## STATE OF HAWAII DEPARTMENT OF TAXATION



# General Information and Scannable Specifications for Form N-70NP (Rev. 2018)

#### **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

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

#### FORM N-70NP (Rev. 2018)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-70NP. Form N-70NP is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-70NP 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.

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-70NP 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-70NP: 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 page 2 of the form:
  - 1. Form N-70NP (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 and 2 of the form:
  - 1. Form N-70NP: 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 indicator. 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).

#### 6. Dollar Amounts

123456789

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

#### 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-70NP (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 1-2: 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 9.
  - Page 2: 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 N70NP\_T 2018A 01 VIDXX:

The required QR code for page 2 is N70NP\_T 2018A 02 VIDXX:

The QR code includes the form number (N70NP), an underscore, type of form (T), space, 4-digit form year (2018), 1-letter revision indicator (A), space, 2-digit page number (01 or 02), 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 6 pt 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-70NP. If you did not receive the acetate overlays, please contact the Forms Coordinator.

10 12 14 18 20 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 **STATE OF HAWAII—DEPARTMENT OF TAXATION** 58 60 62 64 66 68 70 72 74 76 78 80 THIS SPACE FOR DATE RECEIVED STAMP FORM EXEMPT ORGANIZATION BUSINESS N-70NP INCOME TAX RETURN (REV 2018) Place For calendar year 2018 QR Code Here or other taxable year beginning . and ending • 12-12 10 10 X Change of Address X Amended Return (Attach Sch AMD) X IRS Adjustment X NOL Carryback 11 12 Name of organization Federal Employer I.D. No 12 99-9999999 Dba or C/O 14 Unrelated business activity code(s) 14 999999 15 15 . 6 16 Mailing Address (number and street) •C Hawaii Tax I.D. No. 16 GE-999-999-9999-99 17 City or town, State and Posta /ZIP code. If this is a foreign address, see Instructions •D This organization is a (check one): X Corporation X Charitable Trust 19 19 20 ENTER APPROPRIATE AMOUNTS FROM FEDERAL FORM 990-T. Note: The sum of lines 1 - 5 DO NOT equal line 6. 20 21 21 Gross receipts or sales 10 99999999999 22 2 Returns and allowances 20 999999999999 23 3 Cost of goods sold and/or operations 30 23 99999999999 24 4 Capital gain net income (see Instructions) 40 Faxable 99999999999 5 25 Other income 50 25 99999999999 Total unrelated trade or business income 26 6 60 26 99999999999 27 7 Total deductions 70 99999999999 28 Unrelated business taxable income R 8 99999999999 29 9 Tax — From TAX COMPUTATION SCHEDULE on page 2, Part I, line 9 90 99999999999 30 Computation Tax - From TAX COMPUTATION SCHEDULE on page 2, Part II, line 14 10 10 9999999999 Recapture of Capital Goods Excise Tax Credit from Form N-312, Part II (attach Form N-312) 11 11 99999999999 ATTACH CHECK OF WONEY ORDER HER 12 Recapture of Low-Income Housing Tax Credit from Form N-586, Part III (attach Form N-586) 12 99999999999 32 13 Recapture of Tax Credit for Flood Victims from Form N-338 (attach Form N-338). 