## STATE OF HAWAII DEPARTMENT OF TAXATION



# General Information and Scannable Specifications for Form N-35 (Rev. 2021)

#### **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 N-35 (Rev. 2021)

#### General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-35. Form N-35 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-35 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-35 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 Arial
- 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 Arial bold

2. N-35: 18 pt Arial bold

3. Rev. 2021: 8 pt Arial

- The following fonts and sizes 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 N-35 (Rev. 2021): 8 pt Arial bold

- The following font and size should be used for the form number located at the bottom right corner on pages 1 through 4 of the form:
  - 1. Form N-35 (Rev. 2021): 10 pt Arial bold

#### 4. Variable Data

- All variable data fields must utilize 12 pt Courier New font. Exception: (1) On page 4 in the Schedule N section, the "SSN or FEIN" variable data fields are 10 pt Courier New. (2) On page 4 in the Schedule P section, the percentage variable data fields are 10 pt Courier New.
- · 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).

 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).

 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."

### Form N-35 (Rev. 2021) General Information and Scannable Specifications

#### 6. Dollar Amounts

99999999

- 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.
- Form N-35 (Rev. 2021) cannot be filed until 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 4: 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):
  - Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 10.
  - Pages 2 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: N35\_T 2021A 01 VIDXX

The required QR code for page 2 is: N35\_T 2021A 02 VIDXX

The required QR code for page 3 is: N35\_T 2021A 03 VIDXX

The required QR code for page 4 is: N35\_T 2021A 04 VIDXX

The QR code includes the form number (N35), an underscore, type of form (T), space, 4-digit form year (2021), 1-letter revision indicator (A), space, 2-digit page number (01), (02), (03), or (04), 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 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, row 11
  - 2. Pages 2 4: Column 6, row 8
- 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: N351C0S1

The required form serial number for page 2 is: N352C0S1

The required form serial number for page 3 is: N353C0S1

The required form serial number for page 4 is: N354C0S1

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 Forms Reproduction Program and who will be reproducing Form N-35. If you did not receive the acetate overlays, please contact the Forms Coordinator.

Place R Code	(REV. 2021)	Name as sh	OWN OR rote	ırn			Federal E	mnlover	Identificati	Page on Numbe
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b	Tax from Schedule D (Form N-35)		,,,,		22b		999999			
C	Number of N-4's attached	9999 <sub>Taxes v</sub>	vithhold on s	ttached N 4's	22c		999999			
d	LIFO recapture tax	lanes v	VIIIIIIGIG OII a	ittached IV-43	22d		99999			
	Interest due under look-back met				22e		999999			
e f					226	1 2 2 2 2 2 .	99999		T99999	00000
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( b		1Vs 2 2 2 2 2 2	2 and N-288	4s 99999	23b		999999	-1		
g C		<u> </u>			23c	9999	999999		Loooo	00000
ī i	Add lines 23a, 23b, and 23c							23d		99999
	stimated tax penalty. (see Instruction						> 2	24		99999
	VERPAYMENT (If line 23d is larger							25		99999
	nter amount of line 25 you want <b>Cre</b>					9999 <sub>R</sub>	efunded 3	26b		99999
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	MOUNT OF PAYMENT (see Instruc	tions)	<u> </u>	<u> </u>	<u> </u>			28		99999
	nount paid (overpaid) on original re	iurn — AMEND	ED RETURI	ONLY				29	99999	99999
⊞ 30 B/	ALANCE DUE (REFUND) with am	ended return (S	See Instruction	ons)				30	99999	99999
Schedu	ile A Cost of Goods So	ld (See Insti	ructions f	or Schedule	⊋ A)					
1 In	ventory at beginning of year							1	99999	99999
	ırchases							2	99999	99999
	ost of labor							3		99999
	dditional IRC section 263A costs (se	e federal Instru	ctions and a	tach a schedule	۱ (د			4		99999
	ther costs (attach schedule)	o rodordi interd	onorio ana a		,			5		99999
	tal-Add lines 1 through 5						1 1 1 1	6		99999
	ventory at end of year						11111	7		99999
	ost of goods sold—Line 6 minus line	7 (Enter here	and an nag	1 line 2)				8		99999
				e I, III le 2)			/	0		
9 a	Check all methods used for valuin  (i) X Cost as described in Tre			4774 0						
	(//				4 4 7 4					
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	(iii) X Other (specify method us									
b	Check if there was a writedown of									
С	Check if the LIFO inventory method			, ,			federal Fo	rm 970)		
	If the LIFO inventory method was	used for this tax	year, enter	percentage (or a	amount	s) of				
								9d		99999
	closing inventory computed under						+ + + + + +			Yes X No
	closing inventory computed under Do the rules of section 263A (with		erty produce	d or acquired fo	 or resale	e) apply to	the corpor	ation? .		
d		respect to prop								Yes X No
d e	Do the rules of section 263A (with	respect to prop								
d e f	Do the rules of section 263A (with Was there any change in determin If "Yes," attach explanation.	respect to proping quantities, o	ost or valua	tions between o	pening	and closin	g inventor			
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6 8 10 12 14 16 18 20 22 24 26 28	30 32 34 36 38 40 42 44 46 48 50 52 54 56	58 60 62 64 66 68 70 72 74 76 78 80
FORM N-35 (REV. 2021)		Page 3
Place	Name as shown on return	Federal Employer Identification Number
QR Code		
Here	NAME	99-999999
Human Readable text here	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	

