STATE OF HAWAII DEPARTMENT OF TAXATION



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

Contact Information for General Questions

Hawaii Department of Taxation
Technical Section
Attn: Sharlene Tagami, Forms Coordinator
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Telephone: (808) 587-1577 Fax: (808) 587-1584

E-mail: Tax.Technical.Section@hawaii.gov

Contact Information for Mailing Test Packages and Testing Inquiries

Hawaii Department of Taxation Attn: Document Processing — Quality Assurance Test Team 830 Punchbowl Street, Rm 126 Honolulu, Hawaii 96813

Email: tax.dp.qa@hawaii.gov

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

FORM N-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."

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

6. Dollar Amounts

99999999

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

7. Testing and Approval of the Scannable Form

 A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or tailing spaces).

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

2. Hawaii Vendor I.D. Number

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

3. QR Code

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibit for exact placement):
 - Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 10.
 - Pages 2 4: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 7.
- Height of the QR code is 0.5 inch.
- · Length of the QR code is 0.5 inch.
- · Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is: N35_T 2023A 01 VIDXX

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

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.

- 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.

Place	Name as shown on return		Federal Emp	loyer	Identification Number
QR Code	e NAME			000	000
Here	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXX	XXX 99-9	999	999
uman Bea	adable text here				
			0000000000		
22	a Excess net passive income tax (attach schedule(s))	22a	99999999999		
+	b Tax from Schedule D (Form N-35), line 21	1	99999999999		
	c Number of N-4's attached 99999 Taxes withheld on attached N-4's	22c	99999999999		
+	d LIFO recapture tax	22d	9999999999		
	e Interest due under look-back method	22e	99999999999		
2 2 11	f Pass-through entity tax (attach Schedule PTE) (see instructions)	22f	9999999999		
2	g Add lines 22a, 22b, 22c, 22d, 22e, and 22f			22g	99999999999
23	a 2022 overpayment credited to 2023	23a	9999999999		
<u> </u>	b 2023 estimated tax payments from N-201Vs 999999 and N-288As 99999	23b	9999999999		
35	c Payments with extension	23c	9999999999		
× 24	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 AM			25	9999999999
26	Enter amount of line 25 you want Credited to 2024 estimated tax > 26a \$_99			26b	9999999999
27	TAX DUE (If the total of lines 22g and 24 is larger than line 23d) enter the amoun			27	99999999999
28	AMOUNT OF PAYMENT (see Instructions)			28	99999999999
₹ 29	Amount paid (overpaid) on original return — AMENDED RETURN ONLY			29	99999999999
B 30	BALANCE DUE (REFUND) with amended return (See Instructions)			30	99999999999
	edule A Cost of Goods Sold (See Instructions for Schedule			- 50	
1	Inventory at beginning of year			1	99999999999
				2	99999999999
2	Purchases				
3	Cost of labor			3	99999999999
4	Additional IRC section 263A costs (see federal Instructions and attach a schedule	9)		4	99999999999
5	Other costs (attach schedule)			5	99999999999
6	Total—Add lines 1 through 5			6	99999999999
7	Inventory at end of year			7	99999999999
8	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) X Cost as described in Treasury Regulations section 1.471-3.				
	(ii) X Lower of cost or market as described in Treasury Regulations sectio (iii) X Other (specify method used and attach explanation) ➤ METHOD	n 1.471-	4 (see Instructions)	7777	V/V/V/V/V/V/V/V/V/V/V/V/V/V/V/V/V/V/V/
	b Check if there was a writedown of subnormal goods as described in Treasury	Regulat	tions section 1.471-2(c)		X
	c Check if the LIFO inventory method was adopted this tax year for any goods (if check	ed, attach federal Form	970).	X
	d If the LIFO inventory method was used for this tax year, enter percentage (or	amounts	s) of		
	closing inventory computed under LIFO			9d	99999999999
	e Do the rules of section 263A (with respect to property produced or acquired for	r resale) apply to the corporation	n?	X Yes X No
	f Was there any change in determining quantities, cost or valuations between o	pening	and closing inventory?		X Yes X No
	If "Yes," attach explanation.				
Sche	edule B Other Information			XXX	XXX
Sche	Check method of accounting: a X Cash b X Accrual c X Other (s	specify)	>OTHER XXXX		
Sche	Check method of accounting: a X Cash b X Accrual c X Other (s			212	
1	Check method of accounting: a $$ X Cash $$ b $$ X Accrual $$ c $$ X Other (s a Date of incorporation $$ $$ $$ 12 $-$ 12 $$ 12 $$ b Date business began in	ı Hawaii	12-12-1		2 1 2
1 2	Check method of accounting: a \mathbf{X} Cash \mathbf{b} \mathbf{X} Accrual \mathbf{c} \mathbf{X} Other (s a Date of incorporation $12-12-1212$ \mathbf{b} Date business began in \mathbf{c} Under laws of LAWS OF XXXXXXXX \mathbf{d} Date of federal election	n Hawaii as an S	12-12-1 s corporation 12-1	2-1	
1	Check method of accounting: a X Cash b X Accrual c X Other (some particles) and pate of incorporation 12-12-1212 b Date business began in c Under laws of LAWS OF XXXXXXXX d Date of federal election Refer to the listing of Business Activity Codes at the end of the federal Instruction	Hawaii as an S s for Fo	12-12-1 3 corporation 12-1 rm 1120S and state vol	2-1.	pipal:
3	Check method of accounting: a \times Cash b \times Accrual c \times Other (s a Date of incorporation $12-12-1212$ b Date business began in c Under laws of LAWS OF XXXXXXXXX d Date of federal election Refer to the listing of Business Activity Codes at the end of the federal Instruction Business Activity BUSINESS ACTIVITY XX; Product or serv	Hawaii as an S s for Fo rice > I	$\begin{array}{c} 12-12-1\\ \text{S corporation} & 12-1\\ \text{rm 1120S and state yo}\\ \text{PRODUCT} & \text{OR} & \text{S} \end{array}$	2-1: ir princ ERV	pipal:
1 2	Check method of accounting: a \times Cash b \times Accrual c \times Other (s a Date of incorporation $12-12-1212$ b Date business began in c Under laws of LAWS OF XXXXXXXX d Date of federal election Refer to the listing of Business Activity Codes at the end of the federal Instruction Business Activity BUSINESS ACTIVITY XX; Product or serve Did the corporation at the end of the tax year own, directly or indirectly, 50% or make the server of	as an S s for Forice > 1	12-12-1 S corporation $12-1$ rm 1120S and state you PRODUCT OR S he voting stock of a don	2-1. Ir princ ERV nestic	pipal:
3	Check method of accounting: a \times Cash b \times Accrual c \times Other (s a Date of incorporation $12-12-1212$ b Date business began in c Under laws of LAWS OF XXXXXXXX d Date of federal election Refer to the listing of Business Activity Codes at the end of the federal Instruction Business Activity BUSINESS ACTIVITY XX; Product or service Did the corporation at the end of the tax year own, directly or indirectly, 50% or macorporation? (For rules of attribution, see IRC section 267(c).) If 'Yes' attach a section 267(c).)	n Hawaii as an S s for Fo rice ➤ I ore of the	12-12-1 S corporation $12-1$ rm 1120S and state you PRODUCT OR S he voting stock of a don showing: (a) name, add	2-1. Ir princ ERV nestic	ipal: ICE
