

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-35 (Rev. 2023)**

Contact Information for General Questions

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

FORM N-35 (Rev. 2023)

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. 2023: 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. 2023): 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. 2023): 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."

6. Dollar Amounts 999999999

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

7. Testing and Approval of the Scannable Form

- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized

fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).

- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form N-35 (Rev. 2023) cannot be filed until 2024.

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.

The required QR code for page 2 is:
N35_T 2023A 02 VIDXX

The required QR code for page 3 is:
N35_T 2023A 03 VIDXX

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions:
 1. Pages 1 - 4: The 2-digit Hawaii Vendor I.D. Number should begin at column 42, row 64.
- The Hawaii Vendor I.D. Number must utilize 12 pt Courier New font.

The required QR code for page 4 is:
N35_T 2023A 04 VIDXX

The QR code includes the form number (N35), an underscore, type of form (T), space, 4-digit form year (2023), 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.

3. QR Code

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibit for exact placement):
 1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 10.
 2. 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 2023A 01 VIDXX

- 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:
N351H7V9

The required form serial number for page 2 is:
N352H7V9

The required form serial number for page 3 is:
N353H7V9

The required form serial number for page 4 is:
N354H7V9

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.

FORM N-35 (REV. 2023)

S CORPORATION INCOME TAX RETURN 2023

For calendar year 2023

Place QR Code Here

or other tax year beginning 12-12, 2023 and ending 12-12, 2012

Human Readable text here

X AMENDED Return (Attach Sch AMD)

Table with 2 columns: Name, Federal Employer I.D. No., DBA or C/O, Business Activity Code, Mailing Address, Hawaii Tax I.D. No., City or town, State, and Postal/ZIP Code, Enter the number of Schedules NS attached to this return.

Check applicable boxes: (1) X Initial Return (2) X Final Return (3) X S Election Termination or Revocation (4) X Name Change (5) X IRS Adjustment (6) X Electing PTE (Attach Sch PTE) (7) X Upper-Tier PTE (Attach Sch PTE-U)

Is the corporation electing to be an S corporation beginning with this tax year? X Yes X No How many months in 2023 was this corporation in operation? 99 Was this corporation in operation at the end of 2023? X Yes X No

CAUTION: Include only trade or business income and expenses on lines 1a through 20. See Instructions for more information.

Main table with columns for INCOME, DEDUCTIONS, and totals. Rows include Gross receipts or sales, Returns and allowances, Cost of goods sold, Gross profit, Other income, Compensation of officers, Salaries and wages, Repairs and maintenance, Bad debts, Rents, Taxes and licenses, Interest, Depreciation, Depletion, Advertising, Pension, profit-sharing, etc. plans, Employee benefit programs, Other deductions, and Ordinary income.

DECLARATION: I declare, under the penalties set forth in section 231-36, HRS. that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer: 12-12-12 NAME AND TITLE XXXX

Table for Paid Preparer's Information with columns: Preparer's Signature, Print Preparer's Name, Date, Check if self-employed, PTIN, Firm's name (or yours if self-employed), Address and Postal/ZIP Code, Federal E.I. No., Phone no.

Place QR Code Here	Name as shown on return NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federal Employer Identification Number 99-9999999
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Human Readable text here

TAX & PAYMENTS	22	a Excess net passive income tax (attach schedule(s))	22a	9999999999		
		b Tax from Schedule D (Form N-35), line 21	22b	9999999999		
		c Number of N-4's attached <u>99999</u> Taxes withheld on attached N-4's	22c	9999999999		
		d LIFO recapture tax	22d	9999999999		
		e Interest due under look-back method	22e	9999999999		
		f Pass-through entity tax (attach Schedule PTE) (see instructions)	22f	9999999999		
		g Add lines 22a, 22b, 22c, 22d, 22e, and 22f	22g	9999999999	9999999999	
		23	a 2022 overpayment credited to 2023	23a	9999999999	
			b 2023 estimated tax payments from N-201Vs <u>9999999</u> and N-238As <u>99999</u>	23b	9999999999	
			c Payments with extension	23c	9999999999	
		d Add lines 23a, 23b, and 23c	23d	9999999999		
	24	Estimated tax penalty. (see Instructions) Check if Form N-220 is attached <input checked="" type="checkbox"/> X	24	9999999999		
	25	OVERPAYMENT (If line 23d is larger than the total of lines 22g and 24), enter AMOUNT OVERPAID	25	9999999999		
	26	Enter amount of line 25 you want Credited to 2024 estimated tax <input checked="" type="checkbox"/> 26a \$ <u>999999999</u> Refunded <input checked="" type="checkbox"/> 26b	26b	9999999999		
	27	TAX DUE (If the total of lines 22g and 24 is larger than line 23d) enter the amount due.	27	9999999999		
	28	AMOUNT OF PAYMENT (see Instructions)	28	9999999999		
AMENDED RETURN	29	Amount paid (overpaid) on original return — AMENDED RETURN ONLY	29	9999999999		
	30	BALANCE DUE (REFUND) with amended return (See Instructions)	30	9999999999		

