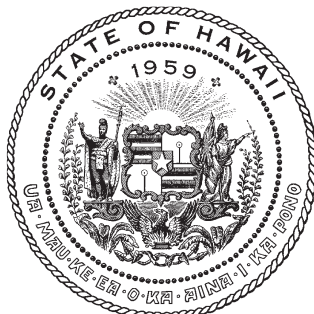# STATE OF HAWAII
DEPARTMENT OF TAXATION

General Information
and Scannable Specifications
for
Form N-11 (Rev. 2022)

Contact Information for General Questions

Hawaii Department of Taxation
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**Contact Information for Mailing
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Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

FORM N-11 (Rev. 2022)
General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-11. Form N-11 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-11 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.

We support the processing of 2D barcodes produced on Form N-11. If you will produce 2D barcodes for Form N-11, you must also refer to the separate scannable specifications for Schedule CR.

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-11 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 of the form:

     1. FORM: 8 pt Arial bold

     2. N-11: 18 pt Arial bold

     3. REV. 2022: 8 pt Arial

   • The following font and size should be used for the form number located at the bottom right corner of the form:

     1. FORM N-11 (REV. 2022): 10 pt Arial bold

4. **Variable Data**

   • All variable data fields must utilize 12 pt Courier New font. Exception: On page 4 in the designee section, the "Phone no." variable data field is 8 pt Courier New.

   • All variable data fields require exact placement. On page 1 line 6d, the last line for the fourth dependent name begins at the beginning of column 13 and should rest at the top of row 61 to avoid encroaching in the bottom left registration mark area.

   • 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. **For Office Use Only Area**

   • Use horizontal lines.

   • Boxes should not be printed.

6. **Variable Data Delimiters**

   • Fiscal year beginning and ending dates and the Date of Death must be printed with spaces between the dash (-) delimiters. For example:

   MM - DD - YY

   (2 digits for month, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits for the day, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits for the fiscal beginning and ending tax year and date of death tax year)

   • Taxpayer's Social Security Number and/or spouse's social security number must be printed with spaces between the dash (-) delimiters. For example:

   123 - 45 - 6789

   (3 digits, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits, followed by a space, followed by a dash (-), followed by a space, followed by 4 digits)

   • The first four letters of the taxpayer's name field must be printed in uppercase letters.

- Taxpayer's Hawaii Tax I.D. Number must be printed with dash (-) delimiters. For example:

  123 - 456 - 7890 - 01

  (3 digits, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 4 digits, followed by a dash (-), followed by 2 digits)

7. **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.

8. **Negative Amounts**

   - Show negative amounts with a bold X (**X)** where indicated on the exhibits. The use of a minus sign (-), parentheses, or brackets are not acceptable.

9. **Testing and Approval of the Scannable Form**

   - A minimum of 5 hardcopy test samples populated with the variable data from the test cases in Appendix B 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.

   - It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted samples.

   - Approval of the facsimile must be obtained from the Department **prior** to filing.

   - Form N-11 (Rev. 2022) cannot be filed until 2023.

SCANNABLE SPECIFICATIONS

1. **Layout**

   - The form was designed on a 6x10 grid. See exhibits.

     There are a few areas of the form that do not require optical character recognition, and therefore do not meet the 6x10 design:

       1 Page 4, Designee and Paid Preparer Information

   - 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 - 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. **Registration Marks**

   - Registration marks are required on every page. The scanning equipment looks for "L's", or registration marks, printed on the form. Exact placement of the registration marks are required.

   - The vertical and horizontal edges of the registration marks must be the same length of 0.5 inch long and 0.0278 inch thick.

- There are **two** registration marks on each page.

    1. Page 1: The top right registration mark should extend from the beginning of column 76 to the end of column 80 and should rest at the top of row 4.

    2. Pages 2 through 4: The top right registration mark should extend from the beginning of column 76 to the end of column 80 and should rest at the top of row 6.

    3. The bottom left registration mark should start at the beginning of column 6 and extend through the end of column 10 and rest on the top of row 64 for all four pages.

- The tolerance is 1 mm (¼ of a grid).

- No data or other stray marks are allowed to encroach within the white space in a 0.5 inch square of the registration mark.

4. **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 9.

   2. Pages 2 - 4: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 8.

- Height of the QR code is 0.5 inch.

- Length of the QR code is 0.5 inch.

- Narrow Module Size is set to 0.18.

- Margin is set to 0.18.

- Open space surrounding the QR code should be adhered to as much as possible.

- DO NOT stretch the QR code image.

- The required QR code for page 1 is:
  N11_T 2022A 01 VIDXX

  The required QR code for page 2 is:
  N11_T 2022A 02 VIDXX

  The required QR code for page 3 is:
  N11_T 2022A 03 VIDXX

  The required QR code for page 4 is:
  N11_T 2022A 04 VIDXX

  The QR code includes the form number (N11), 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 10

   2. Pages 2 - 4: Column 6, row 9

- 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.

5. **2D Barcode**

The Department supports the processing of 2D barcodes produced on Form N-11. The following defines the technical specifications for producing 2D barcodes for Form N-11. If a 2D barcode cannot be produced, then the reserved space on page 1 of the form should remain blank.

- The 2D encode type is Standard PDF417.

- The dots per inch (DPI) is 300.

- The Error Correction Level is 4.

- The Y/X element ratio is 3.

- The size of the barcode will vary according to the amount of information contained in the barcode. The size of the barcode can not be greater than 3.7" Wide x 1.83" High.

- The X dimension width is a minimum of 11.0 Mils. Adjust the X dimension width to the largest value that can be used while still fitting within maximum barcode size.

- The number of Data Columns and Data Rows will be variable. While adjusting the number of Data Columns and Data Rows, it is preferable to maintain an overall aspect ratio of the barcode's width to its height of approximately 2 to 1 (this will provide the highest read rates), but any aspect ratio that fits within the allocated space is acceptable.

- DO NOT stretch the barcode image.

- The barcode placement must be within the boundary box in the area labeled "This Space Reserved". The preferred position is for the barcode to be centered both horizontally and vertically within that space, but any placement of the barcode that is within the allocated space is acceptable. NOTE: When printing the 2D barcode in the allocated space, do not print the boundary box.

- Use Text compaction mode whenever the data included in the barcode allows. This is the preferred mode since it will result in a smaller barcode size as compared to Binary compaction, but either compaction mode is acceptable.

- A problem with 2D barcode processing on tax returns can occur when a user of vendor software prints their return, then makes a change to the return data and reprints only that page (without reprinting the first page which contains the 2D barcode). We recommend that vendors update their help documentation to remind users to reprint page 1 of their return if they make any changes to any return data.

- The layout for the data encoded in the 2D barcode is defined in Appendix A, "2D Barcode Layout – N-11/Schedule CR". Please carefully read the "Field Business Rules" for each field. In most cases the data that is printed on the form is exactly what is expected in the 2D barcode field, but there are a few exceptions. For example, for the social security field the expected

printed format on the form includes spaces and dashes (123 - 45 - 6789); in the 2D barcode the spaces and dashes are removed (123456789). For the zip code/postal code field, the expected printed format of a nine digit zip code would include a dash (96813-1234), but in the barcode the dash is removed (968131234). The values that have changed from the posted draft of this layout are marked by revision marks.

6. 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: N111E3T4

  The required form serial number for page 2 is: N112E3T4

  The required form serial number for page 3 is: N113E3T4

The required form serial number for page 4 is: N114E3T4

7. 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-11. If you did not receive the acetate overlays, please contact the Forms Coordinator.

Appendix A: 2D Barcode Layout - N-11 / Sch CR / Sch X / N-311

Set zero values for zero
Use a carriage return for the field delimiter.

Data Types: A-Alpha, N-Numeric, AN-Alphanumeric, C-Checkbox.

Field #	Page #	Form Line #	Column	Description	Max Length	Data Type	Field Business Rules	Changes
1	--	--	--	Header Version Number	2	A	"T1". Indicates the version of the standard FTA defined 2D barcode header format.	
2	ALL	--	--	Software Developer Code	4	AN	Hawaii Department of Tax assigned software vendor ID. This value is printed in the reserved space on each page of the return.	
3	--	--	--	Form Number	6	A	"N11"	
4	1	--	--	Form Year	4	N	The tax year for which the return is being filed. "2022" for example.	Date updated
5	--	--	--	2D Specification Version	2	N	"0". Indicates the version of the 2D specification for the form that is being used. This number will increment for each change to the specification.	
6	--	--	--	Software Version	15	AN	A software vendor defined version number that reflects the software and form revision used to produce this barcode.	
7	1	--	--	Fiscal Year Begin Month	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
8	1	--	--	Fiscal Year Begin Day	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
9	1	--	--	Fiscal Year Begin Year	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
10	1	--	--	Fiscal Year End Month	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
11	1	--	--	Fiscal Year End Day	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
12	1	--	--	Fiscal Year End Year	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
13	1	--	--	Amended Return Checkbox	1	C	"X" or null.	
14	1	--	--	NOL Carryback Checkbox	1	C	"X" or null.	
15	1	--	--	IRS Adjustment Checkbox	1	C	"X" or null.	
16	1	--	--	Primary First Name	25	A	The total width of this name (First MI Last) is 40, truncate the first name and last name as needed to fit within this overall form space. Field should be all CAPITAL LETTERS.	
17	1	--	--	Primary Middle Initial	1	A	Field should be all CAPITAL LETTERS.	
18	1	--	--	Primary Last Name	35	A	Field should be all CAPITAL LETTERS.	
19	1	--	--	Primary Suffix	2	A	Field should be all CAPITAL LETTERS.	
20	1	--	--	Spouse First Name	25	A	Required entry if married filing joint, otherwise null. The total width of this name (First MI Last) is 40, truncate the first name and last name as needed to fit within this overall form space. Field should be all CAPITAL LETTERS.	
21	1	--	--	Spouse Middle Initial	1	A	Optional entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS.	
22	1	--	--	Spouse Last Name	35	A	Required entry if married filing joint, otherwise null. Field should be all CAPITAL LETTERS.	
23	1	--	--	Spouse Suffix	2	A	Field should be all CAPITAL LETTERS.	
24	1	--	--	First 4 Characters of Primary Last Name	4	A		
25	1	--	--	Primary SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	
26	1	--	--	Primary Deceased Checkbox	1	C	"X" or null	
27	1	--	--	Primary Deceased Date of Death - Month	2	N	Do not include slashes "/" and dashed "-" in this field.	
28	1	--	--	Primary Deceased Date of Death - Day	2	N	Do not include slashes "/" and dashed "-" in this field.	
29	1	--	--	Primary Deceased Date of Death - Year	2	N	Do not include slashes "/" and dashed "-" in this field.	
30	1	--	--	First 4 Characters of Spouse Last Name	4	A	Required entry if married filing joint or married filing separate, otherwise null. Field should be all Capital Letters.	
31	1	--	--	Spouse SSN	9	N	Required entry if married filing joint or married filing separate, otherwise null. Do not include hyphens, spaces or other delimiters in this field.	
32	1	--	--	Spouse Deceased Checkbox	1	C	"X" or null	
33	1	--	--	Spouse Deceased Date of Death - Month	2	N	Do not include slashes "/" and dashed "-" in this field.	Use for QW Spouse Date of Death
34	1	--	--	Spouse Deceased Date of Death - Day	2	N	Do not include slashes "/" and dashed "-" in this field.	Use for QW Spouse Date of Death
35	1	--	--	Spouse Deceased Date of Death - Year	2	N	Do not include slashes "/" and dashed "-" in this field.	Use for QW Spouse Date of Death
36	1	--	--	Care Of	40	AN		

