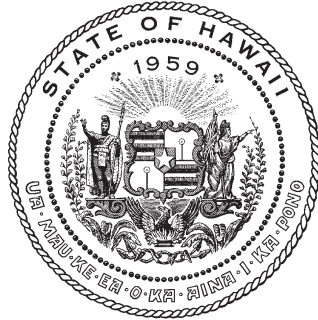


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-11 (Rev. 2007)**

Contact Information

Hawaii Department of Taxation
Technical Section
Attn: Alexis Shiohira, 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

**Hawaii Software Vendor Website
Address:**

www.hawaii.gov/tax/vendor/vendor.htm

Note: Reproductions must meet requirements as established in our current Forms Reproduction Policy and within this document.

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FORM N-11 (Rev. 2007)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-11. Form N-11 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-11 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.

Note: Starting with the 2007 tax year, we will support the processing of 2D barcodes produced on Form N-11. If you will produce 2D barcodes for Form N-11, you must also refer to the separate scannable specifications for Schedule CR.

Substitute scannable forms **MUST** meet requirements as established in this document and our Forms Reproduction Policy and be approved prior to release or distribution.

GENERAL INFORMATION**1. Substitute Form**

- Substitute scannable forms must be created according to Department specifications and be approved prior to release or distribution.
- 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.

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. Variable Data

- All variable data fields must utilize 12 pt Courier Font.
- All variable data fields require exact placement.
- Use a bold X (**X**) as a checkbox indicator. See exhibits for exact placement. The use of a checkmark is not acceptable.

4. For Office Use Only Area

- Use horizontal lines. Boxes should not be printed.

5. Variable Data Delimiters

- Taxpayer's Social Security Number and/or spouse'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)
- The first four letters of the taxpayer's name field must be printed in all capital letters.

6. Dollar Amounts

123456789

- Do not use commas as thousand separators.
- Amounts are right justified.
- Amounts must be rounded. Dollar and cent signs should not be used when the field is rounded to whole dollars.
- A horizontal line must be present below the dollar amounts. The placement of the horizontal line must not touch the dollar amounts.

7. Negative Amounts

- Show negative amounts with a **bold X** where indicated on the exhibits. The use of a minus sign (-), parentheses, or brackets are not acceptable.

8. Testing and Approval of the Scannable Form

- The printed 6x10 grid of the form on acetate overlays will be mailed to software vendors listed in Appendix A. If you have not received the overlays, please contact the Forms Coordinator. This should assist in the exact data field placement. Verify your test data filled facsimile samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16", do not submit them for approval as they will be rejected.
- A minimum of 6 hardcopy test samples must be provided to ensure proper testing.
- This will include the 5 test scenarios listed in Appendix C, plus one additional 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.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted samples.
- Approval of the facsimile must be obtained from the Department **prior** to filing.

SCANNABLE SPECIFICATIONS

1. Layout

- The form was designed on a 6x10 grid. See exhibits.
- Open space around variable data fields should be adhered to as much as possible. Do not place any additional information in these areas.

2. Hawaii Vendor ID No.

- Print your 2-digit Hawaii Vendor ID Number following the "ID NO" label on four pages of Form N-11 on row 63 at column 26 and 27.
- See Appendix A. If your company is not listed in the Vendor I.D. Number Table, please contact the Forms Coordinator.

3. Registration Marks

- Registration marks are required on every page. The scanning equipment looks for "L's", or registration marks, printed on the form. Exact placement of the registration marks are required.
- The vertical and horizontal edges of the registration marks must be the same length of .5 inch long and .0305 inch thick.
- There are **two** registration marks on each page.

1. The top right registration mark should extend from the beginning of column 76 to the end of column 80 and should rest at the top of row 7 for all four pages.



2. The bottom left registration mark should start at the beginning of column 6 and extend through the end of column 10 and rest on the top of row 64 for all four pages.

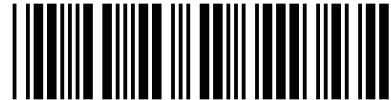


- The tolerance is 1mm (1/4 of a grid).
- No data or other stray marks are allowed to encroach within the white space in a .5 inch square of the registration mark.



4. 1D Barcode

- A 1-D barcode is specific to the form. The property of the 1-D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is as follows:
Page 1, at the top of row 6 and at the beginning of column 6;
Pages 2-4, at the top of row 4 and at the beginning of column 6
- Height of the barcode is .5 inch.
- Length of the barcode is approximately 2 inches.
- Density of narrow bar width is set to 20 mils with resolution set to 300 dpi.
- Narrow to Wide Ratio is set to 2.5.
- A 1/4 inch minimum clearance (blank space) must surround the barcode with the exception of the text required to be printed underneath the barcode.
- The required barcode is JT071 for page 1:



JT071

The required barcode is JT072 for page 2:



JT072

The required barcode is JT073 for page 3:



JT073

The required barcode is JT074 for page 4:



JT074

The barcode includes the form number code (J), type of form (T), form year (07), and page number (1), (2), (3) or (4). There are no hyphens.

- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG files can be found at our software vendor website.

5. 2D Barcode

Starting with the 2007 tax year, the Department will support the processing of 2D barcodes produced on Form N-11. The following defines the technical specifications for producing 2D barcodes for Form N-11. If a 2D barcode cannot be produced, then the reserved space on page 1 of the form should remain blank.

- The 2D encode type is Standard PDF417.
- The dots per inch (DPI) is 300.
- The Error Correction Level is 4.
- The Y/X element ratio is 3.
- The size of the barcode will vary according to the amount of information contained in the barcode. The size of the barcode can not be greater than 3.7" Wide x 1.83" High.
- The X dimension width is a minimum of 12.0 Mils. Adjust the X dimension width to the largest value that can be used while still fitting within maximum barcode size.
- The number of Data Columns and Data Rows will be variable. While adjusting the number of Data Columns and Data Rows, it is preferable to maintain an overall aspect ratio of the barcode's width to its height of approximately 2 to 1 (this will provide the highest read rates), but any aspect ratio that fits within the allocated space is acceptable.
- DO NOT stretch the barcode image.
- The barcode placement must be within the dashed boundary box in the area labelled "This Space Reserved". The preferred position is for the barcode to be centered both horizontally and vertically within that space, but any placement of the barcode that is within the allocated space is acceptable.
NOTE: When printing the 2D barcode in the allocated space, do not print the dashed boundary box.

- Use Text compaction mode whenever the data included in the barcode allows. This is the preferred mode since it will result in a smaller barcode size as compared to Binary compaction, but either compaction mode is acceptable.
- A problem with 2D barcode processing on tax returns can occur when a user of vendor software prints their return, then makes a change to the return data and reprints only that page (without reprinting the first page which contains the 2D barcode). We recommend that vendors update their help documentation to remind users to reprint page 1 of their return if they make any changes to any return data.
- The layout for the data encoded in the 2D barcode is defined in Appendix B, "2D Barcode Layout – N-11/ Schedule CR". Please carefully read the "Field Business Rules" for each field. In most cases the data that is printed on the form is exactly what is expected in the 2D barcode field. But there are a few exceptions. For example, for the social security field the expected printed format on the form includes spaces and dashes (123 - 45 - 6789); in the 2D barcode the spaces and dashes are removed (123456789). For the zip code/postal code field, the expected printed format of a nine digit zip code would include a dash (96813-1234), but in the barcode the dash is removed (968131234). The values that have changed from the posted draft of this layout are marked by revision marks.

2D Barcode Contact:

Beverly Dias
Email: beverly.j.dias@hawaii.gov
Telephone: (808)587-9193

6. Acetate overlays

- Acetate overlays will be mailed to all vendors listed in Appendix A. If your company is not listed in the Vendor I.D. Number Table, please contact the Forms Coordinator

**Appendix A
HAWAII VENDOR I.D. NUMBER**

COMPANY	Vendor I.D. Number
2nd Story Software, Inc.	90
Aatrix Software, Inc.	11
AccountantsWorld	18
ACOM Solutions, Inc.	34
ADP Taxware	33
ADP, Inc.	21
Advanced Micro Solutions	29
Advantage Payroll	28
AME Software Products, Inc.	36
ATX II, LLC	10
Block Financial Corporation	19
Business Software, Inc.	22
CBIZ – Century Business Services	26
CCH Incorporated (CA)	16
CCH Incorporated (IL)	17
CCH Incorporated (KS)	15
Ceridian	27
Condominium Rentals Hawaii	32
CORPTax, LLC	25
CS Professional Suite	20
Data Technology Group	24
Drake Software	30
H&R Block	40
Intuit	50
iSystems LLC	38
Jackson Hewitt Tax Service	55

COMPANY	Vendor I.D. Number
Liberty Tax Service	54
MasterTax	57
Nelco	56
Oishi Property Management	64
Orrtax Software, Inc.	58
Pacific Data Services, Inc.	63
Paychex, Inc.	62
Payroll Tax People LLC	61
Petz Enterprises, Inc.	59
Rhodes Computer Services, Inc.	60
RIA	65
Sage Software	23
STF Services Corporation	70
Tax\$imple, Inc.	74
TaxSation, Inc.	71
Taxware Systems Inc.	73
TaxWorks LLC	75
TriTech Software Development	77
Trust Tax Services of America (TTSOA)	78
Universal Tax Systems, Inc.	79
Vertex Inc. – Sarasota	80
Wal-Mart Stores, Inc., Financial Support Division	85
Wolters Kluwer North America Shared Services (IL)	89
WSN Systems Corporation	37

APPENDIX B. 2D Barcode Layout - N11 / Schedule CR

Use a carriage return for the field delimiter.

