STATE OF HAWAII DEPARTMENT OF TAXATION



General Information and Scannable Specifications for Form N-35 (Rev. 2022)

Contact Information for General Questions

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FORM N-35 (Rev. 2022)

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. 2022: 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. 2022): 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. 2022): 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. 2022) 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. 2022) cannot be filed until 2023.

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:
 - 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 2022A 01 VIDXX

The required QR code for page 2 is: N35_T 2022A 02 VIDXX

The required QR code for page 3 is: N35_T 2022A 03 VIDXX

The required QR code for page 4 is: N35_T 2022A 04 VIDXX

The QR code includes the form number (N35), an underscore, type of form (T), space, 4-digit form year (2022), 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. The outline is 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: N351E3T4

The required form serial number for page 2 is: N352E3T4

The required form serial number for page 3 is: N353E3T4

The required form serial number for page 4 is: N354E3T4

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.

N351E3T4 14 16 18 20 22 24 26 28 30 32 34 1D 38 NO XX 44 46 48 50 52 54 56 58 60 62 64 FORM N-35 (REV. 2022)

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e f						22e	999.	9999	9993		Γαααα	99999
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	ther costs (attach schedule)	o rodorar mor	. a da da la la	ila altooli a	conogalo,					5		99999
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FORM N-35 (REV. 2022)		Page 3	- 4
Place	Name as shown on return	Federal Employer Identification Number	5
QR Code	NAME		6
Here	NAME	99-999999	7
Human Readable text here			- 8

che	edule K Shareholders' Pro Rata Share Items	b. Attributable		c. Attributable
	etione A Sharoholders 1 to Rata Charc Items	to Hawaii		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)	999999999999	2	99999999999
3 a	Gross income from other rental activities	99999999999	3a	99999999999
b	Expenses from other rental activities (attach schedule)	999999999999	3b	99999999999
С	Net income (loss) from other rental activities. Line 3a minus line 3b		3с	99999999999
4	Interest income.		4	999999999999
5	Ordinary dividends		5	999999999999
6			6	999999999999
7				999999999999
				999999999999
				999999999999
				999999999999
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				99999999999
				99999999999
				99999999999
				99999999999
				99999999999
b	(1) Investment income included on lines 4, 5, and 6, above		15b(1)	99999999999
	(2) Investment expenses included on line 13, above	999999999999	15b(2)	99999999999
6 a	Fuel Tax Credit for Commercial Fishers (attach Form N-163)	999999999999	16a	
b	Total cost of property qualifying for the Capital Goods			
	Excise Tax Credit (See Instructions)	999999999999	16b	
С	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)	999999999999	16d	
е	Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)		16e	
-		99999999999	16f	
a				
_				
J Ia				
		 		