Field #	Page #	Form Line #	Column	Description	Max Length	Data Type	Field Business Rules	Changes
37	1	--	--	Street Address	40	AN	Field should be all CAPITAL LETTERS.	
38	1	--	--	City	21	A	Field should be all CAPITAL LETTERS.	
39	1	--	--	U.S. State Code	2	A	If a U.S. address, enter the U.S. Postal Service standard two character abbreviation code for the state. If a foreign address, leave null. Field should be all CAPITAL LETTERS. The valid U.S. state codes are published by the USPS at: http://www.usps.com/ncsc/lookups/usps_abbreviations.html	
40	1	--	--	ZIP (Postal) Code	10	AN	Do not include hyphens in this field. U.S. ZIP codes should be numeric only and not longer than 9 digits.	
41	1	--	--	Foreign State or Province	25	A	Only populate if a foreign address. If the country does not use State or Province names then this field should be NULL. Field should be all CAPITAL LETTERS.	
42	1	--	--	Country	13	A	Only populate if a foreign address. Field should be all CAPITAL LETTERS.	
43	1	1	--	Filing Status Checkbox: Single	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
44	1	2	--	Filing Status Checkbox: Married filing joint	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
45	1	3	--	Filing Status Checkbox: Married filing separate	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
46	1	4	--	Filing Status Checkbox: Head of Household	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
47	1	5	--	Filing Status Checkbox: Qualifying Widower	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
48	1	4a	--	HOH Qualifying Person. This field appears below line 4.	21	A	Null if no value	
—	1	5a	—	QW Year Spouse Died	4	N	Null if no value	Field Removed (not on form)
49	1	6a(i)	--	Primary Regular Exemption	1	C	"X" or null	Renumbered
50	1	6a(ii)	--	Primary Over 65 Exemption	1	C	"X" or null	Renumbered
51	1	6b(i)	--	Spouse Regular Exemption	1	C	"X" or null	Renumbered
52	1	6b(ii)	--	Spouse Over 65 Exemption	1	C	"X" or null	Renumbered
53	1	6a/b	--	Number of Primary and Spouse Exemptions. This is the field that appears to the right of lines 6a and 6b.	1	N	Number of primary and spouse exemptions marked in lines 6a and 6b.	Renumbered
54	1	LINE 6c/d-a1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	Captured Line, Renumbered
55	1	LINE 6c/d-a2		CHILD/OTHER DEPENDENT SSN	9	N	Required entry if name and/or relationship is presnet otherwise null. Do not include hyphens, spaces or other delimiters in this field.	Captured Line, Renumbered
56	1	LINE 6c/d-a3		CHILD/OTHER DEPENDENT RELATIONSHIP	15	A	Field should be all CAPITAL LETTERS.	Captured Line, Renumbered
57	1	LINE 6c/d-b1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	Captured Line, Renumbered
58	1	LINE 6c/d-b2		CHILD/OTHER DEPENDENT SSN	9	N	Required entry if name and/or relationship is presnet otherwise null. Do not include hyphens, spaces or other delimiters in this field.	Captured Line, Renumbered
59	1	LINE 6c/d-b3		CHILD/OTHER DEPENDENT RELATIONSHIP	15	A	Field should be all CAPITAL LETTERS.	Captured Line, Renumbered
60	1	LINE 6c/d-c1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	Captured Line, Renumbered
61	1	LINE 6c/d-c2		CHILD/OTHER DEPENDENT SSN	9	N	Required entry if name and/or relationship is presnet otherwise null. Do not include hyphens, spaces or other delimiters in this field.	Captured Line, Renumbered
62	1	LINE 6c/d-c3		CHILD/OTHER DEPENDENT RELATIONSHIP	15	A	Field should be all CAPITAL LETTERS.	Captured Line, Renumbered
63	1	LINE 6c/d-d1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	Captured Line, Renumbered
64	1	LINE 6c/d-d2		CHILD/OTHER DEPENDENT SSN	9	N	Required entry if name and/or relationship is presnet otherwise null. Do not include hyphens, spaces or other delimiters in this field.	Captured Line, Renumbered
65	1	LINE 6c/d-d3		CHILD/OTHER DEPENDENT RELATIONSHIP	15	A	Field should be all CAPITAL LETTERS.	Captured Line, Renumbered
66	1	LINE 6c/d-e1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	Captured Line, Renumbered

Field #	Page #	Form Line #	Column	Description	Max Length	Data Type	Field Business Rules	Changes
67	1	LINE 6c/d-e2		CHILD/OTHER DEPENDENT SSN	9	N	Required entry if name and/or relationship is presnet otherwise null. Do not include hyphens, spaces or other delimiters in this field.	Captured Line, Renumbered
68	1	LINE 6c/d-e3		CHILD/OTHER DEPENDENT RELATIONSHIP	15	A	Field should be all CAPITAL LETTERS.	Captured Line, Renumbered
69	1	LINE 6c/d-f1		CHILD/OTHER DEPENDENT FIRST & LAST NAME	40	A	Field should be all CAPITAL LETTERS.	Captured Line, Renumbered
70	1	LINE 6c/d-f2		CHILD/OTHER DEPENDENT SSN	9	N	Required entry if name and/or relationship is presnet otherwise null. Do not include hyphens, spaces or other delimiters in this field.	Captured Line, Renumbered
71	1	LINE 6c/d-f3		CHILD/OTHER DEPENDENT RELATIONSHIP	15	A	Field should be all CAPITAL LETTERS.	Captured Line, Renumbered
72	1	6c	--	Exemptions for Dependent Children	2	N	0 if no value	Renumbered
73	1	6d	--	Exemptions for Other Dependents	2	N	0 if no value	Renumbered
74	1	6e	--	Total Exemptions Claimed	2	N	0 if no value	Renumbered
75	2	7	--	Federal Adjusted Gross Income - negative indicator checkbox	1	C	"X" or null	Renumbered
76	2	7	--	Federal Adjusted Gross Income	9	N	For all numeric fields, use whole numbers (no decimals) unless otherwise specified in the field business rule. For all numeric fields, do not include commas. If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	Renumbered
77	2	8	--	Difference in state/federal wages	9	N	0 if no value	Renumbered
78	2	9	--	Interest on out of state bonds	9	N	0 if no value	Renumbered
79	2	10	--	Other HI Additions	9	N	0 if no value	Renumbered
80	2	11	--	Total HI Additions	9	N	Sum of Lines 8, 9, and 10.	Renumbered
81	2	12	--	Total Income - negative indicator checkbox	1	C	"X" or null	Renumbered
82	2	12	--	Total Income	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	Renumbered
83	2	13	--	Pensions Taxed Federally	9	N	0 if no value	Renumbered
84	2	14	--	Social Security Benefits	9	N	0 if no value	Renumbered
85	2	15	--	National Guard Duty Pay	9	N	0 if no value	Renumbered
86	2	16	--	Individual Housing Acct	9	N	0 if no value	Renumbered
87	2	17	--	Exceptional Tree	9	N	0 if no value	Renumbered
88	2	18	--	Other Hawaii Subtractions	9	N	0 if no value	Renumbered
89	2	19	--	Total Subtractions	9	N	0 if no value	Renumbered
90	2	20	--	HI Adjusted Gross Income - negative indicator checkbox	1	C	"X" or null	Renumbered
91	2	20	--	HI Adjusted Gross Income	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	Renumbered
92	2	21	--	Dependent Indicator.	1	C	"X" or null	Renumbered
93	2	21a	--	Medical and Dental	9	N	0 if no value	Renumbered
94	2	21b	--	Taxes	9	N	0 if no value	Renumbered
95	2	21c	--	Interest Expense	9	N	0 if no value	Renumbered
96	2	21d	--	Contributions	9	N	0 if no value	Renumbered
97	2	21e	--	Casualty and Theft Losses	9	N	0 if no value	Renumbered
98	2	21f	--	Miscellaneous deductions	9	N	0 if no value	Renumbered
99	2	22	--	Total Itemized Deductions	9	N	0 if no value	Renumbered
100	2	23	--	Standard Deduction	9	N	0 if no value	Renumbered
101	2	24	--	Subtotal (Line 20 – Line 22 or 23) - negative indicator checkbox	1	C	"X" or null	Renumbered
102	2	24	--	Subtotal (Line 20 – Line 22 or 23)	9	N	If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	Renumbered
103	3	25	--	Total Exemptions	9	N	0 if no value	Renumbered
104	3	25a	--	Primary Disability Indicator. This field appears below line 25.	1	C	"X" or null	Renumbered
105	3	25b	--	Spouse Disability Indicator. This field appears below line 25.	1	C	"X" or null	Renumbered
106	3	26	--	Taxable Income	9	N	0 if no value	Renumbered
107	3	27(iv)	--	Indicator if tax from other forms (N-2, N-103, etc.) is included	1	C	"X" or null	Renumbered
108	3	27	--	Tax Liability	9	N	0 if no value	Renumbered
109	3	27a	--	Net Capital Gain	9	N	0 if no value	Renumbered
110	3	28	--	Refundable Food/Excise Tax Credit	9	N	0 if no value	Renumbered
111	3	28a	--	Refundable Food/Excise Tax Credit - Count	2	N	1 – 99.	Renumbered
112	3	29	--	Low-Income Household Renters Credit	9	N	0 if no value	Renumbered