3	Check method of accounting: a \times Cash b \times Accrual c \times Other (s a Date of incorporation $12-12-1212$ b Date business began in c Under laws of LAWS OF XXXXXXXX d Date of federal election Refer to the listing of Business Activity Codes at the end of the federal Instruction Business Activity \times BUSINESS ACTIVITY XX; Product or service Did the corporation at the end of the tax year own, directly or indirectly, 50% or material corporation? (For rules of attribution, see IRC section 267(c)) If "Yes" attach a scand employer identification number (b) percentage owned, and (c) if 100% owned.	n Hawaii as an S s for Fo rice > I ore of the chedule	12-12-1 S corporation $12-1$ rm 1120S and state you PRODUCT OR S he voting stock of a don showing: (a) name, add	2-1. Ir princ ERV nestic	pipal:
3	Check method of accounting: a X Cash b X Accrual c X Other (s a Date of incorporation 12-12-1212 b Date business began in c Under laws of LAWS OF XXXXXXXX d Date of federal election Refer to the listing of Business Activity Codes at the end of the federal Instruction Business Activity BUSINESS ACTIVITY XX; Product or serve Did the corporation at the end of the tax year own, directly or indirectly, 50% or micorporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a scand employer identification number (b) percentage owned, and (c) if 100% owned Enter the number of shareholders in the corporation at the end of the tax year who	Hawaii as an S s for Fo rice > I ore of the chedule d, was C o are:	12-12-1 6 corporation 12-1 rm 1120S and state you PRODUCT OR S ne voting stock of a don showing: (a) name, add QSSS election made?	2-1. Ir princ ERV nestic	ipal: ICE
3 4 5	Check method of accounting: a \times Cash b \times Accrual c \times Other (s a Date of incorporation $12-12-1212$ b Date business began in c Under laws of LAWS OF XXXXXXXX d Date of federal election Refer to the listing of Business Activity Codes at the end of the federal Instruction Business Activity BUSINESS ACTIVITY XX; Product or service Did the corporation at the end of the tax year own, directly or indirectly, 50% or macorporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a sea and employer identification number (b) percentage owned, and (c) if 100% owned Enter the number of shareholders in the corporation at the end of the tax year where sidents of Hawaii $99999999999999999999999999999999999$	as an S s for Fo rice ➤ I ore of th chedule d, was G o are:	12-12-1 S corporation $12-1$ rm 1120S and state you PRODUCT OR S he voting stock of a don showing: (a) name, add QSSS election made?	2-1. Ir princ ERV nestic	ipal: ICE X Yes X No
3 4 5 6	Check method of accounting: a \times Cash b \times Accrual c \times Other (s a Date of incorporation $12-12-1212$ b Date business began in c Under laws of LAWS OF XXXXXXXXX d Date of federal election Refer to the listing of Business Activity Codes at the end of the federal Instruction Business Activity BUSINESS ACTIVITY XX; Product or serve Did the corporation at the end of the tax year own, directly or indirectly, 50% or making and employer identification number (b) percentage owned, and (c) if 100% owned and employer identification in the corporation at the end of the tax year who residents of Hawaii $99999999999999999999999999999999999$	as an S s for Fo rice ➤ I ore of the chedule d, was G o are: 99999	12-12-1 corporation 12-1 rm 1120S and state you PRODUCT OR Some voting stock of a don showing: (a) name, add QSSS election made? 999999999. the Hawaii return?	2-1. Ir prince ERV nestic dress	ipal: ICE X Yes X No
3 4 5	Check method of accounting: a \times Cash b \times Accrual c \times Other (s a Date of incorporation $12-12-1212$ b Date business began in c Under laws of LAWS OF XXXXXXXX d Date of federal election Refer to the listing of Business Activity Codes at the end of the federal Instruction Business Activity BUSINESS ACTIVITY XX; Product or serve Did the corporation at the end of the tax year own, directly or indirectly, 50% or making and employer identification number (b) percentage owned, and (c) if 100% owned and employer identification number (b) percentage owned, and (c) if 100% owned between the number of shareholders in the corporation at the end of the tax year where it is not included the corporation derive income from sources outside Hawaii which is not included the corporation: (1) was a C corporation before it elected to be an S corporation	h Hawaii as an S s for Fo rice ➤ I ore of the chedule d, was G o are: 0 9 9 9 9 dable in m or the	12-12-1 corporation 12-1 rm 1120S and state you PRODUCT OR She voting stock of a don showing: (a) name, add QSSS election made? 9999999999999999999999999999999999	2-1 ur princ ERV nestic dress	ipal: ICE X Yes X No X Yes X No X Yes X No
3 4 5 6	Check method of accounting: a \times Cash b \times Accrual c \times Other (s a Date of incorporation $12-12-1212$ b Date business began in c Under laws of LAWS OF XXXXXXXX d Date of federal election Refer to the listing of Business Activity Codes at the end of the federal Instruction Business Activity BUSINESS ACTIVITY XX; Product or serv Did the corporation at the end of the tax year own, directly or indirectly, 50% or m corporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a scand employer identification number (b) percentage owned, and (c) if 100% owned Enter the number of shareholders in the corporation at the end of the tax year whresidents of Hawaii $99999999999999999999999999999999999$	as an S s for Fo rice > I ore of the chedule d, was G o are: 99999 cable in or the nds of a	12-12-1 corporation 12-1 rm 1120S and state you PRODUCT OR S ne voting stock of a don showing: (a) name, add assS election made? 999999999 the Hawaii return? corporation acquired a C corporation, and (2)	2-1 Ir prince ERV mestic dress	ipal: ICE X Yes X No X Yes X No t with a basis t unrealized built-in gain
3 4 5 6	Check method of accounting: a X Cash b X Accrual c X Other (s a Date of incorporation 12-12-1212 b Date business began in c Under laws of LAWS OF XXXXXXXX d Date of federal election Refer to the listing of Business Activity Codes at the end of the federal Instruction Business Activity BUSINESS ACTIVITY XX; Product or serve Did the corporation at the end of the tax year own, directly or indirectly, 50% or micorporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a sc and employer identification number (b) percentage owned, and (c) if 100% owned Enter the number of shareholders in the corporation at the end of the tax year who residents of Hawaii 9999999999999999999999999999999999	as an S s for Fo rice > I ore of the chedule d, was G o are: 9 9 9 9 clable in n or the nds of a rorn price	12-12-1 corporation 12-1 rm 1120S and state you PRODUCT OR Some voting stock of a don showing: (a) name, add QSSS election made? 999999999 the Hawaii return? corporation acquired a C corporation, and (2) or years, enter the net u	2-1 Ir prince ERV mestic dress	ipal: ICE X Yes X No X Yes X No t with a basis t unrealized built-in gain
3 3 4 5	Check method of accounting: a X Cash b X Accrual c X Other (s a Date of incorporation 12-12-1212 b Date business began in c Under laws of LAWS OF XXXXXXXXX d Date of federal election Refer to the listing of Business Activity Codes at the end of the federal Instruction Business Activity BUSINESS ACTIVITY XX; Product or serve Did the corporation at the end of the tax year own, directly or indirectly, 50% or many corporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a sear of employer identification number (b) percentage owned, and (c) if 100% owned and employer identification number (b) percentage owned, and (c) if 100% owned between the number of shareholders in the corporation at the end of the tax year where sidents of Hawaii 9999999999999999999999999999999999	as an S s for Fo rice > I ore of the chedule d, was G o are: 9 9 9 9 clable in n or the nds of a	12-12-1 corporation 12-1 rm 1120S and state you PRODUCT OR S ne voting stock of a don showing: (a) name, add assS election made? 999999999 the Hawaii return? corporation acquired a C corporation, and (2)	2-1 Ir prince ERV mestic dress	ipal: ICE X Yes X No X Yes X No t with a basis t unrealized built-in gain

