Schedule X must create the form so the variable data (specified fields containing taxpayer information) are printed in a fixed format that can

GENERAL INFORMATION

1. Substitute Form

- · We highly recommend you use the Department's official Schedule X 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. SCHEDULE X: 12 pt Helvetica bold
 - 2. FORM N-11/N-15: 8 pt Helvetica narrow
 - 3. REV. 2020: 8 pt Helvetica bold
- 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. SCHEDULE X (FORM N-11/N-15)(REV. 2020): 8 pt Helvetica (Schedule X is bold)

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.

- 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. SCHEDULE X (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)

9999999999

6. Dollar Amounts

- · 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.

• Schedule X (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 1-2: The 2-digit Hawaii Vendor I.D. Number should begin at column 42, 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 8.
- 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: SCHX_T 2020A 01 VIDXX

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

The QR code includes the form number (SCHX), an underscore, type of form (T), space, 4-digit form year (2020), 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 at the bottom of each page 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 Schedule X. If you did not receive the acetate overlays, please contact the Forms Coordinator.

4	6 8 10 12 14 16 18 20 22 24	4 26 28 30 32 34 36 38 40 4	42 44 46 48 50 52 54 56 58 60	62 64 66 68 70 72 74 76 78 80	82 84
3	SCHEDULE X		DEPARTMENT OF TAXATION		3
4	(FORM N-11/N-15)				4
5	(REV. 2020)		OR HAWAII RESIDEI	NTS 2020	5
7			chedule X must be attached		7
8	Place	to Forn	n N-11 or N-15		8
9	QR Code				9
10	Here				10
11					11
12	Name(s) as shown on Form N-11 or N			Your social security number	12
13	NAMES AS SHOWN ON TAX	RETURN XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999-99-9999	13
14	PART I: CREDIT FOR LOW-INCO				14
15	1 Is your adjusted gross income (Fo		35, Column A) ess than \$30,000?		15
16		nis credit. If "Yes," go to Question 2.			16
17			/ear? If "No," STOP. You cannot claim this		17
18			OP. You cannot claim this credit. If "No," Do not list rental units that were wholly or partially		18
19			separate sheet. If you shared the unit with other		19
20	Address (give Apt No if any) AI	DRESS XXXXXXXXXXXXXXXXXXXXXX			20
21			XXXXXXXXX, 2020. Total rent pa		21
22	month	n	nonth		22
23	Owned by (or agent for owner) NAME	AND ADDRESS OF OWNER	*****	GE 999 - 999 - 9999 - 99	23
24		name	address	(Hawaii Tax I.D. No.)	24
25 26	5 Add up your share of rent paid du	ring the taxable year for all the units	you have listed		25
20		, , , , , , , , , , , , , , , , , , ,	ent, rental subsidies such as public assistance		27
28	7 Line 5 minus line 6. If this amount				28
29	8 List YOURSELF, YOUR SPOUSE,	AND YOUR DEPENDENTS that me	et all of the following: a) Resident of Hawa	ai, b) Present	29
30		in 2020, and c) Cannot be claimed as			30
31			ublic agencies which you can claim as		31
32	8 Nam				32
33	NAME 1 XXXXXXXXXXXX	┼┼┼┼┼┼┼┼┼┼╢┼╤┼┼┤			33
34	NAME 2 XXXXXXXXXXX				34
2.5	NAME 3 XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	P 1 NAME 6 XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	2.5
