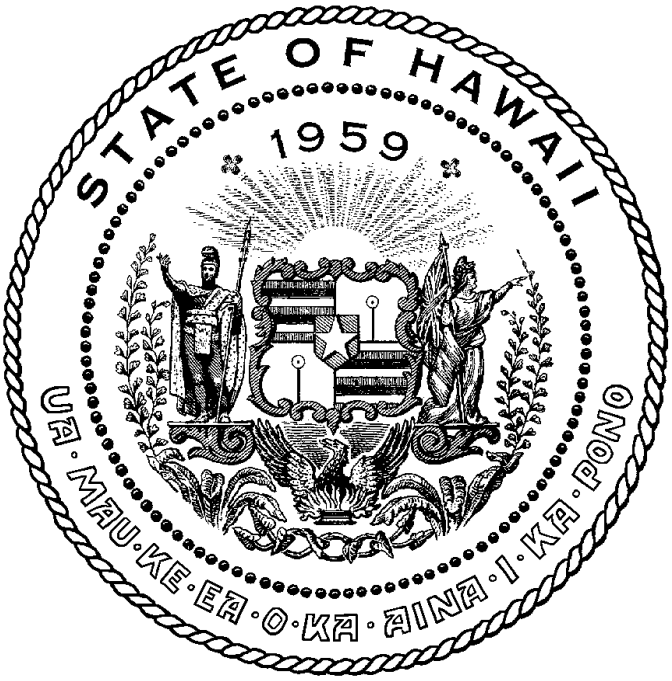
Publication EF-1
(Revised November 10, 2003)



State of Hawaii
Department of Taxation

Joint Electronic Filing Program with the Internal Revenue Service

File Specifications and Record Layouts for Individual Income Tax Returns

Tax Year 2003

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1. Introduction

The State of Hawaii offers electronic filing of individual income tax returns through an Internal Revenue Service (IRS) program that allows electronic filing of both the federal and state tax returns. Any tax practitioner or other professional interested in electronic filing of Hawaii individual income tax returns must be a participant in the federal e-file program.

The material in this publication will provide software developers and transmitters the necessary information for capturing and formatting Hawaii income tax return data. The file specifications and record layouts are in Section 17 of this publication.

Practitioners and transmitters of Hawaii electronic returns can refer to the Handbook for Electronic Filers of Hawaii Individual Income Tax Returns for procedures to file the federal and state return together. The Handbook for Electronic Filers of Hawaii Individual Income Tax Returns will be at http://www.state.hi.us/tax/ebiz/02pubef2.pdf by the time IRS begins accepting live returns.

Changes for tax year 2003:

Refunds: Direct deposit is available
Generic Record: General Income Credit is not available for Tax Year 2003. Line references changed in Fields 0310, 0315 and 0535 to end of record.
Home Service Center: Philadelphia campus
Hawaii Acknowledgment: Inserted text recommended by StAck for states.

Same as last year:

No decedent returns
No foreign addresses on returns
No 'state-only' returns

October 10 Note: Record layouts for forms N-158, N-210 and N-615 have not been changed. Those forms have **NOT** been reviewed for 2003, so these layouts are preliminary. Record layouts for W-2, 1099G, and 1099R are based on 2003 IRS draft layouts. The W-2G record layout is based on the IRS 2003 final form.

October 21:

Final Hawaii record layouts are:
N-11
Schedule X
N-210
N-615

Final IRS record layouts are:
W-2G

Section 19 Reject Codes – Added a note on the potential cause for rejects.

October 30

Final Hawaii record layout:
N-158

November 10

Rescind changes to W-2 according to latest IRS specification. Changes to lines 15-20 are not marked; they are simply deleted.

2. Electronic Filing Coordinator Information

Coordinator: Susan Adamson
E-mail address: efile@tax.state.hi.us
Tax.Efile@hawaii.gov from December 1, 2003
Phone number: (808) 587-1692
Address: State of Hawaii Department of Taxation
P.O. Box 259
Honolulu, HI 96809-0259
Attn: Electronic Filing Coordinator

3. Qualification Procedure

Hawaii will automatically accept all Electronic Return Originators (ERO) and transmitters located in Hawaii and all transmitters accepted by the IRS to submit returns to the Philadelphia Service Center. Software developers must submit an intent to provide software for the Hawaii e-file program to the Electronic Filing Coordinator and must pass Hawaii testing for e-file returns.

Electronic filers not located in the State of Hawaii who wish to submit Hawaii e-file returns, must provide the Electronic Filing Coordinator a copy of IRS Form 8633, *Application to Participate in the IRS e-file Program*, to be accepted into the Hawaii electronic filing or e-file program.

4. Criteria for Taxpayer Participation

The following forms may be filed electronically for tax year 2003:

1. Form N-11, *Individual Income Tax Return Resident Filing Federal Return*
2. Schedule X, *Tax Credits for Hawaii Residents*
3. W-2, *Wage and Tax Statement*
4. N-158, *Investment Interest Expense Deduction*

5. N-210, *Underpayment of Estimated Tax by Individuals, Estates, and Trusts*
6. N-615, *Computation of Tax for Children Under Age 14 Who Have Investment Income of More than $1,000*
7. W-2G, *Certain Gambling Winnings*
8. 1099R, *Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, etc*.
9. 1099G, *Certain Government and Qualified State Tuition Program Payments*

All exclusions from federal electronic filing also apply to Hawaii. Below are two of them. A complete list is in IRS Publication 1345*, Handbook for Electronic Filers of Individual Income Tax Returns*.

1. Amended returns.
2. Prior year returns.
3. Tax returns for decedents.

Additionally, Hawaii will not accept electronic filing for any of the following:

1. "State-Only" returns
2. Returns with foreign addresses
3. Returns other than the N-11
4. N-11 returns with an attachment other than those allowed
5. Non-calendar year filers
6. Returns without valid Social Security Numbers
7. A return attempting to correct a paper return that was filed
8. Final Hawaii tax return of the taxpayer
9. Any return that is not the first return for the tax year
10. Returns with a Schedule X that exceed certain limits for the various credits:
    - More than 8 regular exemptions and 4 children receiving DHS assistance for the Low Income Refundable Tax Credit,
    - More than one rental unit for the Low Income Household Renter's Credit, or
    - More than two providers for the Credit for Child and Dependent Care Expenses.

5. Calendar

Hawaii is accepting electronically filed returns for the 2003 tax year on the same schedule as the IRS.

- Begin Hawaii and IRS Acceptance Testing November 17, 2003

  Software Developers must complete IRS testing before getting final approval from Hawaii.

- Hawaii begins to accept live returns — January 16, 2004
- Last day for timely filed live returns — April 21, 2004
- Last day for electronically filed returns — October 20, 2004

Note: These dates may be subject to change at any time.

Please see Section 16, Testing Procedure for more information on acceptance of software.

6. Signature and W-2 Requirements

There is no state equivalent of the IRS Form 8453, *U.S. Individual Income Tax Declaration for an IRS e-file Return*. It is not needed because the act of electronically filing constitutes the taxpayer's signature. However, the taxpayer must be informed of this by printing the declaration as part of the taxpayer's return. The declaration is provided in Section 11 General Software Requirements. Additionally, hard copies of W-2's should not be sent to the Department of Taxation when filing electronically.

7. Balance Due Returns

Hawaii will not accept any electronic payment methods. Checks should be made payable to "Hawaii State Tax Collector" and mailed to the taxpayer's filing district with Form N-200V, *Individual Income Tax Payment Voucher*. Each ERO is responsible for giving the taxpayer Form N-200V and for instructing the taxpayer to submit the payment and voucher to their respective district by April 20, 2004.

Taxpayers should be informed that if payment is made after that date, it may be late and a penalty may apply. In addition, they should be advised not to include the return or a copy of the return with the payment.

8. Refunds

Hawaii will be supporting direct deposit of refunds. Refund anticipation loans are neither supported nor prohibited. Taxpayers may request the refund check be direct deposited to their account, mailed to them, or may choose to credit all or a portion of it to the next year. If there is a problem with the refund, the taxpayer will be notified of any discrepancy.

9. Electronic Filing Program Publications & Forms

Participants must follow the IRS requirements, standards, policies and procedures in the following:

IRS PUBLICATION or FORM	TITLE
Publication 1345	Handbook for Electronic Return Originators of Individual Income Tax Returns
Publication 1345A	Filing Season Supplement for Electronic Return Originators
Publication 1346	Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns
Publication 1436	Test Package for Electronic Filers of Individual Income Tax Returns
Form 8453	U.S. Individual Income Tax Declaration for an IRS e-file Return
Form 8633	Application to Participate in the IRS e-file Program
Form 9325	Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Participants must follow State of Hawaii requirements, standards, policies and procedures in the following:

STATE PUBLICATION	TITLE
Publication EF-1	File Specifications and Record Layouts for Individual Income Tax Returns
Publication EF-2	Handbook for Electronic Filers of Hawaii Individual Income Tax Returns
Publication EF-3	Test Package for Electronic Filers of Individual Income Tax Returns

10. Hawaii Acknowledgement

Hawaii will acknowledge the receipt of each return from the IRS State Retrieval Subsystem and post acknowledgements for retrieval by transmitters. The acknowledgement will indicate whether the return has been rejected or accepted for further processing into the Department of Taxation's computer system. An IRS acknowledgement refers only to the federal return; the state acknowledgement refers to the state return.

Hawaii will be using the State Acknowledgement System (StAck). StAck operates as a third-party value added network for the distribution of state acknowledgements. StAck will provide a secure electronic mailbox service, accessed by a toll-free number, to receive the state's electronic acknowledgement records generated by the Federal/State Electronic Filing program and distribute the acknowledgements to the appropriate transmitter mailbox.

The service provider for StAck requires all transmitters to register and establish a mailbox before downloading state acknowledgements. A nominal fee will be charged for use of StAck. Other conventional communications software may be needed to make the initial connection unless the tax software provides these capabilities.

In the case of transmitters who transmit for EROs and preparers, transmitters must notify them at the time of receipt of the Hawaii acknowledgement. Transmitters are encouraged to regularly inquire with StAck on the status of transmitted returns.

An acknowledgement indicates the return has been received. It will also indicate whether it has been accepted for processing into the Hawaii system. **Any rejected electronic return must be filed on paper.**

Hawaii currently used the StAck provided by Drake Software. Depending upon the services provided by each software developer we suggest that developers incorporate the following instructions under either Option 1 or Option 2 as appropriate within their software documentation to their customers.

OPTION 1 - Customers are required to establish an account with Drake
In 1999, a new service provider was selected to support the centralized state acknowledgment system. Since you are required to directly access the centralized state acknowledgment system (StAck) to retrieve your state acknowledgment you are required to register with the new service provider.

HOW TO REGISTER -
You can call the Centralized State Acknowledgment System (StAck) Help Desk at 828-349-5750 to request an application (or you can use the enclosed Centralized State Acknowledgment System (StAck) Transmitter Profile). Then mail it (or fax it to 828-349-5745). You may also register with the new service provider through www.state-ack.net).

OPTION 2 - A Third-Party Service Provider Will Retrieve State Acknowledgments On Their Behalf From Drake
In 1999 a new service provider was selected to support the Centralized State Acknowledgment System (StAck). Since your state acknowledgments will be retrieved on your behalf, you will not be required to register with the new service provider. You should refer to the instructions provided in your software documentation for information on accessing your state acknowledgments.

The Acknowledgement Record Layout can be found in Section 18 of this publication.

11. General Software Requirements

In addition to preparing a return in the format specified in Section 17, File Specifications and Record Layout, software used to prepare Hawaii returns electronically must:

1. Pass federal testing as specified in IRS, Publication 1436, *Test Package for Electronic Filers of Individual Income Tax Returns*.
2. Pass state testing as specified in the Hawaii *Test Package for Electronic Filers of Individual Income Tax Returns*, Publication EF-3.
3. Be able to print multiple copies of a tax return.
4. Produce complete tax returns on paper for the taxpayer's copy. The N-11 return, pages 1 and 2, generated by the software needs to be approved by the Department of Taxation. Please send a hard copy of blank forms to the address below:

   State of Hawaii
   Department of Taxation
   P. O. Box 259
   Honolulu, HI 96809-0259
   Attn: Technical Section

   If another company creates the form and that company has the Department of Taxation's approval, that approval is all that is needed. For questions regarding approval, please call (808) 587-1577 or e-mail to Technical_Section@tax.state.hi.us.
5. Print the following taxpayer declaration as part of the taxpayer's copy of the return: "I understand and accept, pursuant to section 231-8.5, HRS, that filing this return electronically constitutes my signature to the return having the same validity and consequences as the actual signing of the return".

   The following statement may be printed above the taxpayer declaration: "The State of Hawaii, Department of Taxation, requires that the following acknowledgment be part of the electronic return:"

6. Print payment voucher, Form N-200V, if there is a balance due. If the taxpayer has no residence in Hawaii, the taxpayer should remit the payment to the Oahu District Office.
7. Produce the correct electronic format for filing with the federal return to the IRS Philadelphia Service Center. Transmission should be done to Austin Service Center, but Hawaii's home service center is Philadelphia.
8. Provide data validation and error checking to allow for complete and valid return information as stated in Sections 12 and 17 of this publication.