Place Name as shown on return	Federal I	mploye	r Identification Number
PR Code NAME	00	-9999	2000
		-9995	9999
man Readable text here			
	b. Attributable		c. Attributable
Schedule K Shareholders' Pro Rata Share Items	to Hawaii		Elsewhere
1 Ordinary income (loss) from trade or business activities (page 1, line 21)	999999999999	1	99999999999
Net income (loss) from rental real estate activities (attach federal Form 8825)	99999999999	2	99999999999
3 a Gross income from other rental activities	999999999999	3a	99999999999
<b>b</b> Expenses from other rental activities (attach schedule)	99999999999	3b	99999999999
c Net income (loss) from other rental activities. Line 3a minus line 3b	999999999999	3c	99999999999
4 Interest income	999999999999	4	999999999999
5 Ordinary dividends	999999999999	5	99999999999
7 Net short-term capital gain (loss) (Schedule D (Form N-35))	999999999999	7	999999999999
8 Net long-term capital gain (loss) (Schedule D (Form N-35))	999999999999	8	999999999999
9 Net gain (loss) under IRC section 1231 (attach Schedule D-1)	999999999999	9	999999999999
10 Other income (loss) (attach schedule)	999999999999	10	999999999999
11 Charitable contributions (attach schedule)	999999999999	11	999999999999
12 IRC section 179 expense deduction (attach federal Form 4562)	999999999999	12	999999999999
13 Deductions related to portfolio income (loss) (attach schedule)	99999999999	13	99999999999
14 Other deductions (attach schedule)	99999999999	14	99999999999
15 a Interest expense on investment debts paid or accrued in 2021	99999999999	15a	99999999999
<b>b</b> (1) Investment income included on lines 4, 5, and 6, above	99999999999	15b(1)	99999999999
(2) Investment expenses included on line 13, above	99999999999	15b(2)	99999999999
16 a Fuel Tax Credit for Commercial Fishers (attach Form N-163)	999999999999	16a	
<b>b</b> Total cost of property qualifying for the Capital Goods			
Excise Tax Credit (See Instructions)	99999999999	16b	
c Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756)	See N-756A	16c	
d Hawaii Low-Income Housing Tax Credit (attach Form N-586)	99999999999	16d	
e Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	999999999999	16e	
f Motion Picture, Digital Media, and Film Production  Income Tax Credit (attach Form N-340)		16f	
g Credit for School Repair and Maintenance (attach Form N-330)	999999999999	16g	
h Renewable Energy Technologies Income Tax Credit (attach Form N-342)	999999999999	16h	
i Important Agricultural Land Qualified Agricultural		100	
Cost Tax Credit (attach Form N-344)	999999999999	16i	
j Tax Credit for Research Activities (attach Form N-346)	999999999999	16j	
k Renewable Fuels Production Tax Credit (attach Form N-352)	99999999999	16k	
I Organic Foods Production Tax Credit (attach Form N-354)	99999999999	16	
m Historic Preservation Income Tax Credit (attach Form N-325)	99999999999	16m	
n Hawaii income tax withheld on Forms N-288A (See Instructions)	99999999999	16n	
o Total Hawaii income tax withheld on Forms N-4	99999999999	160	
p Net income tax paid by the S corporation to states which do not recognize the			
corporation's "S" status. Identify state(s)		16p	999999999999
(Attach a separate schedule if more space is needed for any item.)			
17 Total property distributions (including cash) other than dividend distributions reported on line 22, below. Date of Distribution 12-12-1212		17	
18 Tax exempt interest income	99999999999	17	999999999999
19 Other tax exempt income	999999999999	19	999999999999
20 Non-deductible expenses	999999999999	20	999999999999
21 Other items and amounts not included on lines 1 through 20, above, that are			
required to be reported separately to shareholders (attach schedule)	99999999999	21	999999999999
22 Total dividend distributions paid from accumulated earnings and profits	999999999999		999999999999
23 Income (loss) — Combine lines 1 through 10. From the result, subtract the sum			
of lines 11 through 15a	99999999999	23	99999999999
24 Corporate adjustments to income attributable to Hawaii (attach schedule)	99999999999	24	
25 Interest penalty on early withdrawal of savings			99999999999
$35300121^{14}$ $16$ $18$ $20$ $22$ $24$ $26$ $28$ $30$ $32$ $34$ $36$ $10$ $10$ $10$ $10$ $10$ $10$ $10$ $10$	0 52 54 56 58 60 62	64 6 <b>F:C</b> 6	ŔM <sup>®</sup> N-357(REV.72029

