STATE OF HAWAII DEPARTMENT OF TAXATION



General Information and Scannable Specifications for Form N-35 (Rev. 2018)

Contact Information for General Questions

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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. 2018)

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. Helvetica
- 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 Helvetica bold
 - 2. N-35: 18 pt Helvetica bold
 - 3. Rev. 2018: 8 pt Helvetica
- 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. 2018): 8 pt Helvetica 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: 8 pt Helvetica bold

4. Variable Data

- All variable data fields must utilize 10 pt Courier font.
- 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

- 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. 2018) cannot be filed until 2019.

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:
 - 1. Pages 1-4: The 2-digit Hawaii Vendor I.D. Number should begin at column 45, row 64.

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 2018A 01 VIDXX

The required QR code for page 2 is: N35_T 2018A 02 VIDXX

The required QR code for page 3 is: N35_T 2018A 03 VIDXX

The required QR code for page 4 is: N35_T 2018A 04 VIDXX

The QR code includes the form number (N35), an underscore, type of form (T), space, 4-digit form year (2018), 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 at the bottom of each page at column 6, row 64, utilizing 6pt Helvetica font.
- Please do not print the outline around the human readable text and QR code. These were only used to show the placement of the human readable text and QR code.
- DO NOT use Windows Metafile Format (wmf).
 This format causes a very low read rate by the Department's IBML scanners.

4. 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.

Puman Real able 2 extra 14 reg 16 18 20 22 24 26 28 30 32 34 36 38 140 42 0 44 X 45 48 50 52 54 56 58 60 62 64 66 68 70 72

74 76

Place	35 (REV. 2018) Name as shown on return Federal En	ployer	Page dentification Number	
R Code	NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
Here	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	99999	9	
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 • 999999 Taxes withheld on attached N-4's 22c 9999999999999999999999999999999999	,		
	d LIFO recapture tax	<u>-</u> }		
ומ	e Interest due under look-back method	-		
	f Add lines 22a, 22b, 22c, 22d, and 22e	22f●	9999999999	9 9
』 5 23	a 2017 overpayment allowed as a credit		1 2233332333	
23	b 2018 estimated tax payments from N-3s 99999999 and N-288s 99999999 23b 99999999999999999999999999	_		
	c Payments with extension	_		
8 6	d Add lines 23a, 23b, and 23c	23c ●	99999999999	9 9
5 - 24	Underpayment of estimated tax penalty. (see Instructions) Check if Form N-220 is attached	240	9999999999	_
25	OVERPAYMENT (If line 23d is larger than the total of lines 22f and 24), enter AMOUNT OVERPAID	25●	99999999999	
126	Enter amount of line 25 you want Credited to 2019 estimated tax ➤ 26a \$● 99999999999999 Refunded➤	26b●	99999999999	
127	TAX DUE (If the total of lines 22f and 24 is larger than line 23d) enter the amount due	270		
128		280	999999999999999999999999999999999999999	
≥ 29	Amount paid (overpaid) on original return — AMENDED RETURN ONLY	29		
2		30	99999999999	
≝ 30 S 30		30	333333333))
Sche				
1	Inventory at beginning of year	1	99999999999	
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	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	99
9	a Check all methods used for valuing closing inventory:			
	(i) Cost as described in Treasury Regulations section 1.471-3.			
	(ii) 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) > METHOD . USEDXXXXXXXXXXXXXXXXX	XXXX		
	b Check if there was a writedown of subnormal goods as described in Treasury Regulations section 1.471-20)		X
	c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach federal For	า 970) .		K
	d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of			
	closing inventory computed under LIFO	9d	99999999	9
	e Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the corpora	ion?	Yes X	No
	f Was there any change in determining quantities, cost or valuations between opening and closing inventory		Yes X	No
	If "Yes," attach explanation.			
Sche	dule B Other Information			
1	Check method of accounting: a XI Cash b X Accrual c X Other (specify) ▶ OTHERXXXXXX	XXXX	XXX	\mp
2	a Date of incorporation 12-12-1212 b Date business began in Hawaii 12-12-1			
		12-12	12	+
3	Refer to the listing of Business Activity Codes at the end of the federal Instructions for Form 1120S and state y	our princ	ipal:	
	Business Activity >> BUSINESS ACTIVITYXXXXXXX ; Product or service >> PRODUCT OR SE			+
4	Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a do			+
	corporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a schedule showing: (a) name, ac			+
	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:			
- 1	residents of Hawaii 9999999999999999999999999999999999	+		
				NIO
6	Did the corporation derive income from sources outside Hawaii which is not includable in the Hawaii return? .			INO
4	If the corporation: (1) was a C corporation before it elected to be an S corporation or the corporation acquired			
	determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (2			
		unrealize	ea built-in gain reduce	ed
	(defined by IRC section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net			
	by net recognized built-in gain from prior years			