FORM N-35 (REV. 2023)		Page 3
Place	Name as shown on return	Federal Employer Identification Number 5
QR Code Here	NAME	99-999999
Human Readable text here	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXX 8

9							9
10 11	S	ch	edule K Shareholders' Pro Rata Share Items	b. Attributable to Hawaii		c. Attributable Elsewhere	10 11
12		l	Ordinary income (loss) from trade or business activities (page 1, line 21)	999999999999	1	999999999999	_ 12
13	2		Net income (loss) from rental real estate activities (attach federal Form 8825)	999999999999	2	99999999999	_ 13
14	3		Gross income from other rental activities	999999999999	3a	99999999999	_ 14
15 (S) 16 (S)			Expenses from other rental activities (attach schedule)	999999999999	3b	99999999999	_ 15
16			Net income (loss) from other rental activities. Line 3a minus line 3b	999999999999	3с	99999999999	_ 16
17	4		Interest income	999999999999	4	999999999999	_ 17
18	5	5	Ordinary dividends	99999999999	5	999999999999	_ 18
18 E 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	E	3	Royalty income.	999999999999	6	999999999999	19
20	7	7	Net short-term capital gain (loss) (Schedule D (Form N-35))	999999999999	7	999999999999	_20
21	8	3	Net long-term capital gain (loss) (Schedule D (Form N-35))	99999999999	8	999999999999	_21
22	9)	Net gain (loss) under IRC section 1231 (attach Schedule D-1)	99999999999	9	999999999999	22
23	10)	Other income (loss) (attach schedule)	99999999999	10	999999999999	23
	11	П	Charitable contributions (attach schedule)	99999999999	11	99999999999	24
Seductions	12	2	IRC section 179 expense deduction (attach federal Form 4562)	99999999999	12	99999999999	25
6 7	13	3	Deductions related to portfolio income (loss) (attach schedule)	99999999999	13	999999999999	26
رة الأ	14	ı	Other deductions (attach schedule)	999999999999	14	999999999999	27
8 eut	15	а	Interest expense on investment debts paid or accrued in 2023	99999999999	15a	999999999999	20
vestme		b	(1) Investment income included on lines 4, 5, and 6, above	99999999999	15b(1)		20
0			(2) Investment expenses included on line 13, above	99999999999	15b(2)		30
	16) a	Fuel Tax Credit for Commercial Fishers (attach Form N-163)	999999999999	16a		- 50
1		b	Total cost of property qualifying for the Capital Goods				31
2			Excise Tax Credit (See Instructions)	99999999999	16b		32
3		С	Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756).	See N-756A	16c		33
1		d	Hawaii Low-Income Housing Tax Credit (attach Form N-586)	99999999999	16d		34
5			Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	99999999999	16e		35
6	Н		Motion Picture, Digital Media, and Film Production				36
7	H	Ŧ	Income Tax Credit (attach Form N-340)	999999999999	16f		37
8 0	\vdash	a	Credit for School Repair and Maintenance (attach Form N-330)	999999999999	16g		38
edits 6	Н	_	Renewable Energy Technologies Income Tax Credit (attach Form N-342)	999999999999	16h		39
1.5	H	ï	Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	999999999999	16i		40
	\vdash	÷	Tax Credit for Research Activities (attach Form N-346)	9999999999999	16j		41
2	Н) k	Historic Preservation Income Tax Credit (attach Form N-325)	999999999999	16k		42
3	Н	ı,	Renewable Fuels Production Tax Credit for Years After 12/31/21 (attach Form N-360)	999999999999	161		43
1	H	m	Pass-Through Entity Tax Credit (attach Schedule PTE and/or PTE-U)		16m		44
5	H		Hawaii income tax withheld on Forms N-288A (See Instructions)	999999999999	16n		45
5			Total Hawaii income tax withheld on Forms N-4	999999999999	160		46
,	Н		Net income tax paid by the S corporation to states which do not recognize the	999999999999	160		47
3		þ	corporation's "S" status. Identify state(s)		160		48
	10	1++-	ch a separate schedule if more space is needed for any item.)		16p	99999999999	49
)	1						50
	17	_	Total property distributions (including cash) other than dividend distributions reported on line 22, below. Date of Distribution 12-12-1212		43		51
2				999999999999	17	99999999999	_ 52
	18		Tax exempt interest income	999999999999	18	99999999999	_ 53
SE	19		Other tax exempt income	999999999999	19	99999999999	_ 54
<u>ē</u>	20		Non-deductible expenses	999999999999	20	999999999999	_ 55
Other Items	21	1	Other items and amounts not included on lines 1 through 20, above, that are				56
复			required to be reported separately to shareholders (attach schedule)	99999999999	21	99999999999	_ 57
	44		Total dividend distributions paid from accumulated earnings and profits	999999999999	22	999999999999	_ 58
9	23	3	Income (loss) — Combine lines 1 through 10. From the result, subtract the surn				59
0			of lines 11 through 15a	99999999999	23	999999999999	_ 60
1	24		Corporate adjustments to income attributable to Hawaii (attach schedule)	999999999999	24		61
2	25	5	Interest penalty on early withdrawal of savings		25	99999999999	_ 62
53						RM N-35 (REV. 2023	8) 63 82
63 4 64 N	135	3	10 7 12 9 14 16 18 20 22 24 26 28 30 32 34 36 D 38 NO XX 44 46 48 50	52 54 56 58 60 62 0		58 70 72 74 76 78 80	