Place	Name as	shown or	n return	Fed	eral Employer Ide	entification Number
R Code						
Here	NAME	,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.L.L.L.L.L.L.L.I	99-9999999	9
man Readable text here	XXXX	XXXXXX	XXXXXXXXXX	XXXXXX		
Schodulos I M 1 and	M-2 Attach a copy o	f naga 4	of fodoral Form	11200 to this rotu	urn Atlach Sch	M 2 if applicable
	of Shareholders (Attach					w-s, ii applicable.
	or orial enolucing (Altaci	i a sebai		space is needed	Year Sch. NS	
Name and Ad	dress SSN	or FEIN	No. of shares owned at all times during the year	State of Residence	filed, if any (Indicate if revoked)	Amount of Payment on Form N-4 attached
1 NAME AND ADDR						
NAME AND ADDR	<b> </b>					
NAME AND ADDR		999999	99999999	STATE XXX	99999999	999999999
2 NAME AND ADDR						
NAME AND ADDR		000000		ČIII A III III SZSZSZ		
NAME AND ADDR	LDD KKKKK	999999	99999999	STATE XXX	999999999	999999999
3 NAME AND ADDR	<del>                                      </del>					
NAME AND ADDR		999999	99999999	CITIA III III SZSZSZ	99999999	999999999
NAME AND ADDR	LDD AAAAA			STATE XXX		פפפפפפפ
	rtionment of Income (			<u>raii in the Instruc</u>		
	ss) from trade or business act	ivities (Fro	m page 1, line 21)			999999999
2 Apportionment facto	or (from Schedule P, line 8)					999.99999 %
	portioned to Hawaii (line 1 mu	1.1				999999999
	portioned elsewhere (line 1 m		'	1         '		999999999
	umns b and c, Schedule K, line					
reported in returns of	or reports to other states unde	r the Unifor	m Division of Income	for Tax Purposes Act	7.7.7.7.7.7.7.7.7.7.7.7	Yes X No
If "No," please expla	an EXPLANATION XX	AXXXXX	XXXXXXXXXXX	.xxxxxxxxxX	\XXXXXXXX	XXXXXXXXX
Schedule P Com						
	putation of Annormon	nent Fac	ctors (See Attrib	utable to Hawaii	in the Instruc	tions.)
Com			ctors (See Attrib	utable to Hawaii		etions.)
	In Hav	vaii		Та	otal Everywhere	
roperty — (use original cost)	In Hav	vaii End	l of taxable year	ੀਰ Beginning of taxabl	otal Everywhere e year End	d of taxable year
roperty — (use original cost)	In Hav  Beginning of taxable year  9999999999999999	waii End	of taxable year	Beginning of taxable	e year End	d of taxable year
roperty — (use original cost) and suildings	In Hav  Beginning of taxable year  99999999999999999999999999999999999	waii End 9999	I of taxable year 399999999999	Beginning of taxable 999999999999999999999999999999999999	otal Everywhere e year End 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	d of taxable year 999999999999
roperty — (use original cost) and duildings oventories	In Hav  Beginning of taxable year  9999999999999999	9999 9999	of taxable year 999999999999999999999999999999999999	Beginning of taxable	otal Everywhere e year End 9999 999 9999 999	d of taxable year 999999999999999999999999999999999999
Property — (use original cost) and Buildings Inventories Leasehold interests*	In Hav  Beginning of taxable year  99999999999999999999999999999999999	9999 9999 9999	of taxable year 999999999999999999999999999999999999	Beginning of taxable 999999999999999999999999999999999999	ptal Everywhere e year End 9999 9999 9999 9999 9999 999	d of taxable year 999999999999999999999999999999999999
roperty — (use original cost) and suildings easehold interests* Rented Property*	In Hav  Beginning of taxable year  99999999999999999999999999999999999	9999 9999 9999 9999	of taxable year  99999999999  99999999999  9999999999	Beginning of taxable 999999999999999999999999999999999999	ptal Everywhere e year End 9999 999 9999 999 9999 999	d of taxable year 999999999999999999999999999999999999
roperty — (use original cost) and duildings nventories easehold interests* Rented Property*	In Hav  Beginning of taxable year  99999999999999999999999999999999999	9999 9999 9999 9999	of taxable year  99999999999  999999999999  999999999	Beginning of taxable 999999999999999999999999999999999999	e year End 999 999 999 999 999 999 999 999 999 999	d of taxable year 999999999999999999999999999999999999
roperty — (use original cost) and uildings eventories easehold interests* etented Property Total	In Hav  Beginning of taxable year  99999999999999999999999999999999999	9999 9999 9999 9999	of taxable year  99999999999  99999999999  9999999999	Beginning of taxable 999999999999999999999999999999999999	e year End 999 999 999 999 999 999 999 999 999 999	d of taxable year 999999999999999999999999999999999999
roperty — (use original cost) and uildings eventories easehold interests* etented Property Total Enter net annual rent X 8.	In Hav  Beginning of taxable year  99999999999999999999999999999999999	9999 9999 9999 9999	of taxable year  99999999999  999999999999  999999999	Beginning of taxable 999999999999999999999999999999999999	ptal Everywhere e year End 9999 9999 9999 9999 9999 9999 9999 9999	d of taxable year 999999999999999999999999999999999999
roperty — (use original cost) and uildings eventories easehold interests* ented Property Total Enter net annual rent X 8. Compute all percentages to	In Hav  Beginning of taxable year  99999999999999999999999999999999999	9999 9999 9999 9999	of taxable year  99999999999999999999999999999999999	Beginning of taxable 999999999999999999999999999999999999	e year End 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	d of taxable year 999999999999999999999999999999999999
roperty — (use original cost) and uildings easehold interests* tented Property Total Enter net annual rent X 8. Compute all percentages to	In Hav  Beginning of taxable year  99999999999999999999999999999999999	9999 9999 9999 9999	of taxable year  99999999999999999999999999999999999	Beginning of taxable 999999999999999999999999999999999999	ptal Everywhere e year End 9999 9999 9999 9999 9999 9999 9999 9999	d of taxable year 999999999999999999999999999999999999
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roperty — (use original cost) and uildings easehold interests* ented Property* Total Enter net annual rent X.8. Compute all percentages to 1 Property values (average 2 Property factor (line 1, o 3 Total compensation.	In Have Beginning of taxable year 999999999999999999999999999999999999	9999 9999 9999 9999	of taxable year  999999999999  9999999999999  99999999	Beginning of taxable 999999999999999999999999999999999999	e year End 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	d of taxable year 999999999999999999999999999999999999
