

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Schedule X (Rev. 2021)**

Contact Information for General Questions

Hawaii Department of Taxation
Technical Section
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Test Packages and Testing Inquiries**

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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. 2021)

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

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 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. 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. SCHEDULE X: 12 pt Arial bold
 2. FORM N-11/N-15: 8 pt Arial bold
 3. REV. 2021: 8 pt Arial 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. 2021): 8 pt Arial (Schedule X is 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. SCHEDULE X (REV. 2021): 10 pt Arial bold

4. Variable Data

- All variable data fields must utilize 12 pt Courier New font. Exception: On page 1, Part II, Section A, Hawaii Tax I.D. No., variable data field is 10 pt Courier New font.
- All variable data fields require exact placement.
- Print all alpha characters uppercase.

5. Variable Data Delimiters

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

6. Dollar Amounts

999999999

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Amounts are right justified.
- Amounts must be rounded. Dollar and cent signs should not be used when the field is rounded to whole dollars.

7. Testing and Approval of the Scannable Form

- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.

- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Schedule X (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 position:
 1. Pages 1 - 2: The 2-digit Hawaii Vendor I.D. Number should begin at column 42, row 63.
- 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 9 and 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:
SCHX_T 2021A 01 VIDXX
- The required QR code for page 2 is:
SCHX_T 2021A 02 VIDXX

The QR code includes the form number (SCHX), 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, between rows 9 and 10
 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:
SCX1C0S1
- The required form serial number for page 2 is:
SCX2C0S1
- 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 Schedule X. If you did not receive the acetate overlays, please contact the Forms Coordinator.

SCHEDULE X
(FORM N-11/N-15)
(REV. 2021)

STATE OF HAWAII — DEPARTMENT OF TAXATION
TAX CREDITS FOR HAWAII RESIDENTS

2021

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

Place
QR Code
Here

Human Readable text here

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

PART I: CREDIT FOR LOW-INCOME HOUSEHOLD RENTERS

- 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.
- 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.
- Can you be claimed as a dependent by another taxpayer? If "Yes," **STOP**. You cannot claim this credit. If "No," go to line 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
Occupied From: MONTH 2021, To: MONTH 2021. Total rent paid for this period: \$ 99999999
Owned by (or agent for owner): NAME AND ADDRESS OF OWNER GE 999-999-9999-99
name address (Hawaii Tax I.D. No.)
- Add up your share of rent paid during the taxable year for all the units you have listed. **5** 999999999.99
- Enter the amount of your exclusions (e.g., utilities, parking stalls, ground rent, rental subsidies such as public assistance). **6** 999999999.99
- Line 5 minus line 6. If this amount is \$1,000, or less, **STOP**. You cannot claim this credit. **7** 999999999.99
- 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 2021, 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.

8	Name	Relationship	Name	Relationship
	NAME 1	Self	NAME 4	RSHIP4
	NAME 2	Spouse	NAME 5	RSHIP5
	NAME 3	RSHIP3	NAME 6	RSHIP6

Enter the number of qualified persons listed above	8	99
9 If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter -0-	9	99
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-	10	99
11 Add lines 8 through 10	11	99
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)	12	99999999 00

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 provider's name	(b) Address (number, street, city, state, and Postal/ZIP code)	(c) Identification number (SSN or FEIN)	(d) Hawaii Tax I.D. No.	(e) Amount paid
CARE PROVIDER	ADDRESS	XXXXXXXXXXXXXXXXXX	999999999999	999-999-9999-99	99999999.00
CARE PROVIDER	ADDRESS	XXXXXXXXXXXXXXXXXX	999999999999	999-999-9999-99	99999999.00
CARE PROVIDER	ADDRESS	XXXXXXXXXXXXXXXXXX	999999999999	999-999-9999-99	99999999.00
CARE PROVIDER	ADDRESS	XXXXXXXXXXXXXXXXXX	999999999999	999-999-9999-99	99999999.00

Section B: Dependent Care Benefits — (If you did not receive dependent care benefits, skip to line 21)

- Enter the total amount of dependent care benefits you received in 2021. 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 you received under a dependent care assistance program from your sole proprietorship or partnership. **2** 99999999.00
- Enter the amount, if any, you carried over from 2020 and used in 2021 during the grace period. **3** 99999999.00
- Enter the amount, if any, you forfeited or carried forward to 2022. (See the Instructions). **4** (99999999.00)
- Combine lines 2 through 4. **5** 99999999.00

