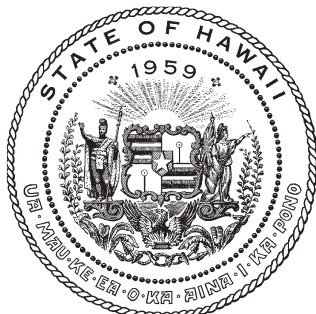


**STATE OF HAWAII  
DEPARTMENT OF TAXATION**



**General Information  
and Scannable Specifications  
for  
Form RV-3 (REV. 2021)**

**Contact Information for General Questions**

Hawaii Department of Taxation  
Technical Section  
Attn: Sharlene Tagami, Forms Coordinator  
830 Punchbowl Street, Rm 126  
Honolulu, Hawaii 96813

Telephone: (808) 587-1577  
Fax: (808) 587-1584  
E-mail: [Tax.Technical.Section@hawaii.gov](mailto:Tax.Technical.Section@hawaii.gov)

**Contact Information for Mailing  
Test Packages and Testing Inquiries**

Hawaii Department of Taxation  
Attn: Document Processing — Quality  
Assurance Test Team  
830 Punchbowl Street, Rm 126  
Honolulu, Hawaii 96813

Email: [tax.dp.qa@hawaii.gov](mailto:tax.dp.qa@hawaii.gov)

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

## FORM RV-3 (REV. 2021)

### General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form RV-3. Form RV-3 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form RV-3 must create the form so the variable data (specified fields containing

taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable forms **MUST** meet the requirements as established in this document and our 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 RV-3 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 fonts:
  1. Arial
  2. Times New Roman
- The following fonts and sizes should be used for the form number and revision year located at the top left corner of the form:
  1. Form RV-3: 10 pt Arial bold
  2. REV. 2021: 8 pt Arial
- The following font and size should be used for the form number and revision year located at the bottom right corner of the form:
  1. Form RV-3 (REV. 2021): 8 pt Arial

#### 4. Variable Data

- All variable data fields must utilize 12 pt Courier New Font.
- All variable data fields require exact placement.
- Print all alpha characters uppercase.
- Use a bold X (**X**) as a checkbox. See exhibit for exact placement. The use of a checkmark is not acceptable.

#### 5. Variable Data Delimiters

- Tax Year Ending must be printed with dash (-) delimiters. For example:  
MM-DD-YY  
(2 digits for month, followed by a dash (-), followed by 2 digits for the day, followed by a dash (-), followed by 2 digits for the tax year ending).
- Taxpayer's Hawaii Tax I.D. Number must be printed with dash (-) delimiters. For example:  
123-456-7890-01  
(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 I.D. Number begins with "RV." "RV" should be hardcoded on the form. If the "RV" is not hardcoded on the form, the RV must be included in the variable data field.

#### 6. Dollar Amounts

999999999999.99

- Do not use commas as thousand separators.
- Do not use leading signs.
- Amounts are right justified.
- Fields with dollar amounts that are not rounded to whole dollar amounts must be followed by a decimal point showing "00" for cents if the amount is a whole dollar value.

#### 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).

**General Information and Scannable Specifications**

- 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 RV-3 (REV. 2021) cannot be filed before 2022.

**SCANNABLE SPECIFICATIONS****1. Layout**

- Open space around variable data fields should be adhered to as much as possible except for the areas that do not require optical character recognition. Do not place any additional information in these areas.

**2. Hawaii Vendor I.D. Number**

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions:
  1. Pages 1 - 2: The 2-digit Hawaii Vendor I.D. Number should begin at column 42, row 64.
- The Hawaii Vendor I.D. Number must utilize 12 pt Courier New font.

**3. QR Code**

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibit for exact placement):
  1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and between rows 7 and 8.
  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  
RV3\_T 2021A 01 VIDXX

The required QR code for page 2 is  
RV3\_T 2021A 02 VIDXX

The QR code includes the form number (RV3), an underscore, type of form (T), space, 4-digit form year (2021), 1-letter revision indicator (A), space, 2-digit

page number (01) or (02), and vendor ID number. There are no hyphens.

- The human readable text for the QR code MUST be printed below the QR code, utilizing 6 pt Arial font. Placement of the human readable text is as follows (see exhibits for exact placement):

1. Page 1: Column 6, between rows 8 and 9

2. Page 2: Column 6, row 9

- 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. Form Serial Number**

- The form serial number MUST be printed at column 6, row 64, utilizing 12 pt Courier New font.
- The required form serial number for page 1 is:  
RV31C0S1

The required form serial number for page 2 is:  
RV32C0S1

- Please note that the sixth digit is the number 0.