roperty — (use original cost) and uildings ventories easehold interests* ented Property Total Enter net annual rent X.8. Compute all percentages to 1 Property values (average 2 Property factor (line 1, cost) 3 Total compensation. 4 Payroll factor (line 3, cost)	In Hav  Beginning of taxable year  99999999999999999999999999999999999	9999 9999 9999 9999	of taxable year	Beginning of taxable 999999999999999999999999999999999999	btal Everywhere e year	d of taxable year 999999999999999999999999999999999999
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roperty — (use original cost) and	In Have Beginning of taxable year 999999999999999999999999999999999999	Maii End 99999999999999999999999999999999999	of taxable year	Beginning of taxable 999999999999999999999999999999999999	btal Everywhere e year	d of taxable year 999999999999999999999999999999999999
roperty — (use original cost) and	In Have Beginning of taxable year 999999999999999999999999999999999999	Maii End 99999999999999999999999999999999999	of taxable year	Beginning of taxable 999999999999999999999999999999999999	btal Everywhere e year	d of taxable year 999999999999999999999999999999999999
roperty — (use original cost) and	In Have Beginning of taxable year 999999999999999999999999999999999999	Maii End 99999999999999999999999999999999999	of taxable year	Beginning of taxable 999999999999999999999999999999999999	btal Everywhere e year	d of taxable year 999999999999999999999999999999999999
roperty — (use original cost) and	In Have Beginning of taxable year 999999999999999999999999999999999999	waii	of taxable year	Beginning of taxable 999999999999999999999999999999999999	btal Everywhere e year	d of taxable year 999999999999999999999999999999999999
roperty — (use original cost) and uildings nventories easehold interests* tented Property Total Enter net annual rent X 8. Compute all percentages to 1 Property values (average 2 Property factor (line 1, cost) Total compensation. 4 Payroll factor (line 3, cost) Total sales 5 Sales factor (line 5, col. 7 Total of factors (add line 8 Average of factors (see	Beginning of taxable year 999999999999999999999999999999999999	End   9999   9	of taxable year	Beginning of taxable 999999999999999999999999999999999999	btal Everywhere e year   Since   Since	re 999999999999999999999999999999999999
roperty — (use original cost) and suildings easehold interests* Rented Property Total Enter net annual rent X 8. Compute all percentages to 1 Property values (average 2 Property factor (line 1, cost) Total compensation. 4 Payroll factor (line 3, cost) 5 Total sales	Beginning of taxable year 999999999999999999999999999999999999	End   9999   9	of taxable year	Beginning of taxable 999999999999999999999999999999999999	been clesignated:	d of taxable year 999999999999999999999999999999999999
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roperty — (use original cost) and	Beginning of taxable year 999999999999999999999999999999999999	End   9999   9	of taxable year	Beginning of taxable 999999999999999999999999999999999999	been designated:	d of taxable year 999999999999999999999999999999999999
roperty — (use original cost) and Buildings easehold interests* Rented Property Total Enter net annual rent X 8. Compute all percentages to 1 Property values (average Property factor (line 1, cost) Total compensation. 4 Payroll factor (line 3, cost) Total sales 6 Sales factor (line 5, col. 7 Total of factors (add line 8 Average of factors (see Designate of Sales factor)  Inter below the shareholder designate of Sales factor (line 5)	Beginning of taxable year 999999999999999999999999999999999999	End   9999   9	of taxable year	Beginning of taxable 999999999999999999999999999999999999	been designated:	d of taxable year 999999999999999999999999999999999999
Property — (use original cost) and Buildings Enventories Eeasehold interests* Rented Property Total Enter net annual rent X 8. Compute all percentages to Property values (average Property factor (line 1, cost) Total sales Total sales Sales factor (line 5, col. 7) Total of factors (add line 8) Average of factors (see Property sales Sales factor (line 5) Average of factors (see Property sales Sales factor (line 5) Average of factors (see Property sales Sales factor (line 5) Average of factors (see Property sales Sales factor (line 5) Average of factors (see Property sales Sales factor (line 5) And Factor sales Sales Sales factor (line 5) And Factor sales Sa	Beginning of taxable year 999999999999999999999999999999999999	End   9999   9	of taxable year	Beginning of taxable 999999999999999999999999999999999999	been designated:    Deen designated:   Compare   Compare	d of taxable year 999999999999999999999999999999999999
roperty — (use original cost) and suildings easehold interests* tented Property Total Enter net annual rent X 8. Compute all percentages to Property values (average Property values (average Property factor (line 1, cost) Total compensation. Payroll factor (line 3, cost) Total sales Sales factor (line 5, col. Total of factors (add line 8 Average of factors (see Designated TMP)  ADDR ADDR	Beginning of taxable year 999999999999999999999999999999999999	End   9999   9	of taxable year	Beginning of taxable 999999999999999999999999999999999999	been designated:    Deen designated:   Compare   Compare	d of taxable year 999999999999999999999999999999999999
roperty — (use original cost) and suildings nventories easehold interests* Rented Property Total Enter net annual rent X 8. Compute all percentages to 1 Property values (average 2 Property factor (line 1, cost) 3 Total compensation. 4 Payroll factor (line 3, cost) 5 Sales factor (line 5, col. 7 Total of factors (add line 8 Average of factors (see Designated TMP  Designated TMP  ADDR	Beginning of taxable year 999999999999999999999999999999999999	End   9999   9	of taxable year	Beginning of taxable 999999999999999999999999999999999999	been designated:    Deen designated:   Compare   Compare	d of taxable year 999999999999999999999999999999999999

