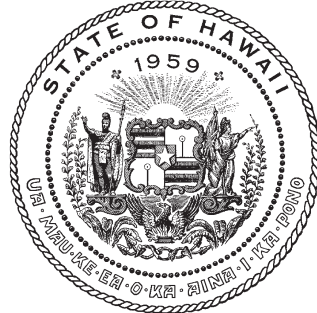


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



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

**General Information
and Key From Image Specifications
for
Form N-615 (Rev. 2011)**

Contact Information

Hawaii Department of Taxation
Technical Section
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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-615 (Rev. 2011)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form N-615. Form N-615 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-615 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 the top middle of the form and at least a 1/2 inch from the barcode on each page. Exact placement is not required. See 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:

1-3/16 inches 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.



JJT111

- The required barcode is JJT111:
- The barcode includes the form number code (JJ), type of form (T), form year (11), 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.

1-3/16 inches
from top edge of
the form

STATE OF HAWAII — DEPARTMENT OF TAXATION
**Computation of Tax for Children Under Age 14 Who
Have Investment Income of More than \$1,000**

2011



1/2 inch from
the left edge
of the form

JJT111

➤ See Separate Instructions

➤ Attach ONLY to the Child's Form N-11 or Form N-15

Child's name shown on return		Child's social security number
A Parent's name (first, initial, last) (Caution: See Instructions before completing)		B Parent's social security number
C Parent's filing status (check one): <input type="checkbox"/> Single, <input type="checkbox"/> Married filing jointly, <input type="checkbox"/> Married filing separately, <input type="checkbox"/> Head of household or <input type="checkbox"/> Qualifying widow(er)		
D Enter number of exemptions claimed on parent's return. (If the parent's filing status is married filing separately, see Instructions.) ➤		

Step 1 Figure child's net investment income

1	Enter the child's investment income. (See Instructions. If this amount is \$1,000 or less, stop here; do not file this form.)	1		
2	If the child DID NOT itemize deductions on Form N-11 or Form N-15, enter \$1,000. If the child ITEMIZED deductions, see Instructions.	2		
3	Line 1 minus line 2. Enter the result. (If zero or less, stop here; do not complete the rest of this form but ATTACH it to the child's return.)	3		
4	Enter the child's taxable income (from Form N-11, line 26 or Form N-15, line 42)	4		
5	Enter the smaller of line 3 or line 4. (If zero, stop here; do not complete the rest of this form but ATTACH it to the child's return.) ➤	5		

Step 2 Figure tentative tax based on the parent's tax rate

6	Enter the parent's taxable income (from Form N-11, line 26 or Form N-15, line 42). If zero or less, enter zero.	6		
7	Enter the total, if any, from Forms N-615, line 5, of ALL OTHER children of the parent listed above. (Do NOT include the amount on line 5 above.)	7		
8	Add the amounts on lines 5, 6, and 7. Enter the total.	8		
9	Tax on the amount on line 8 based on the parent's filing status. See Instructions. Check if from <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule, <input type="checkbox"/> Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, <input type="checkbox"/> Form N-168	9		
10	Enter the parent's tax (from Form N-11, line 27 or Form N-15, line 43). Do not include any tax from Form N-152 or Form N-814. Check if from <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule, <input type="checkbox"/> Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, <input type="checkbox"/> Form N-168	10		
11	Line 9 minus line 10. Enter the result. (If no amount is entered on line 7, enter the amount from line 11 on line 13 and go to Step 3 .)	11		
12a	Add the amounts on lines 5 and 7. Enter the total.	12a		
12b	Divide the amount on line 5 by the amount on line 12a. Enter the decimal (rounded to at least three places).	12b		
13	Multiply the amount on line 11 by the amount on line 12b. Enter the result. ➤	13		

Step 3 Figure child's tax — If the amounts on lines 4 and 5 are the same, enter -0- on line 15 and go to line 16.

14	Line 4 minus line 5. Enter the result	14		
15	Tax on the amount on line 14 based on the child's filing status. See Instructions. Check if from <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule, <input type="checkbox"/> Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, <input type="checkbox"/> Form N-168	15		
16	Add the amounts on lines 13 and 15. Enter the total.	16		
17	Tax on the amount on line 4 based on the child's filing status. See Instructions. Check if from <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule, <input type="checkbox"/> Capital Gains Tax Worksheet in the Instructions for Form N-11 or Form N-15, <input type="checkbox"/> Form N-168	17		
18	Enter the larger of line 16 or line 17 here and on the child's Form N-11, line 27 or Form N-15, line 43. (Whole dollars only) Be sure to indicate that tax from Form N-615 is included. ➤	18		00