Name are shown on return						02 04 00 00 7	0
Selections Name Nam	FORM N-35 (REV. 2023)						Page 4
Times Name	Place	Name a	s shown on	return	Fed	eral Employer Ide	entification Number
Schedules No. Military MIZ Attach a copy of page 4 of federal Form 120S to this return. Attach Sch. M.S. (Fappicable Schedule No. 1 sharp Military MIZ Attach a copy of page 4 of federal Form 120S to this return. Attach Sch. M.S. (Fappicable Schedule No. 2 sharp Mane and Address SSN or FEIN owned at all times page is needed! Name and Address SXXXXX (MAR AND ADDRESS XXXXXX (MAR AND ADDRESS XXXXX (MAR AND ADDRESS ADD	QR Code						
Schedule S. Mill, and Mill. Attach a copy of page 4 of federal Form 1120S to this return. Attach Sch. Mills, if applicable Schedule N. List of Shareholders (Attach a separate sheet if more space is needed) Name and Address SN or FEIN or a shareholders (Attach a separate sheet if more space is needed) Name and Address SN or FEIN or a shareholders (Attach a separate sheet if more space is needed) Name and Address SN or FEIN or a shareholders (Attach a separate sheet if more space is needed) Name And Address (Mills of the sheet sheet in more space is needed) Amount of the sheet of the sheet of the sheet sheet in more space is needed) Name And Address (Mills of the sheet sheet of the sheet sheet sheet in the sheet sheet sheet in the sheet s	Here	NAME				99-9999999	9
Name and Address SSN or FEIN No. of History Name and Address SSN or FEIN No. of History Name and Address SSN or FEIN No. of History Name and Address SSN or FEIN No. of History Name and Address SSN or FEIN No. of History Name and Address SSN or FEIN Name and Address SSN or FEIN Name and Address SSN or FEIN Name and Address Name and Address SSN or FEIN Name and Address SSN or	Human Readable text here	XXXX	XXXXXX	XXXXXXXXX	XXXXXXX		
Name and Address SSN or FEIN No. of History Name and Address SSN or FEIN No. of History Name and Address SSN or FEIN No. of History Name and Address SSN or FEIN No. of History Name and Address SSN or FEIN No. of History Name and Address SSN or FEIN Name and Address SSN or FEIN Name and Address SSN or FEIN Name and Address Name and Address SSN or FEIN Name and Address SSN or							
Name and Address SSN or FEIN No. of sharps odd and times of the control of the							M-3, if applicable.
Name and Address SSN or FEIN www.ed at all times during the year 1 NAME AND ADDRESS XXXXX NAME AND ADRESS XXXXX NAME AND ADRESS XXXXX NAME AND ADRESS XXXXX NAME AND AD	Schedule N List	of Shareholders (Attac	h a separ	ate sheet if more	space is needed	I)	
Name and Address SSN or FEIN owned at all times and fine the part of Residence of				No. of shares			Amount of
NAME AND ADDRESS XXXXX	Name and Ad	ldress SSN	or FEIN			(Indicate if	Payment on
NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXX NAME AND ADDRESS XXXXX NAME AND ADRESS XXXXX NAME AND ADRESS XXXXX NAME AND ADRESS XXXXX NAME AND ADRESS XXXX NAME AND ADRESS X				during the year	Residence	revoked)	
NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXX NAME AND ADDRESS XXXXX NAME AND ADRESS XXXXX NAME AND ADRESS XXXXX NAME AND ADRESS XXXXX NAME AND ADRESS XXXX NAME AND ADRESS X	1 NAME AND ADDE	RESS XXXXX					
NAME AND ADDRESS XXXXX NAME ADDRESS XXXXX NAME AND ADDRESS XXXXX NAME ADDRESS XXXX XXXXX XXXX XX							
2 NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXX NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXX NAME AND ADDRESS XXX NAME AND ADDRESS XXX XXXX XXXX XXXX XXXX XXXX XXXX XX			999999	99999999	STATE XXX	99999999	999999999
NAME AND ADDRESS XXXXX 9999999999 99999999 STATE XXX 99999999 99999999 999999999							
NAME AND ADDRESS XXXXX 999999999 999999999 99999999							
NAME AND ADDRESS XXXXX 999999999 99999999 STATE XXX 99999999 999999999999999999999999	NAME AND ADDR	RESS XXXXX 99999	999999	99999999	STATE XXX	99999999	999999999
NAME AND ADDRESS XXXXX 999999999 99999999 STATE XXX 99999999 999999999999999999999999	3 NAME AND ADDE	RESS XXXXX					
NAME AND ADDRESS XXXXX 9999999999 999999999 \$174TE XXX 99999999 \$179999999 \$174TE XXX \$17999999999999999999999999999999999999		RESS XXXXX					
Ordinary income (loss) from trade or business activities (From page 1, line 21) 9393939393939393939393939393939393939			999999	99999999	STATE XXX	99999999	999999999
2 Apportionment factor (from Schedule P, line 8). 2 Apportionment factor (from Schedule P, line 8). 3 Business income apportioned to Hawaii (fine 1 multiplied by line 2) To Schedule K, line 1, col. b). 3939393939393939393939393939393939393			(See Attr	butable to Haw	aii in the Instruc	tions.)	
Apporticnment factor (from Schedule P. line 8). 3 Business income apportioned to Hawaii (line 1 multiplied by line 2) (To Schedule K. line 1, col. b). 99939393939999 5 Are the totals of columns b and c, Schedule K. line 2) (To Schedule K. line 1, col. b). 9993939393999999 5 Are the totals of columns b and c, Schedule K. line 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?. **Yes** X. No. If 'No.'' please explain EXPLANATION XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							999999999
Business income apportioned to Hawaii (line 1 multiplied by line 2) (To Schedule K, line 1, col. b). 9999999999999999999999999999999999			71 111 C3 (1 101	ii page 1, ille 217		· · · · ·	
Buildings 999999999999999999999999999999999999		1	ultiplied by I	ine 2) (To Schedule k	(line 1 col b)		
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?			1 1 1 1 1 1				
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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				'			
Schedule P Computation of Apportionment Factors (See Attributable to Hawaii in the Instructions.) In Hawaii Total Everywhere							
Computation of Apportionment Factors (See Attribulable to Hawaii in the Instructions.) In Hawaii Total Everywhere	If "No " places cycly	an EXPLANATION X	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXX	XXXXXXXXX
In Hawaii Beginning of taxable year Beginning of tax		211					
Property	Schedule P Com	putation of Apportion	ment Fac	tors (See Attrib	utable to Hawaii	in the Instruc	tions.)
Property		In Ha	ıwaii		10	otal Everywhere	
Land	Property — (use original cost)	Beginning of taxable year	End	of taxable year			of taxable year
Buildings 99999999999 9999999999 9999999999 99999		9999999999999	9999	99999999			999999999
Designation of Tax Matters Person (See Instructions.) Designated TMP		199999999999					