Data Types: A-Alpha, N-Numeric, AN-Alphanumeric, C-Checkbox.

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
1	--	--	Header Version Number	2	A	"T1". Indicates the version of the standard FTA defined 2D barcode header format.	
2	ALL	--	Software Developer Code	4	AN	Hawaii Department of Tax assigned software vendor ID. This value is printed in the reserved space on the bottom of each page of the return.	
3	--	--	Form Number	6	A	"N11"	
4	1	--	Form Year	4	N	The tax year for which the return is being filed. "2007" for example.	
5	--	--	2D Specification Version	2	N	"0". Indicates the version of the 2D specification for the form that is being used. This number will increment for each change to the specification.	
6	--	--	Software Version	2	AN	A software vendor defined version number that reflects the software and form revision used to produce this barcode.	
7	--	--	Amended Return Checkbox	1	C	"X" or null.	
8	1	--	Fiscal Year Begin Month	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
9	1	--	Fiscal Year Begin Day	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
10	1	--	Fiscal Year Begin Year	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
11	1	--	Fiscal Year End Month	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
12	1	--	Fiscal Year End Day	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
13	1	--	Fiscal Year End Year	2	N	Only populate this field for fiscal filers. If not a fiscal filer then leave this field NULL. Do not include slashes "/" in this field.	
14	1	--	Primary First Name	25	A	The total width of this name (First MI Last) is 40, truncate the first name and last name as needed to fit within this overall form space.	
15	1	--	Primary Middle Initial	1	A	Null if no value	
16	1	--	Primary Last Name	35	A		
17	1	--	Spouse First Name	25	A	Required entry if married filing joint, otherwise null. The total width of this name (First MI Last) is 40, truncate the first name and last name as needed to fit within this overall form space.	
18	1	--	Spouse Middle Initial	1	A	Optional entry if married filing joint, otherwise null.	
19	1	--	Spouse Last Name	35	A	Required entry if married filing joint, otherwise null.	
20	1	--	First 4 Characters of Primary Last Name	4	A		
21	1	--	Primary SSN	9	N	Do not include hyphens, spaces or other delimiters in this field.	
22	1	--	First 4 Characters of Spouse Last Name	4	A	Required entry if married filing joint or married filing separate , otherwise null.	
23	1	--	Spouse SSN	9	N	Required entry if married filing joint or married filing separate , otherwise null. Do not include hyphens, spaces or other delimiters in this field.	
24	1	--	Care Of	40	A	Null if no value	
25	1	--	Street Address	40	AN		
26	1	--	City	21	A		
27	1	--	U.S. State Code	2	A	If a U.S. address, enter the U.S. Postal Service standard two character abbreviation code for the state. If a foreign address, leave null. The valid U.S. state codes are published by the USPS at: http://www.usps.com/ncsc/lookups/usps_abbreviations.html	
28	1	--	ZIP (Postal) Code	10	AN	Do not include hyphens in this field. U.S. ZIP codes should be numeric only and not longer than 9 digits.	

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
29	1	--	Foreign State or Province	25	A	Only populate if a foreign address. If the country does not use State or Province names then this field should be NULL.	
30	1	--	Country	13	A	Only populate if a foreign address.	
31	1	1	Filing Status Checkbox: Single	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
32	1	2	Filing Status Checkbox: Married filing joint	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
33	1	3	Filing Status Checkbox: Married filing separate	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
34	1	4	Filing Status Checkbox: Head of Household	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
35	1	5	Filing Status Checkbox: Qualifying Widower	1	C	"X" or null. One of the filing status checkboxes must be marked. There should be only one filing status checkbox marked.	
36	1	3	MFS Spouse Name. This field appears below line 3.	25	A	If married filing separate checkbox is marked, the full name of the spouse.	
37	1	4	HOH Qualifying Person. This field appears below line 4.	21	A	Null if no value	
38	1	5	Year Spouse Died	4	N	Null if no value	
39	1	6a	Primary Regular Exemption	1	C	"X" or null	
40	1	6a	Primary Over 65 Exemption	1	C	"X" or null	
41	1	6b	Spouse Regular Exemption	1	C	"X" or null	
42	1	6b	Spouse Over 65 Exemption	1	C	"X" or null	
43	1	--	Number of Primary and Spouse Exemptions. This is the field that appears to the right of lines 6a and 6b.	1	N	Number of primary and spouse exemptions marked in lines 6a and 6b. 0 if no value.	
44	1	6c	Exemptions for Dependent Children	2	N	0 if no value	
45	1	6d	Exemptions for Other Dependents	2	N	0 if no value	
46	1	6e	Total Exemptions Claimed	2	N	0 if no value	
47	2	7	Federal Adjusted Gross Income - negative indicator checkbox	1	C	"X" or null	
48	2	7	Federal Adjusted Gross Income	9	N	0 if no value. If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field. For all numeric fields use whole numbers (no decimals) unless otherwise specified in the field business rule. For all numeric fields do not include commas.	
49	2	8	Difference in state/federal wages	9	N	0 if no value	
50	2	9	Interest on out of state bonds	9	N	0 if no value	
51	2	10	Other HI Additions	9	N	0 if no value	
52	2	11	Total HI Additions	9	N	0 if no value	
53	2	12	Total Income - negative indicator checkbox	1	C	"X" or null	
54	2	12	Total Income	9	N	0 if no value. If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
55	2	13	Pensions Taxed Federally	9	N	0 if no value	
56	2	14	Social Security Benefits	9	N	0 if no value	