Schedule A Cost of Goods Sold (See Instructions for Schedule A)

1	Inventory at beginning of year	1	9999999999
2	Purchases	2	9999999999
3	Cost of labor	3	9999999999
4	Additional IRC section 263A costs (see federal Instructions and attach a schedule)	4	9999999999
5	Other costs (attach schedule)	5	9999999999
6	Total—Add lines 1 through 5	6	9999999999
7	Inventory at end of year.	7	9999999999
8	Cost of goods sold—Line 6 minus line 7. (Enter here and on page 1, line 2)	8	9999999999
9	a Check all methods used for valuing closing inventory:		
	(i) <input checked="" type="checkbox"/> X Cost as described in Treasury Regulations section 1.471-3.		
	(ii) <input checked="" type="checkbox"/> X Lower of cost or market as described in Treasury Regulations section 1.471-4 (see Instructions)		
	(iii) <input checked="" type="checkbox"/> X Other (specify method used and attach explanation) <input checked="" type="checkbox"/> METHOD USED <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>		
	b Check if there was a writedown of subnormal goods as described in Treasury Regulations section 1.471-2(c) <input checked="" type="checkbox"/> X		
	c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach federal Form 970) <input checked="" type="checkbox"/> X		
	d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO	9d	9999999999
	e Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the corporation? <input checked="" type="checkbox"/> X Yes <input checked="" type="checkbox"/> X No		
	f Was there any change in determining quantities, cost or valuations between opening and closing inventory? <input checked="" type="checkbox"/> X Yes <input checked="" type="checkbox"/> X No		

Schedule B Other Information

1	Check method of accounting: a <input checked="" type="checkbox"/> X Cash b <input checked="" type="checkbox"/> X Accrual c <input checked="" type="checkbox"/> X Other (specify) <input checked="" type="checkbox"/> OTHER <u>XXXXXXXXXXXX</u>
2	a Date of incorporation <u>12-12-1212</u> b Date business began in Hawaii <u>12-12-1212</u>
	c Under laws of <u>LAWS OF XXXXXXXX</u> d Date of federal election as an S corporation <u>12-12-1212</u>
3	Refer to the listing of Business Activity Codes at the end of the federal Instructions for Form 1120S and state your principal: Business Activity <input checked="" type="checkbox"/> BUSINESS ACTIVITY <u>XX</u> ; Product or service <input checked="" type="checkbox"/> PRODUCT OR SERVICE
4	Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a schedule showing: (a) name, address and employer identification number (b) percentage owned, and (c) if 100% owned, was QSSS election made? <input checked="" type="checkbox"/> X Yes <input checked="" type="checkbox"/> X No
5	Enter the number of shareholders in the corporation at the end of the tax year who are: residents of Hawaii <u>999999999999</u> nonresidents of Hawaii <u>999999999999</u>
6	Did the corporation derive income from sources outside Hawaii which is not includable in the Hawaii return? <input checked="" type="checkbox"/> X Yes <input checked="" type="checkbox"/> X No
7	If the corporation: (1) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (2) has net unrealized built-in gain (defined by IRC section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years \$ <u>9999999999999999</u>

Place QR Code Here

Name as shown on return

Federal Employer Identification Number

NAME

99-9999999

Human Readable text here

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Table with columns: Schedule K, Shareholders' Pro Rata Share Items, b. Attributable to Hawaii, c. Attributable Elsewhere. Rows include Income (Losses), Deductions, Investment Interest, Credits, and Other Items.

