

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-100 (Rev. 2010)**

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

FORM N-100 (Rev. 2010)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-100. Form N-100 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-100 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

- 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, and all variable text data must be in uppercase letters. Text labels must not touch variable data.
- All variable data fields require exact placement.
- Use a bold X (**X**) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

4. Variable Data Delimiters

- Taxpayer's Federal Employer Identification Number and the taxpayer's calendar or fiscal year ending should be printed with spaces between the dash (-) delimiters. The FEIN field should allow the use of the letter "H" for taxpayers using a Hawaii temporary taxpayer ID number. For example:
12 - 1234567 or H1 - 1234567
(2 digits, followed by a space, followed by a dash (-), followed by a space, followed by 7 digits).

MM - DD - YY

(2 digits for month, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits for the day, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits for the tax year ending).

5. Dollar Amounts

123456789.12

- Do not use commas as thousand separators.
- Amounts are right justified.
- Dollar and cent signs should not be used

6. Testing and Approval of the Scannable Form

- The printed 6x10 grid of the form on acetate overlays should be used to verify the exact data field placement. Although the form was revised for 2010, the placement of the variable data has not changed from last year and to help minimize costs, please use the acetate overlays from last year. If you do not have the overlays from last year, please contact the Forms Coordinator. 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 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 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 I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions:
Page 1, on row 63 at columns 20 and 21.
- See our Hawaii software vendor website for your Hawaii Vendor I.D. Number. If your company is not listed, please contact the Forms Coordinator.

3. Registration Marks

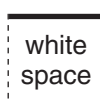
- Registration marks are required on the form. The scanning equipment looks for "L's", or registration marks. Exact placement of the registration marks are required.
- The vertical and horizontal edges of the registration marks must be the same length of .5 inch long and .0278 inch thick.
- There are **two** registration marks on the form.
 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 52.



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.



- The tolerance is 1mm ($\frac{1}{4}$ 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. 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, approximately at the top of row 48 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.
- Open space surrounding the barcode should be adhered to as much as possible.
- DO NOT stretch the barcode image.
- The required barcode is PFT101:



PFT101

The barcode includes the form number code (PF), type of form (T), form year (10), and page number (1). 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.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

5. Acetate overlays

- Although the form was revised for 2010, the placement of the variable data has not changed from last year and to help minimize costs, please use the acetate overlays from last year. If you do not have the acetate overlays from last year, contact the Forms Coordinator.

FORM N-100 (REV. 2010) 2010

STATE OF HAWAII — DEPARTMENT OF TAXATION APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE HAWAII RETURN FOR A PARTNERSHIP, TRUST, OR REMIC

NOTE: File this form with the Hawaii Department of Taxation at P.O. Box 1530, Honolulu, HI 96806-1530. You are not required to send a payment of the tax you estimate as due. However, this is not an extension of time for payment of tax. The law requires that a penalty be charged for late payment of tax and late filing unless you show reasonable cause for not paying the tax when due (see Instructions). Also, any estimated taxes required from corporations as well as from estates and trusts that become delinquent shall be subject to appropriate underpayment penalties. These penalties are not waived or forgiven with the filing of this form or the accompanying payment of the tax due.

About this Form

The Form N-100 has been redesigned for electronic scanning that permits faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should follow the guidelines listed below:

- 1. Print amounts only on those lines that are applicable.
2. Use only a black or dark blue ink pen. Do not use red ink, pencil, or felt tip pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:

1 2 3 4 5 6 7 8 . 9 0

- 4. Do NOT print outside the boxes.
5. Do NOT use dollar signs, slashes, dashes or parenthesis in the boxes.
6. Photocopying of this form could cause delays in processing your payment.

INTERNET FILING

Form N-100 can be filed electronically through the State's Internet portal. For more information, go to:

www.ehawaii.gov/efile.

GENERAL INSTRUCTIONS

1. Purpose of Form N-100.—Use this form to ask for an automatic 6-month extension of time to file Form N-20, N-40, N-66, or N-70-NP(Trust). File this form to request an extension even if you are not making a payment.

Do not request an automatic extension if you are under a court order to file your return by the prescribed due date.

The extension will be granted if you complete this form properly and file it by the prescribed due date of your return.

You are not required to sign Form N-100.

One hundred percent of the properly estimated tax liability must be paid on or before the prescribed due date of your return. You are required to send with this form a payment of the properly estimated tax liability to the extent not already paid. Any remittance you send with your application for extension will be treated as a payment of tax.

Properly estimated tax liability means the taxpayer made a bonafide and reasonable attempt at the time the extension was submitted to locate and gather all of the necessary information to make a proper estimate of tax liability for the taxable year. Payment of properly estimated tax liability will be presumed if the tax still owing after the prescribed due date of the return is 10 percent or less of the total tax shown as due on the return.

You do not have to explain why you are asking for the extension. We will contact you only if your request is denied.

In no case shall extensions be granted for a period of more than 6 months beyond the prescribed due date of the return.

Form (Rev. 2010) Tax Year 2010 DETACH HERE DO NOT WRITE OR STAPLE IN THIS SPACE

STATE OF HAWAII — DEPARTMENT OF TAXATION APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE HAWAII RETURN FOR A PARTNERSHIP, TRUST, OR REMIC



PARTNERSHIP FIDUCIARY REMIC

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

Place an X here if this is a change of address.

Name: NAME OF TAXPAYER'S CORPORATION ABC1234567
Db a or C/O: DOING BUSINESS AS TAXPAYER'S CORPORATION
Address: 12-3456 ADDRESS STREET LANE BLVDX Suite Number: A123456
City, town, or post office: CITY TOWN PL State: HI Postal/ZIP Code: 12345 Country: COUNTRYX

Federal Employer Identification Number (FEIN)

12 - 3456789

Calendar or Fiscal Year Ending (MM DD YY)

12 - 12 - 12

Amount of Payment

123456789.12

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number and "2010 Form N-100" on your check or money order.

ID NO 12

2. How to Obtain Tax Forms.—To request tax forms and publications by mail, you may call 808-587-4242 or toll-free 1-800-222-3229 during our regular business hours, Monday thru Friday 7:45a.m to 4:30p.m. HST.

Tax forms are also available on the Internet. The Department of Taxation's site on the Internet is:
www.hawaii.gov/tax

3. When to File.—File Form N-100 by April 20, 2011. If you are filing a fiscal year return, file Form N-100 by the prescribed due date of Form N-20, N-40, N-66, or N-70NP. If the prescribed due date falls on a Saturday, Sunday or legal holiday, file by the next regular workday.

You may file Form N-20, N-40, N-66, or N-70NP any time before the extension period ends. But remember, Form N-100 does not extend the time to pay taxes.

Private Delivery Services.—Hawaii has adopted the Internal Revenue Code provision to allow documents and payments delivered by a designated private delivery service to qualify for the "timely mailing treated as timely filing/paying rule." The Department of Taxation will conform to the Internal Revenue Service listing of designated private delivery service and type of delivery services qualifying under this provision. Timely filing of mail which does not bear the U.S. Post Office cancellation mark or the date recorded or marked by the designated delivery service will be determined by reference to other competent evidence. The private delivery service can tell you how to get written proof of the mailing date.

4. Where to File.—This form must be submitted to the Hawaii Department of Taxation at P.O. Box 1530, Honolulu, HI 96806-1530. This form can also be filed electronically through the State's Internet portal. For more information on Internet filing, go to **www.ehawaii.gov/efile**.

5. Making a payment.—If a payment is being made with this form, make your check or money order payable to "Hawaii State Tax Collector." Write your Federal Employer I.D. No. and "2010 Form N-100" on it. Attach your check or money order to the front of Form N-100.

6. How To Claim Credit for Payment Made With This Form.— Show the amount paid with this form on Form N-20, N-40, N-66, or N-70NP.

7. Penalties.—You may be assessed one or both of the following penalties:

Failure to Pay Tax After Filing Timely Return.—Form N-100 does not extend the time for payment of income tax. The penalty for failure to pay the tax after filing a timely return is 20% of the tax unpaid within 60 days of the prescribed due date. The 60-day period is calculated beginning with the prescribed due date even if the prescribed due date falls on a Saturday, Sunday, or legal holiday.

Late Filing of Return.—the penalty for failure to file a return on time is assessed on the tax due at a rate of 5% per month, or part of a month, up to a maximum of 25%.

8. Interest.—Interest at the rate of 2/3 of 1% for each month or part of a month shall be assessed on unpaid taxes and penalties beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

SPECIFIC INSTRUCTIONS

The following are specific instructions for filling out this form:

1. Enter the entity's name, address and FEIN in the appropriate spaces. If the entity's address is outside the United States or its possessions or territories, enter the information on the line for "City or town, State and Postal/ZIP Code" in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

2. Enter the date of the end of the tax year and the amount of the payment in the spaces provided.

3. If no payment is being made with this form, enter "0.00" in the amount of payment space.

4. Detach the voucher where indicated. Submit only the voucher portion of this form with your payment.

5. Attach your check or money order payable to "Hawaii State Tax Collector" to the front of the voucher. Write your FEIN and "2010 Form N-100" on your check or money order. Pay in U.S. dollars. **Do not send cash.**

STATE OF HAWAII — DEPARTMENT OF TAXATION
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3. Because this form is read by a machine, please print your numbers inside the boxes like this:

1	2	3	4	5	6	7	8	.	9	0
---	---	---	---	---	---	---	---	---	---	---

4. Do NOT print outside the boxes.
5. Do NOT use dollar signs, slashes, dashes or parenthesis in the boxes.
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✂ — — — — — DETACH HERE — — — — — ✂

Form (Rev. 2010) Tax Year
N-100 2010

STATE OF HAWAII — DEPARTMENT OF TAXATION
 APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE
 HAWAII RETURN FOR A PARTNERSHIP, TRUST, OR REMIC

DO NOT WRITE OR STAPLE IN THIS SPACE



PFT101

PARTNERSHIP FIDUCIARY REMIC

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

Place an X here if this is a change of address.

Name				
NAME OF TAXPAYER'S CORPORATION ABC1234567				
Db/a or C/O				
DOING BUSINESS AS TAXPAYER'S CORPORATION				
Address				Suite Number
12-3456 ADDRESS STREET LANE BLVDX				A123456
City, town, or post office	State	Postal/ZIP Code	Country	For office use only
CITY TOWN PL	HI	12345	COUNTRYX	

Federal Employer Identification Number (FEIN)

12 - 3456789

Calendar or Fiscal Year Ending (MM DD YY)

12 - 12 - 12

Amount of Payment

123456789.12

ID NO 12

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER
 PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your
 Federal Employer I.D. Number and "2010 Form N-100" on your
 check or money order.

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