Designation of Tax Matters Person (See Instructions.) Designated TMP Designation of Tax Matters Person (TMP) for the tax year of this return, if one has been designated. Designated TMP Designated TMP Designation of TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Buildings						999999999
Rented Property* 99999999999999999999999999999999999			9999	999999999	9999999999		
Dither Property	Inventories				999999999	999 999	999999999
Total 999999999999999999999999999999999999	Inventories Leasehold interests*		9999	99999999	9999999999	999 999	999999999
Enter net annual rent X 8. Compute all percentages to 5 decmal places (0,0000%) 1 Property values (average value of property above) 2 Property factor (line 1, col. A divided by line 1, col. B) 3 Total compensation 4 Payroll factor (line 3, col. A divided by line 3, col. B) 5 Total sales 6 Sales factor (line 5, col. A divided by line 5, col. B) 7 Total of factors (add lines 2, 4, and 6) 8 Average of factors (see instructions) (To Schedule O, line 2) Designation of Tax Matters Person (See Instructions.) 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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Inventories Leasehold interests* Rented Property*	999999999999	9999	999999999		999 999	9999999999
Compute all percentages to 5 decimal places (0.0000%) 1 Property values (average value of property above) 2 Property factor (line 1, col. A divided by line 1, col. B) 3 Total compensation. 4 Payroll factor (line 3, col. A divided by line 3, col. B) 5 Total sales 6 Sales factor (line 5, col. A divided by line 5, col. B) 7 Total of factors (add lines 2, 4, and 6) 8 Average of factors (see instructions) (To Schedule O, line 2) Designation of Tax Matters Person (See Instructions.) 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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Inventories Leasehold interests* Rented Property* Other Property	999999999999999999999999999999999999999	9999 9999 9999	999999999	999999999	9999 9999 9999 9999 9999	999999999999999999999999999999999999999
1 Property values (average value of property above)	Inventories Leasehold interests* Rented Property* Other Property Total	999999999999999999999999999999999999999	9999 9999 9999	999999999	999999999	9999 9999 9999 9999 9999	999999999999999999999999999999999999999
2 Property factor (line 1, col. A divided by line 1, col. B)	Inventories Leasehold interests* Rented Property* Other Property Total * Enter net annual rent X 8	999999999999999999999999999999999999999	9999 9999 9999	999999999	999999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 9999	999999999999999999999999999999999999999
Total compensation. 99999999999999999999999999999999999	Inventories Leasehold interests* Rented Property* Other Property Total * Enter net annual rent X 8. Compute all percentages t	99999999999999999999999999999999999999	9999 9999 9999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 8. Everywhe	99999999999999999999999999999999999999
4 Payroll factor (line 3, col. A divided by line 3, col. B)	Inventories Leasehold interests* Rented Property* Other Property Total * Enter net annual rent X 8. Compute all percentages I Property values (average)	99999999999999999999999999999999999999	9999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 8. Everywhe	99999999999999999999999999999999999999
Total sales	Inventories Leasehold interests* Rented Property* Other Property Total * Enter net annual rent X 8. Compute all percentages 1 Property values (average) 2 Property factor (line 1)	99999999999999999999999999999999999999	9999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 B. Everywhe	99999999999999999999999999999999999999
6 Sales factor (line 5, col. A divided by line 5, col. B)	Inventories Leasehold interests* Rented Property* Other Property Total * Enter net annual rent X 8. Compute all percentages 1 Property values (average 2 Property factor (line 1) 3 Total compensation.	99999999999999999999999999999999999999	9999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 B. Everywhe	99999999999999999999999999999999999999
7 Total of factors (add lines 2, 4, and 6)	Inventories Leasehold interests* Rented Property* Other Property Total * Enter net annual rent X 8. Compute all percentages 1 Property values (average 1) Total compensation. 4 Payroll factor (line 3, co.)	99999999999999999999999999999999999999	9999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 8. Everywhe 99999999	99999999999999999999999999999999999999
8 Average of factors (see instructions) (To Schedule O, line 2)	Inventories Leasehold interests* Rented Property* Other Property Total * Enter net annual rent X 8. Compute all percentages 1 Property values (average 1) Total compensation. Payroll factor (line 3, constant)	99999999999999999999999999999999999999	9999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 8. Everywhe 99999999	99999999999999999999999999999999999999
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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	nventories Leasehold interests* Rented Property* Dither Property Total * Enter net annual rent X 8. Compute all percentages 1 Property values (average 1 Property factor (line 1) Total compensation. Payroll factor (line 3, color 1) Sales factor (line 5, color 1)	99999999999999999999999999999999999999	9999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 8. Everywhe 99999999	99999999999999999999999999999999999999
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 XXXXXXXXXXXXXXXX Identifying number of TMP ADDRESS OF TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	nventories Leasehold interests* Rented Property* Diher Property Total Enter net annual rent X 8. Compute all percentages 1 Property values (average 1) Total compensation. Payroll factor (line 1, 3) Total sales Sales factor (line 5, col 7) Total of factors (add line 5)	99999999999999999999999999999999999999	9999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 8. Everywhe 99999999	99999999999999999999999999999999999999
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 XXXXXXXXXXXXXXXX Identifying number of TMP ADDRESS OF TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	nventories Leasehold interests* Rented Property* Diher Property Total Enter net annual rent X 8. Compute all percentages 1 Property values (average 1) Total compensation. Payroll factor (line 1, 3) Total sales Sales factor (line 5, col 7) Total of factors (add line 5)	99999999999999999999999999999999999999	9999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 8. Everywhe 99999999	99999999999999999999999999999999999999