Place QR Code Here	Name as shown on return	Federal Employer Identification Number
	NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	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	999999999999	99999999	STATE XXX	99999999	9999999999
2 NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX	999999999999	99999999	STATE XXX	9999999999	9999999999
3 NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX	999999999999	99999999	STATE XXX	99999999	9999999999

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

1 Ordinary income (loss) from trade or business activities (From page 1, line 21)	99999999999999
2 Apportionment factor (from Schedule P, line 8)	999.99999 %
3 Business income apportioned to Hawaii (line 1 multiplied by line 2) (To Schedule K, line 1, col. b)	99999999999999
4 Business income apportioned elsewhere (line 1 minus line 3). (To Schedule K, line 1, col. c)	99999999999999
5 Are the totals of columns b and c, Schedule K, lines 2 through 6, and the amounts shown on Schedule P, column B, the same as those reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," please explain EXPLANATION XXX	

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

Property — (use original cost)	In Hawaii		Total Everywhere	
	Beginning of taxable year	End of taxable year	Beginning of taxable year	End of taxable year
Land	99999999999999	99999999999999	99999999999999	99999999999999
Buildings	99999999999999	99999999999999	99999999999999	99999999999999
Inventories	99999999999999	99999999999999	99999999999999	99999999999999
Leasehold interests*		99999999999999		99999999999999
Rented Property*		99999999999999		99999999999999
Other Property	99999999999999	99999999999999	99999999999999	99999999999999
Total	99999999999999	99999999999999	99999999999999	99999999999999

* 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)		99999999999999	99999999999999
2 Property factor (line 1, col. A divided by line 1, col. B)			999.99999 %
3 Total compensation		99999999999999	99999999999999
4 Payroll factor (line 3, col. A divided by line 3, col. B)			999.99999 %
5 Total sales		99999999999999	99999999999999
6 Sales factor (line 5, col. A divided by line 5, col. B)			999.99999 %
7 Total of factors (add lines 2, 4, and 6)			999.99999 %
8 Average of factors (see instructions) (To Schedule O, line 2)			999.99999 %

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 XXXXXXXXXXXXXXXXXXXX	Identifying number of TMP	9999999999999999
Address of designated TMP	ADDRESS OF TMP XXX		

S CORPORATION INCOME TAX RETURN

2023

For calendar year

Place QR Code Here
Human Readable text here

or other tax year beginning 12-12, 2023
and ending 12-12, 2012

AMENDED Return (Attach Sch AMD)

PRINT OR TYPE	Name NAME XXX	Federal Employer I.D. No. 99-9999999
	DBA or C/O DBA OR CARE OF XXX	Business Activity Code (Use code shown on federal Form 1120S) 999999
	Mailing Address (number and street) MAILING ADDRESS XXX	Hawaii Tax I.D. No. GE-999-999-9999-99
	City or town, State, and Postal/ZIP Code. If foreign address, see Instructions. CITY OR TOWN STATE ZIP CODE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Enter the number of Schedules NS attached to this return 999999999

Check applicable boxes: (1) Initial Return (2) Final Return (3) S Election Termination or Revocation
(4) Name Change (5) IRS Adjustment (6) Electing PTE (Attach Sch PTE) (7) Upper-Tier PTE (Attach Sch PTE-U)

Is the corporation electing to be an S corporation beginning with this tax year? Yes No
How many months in 2023 was this corporation in operation? 99 Was this corporation in operation at the end of 2023? Yes No

CAUTION: Include only trade or business income and expenses on lines 1a through 20. See Instructions for more information.