			16m	
		999999999999	16n	
0	Hawaii income tax withheld on Forms N-288A (See Instructions)	999999999999	160	
р	Total Hawaii income tax withheld on Forms N-4	999999999999	16р	
q	Net income tax paid by the S corporation to states which do not recognize the			
	corporation's "S" status. Identify state(s)		16q	99999999999
Atta	ch a separate schedule if more space is needed for any item.)			
7	Total property distributions (including cash) other than dividend distributions			
		9999999999	17	99999999999
8				999999999999
				999999999999
				999999999999
		<u> </u>		
•			24	
2				99999999999
		99999999999	22	999999999999
3				
		99999999999		99999999999
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5	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	52 54 56 58 60 62 6	25	<u> 9999999999999</u> RM N ² 357(REV.72022)
	c 4 5 6 6 7 8 8 9 9 0 1 1 2 3 3 4	c Net income (loss) from other rental activities, Line 3a minus line 3b. 4 Interest income. 5 Crdinary dividends. 6 Royalty income. 7 Net short-term capital gain (loss) (Schedule D (Form N-35)). 8 Net long-term capital gain (loss) (Schedule D (Form N-35)). 9 Net gain (loss) under IRC section 1231 (attach Schedule D-1). 10 Cther income (loss) (attach schedule). 11 Charilable contributions (attach schedule). 12 IRC section 179 expense deduction (attach federal Form 4562). 13 Deductions related to portfolio income (loss) (attach schedule). 14 Cther deductions (attach schedule). 15 a Interest expense on investment debts paid or accrued in 2022. 16 (1) Investment income included on lines 4, 5, and 6, above. 17 (2) Investment expenses included on lines 4, 5, and 6, above. 18 a Fuel Tax Credit for Commercial Fishers (attach Form N-163). 19 Total cost of property qualifying for the Capital Goods 10 Excise Tax Credit (See Instructions). 10 A Hawaii Low-Income Housing Tax Credit (attach Form N-586). 11 Greati for School Repair and Maintenance (attach Form N-586). 12 Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-844). 13 Income Tax Credit (attach Form N-340). 14 Credit for School Repair and Maintenance (attach Form N-330). 15 Renewable Energy Technologies Income Tax Credit (attach Form N-344). 16 Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344). 17 Inax Credit for Research Activities (attach Form N-345). 18 Renewable Fuels Production Tax Credit (attach Form N-354). 19 Total property distribution income Tax Credit (attach Form N-354). 10 Renewable Fuels Production Tax Credit (attach Form N-354). 11 Protant Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-360). 19 A Hawaii Income tax withheld on Forms N-4. 10 Renewable Fuels Production Tax Credit (attach Form N-354). 11 Total five Research Activities (attach Form N-354). 12 Total Hawaii income tax withheld on Forms N-4. 13 Renewable Fuels Production T	to Net income (loss) from other rental activities. Line 3s minus line 3b. 99993939393939393939393939393939393939	C Net income (loss) from other rental activities, Line 3a minus line 3b. 393939393939 3c. 4 Interest income. 9393939393939 3c. 4 Interest income. 9393939393939 3c. 5 Ordinary dividends 93939393939 3c. 5 Ordinary dividends 93939393939 3c. 5 Ordinary dividends 93939393939 3c. 5 Net son-tream capital gain (loss) (Schadule D (Form N-35)) 393939393939 3c. 7 Net son-term capital gain (loss) (Schadule D (Form N-35)) 393939393939 3c. 7 Net long-term capital gain (loss) (Schadule D (Form N-35)) 393939393939 3c. 7 Net story-term capital gain (loss) (Schadule D (Form N-35)) 393939393939 3c. 7 Net gain (loss) under IRC section 1231 (attach Schadule) 993939393939 3c. 10 Other income (loss) (attach schadule) 993939393939 3c. 10 Other income (loss) (attach schadule) 993939393939 3c. 11 Other deductions (attach schadule) 993939393939 3c. 12 Other income (loss) (attach schadule) 993939393939 3c. 12 Other deductions (attach schadule) 993939393939 3c. 12 Other deduction (attach schadule) 993939393939 3c. 12 Other deduction (attach schadule) 993939393939 3c. 12 Other deduction (attach schadule) 993939393939 3c. 12 Other deductions (attach schadule) 993939393939 3c. 12 Other deductions (attach schadule) 993939393939 3c. 12