ľ			0 12	1	7	10	10	20	 2-1	20	20	50	72	54	50	30	10	12		10	70	50	32	54	50	50	00	02	04	00	00	70	1/2	/ -	70	/ 0	00	
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Place QR Code Here NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

6

99-9999999

0	S	ch	edule K Shareholders' Pro Rata Share Items	b. Attributable to Hawaii		c. Attributable 10
1	i		Ordinary income (loss) from trade or business activities (page 1, line 21)	9999999999999	1	999999999999999
2	2	+	Net income (loss) from rental real estate activities (attach federal Form 8825)	9999999999999	2	99999999999999999
.3	3	а	Gross income from other rental activities	9999999999999	За	9999999999999999
4 💮	H	b	Expenses from other rental activities (attach schedule)	9999999999999	3b	9999999999999999
5 (See See See See See See See See See Se	Н	C	Net income (loss) from other rental activities. Line 3a minus line 3b	9999999999999	3с	99999999999999999
6 Ö	4	+	interest income	9999999999999	4	99999999999999999
7 🕠	5	+	Ordinary dividends	9999999999999	5	99999999999999999
8 u 9 u 9	6	+	Royalty income	9999999999999	6	9999999999999999
9 0	7	+	Net short-term capital gain (loss) (Schedule D (Form N-35))	9999999999999	7	9999999999999999
20 -	[8		Net long-term capital gain (loss) (Schedule D (Form N-35))	9999999999999	8	99999999999999
1	[9		Net gain (loss) under IRC section 1231 (attach Schedule D-1)	9999999999999	9	999999999999999
2	10		Other income (loss) (attach schedule)	9999999999999	10	999999999999999
3 🦛	11			9999999999999	11	999999999999999999
peductions	12		Charitable contributions (attach schedule)	9999999999999	12	999999999999999
5 5				9999999999999	13	9999999999999999
6 3	13		Deductions related to portfolio income (loss) (attach schedule)			999999999999999
7	14		Other deductions (attach schedule)	9999999999999	14	
nvestment Interest	15		Interest expense on investment debts paid or accrued in 2018	9999999999999	15a	9999999999999999
Inte		b	(1) investment income included on lines 4, 5, and 6, above	9999999999999	15b(1)	9999999999999999
0 =		+	(2) Investment expenses included on line 13, above	9999999999999	15b(2)	999999999999999
1	16	а	Fuel Tax Credit for Commercial Fishers (attach Form N-163)	9999999999999	16a	31
2		þ	Total cost of property qualifying for the Capital Goods Excise Tax Credit (See Instructions)	99999999999999	16b	32
		C	Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756)	See Instructions	16¢	333
3	H	ai	Hawaii Low-Income Housing Tax Credit (attach Form N-586)	9999999999999	16d	
4	H	е	Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	9999999999999	16e	34
5	H	f	Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340)	9999999999999	16f	35
5	Н	g	Credit for School Repair and Maintenance (attach Form N-330)	9999999999999	16g	36
7	H	h	Renewable Energy Technologies Income Tax Credit (attach Form N-342)	9999999999999	16h	37
	Н	1	Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	9999999999999	16	38
	H		Tax Credit for Research Activities (attach Form N-346)	9999999999999	16	39
ျပ	H	K	Capital Infrastructure Tax Credit (attach Form N-348)	9999999999999	16k●	40
1	H		Cesspool Upgrade, Conversion or Connection Income Tax Credit (attach Form N-350)	9999999999999	16	41
2		m	Renewable Fuels Production Tax Credit (attach Form N-352)	9999999999999	16nn	42
3	Ш		Organic Foods Production Tax Credit (attach Form N-354)	9999999999999	16n	43
4	Ц		Hawaii income tax withheld on Forms N-288 (See Instructions)	9999999999999	160	44
5				9999999999999	16p	45
5		ľ	Total Hawaii income tax withheld on Forms N-4		тор	46
7		9	Net income tax paid by the S corporation to states which do not recognize the			47
3			corporation's "S" status. Identify state(s)		16q	999999999999999
9			ch a separate schedule if more space is needed for any item.)			49
0	17		Total property distributions (including cash) other than dividend distributions			50
1			reported on line 22, below. Date of Distribution12-12-1212	9999999999999	17	999999999999999
2	18		Tax exempt interest income	9999999999999	18	99999999999999
3 2	19	1	Other tax exempt income	9999999999999	19	99999999999999
D D	20		Non-deductible expenses	9999999999999	20	99999999999999
4 2	21		Other items and amounts not included on lines 1 through 20, above, that are			54
Other		+	required to be reported separately to shareholders (attach schedule)	9999999999999	21	99999999999999
	22	+	Total dividend distributions paid from accumulated earnings and profits	9999999999999	22	99999999999999
7	23	+	income (loss) — Combine lines 1 through 10. From the result, subtract the sum			57
8	H	+	of lines 11 through 15a	9999999999999	23	9999999999999999
9	24	+	Corporate adjustments to income attributable to Hawaii (attach schedule)	9999999999999	24	59
0	25		interest penalty on early withdrawal of savings		25	9999999999999
1		_				FORM N-35

