

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-70NP (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

**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

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

FORM N-70NP (Rev. 2021)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-70NP. Form N-70NP is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-70NP 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 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-70NP 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-70NP: 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 page 2 of the form:
 1. FORM N-70NP (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 and 2 of the form:

1. FORM N-70NP (REV. 2021): 10 pt Arial bold

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 indicator. 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).

6. Dollar Amounts

123456789

- 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-70NP (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 - 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 at the bottom of row 10.
 2. Page 2: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 7.
- Height of the QR code is 0.5 inch.
- Length of the QR code is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is N70NP_T 2021A 01 VIDXX:

The required QR code for page 2 is
N70NP_T 2021A 02 VIDXX:

The QR code includes the form number (N70NP), 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), 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. Page 2: 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: N701C0S1

The required form serial number for page 2 is: N702C0S1
- 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-70NP. If you did not receive the acetate overlays, please contact the Forms Coordinator.

FORM N-70NP (REV. 2021)

EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURN

For calendar year 2021

Place QR Code Here

or other taxable year beginning 12-12, 2021 and ending 12-12, 2021

Human Readable text here Amended Return (Attach Sch AMD) IRS Adjustment NOL Carryback

PRINT OR TYPE	Name of organization NAME OF ORGANIZATION XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	A Federal Employer I.D. No. 99-9999999
	Db/a or C/O DBA OR CARE OF XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	B Unrelated business activity code(s) 999999
	Mailing Address (number and street) MAILING ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	C Hawaii Tax I.D. No. GE-999-999-9999-99
	City or town, State and Postal/ZIP code. If this is a foreign address, see Instructions. CITY OR TOWN STATE POSTAL ZIP CODE XXXXXXXXXXXXXXXXXXXX	D This organization is a (check one): <input checked="" type="checkbox"/> Corporation <input checked="" type="checkbox"/> Charitable Trust

ENTER APPROPRIATE AMOUNTS FROM FEDERAL FORM 990-T. <i>Note: The sum of lines 1 - 5 DO NOT equal line 6.</i>		
Taxable Income	1 Gross receipts or sales	1 999999999999
	2 Returns and allowances	2 999999999999
	3 Cost of goods sold and/or operations	3 999999999999
	4 Capital gain net income (see Instructions)	4 999999999999
	5 Other income	5 999999999999
	6 Total unrelated trade or business income	6 999999999999
	7 Total deductions	7 999999999999
	8 Unrelated business taxable income	8 999999999999
Tax Computation	9 Tax — From TAX COMPUTATION SCHEDULE on page 2, Part I, line 9	9 999999999999
	10 Tax — From TAX COMPUTATION SCHEDULE on page 2, Part II, line 14	10 999999999999
	11 Recapture of Capital Goods Excise Tax Credit from Form N-312, Part II (attach Form N-312)	11 999999999999
	12 Recapture of Low-Income Housing Tax Credit from Form N-586, Part III (attach Form N-586)	12 999999999999
	13 Recapture of Tax Credit for Flood Victims from Form N-338 (attach Form N-338)	13 999999999999
	14 Recapture of Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	14 999999999999
	15 Recapture of Capital Infrastructure Tax Credit (attach Form N-348)	15 999999999999
	16 Total tax (add lines 9 or 10 and 11, 12, 13, 14, and 15)	16 999999999999
	17 Total refundable tax credits from Schedule CR, line 8	17 999999999999
	18 ADJUSTED TAX LIABILITY — Line 16 minus line 17. If line 18 is zero or less, see Instructions.	18 999999999999
Total Income Tax	19 Total nonrefundable credits from Schedule CR, line 28	19 999999999999
	20 Line 18 minus line 19	20 999999999999
	21 Credits and payments:	
	(a) 2020 overpayment credited to 2021	21(a) 999999999999
	(b) Estimated tax payments	21(b) 999999999999
	(c) Tax paid with automatic extension of time to file	21(c) 999999999999
	(d) Total credits and payments (add lines 21(a) through 21(c))	21(d) 999999999999
	22 Estimated tax penalty (see Instructions). Check if Form N-220 is attached	22 999999999999
	23 TAX DUE — If line 21(d) is smaller than the total of lines 20 and 22, enter amount owed (see Instructions)	23 999999999999
	24 OVERPAYMENT — If line 21(d) is larger than the total of lines 20 and 22, enter amount overpaid (see Instructions)	24 999999999999
Amended Return	25 (a) Enter the amount of line 24 you want Credited to 2022 estimated tax	25(a) 999999999999
	25 (b) Enter the amount of line 24 you want Refunded to you (line 24 minus line 25(a))	25(b) 999999999999
	26 Enter AMOUNT PAID with this return	26 999999999999
	27 Amount paid (overpaid) on original return — AMENDED RETURN ONLY (see Instructions)	27 999999999999
28 BALANCE DUE (REFUND) with amended return (see Instructions)	28 999999999999	