Name and Address Name as shown on return Federal Employer Identification Number Richard Name Na	6 8 10 12 14 16 18 2	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	0 72 74 76 78 80
NAME AND ADDRESS XXXXX ADDRESS XXXXX AND ADDRESS XXXXX ADDRESS XXXX ADDRESS XXXX ADDRESS XXXX ADDRESS XXXX A	FORM N-35 (REV. 2022)						Page 4
NAME Color Name Color Name	Place	Name as	s shown on retu	rn	Fed	leral Employer ide	entification Number
Extraction of the control of the con	QR Code						
Schedule M. and Miz	Here	NAME				99-9999999	9
Name and Address SN or FEIN Name and Address NAME AND ADDRESS XXXXX NAME AND ADRESS XXXXX NAME AND	luman Readable text here	XXXX	XXXXXXXX	XXXXXXX	XXXXXXX		
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Name and Address SSN or FEIN overdet at all times during the year Name AND ADDRESS XXXXX NAME AND A							M-3, if applicable.
Name and Address SSN or FEIN owned stall stress during the year and seldence freedom. Payment on From N-4 attached NAME AND ADDRESS XXXXX *****************************	Schedule N List	of Shareholders (Attac	h a separate :	sheet if more	space is needed	j)	
Name and Address SSN or FEN Writer at an united NAME AND ADDRESS XXXXXX NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXXX NAME AND ADDRESS XXXXXX NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXXX NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX NAM			N	o. of shares			Amount of
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Schedulic D Apportionment of Income (See Attributable to Hawaii in the Instructions.) 1 Ordinary income (loss) from trade or business activities (From page 1, line 21). 2 Apportionment factor (from Societie P, line 8). 3 Business income apportioned to Hawaii (line 1 multiplied by line 2) (To Schedule K, line 1, col. b). 3939393939393939393939393939393939393							
2 Apporticement factor (from Schedule P, line 8). 2 Apporticement factor (from Schedule P, line 8). 3 Business income apportioned to Hawaii (fine 1 mitipplied by line 2) (To Schedule K, line 1, col. b). 3 Susiness income apportioned elsewhere (line 1 mitipplied by line 2) (To Schedule K, line 1, col. b). 3 Susiness income apportioned elsewhere (line 1 mitipplied by line 2) (To Schedule K, line 1, col. c). 5 Are the lotals of columns b and c, Schedule K, lines 2 through 6, and the amounts shown on Schedule P, column B, the same as those reported in returns or reports to other states under the Uniform Division of Income for fax Purposes Adr? 5 Are the lotals of columns b and c, Schedule K, lines 2 through 6, and the amounts shown on Schedule P, column B, the same as those reported in returns or reports to other states under the Uniform Division of Income for fax Purposes Adr? 5 Are the lotals of columns b and c, Schedule K, lines 2 through 6, and the amounts shown on Schedule P, column B, the same as those reported in returns or reports to other states under the Uniform Division of Income for fax Purposes Adr? 5 Are the lotals of Columns b and c, Schedule K, lines 2 through 6, and the amounts shown on Schedule P, column B, the same as those reported in returns or reports to the states under the Uniform Division of Income for fax Purposes Adr? 5 Are the lotals of Columns and the Instructions.) 6 Computation of Apportionment Factors (See Attributable to Hawaii in the Instructions.) 7 In Hawaii 8 Beginning of taxable year 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	NAME AND ADDE	RESS XXXXX 99999	999999 99	999999	STATE XXX	99999999	999999999