**5. Acetate Overlays**

- Acetate overlays will assist in the exact data field placement. Verify your form samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.
- Acetate overlays will be mailed to vendors who submitted a Letter of Intent to participate in the Form Reproduction Program and who will be reproducing Form RV-3. If you did not receive the acetate overlays, please contact the Forms Coordinator.

RENTAL MOTOR VEHICLE, TOUR VEHICLE, AND CAR-SHARING VEHICLE SURCHARGE TAX ANNUAL RETURN & RECONCILIATION For Tax Years Ending After December 31, 2021 And Before January 1, 2024

Place QR Code Here  
Human Readable text here

X Place an "X" in this box ONLY if this is an AMENDED return

MM DD YYYY

TAX YEAR ENDING

12-12-1212

HAWAII TAX I.D. NO. RV

123-456-7890-01

NAME: TAXPAYER NAME XXXXXXXXXXXXXXXXXXXXXXXX

Last 4 digits of your FEIN or SSN 1234

ATTACH CHECK OR MONEY ORDER HERE

	COLUMN A	COLUMN B	COLUMN C	COLUMNS D,E&F
	Car-Sharing Vehicle Surcharge Tax — Enter the Number of Car-Sharing Vehicle Half-Hours	Tour Vehicle Surcharge Tax — Enter the Number of Tour Vehicles Carrying 26 or More Passengers	Tour Vehicle Surcharge Tax — Enter the Number of Tour Vehicles Carrying 8 - 25 Passengers	Rental Motor Vehicle Surcharge Tax — Complete the Schedule on page 2 then carry to this Column, line 7
1 OAHU DISTRICT	999999999999	999999999999	999999999999	
2 MAUI DISTRICT	999999999999	999999999999	999999999999	
3 HAWAII DISTRICT	999999999999	999999999999	999999999999	
4 KAUAI DISTRICT	999999999999	999999999999	999999999999	
5 TOTALS (Add lines 1 through 4)	999999999999	999999999999	999999999999	
6 RATES	\$0.25	\$66	\$16	
7 TAXES (Multiply line 5 by line 6)	9999999999.99	9999999999.00	9999999999.00	9999999999.99

8. TOTAL TAXES DUE. Add line 7, Columns A through F. Enter the result here. If you did not have any activity for the period, enter "0.00" here

9. AMOUNTS ASSESSED DURING THE YEAR. PENALTY 9999999999.99 INTEREST 9999999999.99

10. TOTAL AMOUNT. Add lines 8 and 9. 9999999999.99

11. TOTAL TAXES PAID on Forms RV-2 (and the Annual return if this is an Amended return) less any refunds received for the tax year. 11 9999999999.99

12. Additional assessments paid for the tax year, if included on line 8. 12 9999999999.99

13. PENALTIES \$ 99999.99 INTEREST \$ 99999.99 Paid. 13 9999999999.99

14. TOTAL PAYMENTS MADE FOR THE TAX YEAR. (Add lines 11 thru 13) 14 9999999999.99

15. CREDIT CLAIMED ON ORIGINAL ANNUAL RETURN. (For Amended Return ONLY) 15 9999999999.99

16. NET PAYMENTS MADE. Line 14 minus line 15. 9999999999.99

17. CREDIT TO BE REFUNDED. Line 16 minus line 10. 9999999999.99

18. ADDITIONAL TAXES DUE. Line 10 minus line 16. 9999999999.99

19. FOR LATE FILING ONLY → PENALTY 9999999999.99 INTEREST 9999999999.99

20. TOTAL AMOUNT DUE AND PAYABLE. (Add lines 18 and 19) 9999999999.99

21. PLEASE ENTER THE AMOUNT OF YOUR PAYMENT. Attach a check or money order payable to "HAWAII STATE TAX COLLECTOR" to Form RV-3. Write "RV," the filing period, your Hawaii Tax I.D. No., and your daytime phone number on your check or money order. If you are NOT submitting a payment with this return, enter "0.00" here. 9999999999.99

DECLARATION: I declare, under the penalties set forth in section 231-36, HRS, that this is a true and correct return, prepared in accordance with the provisions of the Rental Motor Vehicle, Tour Vehicle, and Car-Sharing Vehicle Surcharge Tax Law and the rules issued thereunder.