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	6 8 10 12 14 16 18 20 22 24 26	8 28 30 32 34 36	5 38 40 42 44 46 48 50	0 52 54 56 58 60 6	62 64 66 68 70	72 74 76 78 80
4	FORM N-35 (REV. 2018)					Page 4
5	Place	Name as s	hown on return	Fede	ral Employer Iden	tification Number
6	QR Code	NAMEXXX	xxxxxxxxxxxx	xxxxxxxx		
7	Here		xxxxxxxxxxxxx	i c	99-9999999	
8						
0						
10			page 4 of federal Form		n. Attach Sch. iv	1-3, if applicable.
11	Schedule N List of Shareh	olders (Attach a	a separate sheet if more	e space is needed)		
12			No. of shares		Year Sch. NS	Amount of
13	Name and Address	SSN or	FEIN owned at all times		filed, if any (Indicate if	Payment on Form N-4
14			during the year	Residence	revoked)	attached
15	1 NAME AND ADDRESSXXXXXXX	XXXX 99999				
16	NAME AND ADDRESSXXXXXXX		999991			
17	NAME AND ADDRESSXXXXXXX	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	99999 999999999	STATEXXXXX	9999	9999999999
18	2 NAME AND ADDRESSXXXXXXX	YYYY				
19	NAME AND ADDRESSXXXXXXX		99999			
	NAME AND ADDRESSXXXXXXX	000000	99999 9999999999	STATEXXXXX	9999	9999999999
20	3 NAME AND ADDRESSXXXXXXX					
21	NAME AND ADDRESSXXXXXXX		99999			
23	NAME AND ADDRESSXXXXXXX	000000	99999 999999999	STATEXXXXX	9999	9999999999
24			ee Attributable to Haw	aii in the Instruct	ions.)	
25	1 Ordinary income (loss) from trad			an in the metable		9999999999
26	2 Apportionment factor (from Sche		ies (From page 1, line 21).			9999999%
27	3 Business income apportioned to		olied by line 2) (To Cabadula	K ling 1 gal b	90990	9999999999
28	4 Business income apportioned to				<u> </u>	9999999999
29	5 Are the totals of columns b and o					
30	reported in returns or reports to					Yes X No
	If "No." please explain EXPLAI					
31		IVATTO.VXXXXXX	********		(
32	Schedule P Computation of	of Apportionme	ent Factors (See Attrib	outable to Hawaii	in the Instructi	ons.)
		In Hawai		Tot	al Everywhere	
34						
2.5	Property — (use original cost) Beginning	of taxable year	End of taxable year	Beginning of taxable	year End o	of taxable year
,,,					-	
36	Land 99999	9999999999	9999999999999	9999999999	9999 9999	9999999999
36	Land 99999 Buildings 99999	9999999999	999999999999999999999999999999999999999	99999999999	9999 9999 9999 9999	9999999999
36 37 38	Land 99999 Buildings 99999 Inventories 99999	9999999999	999999999999999999999999999999999999999	9999999999	9999 9999 9999 9999 9999 9999	99999999999
36 37 38	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests*	9999999999	99999999999999999999999999999999999999	99999999999	9999 9999 9999 99999 9999 99999	999999999999999999999999999999999999999
36 37 38 39	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property*	999999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999 99999999999999999999999999	9999 9999 9999 9999 9999 99999 99999	999999999999999999999999999999999999999
336 337 338 339 40 41	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999	9999 9999 9999 9999 9999 99999 99999 99999	999999999999999999999999999999999999999
336 337 338 339 40 41 42	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999 99999999999999999999999999	9999 9999 9999 9999 9999 99999 99999 99999	999999999999999999999999999999999999999
333 337 338 338 339 40 411 42	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8.	999999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999 99999999999999999999999999	9999 9999 9999 9999 9999 9999 9999 9999 9999 9999	999999999999999999999999999999999999999
336 337 338 339 440 441 442 443	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal place	99999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 9999 9999 9999 9999 8. Everywhere	999999999999999999999999999999999999999
33 36 37 38 38 39 40 41 41 42 43	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Cornpute all percentages to 5 decimal plate.	99999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999 99999999999999999999999999	9999 9999 9999 9999 9999 9999 9999 9999 9999 9999	999999999999999999999999999999999999999
336 337 388 389 40 411 412 413 414 415	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal plate 1 Property values (average value of pile 2 Property factor (line 1, col. A divided	99999999999999999999999999999999999999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 9999 9999 9999 9999 B. Everywhere	999999999999999999999999999999999999999
33 36 37 38 38 39 40 41 41 42 43 44 44 45	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal plate of property values (average value of property factor (line 1, col. A divided 3 Total compensation	09999999999999999999999999999999999999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 9999 9999 9999 9999 B. Everywhere	999999999999999999999999999999999999999
336 337 388 389 40 411 42 43 44 45 46 47	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal plate of property values (average value of property values (average value of property factor (line 1, col. A divided 3 Total compensation	09999999999999999999999999999999999999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 9999 9999 9999 9999 B. Everywhere 9999999999	99999999999999999999999999999999999999
336 337 338 339 40 40 411 412 413 414 415 416 417	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal plate of property values (average value of property values) Property factor (line 1, col. A divided of property factor (line 3, col. A divided o	99999999999999999999999999999999999999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 9999 9999 9999 9999 B. Everywhere 9999999999	99999999999999999999999999999999999999
33 36 37 38 38 39 40 41 41 42 43 44 45 46 47 48 49	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal plate 1 Property values (average value of pit 2 Property factor (line 1, col. A divided 3 Total compensation. 4 Payroll factor (line 3, col. A divided b 5 Total sales	99999999999999999999999999999999999999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 9999 9999 9999 9999 B. Everywhere 9999999999	99999999999999999999999999999999999999
338 338 338 339 440 441 442 443 444 445 446 449 550	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal plate 1 Property values (average value of pit 2 Property factor (line 1, col. A divided 3 Total compensation	99999999999999999999999999999999999999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 9999 9999 9999 9999 B. Everywhere 9999999999	99999999999999999999999999999999999999