1 Ordinary income (loss) from trade or bus ness activities (From page 1, line 21). 2 Apporticement factor (from Schedule P, Ine 8). 3 Business income apportioned to Hawaii (line 1 mitipalied by line 2) (To Schedule K, line 1, col. b). 3 999399999999999999999999999999999999	Schedule O App	ortionment of Income	(See Attribut	able to Haw	aii in the Instruc	tions.)	
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4. Business income apportioned elsewhere (line 1 minus line 3). (To Schedule K, line 1, col. c)			ultiplied by line 2	(To Schedule	K. line 1. col. b)	9999	999999999
For 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 reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? If Yao, Please explain EXPLANATION XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		• 7		, , , , , , , , ,		9999	99999999
reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act7. X ye X No If No," please explan EXPLANATION XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX						P. column B. the sa	ame as those
Schedule P Computation of Apportionment Factors (See Attributable to Hawaii in the Instructions.) In Hawaii Total Everywhere poerty—(use original cost) Beginning of taxable year and 999999999999999999999999999999999	reported in returns	or reports to other states unde	er the Uniform Div	ision of Income	for Tax Purposes Ac	t2 X	Yes X No
In Hawaii Total Everywhere	If "No." please expl	an EXPLANATION X	XXXXXXXX	XXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX
In Hawkiii							
Deptry	Schedule P Con	nputation of Apportion	ment Factors	(See Attrib	utable to Hawaii	i in the Instruc	tions.)
Section Sect		In Ha	waii		<u> </u>	otal Everywhere	
	Property — (use original cost)			1 1 1 1 1 1	Beginning of taxab	le year End	l of taxable year
Ventories	Land	9999999999999			9999999999	9999 9999	999999999
Seasehold interests	Buildings				9999999999	9999 9999	999999999
Sented Property	Inventories	999999999999			9999999999	9999 9999	999999999
### Property* 99999999999999999999999999999999999	Leasehold interests*		9999999	999999		9999	999999999
Total	Rented Property*					9999	999999999
Enter net annual rent X 8. Compute all percentages to 5 decimal places (0,00000%) 1 Property values (average value of property above) 2 Property factor (line 1, col. A divided by line 1, col. B) 3 Total compensation 4 Payroll factor (line 3, col. A divided by line 3, col. B) 5 Total sales 6 Sales factor (line 5, col. A divided by line 5, col. B) 7 Total of factors (add lines 2, 4, and 6) 8 Average of factors (see instructions) (To Schedule O, line 2) Designation of Tax Matters Person (See Instructions.) The below the shareholder designated as the tax matters person (TMP) for the tax year of this return, if one has been designated: ame of esignated TMP ADDRESS OF TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Other Property	999999999999	9999999	999999	9999999999	9999 9999	999999999
Compute all percentages to 5 decimal places (0,0000%) 1 Property values (average value of property above) 2 Property factor (line 1, col. A divided by line 1, col. B) 3 Total compensation. 4 Payroll factor (line 3, col. A divided by line 3, col. B) 5 Total sales 6 Sales factor (line 5, col. A divided by line 5, col. B) 7 Total of factors (add lines 2, 4, and 6) 8 Average of factors (see instructions) (To Schedule O, line 2) Designation of Tax Matters Person (See instructions.) Designated TMP NAME OF DESIGNATED TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Total	999999999999	9999999	999999	9999999999	9999 9999	999999999