13 99999999999 14 Recapture of Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344) 14 34 <u>99999999999</u> 15 Recapture of Capital Infrastructure Tax Credit (attach Form N-348) 15 99999999999 16 Total tax (add lines 9 or 10 and 11, 12, 13, 14, and 15) 16 99999999999 Total refundable tax credits from Schedule CR, line 27 17 17 99999999999 18 Line 16 minus line 17. If line 18 is zero or less, see Instructions 18 99999999999 Total nonrefundable credits from Schedule CR. line 19 19 19 99999999999 20 Line 18 minus line 19 40 99999999999 41 Credits and payments ATTACH COPY OF (a) 2017 overpayment credited to 2018. 21(a) 99999999999 42 FEDERAL FORM 43 (b) Estimated tax payments. 21(b) 99999999999 990-T 44 (c) Tax paid with automatic extension of time to file 21(c) 9999999999 45 (d) Total credits and payments (add lines 21(a) through 21(c)) 21(d) 0 9999999999  $\bullet X$ 22 Estimated tax penalty (see Instructions). Check if Form N-220 is attached 22 99999999999 23 **TAX DUE** — If line 21(d) is smaller than the total of lines 20 and 22, enter amount owed (see Instructions) 23● 99999999999 24 OVER PAYMENT — If line 21(d) is larger than the total of lines 20 and 22, enter amount overpaid (see Instructions) 24 99999999999 49 (a) Enter the amount of line 24 you want Credited to 2019 estimated tax 25(a) **●** 49 99999999999 50 (b) Enter the amount of line 24 you want Refunded to you (line 24 minus line 25(a)) 25(b) € 50 9999999999 51 26 Enter AMOUNT PAID with this return 26 ● 9999999999 52 27 Amount paid (overpaid) on original return -- AMENDED RETURN ONLY (see Instructions) 27 99999999999 53 BALANCE DUE (REFUND) with amended return (see Instructions) 28 99999999999 54 Lidectare, under the benalties set forth in section 231-36, HBS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge 54 and belief, is true, correct, and complete. Declaration of preparer (other than taxpaver) is based on all information of which preparer has any knowledge 55 Here 56 NAME AND TITLEXXXXXXXX 56 12-12-12 Signature of office Name and title of office 57 g ★ May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 5 of the Instructions) No. 58 58 This designation does not replace Form N-848, Power of Attorney. ά Preparer's identification no. Preparer's signature 60 self-employed X | PREP IID NOXXX Print Preparer's Name 12-12-12 Paid PREPARERS NAMEXXXXXXXXXXXXXX 61 ₫. 61 Preparer's Firm's name (or yours, Federal ► 99-9999999 FIRMS NAME ADDRESS AND ZIP CODEXXXXXXXX 62 Information if self-employed Address and ZIP Code FIRMS NAME ADDRESS AND ZIP CODEXXXXXXX Phone no. ➤ (123) 456-7890 20 TD NO XX luman Readable text her