338 339 339 440 441 442 443 444 445 446 447 448 449 550 551	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal plate 1 Property values (average value of pit 2 Property factor (line 1, col. A divided 3 Total compensation. 4 Payroll factor (line 3, col. A divided b 5 Total sales	99999999999999999999999999999999999999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 9999 9999 9999 9999 B. Everywhere 9999999999	99999999999999999999999999999999999999
337 386 337 388 389 440 441 442 443 444 445 446 551 552 553	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal plate of property values (average value of property values) (average value of property values) (average value of property factor (line 1, col. A divided of property factor (line 3, col. A divided of 5 Total sales	99999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 9999 9999 9999 9999 B. Everywhere 9999999999	99999999999999999999999999999999999999
33 36 37 38 38 38 39 40 41 41 41 41 41 41 41 41 41 41 41 41 41	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal plate of property values (average value of property values) (average value of property values) (average value of property factor (line 1, col. A divided of property factor (line 3, col. A divided of 5 Total sales	99999999999999999999999999999999999999	999999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 9999 9999 9999 9999 B. Everywhere 9999999999	99999999999999999999999999999999999999
336 337 388 389 399 40 411 412 413 414 415 414 415 416 417 418 419 419 419 419 419 419 419 419 419 419	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal plate of property values (average value of property values (average value of property values) Property factor (line 1, col. A divided of property factor (line 3, col. A divided of property factor (line 5, col. A divided by Total sales	99999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 9999 9999 9999 9999 9999 9999 B. Everywhere 99999999999	99999999999999999999999999999999999999
338 337 338 339 440 441 442 443 444 445 446 447 448 449 551 552 553	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal plate 1 Property values (average value of plate 2 Property factor (line 1, col. A divided 3 Total compensation. 4 Payroll factor (line 3, col. A divided by 7 Total sales	99999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999 9999 9999 9999 9999 8. Everywhere 99999999999 9999 999999999	99999999999999999999999999999999999999
338 337 338 339 440 441 442 443 444 445 446 447 448 449 550 551 552 553 554 555	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal plate of property values (average value of property values (average value of property values) Property values (average value of property factor (line 1, col. A divided of property factor (line 3, col. A divided by Total sales	99999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 999999999999999999999999999999999	99999999999999999999999999999999999999
33 36 37 38 38 38 38 38 38 39 40 41 41 41 41 41 41 41 41 41 41	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal plate of property values (average value of property values (average value of property values) Property values (average value of property values) Total compensation 4. Payroll factor (line 3, col. A divided by 7. Total of factors (add lines 2, 4, and 6. Sales factor (line 5, col. A divided by 7. Total of factors (see instructions) Designation of designated TMP NAME: OF DESIGN	99999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 999999999999999999999999999999999	99999999999999999999999999999999999999
336 337 338 339 40 411 412 43 444 445 446 447 448 449 551 552 553 554 555 556 559	Land Buildings Inventories Leasehold interests* Rented Property Other Property Total * Enter net annual rent X 8. Compute all percentages to 5 decimal plates of property values (average value of property values (average value of property values) Total compensation. 4 Payroll factor (line 1, col. A divided by 7 Total of factors (add lines 2, 4, and 6 8 Average of factors (see instructions) Designation of designated TMP ADDRESS OF TM	99999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 999999999999999999999999999999999	99999999999999999999999999999999999999
336 337 338 339 40 41 41 42 43 44 44 45 50 55 55 55 56 57 58 58 59	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal plates of property values (average value of property values (average value of property factor (line 1, col. A divided and a state of sales factor (line 3, col. A divided by the sales and the sales are sales and the sales are sales and the sales are sales are sales and the sales are sales are sales and the sales are sales are sales are sales and the sales are sal	99999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 999999999999999999999999999999999	99999999999999999999999999999999999999
338 337 338 339 440 441 442 443 444 445 446 447 448 449 550 551 552 553 554 555 556 566 577 588 599 600 501	Land Buildings Inventories Leasehold interests* Rented Property Other Property Total * Enter net annual rent X 8. Compute all percentages to 5 decimal plates of property values (average value of property values (average value of property values) Total compensation. 4 Payroll factor (line 1, col. A divided by 7 Total of factors (add lines 2, 4, and 6 8 Average of factors (see instructions) Designation of designated TMP ADDRESS OF TM	99999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 999999999999999999999999999999999	99999999999999999999999999999999999999
336 337 338 339 440 441 442 443 444 445 446 447 448 449 550 551 552 553 554 555 566 577 558 660 661 662 663	Land 99999 Buildings 99999 Inventories 99999 Leasehold interests* Rented Property* Other Property 99999 Total 99999 * Enter net annual rent X 8. Compute all percentages to 5 decimal plates of property values (average value of property values (average value of property factor (line 1, col. A divided and a state of sales factor (line 3, col. A divided by the sales and the sales are sales and the sales are sales and the sales are sales are sales and the sales are sales are sales and the sales are sales are sales are sales and the sales are sal	99999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999999999999999999999999999999	9999 9999 9999 9999 9999 9999999999999	99999999999999999999999999999999999999