Allow only one Hawaii return and each attachment per taxpayer per year. The number of W-2's, W-2G's, 1099G's and 1099R's allowed is the same as the IRS.

12. Reject Criteria

Hawaii returns will be rejected under the following conditions:

- The return is indicated as a 'state-only' return.
- A numeric field contains non-numeric characters.
- A date is in the wrong format.
- The primary last name or address is missing.
- The taxpayer's address is foreign.
- The spouse death date is after the filing date for Qualifying Widow(er) filing status.
- The state abbreviation code is invalid.
- A zip code is present, but the city and/or state is missing.
- The filing status code is invalid.
- There is invalid Header information in the generic or unformatted records.

A list of Reject Codes can be found in Section 19 of this publication.

13. Software Edits for Form N-11

Most required edits for various fields are listed in the "Comments" column of the record layout in Section 17 of this publication. The following is additional information regarding edits for specific fields.

If the total itemized deductions are greater than $100,000 ($50,000 for married filing separately) the itemized deductions may be limited. A worksheet to figure any limitation is provided below.

Form N-11 – Total Itemized Deductions Worksheet		
Instruction	Line	Value
Add the amounts on Form N-11, lines 20A to 20f	1	
Add the amounts on Form N-11, lines 20a and 20e, any gambling losses included on line 20f, and the amount of investment interest	2	
Line 1 minus line 2 (if the result is zero or less, **STOP HERE**; enter the amount from line 1 above on Form N-11, line 21)	3	
Multiply line 3 above by 80% (.80)	4	
Enter the amount from Form N-11, line 19	5	
Enter $100,000 ($50,000 if married filing separately)	6	
Line 5 minus line 6. (If the result is zero or less,	7	

STOP HERE; enter the amount from line 1 above on Form N-11, line 21.)		
Multiply line 7 by 3% (.03)	8	
Compare the amounts on lines 4 and 8 above. Enter the SMALLER of the two amounts here.	9	
Total itemized deductions. Line 1 minus line 9. Enter the result here and on Form N-11, line 21.	10	

A. The table below defines the Standard Deduction in the Signed Numeric Section of the Generic Record for Form N-11. It is for taxpayers who do not itemize their deductions and cannot be claimed as a dependent by another person.

Table for Standard Deduction Values – Line 21	
If the filing status is:	The standard deduction is:
Single	$1,500
Married Filing Jointly	1,900
Married Filing Separately	950
Head of Household	1,650
Qualifying Widow(er)	1,900

If the taxpayer can be claimed as a dependent and does not itemize deductions, the Standard Deduction is limited to the greater of $500 or earned income up to the full standard deduction for the filing status. The method to calculate the Standard Deduction is the same as the federal.

B. The table below lists the exemption amount for disabled persons. A disabled person is one who qualifies as blind, deaf or totally disabled. The exemption is in lieu of the regular exemption of $1,040. If claimed, the additional exemptions for children or other dependents, or for being 65 or older are not allowed.

Table for Exemption Amount for Disabled Taxpayers – Line 23	
Situation:	Amount:
One individual (any filing status)	$ 7,000
Husband and Wife (non-disabled spouse under 65)	8,040
Husband and Wife (non-disabled spouse 65 or over)	9,080
Husband and Wife (both disabled)	14,000

C. The field for "Taxes Withheld" must be at least equal to the sum of Hawaii withholding on all W-2, W-2G, 1099R and 1099G submitted. Electronic filing is allowed when Hawaii withholding is reported on other forms as long as the other forms are not required attachments to the N-11.

14. Software Edits for Schedule X

Most required edits for various fields are listed in the "Comments" column of record layout in Section 17 of this publication. The following is additional information regarding edits for specific fields.

A. The table below lists the values for "Credit Amount" in Schedule X.

Table for Low Income Refundable Tax Credit - Line 7 (Field 190)	
If "Total AGI" is:	Then "Credit Amount" is:
Under $10,000	$35
$10,000 under $15,000	25
$15,000 to $20,000	10
Over $20,000	0

B. The table below lists the valid decimal amount values for the Child and Dependent Care Credit.

Table for Child and Dependent Care Credit Line 22 (Field 525)	
If "Hawaii AGI 3"is:	Then "Decimal Amount" is:
Under $22,001	25
22,001 – 24,000	24
24,001 – 26,000	23
26,001 – 28,000	22
28,001 – 30,000	21
30,001 – 32,000	20
32,001 – 34,000	19
34,001 – 36,000	18
36,001 – 38,000	17
38,001 – 40,000	16
40,001 and over	15

15. Software Edits for Federal Forms

There are no edits on fields from federal forms.

16. Testing Procedure

Hawaii requires all software developers to test with the Department of Taxation. To facilitate testing, the Department of Taxation will generate test cases based on the IRS Participant Acceptance test examples. The social security numbers and addresses will be altered and Hawaii specifics added. The test package will detail the conditions and acceptance procedures. The Department of Taxation will notify the software developer as soon as possible of acceptance. A hard copy of acceptance will also be mailed upon request.

Consult the Hawaii *Test Package for Electronic Filers of Individual Income Tax Returns*, Publication EF-3, for more details and information. Please notify the Electronic Filing Coordinator when test returns are being sent.

17. File Specifications and Record Layouts

Summary of Changes to Record Layout for 2003

Changes to the record layouts in this handbook, relative to the previous year's handbook, have been denoted by a number placed in the last column of the record layout. "1" signifies the first revisions published on October 10, 2003, "2" signifies the second revision, etc. "F" signifies final revisions. If there is no number in the column, the field remains the same as last year.

Generic Record

- Hawaii will not be accepting state-only returns or returns with a foreign address
- Added: Fields for Direct Deposit
  - Lines 43 b, c and d

- Deleted: Field 0530, used to be General Income Credit. That credit is not available for Tax Year 2003. Line references to N-11 changed from Field 535 to end of record.

Unformatted Record

Hawaii will accept 1099G forms electronically with the N-11 return even though the IRS is not allowing 1099Gs to be filed electronically for Tax Year 2003.

Within the State packet, there are two types of electronic records, a "generic" record and "unformatted" records. The generic record is formatted according to IRS standards, and is used to define Hawaii income tax forms. Form N-11 will be defined in the generic record. All other forms will be defined in the unformatted record. The W-2, W-2G, and 1099R information contained in the unformatted record should be a duplicate of the federal information.

Alphanumeric fields should be left blank if there is no entry.

17.1 Generic State Record

Header Section. Return identification information and the Federal Declaration Control Number (DCN) assigned to the federal return.

State Direct Deposit Section. This section provides direct deposit information. Direct deposit of refunds is available for tax year 2003 returns.

Participant Section. Hawaii uses this section of the record to capture Hawaii return preparer information.

Entity Section. This section provides name and address information of the taxpayer. Special characters allowed by the IRS are acceptable.

Consistency Section. Hawaii does not use the Consistency Section.

Alphanumeric Section. The generic record provides five fields, each 80 characters in length, for States to define additional data fields. Hawaii uses all generic record fields for capturing form information. The record layout shows (for each field used) how the 80 character fields are broken down into individual data fields.

Signed Numeric Section. This section contains fields, each 12 characters in length, for storing money fields. All amounts are whole dollars only. **Negative numbers are not allowed unless specifically stated.** Negative numbers should be formatted per IRS specifications.

17.2 Unformatted State Records

Hawaii uses the Unformatted State Record to capture other state and federal forms. The order of the forms should be:

Hawaii Schedule X, *Tax Credits for Hawaii Residents*
Hawaii N-158, *Investment Interest Expense Deduction*
Hawaii N-210, *Underpayment of Estimated Tax by Individuals, Estates, and Trusts*
Hawaii N-615 *Computation of Tax for Children Under Age 14 Who Have Investment Income of More than $1,000*
Federal 1099G, *Certain Government and Qualified State Tuition Program Payments*

Federal W-2, *Wage and Tax Statement*
Federal W-2G, *Certain Gambling Winnings*
Federal 1099R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*

The return cannot be electronically filed when all of these forms cannot fit on nine unformatted records.

Do not split forms across unformatted records. If a form will continue onto another unformatted record, the entire form should be placed on the next record.

All forms except for the N-11 should be transmitted in variable file format using the following substitution characters.

IRS Character	Substitution Character	ASCII Hex	EBCDIC Hex
****	!!!!	21212121	5A5A5A5A
[	{	7B	C0
]	}	7D	D0
#	$	24	5B

Header Section. Return identification information and the Federal DCN assigned to the federal return.

Schedule X Information. This section contains information on the Hawaii Schedule X. Part III is the calculation for the Child and Dependent Care Expenses credit. Do not substitute federal form 2441, *Child and Dependent Care Expenses*.

Form N-158 Information. Do not substitute federal form 4952, *Investment Interest Expense Deduction*. The calculation of the investment interest expense in Part I, line 1 for Hawaii can be different from the IRS.

Form N-210 Information. Do not substitute federal form 2210, U*nderpayment of Estimated Tax by Individuals, Estates, and Trusts*. All calculations use Hawaii information, not federal.

Form N-615 Information. Do not substitute federal form 8615, *Tax for Children Under Age 14 Who Have Investment Income of More than $1,400*. Hawaii requires a few more fields and calculations use Hawaii information.

1099G Information. This section allows for input of certain fields on the 1099G form. An acceptable 1099G must have an entry for Hawaii withholding. A 1099G without Hawaii withholding is not needed for electronic filing. Up to 10 acceptable 1099G can be electronically filed. The IRS does not allow this form to be electronically filed.

W-2 Information. This section contains all information found on the federal W-2.

W-2G Information. This section contains all information found on the federal W-2G.

1099R Information. This section contains all information found on the federal 1099R.

17.3 Formatting Rules

Alpha A-Z
Use upper case alpha characters only. For Literal Values - Enter the exact character string from the comments section in Column 6.

Numerics
Values 0-9, right-justified, zero-filled

Money Fields
Enter whole dollar amounts (do not enter cents)

Fixed format: 12 characters, right-justified with leading zeros; the right-most position is reserved for the sign. A blank ( ) indicates a gain and a minus (-) indicates a loss. For example, negative $45 would be "00000000045-".

Non-significant – zero-fill the field, reserving the right-most position for the sign.

Dates
M=month, D=day, Y=year. Format is YYYYMMDD. If date is unknown or covers various dates, enter zeros.

Character Sets – Entries Not Allowed
Apostrophe (')
Single quote (')
Double quote (")

17.4 Record Layout Description

The layout consists of six columns:

<u>Column 1 – Field Number</u>
The field number refers to the IRS field number as specified in IRS publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns*. Blank field numbers indicate that the preceding field was redefined**.**

<u>Column 2 – Form Line Number</u>
The line number refers to the corresponding lines on the 2003 Form N-11, Schedule X, N-158, N-210 and N-615.

Column 3 – Identification
Identification refers to the field name.

Column 4 – Length
Length refers to the length of the field in computer bytes. IRS recommendations and current system field lengths were used to determine field lengths.

Column 5 – Description
Description refers to data format of the corresponding fields. "AN" indicates that a field can be formatted as an alphanumeric and "N" indicates that a field can be formatted as numeric. Blanks and zeroes are not considered to be equal. IRS recommendations and current system values determined the field values for some of the fields.

Column 6 – Comments
Comments are used to define values and further describe a field. If a field is required, it is indicated in the Comments column. Comments are also used to describe given values.

Column 7 – Change indicator
All material changes to the record layout, as compared to last year's handbook, are denoted by a number placed in this column. "1" signifies the first revision, "2" signifies the second revision, and so on.

17.5 Sample of Forms

See the Appendix for a sample of the forms.

[This page intentionally left blank.]