SCX1C0S1 ID NO XX SCHEDULE X (REV. 2021)

Place QR Code Here	Name(s) as shown on Form N-11 or N-15 NAMES AS SHOWN ON TAX RETURN XXXXXXXXXXXXXXXXXXXX	Your social security number 999-99-9999
Human Readable text here		

6	Enter the total amount of qualified expenses incurred in 2021 for the care of the qualifying person(s)...	6	99999999.00
7	Enter the smaller of line 5 or 6.....	7	99999999.00
8	Enter your earned income. (See the Instructions).....	8	99999999.00
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, see the Instructions; all others, enter the amount from line 8.....	9	99999999.00
10	Enter the smallest of line 7, 8, or 9.....	10	99999999.00
11	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 9).....	11	99999999.00

12 Is any amount on line 2 from your sole proprietorship or partnership?
No. Enter -0-.
Yes. Enter the amount here.....

12	99999999.00
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13	Line 5 minus line 12.....	13	99999999.00
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14	Deductible benefits. Enter the smallest of line 10, 11, or 12. Also, include this amount on the appropriate line(s) of your return.....	14	99999999.00
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15	Excluded benefits. If line 12 is zero, enter the smaller of line 10 or 11. Otherwise, subtract line 14 from the smaller of line 10 or 11. If zero or less, enter -0-.....	15	99999999.00
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16	Taxable benefits. Line 13 minus line 15. If zero or less, enter -0-. Also, include this amount on Form N-15, line 7. On the dotted line next to line 7, write "DCB." (Form N-11 filers, see the Instructions).....	16	99999999.00
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17	Enter \$2,400 (\$4,800 if two or more qualifying persons).....	17	99999999.00
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18	Add lines 14 and 15.....	18	99999999.00
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19	Line 17 minus line 18. If zero or less, STOP . You cannot take the credit. Exception. If you paid 2020 expenses in 2021, see the Instructions for line 28.....	19	99999999.00
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20	Complete line 21. Do not include in column (d) any benefits shown on line 18. Then, add the amounts in column (c) and enter the total here.....	20	99999999.00
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Section C: Credit for Child and Dependent Care Expenses — (Generally, married persons must file a joint return to claim the tax credit.)

21	(a) Qualifying person's name	(b) Relationship	(c) Qualifying person's social security number	(d) Qualified expenses you incurred and paid in 2021 for the person listed in column (a)
	QUALIFYING PERSON NAME XXXXXXXXXXXXX	RSHIP XXX	999-99-9999	99999999.00
	QUALIFYING PERSON NAME XXXXXXXXXXXXX	RSHIP XXX	999-99-9999	99999999.00

22	Add the amounts in column (d) of line 21. Do not enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Section B, enter the smaller of line 19 or 20.....	22	99999999.00
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23	Enter your earned income. (See the Instructions).....	23	99999999.00
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24	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or disabled, see the Instructions); all others, enter the amount from line 23.....	24	99999999.00
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25	Enter the smallest of line 22, 23, or 24.....	25	99999999.00
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26	Enter your adjusted gross income from Form N-11, line 20; or Form N-15, line 35, Column A.....	26	99999999.00
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27	Enter on line 27 the decimal amount shown below that applies to the amount on line 26.	27	X 0.99
	If line 26 is:	Decimal amount is:	
	Under \$25,001	.25	
	\$25,001 – 30,000	.24	
	\$30,001 – 35,000	.23	
	\$35,001 – 40,000	.22	
	\$40,001 – 45,000	.21	
	\$45,001 – 50,000	.20	
	\$50,001 and over	.15	

28	Multiply line 25 by the decimal amount on line 27. If you paid 2020 expenses in 2021, see the Instructions. Enter the result here and on Form N-11, line 30; or Form N-15, line 47. This is your credit for child and dependent care expenses. (Whole dollars only).....	28	9999999 00
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Place QR Code Here	Name(s) as shown on Form N-11 or N-15 NAMES AS SHOWN ON TAX RETURN XXXXXXXXXXXXXXXXXXXX	Your social security number 999-99-9999
Human Readable text here		