INCOME	1 a Gross receipts or sales (see Instructions)	1a	99999999999		
	b Returns and allowances.	1b	99999999999		
	c Line 1a minus line 1b	1c	99999999999		
	2 Cost of goods sold (Schedule A, line 8)	2	99999999999		
	3 Gross profit (line 1c minus line 2).	3	99999999999		
	4 Net gain or (loss) from Schedule D-1, Part II, line 19 (attach Schedule D-1).	4	99999999999		
	5 Other income (see Instructions) (attach schedule)	5	99999999999		
	6 TOTAL income (loss) — Add lines 3 through 5 and enter here	6	99999999999		
	DEDUCTIONS	7 Compensation of officers	7	99999999999	
		8 Salaries and wages (less employment credit)	8	99999999999	
		9 Repairs and maintenance	9	99999999999	
		10 Bad debts (see Instructions)	10	99999999999	
		11 Rents	11	99999999999	
		12 Taxes and licenses (attach schedule)	12	99999999999	
		13 Interest	13	99999999999	
		14 Depreciation from federal Form 4562 not claimed elsewhere on return (see Instructions)	14	99999999999	
		15 Depletion (Do not deduct oil and gas depletion. See Instructions.)	15	99999999999	
		16 Advertising	16	99999999999	
		17 Pension, profit-sharing, etc. plans	17	99999999999	
		18 Employee benefit programs	18	99999999999	
19 Other deductions (attach schedule)		19	99999999999		
20 TOTAL deductions — Add lines 7 through 19 and enter here.		20	99999999999		
21 Ordinary income (loss) from trade or business activities — line 6 minus line 20 (To Sch. K, line 1)	21	99999999999			

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

Signature of officer: _____ Date: 12-12-12 NAME AND TITLE: XXXX
Type or print name and title of officer

★ May the Hawaii Department of Taxation discuss this return with the preparer shown below? Yes No
(See page 3 of the Instructions) This designation does not replace Form N-848, Power of Attorney.

Paid Preparer's Information	Preparer's Signature Print Preparer's Name	PREPARERS NAME XXXXXXXXXX	Date 12-12-12	Check if self-employed <input checked="" type="checkbox"/>	PTIN PREP ID NO X
	Firm's name (or yours if self-employed) Address and Postal/ZIP Code	FIRMS NAME AND ADDRESS XXXXXXXXXX FIRMS NAME AND ADDRESS XXXXXXXXXX	Federal E.I. No. 99-9999999	Phone no. (123) 456-7890	

Place QR Code Here	Name as shown on return NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federal Employer Identification Number 99-9999999
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Human Readable text here

TAX & PAYMENTS	22	a Excess net passive income tax (attach schedule(s))	22a	9999999999		
		b Tax from Schedule D (Form N-35), line 21	22b	9999999999		
		c Number of N-4's attached <u>99999</u> Taxes withheld on attached N-4's	22c	9999999999		
		d LIFO recapture tax	22d	9999999999		
		e Interest due under look-back method	22e	9999999999		
		f Pass-through entity tax (attach Schedule PTE) (see instructions)	22f	9999999999		
		g Add lines 22a, 22b, 22c, 22d, 22e, and 22f	22g		9999999999	
		23	a 2022 overpayment credited to 2023	23a	9999999999	
		b 2023 estimated tax payments from N-201Vs <u>9999999</u> and N-288As <u>99999</u>	23b	9999999999		
		c Payments with extension	23c	9999999999		
	d Add lines 23a, 23b, and 23c	23d		9999999999		
	24 Estimated tax penalty. (see Instructions) Check if Form N-220 is attached X	24		9999999999		
	25 OVERPAYMENT (If line 23d is larger than the total of lines 22g and 24), enter AMOUNT OVERPAID	25		9999999999		
	26 Enter amount of line 25 you want Credited to 2024 estimated tax X 26a \$ <u>999999999</u> Refunded X	26b		9999999999		
	27 TAX DUE (If the total of lines 22g and 24 is larger than line 23d) enter the amount due.	27		9999999999		
	28 AMOUNT OF PAYMENT (see Instructions)	28		9999999999		
AMENDED RETURN	29	Amount paid (overpaid) on original return — AMENDED RETURN ONLY	29		9999999999	
	30	BALANCE DUE (REFUND) with amended return (See Instructions)	30		9999999999	

Schedule A Cost of Goods Sold (See Instructions for Schedule A)					
	1	Inventory at beginning of year	1		9999999999
	2	Purchases	2		9999999999
	3	Cost of labor	3		9999999999
	4	Additional IRC section 263A costs (see federal Instructions and attach a schedule)	4		9999999999
	5	Other costs (attach schedule)	5		9999999999
	6	Total—Add lines 1 through 5 X	6		9999999999
	7	Inventory at end of year.	7		9999999999
	8	Cost of goods sold—Line 6 minus line 7. (Enter here and on page 1, line 2) X	8		9999999999
	9	a Check all methods used for valuing closing inventory: (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 1.471-4 (see Instructions) (iii) X Other (specify method used and attach explanation) X METHOD USED <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>			
		b Check if there was a writedown of subnormal goods as described in Treasury Regulations section 1.471-2(c) X			
		c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach federal Form 970) X			
		d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d <u>9999999999</u>			
		e Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the corporation? X Yes X No			
		f Was there any change in determining quantities, cost or valuations between opening and closing inventory? X Yes X No If "Yes," attach explanation.			