Place	Name as shown on return	Federal Emp	loyer Identification Number
QR Code	NAME OF		
Here	ORGANIZATIONXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 99-99	99999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
TAX	COMPUTATION SCHEDULE		
PART	<ul> <li>Organizations Taxable as CORPORATIONS (See Instructions for</li> </ul>	Tax Computa	ition)
1	Enter the amount of unrelated business taxable income as shown on page 1, line 8 $\cdot$ . $\cdot$ . $$		1 999999999999
2	Enter the total of other deductions (see Instructions, attach schedule)		<b>20</b> 999999999999
3	Difference — line 1 minus line 2		3 999999999999
4	Hawaii additions to income (see Instructions, attach schedule)		4 999999999999
5	Sum of lines 3 and 4		<b>5</b> 999999999999
6	Enter the amount of taxable net capital gain from line 18, Schedule D (Form N-30/N-70NP)		<b>6</b> 9999999999999
7	Difference — line 5 minus line 6 (if zero or less, enter zero)		7 999999999999
8	(a) Tax on net capital gain — 4% of the amount on line 6		8(a) 999999999999999999999999999999999999
	(b) Tax on all other taxable income — If the amount on line 7 is:		
	(i) Not over \$25,000 — Enter 4.4% of line 7	+ + + + + + + + + + + + + + + + + + + +	8(b)(i) 999999999999
	(ii) Over \$25,000 but not over \$100,000 — Enter 5.4%		
	of line 7 \$ 9999999999999999999999999999999999	+ + + + + + + + + + + + + + + + + + + +	8(b)(ii) 999999999999
	(iii) Over \$100,000 — Enter 6.4%		
	of line 7 \$ 9999999999999999999999999999999999		8(b)(iii) 999999999999
	(c) Total of lines 8(a) and 8(b)	+ + + + + + + + + + + + + + + + + + + +	8(c) 999999999999999999999999999999999999
			8(d) 9999999999999
9	Total tax (enter the smaller of line 8(c) or line 8(d)). Also, enter this amount on page 1, line 5		<b>9</b>   999999999999
PART	TRUSTS Taxable at Trust Rates (See Instructions for Tax Comput		
1	Enter the amount of unrelated business taxable income as shown on page 1, line 8		1 9999999999999
2	Enter the total of other deductions (see Instructions, attach schedule)		<b>2</b> 999999999999
3	Difference — line 1 minus line 2		3 999999999999
4	Hawaii additions to income (see Instructions, attach schedule)	+	<b>4</b>   999999999999
5	Sum of lines 3 and 4	+ + + + + + + + + + + + + + + + + + + +	<b>5</b> 999999999999
6	Net capital gain taxable to the trust. Enter the smaller of line 18 or 19, col. (b), Schedule D (Fo		6 999999999999
7	Difference — line 5 minus line 6 (if zero or less, enter zero)		7   999999999999
8	Enter the greater of line 7 or \$20,000		8 999999999999
9	Using the Trust Tax Rates below, compute the tax on the amount on line 8. If line 8 is \$20,000,		9999999999999
10	Difference — line 5 minus line 8 (if zero or less, enter zero)		10 999999999999
11	Multiply the amount on line 10 by 7.25%		<b>11</b> 999999999999
12	Total of lines 9 and 11		12 999999999999
13	osing the trust tax mates below, compute the tax on the amount on line 5 above	+ + + + + +   +   +	<b>13</b> 999999999999
14	Total tax (enter the smaller of line 12 or line 13). Also, enter this amount on page 1, line 10.		<b>14</b>   999999999999
	TRUST TAX RATES FOR PERIODS AFTER 12/31/01	$\Box$	
	If the taxable income is:		
	Not over \$2,000		
	Over \$2,000 but not over \$4,000	of excess over \$2	,000
	Over \$4,000 but not over \$8,000	of excess over \$4	,000
	Over \$8,000 but not over \$12,000	of excess over \$	8,000
	Over \$12,000 but not over \$16,000	of excess over \$	12,000
	Over \$16,000 but not over \$20,000	of excess over \$	16,000
	Over \$20,000 but not over \$30,000	% of excess over	\$20,000
	Over \$30,000 but not over \$40,000	% of excess over	\$30,000
	Over \$40,000	i% of excess over	\$40,000
		++++++	