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
57	2	15	National Guard Duty Pay	9	N	0 if no value	
58	2	16	Individual Housing Acct	9	N	0 if no value	
59	2	17	Exceptional Tree	9	N	0 if no value	
60	2	18	Other Hawaii Subtractions	9	N	0 if no value	
61	2	19	Total Subtractions	9	N	0 if no value	
62	2	20	HI Adjusted Gross Income - negative indicator checkbox	1	C	"X" or null	
63	2	20	HI Adjusted Gross Income	9	N	0 if no value. If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
64	2	--	Dependent Indicator. This is the checkbox that appears below line 20.	1	C	"X" or null	
65	2	21a	Medical and Dental	9	N	0 if no value	
66	2	21b	Taxes	9	N	0 if no value	
67	2	21c	Interest Expense	9	N	0 if no value	
68	2	21d	Contributions	9	N	0 if no value	
69	2	21e	Casualty and Theft Losses	9	N	0 if no value	
70	2	21f	Miscellaneous deductions	9	N	0 if no value	
71	2	22	Itemized/standard deductions	9	N	0 if no value	
72	2	23	Subtotal (Line 20 – Line 22) - negative indicator checkbox	1	C	"X" or null	
73	2	23	Subtotal (Line 20 – Line 22)	9	N	0 if no value. If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
74	3	24	Total Exemptions	9	N	0 if no value	
75	3	24	Primary Disability Indicator. This field appears below line 24.	1	C	"X" or null	
76	3	24	Spouse Disability Indicator. This field appears below line 24.	1	C	"X" or null	
77	3	25	Taxable Income	9	N	0 if no value	
78	3	26	Indicator if tax from other forms (N-2, N-103, etc) is included	1	C	"X" or null	
79	3	26	Tax Liability	9	N	0 if no value	
80	3	27	Net Capital Gain	9	N	0 if no value	
81	3	28	Total Nonrefundable Credits	9	N	0 if no value	
82	3	29	Line 26 minus line 28 (but not less than zero)	9	N	0 if no value	
83	3	30	Withholding	9	N	0 if no value	
84	3	31	Estimated tax payments	9	N	0 if no value	
85	3	32	Estimated tax from previous tax year	9	N	0 if no value	
86	3	33	Extension Payment	9	N	0 if no value	
87	3	34	Low Income Refundable Tax Credit	9	N	0 if no value	
88	3	34	DHS Exemptions (Child Support)	2	N	1 – 99. 0 if no value	
89	3	35	Low Income Household Renters Credit	9	N	0 if no value	
90	3	36	Child and Dependent Care Expenses	9	N	0 if no value	
91	3	37	Child Passenger Restraint Credit	9	N	0 if no value	
92	3	38	Credit for General Income Tax	9	N	0 if no value	
93	3	39	Total Refundable Credits	9	N	0 if no value	
94	3	40	Total Payments and Credits	9	N	0 if no value	
95	3	41	Amount Overpaid	9	N	0 if no value	
96	3	42a	Primary School Repairs and Maintenance Donation	1	C	"X" or null	
97	3	42a	Spouse School Repairs and Maintenance Donation	1	C	"X" or null	
98	3	42b	Primary Public Libraries Donation	1	C	"X" or null	
99	3	42b	Spouse Public Libraries Donation	1	C	"X" or null	
100	3	42c	Primary Domestic Violence Donation	1	C	"X" or null	
101	3	42c	Spouse Domestic Violence Donation	1	C	"X" or null	