Schedule B Other Information					
	1	Check method of accounting: a X Cash b X Accrual c X Other (specify) X OTHER <u>XXXXXXXXXX</u>			
	2	a Date of incorporation <u>12-12-1212</u> b Date business began in Hawaii <u>12-12-1212</u>			
		c Under laws of <u>LAWS OF XXXXXXXX</u> d Date of federal election as an S corporation <u>12-12-1212</u>			
	3	Refer to the listing of Business Activity Codes at the end of the federal Instructions for Form 1120S and state your principal: Business Activity X <u>BUSINESS ACTIVITY XX</u> ; Product or service X <u>PRODUCT OR SERVICE</u>			
	4	Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a schedule showing: (a) name, address and employer identification number (b) percentage owned, and (c) if 100% owned, was QSSS election made?.. X Yes X No			
	5	Enter the number of shareholders in the corporation at the end of the tax year who are: residents of Hawaii <u>999999999999</u> nonresidents of Hawaii <u>999999999999</u>			
	6	Did the corporation derive income from sources outside Hawaii which is not includable in the Hawaii return? X Yes X No			
	7	If the corporation: (1) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (2) has net unrealized built-in gain (defined by IRC section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years \$ <u>99999999999999</u>			

Place QR Code Here	Name as shown on return NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federal Employer Identification Number 99-9999999
Human Readable text here		

Schedule K		Shareholders' Pro Rata Share Items	b. Attributable to Hawaii	c. Attributable Elsewhere		
Income (Losses)	1	Ordinary income (loss) from trade or business activities (page 1, line 21)	99999999999999	1	99999999999999	
	2	Net income (loss) from rental real estate activities (attach federal Form 8825)	99999999999999	2	99999999999999	
	3 a	Gross income from other rental activities	99999999999999	3a	99999999999999	
	b	Expenses from other rental activities (attach schedule)	99999999999999	3b	99999999999999	
	c	Net income (loss) from other rental activities. Line 3a minus line 3b.	99999999999999	3c	99999999999999	
	4	Interest income	99999999999999	4	99999999999999	
	5	Ordinary dividends	99999999999999	5	99999999999999	
	6	Royalty income	99999999999999	6	99999999999999	
	7	Net short-term capital gain (loss) (Schedule D (Form N-35))	99999999999999	7	99999999999999	
	8	Net long-term capital gain (loss) (Schedule D (Form N-35))	99999999999999	8	99999999999999	
Deductions	9	Net gain (loss) under IRC section 1231 (attach Schedule D-1)	99999999999999	9	99999999999999	
	10	Other income (loss) (attach schedule)	99999999999999	10	99999999999999	
	11	Charitable contributions (attach schedule)	99999999999999	11	99999999999999	
	12	IRC section 179 expense deduction (attach federal Form 4562)	99999999999999	12	99999999999999	
Investment Interest	13	Deductions related to portfolio income (loss) (attach schedule)	99999999999999	13	99999999999999	
	14	Other deductions (attach schedule)	99999999999999	14	99999999999999	
	15 a	Interest expense on investment debts paid or accrued in 2023	99999999999999	15a	99999999999999	
Credits	b (1)	Investment income included on lines 4, 5, and 6, above	99999999999999	15b(1)	99999999999999	
	b (2)	Investment expenses included on line 13, above.	99999999999999	15b(2)	99999999999999	
	16 a	Fuel Tax Credit for Commercial Fishers (attach Form N-163)	99999999999999	16a		
	b	Total cost of property qualifying for the Capital Goods Excise Tax Credit (See Instructions)	99999999999999	16b		
	c	Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756).	See N-756A	16c		
	d	Hawaii Low-Income Housing Tax Credit (attach Form N-586)	99999999999999	16d		
	e	Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	99999999999999	16e		
	f	Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340)	99999999999999	16f		
	g	Credit for School Repair and Maintenance (attach Form N-330)	99999999999999	16g		
	h	Renewable Energy Technologies Income Tax Credit (attach Form N-342)	99999999999999	16h		
	i	Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	99999999999999	16i		
	j	Tax Credit for Research Activities (attach Form N-346)	99999999999999	16j		
	k	Historic Preservation Income Tax Credit (attach Form N-325).	99999999999999	16k		
	l	Renewable Fuels Production Tax Credit for Years After 12/31/21 (attach Form N-360)	99999999999999	16l		
	m	Pass-Through Entity Tax Credit (attach Schedule PTE and/or PTE-U)	99999999999999	16m		
	n	Hawaii income tax withheld on Forms N-288A (See Instructions)	99999999999999	16n		
o	Total Hawaii income tax withheld on Forms N-4	99999999999999	16o			
Other Items	p	Net income tax paid by the S corporation to states which do not recognize the corporation's "S" status. Identify state(s)		16p		99999999999999
	(Attach a separate schedule if more space is needed for any item.)					
	17	Total property distributions (including cash) other than dividend distributions reported on line 22, below. Date of Distribution <u>12-12-1212</u>	99999999999999	17	99999999999999	
	18	Tax exempt interest income	99999999999999	18	99999999999999	
	19	Other tax exempt income.	99999999999999	19	99999999999999	
	20	Non-deductible expenses	99999999999999	20	99999999999999	
	21	Other items and amounts not included on lines 1 through 20, above, that are required to be reported separately to shareholders (attach schedule).	99999999999999	21	99999999999999	
	22	Total dividend distributions paid from accumulated earnings and profits.	99999999999999	22	99999999999999	
	23	Income (loss) — Combine lines 1 through 10. From the result, subtract the sum of lines 11 through 15a.	99999999999999	23	99999999999999	
	24	Corporate adjustments to income attributable to Hawaii (attach schedule)	99999999999999	24	99999999999999	
25	Interest penalty on early withdrawal of savings		25	99999999999999		