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 XXXXXXXXXXXXXXXX Identifying number of TMP ADDRESS OF TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	nventories Leasehold interests* Rented Property Total Enter net annual rent X 8. Compute all percentages 1 Property values (avera Property factor (line 1, 3) Total compensation. Payroll factor (line 3, co. 5) Total sales Sales factor (line 5, col 7) Total of factors (add line 5)	99999999999999999999999999999999999999	9999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 8. Everywhe 99999999	99999999999999999999999999999999999999
Name of DESIGNATED TMP XXXXXXXXXXXXXXX Identifying number of TMP 99999999999999999999999999999999999	nventories Leasehold interests* Rented Property* Diher Property Total Enter net annual rent X 8. Compute all percentages of the property values (average of the property factor (line 1, 3) Total compensation. 4 Payroll factor (line 3, compute of the property factor (line 5, color factors) Total of factors (add line 8) Average of factors (see	99999999999999999999999999999999999999	9999 9999 9999 9999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 8. Everywhe 99999999	99999999999999999999999999999999999999
Address of designated TMP ADDRESS OF TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Inventories Leasehold interests* Rented Property* Other Property Total * Enter net annual rent X 8. Compute all percentages 1 Property values (average 2 Property factor (line 1) Total compensation. Payroll factor (line 3, co 5 Total sales . Sales factor (line 5, col 7 Total of factors (add line 8 Average of factors (see	99999999999999999999999999999999999999	9999 9999 9999 9999 9, line 2)	99999999999999999999999999999999999999	99999999999999999999999999999999999999	8999 9999 9999 9999 9999 9999 8. Everywhe 199999999 19999999999	99999999999999999999999999999999999999
Address of designated TMP ADDRESS OF TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Inventories Leasehold interests* Rented Property* Other Property Total * Enter net annual rent X 8. Compute all percentages 1 Property values (average 2 Property factor (line 1, 3) Total compensation. 4 Payroll factor (line 3, color total sales . 5 Sales factor (line 5, color total of factors (add line 8) Average of factors (see	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 8. Everywhe 99999999 1999999999999999999999999999	99999999999999999999999999999999999999
Address of designated TMP ADDRESS OF TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Inventories Leasehold interests* Rented Property* Other Property Total * Enter net annual rent X 8. Compute all percentages 1 Property values (average 1) Total compensation. 4 Payroll factor (line 1, 3) Total sales . 5 Total sales . 6 Sales factor (line 5, col 7) Total of factors (add line 8) Average of factors (see 1) Desi Enter below the shareholder of NAME	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 999999999999999999999999999999999	99999999999999999999999999999999999999
Address of designated TMP ADDRESS OF TMP XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Inventories Leasehold interests* Rented Property* Other Property Total * Enter net annual rent X 8. Compute all percentages 1 Property values (average 1) Total compensation. 4 Payroll factor (line 1, 3) Total sales . 5 Total sales . 6 Sales factor (line 5, col 7) Total of factors (add line 8) Average of factors (see 1) Desi Enter below the shareholder of NAME	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 999999999999999999999999999999999	99999999999999999999999999999999999999
designated TMP	Inventories Leasehold interests* Rented Property* Other Property Total * Enter net annual rent X 8. Compute all percentages 1 Property values (average 2 Property factor (line 1, 3) Total compensation. 4 Payroll factor (line 3, color 5) Total sales	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 0, line 2)	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 B. Everywhe 1999999999 19999999999999999999999999	99999999999999999999999999999999999999
	Inventories Leasehold interests* Rented Property* Other Property Total * Enter net annual rent X 8. Compute all percentages 1 Property values (average 1) Total compensation. 4 Payroll factor (line 1) Total sales 6 Sales factor (line 5, col 7 Total of factors (add line 8) Average of factors (see 1) Desi Enter below the shareholder of NAME of designated TMP ADDITATIONAL AND TENTIFY TOTAL AND TENTIFY TOTA	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 0, line 2)	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 B. Everywhe 1999999999 19999999999999999999999999	99999999999999999999999999999999999999
	Inventories Leasehold interests* Rented Property* Other Property Total * Enter net annual rent X 8. Compute all percentages 1 Property values (average 1) Total compensation. 4 Payroll factor (line 1) Total sales 6 Sales factor (line 5, col 7 Total of factors (add line 8) Average of factors (see 1) Desi Enter below the shareholder of NAME of designated TMP ADDITATIONAL AND TENTIFY TOTAL AND TENTIFY TOTA	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 0, line 2)	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 B. Everywhe 1999999999 19999999999999999999999999	99999999999999999999999999999999999999
$\stackrel{6}{N}3\stackrel{8}{5}4\stackrel{10}{H}7\stackrel{12}{V}9\stackrel{14}{}16\stackrel{18}{}16\stackrel{20}{}22\stackrel{22}{}24\stackrel{26}{}28\stackrel{28}{}30\stackrel{32}{}32\stackrel{34}{}3\stackrel{6}{1}0\stackrel{38}{N}\stackrel{40}{O}\stackrel{42}{X}X\stackrel{44}{}46\stackrel{48}{}50\stackrel{50}{}52\stackrel{52}{}54\stackrel{56}{}58\stackrel{60}{}60\stackrel{62}{}64\stackrel{64}{}1900000000000000000000000000000000000$	* Enter net annual rent X 8. Compute all percentages of the Property values (average of the Property factor (line 1). Total compensation. Payroll factor (line 3, constant). Total sales	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 0, line 2)	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 B. Everywhe 1999999999 19999999999999999999999999	99999999999999999999999999999999999999