Generic Record – Form N-11

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
HEADER SECTION						
		Byte Count	4	N	Required Value “2496” fixed; “nnnn” variable	
		Start of Record Sentinel	4	A	Required Value “****”	
0000		Record Id Type	6	A	Required Value “ST ”	
0001		Form Number	6	AN	Required Value “0001 ”	
0002		Page Number	5	AN	Required Value “PG01 ”	
0003		Taxpayer Identification Number	9	N	Primary SSN	
0004		Filler	1	A	Blank	
0005		Form/Schedule Number	7	N	Required Value “0000001”	
0010		State Code	2	A	Value must = “HI”	
0011		City Code	2	A	Reserved for future use.	
0019		State only indicator	2	A	"SO" or Blank Disqualify from e-file if "SO"	
0020		Declaration Control Number	14	N	Unique number assigned to each return by filer	
		a. First Two Positions	2	N	Value Always “00”	
		b. EFIN of Originator	6	N	ID number of the ERO	
		c. Batch Number	3	N	Required (000-999)	
		d. Serial Number	2	N	Required (00-99)	
		e. Year Digit	1		Single digit indicating the filing year of the return Value “4” for 2004	1
0023		Return Sequence Number	16	N	Required	
		a. ETIN of Transmitter	5	N	Must equal RSN	
		b. Transmitter Use Field	2	N	Required In 1040, A or EZ	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		c. Julian Date of Transmission	3	N	Day file was transmitted to the IRS (001-366)	
		d. Transmitter Sequence Number	2	N	Required (01-99)	
		e. Sequence Number of Return	4	N	Required (0001-9999)	
STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION						
0024		Direct Deposit/Debit Indicator	1	N	1=Direct Deposit 2=If Direct Debit Should be '1' since Hawaii accepts only Direct Deposit	1
0025		Reserved-RTN-Flag	1	N	Blank, not used in Hawaii	
0030		State-Routing Transit	9	N		1
0032		State-Rtn-Indicator (IRS Use Only)	1	N	0=No State TRN Present 1=State RTN found on FOMF 2=State RTN not found on FOMF	1
0035		State-Deposit Acct No	17	AN	Blank if no State DD	1
0040		State-Checking Acct	1	AN	"X" or blank Note: This field and Field 0048 cannot both be "X".	1
0048		State-Savings-Acct	1	AN	"X" or blank	1
INDICATOR						
0049		On-Line-State-Return	1	A	Value “O” =online Else blank	
PARTICIPANT SECTION						
0050		State Numeric Area	27	N		
		a. Preparer SSN/Preparer TIN	9	AN	This should be blank if there is no paid preparer.	
		b. Preparer FEIN	9	N		
		c. Preparer ZIP	5	N	If applicable, left justified	
		d. Preparer ZIP+4	4	N		
0052		State Alphanumeric Area	93	AN		
		a. Mailbox ID	5	AN	No restrictions	
		b. Preparer Firm Name	35	AN		
		c. Preparer Address	30	AN		
		d. Preparer City	20	AN		
		e. Preparer State	2	A		

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		f. Preparer Self-Empl Ind	1	AN	X or blank	
ENTITY SECTION						
0055		Spouse's SSN	9	N	Required Entry if Hawaii Filing Status = MFJ or MFS	
0060		Name Line 1	35	AN		
		a. Primary Last Name	32	AN	Required Hyphens are allowed	
		b. Primary suffix	3	AN		
0065		Name Line 2	35	AN		
		a. Secondary Last Name	32	AN	Required if Hawaii Filing Status = MFJ Hyphens are allowed	
		b. Secondary suffix	3	AN		
0070		Name Line 3	35	AN		
		a. Primary First Name	16	AN	Hyphens are allowed	
		b. Primary Middle Init	1	AN		
		c. Secondary First Name	16	AN	Required if Hawaii Filing Status = MFJ Hyphens are allowed	
		d. Secondary Middle Init	1	AN		
		e. Filler	1	AN	Blank	
0075		Address Line 1	35	AN	Required, else reject	
0077		Foreign Street Address	35	AN	If applicable, disqualify from e-file	
0080		Address Line 2	35	AN	In care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent.	
0085		City	22	A	Required Abbreviations not allowed	
0087		Foreign City State or Province	35	AN	If applicable, disqualify from e-file	
0090		City Code	5	AN	Blank, not used in Hawaii	
0095		State Abbreviation	2	A	Required	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
					State abbreviation must be standard postal code.	
0098		Foreign Country	22	A	If applicable, disqualify from e-file	
0100		ZIP Code	12	N	Required	
		a. ZIP	5	N	Left justified	
		b. ZIP+4	4	N		
		c. Filler	3	AN	Blank	
0105		County	20	A	Blank, not used in Hawaii	
0110		County Code	5	N	Blank, not used in Hawaii	
0115		Telephone Number	12	AN		
CONSISTENCY SECTION						
0150		Federal Filing Status	1	N	No entry	
0155		Total Federal Exemptions	2	N	No entry	
0160		Wages, Salaries, Tips	12	N	No entry	
0165		Taxable interest	12	N	No entry	
0170		Tax Exempt Interest	12	N	No entry	
0175		Dividends	12	N	No entry	
0180		State Refund	12	N	No entry	
0185		Taxable Social Sec Benefits	12	N	No entry	
0190		Keogh Plan and SEP Deductions	12	N	No entry	
0195		Adjusted Gross Income	12	N	No entry	
0200		Standard/Itemized Deductions	12	N	No entry	
0205		Earned Income Credit	12	N	No entry	
ALPHANUMERIC SECTION						
0300		Alphanumeric Field 1	80	AN		
		a. Software Developer Code	10	AN	ID number of Software Developer	
		b. Paid Preparer Name	31	AN		
		c. Preparer Phone Number	10	AN		
		d. Non-Paid Preparer	13	AN		
		e. Preparer State EIN	16	AN		
0305		Alphanumeric Field 2	80	AN		
		a. Filing District	1	A	Required, else reject	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		Code			Must be: “O” for Oahu “M” for Maui “H” for Hawaii “K” for Kauai The District is determined by the location (island) which the taxpayer files his return; it is not dependent on his current address. This information needs to come directly from the taxpayer; it is not on the N-11 form.	
		b. Check Box – Filing for first time or if address changed	1	AN	X or blank “X” indicates the taxpayer is filing an individual Hawaii return for the first time or has changed his address from the last time a return was filed.	
		c. Taxpayer Occupation	18	AN		
		d. Spouse Occupation	18	AN		
	1-5	e. Hawaii Filing Status	1	N	Required Entry must be one of the following: 1 = Single (S) 2 = Married Filing Joint (MFJ) 3 = Married Filing Separate (MFS) 4 = Head of Household (HH) 5 = Qualifying Widow(er) (QW) Should match Federal filing status if married. Exception: can be MFJ for Hawaii as long as both spouses are filing Federal returns. If MFS for Hawaii and MFJ for	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
					Federal should use Form N-12.	
	4	f. Child Name, Head of Household	25	AN	Required Entry if Hawaii Filing Status = HH and child not a dependent	
	6b	Check box for spouse	1	AN	X or Blank Check instructions if spouse meets requirements	
		Filler	15		Blank	
0310		Alphanumeric Field 3	80	AN		
	3	a1. Spouse Last Name	20	AN	Required Entry if Hawaii Filing Status = MFS	
	3	a2. Spouse First Name	10	AN	Required Entry if Hawaii Filing Status = MFS	
	3	a3. Spouse Middle Initial	1	AN		
	5	b. Year Spouse Died	4	N	Required Entry if Hawaii Filing Status = QW Cannot be greater than transmission date, else will reject Cannot be more than 2 years prior to the tax year. For example, must be 2001or 2002 for tax year 2003.	
	6a	c. Exemption – Taxpayer	1	AN	X or blank Should be blank only if Dependent Flag (line 19.5) is "X"	
	6a	d. Exemption – Taxpayer Age 65 or over	1	AN	X or blank	
	6b	e. Exemption – Spouse	1	AN	X or blank If Hawaii Filing Status = MFS, can take spousal exemption if spouse is not filing a Hawaii return, had no income and was not the dependent of someone else. This should be "X" if Hawaii filing Status = MFJ; spouse should be entitled to an exemption.	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
	6b	f. Exemption – Spouse Age 65 or over	1	AN	X or blank	
	6a/b	g. Exemptions – Taxpayer and Spouse	1	N	Total number of "X"s in lines 6a and 6b	
	6c	h. Number of Dependent Children	2	N	Required Entry if Hawaii Filing Status = QW or HOH (where qualifying person is the taxpayer/spouse's dependent).	
	6d	i. Number of Other Dependents	2	N		
	6e	j. Total Number of Exemptions	2	N	Must equal total number of "X"s in lines 6a, 6b, 6c and 6d	
	19.5	k. Dependent Flag	1	AN	X or blank	
	23	l. Taxpayer Disabled	1	AN	X or blank	
	23	m. Spouse Disabled	1	AN	X or blank	
	26	n. Check Box-Tax Table	1	AN	X or blank	
	26	o. Check Box-Rate Schedule	1	AN	X or blank	
	26	p. Check Box-Form N-168	1	AN	If applicable, disqualify from e-file	
	26	q. Check Box-Form N-615	1	AN	X or blank	
	26	r. Check Box-Capital Gains worksheet	1	AN	X or blank	
	26	s. Check Box-Separate Tax	1	AN	X or blank	
	33	t. DHS Exemptions	2	N		
	45	u. Check box – Form N-210 attached	1	AN	X or blank	1
	46	v. Do not send forms	1	AN	X or blank	1
	47	w. Schedule C Flag	1	AN	X or blank	1
	47	x. Schedule C GE ID Number	8	AN		1
	47	y. Schedule C Activity	12	AN	Special characters are allowed	1
0315		Alphanumeric Field 4	80	AN		
	47	a. Schedule C Product	10	AN	Special characters are allowed	1
	48	b. Schedule E Flag	1	AN	X or blank	1

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
	48	c. Schedule E GE ID Number	8	AN		1
	49	d. Schedule F Flag	1	AN	X or blank	1
	49	e. Schedule F GE ID Number	8	AN		1
	49	f. Schedule F Activity	12	AN	Special characters are allowed	1
	49	g. Schedule F Product	10	AN	Special characters are allowed	F
	50	h. High technology business	1	AN	X or blank	1
	50	i. Proceeds	6	N		1
	50.5	j. Election Campaign – Taxpayer	1	A	X or blank	1
	50.5	k. Election Campaign – Spouse	1	A	X or blank Available only if Hawaii Filing Status = MFJ	1
	42	l. Check box for Hawaii schools - primary	1	AN	X or blank	1
	42	m. Check box for Hawaii schools - spouse	1	AN	X or blank	1
		Filler	19		Blank	
0320		Alphanumeric Field 5	80	AN		
		a. Designee name	25	AN		
		b. Designee phone number	10	N		
		c. Designee identification number	9	AN	SSN or PTIN	
		Paid preparer's info-date	8	DT	YYYYMMDD	
		Filler	28		Blank	
SIGNED NUMERIC SECTION						
0350	7	Federal AGI	12	N	Can be negative	
0355	8	Wage Difference	12	N	Cannot be negative	
0360	9	Out-of-State Bonds	12	N	Cannot be negative	
0365	10	Other Additions	12	N	Cannot be negative	
0370	11	Total Additions	12	N	Sum of lines 8 to 10 Cannot be negative	1
0375	12	Federal AGI+HI	12	N	Sum of lines 7 and 11	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		Additions			Can be negative	
0380	13	Pension Subtractions	12	N		
0385	14	Social Security Benefits	12	N		
0390	15	Reserve-Guard Pay	12	N		
0395	16	Individual Housing Account	12	N		
0400	17	Other Subtractions	12	N		
0405	18	Total Subtractions	12	N	Sum of lines 13-17	
0410	19	Hawaii AGI 1	12	N	Lines12 minus 18 Can be negative	
0415	20a	Medical Deduction	12	N		
0420	20b	Taxes Deduction	12	N		
0425	20c	Interest Deduction	12	N		
0430	20d	Contributions	12	N		
0435	20e	Casualty Losses	12	N		
0440	20f	Miscellaneous Deductions	12	N		
0445	21	Total Deductions	12	N	Sum of lines 20a to 20f; or standard deduction. See table in "Software Edits for Form N-11" for standard deduction values. If sum is greater than $100,000 ($50,000 if Married Filing Separate), see formula in "Software Edits for Form N-11".	
0450	22	AGI Less Deductions	12	N	Line 19 minus 21 Can be negative	
0455	23	Exemption Amount	12	N	Should be $1040 multiplied by line 6e If disability is claimed, see table in "Software Edits for Form N-11" for values.	
0460	24	Taxable Income	12	N	Line 22 minus 23 If negative, zero fill.	
0465	25	Taxable Income	12	N	Same as line 24	
0470	26	Net LT Capital Gain	12	N		
0475	26	Tax Liability	12	N	Use rate table or schedule. If taxable income is negative,	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
					this should be zero.	
0480	27	Total Non-refundable Credits	12	N	If applicable, disqualify from e-file	
0485	28	Balance	12	N	Line 26 minus 27	
0490	29	Tax Withheld	12	N	Sum of State of Hawaii tax withheld fields for all W-2, W-2G, 1099-R and 1099-G. Rounding differences of $1 for every two forms is allowed.	
0495	30	Estimated Tax	12	N		
0500	31	Estimated Tax From Prior Year	12	N		
0505	32	Paid With Extension	12	N		
0510	33	Low-income Credit	12	N	Should match field 205 from Schedule X	
0515	34	Renter's Credit	12	N	Should match field 295 from Schedule X	
0520	35	Dependent Care Credit	12	N	Should match field 530 from Schedule X	
0525	36	Child Car Seat Credit	12	N	If applicable, disqualify from e-filing	
0530	37	General Income Credit	12	N	Blank; no value. Field not applicable for TY 2003.	1
0535	37	Total refundable credits from CR	12	N	If applicable, disqualify from e-filing	
0540	38	Total Payments	12	N	Sum of lines 29 to 38	
0545	39	Overpaid	12	N	If line 39 > line 28, subtract line 28 from line 39. See also instructions for Estimated tax penalty.	
0550	40	Apply To Estimated Tax	12	N	Cannot be negative	1
0555	41	Overpayment less application of estimated	12	N	Line 39 minus 41	
0560	42	Contribution to Hawaii schools	12	N	Possible values are 0, 2 or 4.	
0565	43	Refund Request	12	N	Line 41 minus 42	
0570	44	Balance Due	12	N	Line 28 minus line 38.	
0575	45	Estimated Tax Penalty	12	N	Do not include the penalty amount on line 39 or line 44.	1