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
102	3	43	Total Donations	2	N	0 if no value	
103	3	44	Overpaid minus donations	9	N	0 if no value	
104	3	45	Estimated Tax apply to the following tax year	9	N	0 if no value	
105	4	46a	Refunded to you	9	N	0 if no value	
106	4	46b	Routing Number	9	N	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
107	4	46c	Account Type Checking	1	C	"X" or null. Either the checking or savings checkbox may be checked, but not both.	
108	4	46c	Account Type Savings	1	C	"X" or null	
109	4	46d	Account Number	17	AN	Do not zero fill. Do not use hyphens, spaces or special symbols. Null if no value	
110	4	47	Amount you owe	9	N	0 if no value	
111	4	48	Estimated Tax Penalty	9	N	0 if no value	
112	4	48	Form N210 attached checkbox	1	C	"X" or null	
113	4	49	Amended Return: Amount Paid (Overpaid) on Original Return- negative indicator checkbox	1	C	"X" or null	
114	4	49	Amended Return: Amount Paid (Overpaid) on Original Return	9	N	0 if no value. If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
115	4	50	Amended Return: Balance Due (Refund) on Amended Return- negative indicator checkbox	1	C	"X" or null	
116	4	50	Amended Return: Balance Due (Refund) on Amended Return	9	N	0 if no value. If negative, then mark the negative indicator checkbox for this field. DO NOT include a negative sign in this field.	
117	4	51	Receive Pre-printed Label Only	1	C	"X" or null	
118	4	--	Primary HI Election Campaign - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
119	4	--	Primary HI Election Campaign - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
120	4	--	Spouse HI Election Campaign - YES checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
121	4	--	Spouse HI Election Campaign - NO checkbox	1	C	"X" or null. Check the YES or NO checkbox, but not both.	
122	CR1	1	Tax Paid to another state	9	N	0 if no value	
123	CR1	2	Carryover of Energy Conservation Tax Credit	9	N	0 if no value	
124	CR1	3	Enterprise Zone Tax Credit	9	N	0 if no value	
125	CR1	4	Low Income Housing Tax Credit	9	N	0 if no value	
126	CR1	5	Employment Vocational Rehab Referral Credit	9	N	0 if no value	
127	CR1	6	High Tech Business Investment Tax Credit	9	N	0 if no value	
128	CR1	7	Carryover of Individual Development Account Contribution Tax Credit	9	N	0 if no value	
129	CR1	8	Tech Infrastructure Renovation Tax Credit	9	N	0 if no value	
130	CR1	9	School Repair and Maintenance Credit	9	N	0 if no value	
131	CR1	10	Hotel Construction and Remodeling Tax Credit	9	N	0 if no value	
132	CR1	11	Carryover of Residential Construction and Remodel Tax Credit	9	N	0 if no value	
133	CR1	12	Renew Energy Tech Income Tax Credit	9	N	0 if no value	
134	CR1	12	Solar Thermal Checkbox	1	C	"X" or null	
135	CR1	12	Wind Powered Checkbox	1	C	"X" or null	
136	CR1	12	Photovoltaic Checkbox	1	C	"X" or null	
137	CR1	13	Ko Olina Credit	9	N	0 if no value	
138	CR1	14	Total Nonrefundable Credits	9	N	0 if no value	
139	CR2	15	Capital Goods Excise Tax Credit	9	N	0 if no value	
140	CR2	16	Fuel Tax Credit	9	N	0 if no value	
141	CR2	17	Motion Picture and Film Income Tax Credit	9	N	0 if no value	
142	CR2	18	Credit for Increasing Research Activities	9	N	0 if no value	
143	CR2	19	Ethanol Facility Tax Credit	9	N	0 if no value	
144	CR2	20	Motion Picture and Film Tax Credit	9	N	0 if no value	

Field #	Page #	Form Line #	Description	Max Length	Type	Field Business Rules	Changes
145	CR2	21a	Other refundable credits-pro rata share of taxes paid on sale of real property	9	N	0 if no value	
146	CR2	21b	Other refundable credits-credit from regulated investment company	9	N	0 if no value	
147	CR2	21c	Other Refundable Credits Total	9	N	0 if no value	
148	CR2	22	Total Refundable Credits	9	N	0 if no value	
149	--	--	End of Record Trailer	5	A	Standard trailer field to indicate the end of the 2D barcode data. Always equal to: "EOD"	