FORM N-35 (REV. 2018)

S CORPORATION INCOME TAX RETURN

For calendar year 2018

Place QR Code Here

or other tax year beginning \bullet _____12-12 _____, 2018 and ending \bullet _____12-12 _____, 20__12 ____

L								
	X	AMEN	NDED Return (Attach Sch AMD)					
Γ	Т	Name			Federal Empl	oyer I.D. N	lo.	
Ι.	:	NAMEX:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXX	99-99999	99		
	사	Dba or 0	C/O		 Business Activity Code 	e (Use code sho	own on federal F	orm 1120S)
-		DBA O	R CARE OFXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXX	999999			
- Ii	2	Mailing	Address (number and street)		Hawaii Tax I.D.). No.		
	HINI S	MAILI	NG ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXX	GE-999-9	99-999	99-99	
ו] '	•[City or to	own, State, and Postal/ZIP Code. If foreign address, see Instructions.		Enter the number			
		CITY	OR TOWN STATE ZIP CODEXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXX	attached to this re	eturn • 9	999999	39999
	ls i	the corpo	oration electing to be an S corporation beginning with this tax year?				. X Yes	X No
			1) X Initial Return (2) X Final Return (3) X S Election Termination or Revocation (4)					Adiustment
		•	months in 2018 was this corporation in operation? 99 Was this co			•	•	•
-			TION: Include only trade or business income and expenses on lines 1a					
۱г	Т		Gross receipts or sales (see Instructions)		999999999			
Ш	1	b	Returns and allowances					
Ш	ш	С	Line 1a minus line 1b		· · · · · · · > ·	Ic● 9	999999	99999
وٰ ا	⋛	2 Co	st of goods sold (Schedule A, line 8)			2 9	999999	99999
1 de l	INCOME	3 Gro	oss profit (line 1c minus line 2)			3 • 9	999999	99999
֓֞֜֞֜֞֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֞֡֓֓֓֓֡֓֞֡֓֓֡֡֞֜֞֡֓֡֡֓֞֡֓֡֡֡֡֡֡֡֡	€	4 Ne	et gain or (loss) from Schedule D-1, Part II, line 19 (attach Schedule D-1).			4 9	999999	99999
гаутепт не	1	5 Oth	her income (see Instructions) (attach schedule)			5● 9	999999	99999
	ı	6	TOTAL income (loss) — Add lines 3 through 5 and enter here		▶	6● 9	999999	99999
alla	T	7 Co	mpensation of officers			7 9	999999	99999
N-4 8	1	8 Sa	laries and wages (less employment credit)			8 9	999999	99999
ž v	1	9 Re	pairs and maintenance			9 9	999999	99999
ĔΙ	1	10 Ba	d debts (see Instructions)			10 9	999999	99999
<u> </u>	- 1	11 Re	ents			11 9	999999	99999
ac	∠ ı		xes and licenses (attach schedule)		_	12 9	999999	99999
	2		erest		_	13 9	999999	99999
	2		preciation from federal Form 4562 not claimed elsewhere on return (see Ins		_		999999	
	TI.		epletion (Do not deduct oil and gas depletion. See Instructions.)		<u> </u>		999999	99999
			vertising		⊢	-	999999	
Ш	- 1		nsion, profit-sharing, etc. plans		—		999999	
Ш	- 1		nployee benefit programs		—		999999	
Ш	- 1		her deductions (attach schedule)		—		999999	
Ш	- 1	20	TOTAL deductions — Add lines 7 through 19 and enter here		_	_	999999	
╟	+		dinary income (loss) from trade or business activities — line 6 minus line 20				999999	
П	9		ARATION: I declare, under the penalties set forth in section 231-36, HRS, that this returned, to the best of my knowledge and belief, is true, correct, and complete, made in good faith,					
∤ :			S. Declaration of preparer (other than taxpayer) is based on all information of which preparer			Tiawaii iiio	omo rax Lan	i, onapioi
•	6			_				
19	Please Sign Here		12-12-1	.2	_ NAME AN			
	asi		Signature of officer Date				d title of off	
ā	7		the Hawaii Department of Taxation discuss this return with the prepare page 3 of the Instructions) This designation does not replace Form N-8				X Yes	<u>X</u> No
ſ			Preparer's Signature	Date	Check if	Prepa	arer's identific	cation no.
	Pai		Print Preparer's Name PREPARERS NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	12-12-12	self-employed	• PR	EP ID	NOXX
		parer's ormation	Firm's name (or FIDMC NAME AND ADDRESS YYYYYYYYY	·	Federal	99999	20	
			yours if self-employed) > FIRMS NAME AND ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		7			
			Address and Postal/ZIP Code Address and Postal/ZIP Code	Διλιλιλιληληλ	^¹ Phone no. ➤ (1	23) 45	56-7890	O .