Place QR Code Here Human Readable text here	Name as shown on return	Federal Employer Identification Number
	NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	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	999999999999	99999999	STATE XXX	99999999	9999999999
2 NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX	999999999999	99999999	STATE XXX	9999999999	9999999999
3 NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX	999999999999	99999999	STATE XXX	9999999999	9999999999

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

1 Ordinary income (loss) from trade or business activities (From page 1, line 21)	99999999999999
2 Apportionment factor (from Schedule P, line 8)	999.99999 %
3 Business income apportioned to Hawaii (line 1 multiplied by line 2) (To Schedule K, line 1, col. b)	99999999999999
4 Business income apportioned elsewhere (line 1 minus line 3) (To Schedule K, line 1, col. c)	99999999999999
5 Are the totals of columns b and c, Schedule K, lines 2 through 6, and the amounts shown on Schedule P, column B, the same as those reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? X Yes X No	
If "No," please explain EXPLANATION XX	

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

Property — (use original cost)	In Hawaii		Total Everywhere	
	Beginning of taxable year	End of taxable year	Beginning of taxable year	End of taxable year
Land	99999999999999	99999999999999	99999999999999	99999999999999
Buildings	99999999999999	99999999999999	99999999999999	99999999999999
Inventories	99999999999999	99999999999999	99999999999999	99999999999999
Leasehold interests*		99999999999999		99999999999999
Rented Property*		99999999999999		99999999999999
Other Property	99999999999999	99999999999999	99999999999999	99999999999999
Total	99999999999999	99999999999999	99999999999999	99999999999999

* 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)	99999999999999	99999999999999
2 Property factor (line 1, col. A divided by line 1, col. B)		999.99999 %
3 Total compensation	99999999999999	99999999999999
4 Payroll factor (line 3, col. A divided by line 3, col. B)		999.99999 %
5 Total sales	99999999999999	99999999999999
6 Sales factor (line 5, col. A divided by line 5, col. B)		999.99999 %
7 Total of factors (add lines 2, 4, and 6)		999.99999 %
8 Average of factors (see instructions) (To Schedule O, line 2)		999.99999 %

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 XXXXXXXXXXXXXXXXXXXX Identifying number of TMP 9999999999999999

Address of designated TMP ADDRESS OF TMP XX
 ADDRESS OF TMP XX