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
					See the instructions.	
0580	47	Schedule C Amount	12	N		
0585	48	Schedule E Amount	12	N		
0590	49	Schedule F Amount	12	N		
0595-0925		Filler		A	Blank	
		Record Terminus	1		Value “#”	

Unformatted Record
Form Schedule X

Field No	Sch X Line No	Identification	Length	Description	Comments	
HEADER SECTION						
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "SCHX "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
SCHEDULE X INFORMATION						
0050	2	Exemption – Name 1	31	AN	First_name, Last _name	
0055	2	Exemption – Name 2	31	AN	First_name, Last _name	
0060	2	Exemption – Name 3	31	AN	First_name, Last _name	
0065	2	Exemption – Name 4	31	AN	First_name, Last _name	
0070	2	Exemption – Name 5	31	AN	First_name, Last _name	
0075	2	Exemption – Name 6	31	AN	First_name, Last _name	
0080	2	Exemption – Name 7	31	AN	First_name, Last _name	
0085	2	Exemption – Name 8	31	AN	First_name, Last _name	
0090	2	Total Exemptions	1	N	If number of exemptions more than 8, cannot e-file.	
0095	3	Child Exemption – Name 1	31	AN		
0100	3	Child Exemption – Name 2	31	AN		
0105	3	Child Exemption – Name 3	31	AN		
0110	3	Child Exemption – Name 4	31	AN		
0120	3	Child Exemption – SSN 1	9	N		
0125	3	Child Exemption – SSN 2	9	N		

Field No	Sch X Line No	Identification	Length	Description	Comments	
0130	3	Child Exemption – SSN 3	9	N		
0135	3	Child Exemption – SSN 4	9	N		
0145	3	Child Exemption – Relationship 1	25	A	Child, grandchild, niece, nephew, etc.	
0150	3	Child Exemption – Relationship 2	25	A		
0155	3	Child Exemption – Relationship 3	25	A		
0160	3	Child Exemption – Relationship 4	25	A		
0170	3	Total Child Exemptions	1	N	If number of child exemptions more than 4, cannot e-file	
0175	4	Hawaii AGI 2	9	SN	Can be negative	
0180	5	MFS Spouse AGI	9	SN	Can be negative	
0185	6	Total AGI	9	SN	Can be negative	
0190	7	Credit Amount	9	N	See "Table for Low Income Refundable Tax Credit" in "Software Edits for Schedule X" for value	
0195	8	Multiplication 1	9	N	Multiply line 2 total by line 7	
0200	9	Multiplication 2	9	N	Line 3 total multiplied by $35	
0205	10	Total Refundable Credit	9	N	Sum of lines 8 and 9. Carry to field "Low-income credit" on Form N-11.	
0210	4	Address	35	AN	If more than 1 rental unit has to be listed, cannot e-file	
0214		City, State, Zip code	31	AN		
0230	4	Start Month	2	N	MM format	
0235	4	End Month	2	N	MM format. Should be greater than field 230.	
0240	4	Total Rent	9	N		
0245	4	Owner Name	31	AN	First Name, Middle Initial, Last Name	
0250	4	Owner Address	35	AN		
0254		City, State, Zip code	31	AN		
0270	4	GE License	8	AN		
0275	5	Taxpayer Share Amount	9	N		
0280	6	Exclusions Amount	9	N		
0285	7	Subtraction 1 Amount	9	N	Line 5 minus line 6.	

Field No	Sch X Line No	Identification	Length	Description	Comments	
					If less than $1,000 cannot claim credit.	
0290	8	Number of Qualified Exemptions	1	N	Should be less than or equal to Field 305 l on N-11. Exception: For Hawaii Filing Status = MFS, claim can be made for the spouse's age exemption. However, the spouse has to be a Hawaii resident, is not filing a Hawaii return, had no income and is not the dependent of someone else.	
0295	9	Total Rental Credit Amount	9	N	Carry to field "Renter's Credit" on Form N-11. Field "HI AGI 1" of Form N-11 must be less than $30,000 else cannot claim this credit.	
0300	1	Provider 1 Name	16	AN	Special characters allowed	
0305	1	Provider 1 Address	35	AN		
0309		City, State, Zip Code	31	AN		
0325	1	Provider 1 ID Number	9	N	Provider's Social Security Number or Employer's Identification Number	
0330	1	Provider 1 General Excise Number	8	AN		
0335	1	Paid to Provider 1	9	N		
0340	1	Provider 2 Name	16	AN	Special characters allowed	
0345	1	Provider 2 Address	35	AN		
0349		City, State, Zip Code	31	AN		
0365	1	Provider 2 ID Number	9	N	Provider's Social Security Number or Employer's Identification Number	
0370	1	Provider 2 GE Number	8	AN		
0375	1	Paid to Provider 2	9	N		
0380	2	Expense-Benefit Amount	9	N	Lines 2 to 15 are for employer-paid dependent care benefits. If taxpayer did not receive employer-paid dependent care benefits, lines 2 to 15 can be left blank.	
0385	3	Forfeited Amount	9	N		
0390	4	Subtraction 2 Amount	9	N	Line 2 minus line 3	

Field No	Sch X Line No	Identification	Length	Description	Comments	
0395	5	Qualified Expenses 1 Amount	9	N		
0400	6	Comparison Amount 1	9	N	Smaller of line 4 or 5	
0405	7	Taxpayer Earned Income 1 Amount	9	N		
0410	8	Spouse Earned Income 1 Amount	9	N		
0415	9	Comparison Amount 2	9	N	Smaller of lines 6, 7 or 8.	
0420	10	Excluded Benefits Amount	9	N	Smaller of line 9 or $5,000 ($2,500 if married filing separate status and spouse's earned income was required on line 8)	
0425	11	Included Benefits Amount	9	N		
0430	12	Comparison Amount 3	9	N	$2,400 ($4,800 if 2 or more qualifying persons)	
0435	13	Comparison Amount 4	9	N	Same as line 10	
0440	14	Subtraction 3 Amount	9	N	Line 12 minus line 13	
0445	15	Qualified Expenses 2 Amount	9	N		
0450	16	Qualifying Person 1 First Name	10	AN		
0455	16	Qualifying Person 1 Last Name	15	AN		
0460	16	Qualifying Person 1 Relationship	10	AN		
0465	16	Qualifying Person 1 SSN	9	N	Social Security Number	
0470	16	Qualifying Person 1 Expense	9	N		
0475	16	Qualifying Person 2 First Name	10	AN		
0480	16	Qualifying Person 2 Last Name	15	AN		
0485	16	Qualifying Person 2 Relationship 2	10	AN		
0490	16	Qualifying Person 2 SSN	9	N	Social Security Number	
0495	16	Qualifying Person 2 Expense	9	N		
0500	17	Comparison Amount 5	9	N	Sum of fields 470 and 495, but not more than $2,400 for one qualifying person or $4,800 for	

Field No	Sch X Line No	Identification	Length	Description	Comments	
					two persons. However, if taxpayer had employer-paid dependent care benefits, enter the smaller of line 14 or 15.	
0505	18	Taxpayer Earned Income 2	9	N		
0510	19	Spouse Earned Income 2	9	N		
0515	20	Comparison Amount 6	9	N	Smallest of lines 17, 18 or 19	1
0520	21	Hawaii AGI 3	9	N	Amount from Field "HI AGI 1" of Form N-11. Can be negative.	
0525	22	Decimal Amount	2	N	Do not include decimal point. See "Table for Child and Dependent Care Credit" in "Software Edits for Schedule X" for value.	
0530	23	Child-Dependent Care Credit	9	N	Carry to field "Dependent Care Credit" on Form N-11	
		Record Terminus	1		Value "#"	

Form N-158

Field No	N-158 Line No	Identification	Length	Description	Comments	
HEADER SECTION						
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N158 "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
N-158 INFORMATION						
0050	1	Investment interest expense - HI	12	N	Can be different from Federal form 4952 line 1.	
0055	2	Carryover disallowed interest expense	12	N		
0060	3	Total investment interest	12	N	Sum of lines 1 and 2.	
0065	4a	Investment property gross income	12	N		
0070	4b	Disposed net gain	12	N		
0075	4c	Smaller of 4b or Disposed net capital gain	12	N		3
0080	4d	Line 4b minus 4c	12	N	Line 4b minus line 4c. Cannot be negative.	3
0085	4e	Investment capital gain	12	N		
0090	4f	Investment income	12	N	Sum of lines 4a, 4d and 4e.	
0095	5	Investment expenses	12	N		
0100	6	Net investment income	12	N	Line 4f minus 5. Cannot be negative.	
0105	7	Carryforward disallowed interest expense	12	N	Line 3 minus 6. Cannot be negative.	
0110	8	Investment interest expense deduction	12	N	Smaller of line 3 or 6.	

Field No	N-158 Line No	Identification	Length	Description	Comments	
		Record terminus	1		Value “#”	

Form N-210

Field No	N-210 Line No	Identification	Length	Description	Comments	
HEADER SECTION						
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N210 "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
N-210 INFORMATION						
0050	Part I A	Waiver Box	1	AN	"X" or blank	
0055	B	Annualized installment method box	1	AN	"X" or blank	
0060	C	Actually withheld box	1	AN	"X" or blank	
0065	D	Required installment box	1	AN	"X" or blank	
0070	1	Current year tax liability	12	N		
0075	2	Total credits	12	N		
0080	3	Balance 1	12	N	Part II line 1 minus line 2	
0085	4	Current year tax withheld	12	N		
0090	5	Balance 2	12	N	Part II line 3 minus line 4	
0095	6	Farmer or fisherman	1	AN	Blank; no value. Field not applicable for TY 2003.	2
0100	6	Balance 3	12	N	Multiply line 3 by 60%.	2
0105	7	Prior year's tax	12	N		
0110	8	Part II balance	12	N	Smaller of line 6 or line 7	
0115	9 (a)	Required installments	12	N		
0120	9 (b)	Required installments	12	N		
0125	9 (c)	Required installments	12	N		

Field No	N-210 Line No	Identification	Length	Description	Comments	
0130	9 (d)	Required installments	12	N		
0135	10 (a)	Payments	12	N		
0140	10 (b)	Payments	12	N		
0145	10 (c)	Payments	12	N		
0150	10 (d)	Payments	12	N		
0155	14 (a)	Applied Overpayment	12	N	Amount from Line 10	
0160	16 (a)	Underpayment	12	N	If line 9>=Line 14, Line 9 minus Line 14. Else no entry	
0165	17 (a)	Overpayment	12	N	If Line 14>Line 9, Line 14 minus Line 9	
0170	11 (b)	Previous column overpayment B	12	N	Line 17 of column A	
0175	12 (b)	Tax to be applied B	12	N	Line 10 + 11	
0180	13 (b)	Taxes Due Col B	12	N	Line 15 + 16 of prior column	
0185	14 (b)	Applied overpayment B	12	N	Line 13- 13, no negative	
0190	15 (b)	Applied underpayment B	12	N	If line 14=0, line 13- 12	
0195	16 (b)	Underpayment B	12	N	If line 9 >=14, line 9-14. Else no entry	
0200	17 (b)	Overpayment B	12	N	If line 14>9, line 14- 9	
0205	11 (c)	Previous column overpayment C	12	N	Line 17 of column B	
0210	12 (c)	Tax to be applied C	12	N	Line 10 + 11	
0215	13 (c)	Taxes Due Col C	12	N	Line 15 + 16 of prior column	
0220	14 (c)	Applied overpayment C	12	N	Line 13- 13, no negative	
0225	15 (c)	Applied underpayment C	12	N	If line 14=0, line 13- 12	
0230	16 (c)	Underpayment C	12	N	If line 9 >=14, line 9-14. Else no entry	
0235	17 (c)	Overpayment C	12	N	If line 14>9, line 14- 9	
0240	11 (d)	Previous column overpayment D	12	N	Line 17 of column C	
0245	12 (d)	Tax to be applied D	12	N	Line 10 + 11	
0250	13 (d)	Taxes Due Col D	12	N	Line 15 + 16 of prior column	
0255	14 (d)	Applied overpayment D	12	N	Line 13- 13, no negative	
0265	16 (d)	Underpayment D	12	N	If line 9 >=14, line 9-14. Else no entry	
0275	Part IV 18 (a)	Date	8	DT	YYYYMMDD	
0280	19 (a)	Number of months	12	N		
0285	20 (a)	Amount	12	N	Entry from line 19 multiplied by	