N-35 (REV. 2023)

S CORPORATION INCOME TAX RETURN

For calendar year 2023

Place QR Code	
Here	
Harris Daniel	

or other tax year beginning $\frac{12-12}{}$, 2023 and ending $\frac{12-12}{}$, 20 $\frac{12}{}$

and	enumy	, 20
Y	AMENDED Detum	· /Attack Cak AMD)

Hu	man Rea	X AMENDED Return (Attach Sch AMD)				
Г	Name	Federal Employe	r I.D. No.			
	NAI	ME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999	99		
ĮŽ	Dba			code shown on federal Form 1120		
9		A OR CARE OF XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
↓	Mailir MA	g Address (number and street) LLING ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		99-9999-99		
↑l¤	City	r town, State, and Postal/ZIP Code. If foreign address, see Instructions. Enter the number		es NS		
	CI'	TY OR TOWN STATE ZIP CODE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	urn	999999999		
'	Check	applicable boxes: (1) X Initial Return (2) X Final Return (3) X S Election Terr	nination	or Revocation		
	(4)	X Name Change (5) X IRS Adjustment (6) X Electing PTE (Attach Sch PTE) (7) X Upper	-Tier PT	E (Attach Sch PTE-U)		
	s the c	orporation electing to be an S corporation beginning with this tax year?		X Yes X No		
		any months in 2023 was this corporation in operation? 99 Was this corporation in operation at the e				
-		AUTION: Include only trade or business income and expenses on lines 1a through 20. See Instruction				
	1	a Gross receipts or sales (see Instructions)				
اع		b Returns and allowances				
and Payment Here		c Line 1a minus line 1b		9999999999		
Payment H	2	Cost of goods sold (Schedule A, line 8)	2	9999999999		
٤١٤	3	Gross profit (line 1c minus line 2)		999999999		
Pa	4	Net gain or (loss) from Schedule D-1, Part II, line 19 (attach Schedule D-1)	4	999999999		
n d	5	Other income (see Instructions) (attach schedule)		9999999999		
4	6	TOTAL income (loss) — Add lines 3 through 5 and enter here		9999999999		
Z	7	Compensation of officers	7	9999999999		
Forms N	8	Salaries and wages (less employment credit)		9999999999		
입	9	Repairs and maintenance	9	9999999999		
Attach	10	Bad debts (see Instructions)		9999999999		
Att	11	Rents		9999999999		
ا ا	12	Taxes and licenses (attach schedule)	12	9999999999		
	13	Interest	13	9999999999		
5	14	Depreciation from federal Form 4562 not claimed elsewhere on return (see Instructions)	14	999999999		
	15	Depletion (Do not deduct oil and gas depletion. See Instructions.)	15	999999999		
	٠. ال	Advertising	16	9999999999		
Π	17	Pension, profit-sharing, etc. plans	17	9999999999		
	18	Employee benefit programs	18	999999999		
	19	Other deductions (attach schedule)	19	999999999		
	20	TOTAL deductions — Add lines 7 through 19 and enter here	20	9999999999		
ŲL	21	Ordinary income (loss) from trade or business activities — line 6 minus line 20 (To Sch. K, line 1)	21	9999999999		
Horo	DECLARATION: I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been upon the penalties and belief, is true, correct, and complete, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, 235, HRS. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. 12-12-12 NAME AND TITLE X					
120	9	▶ 12-12-12 NAME	ANI	O TITLE XXXX		
9	B	Signature of officer Date Type	or print na	ame and title of officer		
Dlosed	*	May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 3 of the Instructions) This designation does not replace Form N-848, Power of Attorney.		X Yes X N		
		Preparer's Signature Date Check if	F	PTIN		
	aid	Print Preparer's Name PREPARERS NAME XXXXXXXXX 12-12-12 self-employee	d x	PREP ID NO		
	repare nforma	ion Firm's name (or FIDMC NAME AND ADDDECC VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	99-9	999999		
"	a	yours if self-employed) FIRMS NAME AND ADDRESS AAAAAAAAA E.I. No.	/10))) 456 7000		
		Address and Postal/ZIP Code FIRMS NAME AND ADDRESS XXXXXXXXXXX Phone no.)	(12	23) 456-7890		

N351H7V9 ID NO XX **FORM N-35 (REV. 2023)**

Place QR Code Here	
--------------------------	--

Federal Employer Identification Number
99-9999999

Hum	an Rea	dable text here		
	22	a Excess net passive income tax (attach schedule(s))		
		b Tax from Schedule D (Form N-35), line 21		
		c Number of N-4's attached 99999 Taxes withheld on attached N-4's 22c 9999999999999999999999999999999999		
		d LIFO recapture tax		
		e Interest due under look-back method		
က		f Pass-through entity tax (attach Schedule PTE) (see instructions) 22f 999999999999999999999999999999999		
z		g Add lines 22a, 22b, 22c, 22d, 22e, and 22f	22g	99999999999
Ĭ	23	a 2022 overpayment credited to 2023		
PAYMENTS		b 2023 estimated tax payments from N-201Vs 9999999 and N-288As 99999 23b 99999999999999999999999999999		
∞ఠ		c Payments with extension		
TAX		d Add lines 23a, 23b, and 23c	23d	99999999999
F	24	Estimated tax penalty. (see Instructions) Check if Form N-220 is attached	24	99999999999
	25	OVERPAYMENT (If line 23d is larger than the total of lines 22g and 24), enter AMOUNT OVERPAID	25	9999999999
	26	Enter amount of line 25 you want Credited to 2024 estimated tax ➤ 26a \$_999999999 Refunded ➤	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	99999999999
22	29	Amount paid (overpaid) on original return — AMENDED RETURN ONLY	29	99999999999
_	30	BALANCE DUE (REFUND) with amended return (See Instructions)	30	99999999999
•		dule A Cost of Goods Sold (See Instructions for Schedule A)	4	99999999999
	1	Inventory at beginning of year	2	99999999999
	2	Purchases	3	99999999999
	3 4	Additional IRC section 263A costs (see federal Instructions and attach a schedule)	4	99999999999
	5	Other costs (attach schedule)	5	99999999999
	6	Total—Add lines 1 through 5	6	99999999999
	7	Inventory at end of year.	7	99999999999
	8	Cost of goods sold—Line 6 minus line 7. (Enter here and on page 1, line 2)	8	99999999999
	9	a Check all methods used for valuing closing inventory:		
		(i) X Cost as described in Treasury Regulations section 1.471-3.		
		(ii) X Lavar of ant a market as described in Tanayan Description and in A 474 A (and Instructions)		
		(iii) X Other (specify method used and attach explanation) ➤ METHOD USED XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXΣ	XXXXXXXXXXXX
		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	1 1	1
		closing inventory computed under LIFO	9d	99999999999
		e Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the corporation	n?	X Yes X No
		${\bf f} \text{Was there any change in determining quantities, cost or valuations between opening and closing inventory?}$		X Yes X No
		If "Yes," attach explanation.		
S	che	dule B Other Information		77.77
	1	Check method of accounting: a X Cash b X Accrual c X Other (specify) ▶ OTHER XXXX		XXX_
	2	a Date of incorporation 12-12-1212 b Date business began in Hawaii 12-12-1 c Under laws of LAWS OF XXXXXXXX d Date of federal election as an S corporation 12-1		212
	_			
	3	Refer to the listing of Business Activity Codes at the end of the federal Instructions for Form 1120S and state you Business Activity > BUSINESS ACTIVITY XX ; Product or service > PRODUCT OR S	ir princ ERV	ipai: LCE
		•		
	4	Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a dor corporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a schedule showing: (a) name, add		
		and employer identification number (b) percentage owned, and (c) if 100% owned, was QSSS election made?		X Voc X No
	5	Enter the number of shareholders in the corporation at the end of the tax year who are:		43 165 44 INU
	J	residents of Hawaii 9999999999999999999999999999999999		
	6	Did the corporation derive income from sources outside Hawaii which is not includable in the Hawaii return?		X Vac X No
	7	If the corporation: (1) was a C corporation before it elected to be an S corporation or the corporation acquired at		
	•	determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (2)		
		(defined by IRC section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net u by net recognized built-in gain from prior years $\dots \dots \dots$		

Place QR Code Here

Name as shown on return

NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Federal Employer Identification Number