Field #	Page #	Form Line #	Column	Description	Max Length	Data Type	Field Business Rules	Changes
113	3	30	--	Child and Dependent Care Expenses	9	N	0 if no value	Renumbered
114	3	31	--	Child Passenger Restraint Credit	9	N	0 if no value	Renumbered
115	3	32	--	Total Refundable Credits - Sch CR	9	N	0 if no value	Renumbered
116	3	33	--	Total Refundable Credits	9	N		Renumbered
117	3	34	--	Tax Less Refundable Credits - negative indicator	1	C	"X" or null	Renumbered
118	3	34	--	Tax Less Refundable Credits	9	N		Renumbered
119	3	35	--	Total Nonrefundable Credits - Sch CR	9	N		Renumbered
120	3	36	--	Tax Less Nonrefundable Credits - negative indicator	1	C	"X" or null	Renumbered
121	3	36	--	Tax Less Nonrefundable Credits	9	N		Renumbered
122	3	37	--	Withholding	9	N		Renumbered
123	3	38	--	Estimated tax payments	9	N		Renumbered
124	3	39	--	Estimated tax from previous tax year	9	N		Renumbered
125	3	40	--	Extension Payment	9	N		Renumbered
126	3	41	--	Total Payments	9	N		Renumbered
127	3	42	--	Amount Overpaid	9	N		Renumbered
128	3	43a(i)	--	Primary School Repairs and Maintenance Donation	1	C	"X" or null	Renumbered
129	3	43a(ii)	--	Spouse School Repairs and Maintenance Donation	1	C	"X" or null	Renumbered
130	3	43b(i)	--	Primary Public Libraries Donation	1	C	"X" or null	Renumbered
131	3	43b(ii)	--	Spouse Public Libraries Donation	1	C	"X" or null	Renumbered
132	3	43c(i)	--	Primary Domestic Violence Donation	1	C	"X" or null	Renumbered
133	3	43c(ii)	--	Spouse Domestic Violence Donation	1	C	"X" or null	Renumbered
134	3	44	--	Total Donations	2	N		Renumbered
135	3	45	--	Overpaid minus donations	9	N		Renumbered
136	4	46	--	Estimated Tax apply to the following tax year	9	N		Renumbered
137	4	47a	--	Refunded to you	9	N		Renumbered
138	4	47a(i)	--	Refund will be deposited to a foreign bank, checkbox	1	C	"X" or null. If "X" then form lines 47b, 47c(i) or (ii) and 47d should be null.	Renumbered
139	4	47b	--	Routing Number	9	N	Do not zero fill. Do not use hyphens, spaces or special symbols.	Renumbered
140	4	47c(i)	--	Account Type Checking	1	C	"X" or null. Either the checking or savings checkbox may be checked, but not both.	Renumbered
141	4	47c(ii)	--	Account Type Savings	1	C	"X" or null. Either the checking or savings checkbox may be checked, but not both.	Renumbered
142	4	47d	--	Account Number	17	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	Renumbered
143	4	48	--	Amount you owe	9	N		Renumbered
144	4	49	--	Payment Amount	9	N		Renumbered
145	4	50(i)	--	Form N210 attached checkbox	1	C	"X" or null	Renumbered
146	4	50	--	Estimated Tax Penalty	9	N		Renumbered
147	4	53(i)	--	Federal Schedule C - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	Renumbered
148	4	53(ii)	--	Federal Schedule C - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	Renumbered
149	4	53(iii)	--	Federal Schedule C Hawaii Gross Receipts	9	N		Renumbered
150	4	53(vi)	--	Federal Schedule C TSM Hawaii Tax ID	12	N	Note that the leading "GE" from the HI Tax I. D. is not captured and should not be included in this field. Only include the 10 digit numeric Tax I. D. value plus the two digit suffix. Do not include hyphens, spaces or other delimiters in this field.	Renumbered
151	4	54(i)	--	Federal Schedule E - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	Renumbered
152	4	54(ii)	--	Federal Schedule E - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	Renumbered
153	4	54(iii)	--	Federal Schedule E Hawaii Gross Rents	9	N		Renumbered
154	4	54(iv)	--	Federal Schedule E TSM Hawaii Tax ID	12	N	Note that the leading "GE" from the HI Tax I. D. is not captured and should not be included in this field. Only include the 10 digit numeric Tax I. D. value plus the two digit suffix. Do not include hyphens, spaces or other delimiters in this field.	Renumbered
155	4	55(i)	--	Federal Schedule F - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	Renumbered
156	4	55(ii)	--	Federal Schedule F - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	Renumbered
157	4	55(iii)	--	Federal Schedule F Hawaii Gross Receipts	9	N		Renumbered
158	4	55(vi)	--	Federal Schedule F TSM Hawaii Tax ID	12	N	Note that the leading "GE" from the HI Tax I. D. is not captured and should not be included in this field. Only include the 10 digit numeric Tax I. D. value plus the two digit suffix. Do not include hyphens, spaces or other delimiters in this field.	Renumbered
159	4	--	--	Preparer Identification Number	9	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	Renumbered
160	4	--	--	Primary HI Election Campaign - YES checkbox	1	C	"X" or null. ~~Check the YES or NO checkbox, but not both.~~	Renumbered
--	4	--	--	~~Primary HI Election Campaign - NO checkbox~~	~~1~~	~~C~~	"X" or null. ~~Check the YES or NO checkbox, but not both.~~	Field Removed (not on form)
161	4	--	--	Spouse HI Election Campaign - YES checkbox	1	C	"X" or null. ~~Check the YES or NO checkbox, but not both.~~	Renumbered
--	4	--	--	~~Spouse HI Election Campaign - NO checkbox~~	~~1~~	~~C~~	"X" or null. ~~Check the YES or NO checkbox, but not both.~~	Field Removed (not on form)
162	CR1	1	--	Capital Goods Excise Tax Credit	9	N		Renumbered
163	CR1	2	--	Fuel Tax Credit	9	N		Renumbered
164	CR1	3	--	Motion Picture and Film Tax Credit	9	N		Renumbered
165	CR1	4a(1)	--	Solar Checkbox	1	C	"X" or null	Renumbered
166	CR1	4a(2)	--	Wind Checkbox	1	C	"X" or null	Renumbered

Field #	Page #	Form Line #	Column	Description	Max Length	Data Type	Field Business Rules	Changes
167	CR1	4	--	Renew Energy Tech Income Tax Credit-July 2009	9	N		Renumbered
168	CR1	5	--	Important Agricultural Land Tax Credit	9	N		Renumbered
169	CR1	6	--	Tax Credit for Research Activities	9	N		Renumbered
170	CR1	7	--	Renewable Fuels Production tax Credit	9	N		New Line, Renumbered
171	CR1	8a	--	Other refundable credits-pro rata share of taxes paid on sale of real property	9	N		Renumbered
172	CR1	8b	--	Other refundable credits-credit from regulated investment company	9	N		Renumbered
173	CR1	8c	--	Other Refundable Credits Total	9	N		Renumbered
174	CR1	9	--	Total Refundable Credits	9	N		Renumbered
175	CR2	10	--	IncomeTax Paid to another state	9	N		Renumbered
176	CR2	11	--	Enterprise Zone Tax Credit	9	N		Renumbered
177	CR2	12	b	Carryover of Energy Conservation Tax Credit - Applied	9	N		Renumbered
178	CR2	12	c	Carryover of Energy Conservation Tax Credit - Carryover	9	N		Renumbered
179	CR2	13	b	Carryover of the High Tech Business Investment Tax Credit - Applied	9	N		Renumbered
180	CR2	13	c	Carryover of the High Tech Business Investment Tax Credit - Carryover	9	N		Renumbered
181	CR2	14	b	Carryover of the Cesspool Upgrade - Applied	9	N		Renumbered
182	CR2	14	c	Carryover of the Cesspool Upgrade	9	N		Renumbered
183	CR2	15	b	Carryover of Tech Infrastructure Renovation Tax Credit - Applied	9	N		Renumbered
184	CR2	15	c	Carryover of Tech Infrastructure Renovation Tax Credit - Carryover	9	N		Renumbered
185	CR2	16	b	Carryover of the Hotel Construction and Remodeling Tax Credit - Applied	9	N		Renumbered
186	CR2	16	c	Carryover of the Hotel Construction and Remodeling Tax Credit - Carryover	9	N		Renumbered
187	CR2	17	b	Carryover of Residential Construction and Remodel Tax Credit - Applied	9	N		Renumbered
188	CR2	17	c	Carryover of Residential Construction and Remodel Tax Credit - Carryover	9	N		Renumbered
189	CR2	18	b	Carryover of the Renew Energy Tech Income Tax Credit - Applied	9	N		Renumbered
190	CR2	18	c	Carryover of the Renew Energy Tech Income Tax Credit - Carryover	9	N		Renumbered
191	CR2	19	a	Attach Form N-586 - New	9	N		Renumbered
192	CR2	19	b	Attach Form N-586 - Applied	9	N		Renumbered
193	CR2	19	c	Attach Form N-586 - Carryover	9	N		Renumbered
194	CR2	20	a	Attach Form N-884 - New	9	N		Renumbered
195	CR2	20	b	Attach Form N-884 - Applied	9	N		Renumbered
196	CR2	20	c	Attach Form N-884 - Carryover	9	N		Renumbered
197	CR2	21	a	Attach Form N-330 - New	9	N		Renumbered
198	CR2	21	b	Attach Form N-330 - Applied	9	N		Renumbered
199	CR2	21	c	Attach Form N-330 - Carryover	9	N		Renumbered
200	CR2	22a(1)	--	Solar Checkbox	1	C	"X" or null	Renumbered
201	CR2	22a(2)	--	Wind Checkbox	1	C	"X" or null	Renumbered
202	CR2	22	a	Attach Form N-342 - New	9	N		Renumbered
203	CR2	22	b	Attach Form N-342 - Applied	9	N		Renumbered
204	CR2	22	c	Attach Form N-342 - Carryover	9	N		Renumbered
205	CR2	23	b	Attach Form N-348 - Applied	9	N		Renumbered
206	CR2	23	c	Attach Form N-348 - Carryover	9	N		Renumbered
207	CR2	24	a	Attach Form N-352 - New	9	N		Renumbered
208	CR2	24	b	Attach Form N-352 - Applied	9	N		Renumbered
209	CR2	24	c	Attach Form N-352 - Carryover	9	N		Renumbered
210	CR2	25	a	Attach Form N-354 - New	9	N		Renumbered
211	CR2	25	b	Attach Form N-354 - Applied	9	N		Renumbered
212	CR2	25	c	Attach Form N-354 - Carryover	9	N		Renumbered
213	CR2	26	a	Attach Form N-356 - New	9	N		Renumbered
214	CR2	26	b	Attach Form N-356 - Applied	9	N		Renumbered
215	CR2	26	c	Attach Form N-356 - Carryover	9	N		Renumbered
216	CR2	27	a	Attach Form N-358 - New	9	N		Renumbered