Field No	N-210 Line No	Identification	Length	Description	Comments	
					.00667	
0290	Part IV 18 (b)	Date	8	DT	YYYYMMDD	
0295	19 (b)	Number of months	12	N		
0300	20 (b)	Amount	12	N	Entry from line 19 multiplied by .00667	
0305	Part IV 18 (c)	Date	8	DT	YYYYMMDD	
0310	19 (c)	Number of months	12	N		
0315	20 (c)	Amount	12	N	Entry from line 19 multiplied by .00667	
0320	Part IV 18 (d)	Date	8	DT	YYYYMMDD	
0325	19 (d)	Number of months	12	N		
0330	20 (d)	Amount	12	N	Entry from line 19 multiplied by .00667	
0335	21	Total underpayment penalty	12	N	Sum of all columns line 20	
0340	Sch. A 1 (a)	AGI amount period A	12	N		
0345	3 (a)	Annualized Income A	12	N	Line 1 multiplied by line 2	
0350	4 (a)	Itemized deductions A	12	N		
0355	6 (a)	Annualized itemized deductions A	12	N	Line 4 multiplied by line 5	
0360	7 (a)	Return standard deduction A	12	N		
0365	8 (a)	Installment deduction amount A	12	N	Larger of line 6 or line 7	
0370	9 (a)	Net income amount A	12	N	Line 3 minus line 8	
0375	10 (a)	Exemption claimed amt A	12	N	$1040 multiplied by total number of exemptions claimed	
0380	11 (a)	Taxable income amount A	12	N	Line 9 minus line 10	
0385	12 (a)	Tentative tax amount A	12	N	Tax on amount from line 11	
0390	13 (a)	Other taxes A	12	N		
0395	14 (a)	Tax before credits A	12	N	Line 12 plus line 13	
0400	15 (a)	Allowed credits A	12	N		
0405	16 (a)	Net tax due amount A	12	N	Line 14 minus line 15	

Field No	N-210 Line No	Identification	Length	Description	Comments	
0410	18 (a)	Applicable tax due amount A	12	N	Multiply line 16 by line 17	
0415	20 (a)	Tax due amount A	12	N	Line 18 minus line 19	
0420	21 (a)	Installment tax amount A	12	N		
0425	23 (a)	Aggregate tax due amount A	12	N	Add line 21 and 22	
0435	24 (a)	Required installment amount A	12	N	Smaller of line 20 or line 23	
0440	Sch. A 1 (b)	AGI amount period B	12	N		
0445	3 (b)	Annualized Income B	12	N	Line 1 multiplied by line 2	
0450	4 (b)	Itemized deductions B	12	N		
0455	6 (b)	Annualized itemized deductions B	12	N	Line 4 multiplied line 5	
0460	7 (b)	Return standard deduction B	12	N		
0465	8 (b)	Installment deduction amount B	12	N	Larger of line 6 or line 7	
0470	9 (b)	Net income amount B	12	N	Line 3 minus line 8	
0475	10 (b)	Exemption claimed amt B	12	N	$1040 multiplied by total number of exemptions claimed	
0480	11 (b)	Taxable income amount B	12	N	Line 9 minus line 10	
0485	12 (b)	Tentative tax amount B	12	N	Tax on amount from line 11	
0490	13 (b)	Other taxes B	12	N		
0495	14 (b)	Tax before credits B	12	N	Line 12 plus line 13	
0500	15 (b)	Allowed credits B	12	N		
0505	16 (b)	Net tax due amount B	12	N	Line 14 minus line 15	
0510	18 (b)	Applicable tax due amount B	12	N	Multiply line 16 by line 17	
0515	19 (b)	Accumulated installment amt B	12	N	Sum of amounts in preceding columns of line 25	
0520	20 (b)	Tax due amount B	12	N	Line 18 minus line 19	
0525	21 (b)	Installment tax amount B	12	N	25% of Part II, line 8	
0530	22 (b)	Accumulated adjusted tax amount B	12	N	Amount from line 24 of the preceding column	
0535	23 (b)	Aggregate tax due amount B	12	N	Add line 21 and 22	
0545	24 (b)	Required installment amount B	12	N	Smaller of line 20 or line 23	

Field No	N-210 Line No	Identification	Length	Description	Comments	
0550	Sch. A 1 (c)	AGI amount period C	12	N		
0555	3 (c)	Annualized Income C	12	N	Line 1 multiplied by line 2	
0560	4 (c)	Itemized deductions C	12	N		
0565	6 (c)	Annualized itemized deductions C	12	N	Line 4 multiplied by line 5	
0570	7 (c)	Return standard deduction C	12	N		
0575	8 (c)	Installment deduction amount C	12	N	Larger of line 6 or line 7	
0580	9 (c)	Net income amount C	12	N	Line 3 minus line 8	
0585	10 (c)	Exemption claimed amt C	12	N	$1040 multiplied by total number of exemptions claimed	
0590	11 (c)	Taxable income amount C	12	N	Line 9 minus line 10	
0595	12 (c)	Tentative tax amount C	12	N	Tax on amount from line 11	
0600	13 (c)	Other taxes C	12	N		
0605	14 (c)	Tax before credits C	12	N	Line 12 plus line 13	
0610	15 (c)	Allowed credits C	12	N		
0615	16 (c)	Net tax due amount C	12	N	Line 14 minus line 15, but not less than 0.	
0620	18 (c)	Applicable tax due amount C	12	N	Multiply line 16 by line 17	
0625	19 (c)	Accumulated installment amt C	12	N	Add all preceding columns of line 25	
0630	20 (c)	Tax due amount C	12	N	Line 18 minus line 19, but not less than 0.	
0635	21 (c)	Installment tax amount C	12	N	25% of Part II, line 8	
0640	22 (c)	Accumulated adjusted tax amount C	12	N	Amount from line 24 of the preceding column	
0645	23 (c)	Aggregate tax due amount C	12	N	Add line 21 and 22	
0655	24 (c)	Required installment amount C	12	N	Smaller of line 20 or line 23	
0660	Sch. A 1 (d)	AGI amount period D	12	N		
0665	3 (d)	Annualized Income D	12	N	Line 1 multiplied by line 2	
0670	4 (d)	Itemized deductions D	12	N		
0675	6 (d)	Annualized itemized deductions D	12	N	Line 4 multiplied by line 5	
0680	7 (d)	Return standard	12	N		

Field No	N-210 Line No	Identification	Length	Description	Comments	
		deduction D				
0685	8 (d)	Installment deduction amount D	12	N	Larger of line 6 or line 7	
0690	9 (d)	Net income amount D	12	N	Line 3 minus line 8	
0695	10 (d)	Exemption claimed amt D	12	N	$1040 multiplied by total number of exemptions claimed	
0700	11 (d)	Taxable income amount D	12	N	Line 9 minus line 10	
0705	12 (d)	Tentative tax amount D	12	N	Tax on amount from line 11	
0710	13 (d)	Other taxes D	12	N		
0715	14 (d)	Tax before credits D	12	N	Line 12 plus line 13	
0720	15 (d)	Allowed credits D	12	N		
0725	16 (d)	Net tax due amount D	12	N	Line 14 minus line 15, but not less than 0.	
0730	18 (d)	Applicable tax due amount D	12	N	Multiply line 16 by line 17	
0735	19 (d)	Accumulated installment amt D	12	N	Add all preceding columns of line 25	
0740	20 (d)	Tax due amount D	12	N	Line 18 minus line 19, but not less than 0.	
0745	21 (d)	Installment tax amount D	12	N	25% of Part II, line 8	
0750	22 (d)	Accumulated adjusted tax amount D	12	N	Subtract line 24 of the previous column from line 23 of the previous column	
0755	23 (d)	Aggregate tax due amount D	12	N	Add line 21 and 22	
0760	24 (d)	Required installment amount D	12	N	Smaller of line 20 or line 23	
		Record Terminus	1		Value “#”	

Form N-615

Field No	N-615 Line No	Identification	Length	Description	Comments	
HEADER SECTION						
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N615 "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
N-615 INFORMATION						
0050		Child name	35	AN		
0055		Child SSN	9	N		
0060	A	Parent Name	35	A		
0065	B	Parent SSN	9	N		
0070	C	Parent filing status	1	N	Values 1 to 5	
0075	D	Exemptions on parent return	2	N	Values 1 to 99	
0080	1	Gross unearned income	12	N		
0085	2	Deductions	12	N		
0090	3	Child unearned income adjusted	12	N	Line 1 minus line 2.	
0095	4	Child taxable income	12	N		
0100	5	Child net investment income	12	N	Smaller of line 3 or 4.	
0105	6	Parent taxable income	12	N		
0110	7	Other children unearned income	12	N		
0115	8	Combined income	12	N	Sum of lines 5, 6 and 7.	
0120	9	Parent tax computation indicator	1	N	1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168 Tax on line 8 amount based on	

Field No	N-615 Line No	Identification	Length	Description	Comments	
					parent's filing status	
0125	9	Tax at parent tax rate	12	N		
0128	10	Parent tax indicator	1	N	1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168	
0130	10	Parent Tax Amount	12	N		
0135	11	Adjusted tax	12	N	Line 9 minus line 10.	
0140	12a	Combined children investment income	12	N	Sum of lines 5 and 7.	
0145	12b	Child tentative tax pct.	6	R	Line 5 divided by line 12a.	
0150	13	Child tentative tax	12	N	Line 11multiplied by line12b.	
0155	14	Child taxable unearned income	12	N	Line 4 minus line 5.	
0160	15	Child tax computation 1 indicator	1	N	1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168 Tax on line 14 amount based on child's filing status.	
0165	15	Unearned income tax at child rate	12	N		
0170	16	Child tentative investment tax	12	N	Sum of lines 13 and 15.	
0175	17	Child tax computation 2 indicator			1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168 Tax on line 4 amount based on child's filing status.	
0180	17	Child income tax	12	N		
0185	18	Form N-615 tax	12	N	Larger of line 16 or 17.	
		Record terminus	1		Value "#"	

Form 1099G

Field No.	1099G Line No	Identification	Length	Description	Comments	
HEADER SECTION						
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value “!!!!”	
0000		Record Id Type	6	A	Required Value “FRM ”	
0001		Form Number	6	AN	Required Value “1099G ”	
0002		Page Number	5	AN	Required Value “PG01 ”	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	A	Blank	
0005		Form/Schedule Number	7	N	Required Value “0000001” - “0000010”	
FORM 1099-G INFORMATION						
0008		Void Indicator	1	AN	"X" or blank	1 Del ete
0010		Corrected Box	1	A	“X” or blank	
0020		Payer's Name Control	4	AN	First 4 significant characters of payer's name, no leading or embedded spaces. Hyphen and ampersand okay. Spaces may be present as last two positions.	
0030		Payer Name	35	AN	Allowable special characters are: (&), (-), (/), (,) (+) and blank	
0040		Payer Name Line 2	35	AN	In care of addressee, or address continuation. Allowable special characters are space, (&), (/), (-) and (%).	
0050		Payer Address	35	AN	Allowable special characters are (&), (/), (-), (%), and (,).	
0060		Payer City	22	AN	Space is allowed	
0070		Payer State	2	A	Standard Postal State Abbreviations	
0080		Payer Zip Code	12	N	Left justified	
0085		Payer Telephone	10	N		

Field No.	1099G Line No	Identification	Length	Description	Comments	
		Number				
0090		Payer's Federal identification number	9	N		
0100		Recipient's Identification Number	9	N		
0110		Recipient's Name	35	AN	Allowable special character is (-).	
0120		Recipient's Address	35	AN	Allowable special characters are (&), (/), (-), (%), and (,).	
0125		Recipient's Address Continuation	35	AN		
0130		Recipient's City	22	AN	Space is allowed	
0140		Recipient's State	2	A	Standard Postal State Abbreviations	
0150		Recipient's Zip Code	12	N	Left justified	
0160		Account Number	30	AN	AN or Blank.	
0170	1	Unemployment Compensation	12	N		
0180	2	State or local income tax refunds, credits, offsets	12	N	No entry	
0190	3	Tax year	4	N	No entry	
0200	4	Federal income tax withheld	12	N		
0220	6	Taxable grants	12	N	No entry	
0230	7	Agriculture payments	12	N	No entry	
0240	8	Business income indicator	1	A	No entry	
0250	9	Hawaii income tax withheld	12	N		
		Record Terminus	1		Value "#"	

Form W-2

Field No	W-2 Line No	Identification	Length	Description	Comments	
HEADER SECTION						
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Value "!!!!"	
0000		Record ID Type	6	A	Value "FRM "	1
0001		Form Number	6	AN	Value "W-2 "	1
0002		Page Number	5	AN	Value "PG01 "	1
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required (0000001-0000050)	
W-2 INFORMATION						
0010		Corrected W-2	1	AN	X or blank	1
0020	A	Control number	14	AN		
0030	A	Void Indicator	1	AN	X or blank	
0040	B	Employer Identification Number	9	N		
0045	C	Employer Name Control	4	AN	First 4 characters of employer's name	
0050	C	Employer Name Line 1	35	AN		
0055	C	Employer Name Line 2	35	AN		
0060	C	Employer Address	35	AN		
0070	C	Employer City	22	AN		
0073	C	Employer State	2	A		
0075	C	Employer Zip Code	12	N		
0080	D	Employee SSN	9	N	W-2 Social Security Number	
0090	E	Employee Name	35	AN		
0100	F	Employee Address	35	AN		
0105	F	Employee Address Continuation	35	AN		
0110	F	Employee City	22	AN		
0113	F	Employee State	2	AN		
0115	F	Employee Zip Code	12	N		
0120	1	Wages	12	N		
0130	2	Withholding	12	N		
0140	3	Social Security Wages	12	N		
0150	4	Social Security Tax	12	N		
0160	5	Medicare Wages and	12	N		