Return Fields that are NOT Included in the 2D Barcode

	1	--	First Time Filer Checkbox				
	1	--	Address or Name Change Checkbox				
	1	--	Spouse meets qualifications Checkbox. This is the checkbox below line 6b.				
	2	26	Tax source checkbox group (Tax Table, Tax Rate Schedule, Form N-168, Form N-615, Cap. Gains Worksheet)				
	4	52a	Schedule C Checkbox				
	4	52b	Schedule C Hawaii Gross Receipts				
	4	52c	Schedule C Hawaii Tax ID				
	4	52d	Schedule C business activity/product				
	4	53a	Schedule E Checkbox				
	4	53b	Schedule E Hawaii Gross Rents				
	4	53c	Schedule E Hawaii Tax ID				
	4	54a	Schedule F Checkbox				
	4	54b	Schedule F Hawaii Gross Receipts				
	4	54c	Schedule F Hawaii Tax ID				
	4	53d	Schedule F business activity/product				
	4	--	Designee Name				
	4	--	Designee Phone Number				
	4	--	Designee Identification Number				
	4	--	Signature Date				
	4	--	Occupation				
	4	--	Daytime Phone Number				
	4	--	Spouse Signature Date				
	4	--	Spouse Occupation				
	4	--	Preparer Signature Date				
	4	--	Preparer Self Employed Checkbox				
	4	--	Preparer Identification Number				
	4	--	Preparer Name				
	4	--	Preparer Federal EI No				
	4	--	Preparer Firm Name and Address				
	4	--	Preparer Phone Number				

APPENDIX C. Software Vendor N11 Test Cases

Test Values for Fields that Are Included in the 2D Barcode

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5
1	--	--	Header Version Number	T1	T1	T1	T1	T1
2	ALL	--	Software Developer Code					
3	--	--	Form Number	N11	N11	N11	N11	N11
4	1	--	Form Year	2007	2007	2007	2007	2007
5	--	--	2D Specification Version	0	0	0	0	0
6	--	--	Software Version					
7	--	--	Amended Return Checkbox	X				
8	1	--	Fiscal Year Begin Month		10			
9	1	--	Fiscal Year Begin Day		01			
10	1	--	Fiscal Year Begin Year		07			
11	1	--	Fiscal Year End Month		09			
12	1	--	Fiscal Year End Day		30			
13	1	--	Fiscal Year End Year		08			
14	1	--	Primary First Name	KAWENAUOLAOKALANI	KEALAKEKUAMALANAI	ITO	JANE	JOHN
15	1	--	Primary Middle Initial	K	S			
16	1	--	Primary Last Name	HUMUHUMUNUKUNUKU	DAVIDSON	SUZUKI	GREEN	BROWN
17	1	--	Spouse First Name	KAHALA				
18	1	--	Spouse Middle Initial	A				
19	1	--	Spouse Last Name	HUMUHUMUNUKUNUKU				
20	1	--	First 4 Characters of Primary Last Name	HUMU	DAVI	SUZU	GREE	BROW
21	1	--	Primary SSN	575 - 66 - 1121 (Printed value) 575661121 (2D barcode value)	400 - 00 - 1902 (Printed value) 400001902 (2D barcode value)	575 - 66 - 1123 (Printed value) 575661123 (2D barcode value)	575 - 66 - 1124 (Printed value) 575661124 (2D barcode value)	575 - 66 - 1125 (Printed value) 575661125 (2D barcode value)
22	1	--	First 4 Characters of Spouse Last Name	HUMU				
23	1	--	Spouse SSN	576 - 55 - 7442 (Printed value) 576557442 (2D barcode value)				
24	1	--	Care Of	JOHN CAREOFNAME				
25	1	--	Street Address	415 SOUTH ST APT 1234	2763 LLANES CT	123 456 NAMIKI CHO	12 10TH AVE EAST	175 SAN PABLO AVE
26	1	--	City	HONOLULU	KAILUA	NARITA SHI	VANCOUVER	SAN FRANCISCO
27	1	--	U.S. State Code	HI	HI			CA
28	1	--	ZIP (Postal) Code	96813	96734	2860045	V5T 1Y9	94127-1535 (printed value) 941271535 (2D barcode value)
29	1	--	Foreign State or Province			CHIBA	BRITISH COLUMBIA	
30	1	--	Country			JAPAN	CANADA	
31	1	1	Filing Status Checkbox: Single		X			
32	1	2	Filing Status Checkbox: Married filing joint	X				
33	1	3	Filing Status Checkbox: Married filing separate			X		
34	1	4	Filing Status Checkbox: Head of Household				X	
35	1	5	Filing Status Checkbox: Qualifying Widower					X
36	1	3	MFS Spouse Name. This field appear below line 3.			MARY A SPOUSENAME		
37	1	4	HOH Qualifying Person				JOE GREEN	
38	1	5	Year Spouse Died					2006
39	1	6a	Primary Regular Exemption	X	X	X	X	X
40	1	6a	Primary Over 65 Exemption	X				
41	1	6b	Spouse Regular Exemption	X		X		
42	1	6b	Spouse Over 65 Exemption	X				