Compute all percentages to 5 decimal places (0,0000%) 1 Property values (average value of property above) 2 Property factor (line 1, col. A divided by line 1, col. B) 3 Total compensation. 4 Payroll factor (line 3, col. A divided by line 3, col. B) 5 Total sales 6 Sales factor (line 5, col. A divided by line 5, col. B) 7 Total of factors (add lines 2, 4, and 6) 8 Average of factors (see instructions) (To Schedule O, line 2) Designation of Tax Matters Person (See instructions.) Designated TMP NAME OF DESIGNATED TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Fnter net annual rent X 8						
1 Property values (average value of property above) 999999999999999999999999999999999999		to 5 decimal places (0.00000%)					
2 Property factor (line 1, col. A divided by line 1, col. B)				99	999999999	99999999	
Total compensation. 99999999999 999999999999999999999		7)				
4 Payroll factor (line 3, col. A divided by line 3, col. B)					9999999999	199999999	
5 Total sales		o. A divided by line 3, col. B).					
6 Sales factor (line 5, col. A divided by line 5, col. B)				99	9999999999	199999999	9999
7 Total of factors (add lines 2, 4, and 6)	6 Sales factor (line 5, co	I. A divided by line 5, col. B)					
B Average of factors (see instructions) (To Schedule O, line 2)							
Designation of Tax Matters Person (See Instructions.) Inter below the shareholder designated as the tax matters person (TMP) for the tax year of this return, if one has been designated: INAME OF DESIGNATED TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			, line 2)				999.99999 %
nter below the shareholder designated as the tax matters person (TMP) for the tax year of this return, if one has been designated: ame of NAME OF DESIGNATED TMP XXXXXXXXXXXXXXXX Identifying number of TMP ADDRESS OF TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							
nter below the shareholder designated as the tax matters person (TMP) for the tax year of this return, if one has been designated: ame of NAME OF DESIGNATED TMP XXXXXXXXXXXXXXXXX Identifying number of TMP Sesignated TMP ADDRESS OF TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							
ame of signated TMP NAME OF DESIGNATED TMP XXXXXXXXXXXXXXXX Identifying number of TMP 99999999999999999999999999999999999	Des	ignation of lax Matters	Person (See	instruction	1S.)		
ame of signated TMP NAME OF DESIGNATED TMP XXXXXXXXXXXXXXXXX Identifying number of TMP 99999999999999999999999999999999999	Enter below the shareholder	designated as the tax matters	person (TMP) for	the tax year of	this return, if one has	been designated:	
anumber of TMP T ADDRESS OF TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							99999999
ADDRESS OF TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	designated TMP				number of	TMP 7	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
ddress of ADDRESS OF TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	-1 7 7 7		VVVVVVVVVV	J			/\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
esignated TMP T ADDITESS OF THE AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA							
	designated TMP	NESS OF TIME XXX	AAAÄÄÄÄÄÄ	\AAXXXXXX	AAAAÄÄÄÄÄÄÄ.	$\wedge \wedge $	\AAAAAXXXX
3 \$ 4 \frac{1}{6} 3 \frac{1}{7} 4 \frac{1}{4} \frac{1}{6} \frac{18}{8} \frac{20}{22} \frac{24}{24} \frac{26}{28} \frac{30}{32} \frac{34}{36} \frac{38}{10} \frac{40}{32} \frac{44}{46} \frac{48}{48} \frac{50}{52} \frac{54}{56} \frac{58}{58} \frac{60}{60} \frac{62}{62} \frac{64}{64} \frac{66}{60} \frac{67}{62} \frac{64}{64} \frac{66}{60} \frac{67}{62} \frac{67}{64} \frac{67}{60} \							
3 \$ 4 E 3 T 4 14 16 18 20 22 24 26 28 30 32 34 36 D 38 NO XX 44 46 48 50 52 54 56 58 60 62 64 FORM N-35 (REV. 2022)							
	6 0 10 12 14 16 10 2	20 22 24 26 28 30 32 34	36 38 40 42	44 46 48 50	52 54 56 58 60	62 64 66 7 68 A N	9 3/2 /2 = 7/6 3/6 3/8