Field No	W-2 Line No	Identification	Length	Description	Comments	
		Tips				
0170	6	Medicare Tax Withheld	12	N		
0180	7	Social Security Tips	12	N		
0190	8	Allocated Tips	12	N		
0200	9	Advance EIC Payment	12	N		
0210	10	Dependent Care Benefits	12	N		
0220	11	Nonqualified Plans	12	N		
0242	12a	Employer's Use 1	6	A	stmbnn	1
0244	12a	Employer's Use 1 Year	2	N	YY or Blank	
0246	12a	Employer's Use 1 Amount	12	N		
0252	12b	Employer's Use 2	6	A		1
0254	12b	Employer's Use 2 Year	2	N	YY or Blank	
0256	12b	Employer's Use 2 Amount	12	N		
0257	12c	Employer's Use 3	6	A		1
0258	12c	Employer's Use 3 Year	2	N	YY or Blank	
0259	12c	Employer's Use 3 Amount	12	N		
0260	12d	Employer's Use 4	6	A		1
0261	12d	Employer's Use 4 Year	2	N	YY or Blank	
0262	12d	Employer's Use 4 Amount	12	N		
0265	13	Statutory employee indicator	1	AN	X or blank	
0267	13	Retirement plan Indicator	1	AN	X or blank	
0269	13	Third-party sick pay indicator	1	AN	X or blank	
0270	14	Other Deducts/ Benefits Type 1	8	AN	Stmbnn	1
0272	14	Other Deducts/ Benefits Amount 1	12	N		
0280	14	Other Deducts/ Benefits Type 2	8	AN		
0282	14	Other Deducts/ Benefits Amount 2	12	N		
0290	14	Other Deducts/ Benefits Type 3	8	AN		
0292	14	Other Deducts/ Benefits Amount 3	12	N		

Field No	W-2 Line No	Identification	Length	Description	Comments	
0370	15	State name 1	2	A	Standard postal state abbreviations, stmbnn or blank	
0380	15	Employer's State ID Number 1	14	AN		
0390	16	State Wages 1	12	N		
0400	17	State Income Tax 1	12	N		
0405	18	Local Wages/ Tips 1	12	N		
0407	19	Local Income Tax 1	12	N		
0410	20	Name of locality 1	9	AN		
0440	15	State Name 2	2	A	Standard postal state abbreviations	
0450	15	Employer's State ID Number 2	14	AN		
0460	16	State Wages 2	12	N		
0470	17	State Income Tax 2	12	N		
0475	18	Local Wages/ Tips 2	12	N		
0477	19	Local Income Tax 2	12	N		
0480	20	Name of Locality 2	9	AN		
0510		W-2 Indicator	1	A	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2	
		Record Terminus	1		Value "#"	

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Form W-2G

Field No.	W-2G Line No	Identification	Length	Description	Comments	
HEADER SECTION						
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4	A	Required Value “!!!!”	
0000		Record Id Type	6	A	Required Value “FRM ”	
0001		Form Number	6	AN	Required Value “W-2G ”	
0002		Page Number	5	AN	Required Value “PG01 ”	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	A	Blank	
0005		Form/Schedule Number	7	N	Required Value “0000001” - “0000030”	
FORM W-2G INFORMATION						
0015		Payer Name Control	4	AN	First 4 characters of payer’s name	
0020		Payer Name	35	AN	Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and blank ( )	
0021		Payer Name Line 2	35	AN	In care of addresses, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%).	
0022		Payer’s Address	35	AN	Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal “NONE”	
0023		Payer’s City	22	AN	Allowable special character is space	
0024		Payer’s State	2	A	(Standard Postal State Abbreviations) or period (.)	
0025		Payer’s Zip Code	12	N	Left-justified	
0026		Payer Identification Number	9	N		
0030		Payer Telephone Number	10	N		

Field No.	W-2G Line No	Identification	Length	Description	Comments	
0040	1	Gross Winnings, etc.	12	N		
0050	2	Withholding	12	N		
0080	3	Type of Wager	13	AN		
0090	4	Date Won	8	DT	YYYYMMDD	
0100	5	Transaction	13	AN		
0105	6	Race	13	AN		
0120	7	Winnings from Identical Wagers	12	N		
0130	8	Cashier	13	AN		
0140		Winner's Name	35	AN	Allowable special character is hyphen	
0142		Winner's Address	35	AN	Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"	
0143		Winner's Address Continuation	35	AN		
0144		Winner's City	22	AN	Allowable special character is space	
0146		Winner's State	2	AN	Standard Postal State Abbreviations or period (.)	
0148		Winner's Zip Code	12	N	Left-justified	
0150	9	SSN	9	N	W-2G Social Security Number	
0160	10	Window	13	AN		
0180	11	First I.D.	13	AN		
0190	12	Second I.D.	13	AN		
0200	13	State Name	2	A	Standard Postal State Abbreviation	
0201	13	Payer's State I.D. No.	14	AN		
0210	14	State Income Tax Withheld	12	N		
0220		W-2G Indicator	1	A	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2G	1
		Record Terminus	1		Value "#"	

Form 1099R

Field No.	1099R Line No	Identification	Length	Description	Comments	
HEADER SECTION						
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4	A	Required Value “!!!!”	
0000		Record Id Type	6	A	Required Value “FRM ”	
0001		Form Number	6	AN	Required Value “1099R ”	
0002		Page Number	5	AN	Required Value “PG01 ”	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	A	Blank	
0005		Form/Schedule Number	7	N	Required Value “0000001” - “0000020”	1
FORM 1099-R INFORMATION						
0010		Corrected Box	1	A	“X” or blank	
0015		Payer Name Control	4	A	First 4 characters of payer’s name	
0020		Payer Name	35	AN		
0025		Payer Name Line 2	35	AN		
0030		Payer Address	35	AN		
0040		Payer City	22	AN		
0042		Payer State	2	A	Standard postal state abbreviations or period.	1
0044		Payer Zip Code	12	N	Left-justified	1
0050		Payer Identification Number	9	N		
0060		SSN	9	N		
0070		Recipient’s Name	35	AN		
0080		Recipient’s Address	35	AN		
0085		Recipient’s Address Continuation	35	AN		
0090		Recipient’s City	22	AN		
0092		Recipient’s State	2	A	Standard postal state abbreviations or period.	
0094		Recipient’s Zip Code	12	N	Left-justified	
0100		Account Number	30	AN	AN or Blank.	
0110	1	Gross Distribution	12	N		

Field No.	1099R Line No	Identification	Length	Description	Comments	
0120	2a	Taxable Amount	12	N		
0130	2b	Tax Amount not determined	1	A	"X" or Blank.	
0140	2b	Total Distribution Indicator	1	A	"X" or Blank.	
0150	3	Tax Amount for Capital Gain	12	N		
0160	4	Withholding	12	N		
0170	5	Employee Contributions/ Insurance premiums	12	N		
0180	6	Unrealized Securities Appreciation	12	N		
0190	7	Distribution Code	2	AN	.	
0200	7	IRA/SEP/SIMPLE Ind.	1	A	"X" or blank.	
0210	8	Other Distribution	12	N		
0220	8	Recipient's Other Distribution Percentage	6	R		
0230	9a	Recipient's Total Distribution Percentage	6	R		
0231	9b	Recipient's Total Contributions	12	N		
0240	10(1)	State Income Tax Withheld – 1	12	N		
0246	11(1)	State Name – 1	2	A	Standard Postal State Abbreviations	
0250	11(1)	Payer State I.D. No. –1	14	AN		
0255	12(1)	State Distribution - 1	12	N		
0260	13(1)	Local Income Tax Withheld – 1	12	N		
0270	14(1)	Name of Locality – 1	9	AN		
0275	15(1)	Local Distribution – 1	12	N		
0280	10(2)	State Income Tax Withheld – 2	12	N		
0286	11(2)	State Name – 2	2	A	Standard Postal State Abbreviations	
0290	11(2)	Payer State I.D. No. – 2	14	AN		
0300	12(2)	State Distribution – 2	12	N		
0310	13(2)	Local Income Tax Withheld – 2	12	N		
0320	14(2)	Name of Locality – 2	9	AN		

Field No.	1099R Line No	Identification	Length	Description	Comments	
0330	15(2)	Local Distribution – 2	12	N		
0340		1099-R Indicator	1	A	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard 1099-R	1
		Record Terminus	1		Value “#”	

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18. Acknowledgement Record Layout

Field Number	Identification	Length	Description	Comments
State Header Record (One per transmission for each Transmitter Mailbox #(i.e. ETIN#))				
1	Byte Count	4	A	Value "0021"
2	Header ID	5	A	Value "BEGIN"
3	Batch Count by Transmitter Mailbox #	5	A	
4	Transmitter Mailbox # Left justified	5	AN	From Generic Record Field 0052 a
5	State ID	2	A	Value "HI"
State Detail Record (One or more per transmission for each Transmitter Mailbox #)				
6	Byte Count	4	A	Value "0058"
7	Transmitter Mailbox # Left justified	5	AN	
8	State ID	2	A	Value "HI"
9	Electronic Filer EFIN #	6	N	Value Numeric
10	Batch and Serial # from DCN	5	N	Value Numeric
11	SSN of Primary Taxpayer	9	N	Value Numeric
12	Julian Date	3	N	Value Numeric
13	Acceptance Code	1	A	
14	EFT Code	1	N	Will not be used
15	Error Code #1	3	N	
16	Error Code #2	3	N	
17	RSN	16	N	From Generic Record Field 0023
State Trailer Record (One per transmission for each Transmitter Mailbox #)				
18	Byte Count	4	A	Value "0019"
19	End ID	3	A	Value "END"
20	Batch Count by Transmitter Mailbox #	5	N	
21	Transmitter Mailbox # Left justified	5	AN	
22	State ID	2	A	Value "HI"

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19. Reject Codes

Note: For the most part, the definition of "invalid" means a numeric field contained characters, the field exceeded the required length, or data was negative when it should not be.

001 Invalid SSN on generic record.
003 Specified length of the generic record does not match the byte count.
008 Form/Schedule Number must be "0000001" on generic record
009 State Code must be "HI" on generic record
011 Invalid state code
015 Invalid Julian date
016 Invalid Hawaii filing status code
017 Invalid spouse's SSN
019 Invalid DCN on generic record.
020 Invalid RSN
027 Invalid Federal AGI Amount
028 Invalid Wage Difference Amount
029 Invalid Out-of-State Bonds Amount
030 Invalid Other Additions Amount
031 Invalid Federal AGI+HI Additions Amount
032 Invalid Pension Subtractions Amount
033 Invalid Social Security Benefits Amount
034 Invalid Reserve-Guard Pay Amount
035 Invalid Individual Housing Amount
036 Invalid Other Subtractions Amount
037 Invalid Total Subtractions Amount
038 Invalid Hawaii AGI 1 Amount
039 Invalid Medical Deduction Amount
040 Invalid Taxes Deduction Amount
041 Invalid Interest Deduction Amount
042 Invalid Contributions Amount
043 Invalid Casualty Losses Amount
044 Invalid Miscellaneous Deductions Amount
045 Invalid Total Deductions Amount
046 Invalid AGI Less Deductions Amount
047 Invalid Exemption Amount
048 Invalid Taxable Income Amount
049 Invalid Net LT Capital Gain Amount
050 Invalid Tax Liability Amount
058 Invalid Total Non-refundable Credits. No entry.
059 Invalid Balance
060 Invalid Tax Withheld Amount
061 Invalid Estimated Tax
062 Invalid Estimated From Prior Year
063 Invalid Paid With Extension Amount
064 Invalid Low-income Credit
065 Invalid Renter's Credit
066 Invalid Dependent Care Credit
067 Invalid Child Car Seat Credit. No entry.
074 Invalid Total Payments

075 Invalid Overpaid amount
076 Invalid Refund Request amount
077 Invalid Apply to Estimated Tax amount
078 Invalid Balance Due
079 Invalid Estimated Tax Penalty Amount
080 Invalid Schedule C Amount
081 Invalid Schedule E Amount
082 Invalid Schedule F Amount
083 Invalid Preparer's FEIN
084 Invalid Preparer's ZIP
085 Missing Primary Last Name
100 Invalid Adjusted Gross Income
103 Invalid Year Spouse Died
104 Invalid Total Exemptions for Taxpayer and Spouse
105 Invalid Number of Dependent Children
106 Invalid Number of Other Dependents
107 Invalid Total Number of Exemptions
108 Invalid DHS Exemptions
112 Invalid Filing District Code
113 Invalid Total Additions amount
119 Duplicate DCN. N11 and any corresponding W2's and Schedule X's were not saved.
131 New Address or New Filing Status check box was checked but the Address information is missing.
132 New Address or New Filing Status check box was checked and the Zip Code is present but the City is missing.
133 New Address or New Filing Status check box was checked and the Zip Code is present but the State is missing.
135 The return was identified as state-only and state-only returns are not accepted.
136 Returns with foreign addresses are not accepted.
201 Invalid proceeds amount
202 Invalid designee phone number
204 Invalid general income credit
205 Invalid total refundable credits from CR. No entry.
206 Invalid contribution to Hawaii schools
207 Invalid overpayment less application of estimated
208 Invalid N-168 checkbox. No entry allowed.
999 More than two errors on the generic record were found for this taxpayer.

