STATE OF HAWAII
DEPARTMENT OF TAXATION

General Information
and Scannable Specifications
for
Form N-615 (Rev. 2018)

Contact Information for General Questions

Hawaii Department of Taxation
Technical Section
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**Contact Information for Mailing
Test Packages and Testing Inquiries**

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Assurance Test Team
830 Punchbowl Street, Rm 126
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Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

FORM N-615 (Rev. 2018)
General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-615. Form N-615 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-615 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-615 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-615: 18 pt Helvetica bold
     3. Rev. 2018: 8 pt Helvetica bold

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

     1. Form N-615: 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**

   - Taxpayer's Social Security Number must be printed with spaces between the dash (-) delimiters. For example:

     123 - 45 - 6789

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

6. **Dollar Amounts**   999999999

   - Do not use commas as thousand separators.

   - Do not use leading dollar signs.

   - Amounts are right justified.

   - Amounts must be rounded. Dollar and cent signs should not be used when the field is rounded to whole dollars.

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

   - A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or 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-615 (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 position:

     1. Page 1: The 2-digit Hawaii Vendor I.D. Number should begin at column 28, row 65.

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.

   - 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: N615_T 2018A 01 VIDXX

  The QR code includes the form number (N615), an underscore, type of form (T), space, 4-digit form year (2018), 1-letter revision indicator (A), space, 2-digit page number (01), 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 page 1 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-615. If you did not receive the acetate overlays, please contact the Forms Coordinator.

FORM N-615
(REV. 2018)

STATE OF HAWAII — DEPARTMENT OF TAXATION
Computation of Tax for Children Under Age 14 Who Have Unearned Income of More than $1,000

2018

➤ **See Separate Instructions**
➤ **Attach only to the child's Form N-11 or Form N-15**
(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

Place QR Code Here

Child's name shown on return	Child's social security number
CHILD NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999-99-9999

A Parent's name (first, initial, last) (**Caution:** See Instructions before completing) | **B** Parent's social security number

PARENT NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | 999-99-9999

C Parent's filing status (check one):

[X] Single   [X] Married filing jointly   [X] Married filing separately   [X] Head of household   [X] Qualifying widow(er)

Part I — Child's Net Unearned Income

1	Enter the child's unearned income. (See Instructions. If this amount is $1,000 or less, stop here; do not file this form.)	**1**	99999999.00
2	If the child **did not** itemize deductions on Form N-11 or Form N-15, enter $1,000. If the child itemized deductions, see Instructions.	**2**	99999999.00
3	Line 1 minus line 2. (If zero or less, stop here; do not complete the rest of this form but **do** attach it to the child's return.)	**3**	99999999.00
4	Enter the child's **taxable income** (from Form N-11, line 26 or Form N-15, line 43)	**4**	99999999.00
5	Enter the **smaller** of line 3 or line 4. (If zero, stop here; do not complete the rest of this form but **do** attach it to the child's return.). ➤	**5**	99999999.00

Part II — Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's **taxable income** (from Form N-11, line 26 or Form N-15, line 43). If zero or less, enter zero.	**6**	99999999.00
7	Enter the total, if any, from Forms N-615, line 5, of **all other** children of the parent named above. (**Do not** include the amount from line 5 above.)	**7**	99999999.00
8	Add lines 5, 6, and 7	**8**	99999999.00
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above. See Instructions. Check if from [X] Tax Table, [X] Tax Rate Schedule, [X] Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, [X] Form N-168	**9**	99999999.00
10	Enter the parent's tax (from Form N-11, line 27 or Form N-15, line 44). **Do not** include any tax from Form N-152 or Form N-814. Check if from [X] Tax Table, [X] Tax Rate Schedule, [X] Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, [X] Form N-168	**10**	99999999.00
11	Line 9 minus line 10. Enter the result. (If line 7 is blank, also enter this amount on line 13 and go to **Part III**.)	**11**	99999999.00
12a	Add lines 5 and 7	**12a**	99999999.00
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	**12b**	0.999
13	Multiply line 11 by line 12b ➤	**13**	99999999.00

Part III — Child's Tax — If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Line 4 minus line 5	**14**	99999999.00
15	Enter the tax on the amount on line 14 based on the **child's** filing status. See Instructions. Check if from [X] Tax Table, [X] Tax Rate Schedule, [X] Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, [X] Form N-168	**15**	99999999.00
16	Add lines 13 and 15	**16**	99999999.00
17	Enter the tax on the amount on line 4 based on the **child's** filing status. See Instructions. Check if from [X] Tax Table, [X] Tax Rate Schedule, [X] Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, [X] Form N-168	**17**	99999999.00
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form N-11, line 27 or Form N-15, line 44. (Whole dollars only) Be sure to indicate that tax from Form N-615 is included ➤	**18**	999999999 00

Form N-615

ID NO XX

STATE OF HAWAII — DEPARTMENT OF TAXATION
Computation of Tax for Children Under Age 14 Who Have Unearned Income of More than $1,000

2018

➤ **See Separate Instructions**
➤ **Attach only to the child's Form N-11 or Form N-15**
(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

Place QR Code Here

Child's name shown on return	Child's social security number
CHILD NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999-99-9999

A Parent's name (first, initial, last) (**Caution:** See Instructions before completing) | **B** Parent's social security number

PARENT NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | 999-99-9999

C Parent's filing status (check one):

☒ Single ☒ Married filing jointly ☒ Married filing separately ☒ Head of household ☒ Qualifying widow(er)

Part I Child's Net Unearned Income

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