THIS SPACE FOR DATE RECEIVED STAMP

### N-70NP (REV. 2018)

QR Code

Here

## STATE OF HAWAII—DEPARTMENT OF TAXATION EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURN

For calendar year 2018

		ne of organization			ployer I.D. No.		
:	NAM				9-999999		
YE	Dba				nrelated business activity code(s)		
RT	DBA	OR CARE OFXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		9999	•	. ,	
• PRINT OR TYPE	Mai	ing Address (number and street)	●C Haw	vaii Tax I	.D. No.		
E E	MAI	LING ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	GE-	-999-	999-9999-	-99	
<u>-</u>	City	or town, State and Postal/ZIP code. If this is a foreign address, see Instructions.	● <b>D</b> This	organiz	ation is a (che	ck one):	
	CIT	Y OR TOWNXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X Corp	oration	X Charitab	le Trust	
Г	ENTER APPROPRIATE AMOUNTS FROM FEDERAL FORM 990-T. Note: The sum of lines 1 - 5 DO NOT equal line 6.						
l e	1	Gross receipts or sales		1●	99999999	99999	
	2	Returns and allowances		2●	99999999	99999	
2	3	Cost of goods sold and/or operations		3●	99999999	99999	
axable Income	4	Capital gain net income (see Instructions)		4●	99999999	99999	
(ap	5	Other income		5●	99999999	99999	
<u>a</u>	6	Total unrelated trade or business income		6●	99999999	99999	
	7	Total deductions		7●	99999999	99999	
	8	Unrelated business taxable income		8	99999999	99999	
	9	Tax — From TAX COMPUTATION SCHEDULE on page 2, Part I, line 9	>	9●	99999999	99999	
ig.	10	Tax — From TAX COMPUTATION SCHEDULE on page 2, Part II, line 14	>	10●	99999999	99999	
ntal	11	Recapture of Capital Goods Excise Tax Credit from Form N-312, Part II (attach Form N-312)		11	99999999	9999	
Computation	12	Recapture of Low-Income Housing Tax Credit from Form N-586, Part III (attach Form N-586) $ \dots $		12	99999999	99999	
	13	Recapture of Tax Credit for Flood Victims from Form N-338 (attach Form N-338)		13	99999999	99999	
ă	14	Recapture of Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)		14	99999999	99999	
	15	Recapture of Capital Infrastructure Tax Credit (attach Form N-348)		15	99999999		
	16	Total tax (add lines 9 or 10 and 11, 12, 13, 14, and 15)		16●	99999999	99999	
	17	Total refundable tax credits from Schedule CR, line 27		17●	99999999	99999	
	18	Line 16 minus line 17. If line 18 is zero or less, see Instructions		18●	99999999	99999	
	19	Total nonrefundable credits from Schedule CR, line 19		19●	99999999	99999	
	20	Line 18 minus line 19		20●	99999999	9999	
'  ×	21	Credits and payments:		ΔΤΤ	ACH COP	Y OF	
e T			9999999		DERAL FO		
Total Income Tax		(b) Estimated tax payments		'	990-T	/I LIVI	
<u>=</u>		(c) Tax paid with automatic extension of time to file					
얼		(d) Total credits and payments (add lines 21(a) through 21(c))		21(d)	99999999		
	22	Estimated tax penalty (see Instructions). Check if Form N-220 is attached		22•	99999999		
Ί	23	TAX DUE — If line 21(d) is smaller than the total of lines 20 and 22, enter amount owed (see Instruc		23•	99999999		
	24	<b>OVERPAYMENT</b> — If line 21(d) is larger than the total of lines 20 and 22, enter amount overpaid (see Instructions).		24•	99999999		
	25	(a) Enter the amount of line 24 you want Credited to 2019 estimated tax		25(a)●	99999999		
	200	(b) Enter the amount of line 24 you want Refunded to you (line 24 minus line 25(a))		25(b)●	99999999		
- Q	26 27	Enter AMOUNT PAID with this return		26 ●	99999999		
Amended Return	28	BALANCE DUE (REFUND) with amended return (see Instructions)		27	99999999		
<u>₹</u>		are, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has b			99999999999999999999999999999999999999		
		elief, is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any		y me anu, i	to the best of my kni	owieage	
ē		10 10 10	NAME A	ייי כוועי.	ITLEXXXXX	·vvv	
Here		Signature of officer Date	Name and			ΔΛΛ	
Sign	* N	lay the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 5 of the children of the ch			Yes X	No	
lse		Preparer's signature Date	Check if	T	Preparer's identifi	ication no.	
Please	Paid	Print Preparer's Name PREPARERS NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	self-employ	yed 🗶 🖣	PREP ID	NOXXX	
14		rer's Firm's name (or yours, FIRMS NAME ADDRESS AND ZIP CODEXXXXXXXX if self-employed)	X Federal ➤ S	99-99	99999		
1	l''''''	Il sell-elliployed)  Address and ZID Code  FIRMS NAME ADDRESS AND ZID CODEXYXXXXX				0.0	