#### FORM **N-35** (REV. 2021)

## S CORPORATION INCOME TAX RETURN

For calendar year 2021

Place QR Code Here

or other tax year beginning  $\underline{12-12}$ , 2021 and ending  $\underline{\phantom{a}12-12}$  ,  $\underline{\phantom{a}20}$ 

L	Tiere				
Hu	ıman Readal	MENDED Return (Attach Sch AMD)			
Γ	Name		Federal Employer I.D		,
۱	IN ENTIT				
TVDE	Dba or 0 DBA	o Or care of xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	999999	,	e shown on federal Form 1120S)
<b>↓</b>	Mailing A	ddress (number and street)	Hawaii Tax I.D. No.	000	)-9999-99
<b>★</b>   B			GE 999	222	
	City or to	wn, State, and Postal/ZIP Code. If foreign address, see Instructions. OR TOWN STATE ZIP CODE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Enter the number of So attached to this return		ns 999999999
-	s the cor	oration electing to be an S corporation beginning with this tax year?			X Yes X No
	Check if	(1) X Initial Return (2) X Final Return (3) X S Election Termination or Revocation (4) X Name Cha	ange (5) X IRS Ad	diustmen	t
		months in 2021 was this corporation in operation? $\frac{99}{}$ Was this corporation in operation?			
-		JTION: Include only trade or business income and expenses on lines 1a through 20. S			
$I\Gamma$		· · · · · · · · · · · · · · · · · · ·	999999999	01 11101	· inioiniationi
Ш	1		99999999		
11	1 _	Line 1a minus line 1b		1c	9999999999
It Here —	2 0	ost of goods sold (Schedule A, line 8)		2	99999999999
	3 3	ross profit (line 1c minus line 2).		3	99999999999
취	4 1	et gain or (loss) from Schedule D-1, Part II, line 19 (attach Schedule D-1)		4	99999999999
l ig	1	ther income (see Instructions) (attach schedule)	-	5	99999999999
Payment Here	6	TOTAL income (loss) — Add lines 3 through 5 and enter here		6	99999999999
造는		ompensation of officers		7	99999999999
and		alaries and wages (less employment credit)	-	8	99999999999
<u> </u>		epairs and maintenance		9	99999999999
us		ad debts (see Instructions)		10	99999999999
Forms N-4	1		t t		99999999999
<b>–</b> I	-	ents		11	99999999999
Attach	12 T	exes and licenses (attach schedule)		12	
۶   ۶	2 13 Ir	terest		13	9999999999
		epreciation from federal Form 4562 not claimed elsewhere on return (see Instructions)	-	14	99999999999
114	ى مدا⊔	epletion (Do not deduct oil and gas depletion. See Instructions.)	-	15	
-	-1	dvertising	-	16	99999999999
Ш	1	ension, profit-sharing, etc. plans		17	9999999999
Ш		mployee benefit programs		18	99999999999
$\Pi$		ther deductions (attach schedule)	-	19	99999999999
$\Pi$	20	TOTAL deductions — Add lines 7 through 19 and enter here		20	99999999999
$\vdash$	DEC	rdinary income (loss) from trade or business activities — line 6 minus line 20 (To Sch. K, line	/	21	
↑ A	by me	<b>_ARATION:</b> I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accent, to the best of my knowledge and belief, is true, correct, and complete, made in good faith, for the taxable year			
<b>∦</b>  ∃	235, H	RS. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge			, , , , , ,
Sign	20 (	12-12-12	NAME.	ZND	TITLE XXXX
Ü	5 7	Signature of officer Date			ne and title of officer
100	Š + M	y the Hawaii Department of Taxation discuss this return with the preparer shown below	71 1		
Plasca	(S	ee page 3 of the Instructions) <b>This designation does not replace Form N-848, Power of At</b>			. A les A No
	1	Preparer's Signature Date	Check if	Р	reparer's identification no.
	aid	Print Preparer's Name PREPARERS NAME XXXXXXXXX 12-12-12		x   E	PREP ID NO X
F	Preparer's nformatio	Firm's name (or . FIDMC NAME AND ADDDECC VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	Federal 9	9-99	99999
"		yours if self-employed) > TITCHS NAME AND ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	E.I. NO. *	/100	)
L		Address and Postal/ZIP Code FIRMS NAME AND ADDRESS XXXXXXXXX	Phone no. >	(123	3) 456-7890