Field #	Page #	Form Line #	Column	Description	Max Length	Data Type	Field Business Rules	Changes
217	CR2	27	b	Attach Form N-358 - Applied	9	N		Renumbered
218	CR2	27	c	Attach Form N-358 - Carryover	9	N		Renumbered
219	CR2	28	a	Attach Form N-325 - New	9	N		Renumbered
220	CR2	28	b	Attach Form N-325 - Applied	9	N		Renumbered
221	CR2	28	c	Attach Form N-325 - Carryover	9	N		Renumbered
222	CR2	29	a	Attach Form N-360 - New	9	N		New Line, Renumbered
223	CR2	29	b	Attach Form N-360 - Applied	9	N		New Line, Renumbered
224	CR2	29	c	Attach Form N-360 - Carryover	9	N		New Line, Renumbered
225	CR2	30	b	Total Nonrefundable Credits	9	N		Renumbered
226	N311	L10		Refundable Food/Excise Tax Credit	4	N		Renumbered
227	X1	Part I L12		Low-Income Household Renters Credit	4	N		Renumbered
228	X2	Part II L28		Credit for Child and Dependent Care Expenses	4	N		Renumbered
229	--	--		End of Record Trailer	5	A	Standard trailer field to indicate the end of the 2D barcode data. Always equal to: "*EOD*"	

Return Fields that are NOT Included in the 2D Barcode

	1	--		First Time Filer Checkbox				
	1	--		ITIN Applied For. This will be hand written in the space below the area reserved for the barcode.				
	1	3a		MFS Spouse Name. This field appears below line 3.				
	1	--		Spouse meets qualifications Checkbox. This is the checkbox below line 6b.				
	1	5a	--	QW Year Spouse Died	4	N		Field Removed (not on form)
	1	6d		Table of dependent names, social security numbers, and relationship				moved to Included in 2D barcode
	2	27		Tax source checkbox group (Tax Table, Tax Rate Schedule, Form N-168, Form N-615, Cap. Gains Worksheet)				
	4	51		Amended Return: Amount Paid (Overpaid) on Original Return- negative indicator checkbox				
	4	51		Amended Return: Amount Paid (Overpaid) on Original Return				
	4	52		Amended Return: Balance Due (Refund) on Amended Return- negative indicator checkbox				
	4	52		Amended Return: Balance Due (Refund) on Amended Return				
	4	53d		Schedule C business activity/product				
	4	55d		Schedule F business activity/product				
	4	--		Designee Name				
	4	--		Designee Phone Number				
	4	--		Designee Identification Number				
	4	--		Signature Date				
	4	--		Occupation				
	4	--		Daytime Phone Number				
	4	--		Spouse Signature Date				
	4	--		Spouse Occupation				
	4	--		Spouse's Daytime Phone Number				
	4	--		Preparer Signature Date				
	4	--		Preparer Self Employed Checkbox				
	4	--		Preparer Name				
	4	--		Preparer Firm Name and Address				
	4	--		Preparer Phone Number				

Appendix A: 2D Barcode Layout - N-11 / Sch CR / Sch X / N-311

Set zero values for zero
Use a carriage return for the field delimiter.

Appendix B: 2D Testing Cases - N-11 / Sch CR / Sch X / N-311

Please provide data for each field indicated in the Vendor Test.
For Software Developers that do not support the N-311 and Sch X please disregard the request for the test data.
*Test 6 - Max Length and Mapping. Please submit data as indicated for the field

Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length	
1	--	--	--	Header Version Number	T1	T1	T1	T1	T1	T1		
2	ALL	--	--	Software Developer Code	99	99	99	99	99	1234		
3	--	--	--	Form Number	N11	N11	N11	N11	N11	N11		
4	1	--	--	Form Year	2022	2022	2022	2022	2022	2022		
5	--	--	--	2D Specification Version	0	0	0	0	0	12		
6	--	--	--	Software Version	0	0	0	0	0	123456789012345	15	0
7	1	--	--	Fiscal Year Begin Month	03					06	2	0
8	1	--	--	Fiscal Year Begin Day	01					11	2	0
9	1	--	--	Fiscal Year Begin Year	19					22	2	0
10	1	--	--	Fiscal Year End Month	2					12	2	0
11	1	--	--	Fiscal Year End Day	28					31	2	0
12	1	--	--	Fiscal Year End Year	20					22	2	0
13	1	--	--	Amended Return Checkbox			X		X	X	1	0
14	1	--	--	NOL Carryback Checkbox			X			X	1	0
15	1	--	--	IRS Adjustment Checkbox					X	X	1	0
16	1	--	--	Primary First Name	TONEFIRST	TTWOPRIF	TTHREFIRST	TFOURFIRST	TFIVEFIRST	MAXLENGTHPRIMARYFIRSTNAME	25	0
17	1	--	--	Primary Middle Initial	A				D	M	1	0
18	1	--	--	Primary Last Name	TONELAST	TTWOPRIL	THREELAST	TFOURLAST	TFIVELAST	MAXIMUMLENGTHPRIMARYLASTNAMEAAAAAA	35	0
19	1	--	--	Primary Suffix	JR					JRRRRRRRRR	10	-8
20	1	--	--	Spouse First Name		TESTTWOSPF	TESTTHRESPF			MAXILENGTHSPOUSEFIRSTNAME	25	0
21	1	--	--	Spouse Middle Initial		C				M	1	0
22	1	--	--	Spouse Last Name		TESTTWOSPL	SPMFSLAST			MAXIMUMLENGTHSPOUSELASTNAMEAAABBBCC	35	0
23	1	--	--	Spouse Suffix		SR				SRRRRRRRRR	10	-8
24	1	--	--	First 4 Characters of Primary Last Name	TONE	TTWO	THRE	TFOU	TFIV	MAXL	4	0
25	1	--	--	Primary SSN	400001902	575661121	576661123	575661124	575661125	123446789	9	0
26	1	--	--	Primary Deceased Checkbox				X		X	1	0
27	1	--	--	Primary Deceased Date of Death - Month				06		11	2	0
28	1	--	--	Primary Deceased Date of Death - Day				21		12	2	0
29	1	--	--	Primary Deceased Date of Death - Year				19		19	2	0
30	1	--	--	First 4 Characters of Spouse Last Name		TEST	SPMF			MAXI	4	0
31	1	--	--	Spouse SSN		576557442	576661124			223456789	9	0
32	1	--	--	Spouse Deceased Checkbox		X				X	1	0
33	1	--	--	Spouse Deceased Date of Death - Month		03			06	10	2	0
34	1	--	--	Spouse Deceased Date of Death - Day		10			18	17	2	0
35	1	--	--	Spouse Deceased Date of Death - Year		20			21	20	2	0
36	1	--	--	Care Of	X					CARE OF MAX LENGTH AAABBBCCCDDDEEEFFFGGG	40	0

Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length	
37	1	--	--	Street Address	X	X	X	X	X	123 MAX STREET LENGTH AAABBBCCCDDDEEEFFF	40	0
38	1	--	--	City	X	X	X	X	X	MAX CITY LENGTH AAAAA	21	0
39	1	--	--	U.S. State Code	X	X			X	US	2	0
40	1	--	--	ZIP (Postal) Code	X	X	X	X	X	ZIP CODE 1	10	0
41	1	--	--	Foreign State or Province				X		MAXIMUMLENGTHFOREIGNSTATE	25	0
42	1	--	--	Country			X	X		MAXLENGTHCTRY	13	0
43	1	1	--	Filing Status Checkbox: Single	X					1	1	0
44	1	2	--	Filing Status Checkbox: Married filing joint		X				X	1	0
45	1	3	--	Filing Status Checkbox: Married filing separate			X			X	1	0
46	1	4	--	Filing Status Checkbox: Head of Household				X		X	1	0
47	1	5	--	Filing Status Checkbox: Qualifying Widower					X	X	1	0
48	1	4a	--	HOH Qualifying Person. This field appears below line 4.				X		MAXLENGTHHHOHQUALIFYNG	21	0
~~--~~	~~1~~	~~5a~~	~~--~~	~~QW Year Spouse Died~~					~~X~~	~~1234~~	~~0~~	~~0~~
49	1	6a(i)	--	Primary Regular Exemption		X	X	X	X	X	1	0
50	1	6a(ii)	--	Primary Over 65 Exemption		X				X	1	0
51	1	6b(i)	--	Spouse Regular Exemption		X	X			X	1	0
52	1	6b(ii)	--	Spouse Over 65 Exemption		X				X	1	0
53	1	6a/b	--	Number of Primary and Spouse Exemptions. This is the field that appears to the right of lines 6a and 6b.		X	X	X	X	4	1	0
54	1	LINE 6c/d-a1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X	X			ONEDEPMAXFIRST LASTNAMEABCDEFG HIJKLMNOPQ	40	0
55	1	LINE 6c/d-a2		CHILD/OTHER DEPENDENT SSN		X	X			111221111	9	0
56	1	LINE 6c/d-a3		CHILD/OTHER DEPENDENT RELATIONSHIP		X	X			CHILDMAXTESTONE	15	0
57	1	LINE 6c/d-b1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X				TWODEPMAXFIRST LASTNAMEABCDEFG HIJKLMNOPQ	40	0
58	1	LINE 6c/d-b2		CHILD/OTHER DEPENDENT SSN		X				111222222	9	0
59	1	LINE 6c/d-b3		CHILD/OTHER DEPENDENT RELATIONSHIP		X				DEPMAXTESTONEXX	15	0
60	1	LINE 6c/d-c1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X				THRDEPMAXFIRST LASTNAMEABCDEFG HIJKLMNOPQ	40	0
61	1	LINE 6c/d-c2		CHILD/OTHER DEPENDENT SSN		X				111223333	9	0
62	1	LINE 6c/d-c3		CHILD/OTHER DEPENDENT RELATIONSHIP		X				CHILDMAXTESTTWO	15	0
63	1	LINE 6c/d-d1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X				FOURDEPMAXFIRST LASTNAMEABCDEFG HIJKLMNOP	40	0
64	1	LINE 6c/d-d2		CHILD/OTHER DEPENDENT SSN		X				111224444	9	0
65	1	LINE 6c/d-d3		CHILD/OTHER DEPENDENT RELATIONSHIP		X				CHILDMAXTESTTHR	15	0
66	1	LINE 6c/d-e1		CHILD/OTHER DEPENDENT FIRST & LAST NAME		X				FVEDEPMAXFIRST LASTNAMEABCDEFG HIJKLMNOPq	40	0