Place QR Code Here

#### Name as shown on return

NAME OF

Federal Employer Identification Number

99-999999

TAX COMPUTATION SCHEDULE						
PART I — Organizations Taxable as CORPORATIONS (See Instructions for Tax Computation)						
1	Enter the amount of unrelated business taxable income as shown on page 1, line 8	1	99999999999			
2	Enter the total of other deductions (see Instructions, attach schedule)	2●	99999999999			
3	Difference — line 1 minus line 2	3	99999999999			
4	Hawaii additions to income (see Instructions, attach schedule)	4	99999999999			
5	Sum of lines 3 and 4	5	99999999999			
6	Enter the amount of taxable net capital gain from line 18, Schedule D (Form N-30/N-70NP)	6	99999999999			
7	Difference — line 5 minus line 6 (if zero or less, enter zero)	7	99999999999			
8	(a) Tax on net capital gain — 4% of the amount on line 6	8(a)	99999999999			
	(b) Tax on all other taxable income — If the amount on line 7 is:					
	(i) Not over \$25,000 — Enter 4.4% of line 7	8(b)(i)	99999999999			
	(ii) Over \$25,000 but not over \$100,000 — Enter 5.4%					
	of line 7 \$_9999999999999999	8(b)(ii)	99999999999			
	(iii) Over \$100,000 — Enter 6.4%					
	of line 7 \$ 9999999999999999999999999999999999	8(b)(iii)	99999999999			
	(c) Total of lines 8(a) and 8(b)	8(c)	99999999999			
	(d) Using the rates listed on line 8(b), compute the tax on the amount on line 5 above	8(d)	99999999999			
9	Total tax (enter the smaller of line 8(c) or line 8(d)). Also, enter this amount on page 1, line 9	9	99999999999			
PART	II — TRUSTS Taxable at Trust Rates (See Instructions for Tax Computation)					
1	Enter the amount of unrelated business taxable income as shown on page 1, line 8	1	99999999999			
2	Enter the total of other deductions (see Instructions, attach schedule)	2	99999999999			
3	Difference — line 1 minus line 2	3	99999999999			
4	Hawaii additions to income (see Instructions, attach schedule)	4	99999999999			
5	Sum of lines 3 and 4	5	99999999999			
6	Net capital gain taxable to the trust. Enter the smaller of line 18 or 19, col. (b), Schedule D (Form N-40)	6	99999999999			
7	Difference — line 5 minus line 6 (if zero or less, enter zero)	7	99999999999			
8	Enter the greater of line 7 or \$20,000	8	99999999999			
9	Using the Trust Tax Rates below, compute the tax on the amount on line 8. If line 8 is $$20,000$ , enter $$1,128$ .	9	99999999999			
10	Difference — line 5 minus line 8 (if zero or less, enter zero)	10	99999999999			
11	Multiply the amount on line 10 by 7.25%	11	99999999999			
12	Total of lines 9 and 11	12	99999999999			
13	Using the Trust Tax Rates below, compute the tax on the amount on line 5 above	13	99999999999			
14	Total tax (enter the smaller of line 12 or line 13). Also, enter this amount on page 1, line 10	14	99999999999			

If the taxable income is:	The tax shall be:
Not over \$2,000	1.4% of taxable income
Over \$2,000 but not over \$4,000	\$28.00 plus 3.20% of excess over \$2,000
Over \$4,000 but not over \$8,000	\$92.00 plus 5.50% of excess over \$4,000
Over \$8,000 but not over \$12,000	\$312.00 plus 6.40% of excess over \$8,000
Over \$12,000 but not over \$16,000	\$568.00 plus 6.80% of excess over \$12,000
Over \$16,000 but not over \$20,000	\$840.00 plus 7.20% of excess over \$16,000
Over \$20,000 but not over \$30,000	\$1,128.00 plus 7.60% of excess over \$20,000
Over \$30,000 but not over \$40,000	\$1,888.00 plus 7.90% of excess over \$30,000
Over \$40,000	\$2,678.00 plus 8.25% of excess over \$40,000

TRUST TAX RATES FOR PERIODS AFTER 12/31/01