99-9999999

	Sch	edule K Shareholders' Pro Rata Share Items	b. Attributable to Hawaii		c. Attributable Elsewhere
	1	Ordinary income (loss) from trade or business activities (page 1, line 21)	99999999999	1	99999999999
	2	Net income (loss) from rental real estate activities (attach federal Form 8825)	99999999999	2	99999999999
	3 a	Gross income from other rental activities	99999999999	3a	99999999999
ŝ	b	Expenses from other rental activities (attach schedule)	99999999999	3b	99999999999
Income (Losses)	c	Net income (loss) from other rental activities. Line 3a minus line 3b	99999999999	3c	99999999999
ĕ	4	Interest income	99999999999	4	99999999999
) e	5	Ordinary dividends	99999999999	5	99999999999
티	6	Royalty income	99999999999	6	99999999999
ŭ	7	Net short-term capital gain (loss) (Schedule D (Form N-35))	99999999999	7	99999999999
_	8	Net long-term capital gain (loss) (Schedule D (Form N-35))	99999999999	8	99999999999
	9	Net gain (loss) under IRC section 1231 (attach Schedule D-1)	99999999999	9	99999999999
	10	Other income (loss) (attach schedule)	99999999999	10	99999999999
ေ	11	Charitable contributions (attach schedule)	999999999999	11	999999999999
Deductions	12	IRC section 179 expense deduction (attach federal Form 4562)	99999999999	12	999999999999
Jnc	13	Deductions related to portfolio income (loss) (attach schedule)	99999999999	13	999999999999
Dec	14	Other deductions (attach schedule)	999999999999	14	99999999999
Ŧ	15 a	Interest expense on investment debts paid or accrued in 2023	999999999999	15a	99999999999
Investment Interest	b	(1) Investment income included on lines 4, 5, and 6, above	99999999999	15b(1)	999999999999
Inve		(2) Investment expenses included on line 13, above	99999999999	15b(2)	999999999999
\neg	16 a	Fuel Tax Credit for Commercial Fishers (attach Form N-163)	999999999999	16a	
	ı	Total cost of property qualifying for the Capital Goods	333333333333		
		Excise Tax Credit (See Instructions)	999999999999	16b	
	l c	Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756).	See N-756A	16c	
	ı	Hawaii Low-Income Housing Tax Credit (attach Form N-586)	99999999999	16d	
		Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	99999999999	16e	
		Motion Picture, Digital Media, and Film Production			
		Income Tax Credit (attach Form N-340)	999999999999	16f	
S	ا	Credit for School Repair and Maintenance (attach Form N-330)	99999999999	16g	
dit	_	Renewable Energy Technologies Income Tax Credit (attach Form N-342)	999999999999	16h	
Credits		Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	999999999999	16i	
	li	Tax Credit for Research Activities (attach Form N-346)	999999999999	16j	
	ĺk	Historic Preservation Income Tax Credit (attach Form N-325)	99999999999	16k	
		Renewable Fuels Production Tax Credit for Years After 12/31/21 (attach Form N-360)	999999999999	161	
		n Pass-Through Entity Tax Credit (attach Schedule PTE and/or PTE-U)	99999999999	16m	
	ı	Hawaii income tax withheld on Forms N-288A (See Instructions)	999999999999	16n	
	ı	Total Hawaii income tax withheld on Forms N-4	999999999999	160	
		Net income tax paid by the S corporation to states which do not recognize the			
		corporation's "S" status. Identify state(s)		16p	99999999999
\dashv	(Att	ach 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 Distribution12-12-1212	999999999999	17	99999999999
	18	Tax exempt interest income	999999999999	18	999999999999
(0	19	Other tax exempt income.		19	
Other Items	20	Non-deductible expenses	999999999999	20	999999999999
. Ite	21	Other items and amounts not included on lines 1 through 20, above, that are	JJJJJJJJJJJJ		JJJJJJJJJJJJ
her	١	required to be reported separately to shareholders (attach schedule)	999999999999	21	99999999999
ਰ	22	Total dividend distributions paid from accumulated earnings and profits	999999999999	22	
	23	Income (loss) — Combine lines 1 through 10. From the result, subtract the sum	<u> </u>		99999999999
	ا_ر	of lines 11 through 15a	0000000000	23	99999999999
	24	Corporate adjustments to income attributable to Hawaii (attach schedule)	999999999999	24	JJ99999999999
	25	Interest penalty on early withdrawal of savings	9999999999	25	000000000000
-		interest penalty on early withdrawal or saviligs			999999999999
				FO	RM N-35 (REV. 2023

Place QR Code Here Human Readable text here Name as shown on return

Federal Employer Identification Number

NAME

99-9999999

Schedules L, M-1, and M-2 Attach a copy of page 4 of federal Form 1120S to this return. Attach Sch. M-3, if applicable. **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	99999999999	99999999	STATE XXX	99999999	999999999
2 NAME AND ADDRESS XXXXX					
NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX	99999999999	99999999	STATE XXX	999999999	999999999
3 NAME AND ADDRESS XXXXX					
NAME AND ADDRESS XXXXX NAME AND ADDRESS XXXXX	99999999999	99999999	STATE XXX	99999999	999999999

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

999999999999 Ordinary income (loss) from trade or business activities (From page 1, line 21)....... 999.99999 2 999999999999 Business income apportioned to Hawaii (line 1 multiplied by line 2) (To Schedule K, line 1, col. b) 3

9999999999999 Business income apportioned elsewhere (line 1 minus line 3). (To Schedule K, line 1, col. c).

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 X Yes X reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? .

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

	In Hawaii		Total Every	where
Property — (use original cost)	Beginning of taxable year	End of taxable year	Beginning of taxable year	End of taxable year
Land	999999999999	999999999999	999999999999	999999999999
Buildings	999999999999	999999999999	999999999999	999999999999
Inventories	999999999999	999999999999	999999999999	999999999999
Leasehold interests*		999999999999		999999999999
Rented Property*		999999999999		999999999999
Other Property	999999999999	999999999999	999999999999	999999999999
Total	999999999999	999999999999	999999999999	999999999999

* Enter net annual rent X 8.

A. In Hawaii B. Everywhere Compute all percentages to 5 decimal places (0.00000%) 999999999999 99999999999 1 Property values (average value of property above) . . 999.99999 % Property factor (line 1, col. A divided by line 1, col. B) 2 99999999999 99999999999 3 999.99999 **%** 4 Payroll factor (line 3, col. A divided by line 3, col. B) 99999999999 99999999999 5 999.99999 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) . . .

Designation of Tax Matters Person (See Instructions.)

Enter below the shareholder designated as the tax matters person (TMP) for the tax year of this return, if one has been designated:

Name of designated TMP

NAME OF DESIGNATED TMP XXXXXXXXXXXXXXX

Identifying number of TMP 99999999999999

Address of designated TMP ADDRESS OF