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	raye
Name as shown on return	Federal Employer Identification Number
NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99-999999

	22	<b>a</b> Excess net passive income tax (attach schedule(s))	22a	9999999999	_	
		<b>b</b> Tax from Schedule D (Form N-35), line 21	22b	999999999	_	
		c Number of N-4's attached99999_Taxes withheld on attached N-4's	22c	9999999999		
		d LIFO recapture tax	22d	9999999999		
& PAYMENTS		e Interest due under look-back method	22e	9999999999		
딞		<b>f</b> Add lines 22a, 22b, 22c, 22d, and 22e			. 22f	99999999999
Į₹	23	<b>a</b> 2020 overpayment allowed as a credit	23a	9999999999		
PA		<b>b</b> 2021 estimated tax payments from N-201Vs 9999999 and N-288As 99999	23b	9999999999		
∞ ర		c Payments with extension		9999999999		
TAX		<b>d</b> Add lines 23a, 23b, and 23c				99999999999
-	24	Estimated tax penalty. (see Instructions) Check if Form N-220 is attached				99999999999
	25	OVERPAYMENT (If line 23d is larger than the total of lines 22f and 24), enter AMC				99999999999
	26	Enter amount of line 25 you want <b>Credited to 2022 estimated tax</b> > 26a \$_99				99999999999
	27	TAX DUE (If the total of lines 22f and 24 is larger than line 23d) enter the amount				99999999999
0.2	28	AMOUNT OF PAYMENT (see Instructions)				99999999999
MENDE	29 30	Amount paid (overpaid) on original return — <b>AMENDED RETURN ONLY</b>				99999999999
		BALANCE DUE (REFUND) with amended return (See Instructions) dule A Cost of Goods Sold (See Instructions for Schedule			. 30	33333333333
•		dule A Cost of Goods Sold (See Instructions for Schedule Inventory at beginning of year				99999999999
	1 2	Purchases				99999999999
	3	Cost of labor				99999999999
	4	Additional IRC section 263A costs (see federal Instructions and attach a schedule				99999999999
	5	Other costs (attach schedule)	,			99999999999
	6	Total—Add lines 1 through 5				99999999999
	7	Inventory at end of year.				99999999999
	8	Cost of goods sold—Line 6 minus line 7. (Enter here and on page 1, line 2)				99999999999
	9	a Check all methods used for valuing closing inventory:				
		(i) X Cost as described in Treasury Regulations section 1.471-3.				
			n 1.471	-4 (see Instructions)		
		(ii) X Lower of cost or market as described in Treasury Regulations section (iii) X Other (specify method used and attach explanation) ➤ METHOD	US	ED XXXXXXXX	XXXXX	XXXXXXXXXXXX
		<b>b</b> Check if there was a writedown of subnormal goods as described in Treasury	Regula	ations section 1.471-2	2(c)	<b>X</b>
		c Check if the LIFO inventory method was adopted this tax year for any goods (i	f chec	ked, attach federal Fo	orm 970)	X
		d If the LIFO inventory method was used for this tax year, enter percentage (or a	amoun	ts) of	1	ı
		closing inventory computed under LIFO			. 9d	99999999999
		e Do the rules of section 263A (with respect to property produced or acquired for	r resal	e) apply to the corpor	ation? .	X Yes X No
		f Was there any change in determining quantities, cost or valuations between o	pening	and closing inventor	y?	X Yes X No
		If "Yes," attach explanation.				
	Sche	dule B Other Information				
	1	Check method of accounting: a X Cash b X Accrual c X Other (s		) ➤ OTHER XXX		XXX_
	2	<b>a</b> Date of incorporation $12-12-1212$ <b>b</b> Date business began in	Hawa	ii 12-12-		010
		$ \textbf{c} \;\; \text{Under laws of} \;\; \underline{\text{LAWS}} \;\; \text{OF} \;\; \underline{\text{XXXXXXXX}} \qquad \textbf{d} \;\; \text{Date of federal election} $				
	3	Refer to the listing of Business Activity Codes at the end of the federal Instructions	s for F	orm 1120S and state	your pring	cipal:
		Business Activity ➤ BUSINESS ACTIVITY XX ; Product or servi				
	4	Did the corporation at the end of the tax year own, directly or indirectly, 50% or mo		· ·		
		corporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a so		- ' '		V V
	_	and employer identification number (b) percentage owned, and (c) if 100% owned		QSSS election made	?	A Yes A No
	5	Enter the number of shareholders in the corporation at the end of the tax year who		00000000		
	_	residents of Hawaii 9999999999 nonresidents of Hawaii 99			-	<b>Y</b> v <b>Y</b> v
	6	Did the corporation derive income from sources outside Hawaii which is not included the corporation (4) was a Comparation before it elected to be an Sourcestian				
	7	If the corporation: (1) was a C corporation before it elected to be an S corporation determined by reference to its basis (or the basis of any other property) in the har				
		(defined by IRC section 1374(d)(1)) in excess of the net recognized built-in gain fr by net recognized built-in gain from prior years $\dots \dots \dots $ \$ 99	999	999999999		. 3