Field #	Page #	Form Line #	Column	Description		Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length	
67	1	LINE 6c/d-e2		CHILD/OTHER DEPENDENT SSN			X				111225555	9	0
68	1	LINE 6c/d-e3		CHILD/OTHER DEPENDENT RELATIONSHIP			X				DEPMAXTESTTWOXX	15	0
69	1	LINE 6c/d-f1		CHILD/OTHER DEPENDENT FIRST & LAST NAME			X				SIXRDEPMAXFIRST LASTNAMEABCDEFG HIJKLMNOP	40	0
70	1	LINE 6c/d-f2		CHILD/OTHER DEPENDENT SSN			X				111226666	9	0
71	1	LINE 6c/d-f3		CHILD/OTHER DEPENDENT RELATIONSHIP			X				DEPMAXTESTTHREE	15	0
72	1	6c	--	Exemptions for Dependent Children			X		X	X	90	2	0
73	1	6d	--	Exemptions for Other Dependents				X			91	2	0
74	1	6e	--	Total Exemptions Claimed		X	X	X	X	X	92	2	0
75	2	7	--	Federal Adjusted Gross Income - negative indicator checkbox				X			X	1	0
76	2	7	--	Federal Adjusted Gross Income			X	X	X	X	112345678	9	0
77	2	8	--	Difference in state/federal wages		X					111456789	9	0
78	2	9	--	Interest on out of state bonds		X		X			111156789	9	0
79	2	10	--	Other HI Additions		X	X	X			122256789	9	0
80	2	11	--	Total HI Additions		X	X	X			122226789	9	0
81	2	12	--	Total Income - negative indicator checkbox				X			X	1	0
82	2	12	--	Total Income		X	X	X	X	X	123356789	9	0
83	2	13	--	Pensions Taxed Federally			X				123336789	9	0
84	2	14	--	Social Security Benefits			X				123333789	9	0
85	2	15	--	National Guard Duty Pay		X	X			X	123446789	9	0
86	2	16	--	Individual Housing Acct			X				123444489	9	0
87	2	17	--	Exceptional Tree						X	123455789	9	0
88	2	18	--	Other Hawaii Subtractions		X					123455589	9	0
89	2	19	--	Total Subtractions		X	X			X	123456689	9	0
90	2	20	--	HI Adjusted Gross Income - negative indicator checkbox				X			X	1	0
91	2	20	--	HI Adjusted Gross Income		X	X	X	X	X	123456669	9	0
92	2	21	--	Dependent Indicator.		X					X	1	0
93	2	21a	--	Medical and Dental			X			X	123456779	9	0
94	2	21b	--	Taxes			X			X	123456777	9	0
95	2	21c	--	Interest Expense			X			X	123456788	9	0
96	2	21d	--	Contributions			X			X	123456799	9	0
97	2	21e	--	Casualty and Theft Losses			X			X	323456789	9	0
98	2	21f	--	Miscellaneous deductions			X			X	423456789	9	0
99	2	22	--	Total Itemized Deductions			X			X	523456789	9	0
100	2	23	--	Standard Deduction		X		X	X	X	623456789	9	0
101	2	24	--	Subtotal (Line 20 – Line 22 or 23) - negative indicator checkbox				X			X	1	0
102	2	24	--	Subtotal (Line 20 – Line 22 or 23)		X	X	X	X	X	723456789	9	0
103	3	25	--	Total Exemptions		X	X	X	X	X	823456789	9	0
104	3	25a	--	Primary Disability Indicator. This field appears below line 25.			X				X	1	0
105	3	25b	--	Spouse Disability Indicator. This field appears below line 25.			X				X	1	0
106	3	26	--	Taxable Income		X	X		X	X	923456789	9	0
107	3	27(iv)	--	Indicator if tax from other forms (N-2, N-103, etc.) is included		X					X	1	0
108	3	27	--	Tax Liability		X	X		X	X	123456781	9	0
109	3	27a	--	Net Capital Gain					X		123456782	9	0
110	3	28	--	Refundable Food/Excise Tax Credit			X	X	X		123456783	9	0
111	3	28a	--	Refundable Food/Excise Tax Credit - Count			X				99	2	0
112	3	29	--	Low-Income Household Renters Credit				X			123456784	9	0

Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length	
113	3	30	--	Child and Dependent Care Expenses					X	123456785	9	0
114	3	31	--	Child Passenger Restraint Credit		X			X	123456786	9	0
115	3	32	--	Total Refundable Credits - Sch CR	X		X	X	X	123456787	9	0
116	3	33	--	Total Refundable Credits	X	X	X	X	X	123456788	9	0
117	3	34	--	Tax Less Refundable Credits - negative indicator	X		X			X	1	0
118	3	34	--	Tax Less Refundable Credits	X	X	X	X	X	443456789	9	0
119	3	35	--	Total Nonrefundable Credits - Sch CR	X	X		X	X	553456789	9	0
120	3	36	--	Tax Less Nonrefundable Credits - negative indicator	X		X			X	1	0
121	3	36	--	Tax Less Nonrefundable Credits	X	X	X	X	X	663456789	9	0
122	3	37	--	Withholding	X	X		X	X	773456789	9	0
123	3	38	--	Estimated tax payments				X	X	883456789	9	0
124	3	39	--	Estimated tax from previous tax year				X		993456789	9	0
125	3	40	--	Extension Payment			X	X		123456100	9	0
126	3	41	--	Total Payments	X	X	X	X	X	123456200	9	0
127	3	42	--	Amount Overpaid	X	X	X		X	123456300	9	0
128	3	43a(i)	--	Primary School Repairs and Maintenance Donation	X	X				X	1	0
129	3	43a(ii)	--	Spouse School Repairs and Maintenance Donation		X				X	1	0
130	3	43b(i)	--	Primary Public Libraries Donation	X	X				X	1	0
131	3	43b(ii)	--	Spouse Public Libraries Donation		X				X	1	0
132	3	43c(i)	--	Primary Domestic Violence Donation	X	X				X	1	0
133	3	43c(ii)	--	Spouse Domestic Violence Donation		X				X	1	0
134	3	44	--	Total Donations	X	X				18	2	0
135	3	45	--	Overpaid minus donations	X	X	X		X	123456400	9	0
136	4	46	--	Estimated Tax apply to the following tax year					X	123456500	9	0
137	4	47a	--	Refunded to you	X	X	X		X	123456600	9	0
138	4	47a(i)	--	Refund will be deposited to a foreign bank, checkbox			X			X	1	0
139	4	47b	--	Routing Number	X				X	123456700	9	0
140	4	47c(i)	--	Account Type Checking	X					X	1	0
141	4	47c(ii)	--	Account Type Savings					X	X	1	0
142	4	47d	--	Account Number	X				X	12345678901234500	17	0
143	4	48	--	Amount you owe				X		123456999	9	0
144	4	49	--	Payment Amount				X			0	9
145	4	50(i)	--	Form N210 attached checkbox				X		X	1	0
146	4	50	--	Estimated Tax Penalty				X		123444489	9	0
147	4	53(i)	--	Federal Schedule C - YES checkbox					X	X	1	0
148	4	53(ii)	--	Federal Schedule C - NO checkbox	X	X	X	X		X	1	0
149	4	53(iii)	--	Federal Schedule C Hawaii Gross Receipts					X	123455559	9	0
150	4	53(vi)	--	Federal Schedule C TSM Hawaii Tax ID					X	123456789012	12	0
151	4	54(i)	--	Federal Schedule E - YES checkbox				X		X	1	0
152	4	54(ii)	--	Federal Schedule E - NO checkbox	X	X	X		X	X	1	0
153	4	54(iii)	--	Federal Schedule E Hawaii Gross Rents				X		123456767	9	0
154	4	54(iv)	--	Federal Schedule E TSM Hawaii Tax ID				X		123456789015	12	0
155	4	55(i)	--	Federal Schedule F - YES checkbox			X			X	1	0
156	4	55(ii)	--	Federal Schedule F - NO checkbox	X	X		X	X	X	1	0
157	4	55(iii)	--	Federal Schedule F Hawaii Gross Receipts			X			122346789	9	0
158	4	55(vi)	--	Federal Schedule F TSM Hawaii Tax ID			X			123456789016	12	0
159	4	--	--	Preparer Identification Number			X		X	123455789	9	0
160	4	--	--	Primary HI Election Campaign - YES checkbox		X			X	X	1	0
--	4	--	--	~~Primary HI Election Campaign - NO checkbox~~	X		X	X		X	1	0
161	4	--	--	Spouse HI Election Campaign - YES checkbox		X				X	1	0
--	4	--	--	~~Spouse HI Election Campaign - NO checkbox~~						X	1	0
162	CR1	1	--	Capital Goods Excise Tax Credit					X	456789101	9	0
163	CR1	2	--	Fuel Tax Credit					X	456789102	9	0
164	CR1	3	--	Motion Picture and Film Tax Credit			X			456789103	9	0
165	CR1	4a(1)	--	Solar Checkbox				X		X	1	0
166	CR1	4a(2)	--	Wind Checkbox	X					X	1	0