35					35
36	Enter the number of qualified pers				35
	9 If you are a qualified exemption ar	nd you are age 65 or over, enter 1. C			
36	9 If you are a qualified exemption ar10 If you are married filing jointly or ma	nd you are age 65 or over, enter 1. C arried filing separately where your spo	ouse is not filing a Hawaii		36
36 37 38 39	 9 If you are a qualified exemption ar 10 If you are married filing jointly or mareturn, had no income, and was no 	nd you are age 65 or over, enter 1. C arried filing separately where your spo t the dependent of someone else; and	buse is not filing a Hawaii d your spouse is a qualified		36 37 38 39
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	Place	N N N N N N N N N N N N N N N N N N N	vn on Form N-11 or N-15							cial secur	ity num	ber	5
	R Code	NAMES AS S	SHOWN ON TAX RE	IURN XX	<u> </u>	*****	<u> </u>	XX 999	-99	-9999			6
	Here												8
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	Enter the total am	ount of qualified expen	ses incurred in 2020 for the ca	re of the quali	fving person(s)	6	99999999	99.00					10
						7	99999999	99.00					11
			he Instructions)			8	99999999						12
			spouse's earned income										13
4	was a student	or disabled, see the	e Instructions); if married	filing separ	ately,								14
5	see the Instruc	tions; all others, er	nter the amount from line	8		9	99999999	99.00					15
6 10	Enter the smal	lest of line 7, 8, or	9			10	999999999	99.00					16
7 11	Enter \$5,000 (\$2,500 if married fi	ling separately and you w	vere require	d to enter your								17
8	spouse's earne	ed income on line 9	9)			11	999999999	99.00					18
9 12	Is any amount	on line 2 from your	r sole proprietorship or pa	artnership?									19
D	No. Enter -0												20
1	Yes. Enter the	amount here							12	999999	99999	.00	21
2 13	Line 5 minus li	ne 12				13	999999999	99.00					22
3 14	Deductible be	nefits. Enter the si	mallest of line 10, 11, or	12. Also, inc	lude this amoun	t on the a	appropriate lin	e(s) of					23
4	your return								14	999999	99999	.00	24
5 15	Excluded ben	efits. If line 12 is z	ero, enter the smaller of I	ine 10 or 1	1. Otherwise, sul	otract line	14 from the s	maller of					25
6	line 10 or 11. If	zero or less, enter	r - 0 -						15	999999	99999	.00	26
7 16	Taxable benef	its. Line 13 minus	line 15. If zero or less, er	nter -0 Als	o, include this an	nount on I	Form N-15, li	ne 7.					27
8			write "DCB." (Form N-11 f						16	999999	99999	.00	28
			ore qualifying persons)						17	999999	99999	.00	29
18	Add lines 14 a	nd 15							18	999999	99999	.00	30
19	Line 17 minus	line 18. If zero or l	ess, STOP . You cannot t	ake the cre	dit. Exception.	lf you pai	id 2019 exper	ises in					31
2	2020, see the	nstructions for line	28						19	999999	99999	.00	32
3 20	Complete line	21. Do not include	in column (d) any benefit	s shown on	line 18. Then, a	dd the am	nounts in colu	mn (d)					33
4		otal here								00000	99999	0.0	
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		dit for Child and	d Dependent Care Ex						n to	claim the	ax cred	it.)	34 35
5 21			d Dependent Care Ex			arried per		a joint retu	n to	claim the (d) Qualif	ax cred ed expe	it.) enses	
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STATE OF HAWAII - DEPARTMENT OF TAXATION TAX CREDITS FOR HAWAII RESIDENTS