FORM N-35

Place QR Code Here

Federal Employer Identification Number

99-9999999

	22	a Excess net passive income tax (attach schedule(s))	22a●	99999999999			
		b Tax from Schedule D (Form N-35), line 21	22b●	99999999999			
		c Number of N-4's attached ● 999999 Taxes withheld on attached N-4's	22c●	99999999999			
		d LIFO recapture tax	22d●	99999999999			
က		e Interest due under look-back method	22e●	99999999999			
& PAYMENTS		f Add lines 22a, 22b, 22c, 22d, and 22e			22f●	99999999	9999
≝	23	a 2017 overpayment allowed as a credit	23a●	99999999999			
≱		b 2018 estimated tax payments from N-3s 99999999 and N-288s 99999999	23b●	99999999999			
∞ ⊓		c Payments with extension	23c●	99999999999			
ΤĀΧ		d Add lines 23a, 23b, and 23c			23d●	99999999	9999
F	24	Underpayment of estimated tax penalty. (see Instructions) Check if Form N-220 i	s attach	ed > ● X	24●	99999999	9999
	25	OVERPAYMENT (If line 23d is larger than the total of lines 22f and 24), enter AM	OUNT (OVERPAID	25●	99999999	9999
	26	Enter amount of line 25 you want Credited to 2019 estimated tax ➤ 26a \$●999	99999	9999 Refunded➤	26b●	99999999	
	27	TAX DUE (If the total of lines 22f and 24 is larger than line 23d) enter the amount			27●	99999999	99999
	28	AMOUNT OF PAYMENT (see Instructions)			28●	99999999	
	29	Amount paid (overpaid) on original return — AMENDED RETURN ONLY			29	99999999	
AMEN RETU	30	BALANCE DUE (REFUND) with amended return (See Instructions)			30	99999999	9999
		dule A Cost of Goods Sold (See Instructions for Schedule					
	1	Inventory at beginning of year			1	99999999	99999
	2	Purchases			2	99999999	
	3	Cost of labor			3	99999999	
	4	Additional IRC section 263A costs (see federal Instructions and attach a schedule			4	99999999	
	5	Other costs (attach schedule)	,		5	99999999	
	6	Total—Add lines 1 through 5			6	99999999	
	7	Inventory at end of year			7	99999999	99999
	8	Cost of goods sold—Line 6 minus line 7. (Enter here and on page 1, line 2)			8	99999999	99999
	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) ✓ Other (specify method used and attach explanation) METHOD. U	JSEDX:	XXXXXXXXXXXXXXX	XXXXX	XXXXXXXX	XXXX
		b Check if there was a writedown of subnormal goods as described in Treasury					
		c Check if the LIFO inventory method was adopted this tax year for any goods (i					
		d If the LIFO inventory method was used for this tax year, enter percentage (or a					
		closing inventory computed under LIFO			9d	99999	99999
		e Do the rules of section 263A (with respect to property produced or acquired for				X Yes	X No
		f Was there any change in determining quantities, cost or valuations between o					X No
		If "Yes," attach explanation.	1 3	,			
5	Sche	dule B Other Information					
	1		pecify)	► OTHERXXXXXXX	XXXXX	XXX	
	2	a Date of incorporation 12-12-1212 b Date business began in					
		c Under laws of <u>LAWS OFXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	as an S	Scorporation 12-1	2-12	12	
	3	Refer to the listing of Business Activity Codes at the end of the federal Instruction				nal:	