Field #	Page #	Form Line #	Column	Description	Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length	
167	CR1	4	--	Renew Energy Tech Income Tax Credit-July 2009	X			X		456789104	9	0
168	CR1	5	--	Important Agricultural Land Tax Credit			X			456789015	9	0
169	CR1	6	--	Tax Credit for Research Activities			X		X	456789106	9	0
170	CR1	7	--	Renewable Fuels Production tax Credit			X			456789107	9	0
171	CR1	8a	--	Other refundable credits-pro rata share of taxes paid on sale of real property				X		456789108	9	0
172	CR1	8b	--	Other refundable credits-credit from regulated investment company				X		456789109	9	0
173	CR1	8c	--	Other Refundable Credits Total				X		456789110	9	0
174	CR1	9	--	Total Refundable Credits	X		X	X	X	456789111	9	0
175	CR2	10	--	IncomeTax Paid to another state					X	567890101	9	0
176	CR2	11	--	Enterprise Zone Tax Credit					X	567890102	9	0
177	CR2	12	b	Carryover of Energy Conservation Tax Credit - Applied					X	567890103	9	0
178	CR2	12	c	Carryover of Energy Conservation Tax Credit - Carryover					X	567890104	9	0
179	CR2	13	b	Carryover of the High Tech Business Investment Tax Credit - Applied		X				567890105	9	0
180	CR2	13	c	Carryover of the High Tech Business Investment Tax Credit - Carryover		X				567890106	9	0
181	CR2	14	b	Carryover of the Cesspool Upgrade - Applied		X				567890107	9	0
182	CR2	14	c	Carryover of the Cesspool Upgrade		X				567890108	9	0
183	CR2	15	b	Carryover of Tech Infrastructure Renovation Tax Credit - Applied		X				567890109	9	0
184	CR2	15	c	Carryover of Tech Infrastructure Renovation Tax Credit - Carryover		X				567890110	9	0
185	CR2	16	b	Carryover of the Hotel Construction and Remodeling Tax Credit - Applied		X				567890111	9	0
186	CR2	16	c	Carryover of the Hotel Construction and Remodeling Tax Credit - Carryover		X				567890112	9	0
187	CR2	17	b	Carryover of Residential Construction and Remodel Tax Credit - Applied		X				567890113	9	0
188	CR2	17	c	Carryover of Residential Construction and Remodel Tax Credit - Carryover		X				567890114	9	0
189	CR2	18	b	Carryover of the Renew Energy Tech Income Tax Credit - Applied		X				567890115	9	0
190	CR2	18	c	Carryover of the Renew Energy Tech Income Tax Credit - Carryover		X				567890116	9	0
191	CR2	19	a	Attach Form N-586 - New					X	567890117	9	0
192	CR2	19	b	Attach Form N-586 - Applied					X	567890118	9	0
193	CR2	19	c	Attach Form N-586 - Carryover					X	567890119	9	0
194	CR2	20	a	Attach Form N-884 - New					X	567890120	9	0
195	CR2	20	b	Attach Form N-884 - Applied					X	567890121	9	0
196	CR2	20	c	Attach Form N-884 - Carryover					X	567890122	9	0
197	CR2	21	a	Attach Form N-330 - New		X				567890123	9	0
198	CR2	21	b	Attach Form N-330 - Applied		X				567890124	9	0
199	CR2	21	c	Attach Form N-330 - Carryover		X				567890125	9	0
200	CR2	22a(1)	--	Solar Checkbox		X				X	1	0
201	CR2	22a(2)	--	Wind Checkbox					X	X	1	0
202	CR2	22	a	Attach Form N-342 - New		X			X	567890126	9	0
203	CR2	22	b	Attach Form N-342 - Applied		X			X	567890127	9	0
204	CR2	22	c	Attach Form N-342 - Carryover		X			X	567890128	9	0
205	CR2	23	b	Attach Form N-348 - Applied					X	567890130	9	0
206	CR2	23	c	Attach Form N-348 - Carryover					X	567890131	9	0
207	CR2	24	a	Attach Form N-352 - New		X				567890135	9	0
208	CR2	24	b	Attach Form N-352 - Applied		X				567890136	9	0
209	CR2	24	c	Attach Form N-352 - Carryover		X				567890137	9	0
210	CR2	25	a	Attach Form N-354 - New		X			X	567890138	9	0
211	CR2	25	b	Attach Form N-354 - Applied		X			X	567890139	9	0
212	CR2	25	c	Attach Form N-354 - Carryover		X			X	567890140	9	0
213	CR2	26	a	Attach Form N-356 - New		X		X		567890141	9	0
214	CR2	26	b	Attach Form N-356 - Applied		X		X		567890142	9	0
215	CR2	26	c	Attach Form N-356 - Carryover		X		X		567890143	9	0
216	CR2	27	a	Attach Form N-358 - New		X		X		567890144	9	0

Hawaii Department of Taxation
2022 N-11
2D Barcode Layout or Testing Cases

Field #	Page #	Form Line #	Column	Description		Test 1	Test 2	Test 3	Test 4	Test 5	Test 6*	Max Length	
217	CR2	27	b	Attach Form N-358 - Applied			X		X		567890145	9	0
218	CR2	27	c	Attach Form N-358 - Carryover			X		X		567890146	9	0
219	CR2	28	a	Attach Form N-325 - New			X				567890147	9	0
220	CR2	28	b	Attach Form N-325 - Applied			X				567890148	9	0
221	CR2	28	c	Attach Form N-325 - Carryover			X				567890149	9	0
222	CR2	29	a	Attach Form N-360 - New			X				567890150	9	0
223	CR2	29	b	Attach Form N-360 - Applied			X				567890151	9	0
224	CR2	29	c	Attach Form N-360 - Carryover			X				567890152	9	0
225	CR2	30	b	Total Nonrefundable Credits		X	X		X	X	567890153	9	0
226	N311	L10		Refundable Food/Excise Tax Credit			X	X	X		1239	4	0
227	X1	Part I L12		Low-Income Household Renters Credit			X				1238	4	0
228	X2	Part II L28		Credit for Child and Dependent Care Expenses						X	1237	4	0
229	--	--		End of Record Trailer		*EOD*	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*	5	0

Return Fields that are NOT Included in the 2D Barcode

	1	--		First Time Filer Checkbox									
	1	--		ITIN Applied For. This will be hand written in the space below the area reserved for the barcode.									
	1	3a		MFS Spouse Name. This field appears below line 3.			X						
	1	--		Spouse meets qualifications Checkbox. This is the checkbox below line 6b.			X						
	1	5a	--	QW Year Spouse Died						X			
	1	6d		Table of dependent names, social security numbers, and relationship									
	2	27		Tax source checkbox group (Tax Table, Tax Rate Schedule, Form N-168, Form N-615, Cap. Gains Worksheet)		X (Tax Table)	X (Tax Table)	X (Tax Table)	X (Capital Gains Tax Worksheet)	X (Tax Rate Schedule)			
	4	51		Amended Return: Amount Paid (Overpaid) on Original Return- negative indicator checkbox						X			
	4	51		Amended Return: Amount Paid (Overpaid) on Original Return				X		X			
	4	52		Amended Return: Balance Due (Refund) on Amended Return- negative indicator checkbox				X					
	4	52		Amended Return: Balance Due (Refund) on Amended Return				X		X			
	4	53d		Schedule C business activity/product						X			
	4	55d		Schedule F business activity/product				X					
	4	--		Designee Name					X				
	4	--		Designee Phone Number					X				
	4	--		Designee Identification Number					X				
	4	--		Signature Date		X	X	X	X	X			
	4	--		Occupation		X	X	X	X	X			
	4	--		Daytime Phone Number		X	X	X	X	X			
	4	--		Spouse Signature Date			X						
	4	--		Spouse Occupation			X						
	4	--		Spouse's Daytime Phone Number			X						
	4	--		Preparer Signature Date				X		X			
	4	--		Preparer Self Employed Checkbox				X					
	4	--		Preparer Name				X		X			
	4	--		Preparer Firm Name and Address				X		X			
	4	--		Preparer Phone Number				X		X			

FORM N-11
(Rev. 2022)

STATE OF HAWAII -- DEPARTMENT OF TAXATION
Individual Income Tax Return
RESIDENT
Calendar Year 2022
OR

DO NOT WRITE IN THIS AREA

Place QR Code Here

Human Readable text here

Fiscal Year Beginning 12 - 12 - 12 and Ending 12 - 12 - 12

X AMENDED Return FOR OFFICE USE ONLY
X NOL Carryback
X IRS Adjustment
X First Time Filer

Do NOT Submit a Photocopy!!

THIS SPACE RESERVED

Your First Name	M.I.	Your Last Name	Suffix
TAXPAYER'S FIRST	MI	LAST NAMEXXXXXXX	JR
Spouse's First Name	M.I.	Spouse's Last Name	Suffix
SPOUSE'S FIRSTXX	MI	SPOUSE'S LASTXXX	JR

Care Of *(See Instructions, page 7.)*
C/O NAME FOR MAILING ADDRESSXXXXXXXXXXXX

Present mailing or home address (Number and street, including Rural Route)
TAXPAYER'S MAILING OR HOME ADDRESSXXXXXX

City, town or post office	State	Postal/ZIP code
CITY,TOWN, POSTOFFICE	XX	ZIP CODE

If Foreign address, enter Province and/or State | Country
FOREIGN PROVINCEXXXXXXXXX COUNTRYXXXXXX

◆ **IMPORTANT -- Complete this Section** ◆

Enter the first four letters of your last name. Use **ALL CAPITAL** letters   ABCD

Your Social Security Number   123 - 12 - 1234

Deceased **X** Date of Death 12 - 12 - 12

Enter the first four letters of your Spouse's last name. Use **ALL CAPITAL** letters   ABCD

Spouse's Social Security Number   123 - 12 - 1234

Deceased **X** Date of Death 12 - 12 - 12

(Place an X in only ONE box)

1 **X** Single
2 **X** Married filing joint return (even if only one had income).
3 **X** Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here. MFS SPOUSE'S NAMEXXXXXXXX

4 **X** Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name. ➤ QUALIFYING PERSONXXXX

5 **X** Qualifying widow(er) (see page 8 of the Instructions)

CAUTION: If you can be claimed as a dependent on another person's tax return (such as your parents'), DO NOT place an X on line 6a, but be sure to place an X above line 21.

6a **X** Yourself .... **X** Age 65 or over ....
6b **X** Spouse .... **X** Age 65 or over ....
} Enter the number of Xs on **6a** and **6b** .... ➤ 1

If you placed an X on lines 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, place an X here **X**

6c and 6d	Dependents: 1. First and last name *If more than 4 dependents use attachment*	2. Dependent's social security number	3. Relationship	
	FIRST DEPENDENT NAMEXXXX	123-45-6789	RELATIONSHIP	Enter number of your children listed 6c ➤ 12
	SECOND DEPENDENT NAMEXXX	123-45-6789	RELATIONSHIP	
	THIRD DEPENDENT NAMEXXXX	123-45-6789	RELATIONSHIP	Enter number of other dependents 6d ➤ 12
	FOURTH DEPENDENT NAMEXXX	123-45-6789	RELATIONSHIP	
	FIFTH DEPENDENT NAMEXXXX	123-45-6789	RELATIONSHIP	
	SIXTH DEPENDENT NAMEX	123-45-6789	RELATIONSHIP	

6e Total number of exemptions claimed. Add numbers entered in boxes **6a** thru **6d** above .... 6e ➤ 12

N111E3T4   ID NO XX   **FORM N-11 (REV. 2022)**

ATTACH COPY 2 OF FORM W-2 HERE

ATTACH CHECK OR MONEY ORDER HERE

Your Social Security Number   Your Spouse's SSN

123 – 12 – 1234   123 – 12 – 1234

Name(s) as shown on return   NAME(S) AS SHOWN ON RETURXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

ROUND TO THE NEAREST DOLLAR

7	Federal adjusted gross income (AGI) (see page 11 of the Instructions) **7**	X	123456789
8	Difference in state/federal wages due to COLA, ERS, etc. (see page 11 of the Instructions) **8**		123456789
9	Interest on out-of-state bonds (including municipal bonds) **9**		123456789
10	Other Hawaii additions to federal AGI (see page 11 of the Instructions) **10**		123456789
11	Add lines 8 through 10 .... **Total Hawaii additions to federal AGI** **11**		123456789
12	Add lines 7 and 11 .... **12**	X	123456789
13	Pensions taxed federally but not taxed by Hawaii (see page 13 of the Instructions) **13**		123456789
14	Social security benefits taxed on federal return **14**		123456789
15	First $7,345 of military reserve or Hawaii national guard duty pay **15**		123456789
16	Payments to an individual housing account **16**		123456789
17	Exceptional trees deduction (attach affidavit) (see page 14 of the Instructions) **17**		123456789
18	Other Hawaii subtractions from federal AGI (see page 14 of the Instructions) **18**		123456789
19	Add lines 13 through 18 .... **Total Hawaii subtractions from federal AGI** **19**		123456789
20	Line 12 minus line 19 .... **Hawaii AGI** ➤ **20**	X	123456789

CAUTION: *If you can be claimed as a dependent on another person's return, see the Instructions on page 15, and place an X here.*   **X**

21   If you do not itemize your deductions, go to line 23 below. Otherwise go to page 15 of the Instructions and enter your itemized deductions here.