IN THE CASE OF A CORPORATION OR PARTNERSHIP, THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.

SIGNATURE TITLE XXXXXXXXXXXX 12-12-12 (123)999-9999

Place QR Code Here

Name: TAXPAYER NAME XXXXXXXXXXXXXXXXXXXXXXXX

HAWAII TAX I.D. No. **RV** 123-456-7890-01

MM DD YYYY

Last 4 digits of your FEIN or SSN 1234 TAX YEAR ENDING 12-12-1212

Human Readable text here

COLUMNS D, E & F SCHEDULE		COLUMN D	COLUMN E	COLUMN F	
		Rental Motor Vehicle Surcharge Tax — Enter the Number of Rental Motor Vehicle Days for rentals Before January 1, 2022	Rental Motor Vehicle Surcharge Tax — Enter the Number of Rental Motor Vehicle Days for rentals After December 31, 2021 and Before January 1, 2023	Rental Motor Vehicle Surcharge Tax — Enter the Number of Rental Motor Vehicle Days for rentals After December 31, 2022 and Before January 1, 2024	
1	OAHU DISTRICT	999999999999	999999999999	999999999999	1
2	MAUI DISTRICT	999999999999	999999999999	999999999999	2
3	HAWAII DISTRICT	999999999999	999999999999	999999999999	3
4	KAUAI DISTRICT	999999999999	999999999999	999999999999	4
5	TOTALS (Add lines 1 through 4 of each column)	999999999999	999999999999	999999999999	5
6	RATES	\$5	\$5.50	\$6	6
7	TAXES (Multiply line 5 by line 6 in each Column)	9999999999 00	9999999999 .99	9999999999 00	7
If all of your rental days are Before January 1, 2023*, add line 7, Columns D and E and enter result here and on page 1, line 7.		9999999999 .99			7D&E
If all of your rental days are After December 31, 2021 and Before January 1, 2024**, add line 7, Columns E and F and enter result here and on page 1, line 7.		9999999999 .99			7E&F

\* If all of your rental days fall within Calendar Year 2022, complete ONLY Line 7 D&E.  
 \*\* If all of your rental days fall within Calendar Year 2023, complete ONLY Line 7 E&F.

Place QR Code Here  
Human Readable text here

**RENTAL MOTOR VEHICLE, TOUR VEHICLE, AND CAR-SHARING VEHICLE SURCHARGE TAX ANNUAL RETURN & RECONCILIATION**  
For Tax Years Ending After December 31, 2021  
And Before January 1, 2024