			s for Fo	rm 1120S and state yo	ur princi	pai.	
		· ·		•	•	•	
	4	Business Activity > BUSINESS ACTIVITYXXXXXXX ; Product or serv	rice ➤ _	PRODUCT OR SEF	VICE	•	
	4	· ·	rice > _ ore of th	PRODUCT OR SEF	VICE:	•	
	4	Business Activity <u>BUSINESS ACTIVITYXXXXXXX</u> ; Product or serve 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 sec	rice > _ ore of the chedule	PRODUCT OR SER ne voting stock of a don showing: (a) name, add	VICE: nestic Iress	XXX	X No
	4	Business Activity ➤ BUSINESS ACTIVITYXXXXXX ; Product or serv Did the corporation at the end of the tax year own, directly or indirectly, 50% or m	rice > _ ore of the chedule d, was C	PRODUCT OR SER ne voting stock of a don showing: (a) name, add	VICE: nestic Iress	XXX	X No
		Business Activity ➤ BUSINESS ACTIVITYXXXXXXX ; Product or serve 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 second employer identification number (b) percentage owned, and (c) if 100% owned.	ore of the chedule d, was Cook of are:	PRODUCT OR SER ne voting stock of a don showing: (a) name, add QSSS election made?	VICE: nestic Iress	XXX	X No
		Business Activity <u>BUSINESS ACTIVITYXXXXXXX</u> ; Product or serve Did the corporation at the end of the tax year own, directly or indirectly, 50% or me corporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a second 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 when the second experiments are not produced by the second experiments of the second experiments.	ore of the chedule d, was Cook or are:	PRODUCT OR SER ne voting stock of a don showing: (a) name, add QSSS election made?	EVICE: nestic dress	X Yes	X No
	5	Business Activity ➤ BUSINESS ACTIVITYXXXXXX ; Product or serve Did the corporation at the end of the tax year own, directly or indirectly, 50% or me corporation? (For rules of attribution, see IRC section 267(c).) If "Yes" attach a second 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 residents of Hawaii 9999999999999999999999999999999999	ore of the chedule d, was 0 o are:	PRODUCT OR SER ne voting stock of a don showing: (a) name, add QSSS election made? 99999999	EVICE:	X Yes	
	5	Business Activity <u>BUSINESS ACTIVITYXXXXXXX</u> ; Product or serve 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 second 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	rice > _ ore of the chedule d, was C o are: 09999 dable in n or the	PRODUCT OR SEF ne voting stock of a don showing: (a) name, add QSSS election made? 9999999 the Hawaii return? corporation acquired a	evice: nestic dress nestic	XXXX X Yes X Yes with a basis	X No
	5	Business Activity BUSINESS ACTIVITYXXXXXXX ; Product or serve 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 section 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	ore of the chedule d, was Coo are: 099999 dable in or the ends of a	PRODUCT OR SER ne voting stock of a don showing: (a) name, add QSSS election made? 9999999 the Hawaii return? corporation acquired a C corporation, and (2)	estic dress n asset has net	XXXX X Yes X Yes with a basis unrealized buil	X No t-in gain