FORM **N-35** (REV. 2022)

S CORPORATION INCOME TAX RETURN

For calendar year 2022

Place QR Code Here

or other tax year beginning $\underline{12-12}$, 2022 and ending $\underline{12-12}$, $20\underline{12}$

ŀ	Hum	ian Readable	text here X AMENDED Return (Attach Sch AMD)						
ſ		Name				Federal Employer I.D	. No.			
		NAME	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		99-999999					
	YPE	Dba or C/C	Business Activity Code (Use code shown on federal Form 1120S)				orm 1120S)			
	OR TYP		OR CARE OF XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.	XXX	999999				
			lress (number and street)			Hawaii Tax I.D. No.				
ا۸	PRINT		ING ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.	XXX	GE-999-			99-9	9
Ш	_		n, State, and Postal/ZIP Code. If foreign address, see Instructions.	Enter the number of So attached to this return	chedule		9999	000		
اا			OR TOWN STATE ZIP CODE XXXXXXXXXXXXXXXXX							
			ration electing to be an S corporation beginning with this tax year?						X Yes	X No
) X Initial Return (2) X Final Return (3) X S Election Termination or Revocation (4)						3.7	37
-	Н		months in 2022 was this corporation in operation? 99 Was this corporation							
١,	_		FION: Include only trade or business income and expenses on lines 1a th				or mo	ore info	mation	
Ш			Gross receipts or sales (see Instructions).							
Ш			Returns and allowances	1b		99999999	4.0	1000	0000	9999
			st of goods sold (Schedule A, line 8)				1c 2			9999
ere	INCOME		ass profit (line 1c minus line 2)			-	3			9999
티	ž		gain or (loss) from Schedule D-1, Part II, line 19 (attach Schedule D-1)				4			9999
me			er income (see Instructions) (attach schedule)				5			9999
Pay			TOTAL income (loss) — Add lines 3 through 5 and enter here				6			9999
and Payment Here			mpensation of officers				7			9999
4 a		8 Sal	aries and wages (less employment credit)				8			9999
Attach Forms N-4		9 Rep	pairs and maintenance				9	999	9999	9999
Ë		10 Bac	d debts (see Instructions)			[10			9999
린		11 Re	nts				11			9999
tac	SN		es and licenses (attach schedule)				12			9999
¥	EDUCTIONS		erest				13			9999
П	S		preciation from federal Form 4562 not claimed elsewhere on return (see Instruc				14			9999
Ш			oletion (Do not deduct oil and gas depletion. See Instructions.)				15			9999
Ш			vertising			- F	16 17			9999
Ш			nsion, profit-sharing, etc. plans			-	18			9999
Ш			er deductions (attach schedule)				19			9999
Ш			TOTAL deductions — Add lines 7 through 19 and enter here				20			9999
Ш			linary income (loss) from trade or business activities — line 6 minus line 20 (To				21			9999
li	re	DECL	ARATION: I declare, under the penalties set forth in section 231-36, HRS, that this return (in d, to the best of my knowledge and belief, is true, correct, and complete, made in good faith, for	cluding	any acco	mpanying schedules		atements)	has been	examined
∀	윈		5. Declaration of preparer (other than taxpayer) is based on all information of which preparer has				io i iuv	van moom	J TUX LUW	, Onaptor
	ign		12-12-12	2		NAME	AND) ТТТ	T.E. X	XXX
	e S		Signature of officer Date			Type or p				
	Please Sign Here	★ Mav	the Hawaii Department of Taxation discuss this return with the preparer s	shown	below	71 1			X Yes	
	≝		e page 3 of the Instructions) This designation does not replace Form N-848,							
			Preparer's Signature	Dat	te	Check if	P	TIN		
	Pa		Print Preparer's Name PREPARERS NAME XXXXXXXXX 12	2-12	2-12	self-employed	x >	PREP	D	NO X
		eparer's formation	Firm's name (or FIRMS NAME AND ADDRESS XXXX	XXX	XXXX	Federal 9	9-9	9999	99	
			yours if self-employed)				(12	3) 4	56-7	890
L			Address and Postal/ZIP Code FIRMS NAME AND ADDRESS XXX			Phone no. >	\		50 /	000

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	raye
Name as shown on return	Federal Employer Identification Numbe
NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99-999999