ATTACH COPY OF FEDERAL FORM 990-T

I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: _____ Date: 12-12-12 Name and title of officer: NAME AND TITLE XXX

May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 5 of the Instructions) Yes No

Please Sign Here	Preparer's signature Print Preparer's Name	PREPARER NAME XXXXXXXXXXXX	Date	12-12-12	Check if self-employed <input checked="" type="checkbox"/>	Preparer's identification no. PREP ID NOX
	Firm's name (or yours, if self-employed) Address and ZIP Code	FIRMS NAME ADDRESS XXXXXXXXXXXX FIRMS NAME ADDRESS XXXXXXXXXXXX	Federal E.I. No.	99-9999999	Phone no.	(123) 456-7890

Place QR Code Here	Name as shown on return	Federal Employer Identification Number
	NAME OF ORGANIZATION XXXXXXXXXXXXXXXXXXXXXXXXXXXX	99-9999999

Human Readable text here

TAX COMPUTATION SCHEDULE

PART I -- Organizations Taxable as CORPORATIONS (See instructions for Tax Computation)

1	Enter the amount of unrelated business taxable income as shown on page 1, line 8	1	9999999999
2	Enter the total of other deductions (see Instructions, attach schedule)	2	9999999999
3	Difference — line 1 minus line 2	3	9999999999
4	Hawaii additions to income (see Instructions, attach schedule)	4	9999999999
5	Sum of lines 3 and 4	5	9999999999
6	Enter the amount of taxable net capital gain from line 13, Schedule D (Form N-30/N-70NP)	6	9999999999
7	Difference — line 5 minus line 6 (if zero or less, enter zero)	7	9999999999
8	(a) Tax on net capital gain — 4% of the amount on line 6	8(a)	9999999999
	(b) Tax on all other taxable income — If the amount on line 7 is:		
	(i) Not over \$25,000 — Enter 4.4% of line 7	8(b)(i)	9999999999
	(ii) Over \$25,000 but not over \$100,000 — Enter 5.4% of line 7 \$ 9999999999 Subtract \$250 and enter the difference	8(b)(ii)	9999999999
	(iii) Over \$100,000 — Enter 6.4% of line 7 \$ 9999999999 Subtract \$1,250 and enter the difference	8(b)(iii)	9999999999
	(c) Total of lines 8(a) and 8(b)	8(c)	9999999999
	(d) Using the rates listed on line 8(b), compute the tax on the amount on line 5 above	8(d)	9999999999
9	Total tax (enter the smaller of line 8(c) or line 8(d)). Also, enter this amount on page 1, line 9	9	9999999999

PART II -- TRUSTS Taxable at Trust Rates (See instructions for Tax Computation)

1	Enter the amount of unrelated business taxable income as shown on page 1, line 8	1	9999999999
2	Enter the total of other deductions (see Instructions, attach schedule)	2	9999999999
3	Difference — line 1 minus line 2	3	9999999999
4	Hawaii additions to income (see Instructions, attach schedule)	4	9999999999
5	Sum of lines 3 and 4	5	9999999999
6	Net capital gain taxable to the trust. Enter the smaller of line 16 or 17, col. (b), Schedule D (Form N-40)	6	9999999999
7	Difference — line 5 minus line 6 (if zero or less, enter zero)	7	9999999999
8	Enter the greater of line 7 or \$20,000	8	9999999999
9	Using the Trust Tax Rates below, compute the tax on the amount on line 8. If line 8 is \$20,000, enter \$1,128	9	9999999999
10	Difference — line 5 minus line 8 (if zero or less, enter zero)	10	9999999999
11	Multiply the amount on line 10 by 7.25%	11	9999999999
12	Total of lines 9 and 11	12	9999999999
13	Using the Trust Tax Rates below, compute the tax on the amount on line 5 above	13	9999999999
14	Total tax (enter the smaller of line 12 or line 13). Also, enter this amount on page 1, line 10	14	9999999999