Place QR Code Here

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)	9999999999999	1	9999999999999
	2	Net income (loss) from rental real estate activities (attach federal Form 8825)	9999999999999	2	99999999999999
	3 a	Gross income from other rental activities	9999999999999	3a	99999999999999
(S	b	Expenses from other rental activities (attach schedule)	9999999999999	3b	99999999999999
Income (Losses)	С	Net income (loss) from other rental activities. Line 3a minus line 3b	9999999999999	3с	99999999999999
Ĉ	4	Interest income	9999999999999	4	99999999999999
e (5	Ordinary dividends	9999999999999	5	99999999999999
ō	6	Royalty income	9999999999999	6	99999999999999
<u>2</u>	7	Net short-term capital gain (loss) (Schedule D (Form N-35))	9999999999999	7	99999999999999
	8	Net long-term capital gain (loss) (Schedule D (Form N-35))	9999999999999	8	99999999999999
	9	Net gain (loss) under IRC section 1231 (attach Schedule D-1)	9999999999999	9	99999999999999
	10	Other income (loss) (attach schedule)	9999999999999	10	99999999999999
ns	11	Charitable contributions (attach schedule)	·	11	99999999999999
Deductions	12	IRC section 179 expense deduction (attach federal Form 4562)	9999999999999	12	99999999999999
ğ	13	Deductions related to portfolio income (loss) (attach schedule)	9999999999999	13	99999999999999
õ	14	Other deductions (attach schedule)	9999999999999	14	99999999999999
ent.	15 a	Interest expense on investment debts paid or accrued in 2018	I	15a	99999999999999
Investment	b b	(1) Investment income included on lines 4, 5, and 6, above	9999999999999	15b(1)	99999999999999
N.	=	(2) Investment expenses included on line 13, above	9999999999999	15b(2)	99999999999999
	16 a	Fuel Tax Credit for Commercial Fishers (attach Form N-163)		16a	
	b	Total cost of property qualifying for the Capital Goods Excise Tax Credit (See Instructions)	9999999999999	16b	
	С	Amounts needed to claim the Enterprise Zone Tax Credit (attach Form N-756)	See Instructions	16c	
	d	Hawaii Low-Income Housing Tax Credit (attach Form N-586)	9999999999999	16d	
	е	Credit for Employment of Vocational Rehabilitation Referrals (attach Form N-884)	9999999999999	16e	
	f	Motion Picture, Digital Media, and Film Production Income Tax Credit (attach Form N-340)	9999999999999	16f	
	g	Credit for School Repair and Maintenance (attach Form N-330)	9999999999999	16g	
ď	, h	Renewable Energy Technologies Income Tax Credit (attach Form N-342)	9999999999999	16h	
ŧ	i	Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	9999999999999	16i	
Sredits	j	Tax Credit for Research Activities (attach Form N-346)	9999999999999	16j	
	'	Capital Infrastructure Tax Credit (attach Form N-348)	9999999999999	16k●	
	1	Cesspool Upgrade, Conversion or Connection Income Tax Credit (attach Form N-350	99999999999999	161	
	m	n Renewable Fuels Production Tax Credit (attach Form N-352)	9999999999999	16m	
	n	Organic Foods Production Tax Credit (attach Form N-354)	9999999999999	16n	
	0	Hawaii income tax withheld on Forms N-288 (See Instructions)	9999999999999	160	
	р	Total Hawaii income tax withheld on Forms N-4	9999999999999	16p	
	q	Net income tax paid by the S corporation to states which do not recognize the			
_	ــــــ	corporation's "S" status. Identify state(s)		16q	99999999999999
	(Atta	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	9999999999999	17	9999999999999
	18	Tax exempt interest income	9999999999999	18	9999999999999
9	19	Other tax exempt income	9999999999999	19	9999999999999
ten ten	20	Non-deductible expenses	9999999999999	20	9999999999999
Other Items	21	Other items and amounts not included on lines 1 through 20, above, that are			
ţ		required to be reported separately to shareholders (attach schedule)	9999999999999	21	9999999999999
C	22	Total dividend distributions paid from accumulated earnings and profits	9999999999999	22	9999999999999
	23	Income (loss) — Combine lines 1 through 10. From the result, subtract the sum	1		
		of lines 11 through 15a		23	9999999999999
	24	Corporate adjustments to income attributable to Hawaii (attach schedule)		24	
_	25	Interest penalty on early withdrawal of savings		25	9999999999999

Place QR Code Here Name as shown on return

Federal Employer Identification Number

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 ADDRESSXXXXXXXX	XXX 9999999999				
NAME AND ADDRESSXXXXXXXX NAME AND ADDRESSXXXXXXXX		9999999999	STATEXXXXX	9999	9999999999
2 NAME AND ADDRESSXXXXXXXX	XXX 9999999999				
NAME AND ADDRESSXXXXXXXX NAME AND ADDRESSXXXXXXXX	XXX		STATEXXXXX	9999	9999999999
3 NAME AND ADDRESSXXXXXXXX	XXX 9999999999				
NAME AND ADDRESSXXXXXXXX NAME AND ADDRESSXXXXXXXX	XXX		STATEXXXXX	9999	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)	9999999%
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

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

	In Hawa	nii	Total Everywhere				
Property — (use original cost)	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	9999999999999			
Inventories	99999999999999	99999999999999	99999999999999	99999999999999			
Leasehold interests*		99999999999999		99999999999999			
Rented Property*		99999999999999		99999999999999			
Other Property	99999999999999	99999999999999	99999999999999	9999999999999			
Total	99999999999999	99999999999999	99999999999999	9999999999999			

A. In Hawaii B. Everywhere Compute all percentages to 5 decimal places (0.00000%) 9999999999999 99999999999999 1 Property factor (line 1, col. A divided by line 1, col. B) 999 99999% 2 9999999999999 9999999999999 3 99999% 999. 4 Payroll factor (line 3, col. A divided by line 3, col. B) 99999999999999 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)

Designation of Tax Matters Person (See Instructions.)

Average of factors (see instructions) (To Schedule O, line 2)

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

Address of designated TMP

8

* Enter net annual rent X 8.