Name as shown on return

Place QR Code Here Human Readable text here

NAME  Federal Employer Identification Number

99-9999999

;	Sch	edule K Shareholders' Pro Rata Share Items	b. Attributable to Hawaii		c. Attributable Elsewhere
	1	Ordinary income (loss) from trade or business activities (page 1, line 21)	999999999999	1	99999999999
	2	Net income (loss) from rental real estate activities (attach federal Form 8825)	99999999999	2	99999999999
	3 a	Gross income from other rental activities	99999999999	3a	99999999999
(3)	b	Expenses from other rental activities (attach schedule)	99999999999	3b	99999999999
Income (Losses)	С	Net income (loss) from other rental activities. Line 3a minus line 3b	99999999999	3с	99999999999
őμ	4	Interest income	999999999999	4	999999999999
	5	Ordinary dividends	99999999999	5	99999999999
ĚΙ	6	Royalty income	99999999999	6	999999999999
<u>اة</u>	7	Net short-term capital gain (loss) (Schedule D (Form N-35))	999999999999	7	999999999999
-	8	Net long-term capital gain (loss) (Schedule D (Form N-35))	999999999999	8	999999999999
	9	Net gain (loss) under IRC section 1231 (attach Schedule D-1)	999999999999	9	99999999999
-	10	Other income (loss) (attach schedule)	999999999999	10	999999999999
s ·	11	Charitable contributions (attach schedule)	999999999999	11	999999999999
_	12	IRC section 179 expense deduction (attach federal Form 4562)	999999999999	12	999999999999
힐	13	Deductions related to portfolio income (loss) (attach schedule)	999999999999	13	999999999999
핅,	14	Other deductions (attach schedule)	999999999999	14	999999999999
		Interest expense on investment debts paid or accrued in 2021	999999999999	15a	999999999999
Investment		(1) Investment income included on lines 4, 5, and 6, above	999999999999	15b(1)	999999999999
Inte		(2) Investment expenses included on line 13, above	999999999999	15b(2)	999999999999
	16 a	Fuel Tax Credit for Commercial Fishers (attach Form N-163)	999999999999	16a	333333333333
		Total cost of property qualifying for the Capital Goods	999999999999	100	
	D	Excise Tax Credit (See Instructions)	999999999999	16b	
	•			16c	
		Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756).	See N-756A 999999999999		
		Hawaii Low-Income Housing Tax Credit (attach Form N-586)		16d	
		Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	99999999999	16e	
	т	Motion Picture, Digital Media, and Film Production	000000000000	405	
		Income Tax Credit (attach Form N-340)	99999999999	16f	
က္က	_	Credit for School Repair and Maintenance (attach Form N-330)	99999999999	16g	
Credits		Renewable Energy Technologies Income Tax Credit (attach Form N-342)	999999999999	16h	
5	ı	Important Agricultural Land Qualified Agricultural			
		Cost Tax Credit (attach Form N-344)	99999999999	16i	
	_	Tax Credit for Research Activities (attach Form N-346)	99999999999	16j	
		Renewable Fuels Production Tax Credit (attach Form N-352)	99999999999	16k	
		Organic Foods Production Tax Credit (attach Form N-354)	99999999999	161	
		Historic Preservation Income Tax Credit (attach Form N-325)	99999999999	16m	
		Hawaii income tax withheld on Forms N-288A (See Instructions)	99999999999	16n	
		Total Hawaii income tax withheld on Forms N-4	99999999999	<b>16</b> 0	
	р	Net income tax paid by the S corporation to states which do not recognize the			
$\perp$		corporation's "S" status. Identify state(s)		16p	999999999999
	(Atta	ch a separate schedule if more space is needed for any item.)			
	17	Total property distributions (including cash) other than dividend distributions			
		reported on line 22, below. Date of Distribution12-12-1212	999999999999	17	999999999999
ŀ	18	Tax exempt interest income	99999999999	18	99999999999
္တု	19	Other tax exempt income	99999999999	19	99999999999
	20	Non-deductible expenses	999999999999	20	999999999999
:	21	Other items and amounts not included on lines 1 through 20, above, that are			
Other Items		required to be reported separately to shareholders (attach schedule)	999999999999	21	999999999999
วี :	22	Total dividend distributions paid from accumulated earnings and profits	999999999999	22	99999999999
- 1	23	Income (loss) — Combine lines 1 through 10. From the result, subtract the sum			
		of lines 11 through 15a	999999999999	23	999999999999
- [	24	Corporate adjustments to income attributable to Hawaii (attach schedule)	999999999999	24	
	25	Interest penalty on early withdrawal of savings		25	999999999999
		,,,			

