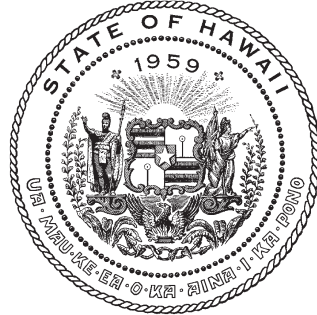


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



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

**General Information
and Key From Image Specifications
for
Form N-70NP (Rev. 2011)**

Contact Information

Hawaii Department of Taxation
Technical Section
Attn: Alexis Shiohira, Forms Coordinator
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Honolulu, Hawaii 96813

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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-70NP (Rev. 2011)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form N-70NP. Form N-70NP 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 upper case 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-70NP 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. See exhibits for placement.
- 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.

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

Page 2:

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 DYT111 for page 1:



DYT111

The required barcode is DYT112 for page 2:



DYT112

The barcode includes the form number code (DY), type of form (T), form year (11), and page number (1) or (2). 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 top edge of
the form

HAWAII—DEPARTMENT OF TAXATION
ORGANIZATION BUSINESS
INCOME TAX RETURN

THIS SPACE FOR DATE RECEIVED STAMP



For calendar year **2011**

or other taxable year beginning • _____, 2011
and ending • _____, 20____

1/2 inch from
the left edge
of the form

DYT111

AMENDED Return (Attach Schedule AMD) NOL Carryback

• PRINT OR TYPE	Dba or C/O	•A Federal Employer I.D. No.
	Address (number and street)	•B Unrelated business activity code(s)
	City or town, State and Postal/ZIP code. If this is a foreign address, see Instructions.	•C Hawaii Tax I.D. No.
		D This organization is a (check one): <input type="checkbox"/> Corporation <input type="checkbox"/> Charitable Trust

Taxable Income		Tax Computation		Total Income Tax	
ENTER APPROPRIATE AMOUNTS FROM FEDERAL FORM 990-T. <i>Note: The sum of lines 1 - 5 DO NOT equal line 6.</i>					
1	Gross receipts or sales	1●		00	
2	Returns and allowances	2●		00	
3	Cost of goods sold and/or operations	3●		00	
4	Capital gain net income (see Instructions)	4●		00	
5	Other income	5●		00	
6	Total unrelated trade or business income	6●		00	
7	Total deductions	7●		00	
8	Unrelated business taxable income	8		00	
9	Tax — From TAX COMPUTATION SCHEDULE on page 2, Part I, line 9	9●		00	
10	Tax — From TAX COMPUTATION SCHEDULE on page 2, Part II, line 14	10●		00	
11	Recapture of Capital Goods Excise Tax Credit from Form N-312, Part II (attach Form N-312)	11		00	
12	Recapture of Low-Income Housing Tax Credit from Form N-586, Part III (attach Form N-586)	12		00	
13	Recapture of High Technology Business Investment Tax Credit from Form N-318, Part III (attach Form N-318)	13		00	
14	Recapture of Tax Credit for Flood Victims from Form N-338 (attach Form N-338)	14		00	
15	Recapture of Important Agricultural Land Qualified Agricultural Cost Tax Credit (attach Form N-344)	15		00	
16	Total tax (add lines 9 or 10 and 11, 12, 13, 14 and 15)	16●		00	
17	Total refundable tax credits from Schedule CR, line 23	17●		00	
18	Line 16 minus line 17. If line 18 is zero or less, see Instructions.	18●		00	
19	Total nonrefundable credits from Schedule CR, line 14	19●		00	
20	Line 18 minus line 19	20●		00	
21	Credits and payments:				
	(a) 2010 overpayment credited to 2011	21(a)●		00	
	(b) Estimated tax payments	21(b)●		00	
	(c) Tax paid with automatic extension of time to file	21(c)●		00	
	(d) Total credits and payments (add lines 21(a) through 21(c))	21(d)●		00	
22	Estimated tax penalty (see Instructions). Check if Form N-220 is attached	22●		00	
23	TAX DUE — If the total of lines 20 and 22 is larger than line 21(d), enter AMOUNT OWED (see Instructions)	23●		00	
24	If line 21(d) is larger than the total of lines 20 and 22, enter amount OVERPAID (see Instructions)	24●		00	
25	(a) Enter the amount of line 24 you want Credited to 2012 estimated tax	25(a)●		00	
	(b) Enter the amount of line 24 you want Refunded to you (Line 24 minus line 25a)	25(b)●		00	
26	Amount paid (overpaid) on original return — AMENDED RETURN ONLY (See Instructions)	26		00	
27	BALANCE DUE (REFUND) with amended return (See Instructions)	27		00	

**ATTACH COPY OF
FEDERAL FORM
990-T**

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 true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title _____
 ★ May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 4 of the Instructions) Yes No
 This designation does not replace Form N-848, Power of Attorney.

Paid Preparer's Information	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's Tax ID No.
	Print Preparer's Name			
	Firm's name (or yours, if self-employed)			Federal E.I. No.
	Address and ZIP Code			Phone no.

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



11/16 inches from top edge of the form

1/2 inch from the left edge of the form

Name as shown on return

Federal Employer Identification Number

DYT112

COMPUTATION SCHEDULE

PART I — Organizations Taxable as CORPORATIONS (See Instructions for Tax Computation)

Table with 9 rows for tax computation. Rows include: 1. Enter the amount of unrelated business taxable income... 2. Enter the total of other deductions... 3. Difference — line 1 minus line 2... 4. Hawaii additions to income... 5. Sum of lines 3 and 4... 6. Enter the amount of taxable net capital gain... 7. Difference — line 5 minus line 6... 8. (a) Tax on net capital gain... (b) Tax on all other taxable income... (c) Total of lines 8(a) and 8(b)... (d) Using the rates listed on line 8(b)... 9. Total tax (enter lesser of amount on line 8(c) or 8(d))

Also, enter this amount on page 1, line 9.

PART II — TRUSTS Taxable at Trust Rates (See Instructions for Tax Computation)

Table with 14 rows for trust tax computation. Rows include: 1. Unrelated business taxable income... 2. Enter the total of other deductions... 3. Difference — line 1 minus line 2... 4. Hawaii additions to income... 5. Sum of lines 3 and 4... 6. Net capital gain taxable to the trust... 7. Difference — line 5 minus line 6... 8. Enter the greater of line 7 or \$20,000... 9. Tax on amount on line 8... 10. Difference — line 3 minus line 7... 11. Multiply the amount on line 10 by 7.25%... 12. Tax. Add lines 9 and 11... 13. Tax on amount on line 5 above... 14. Enter the lesser of line 12 or line 13 here and on page 1, line 10

TRUST TAX RATES FOR PERIODS AFTER 12/31/01

Table with 2 columns: 'If the taxable income is:' and 'The tax shall be:'. Rows include: Not over \$2,000 (1.4%), Over \$2,000 but not over \$4,000 (\$28.00 plus 3.20%), Over \$4,000 but not over \$8,000 (\$92.00 plus 5.50%), Over \$8,000 but not over \$12,000 (\$312.00 plus 6.40%), Over \$12,000 but not over \$16,000 (\$568.00 plus 6.80%), Over \$16,000 but not over \$20,000 (\$840.00 plus 7.20%), Over \$20,000 but not over \$30,000 (\$1,128.00 plus 7.60%), Over \$30,000 but not over \$40,000 (\$1,888.00 plus 7.90%), Over \$40,000 (\$2,678.00 plus 8.25%)

Placement for Hawaii Vendor ID Number

ID NO 12