	22	a Excess net passive income tax (attach schedule(s))	22a	99999999999	-	
		b Tax from Schedule D (Form N-35), line 21	22b	9999999999	_	
		c Number of N-4's attached99999 Taxes withheld on attached N-4's	22c	9999999999		
		d LIFO recapture tax	22d	9999999999	_	
ည		e Interest due under look-back method	22e	99999999999		
I N		f Add lines 22a, 22b, 22c, 22d, and 22e			22f	99999999999
₹	23	a 2021 overpayment allowed as a credit	23a	9999999999		
M		b 2022 estimated tax payments from N-201Vs 9999999 and N-288As 99999	23b		4	
∞ఠ		c Payments with extension	23c			
TAX & PAYMENTS		d Add lines 23a, 23b, and 23c			23d	99999999999
-	24	Estimated tax penalty. (see Instructions) Check if Form N-220 is attached			24	99999999999
	25	OVERPAYMENT (If line 23d is larger than the total of lines 22f and 24), enter AMO			25	99999999999
	26	Enter amount of line 25 you want Credited to 2023 estimated tax ➤ 26a \$_99			26b	99999999999
	27	TAX DUE (If the total of lines 22f and 24 is larger than line 23d) enter the amount			27	99999999999
	28	AMOUNT OF PAYMENT (see Instructions)			28	99999999999
ENDE	29 30	Amount paid (overpaid) on original return — AMENDED RETURN ONLY			29	99999999999
		BALANCE DUE (REFUND) with amended return (See Instructions)			30	99999999999
•		dule A Cost of Goods Sold (See Instructions for Schedule				
	1	Inventory at beginning of year			1	99999999999
	2	Purchases			2	99999999999
	3	Cost of labor			3	99999999999
	4	Additional IRC section 263A costs (see federal Instructions and attach a schedule	,		4	99999999999
	5	Other costs (attach schedule)			5	99999999999
	6	Total—Add lines 1 through 5			6	99999999999
	7	Inventory at end of year			7	99999999999
	8 9	Cost of goods sold—Line 6 minus line 7. (Enter here and on page 1, line 2) a Check all methods used for valuing closing inventory:			8	33333333333
		 (i) X Cost as described in Treasury Regulations section 1.471-3. (ii) X Lower of cost or market as described in Treasury Regulations section (iii) X Other (specify method used and attach explanation) ➤ METHOD 	1. 471 USI	-4 (see Instructions)	XXXX	xxxxxxxxxx
		$\begin{tabular}{ll} \textbf{b} & \textbf{Check if there was a writedown of subnormal goods as described in Treasury F} \\ \end{tabular}$	Regula	tions section 1.471-2(c))	
		c Check if the LIFO inventory method was adopted this tax year for any goods (i	f check	ked, attach federal Forn	า 970) .	
		d If the LIFO inventory method was used for this tax year, enter percentage (or a		•		99999999999
		closing inventory computed under LIFO			9d	
		e Do the rules of section 263A (with respect to property produced or acquired for	resale	e) apply to the corporati	on?	Y Yes A No
		f Was there any change in determining quantities, cost or valuations between op	ening	and closing inventory?		A Yes A No
-	`obo	If "Yes," attach explanation.				
•	1	dule B Other Information Check method of accounting: a X Cash b X Accrual c X Other (s	naoif ()	>OTHER XXXX	VVVV	
	2	a Date of incorporation 12-12-1212 b Date business began in		40404		72727
	_	c Under laws of LAWS OF XXXXXXXX d Date of federal election	as an			212
	3	Refer to the listing of Business Activity Codes at the end of the federal Instructions	for Fo	orm 1120S and state yo	ur princ	ipal:
	4	Business Activity > BUSINESS ACTIVITY XX; Product or servi Did the corporation at the end of the tax year own, directly or indirectly, 50% or mo				TCE_
	•	corporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a sci		=		
		and employer identification number (b) percentage owned, and (c) if 100% owned		• ()		X Yes X No
	5	Enter the number of shareholders in the corporation at the end of the tax year who				
		residents of Hawaii 9999999999999999999999999999999999	999	•		v v
	6	Did the corporation derive income from sources outside Hawaii which is not includ				
	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 han (defined by IRC section 1374(d)(1)) in excess of the net recognized built-in gain from prior years	ds of a	a C corporation, and (2) or vears, enter the net ເ	has ne	t unrealized built-in gain