21a	Medical and dental expenses (from Worksheet A-1) **21a**	123456789
21b	Taxes (from Worksheet A-2) **21b**	123456789
21c	Interest expense (from Worksheet A-3) **21c**	123456789
21d	Contributions (from Worksheet A-4) **21d**	123456789
21e	Casualty and theft losses (from Worksheet A-5) **21e**	123456789
21f	Miscellaneous deductions (from Worksheet A-6) **21f**	123456789

TOTAL ITEMIZED DEDUCTIONS

22   Add lines 21a through 21f. If your Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the Instructions on page 19. Enter total here and go to line 24.   123456789

23	If you checked filing status box: 1 or 3 enter $2,200; 2 or 5 enter $4,400; 4 enter $3,212 .... **Standard Deduction** ➤ **23**	123456789
24	Line 20 minus line 22 or 23, whichever applies. (This line MUST be filled in) .... **24** X	123456789

Your Social Security Number   Your Spouse's SSN

123 - 12 - 1234   123 - 12 - 1234

Name(s) as shown on return   NAME(S) AS SHOWN ON RETURXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

25   Multiply $1,144 by the total number of exemptions claimed on line 6e.

If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es),

and see page 20 of the Instructions.

X   Yourself   **X**   Spouse... | **25** | 123456789

26   **Taxable Income.** Line 24 minus line 25 (but not less than zero) .... **Taxable Income** ➤ | **26** | 123456789

27   Tax. Place an X if from   **X**   Tax Table;   **X**   Tax Rate Schedule; or   **X**   Capital Gains Tax

Worksheet on page 33 of the Instructions.

(**X**   Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-338,

N-344, N-348, N-405, N-586, N-615, or N-814 is included.) .... **Tax** ➤ | **27** | 123456789

27a   If tax is from the Capital Gains Tax Worksheet, enter

the net capital gain from line 14 of that worksheet............**27a** | 123456789

28   Refundable Food/Excise Tax Credit

(attach Form N-311) **DHS, etc.** exemptions   12   ....**28** | 123456789

29   Credit for Low-Income Household

Renters (attach Schedule X) ....**29** | 123456789

30   Credit for Child and Dependent

Care Expenses (attach Schedule X) ....**30** | 123456789

31   Credit for Child Passenger Restraint

System(s) (attach a copy of the invoice) ....**31** | 123456789

32   Total refundable tax credits from

Schedule CR (attach Schedule CR) ....**32** | 123456789

33   Add lines 28 through 32 ....**Total Refundable Credits** ➤ | **33** | 123456789

34   Line 27 minus line 33. If line 34 is zero or less, see Instructions. ....**Adjusted Tax Liability** ➤ | **34** | **X** | 123456789

35   Total nonrefundable tax credits (attach Schedule CR) .... | **35** | 123456789

36   Line 34 minus line 35 ....**Balance** ➤ | **36** | **X** | 123456789

37   Hawaii State Income tax withheld (attach W-2s)

(see page 22 of the Instructions for other attachments) ....**37** | 123456789

38   2022 estimated tax payments ....**38** | 123456789

39   Amount of estimated tax applied from 2021 return ....**39** | 123456789

40   Amount paid with extension ....**40** | 123456789

41   Add lines 37 through 40 ....**Total Payments** ➤ | **41** | 123456789

42   If line 41 is larger than line 36, enter the amount **OVERPAID** (line 41 minus line 36) (see Instructions) . | **42** | 123456789

43   **Contributions to** (see page 22 of the Instructions):......................   **Yourself**   **Spouse**

   43a   Hawaii Schools Repairs and Maintenance Fund ....   **X** $2   **X** $2

   43b   Hawaii Public Libraries Fund ....   **X** $5   **X** $5

   43c   Domestic and Sexual Violence / Child Abuse and Neglect Funds ....   **X** $5   **X** $5

44   Add the amounts of the Xs on lines 43a through 43c and enter the total here .... | **44** | 12

45   Line 42 minus line 44... | **45** | 123456789

Place QR Code Here

Human Readable text here

Your Social Security Number   Your Spouse's SSN

123 - 12 - 1234   123 - 12 - 1234

NAME(S) AS SHOWN ON RETURXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name(s) as shown on return

46 Amount of line 45 to be **applied** to your
2023 ESTIMATED TAX 46   123456789

47a Amount to be **REFUNDED TO YOU** (line 45 minus line 46) If filing late,
see page 23 of Instructions 47a   123456789

X   Place an X in this box if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 47b, 47c, or 47d.

47b Routing number   123456789   **47c** Type: **X**   Checking   **X**   Savings

47d Account number   12345678901234567

48 **AMOUNT YOU OWE** (line 36 minus line 41). 48   123456789

49 **PAYMENT AMOUNT** Submit payment online at hitax.hawaii.gov or attach check or
money order payable to "Hawaii State Tax Collector." 49   123456789

50 **Estimated tax penalty.** (See page 23 of
Instructions.) Do not include on line 42 or 48. Place an X in
this box if Form N-210 is attached ▶ **X** 50   123456789

51 **AMENDED RETURN ONLY –** Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)....... 51 **X** 123456789

52 **AMENDED RETURN ONLY –** Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)..... 52 **X** 123456789

53 Did you file a federal Schedule C? **X** Yes **X** No   If yes, enter **Hawaii** gross receipts   123456789
your main business activity: SCHEDULE_C_BUSIN
your main business product: SCHEDULE_C_PR, **AND** your HI Tax I.D. No. for this activity **GE** 123-123-1234-12

54 Did you file a federal Schedule E   If yes, enter **Hawaii** gross rents received   123456789
for any rental activity? **X** Yes **X** No
    AND your HI Tax I.D. No. for this activity **GE** 123-123-1234-12

55 Did you file a federal Schedule F? **X** Yes **X** No   If yes, enter **Hawaii** gross receipts   123456789
your main business activity: SCHEDULE_F_BUSIN
your main business product: SCHEDULE_F_PR, **AND** your HI Tax I.D. No. for this activity **GE** 123-123-1234-12

DESIGNEE

If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 25 of the Instructions.

Designee's name ▶ DESIGNEE'S NAMEXXXX   Phone no. ▶ (123) 456-7891   Identification number ▶ 12-3456789

HAWAII ELECTION CAMPAIGN FUND (See page 25 of the Instructions)   Indicate if you want $3 to go to the Hawaii Election Campaign Fund. **X** Yes   **Note:** Placing an X in the "Yes" box will not change your tax or refund.
If joint return, indicate if your spouse designates $3 to the fund. **X** Yes

DECLARATION — I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

PLEASE SIGN HERE

Your signature   Date   Spouse's signature (if filing jointly, BOTH must sign)   Date
▶   12-12-12   ▶   12-12-12

Your Occupation   Daytime Phone Number   Your Spouse's Occupation   Daytime Phone Number
TAXPAYER OCCUPATIONXX (123)123-4567   SPOUSE OCCUPATIONXX (123)123-4567

Paid Preparer's Information

Preparer's Signature ▶   Date   12-12-12   Check if self-employed ▶ **X**   PTIN   123456789

Print Preparer's Name ▶ PRINT PREPARER'S NAME HEREXXXXXX   Federal E.I. No. ▶ 12-1234567

Firm's name (or yours if self-employed), Address, and ZIP Code ▶ FIRMS NAME OR PREPARER'S NAME ADDRESS AND ZIP CODEXXXXXXXXX   Phone No. ▶ (123)123-4567

FORM
N-11
(Rev. 2022)

STATE OF HAWAII — DEPARTMENT OF TAXATION
Individual Income Tax Return
RESIDENT
Calendar Year **2022**
OR

DO NOT WRITE IN THIS AREA

Place
QR Code
Here

Human Readable text here

Fiscal Year Beginning 12 - 12 - 12 **and Ending** 12 - 12 - 12

X **AMENDED Return**
X **NOL Carryback**
X **IRS Adjustment**
X **First Time Filer**

FOR OFFICE USE ONLY
— — — — — — —

THIS
SPACE
RESERVED

Do NOT Submit a Photocopy!!

• ATTACH COPY 2 OF FORM W-2 HERE •

Your First Name	M.I.	Your Last Name	Suffix
TAXPAYER'S FIRST	MI	LAST NAMEXXXXXXX	JR

Spouse's First Name	M.I.	Spouse's Last Name	Suffix
SPOUSE'S FIRSTXX	MI	SPOUSE'S LASTXXX	JR

Care Of (See Instructions, page 7.)