**X** Place an "X" in this box ONLY if this is an AMENDED return

MM DD YYYY

TAX YEAR ENDING

12-12-1212

HAWAII TAX I.D. NO. **RV**

123-456-7890-01

NAME: TAXPAYER NAME XXXXXXXXXXXXXXXXXXXXXXXX

Last 4 digits of your FEIN or SSN 1234

ATTACH CHECK OR MONEY ORDER HERE

		COLUMN A		COLUMN B		COLUMN C		COLUMNS D,E&F			
		Car-Sharing Vehicle Surcharge Tax — Enter the Number of Car-Sharing Vehicle Half-Hours		Tour Vehicle Surcharge Tax — Enter the Number of Tour Vehicles Carrying 26 or More Passengers		Tour Vehicle Surcharge Tax — Enter the Number of Tour Vehicles Carrying 8 - 25 Passengers		Rental Motor Vehicle Surcharge Tax — Complete the Schedule on page 2 then carry to this Column, line 7			
1	OAHU DISTRICT	999999999999		999999999999		999999999999			1		
2	MAUI DISTRICT	999999999999		999999999999		999999999999			2		
3	HAWAII DISTRICT	999999999999		999999999999		999999999999			3		
4	KAUAI DISTRICT	999999999999		999999999999		999999999999			4		
5	TOTALS (Add lines 1 through 4)	999999999999		999999999999		999999999999			5		
6	RATES	\$0.25		\$66		\$16			6		
7	TAXES (Multiply line 5 by line 6)	9999999999	.99	9999999999	00	9999999999	00	9999999999	.99	7	
8	<b>TOTAL TAXES DUE.</b> Add line 7, Columns A through F. Enter the result here. <b>If you did not have any activity for the period, enter "0.00" here</b>							9999999999	.99	8	
9	AMOUNTS ASSESSED DURING THE YEAR				PENALTY		9999999999	.99			
					INTEREST		9999999999	.99	9999999999	.99	9
10	<b>TOTAL AMOUNT.</b> Add lines 8 and 9							9999999999	.99	10	
11	TOTAL TAXES PAID on Forms RV-2 (and the Annual return if this is an Amended return) less any refunds received for the tax year				11	9999999999	.99				
12	Additional assessments paid for the tax year, if included on line 8				12	9999999999	.99				
13	PENALTIES \$ 9999.99 INTEREST \$ 9999.99 Paid				13	9999999999	.99				
14	TOTAL PAYMENTS MADE FOR THE TAX YEAR. (Add lines 11 thru 13)				14	9999999999	.99				
15	CREDIT CLAIMED ON ORIGINAL ANNUAL RETURN. (For Amended Return ONLY)				15	9999999999	.99				
16	<b>NET PAYMENTS MADE.</b> Line 14 minus line 15							9999999999	.99	16	
17	<b>CREDIT TO BE REFUNDED.</b> Line 16 minus line 10							9999999999	.99	17	
18	<b>ADDITIONAL TAXES DUE.</b> Line 10 minus line 16							9999999999	.99	18	
19	<b>FOR LATE FILING ONLY</b> →				PENALTY		9999999999	.99			
					INTEREST		9999999999	.99	9999999999	.99	19
20	<b>TOTAL AMOUNT DUE AND PAYABLE.</b> (Add lines 18 and 19)							9999999999	.99	20	
21	<b>PLEASE ENTER THE AMOUNT OF YOUR PAYMENT.</b> Attach a check or money order payable to "HAWAII STATE TAX COLLECTOR" to Form RV-3. Write "RV," the filing period, your Hawaii Tax I.D. No., and your daytime phone number on your check or money order. <b>If you are NOT submitting a payment with this return, enter "0.00" here.</b>							9999999999	.99	21	

**DECLARATION:** I declare, under the penalties set forth in section 231-36, HRS, that this is a true and correct return, prepared in accordance with the provisions of the Rental Motor Vehicle, Tour Vehicle, and Car-Sharing Vehicle Surcharge Tax Law and the rules issued thereunder.

IN THE CASE OF A CORPORATION OR PARTNERSHIP, THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.

SIGNATURE \_\_\_\_\_ TITLE XXXXXXXXXXXX 12-12-12 DATE (123)999-9999 DAYTIME PHONE NUMBER

Place QR Code Here  
Human Readable text here

Name: TAXPAYER NAME XXXXXXXXXXXXXXXXXXXXXXX

HAWAII TAX I.D. No. **RV** 123-456-7890-01

MM DD YYYY

Last 4 digits of your FEIN or SSN 1234 TAX YEAR ENDING 12-12-1212

COLUMNS D, E & F SCHEDULE		COLUMN D		COLUMN E		COLUMN F		
		Rental Motor Vehicle Surcharge Tax — Enter the Number of Rental Motor Vehicle Days for rentals Before January 1, 2022		Rental Motor Vehicle Surcharge Tax — Enter the Number of Rental Motor Vehicle Days for rentals After December 31, 2021 and Before January 1, 2023		Rental Motor Vehicle Surcharge Tax — Enter the Number of Rental Motor Vehicle Days for rentals After December 31, 2022 and Before January 1, 2024		
1	OAHU DISTRICT	999999999999		999999999999		999999999999		1
2	MAUI DISTRICT	999999999999		999999999999		999999999999		2
3	HAWAII DISTRICT	999999999999		999999999999		999999999999		3
4	KAUAI DISTRICT	999999999999		999999999999		999999999999		4
5	TOTALS (Add lines 1 through 4 of each column)	999999999999		999999999999		999999999999		5
6	RATES	\$5		\$5.50		\$6		6
7	TAXES (Multiply line 5 by line 6 in each Column)	9999999999	00	9999999999	.99	9999999999	00	7
	If all of your rental days are Before January 1, 2023*, add line 7, Columns D and E and enter result here and on page 1, line 7.			9999999999	.99			7D&E
	If all of your rental days are After December 31, 2021 and Before January 1, 2024**, add line 7, Columns E and F and enter result here and on page 1, line 7.					9999999999	.99	7E&F

\* If all of your rental days fall within Calendar Year 2022, complete ONLY Line 7 D&E.

\*\* If all of your rental days fall within Calendar Year 2023, complete ONLY Line 7 E&F.