Appendix — Sample of Forms

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FORM
N-11
(Rev. 2003)

STATE OF HAWAII — DEPARTMENT OF TAXATION

Individual Income Tax Return 2003
RESIDENT FILING FEDERAL RETURN

Calendar Year 2003

USE THIS FORM ONLY IF YOU ARE FILING A FEDERAL TAX RETURN FOR 2003.

DO NOT WRITE OR STAPLE IN THIS SPACE

☐ **Check box if filing for the first time or if address has changed**

AMD	UNP	008	PNT	INT	

USE STATE LABEL OTHERWISE PRINT OR TYPE

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Present mailing or home address (Number and street, including apartment number or rural route)		Your occupation
City, town or post office, State and ZIP code. If you have a foreign address, see Instructions.		Spouse's occupation

FILING STATUS (Check only ONE box)

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income).
3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here. ● _____
4 ☐ Head of household (with qualifying person). If the qualifying person is your child but not your dependent, enter this child's name here. ➤ _____
5 ☐ Qualifying widow(er) with dependent child (Year spouse died ●).

EXEMPTIONS

CAUTION: If you can be claimed as a dependent on another person's tax return (such as your parents'), ***DO NOT*** check box 6a, but be sure to check the box above line 20.

6a ☐ Yourself ☐ Age 65 or over
6b ☐ Spouse ☐ Age 65 or over
} Enter the number of boxes checked on **6a** and **6b** ➤

If you checked box 3 and 6b above, see the Instructions on page 9 and if your spouse meets the qualifications, check here ☐

6c Enter the number of your dependent children listed on federal return ..... 6c ➤
6d Enter the number of other dependents listed on federal return ..... 6d ➤
6e Total number of exemptions claimed. Add numbers entered in boxes above ..... 6e ➤

COMPUTATION OF HAWAII ADJUSTED GROSS INCOME

ROUND TO THE NEAREST DOLLAR

7	Federal adjusted gross income (AGI) from Form 1040, 1040A, or 1040EZ				7●	00
8	Difference in state/federal wages due to COLA, ERS, etc. (see page 10 of the Instructions)	8		00		
9	Interest on out-of-state bonds (including municipal bonds)	9		00		
10	Other Hawaii additions to federal AGI (see page 11 of the Instructions)	10		00		
11	Add lines 8 through 10 ..... **Total Hawaii additions to federal AGI**	11●		00		
12	Add lines 7 and 11				12	00
13	Pensions taxed federally but not taxed by Hawaii	13		00		
14	Social security benefits taxed on federal return	14		00		
15	First $1,750 of military reserve or Hawaii national guard duty pay	15●		00		
16	Payments to an individual housing account	16●		00		
17	Other Hawaii subtractions from federal AGI (see page 13 of the Instructions)	17		00		
18	Add lines 13 through 17 ..... **Total Hawaii subtractions from federal AGI**	18●		00		
19	Line 12 minus line 18 ..... **Hawaii AGI** ➤				19●	00

DEDUCTIONS AND COMPUTATION OF TAXABLE INCOME

CAUTION: If you can be claimed as a dependent on another person's return, check here ☐ ● and see the Instructions on page 15.

20 If you do not itemize your deductions, go to line 21 below. Otherwise go to page 15 of the Instructions and enter your itemized deductions here.

20a	Medical and dental expenses (from Worksheet A-1)	20a●		00		
20b	Taxes (from Worksheet A-2)	20b●		00		
20c	Interest expense (from Worksheet A-3)	20c●		00		
20d	Contributions (from Worksheet A-4)	20d●		00		
20e	Casualty and theft losses (from Worksheet A-5)	20e●		00		
20f	Miscellaneous deductions (from Worksheet A-6)	20f●		00		
21	Enter the **larger** of your: **Itemized Deductions** — If line 19 is more than $100,000 ($50,000 for married filing separately), see the worksheet on page 28 of the Instructions. If not, add lines 20a through 20f. **OR** **Standard Deduction** shown below for your filing status. Single — $1,500 Head of household — $1,650 Married filing jointly or Qualifying widow(er) — $1,900 Married filing separately — $950				21●	00
22	Line 19 minus line 21. (This line MUST be filled in)				22●	00
23	Multiply $1,040 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, check applicable box(es) ● ☐ Yourself ● ☐ Spouse, and see page 20 of the Instructions.				23●	00
24	**Taxable Income.** Line 22 minus line 23 (but not less than zero) ..... **Taxable Income** ➤				24●	00

• ATTACH COPY 2 OF FORM W-2 HERE •

• ATTACH CHECK OR MONEY ORDER AND FORM N-200V HERE •

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TAX COMPUTATION

25	Amount from line 24 (Taxable Income)	25	00
26	**Tax.** Check if from ☐ Tax Table; ☐ Tax Rate Schedule; ☐ Form N-168; ☐ Form N-615; or ☐ Capital Gains Tax Worksheet on page 28 of the Instructions. Net capital gain from line 14 of Capital Gains Tax Worksheet • _____ (• ☐ Include separate tax from Forms N-2, N-103, N-152, N-312, N-318, N-405, N-586, or N-814) **Tax** ➤	26•	00

TAX PAYMENTS AND CREDITS

27	Total nonrefundable tax credits (attach Schedule CR)				27	00
28	Line 26 minus line 27 (but not less than zero) ... **Balance** ➤				28	00
29	Hawaii State Income tax withheld and tax withheld on IHA distribution	29•		00		
30	2003 estimated tax payments	30•		00		
31	Amount of estimated tax applied from 2002 return	31•		00		
32	Amount paid with extension(s)	32•		00		
33	Low-Income Refundable Tax Credit (attach Schedule X) **DHS, etc.** exemptions • _____	33•		00		
34	Credit for Low-Income Household Renters (attach Schedule X)	34•		00		
35	Credit for Child and Dependent Care Expenses (attach Schedule X)	35•		00		
36	Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)	36•		00		
37	Total refundable tax credits from Schedule CR (attach Schedule CR)	37		00		
38	Add lines 29 through 37 ... **Total Payments and Credits** ➤				38•	00

REFUND OR AMOUNT YOU OWE

39	If line 38 is larger than line 28, enter the amount **OVERPAID** (line 38 minus line 28)				39•	00
40	Amount of line 39 to be **applied** to your **2004 ESTIMATED TAX**	40•		00		
41	Line 39 minus line 40				41•	00
42	Contribution to Hawaii School-Level Minor Repairs and Maintenance Special Fund. (See Instructions) • ☐ Yourself • ☐ Spouse (Enter $2 if one box is checked, or $4 if both boxes are checked)				42	00
43a	Amount to be **REFUNDED TO YOU** (line 41 minus line 42). If filing late, see page 25 of Instructions				43a	00
	b Routing number • ☐☐☐☐☐☐☐☐☐ **c** Type: • ☐ Checking • ☐ Savings **d** Account number • ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐					
44	**AMOUNT YOU OWE** (line 28 minus line 38). Send Form N-200V with your payment				44•	00
45	Estimated tax penalty. (See page 26 of Instructions.) Do not include on line 39 or 44. Check box if Form N-210 is attached ➤ ☐	45•		00		

U

46 If you don't need Hawaii income tax forms mailed to you next year, check here to receive a preprinted label only. ... • ☐

47 Did you file a federal Schedule C? ☐ Yes ☐ No If yes, enter gross receipts_____, your Hawaii General Excise/Use Tax I.D. Number for this activity _____, and main business activity/product:_____ / _____

48 Did you file a federal Schedule E? ☐ Yes ☐ No If yes, enter gross rents received_____ and your Hawaii General Excise/Use Tax I.D. Number for this activity _____

49 Did you file a federal Schedule F? ☐ Yes ☐ No If yes, enter gross receipts_____, your Hawaii General Excise/Use Tax I.D. Number for this activity _____, and main business activity/product:_____ / _____

50 Are you a qualified high technology business that sold your NOL? ☐ Yes ☐ No If yes, enter the proceeds from the sale • $_____

HAWAII ELECTION CAMPAIGN FUND

*	Do you want $2 to go to the Hawaii Election Campaign Fund?	Yes		No	
	If joint return, does your spouse want $2 to go to the fund?	Yes		No	

Note: Checking "Yes" will not increase your tax or reduce your refund.

DESIGNEE

If designating another person to discuss this return with the Hawaii Department of Taxation, complete the following. This is not a full power of attorney. See page 42 of the Instructions.

Designee's name ➤ Phone no. ➤ Identification number ➤

DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that this return (including 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.

PLEASE SIGN HERE

➤ _____ Your signature Date

➤ _____ Spouse's signature (if filing jointly, BOTH must sign) Date

Paid Preparer's Information

Preparer's Signature ➤	Date	Check if self-employed ➤ ☐	Preparer's identification number
Print Preparer's Name ➤		Federal E.I. No. ➤	
Firm's name (or yours if self-employed), Address, and ZIP Code ➤ _____		Phone No. ➤	

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SCHEDULE X
FORM N-11/N-12/N-13/N-15
(Rev. 2003)

STATE OF HAWAII—DEPARTMENT OF TAXATION

TAX CREDITS FOR HAWAII RESIDENTS

Attach to Form N-11, N-12, N-13, or N-15

2003

Name(s) as shown on Form N-11, N-12, N-13, or N-15	Your social security number

Caution: Please read the Instructions for Schedule X in your tax return instruction booklet carefully before completing this schedule.

PART I: LOW-INCOME REFUNDABLE TAX CREDIT

1 Is your adjusted gross income (Form N-11, line 19; Form N-12, line 32; Form N-13, line 11; or Form N-15, line 33, Column A) $20,000 or less? If "No", **STOP**. You cannot claim this credit. However, you may claim the credit for a minor child receiving support from the Department of Human Services, etc. In this situation, only complete lines 3, 9, and 10. If "Yes", go to line 2.

2 List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS if all the requirements in the box below are met. You must provide more than half of the support for any dependent listed. Do not list minor children supported by public assistance.

2 Listed Person Must Meet All Requirements	**Name**	**Name**
a) Resident of Hawaii b) Present in Hawaii more than 9 months during 2003 c) Not in prison, youth correctional facility, or jail for entire taxable year d) Cannot be claimed as a dependent by another taxpayer		

Enter the number of qualified persons listed above **2**

3 List all MINOR CHILDREN RECEIVING MORE THAN HALF OF THEIR SUPPORT FROM PUBLIC AGENCIES, such as the Department of Human Services, who meet all the requirements in the box below.

3 Listed Person Must Meet All Requirements	**Caution: Do not list any children already listed on line 2 above.**		
	Name	**Social Security Number**	**Relationship to You**
a) Resident of Hawaii b) Present in Hawaii more than 9 months during 2003 c) Not in prison, youth correctional facility, or jail for entire taxable year d) More than half of support from public agency e) Not listed on any other Hawaii tax return			

Enter the number of children listed above. Also enter this number in the space provided on Form N-11, line 33; Form N-12, line 46; Form N-13, line 21c; or Form N-15, line 48 ..... **3**

4 Enter the amount of your adjusted gross income (Form N-11, line 19; Form N-12, line 32; Form N-13, line 11; or Form N-15, line 33, Column A)	**4**		
5 If you are married filing a separate return, enter your spouse's adjusted gross income	**5**		
6 Add lines 4 and 5. Enter the total here	**6**		
7 Enter on line 7 the amount of the tax credit shown below that applies to the amount on line 6. **If line 6 is: Tax credit per qualified exemption is:** Under $10,000 ..... $35 $10,000 under $15,000 ..... 25 $15,000 to $20,000 ..... 10 Over $20,000 0	**7**		
8 Multiply line 2 by line 7. Enter the total here	**8**		
9 Multiply line 3 by $35. Enter the total here	**9**		
10 Add lines 8 and 9. Enter the result here and on Form N-11, line 33; Form N-12, line 46; Form N-13, line 21c; or Form N-15, line 48. This is your low-income refundable tax credit. (Whole dollars only)	**10**		**00**

PART II: CREDIT FOR LOW-INCOME HOUSEHOLD RENTERS

1 Is your adjusted gross income (Form N-11, line 19; Form N-12, line 32; Form N-13, line 11; or Form N-15, line 33, Column A) less than $30,000? If "No", **STOP**. You cannot claim this credit. If "Yes", go to Question 2.