C/O NAME FOR MAILING ADDRESSXXXXXXXXXXXXX

Present mailing or home address (Number and street, including Rural Route)

TAXPAYER'S MAILING OR HOME ADDRESSXXXXXX

City, town or post office	State	Postal/ZIP code
CITY,TOWN, POSTOFFICE	XX	ZIP CODE

If Foreign address, enter Province and/or State   Country

FOREIGN PROVINCEXXXXXXXXX   COUNTRYXXXXXX

◆ **IMPORTANT — Complete this Section** ◆

Enter the first four letters of your last name. Use **ALL CAPITAL** letters   ABCD

Your Social Security Number   123 - 12 - 1234

Deceased **X** Date of Death   12 - 12 - 12

Enter the first four letters of your Spouse's last name. Use **ALL CAPITAL** letters   ABCD

Spouse's Social Security Number   123 - 12 - 1234

Deceased **X** Date of Death   12 - 12 - 12

(Place an X in only ONE box)

1	X	Single
2	X	Married filing joint return (even if only one had income).
3	X	Married filing separate return. Enter spouse's SSN and the first four letters of last name above. Enter spouse's full name here. MFS SPOUSE'S NAMEXXXXXXXX

4 **X** Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter the child's full name. ▶ QUALIFYING PERSONXXXX

5 **X** Qualifying widow(er) (see page 8 of the Instructions)

CAUTION: If you can be claimed as a dependent on another person's tax return (such as your parents'), DO NOT place an X on line 6a, but be sure to place an X above line 21.

| 6a | X | Yourself | X | Age 65 or over | } Enter the number of Xs on **6a** and **6b** ....▶ 1 |
| 6b | X | Spouse | X | Age 65 or over | |

If you placed an X on lines 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, place an X here **X**

• ATTACH CHECK OR MONEY ORDER HERE •

6c and **6d**

Dependents: 1. First and last name (If more than 4 dependents use attachment)	2. Dependent's social security number	3. Relationship
FIRST DEPENDENT NAMEXXXX	123-45-6789	RELATIONSHIP
SECOND DEPENDENT NAMEXXX	123-45-6789	RELATIONSHIP
THIRD DEPENDENT NAMEXXXX	123-45-6789	RELATIONSHIP
FOURTH DEPENDENT NAMEXXX	123-45-6789	RELATIONSHIP
FIFTH DEPENDENT NAMEXXXX	123-45-6789	RELATIONSHIP
SIXTH DEPENDENT NAMEX	123-45-6789	RELATIONSHIP

Enter number of your children listed... **6c** ▶ 12

Enter number of other dependents..... **6d** ▶ 12

6e Total number of exemptions claimed. Add numbers entered in boxes **6a thru 6d** above............**6e** ▶ 12

N111E3T4   ID NO XX   **FORM N-11 (REV. 2022)**

Place
QR Code
Here

Human Readable text here

Your Social Security Number   Your Spouse's SSN

123 - 12 - 1234   123 - 12 - 1234

Name(s) as shown on return

NAME(S) AS SHOWN ON RETURXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXX

ROUND TO THE NEAREST DOLLAR

7	Federal adjusted gross income (AGI) (see page 11 of the Instructions)	**7**	X	123456789
8	Difference in state/federal wages due to COLA, ERS, etc. (see page 11 of the Instructions) **8**		123456789	
9	Interest on out-of-state bonds (including municipal bonds)...**9**		123456789	
10	Other Hawaii additions to federal AGI (see page 11 of the Instructions).......................................**10**		123456789	
11	Add lines 8 through 10 ....**Total Hawaii additions to federal AGI**	**11**	123456789	
12	Add lines 7 and 11...	**12**	X	123456789
13	Pensions taxed federally but not taxed by Hawaii (see page 13 of the Instructions)..**13**		123456789	
14	Social security benefits taxed on federal return **14**		123456789	
15	First $7,345 of military reserve or Hawaii national guard duty pay..**15**		123456789	
16	Payments to an individual housing account **16**		123456789	
17	Exceptional trees deduction (attach affidavit) (see page 14 of the Instructions)..**17**		123456789	
18	Other Hawaii subtractions from federal AGI (see page 14 of the Instructions)..**18**		123456789	
19	Add lines 13 through 18 ....**Total Hawaii subtractions from federal AGI**	**19**	123456789	
20	Line 12 minus line 19 ....**Hawaii AGI ➤**	**20**	X	123456789

CAUTION: *If you can be claimed as a dependent on another person's return, see the Instructions on page 15, and place an X here.* **X**

21	If you do not itemize your deductions, go to line 23 below. Otherwise go to page 15 of the Instructions and enter your itemized deductions here.			
21a	Medical and dental expenses (from Worksheet A-1) **21a**		123456789	
21b	Taxes (from Worksheet A-2)... **21b**		123456789	
21c	Interest expense (from Worksheet A-3)............................**21c**		123456789	
21d	Contributions (from Worksheet A-4) **21d**		123456789	
21e	Casualty and theft losses (from Worksheet A-5)..............**21e**		123456789	
21f	Miscellaneous deductions (from Worksheet A-6) **21f**		123456789	

**TOTAL ITEMIZED
DEDUCTIONS**

22 Add lines 21a through 21f. If your Hawaii adjusted gross income is above a certain amount, you may not be able to deduct all of your itemized deductions. See the Instructions on page 19. Enter total here and go to line 24.

123456789

23	If you checked filing status box: 1 or 3 enter $2,200; 2 or 5 enter $4,400; 4 enter $3,212...**Standard Deduction ➤** **23**		123456789
	24 Line 20 minus line 22 or 23, whichever applies. (This line MUST be filled in)................. **24**	X	123456789

Place QR Code Here

Human Readable text here

Your Social Security Number   Your Spouse's SSN

123 - 12 - 1234   123 - 12 - 1234

NAME(S) AS SHOWN ON RETURXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name(s) as shown on return

25 Multiply $1,144 by the total number of exemptions claimed on line 6e.

If you and/or your spouse are blind, deaf, or disabled, place an X in the applicable box(es), and see page 20 of the Instructions.

X Yourself   X   Spouse **25**   123456789

26 Taxable Income. Line 24 minus line 25 (but not less than zero).................. **Taxable Income** ➤ **26**   123456789

27 Tax. Place an X if from X   Tax Table;   X   Tax Rate Schedule; or   X   Capital Gains Tax Worksheet on page 33 of the Instructions.

(X   Place an X if tax from Forms N-2, N-103, N-152, N-168, N-312, N-338, N-344, N-348, N-405, N-586, N-615, or N-814 is included.) .... **Tax** ➤ **27**   123456789

27a If tax is from the Capital Gains Tax Worksheet, enter the net capital gain from line 14 of that worksheet **27a**   123456789

28 Refundable Food/Excise Tax Credit (attach Form N-311) **DHS, etc.** exemptions   12   ....**28**   123456789

29 Credit for Low-Income Household Renters (attach Schedule X) **29**   123456789

30 Credit for Child and Dependent Care Expenses (attach Schedule X) **30**   123456789

31 Credit for Child Passenger Restraint System(s) (attach a copy of the invoice) **31**   123456789

32 Total refundable tax credits from Schedule CR (attach Schedule CR)..................................**32**   123456789

33 Add lines 28 through 32 ....**Total Refundable Credits** ➤ **33**   123456789

34 Line 27 minus line 33. If line 34 is zero or less, see Instructions. ....**Adjusted Tax Liability** ➤ **34**   X   123456789

35 Total nonrefundable tax credits (attach Schedule CR)... **35**   123456789

36 Line 34 minus line 35 ....**Balance** ➤ **36**   X   123456789

37 Hawaii State Income tax withheld (attach W-2s) (see page 22 of the Instructions for other attachments) **37**   123456789

38 2022 estimated tax payments **38**   123456789

39 Amount of estimated tax applied from 2021 return **39**   123456789

40 Amount paid with extension **40**   123456789

41 Add lines 37 through 40 ....**Total Payments** ➤ **41**   123456789

42 If line 41 is larger than line 36, enter the amount **OVERPAID** (line 41 minus line 36) (see Instructions) . **42**   123456789

43 Contributions to (see page 22 of the Instructions):........................   **Yourself**   **Spouse**

43a Hawaii Schools Repairs and Maintenance Fund ....   X $2   X $2

43b Hawaii Public Libraries Fund ....   X $5   X $5

43c Domestic and Sexual Violence / Child Abuse and Neglect Funds ....   X $5   X $5

44 Add the amounts of the Xs on lines 43a through 43c and enter the total here **44**   12

45 Line 42 minus line 44... **45**   123456789

Place QR Code Here
Human Readable text here

Your Social Security Number   Your Spouse's SSN

123 - 12 - 1234   123 - 12 - 1234

Name(s) as shown on return   NAME(S) AS SHOWN ON RETURXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

46 Amount of line 45 to be **applied** to your
2023 ESTIMATED TAX..**46**   123456789

47a Amount to be **REFUNDED TO YOU** (line 45 minus line 46) If filing late,
see page 23 of Instructions **47a**   123456789

X   Place an X in this box if this refund will ultimately be deposited to a foreign (non-U.S.) bank. Do not complete lines 47b, 47c, or 47d.

47b Routing number   123456789   **47c** Type: **X**   Checking   **X**   Savings

47d Account number   12345678901234567

48 **AMOUNT YOU OWE** (line 36 minus line 41). **48**   123456789

49 **PAYMENT AMOUNT** Submit payment online at hitax.hawaii.gov or attach check or
money order payable to "Hawaii State Tax Collector." **49**   123456789

50 **Estimated tax penalty.** (See page 23 of
Instructions.) Do not include on line 42 or 48. Place an X in
this box if Form N-210 is attached ➤ **X** **50**   123456789

51 **AMENDED RETURN ONLY –** Amount paid (overpaid) on original return. (See Instructions) (attach Sch. AMD)....... **51**   **X**   123456789

52 **AMENDED RETURN ONLY –** Balance due (refund) with amended return. (See Instructions) (attach Sch. AMD)..... **52**   **X**   123456789

53 Did you file a federal Schedule C?   **X** Yes   **X** No   If yes, enter **Hawaii** gross receipts   123456789
your main business activity: SCHEDULE C BUSIN
your main business product: SCHEDULE C PR, **AND** your HI Tax I.D. No. for this activity **GE**   123-123-1234-12

54 Did you file a federal Schedule E   If yes, enter **Hawaii** gross rents received   123456789
for any rental activity?   **X** Yes   **X** No
AND your HI Tax I.D. No. for this activity **GE**   123-123-1234-12

55 Did you file a federal Schedule F?   **X** Yes   **X** No   If yes, enter **Hawaii** gross receipts   123456789
your main business activity: SCHEDULE F BUSIN
your main business product: SCHEDULE F PR, **AND** your HI Tax I.D. No. for this activity **GE**   123-123-1234-12

DESIGNEE If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 25 of the Instructions.
Designee's name ➤ DESIGNEE'S NAMEXXXX   Phone no. ➤ (123)456-7891   Identification number ➤ 12-3456789

HAWAII ELECTION CAMPAIGN FUND (See page 25 of the Instructions)
➤ Indicate if you want $3 to go to the Hawaii Election Campaign Fund. **X** Yes
➤ If joint return, indicate if your spouse designates $3 to the fund. **X** Yes
Note: Placing an X in the "Yes" box will not change your tax or refund.

DECLARATION — I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

PLEASE SIGN HERE

Your signature   Date   Spouse's signature (if filing jointly, BOTH must sign)   Date
➤   12-12-12   ➤   12-12-12

Your Occupation   Daytime Phone Number   Your Spouse's Occupation   Daytime Phone Number
TAXPAYER OCCUPATIONXX (123)123-4567   SPOUSE OCCUPATIONXX (123)123-4567

Paid Preparer's Information

Preparer's Signature ➤   Date 12-12-12   Check if self-employed **X**   PTIN ➤ 123456789

Print Preparer's Name ➤ PRINT PREPARER'S NAME HEREXXXXXX   Federal E.I. No. ➤ 12-1234567

Firm's name (or yours if self-employed), Address, and ZIP Code ➤ FIRMS NAME OR PREPARER'S NAME ADDRESS AND ZIP CODEXXXXXXXXX   Phone No. ➤ (123)123-4567