

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-814 (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**

Hawaii Department of Taxation
Attn: Document Processing — Quality
Assurance Test Team
830 Punchbowl Street, Rm 126
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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-814 (Rev. 2018)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-814. Form N-814 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-814 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-814 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: 9 pt Helvetica
 2. N-814: 14 pt Helvetica bold
 3. Rev. 2018: 9 pt Helvetica
- The following font and size should be used for the form number located at the bottom right corner of the form:
 1. Form N-814: 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

9999999999

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

7. Testing and Approval of the Scannable Form

- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.

- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form N-814 (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:
N814_T 2018A 01 VIDXX

The QR code includes the form number (N814), 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-814. If you did not receive the acetate overlays, please contact the Forms Coordinator.

Parent's Election to Report Child's Interest and Dividends

2018

Place QR Code Here

See Instructions below and on back. Attach to Parent'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.)

Name(s) as shown on parent's return, Your social security number, Child's name, Child's social security number, C If more than one Form N-814 is attached, check here

Part I Child's Interest and Dividends To Report on Your Return

1a Enter your child's taxable interest. 1b Enter your child's tax-exempt interest. 2 Enter your child's ordinary dividends. 3 Enter your child's capital gain distributions. 4 Add lines 1a, 2, and 3. 5 Base amount. 6 Line 4 minus line 5. 7 Divide line 3 by line 4. 8 Multiply line 6 by line 7. 9 Line 6 minus line 8.

Part II Tax on the First \$1,000 of Child's Interest and Dividends

10 Amount not taxed. 11 Line 4 minus line 10. 12 Tax. Is the amount on line 11 less than \$500? No. Enter \$10.00 here and see the Note below. Yes. Multiply line 11 by 2% (.02). Enter the result here and see the Note below.

Note: If you checked the box on line C above, see the Instructions. Otherwise, include the amount from line 12 in the tax you enter on Form N-11, line 27, or Form N-15, line 44. Be sure to indicate that a tax from Form N-814 is included on Form N-11, line 27, or Form N-15, line 44.

General Instructions

Note: The federal provisions in the: (1) Tax Increase Prevention and Reconciliation Act of 2005, (2) Small Business and Work Opportunity Tax Act of 2007, and (3) Tax Cuts and Jobs Act of 2017 relating to minor children whose unearned income is taxed as if it were their parent's income have not been adopted for Hawaii income tax purposes at the present time.

Purpose of Form.—Use this form if you are a parent and elect to report your child's income on

your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions:

- The child was under age 14 at the end of 2018. A child born on January 1, 2005 is considered to be age 14 at the end of 2018.
The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends.
The child's gross income for 2018 was more than \$500 but less than \$5,000.

- The child is required to file a 2018 return.
There were no estimated tax payments for the child for 2018 (including any overpayment of tax from his or her 2017 return applied to 2018 estimated tax).
There was no federal income tax withheld from the child's income (backup withholding).
You must also qualify as explained in these instructions.

Parent's Election to Report Child's Interest and Dividends

2018

Place
 QR Code
 Here

- See Instructions below and on back.
- Attach to Parent'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.)

Name(s) as shown on parent's return NAME XXX	Your social security number 999-99-9999
A Child's name (first, initial, and last) CHILD NAME XXX	B Child's social security number 999-99-9999
C If more than one Form N-814 is attached, check here <input checked="" type="checkbox"/>	

Part I Child's Interest and Dividends To Report on Your Return

1 a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's federal Forms 1099-INT and 1099-OID, see the Instructions	1a	999999999	00
b Enter your child's tax-exempt interest. Do not include this amount on line 1a.....	1b	999999999	00
2 Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the Instructions	2	999999999	00
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the Instructions.....	3	999999999	00
4 Add lines 1a, 2, and 3. If the total is \$1,000 or less, skip lines 5 through 9 and go to line 10. If the total is \$5,000 or more, do not file this form. Your child must file his or her own return to report the income	4	999999999	00
5 Base amount	5	1,000	00
6 Line 4 minus line 5.....	6	999999999	00
If line 3 is zero or blank, skip line 7, enter -0- on line 8, and go to line 9. Otherwise, go to line 7.			
7 Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places).....	7	0.999	
8 Multiply line 6 by line 7. Enter the result here. See the Instructions for where to report this amount on your return	8	999999999	00
9 Line 6 minus line 8. Include this amount in the total on Form N-11, line 10 (if not already included on Form N-11, line 7), or on Form N-15, line 19. In the space next to Form N-15, line 19, write "Form N-814" and show the amount. If you checked the box on line C above, see the Instructions. Go to line 10 below.	9	999999999	00

Part II Tax on the First \$1,000 of Child's Interest and Dividends

10 Amount not taxed.....	10	500	00
11 Line 4 minus line 10. If the result is zero or less, enter zero	11	999999999	00
12 Tax. Is the amount on line 11 less than \$500? No. Enter \$10.00 here and see the Note below. Yes. Multiply line 11 by 2% (.02). Enter the result here and see the Note below. }	12	999999999	00

Note: If you checked the box on line C above, see the Instructions. Otherwise, include the amount from line 12 in the tax you enter on Form N-11, line 27, or Form N-15, line 44. Be sure to indicate that a tax from Form N-814 is included on Form N-11, line 27, or Form N-15, line 44.

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