TRUST TAX RATES FOR PERIODS AFTER 12/31/01

If the taxable income is:	The tax shall be:
Not over \$2,000	1.4% of taxable income
Over \$2,000 but not over \$4,000	\$28.00 plus 3.20% of excess over \$2,000
Over \$4,000 but not over \$8,000	\$92.00 plus 5.50% of excess over \$4,000
Over \$8,000 but not over \$12,000	\$312.00 plus 6.40% of excess over \$8,000
Over \$12,000 but not over \$16,000	\$568.00 plus 6.80% of excess over \$12,000
Over \$16,000 but not over \$20,000	\$840.00 plus 7.20% of excess over \$16,000
Over \$20,000 but not over \$30,000	\$1,128.00 plus 7.60% of excess over \$20,000
Over \$30,000 but not over \$40,000	\$1,888.00 plus 7.90% of excess over \$30,000
Over \$40,000	\$2,678.00 plus 8.25% of excess over \$40,000

STATE OF HAWAII—DEPARTMENT OF TAXATION
**EXEMPT ORGANIZATION BUSINESS
INCOME TAX RETURN**

THIS SPACE FOR DATE RECEIVED STAMP

For calendar year **2021**

Place
QR Code
Here

or other taxable year beginning 12-12, 2021
and ending 12-12, 2012

Human Readable text here Amended Return (Attach Sch AMD) IRS Adjustment NOL Carryback

PRINT OR TYPE	Name of organization NAME OF ORGANIZATION XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	A Federal Employer I.D. No. 99-9999999
	Dba or C/O DBA OR CARE OF XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	B Unrelated business activity code(s) 999999
	Mailing Address (number and street) MAILING ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	C Hawaii Tax I.D. No. GE-999-999-9999-99
	City or town, State and Postal/ZIP code. If this is a foreign address, see Instructions. CITY OR TOWN STATE POSTAL ZIP CODE XXXXXXXXXXXXXXXXXXXX	D This organization is a (check one): <input checked="" type="checkbox"/> Corporation <input checked="" type="checkbox"/> Charitable Trust

Taxable Income	ENTER APPROPRIATE AMOUNTS FROM FEDERAL FORM 990-T. <i>Note: The sum of lines 1 - 5 DO NOT equal line 6.</i>	
	1 Gross receipts or sales	1 99999999999
	2 Returns and allowances	2 99999999999
	3 Cost of goods sold and/or operations	3 99999999999
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	5 Other income	5 99999999999
	6 Total unrelated trade or business income	6 99999999999
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8 Unrelated business taxable income	8 99999999999	

Tax Computation	9 Tax — From TAX COMPUTATION SCHEDULE on page 2, Part I, line 9	9 99999999999
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Total Income Tax	16 Total tax (add lines 9 or 10 and 11, 12, 13, 14, and 15)	16 99999999999
	17 Total refundable tax credits from Schedule CR, line 8	17 99999999999
	18 ADJUSTED TAX LIABILITY — Line 16 minus line 17. If line 18 is zero or less, see Instructions.	18 99999999999
	19 Total nonrefundable credits from Schedule CR, line 28	19 99999999999
	20 Line 18 minus line 19	20 99999999999
	21 Credits and payments:	

(a) 2020 overpayment credited to 2021	21(a) 99999999999	ATTACH COPY OF FEDERAL FORM 990-T
(b) Estimated tax payments	21(b) 99999999999	
(c) Tax paid with automatic extension of time to file	21(c) 99999999999	
(d) Total credits and payments (add lines 21(a) through 21(c))	21(d) 99999999999	