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5
43	1	--	Number of Primary and Spouse Exemptions. This is the field that appears to the right of lines 6a and 6b.	4	1	2	1	1
44	1	6c	Exemptions for Dependent Children	1	0	10	0	1
45	1	6d	Exemptions for Other Dependents	2	0	0	0	0
46	1	6e	Total Exemptions Claimed	7	1	12	1	2
47	2	7	Federal Adjusted Gross Income - negative indicator checkbox			X		
48	2	7	Federal Adjusted Gross Income	90000	13900	1020	90000	10000
49	2	8	Difference in state/federal wages	10	800	0	0	0
50	2	9	Interest on out of state bonds	20	94498	10	0	0
51	2	10	Other HI Additions	30	10	0	10	0
52	2	11	Total HI Additions	60	95308	10	10	0
53	2	12	Total Income - negative indicator checkbox			X		
54	2	12	Total Income	90060	109208	1010	90010	10000
55	2	13	Pensions Taxed Federally	10	0	0	0	0
56	2	14	Social Security Benefits	20	0	0	0	0
57	2	15	National Guard Duty Pay	30	2998	0	0	0
58	2	16	Individual Housing Acct	40	1000	0	0	0
59	2	17	Exceptional Tree	50	0	0	0	0
60	2	18	Other Hawaii Subtractions	60	0	0	0	0
61	2	19	Total Subtractions	210	3998	0	0	0
62	2	20	HI Adjusted Gross Income - negative indicator checkbox			X		
63	2	20	HI Adjusted Gross Income	89850	105210	1010	90010	10000
64	2	--	Dependent Indicator. This is the checkbox that appears below line 20.		X			
65	2	21a	Medical and Dental	1000	0	0	0	0
66	2	21b	Taxes	2000	0	0	0	0
67	2	21c	Interest Expense	300	0	0	0	0
68	2	21d	Contributions	400	0	0	0	0
69	2	21e	Casualty and Theft Losses	500	0	0	0	0
70	2	21f	Miscellaneous deductions	600	0	0	0	0
71	2	22	Itemized/standard deductions	4800	2000	2000	2920	4000
72	2	23	Subtotal (Line 20 – Line 22) - negative indicator checkbox			X		
73	2	23	Subtotal (Line 20 – Line 22)	85050	103210	3010	87090	6000
74	3	24	Total Exemptions	14000	0	12480	1040	2080
75	3	24	Primary Disability Indicator. This field appears below line 24.	X				
76	3	24	Spouse Disability Indicator. This field appears below line 24.	X				
77	3	25	Taxable Income	71050	103210	0	86050	3920
78	3	26	Indicator if tax from other forms (N-2, N-103, etc) is included	X				
79	3	26	Tax Liability	4461	7769	0	5981	55
80	3	27	Net Capital Gain	0	0	0	0	0
81	3	28	Total Nonrefundable Credits	130	0	0	0	0
82	3	29	Line 26 minus line 28 (but not less than zero)	4331	7769	0	5981	55
83	3	30	Withholding	4300	3000	1000	5700	0

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5
84	3	31	Estimated tax payments	100	0	0	0	0
				100	0	0	0	0
85	3	32	Estimated tax from previous tax year					
86	3	33	Extension Payment	100	100	0	0	0
				70	0	0	0	0
87	3	34	Low Income Refundable Tax Credit					
88	3	34	DHS Exemptions (Child Support)	2	0	0	0	0
				100	0	0	0	0
89	3	35	Low Income Household Renters Credit					
				100	0	0	0	0
90	3	36	Child and Dependent Care Expenses					
91	3	37	Child Passenger Restraint Credit	25	0	0	0	0
92	3	38	Credit for General Income Tax	100	0	0	0	0
93	3	39	Total Refundable Credits	80	0	0	0	0
94	3	40	Total Payments and Credits	5075	3100	1000	5700	0
95	3	41	Amount Overpaid	744	0	1000	0	0
96	3	42a	Primary School Repairs and Maintenance Donation	X				
97	3	42a	Spouse School Repairs and Maintenance Donation	X				
98	3	42b	Primary Public Libraries Donation	X				
99	3	42b	Spouse Public Libraries Donation	X				
100	3	42c	Primary Domestic Violence Donation	X		X		
101	3	42c	Spouse Domestic Violence Donation	X				
102	3	43	Total Donations	18	0	5	0	0
103	3	44	Overpaid minus donations	726	0	995	0	0
			Estimated Tax apply to the following tax year	50	0	0	0	0
104	3	45						
105	4	46a	Refunded to you	676	0	995	0	0
106	4	46b	Routing Number	123456789		123456789		
107	4	46c	Account Type Checking	X				
108	4	46c	Account Type Savings			X		
109	4	46d	Account Number	12345678901234567		12345678901234567		
110	4	47	Amount you owe	0	4669	0	281	55
111	4	48	Estimated Tax Penalty	0	0	0	0	4
112	4	48	Form N210 attached checkbox					X
			Amended Return: Amount Paid (Overpaid) on Original Return-negative indicator checkbox	X				
113	4	49						
114	4	49	Amended Return: Amount Paid (Overpaid) on Original Return	500	0	0	0	0
			Amended Return: Balance Due (Refund) on Amended Return-negative indicator checkbox	X				
115	4	50						
116	4	50	Amended Return: Balance Due (Refund) on Amended Return	176	0	0	0	0
117	4	51	Receive Pre-printed Label Only	X	X			
118	4	--	Primary HI Election Campaign - YES checkbox	X				
119	4	--	Primary HI Election Campaign - NO checkbox		X	X	X	X
120	4	--	Spouse HI Election Campaign - YES checkbox	X				

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5
121	4	--	Spouse HI Election Campaign - NO checkbox					
122	CR1	1	Tax Paid to another state	10	0			
123	CR1	2	Carryover of Energy Conservation Tax Credit	10	0	0	0	0
124	CR1	3	Enterprise Zone Tax Credit	10	0	0	0	0
125	CR1	4	Low Income Housing Tax Credit	10	0	0	0	0
126	CR1	5	Employment Vocational Rehab Referral Credit	10	0	0	0	0
127	CR1	6	High Tech Business Investment Tax Credit	10	0	0	0	0
128	CR1	7	Carryover of Individual Development Account Contribution Tax Credit	10	0	0	0	0
129	CR1	8	Tech Infrastructure Renovation Tax Credit	10	0	0	0	0
130	CR1	9	School Repair and Maintenance Credit	10	0	0	0	0
131	CR1	10	Hotel Construction and Remodeling Tax Credit	10	0	0	0	0
132	CR1	11	Carryover of Residential Construction and Remodel Tax Credit	10	0	0	0	0
133	CR1	12	Renew Energy Tech Income Tax Credit	10	0	0	0	0
134	CR1	12	Solar Thermal Checkbox	X				
135	CR1	12	Wind Powered Checkbox					
136	CR1	12	Photovoltaic Checkbox					
137	CR1	13	Ko Olina Credit	10	0	0	0	0
138	CR1	14	Total Nonrefundable Credits	130	0	0	0	0
139	CR2	15	Capital Goods Excise Tax Credit	10	0	0	0	0
140	CR2	16	Fuel Tax Credit	10	0	0	0	0
141	CR2	17	Motion Picture and Film Income Tax Credit	10	0	0	0	0
142	CR2	18	Credit for Increasing Research Activities	10	0	0	0	0
143	CR2	19	Ethanol Facility Tax Credit	10	0	0	0	0
144	CR2	20	Motion Picture and Film Tax Credit	10	0	0	0	0
145	CR2	21a	Other refundable credits-pro rata share of taxes paid on sale of real property	10	0	0	0	0
146	CR2	21b	Other refundable credits-credit from regulated investment company	10	0	0	0	0
147	CR2	21c	Other Refundable Credits Total	20	0	0	0	0
148	CR2	22	Total Refundable Credits	80	0	0	0	0
149	--	--	End of Record Trailer	*EOD*	*EOD*	*EOD*	*EOD*	*EOD*

Test Values for Fields that are NOT Included in the 2D Barcode

	1	--	First Time Filer Checkbox	X				
	1	--	Address or Name Change Checkbox		X			

Field #	Page #	Form Line #	Description	Vendor Test 1	Vendor Test 2	Vendor Test 3	Vendor Test 4	Vendor Test 5
	1	--	Spouse meets qualifications Checkbox. This is the checkbox below line 6b.			X		
	2	26	Tax source checkbox group (Tax Table, Tax Rate Schedule, Form N-168, Form N-615, Cap. Gains Worksheet)	X (Tax Table)	X (Tax Rate Schedule)	X (Tax Table)	X (Tax Table)	X (Tax Table)
	4	52a	Schedule C Checkbox	X (Yes)	X (No)	X (No)	X (No)	X (No)
	4	52b	Schedule C Hawaii Gross Receipts	10000				
	4	52c	Schedule C Hawaii Tax ID	12345678-01				
	4	52d	Schedule C business activity/product	AGRICULTURE/CORN				
	4	53a	Schedule E Checkbox	X (No)	X (Yes)	X (No)	X (No)	X (No)
	4	53b	Schedule E Hawaii Gross Rents		10000			
	4	53c	Schedule E Hawaii Tax ID		12345678-01			
	4	54a	Schedule F Checkbox	X (No)	X (No)	X (Yes)	X (No)	X (No)
	4	54b	Schedule F Hawaii Gross Receipts			10000		
	4	54c	Schedule F Hawaii Tax ID			12345678-01		
	4	53d	Schedule F business activity/product			AGRICULTURE/COFFEE		
	4	--	Designee Name	JOE DESIGNEENAME				
	4	--	Designee Phone Number	802-123-4567				
	4	--	Designee Identification Number	123-45-6789				
	4	--	Signature block fields					