6 Enter the total amount of qualified expenses incurred in 2021 for the care of the qualifying person(s)....	6	99999999 .00	
7 Enter the smaller of line 5 or 6.....	7	99999999 .00	
8 Enter your earned income. (See the Instructions)	8	99999999 .00	
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, see the Instructions; all others, enter the amount from line 8.....	9	99999999 .00	
10 Enter the smallest of line 7, 8, or 9.....	10	99999999 .00	
11 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 9).....	11	99999999 .00	
12 Is any amount on line 2 from your sole proprietorship or partnership? No. Enter -0-. Yes. Enter the amount here.....	12	99999999 .00	
13 Line 5 minus line 12.....	13	99999999 .00	
14 Deductible benefits. Enter the smallest of line 10, 11, or 12. Also, include this amount on the appropriate line(s) of your return.....	14	99999999 .00	
15 Excluded benefits. If line 12 is zero, enter the smaller of line 10 or 11. Otherwise, subtract line 14 from the smaller of line 10 or 11. If zero or less, enter -0-.....	15	99999999 .00	
16 Taxable benefits. Line 13 minus line 15. If zero or less, enter -0-. Also, include this amount on Form N-15, line 7. On the dotted line next to line 7, write "DCB." (Form N-11 filers, see the Instructions).....	16	99999999 .00	
17 Enter \$2,400 (\$4,800 if two or more qualifying persons).....	17	99999999 .00	
18 Add lines 14 and 15.....	18	99999999 .00	
19 Line 17 minus line 18. If zero or less, STOP . You cannot take the credit. Exception. If you paid 2020 expenses in 2021, see the Instructions for line 28.....	19	99999999 .00	
20 Complete line 21. Do not include in column (d) any benefits shown on line 18. Then, add the amounts in column (d) and enter the total here.....	20	99999999 .00	

Section C: Credit for Child and Dependent Care Expenses — (Generally, married persons must file a joint return to claim the tax credit.)

21 (a) Qualifying person's name	(b) Relationship	(c) Qualifying person's social security number	(d) Qualified expenses you incurred and paid in 2021 for the person listed in column (a)																				
QUALIFYING PERSON NAME XXXXXXXXXXXXX	RSHIP XXX	999-99-9999	99999999 .00																				
QUALIFYING PERSON NAME XXXXXXXXXXXXX	RSHIP XXX	999-99-9999	99999999 .00																				
22 Add the amounts in column (d) of line 21. Do not enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Section B, enter the smaller of line 19 or 20.....	22	99999999 .00																					
23 Enter your earned income. (See the Instructions)	23	99999999 .00																					
24 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or disabled, see the Instructions); all others, enter the amount from line 23.....	24	99999999 .00																					
25 Enter the smallest of line 22, 23, or 24.....	25	99999999 .00																					
26 Enter your adjusted gross income from Form N-11, line 20; or Form N-15, line 35, Column A.....	26	99999999 .00																					
27 Enter on line 27 the decimal amount shown below that applies to the amount on line 26. <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;">If line 26 is:</td> <td style="width:25%;">Decimal amount is:</td> <td style="width:25%;">If line 26 is:</td> <td style="width:25%;">Decimal amount is:</td> </tr> <tr> <td>Under \$25,001</td> <td>.25</td> <td>\$40,001 – 45,000</td> <td>.21</td> </tr> <tr> <td>\$25,001 – 30,000</td> <td>.24</td> <td>\$45,001 – 50,000</td> <td>.20</td> </tr> <tr> <td>\$30,001 – 35,000</td> <td>.23</td> <td>\$50,001 and over</td> <td>.15</td> </tr> <tr> <td>\$35,001 – 40,000</td> <td>.22</td> <td></td> <td></td> </tr> </table>	If line 26 is:	Decimal amount is:	If line 26 is:	Decimal amount is:	Under \$25,001	.25	\$40,001 – 45,000	.21	\$25,001 – 30,000	.24	\$45,001 – 50,000	.20	\$30,001 – 35,000	.23	\$50,001 and over	.15	\$35,001 – 40,000	.22			27	x 0.99	
If line 26 is:	Decimal amount is:	If line 26 is:	Decimal amount is:																				
Under \$25,001	.25	\$40,001 – 45,000	.21																				
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28 Multiply line 25 by the decimal amount on line 27. If you paid 2020 expenses in 2021, see the Instructions. Enter the result here and on Form N-11, line 30; or Form N-15, line 47. This is your credit for child and dependent care expenses. (Whole dollars only).....	28	99999999	00																				