2 Are you a resident who was present in Hawaii more than nine months of the taxable year? If "No", **STOP**. You cannot claim this credit. If "Yes", go to Question 3.

3 Can you be claimed as a dependent by another taxpayer? If "Yes", **STOP**. You cannot claim this credit. If "No", proceed to line 4.

4 Enter required information for each rental unit that was fully subject to real property tax. DO NOT list rental units that were wholly or partially exempt from real property tax. If you occupied more than one qualified unit, submit the required information for each additional unit on a separate sheet. If you shared the unit with others, enter only YOUR SHARE of the rent.

Address (give Apt. No., if any)_____

Occupied From _____ (month), **2003**, To _____ (month), **2003.** Total rent paid for this period. $ _____

Owned by (or agent for owner)_____ (name) _____ (address) # _____ (General Excise Tax License)

5 Add up YOUR SHARE of rent paid during the taxable year for all the units you have listed.	**5**		
6 Enter the amount of your exclusions (e.g. utilities, parking stalls, ground rent, rental subsidies such as public assistance)	**6**		
7 Line 5 minus line 6. If this amount is less than $1,000, **STOP**. You cannot claim this credit	**7**		
8 Enter the number of qualified exemptions from the worksheet in the Instructions.	**8**		
9 Multiply the number of exemptions on line 8 by $50 and enter the result here and on Form N-11, line 34; Form N-12, line 47; Form N-13, line 21d; or Form N-15, line 49. This is your low-income household renter's credit. (Whole dollars only)	**9**		**00**

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PART III: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

Section A: Care Provider Information

1 (a) Care Provider's name	(b) Address (number, street, city, state and ZIP code)	(c) Identification number (SSN or EIN)	(d) General Excise Tax License Number	(e) Amount paid

Section B: Employer-Paid Dependent Care Benefits — (If you did not receive benefits, skip to line 16)

2	Enter the total amount of dependent care benefits you received from your employer for 2003. This amount should be shown in Box 10 of your W-2 form(s)		2	
3	Enter the amount forfeited, if any. (See the Instructions)		3	
4	Line 2 minus line 3		4	
5	Enter the total amount of **qualified expenses** incurred in 2003 for the care of the qualifying person(s)	5		
6	Enter the **smaller** of line 4 or 5	6		
7	Enter YOUR **earned income**	7		
8	If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see Instructions); if married filing separately, see the instructions for the amount to enter; **all others,** enter the amount from line 7	8		
9	Enter the **smallest** of line 6, 7, or 8	9		
10	**Excluded benefits.** Enter here the **smaller** of the following: (a) the amount from line 9, or (b) $5,000 ($2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 8)		10	
11	**Taxable benefits.** Line 4 minus line 10. Also, include this amount on Form N-12, line 7; Form N-13, line 7; or Form N-15, line 7. On the corresponding dotted line write "DCB"		11	
12	Enter $2,400 ($4,800 if two or more qualifying persons)	12		
13	Enter the amount from line 10	13		
14	Line 12 minus line 13. If zero or less, **STOP**. You cannot take the credit. **Exception**. If you paid 2002 expenses in 2003 (see Instructions)		14	
15	Enter the amount of qualified expenses you incurred and paid in 2003. DO NOT include on this line any excluded benefits shown on line 10		15	

Section C: Credit for Child and Dependent Care Expenses

16 (a) Qualifying person's name	(b) Relationship	(c) Qualifying person's social security number	(d) Qualified expenses you incurred and paid in 2003 for the person listed in column (a)

17	Add the amounts in column (d) of line 16. DO NOT enter more than $2,400 for one qualifying person or $4,800 for two or more persons. If you completed Section B, enter the smaller of line 14 or line 15	17		
18	Enter YOUR **earned income**	18		
19	If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the Instructions); **all others,** enter the amount from line 18	19		
20	Enter the **smallest** of line 17, 18, or 19.		20	
21	Enter adjusted gross income from Form N-11, line 19; Form N-12, line 32; Form N-13, line 11; or Form N-15, line 33, Column A	21		
22	Enter on line 22 the decimal amount shown below that applies to the amount on line 21.		22	X
23	Multiply line 20 by the decimal amount on line 22. Enter the result here and on Form N-11, line 35; Form N-12, line 48; Form N-13, line 21e; or Form N-15, line 50. (Whole dollars only)		23	00

If line 21 is:	Decimal amount is:	If line 21 is:	Decimal amount is:
Under $22,001	.25	$32,001 — 34,000	.19
$22,001 — 24,000	.24	34,001 — 36,000	.18
24,001 — 26,000	.23	36,001 — 38,000	.17
26,001 — 28,000	.22	38,001 — 40,000	.16
28,001 — 30,000	.21	40,001 and over	.15
30,001 — 32,000	.20		

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Form
N-158
(REV. 2003)

STATE OF HAWAII — DEPARTMENT OF TAXATION

Investment Interest Expense Deduction

➤ **Attach to Form N-11, N-12, N-15, or N-40.**

2003

Name(s) as shown on return | Social security number or employer identification number

Part I Total Investment Interest Expense

1 Investment interest expense paid or accrued in 2003. See Instructions	1		
2 Disallowed investment interest expense from 2002 Form N-158, line 7	2		
3 **Total investment interest expense.** Add lines 1 and 2	3		

Part II Net Investment Income

4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)				4a		
b Net gain from the disposition of property held for investment	4b					
c Enter the **smaller** of line 4b or your net capital gain from the disposition of property held for investment	4c					
d Line 4b minus line 4c				4d		
e Enter the amount from line 4c that you elect to include in investment income. See Instructions				4e		
f Investment income. Add lines 4a, 4d, and 4e				4f		
5 Investment expenses. See Instructions				5		
6 **Net investment Income.** Line 4f minus line 5. If zero or less, enter -0-				6		

Part III Investment Interest Expense Deduction

7 Disallowed investment interest expense to be carried forward to 2004. Line 3 minus line 6. If zero or less, enter -0-	7		
8 **Investment interest expense deduction.** Enter the **smaller** of line 3 or line 6. See Instructions	8		

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note

Section 265 (with respect to the nondeductibility of expenses and interest relating to tax-exempt income) shall be operative; except that it shall not apply to expenses and interest for royalties and other income derived from any patents, copyrights, and trade secrets by an individual or a qualified high technology business as defined in section 235-7.3, Hawaii Revised Statutes. Such expenses shall be deductible.

Purpose of Form

Interest expense paid by an individual, estate, or a trust on a loan that is allocable to property held for investment (defined below), may not be fully deductible in the current year. Form N-158 is used to figure the amount of investment interest expense deductible for the current year and the amount, if any, to carry forward to future years.

For more information, get federal Publication 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, and you claim a deduction for investment interest expense, you must complete and attach Form N-158 to your tax return, unless **all** of the following apply:

- Your investment interest expense is not more than your investment income from interest and ordinary dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2002.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See federal Publication 535, Business Expenses.

Specific Instructions

Part I — Total Investment Interest Expense

Line 1

Enter the investment interest paid or accrued during the tax year, regardless of when you incurred the indebtedness. Investment interest is interest paid or accrued on a loan (or part of a loan) that is allocable to property held for investment (as defined later).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense **does not** include the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activ-

ity is any business activity in which you **do not** materially participate and any rental activity. See the separate instructions for federal Form 8582, Passive Activity Loss Limitations, for more details.

- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property Held for Investment. Property held for investment includes property that produces income, **not** derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, **not** derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did **not** limit your liability is property held for investment, but only if you did not materially participate in the activity.

Part II — Net Investment Income

Line 4a

Gross income from property held for investment to be entered on line 4a includes income (unless derived in the ordinary course of a trade or business) from:

- Interest,
- Ordinary dividends (except Alaska Permanent Fund dividends),
- Annuities, and
- Royalties.

If you are filing Form N-814, Parents' Election To Report Child's Interest and Dividends, part or all of your child's income may be included on line 4a. See Form N-814 for details.

Also, include on line 4a net income from the following passive activities:

- Rental of substantially nondepreciable property,
- Equity-financed lending activities, and
- Acquisition of certain interests in a pass-through entity licensing intangible property.

See Regulations section 1.469-2(f)(10) for details.

Also include on line 4a (or 4b, if applicable) net passive income from a passive activity of a publicly traded partnership (as defined in section 469(k)(2)). See Notice 88-75, 1988-2 C.B. 386, for details.

Include investment income reported to you on Schedule K-1 from a partnership or an S corporation. Also include net investment income from an estate or a trust.

Caution: ***Do not*** *include on line 4a any net gain from the disposition of property held for investment. Instead, enter this amount on line 4b.*

Line 4b

Net gain from the disposition of property held for investment is the excess, if any, of total gains over total losses from the disposition of property held for investment. When figuring this amount, include capital gain distributions from mutual funds.

Line 4c

Net capital gain from the disposition of property held for investment is the excess, if any, of net long-term capital gain over net short-term capital loss from the disposition of property held for investment. Capital gain distributions from mutual funds are treated as long-term capital gains.

Line 4e

Net capital gain from the disposition of property held for investment is excluded from investment income. However, you may elect to include in investment income all or part of the net capital gain from the disposition of property held for investment.

To make the election, enter on line 4e the amount you elect to include in investment income.

If you make an entry on line 4e and you are using an alternative tax on your capital gains (or Part VI of Schedule D (Form N-40)), you must also reduce the amount of net capital gain eligible for the 7.25% maximum capital gains rate by the amount on this line. Therefore, you should consider the effect on your tax using the maximum capital gains tax rate before making an entry on this line.

Line 5

*See **Note** on page 1.*

Investment expenses are your allowed deductions, other than interest expense, directly connected with the production of investment income. For example, depreciation or depletion allowed on assets that produce investment income is an investment expense.

Include investment expenses reported to you on Schedule K-1 from a partnership or an S corporation.

Investment expenses **do not** include any deductions taken into account in determining your income or loss from a passive activity.

If you have investment expenses that are included as a miscellaneous itemized deduction on line 22 of the Itemized Deductions Worksheet in the Forms N-11/N-12 Instructions, on line 27 of the Itemized Deductions Worksheet - For Nonresidents in the Form N-15 Instructions, or on line 46 of the Itemized Deductions Worksheet - For Part-Year Residents in the Form N-15 Instructions, you may not have to use the entire amount for purposes of Form N-158, line 5. The 2% adjusted gross income limitation on line 25 of the Itemized Deductions Worksheet in the Forms N-11/N-12 Instructions, on line 30 of the Itemized Deductions Worksheet - For Nonresidents in the Form N-15 Instructions, or on line 54 of the Itemized Deductions Worksheet - For Part-Year Residents in the Form N-15 Instructions may reduce the amount you must include on Form N-158, line 5.

Include on Form N-158, line 5, only the smaller of:

- The investment expenses included on line 22 of the Itemized Deductions Worksheet in the Forms N-11/N-12 Instructions, on line 27 of the Itemized Deductions Worksheet - For Nonresidents in the Form N-15 Instructions, or on line 46 of the Itemized Deductions Worksheet - For Part-Year Residents in the Form N-15 Instructions, or
- The total on line 26 of the Itemized Deductions Worksheet in the Forms N-11/N-12 Instructions, on line 31 of the Itemized Deductions Worksheet - For Nonresidents in the Form N-15 Instructions, or on line 55 of the Itemized Deductions Worksheet - For Part-Year Residents in the Form N-15 Instructions

Example. Assume line 22 of the Itemized Deductions Worksheet in the Forms N-11/N-12 Instructions includes investment expenses of $3,000, and line 26 of the Itemized Deductions Worksheet is $1,300 after the 2% adjusted gross income limitation. Investment expenses from the Itemized Deductions Worksheet of $1,300 are used to figure the amount of investment expenses for line 5. If investment expenses of $800 were included on line 22 and line 26 of the Itemized Deductions Worksheet was $1,300, investment expenses from the Itemized Deductions Worksheet of $800 would be used.

Part III — Investment Interest Expense Deduction

Line 8

You may deduct the amount on line 8 as investment interest expense.

Individuals. Generally, enter the amount from line 8 on line 13 of the Itemized Deductions Worksheet in the Forms N-11/N-12 Instructions, on line 15 of the Itemized Deductions Worksheet - For Nonresidents in the Form N-15 Instructions, or on line 22 of the Itemized Deduction Worksheet - For Part-Year Residents in the Form N-15 Instructions, even if all or part of it is attributable to a partnership or an S corporation. However, if any portion of this amount is attributable to royalties, enter that part of the interest expense on federal Schedule E. Also, if any portion is attributable to a trade or business in which you did not materially participate and that is not a passive activity, enter that part of the interest expense on the schedule where you report other expenses for that trade or business.

Estates and Trusts. Enter the amount from line 8 on Form N-40, line 10.

Federal Form 6198. If any portion of the deductible investment interest expense is attributable to an activity for which you are not at risk, you must also use federal Form 6198, At-Risk Limitations, to figure your deductible investment interest expense. