

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**FORMS APPROVAL
DEADLINE IS
DECEMBER 31, 2011**

**General Information
and Key From Image Specifications
for
Form N-40 (Rev. 2011)**

Contact Information

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**Hawaii Software Vendor Website
Address:**

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

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

FORM N-40 (Rev. 2011)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form N-40. Form N-40 requires manually keying data from the image or KFI. A 1D barcode must be present on each page of the form.

The form must be an exact replica of the official version of the form with respect to layout, data dots, shading and content.

Substitute KFI 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

- Photocopies of the form must not be submitted to the Department for processing. This will distort the 1D barcode.

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 10 pt Courier font, and all variable text data must be in uppercase letters. Text labels must not touch variable data.

4. Testing and Approval of the KFI Form

- The deadline to submit substitute forms for approval is December 31, 2011.
- A review of the form will be done based on processing specifications. It is assumed that there are no spelling errors, incorrect or missing words, missing lines, etc.
- 1 test sample is required to be submitted for testing of the barcodes and must be an original. 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 sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.

KEY FROM IMAGE (KFI) SPECIFICATIONS

1. Layout

- The form must be an exact replica of the official Form N-40 with respect to layout, data dots, shading, and content.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number preceded with "ID NO" label at bottom middle of the form for each page. Exact placement is not required. For suggested alternate positions, see the attached exhibit.
- See www.hawaii.gov/tax/vendor/vendor.htm for the Hawaii Vendor I.D. Number Listing. If your company is not listed, please contact the Forms Coordinator.

3. 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:
1-1/16 inch from top edge of form and 1/2 inch from left edge of form

Pages 2 through 4:

11/16 inch from top edge of form and 1/2 inch from left edge of form

- 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.
- A ¼ inch minimum clearance (blank space) must surround the barcode with the exception of the text required to be printed underneath the barcode.
- DO NOT stretch the barcode image.
- The required barcode is DBT111 for page 1:



DBT111

The required barcode is DBT112 for page 2:



DBT112

The required barcode is DBT113 for page 3:



DBT113

The required barcode is DBT114 for page 4:



DBT114

The barcode includes the form number code (DB), type of form (T), form year (11), 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.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

1-1/16 inches from the top edge of the form

HAWAII—DEPARTMENT OF TAXATION INCOME TAX RETURN For calendar year 2011

THIS SPACE FOR DATE RECEIVED STAMP



or other tax year beginning , 2011 and ending , 20

1/2 inch from the left edge of the form

DBT111

ATTACH CHECK OR MONEY ORDER, FORM N-201V, AND FORM N-4 HERE

- Entity (see instr.): Decedent's estate, Simple trust, Complex trust, Qualified disability trust, ESBT (S portion only), Grantor type trust, Bankruptcy estate - Ch. 7, Bankruptcy estate - Ch. 11, Pooled income fund

Name of estate or trust (Grantor type trust, see Instructions), Name and title of fiduciary, Address of fiduciary (number and street), City, State and Postal/ZIP Code. If foreign address, see Instructions.

C Federal Employer I.D. No., D Date entity created, E Nonexempt charitable and split-interest trusts, check applicable boxes: Described in IRC section 4947(a)(1), Not a private foundation, Described in IRC section 4947(a)(2)

F Check applicable boxes: Initial return, Final Return, Amended Return (Attach Sch AMD), NOL Carryback (Attach Sch AMD), Change in fiduciary, Change in fiduciary's name, Change in fiduciary's address, Trust Name Change

G Check here if the estate or filing trust made an IRC section 645(a) election and attach a copy of the federal form 8855.

Table with 3 columns: Line number, Description, Amount. Rows include Interest Income, Ordinary Dividends, Income or (losses) from partnerships, Net rent and royalty income, Net business and farm income, Capital gain or (loss), Ordinary gains or (losses), Other income, Total income, Interest, Taxes, Fiduciary fees, Charitable deduction, Attorney, accountant and return preparer fees, Other deductions NOT subject to the 2% floor, Allowable miscellaneous itemized deductions subject to the 2% floor, Total (Add lines 10 through 16), Line 9 minus line 17, Income distribution deduction, Exemption (\$400 for an estate; trusts see Instructions), Total (Add lines 19 and 20), Taxable income of fiduciary (Line 18 minus line 21).

DECLARATION: I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS. Signature of fiduciary or officer representing fiduciary, Date, Print or type name of fiduciary or officer representing fiduciary, Title, May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 1 of the Instructions) Yes No This designation does not replace Form N-848, Power of Attorney.

Paid Preparer's Information: Preparer's signature, Print Preparer's Name, Firm's name (or yours, if self-employed), Address and ZIP Code, Date, Check if self-employed, Preparer's identification no., Federal E.I. No., Phone no.

Placement for Hawaii Vendor ID Number ID NO 12

11/16 inches from the top edge of the form

1/2 inch from the left edge of the form



Name as shown on return

Federal Employer Identification Number

DBT112

Schedule A — COMPUTATION OF CHARITABLE DEDUCTION (See Instructions for Schedule A) (Submit statement giving name and address of charitable organizations)

Table with 10 rows for Schedule A, including lines 1 through 7(c) for computation of charitable deduction.

Schedule B — COMPUTATION OF INCOME DISTRIBUTION DEDUCTION (See Instructions for Schedule B)

Table with 17 rows for Schedule B, including lines 1 through 17 for computation of income distribution deduction.

Schedule C is on the bottom of page 4.

Placement for Hawaii Vendor ID Number

ID NO 12

11/16 inches from the top edge of the form

ID NO 12

Placement for Hawaii Vendor ID Number



Name as shown on return

Federal Employer Identification Number

DBT113

1/2 inch from the left edge of the form

Schedule E - Nonrefundable Credits (Enter fiduciary's share only.)

Table with 14 rows of nonrefundable credits including Income tax paid to another state, Carryover of Energy Conservation Tax Credit, Enterprise Zone Tax Credit, etc.

Schedule F - Refundable Credits (Enter fiduciary's share only.)

Table with 10 rows of refundable credits including Fuel Tax Credit for Commercial Fishers, Motion Picture, Digital Media and Film Production Income Tax Credit, etc.

Schedule G - Tax Computation

Table with 14 rows of tax computation including Tax on amount on page 1, Total refundable credits from Schedule F, Difference - Line 1 minus line 2, etc.