2020

Both pages of Schedule X **must** be attached to Form N-11 or N-15

Place
QR Code
Here

Name(s) as shown on Form N-11 or N-15 Your social security number
NAMES AS SHOWN ON TAX RETURN XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
PART I: CREDIT FOR LOW-INCOME HOUSEHOLD RENTERS
1 Is your adjusted gross income (Form N-11, line 20; or Form N-15, line 35, Column A) less than \$30,000?
If "No," STOP. You cannot claim this credit. If "Yes," go to Question 2.
2 Are you a resident who was present in Hawaii more than nine months of the taxable year? If "No," STOP. You cannot claim this credit. If "Yes," go to Question 3.
3 Can you be claimed as a dependent by another taxpayer? If "Yes," STOP. You cannot claim this credit. If "No," go to line 4.
4 Enter required information for each rental unit that was fully subject to real property tax. Do not list rental units that were wholly or partially exempt from real property tax. If you occupied
more than one qualified unit, submit the required information for each additional unit on a separate sheet. If you shared the unit with others, enter only your share of the rent.
Address (give Apt. No., if any)_ADDRESS_XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Occupied From MONTH XXXXXXXXXX, 2020, To MONTH XXXXXXXXXX, 2020. Total rent paid for this period. \$ 999999999 month
Owned by (or agent for owner) NAME AND ADDRESS OF OWNER XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Owned by (or agent for owner) AND ADDITION OF OWNER AMAXAMAMAMAMAMAMAMAMAMAMAMAMAMAMAMAMAMA
5 Add up your share of rent paid during the taxable year for all the units you have listed
6 Enter the amount of your exclusions (e.g., utilities, parking stalls, ground rent, rental subsidies such as public assistance) 6 999999999999.0
7 Line 5 minus line 6. If this amount is \$1,000, or less, STOP. You cannot claim this credit
8 List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS that meet all of the following: a) Resident of Hawaii, b) Present
in Hawaii for more than nine months in 2020, and c) Cannot be claimed as a dependent by another taxpayer. Include minor children receiving more than half of their support from public agencies which you can claim as dependents.
Name
8 NAME 1 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
NAME 2 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
NAME 3 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Enter the number of qualified persons listed above
9 If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter -0
10 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; and your spouse is a qualified
exemption; and your spouse is age 65 or over; enter 1. Otherwise, enter -0
11 Add lines 8 through 10
12 Multiply the number of exemptions on line 11 by \$50 and enter the result here and on Form N-11, line 29;
or Form N-15, line 46. This is your credit for low-income household renters. (Whole dollars only)
PART II: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES
You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed
in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box. 🛙
Section A: Care Provider Information
Complete line 1 columns (a) through (e) for each person or organization that provided the care. If you do not give the information asked for in each column,
or if the information you give is not correct, your credit and, if applicable, the exclusion of employer-provided dependent care benefits may be disallowed.
1(a) Care(b) Address(c) Identification number(d) Hawaii Tax(e) Amount paidprovider's name(number, street, city, state, and Postal/ZIP code)(SSN or FEIN)I.D. No.
CARE PROVIDER XX ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
CARE PROVIDER XX ADDRESS XXXXXXXXXXXXXXXXXX 99999999999999999
CARE PROVIDER XX ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Section B: Dependent Care Benefits — (If you did not receive dependent care benefits, skip to line 21) 2 Enter the total amount of dependent care benefits you received in 2020. Amounts you received as an employee
should be shown in Box 10 of your federal Form(s) W-2. If you were self-employed or a partner include amounts
should be shown in Box 10 of your federal Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership

5

4 (9999999999.00)

9999999999.00

4 Enter the amount, if any, you forfeited or carried forward to 2021. (See the Instructions)

5 Combine lines 2 through 4.....

		9999999999.00			
7	7 Enter the smaller of line 5 or 6	9999999999.00			
8	8 Enter your earned income. (See the Instructions)	9999999999.00			
9	9 If married filing jointly, enter your spouse's earned income (if you or your spouse				
	was a student or disabled, see the Instructions); if married filing separately,				
		99999999999.00			
10	IO Enter the smallest of line 7, 8, or 9. 10 9	9999999999.00			
11	1 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your				
	spouse's earned income on line 9)	9999999999.00		L	
12	I2 Is any amount on line 2 from your sole proprietorship or partnership?				
	No. Enter -0				
	Yes. Enter the amount here		12	9999999999	9.00
13	13 Line 5 minus line 12 13 9	9999999999.00			
14	14 Deductible benefits. Enter the smallest of line 10, 11, or 12. Also, include this amount on the ap				
	your return		14	9999999999	9.00
15	15 Excluded benefits. If line 12 is zero, enter the smaller of line 10 or 11. Otherwise, subtract line 1	14 from the smaller of			
	line 10 or 11. If zero or less, enter -0		15	9999999999	9.00
16	16 Taxable benefits. Line 13 minus line 15. If zero or less, enter -0 Also, include this amount on Fo	Form N-15, line 7.			
	On the dotted line next to line 7, write "DCB." (Form N-11 filers, see the Instructions)		16	9999999999	9.00
	I7 Enter \$2,400 (\$4,800 if two or more qualifying persons)		17	9999999999	9.00
18	18 Add lines 14 and 15		18	9999999999	9.00
19	19 Line 17 minus line 18. If zero or less, STOP. You cannot take the credit. Exception. If you paid				
	2020, see the Instructions for line 28		19	9999999999	9.00
20	20 Complete line 21. Do not include in column (d) any benefits shown on line 18. Then, add the amo				
	and enter the total here		20	9999999999	
Se	Section C: Credit for Child and Dependent Care Expenses — (Generally, married perso	and much file a joint ratu			
	(denerality, married person	sons must life a joint retu	rn to		-
21) Qualifying person's soc security number		claim the tax cre (d) Qualified exp you incurred an in 2020 for the p listed in colum	enses d paid berson
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