Place QR Code Here Human Readable text here Name as shown on return

**Federal Employer Identification Number** 

NAME

99-9999999

Schedules L, M-1, and M-2 Attach a copy of page 4 of federal Form 1120S to this return. Attach Sch. M-3, if applicable. List of Shareholders (Attach a separate sheet if more space is needed)

Name and Address	SSN or FEIN	No. of shares owned at all times during the year	State of Residence	Year Sch. NS filed, if any (Indicate if revoked)	Amount of Payment on Form N-4 attached
1 NAME AND ADDRESS XXXXX					
NAME AND ADDRESS XXXXX  NAME AND ADDRESS XXXXX	99999999999	99999999	STATE XXX	99999999	999999999
2 NAME AND ADDRESS XXXXX					
NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX	99999999999	99999999	STATE XXX	999999999	999999999
3 NAME AND ADDRESS XXXXX					
NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX	99999999999	99999999	STATE XXX	99999999	999999999

Schedule O Apportionment of Income (See Attributable to Hawaii in the Instructions.)

999999999999 Ordinary income (loss) from trade or business activities (From page 1, line 21).......

999.99999 2 9999999999999

Business income apportioned to Hawaii (line 1 multiplied by line 2) (To Schedule K, line 1, col. b) . . . . . . . 999999999999 Business income apportioned elsewhere (line 1 minus line 3). (To Schedule K, line 1, col. c). . . . . . . .

Are the totals of columns b and c, Schedule K, lines 2 through 6, and the amounts shown on Schedule P, column B, the same as those X Yes X reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? . 

Schedule P Computation of Apportionment Factors (See Attributable to Hawaii in the Instructions.)

	In Hawa	aii	Total Everywhere		
Property — (use original cost)	Beginning of taxable year	End of taxable year	Beginning of taxable year	End of taxable year	
Land	999999999999	999999999999	999999999999	999999999999	
Buildings	999999999999	999999999999	999999999999	999999999999	
Inventories	999999999999	999999999999	999999999999	999999999999	
Leasehold interests*		999999999999		999999999999	
Rented Property*		999999999999		999999999999	
Other Property	999999999999	999999999999	999999999999	999999999999	
Total	999999999999	999999999999	999999999999	9999999999999	

\* Enter net annual rent X 8.

	Compute all percentages to 5 decimal places (0.00000%)	A. In Hawaii	B. Everywhere	
1	Property values (average value of property above)	99999999999	999999999999	
2	Property factor (line 1, col. A divided by line 1, col. B)		999.999	999 %
3	Total compensation	99999999999	99999999999	
4			999.999	999 %
5	Total sales	99999999999	999999999999	
6	Sales factor (line 5, col. A divided by line 5, col. B)		999.999	999 %
7	Total of factors (add lines 2, 4, and 6)		999.99	999 %
8	Average of factors (see instructions) (To Schedule O, line 2)		999.99	999 %

#### **Designation of Tax Matters Person (See Instructions.)**

Enter below the shareholder designated as the tax matters person (TMP) for the tax year of this return, if one has been designated:

Name of designated TMP

NAME OF DESIGNATED TMP XXXXXXXXXXXXXXX

Identifying number of TMP 99999999999999

Address of designated TMP ADDRESS OF