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Place QR Code

Here

Name as shown on return

Federal Employer Identification Number

NAME

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)	99999999999	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
(S	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
ő	4	Interest income	99999999999	4	99999999999
e (5	Ordinary dividends	99999999999	5	99999999999
m	6	Royalty income	99999999999	6	99999999999
uc	7	Net short-term capital gain (loss) (Schedule D (Form N-35))	99999999999	7	99999999999
_	8	Net long-term capital gain (loss) (Schedule D (Form N-35))	99999999999	8	99999999999
	9	Net gain (loss) under IRC section 1231 (attach Schedule D-1)	99999999999	9	99999999999
	10	Other income (loss) (attach schedule)		10	99999999999
S	11	Charitable contributions (attach schedule)	999999999999	11	99999999999
ijon	12	IRC section 179 expense deduction (attach federal Form 4562)	99999999999	12	99999999999
que	13	Deductions related to portfolio income (loss) (attach schedule)	99999999999	13	99999999999
Deductions	14	Other deductions (attach schedule)	99999999999	14	99999999999
	15 a	Interest expense on investment debts paid or accrued in 2022	999999999999	15a	99999999999
Investment Interest	ı	(1) Investment income included on lines 4, 5, and 6, above	99999999999		
Inve		(2) Investment expenses included on line 13, above		15b(2)	
_	16 a	Fuel Tax Credit for Commercial Fishers (attach Form N-163)	999999999999	16a	33333333333
	ı	Total cost of property qualifying for the Capital Goods	33333333333		
	~	Excise Tax Credit (See Instructions)	999999999999	16b	
	c	Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756).	See N-756A	16c	
		Hawaii Low-Income Housing Tax Credit (attach Form N-586)	99999999999	16d	
		Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)		16e	
	l	Motion Picture, Digital Media, and Film Production	33333333333		
		Income Tax Credit (attach Form N-340)	999999999999	16f	
	۱ ۵	Credit for School Repair and Maintenance (attach Form N-330)	99999999999	16g	
ţ	_	Renewable Energy Technologies Income Tax Credit (attach Form N-342)	999999999999	16h	
Credits	l .	Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	99999999999	16i	
ပ်	;	Tax Credit for Research Activities (attach Form N-346)	999999999999	16j	
	l k	Renewable Fuels Production Tax Credit for Years Before 12/31/21 (attach Form N-352)	999999999999	16k	
	l	Organic Foods Production Tax Credit (attach Form N-354)	99999999999	161	
		n Historic Preservation Income Tax Credit (attach Form N-325)		16m	
	l .	Renewable Fuels Production Tax Credit for Years After 12/31/21 (attach Form N-360)	99999999999	16n	
	ı	Hawaii income tax withheld on Forms N-288A (See Instructions)	999999999999		
		Total Hawaii income tax withheld on Forms N-4		16p	
		Net income tax paid by the S corporation to states which do not recognize the	999999999999	ТОР	
	4	corporation's "S" status. Identify state(s)		16q	00000000000
_	(Δtt:	ach a separate schedule if more space is needed for any item.)		104	99999999999
	17	Total property distributions (including cash) other than dividend distributions			
	''	reported on line 22, below. Date of Distribution 12-12-1212	00000000000	17	
	18	Tax exempt interest income	99999999999	18	99999999999
	19	Other tax exempt income	99999999999	19	99999999999
ms	20	Non-deductible expenses	99999999999	20	99999999999
Ite	21	Other items and amounts not included on lines 1 through 20, above, that are	999999999999	20	99999999999
Other Items		required to be reported separately to shareholders (attach schedule)	00000000000	21	00000000000
£	22		99999999999		99999999999
	22	Total dividend distributions paid from accumulated earnings and profits	99999999999	22	99999999999
	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		25	99999999999
T/T	252	RESTA TO NO XX		FO	RM N-35 (REV. 2022)

Place QR Code 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.

Schedule N

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	9999999999	99999999	STATE XXX	99999999	999999999
2 NAME AND ADDRESS XXXXX					
NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX	99999999999	99999999	STATE XXX	99999999	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.)

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	Beginning of taxable year End 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	999999999999	

* 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	99999999999	
2	Property factor (line 1, col. A divided by line 1, col. B)		999.999	999 %
3	Total compensation	99999999999	99999999999	
4	Payroll factor (line 3, col. A divided by line 3, col. B)		999.999	999 %
5	Total sales	99999999999	99999999999	
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 %
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

XXXX Identifying number of TMP

99999999999999

Address of designated TMP