22 Estimated tax penalty (see Instructions). Check if Form N-220 is attached	22 99999999999
23 TAX DUE — If line 21(d) is smaller than the total of lines 20 and 22, enter amount owed (see Instructions)	23 99999999999
24 OVERPAYMENT — If line 21(d) is larger than the total of lines 20 and 22, enter amount overpaid (see Instructions)	24 99999999999
25 (a) Enter the amount of line 24 you want Credited to 2022 estimated tax	25(a) 99999999999
(b) Enter the amount of line 24 you want Refunded to you (line 24 minus line 25(a))	25(b) 99999999999
26 Enter AMOUNT PAID with this return	26 99999999999
27 Amount paid (overpaid) on original return — AMENDED RETURN ONLY (see Instructions)	27 99999999999
28 BALANCE DUE (REFUND) with amended return (see Instructions)	28 99999999999

I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer 12-12-12 Date NAME AND TITLE XXX Name and title of officer

★ May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 5 of the Instructions) Yes No
This designation does not replace Form N-848, Power of Attorney.

Please Sign Here	Preparer's signature Print Preparer's Name <u>PREPARER NAME XXXXXXXXXXXX</u>	Date <u>12-12-12</u>	Check if self-employed <input checked="" type="checkbox"/>	Preparer's identification no. <u>PREP ID NOX</u>
	Firm's name (or yours, if self-employed) Address and ZIP Code <u>FIRMS NAME ADDRESS XXXXXXXXXXXX</u>	Federal E.I. No. <u>99-9999999</u>	Phone no. <u>(123) 456-7890</u>	

Place QR Code Here	Name as shown on return	Federal Employer Identification Number
	NAME OF ORGANIZATION XXXXXXXXXXXXXXXXXXXXXXXXXXXX	99-9999999

TAX COMPUTATION SCHEDULE

PART I — Organizations Taxable as CORPORATIONS (See Instructions for Tax Computation)		
1	Enter the amount of unrelated business taxable income as shown on page 1, line 8	9999999999
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5	Sum of lines 3 and 4	9999999999
6	Enter the amount of taxable net capital gain from line 18, Schedule D (Form N-30/N-70NP)	9999999999
7	Difference — line 5 minus line 6 (if zero or less, enter zero)	9999999999
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	(b) Tax on all other taxable income — If the amount on line 7 is:	
	(i) Not over \$25,000 — Enter 4.4% of line 7	9999999999
	(ii) Over \$25,000 but not over \$100,000 — Enter 5.4% of line 7 \$ 9999999999. Subtract \$250 and enter the difference.	9999999999
	(iii) Over \$100,000 — Enter 6.4% of line 7 \$ 9999999999. Subtract \$1,250 and enter the difference.	9999999999
	(c) Total of lines 8(a) and 8(b).	9999999999
	(d) Using the rates listed on line 8(b), compute the tax on the amount on line 5 above	9999999999
9	Total tax (enter the smaller of line 8(c) or line 8(d)). Also, enter this amount on page 1, line 9.	9999999999

PART II — TRUSTS Taxable at Trust Rates (See Instructions for Tax Computation)		
1	Enter the amount of unrelated business taxable income as shown on page 1, line 8	9999999999
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5	Sum of lines 3 and 4	9999999999
6	Net capital gain taxable to the trust. Enter the smaller of line 16 or 17, col. (b), Schedule D (Form N-40)	9999999999
7	Difference — line 5 minus line 6 (if zero or less, enter zero)	9999999999
8	Enter the greater of line 7 or \$20,000.	9999999999
9	Using the Trust Tax Rates below, compute the tax on the amount on line 8. If line 8 is \$20,000, enter \$1,128	9999999999
10	Difference — line 5 minus line 8 (if zero or less, enter zero)	9999999999
11	Multiply the amount on line 10 by 7.25%	9999999999
12	Total of lines 9 and 11.	9999999999
13	Using the Trust Tax Rates below, compute the tax on the amount on line 5 above	9999999999
14	Total tax (enter the smaller of line 12 or line 13). Also, enter this amount on page 1, line 10	9999999999

TRUST TAX RATES FOR PERIODS AFTER 12/31/01	
If the taxable income is:	The tax shall be:
Not over \$2,000	1.4% of taxable income
Over \$2,000 but not over \$4,000.	\$28.00 plus 3.20% of excess over \$2,000
Over \$4,000 but not over \$8,000.	\$92.00 plus 5.50% of excess over \$4,000
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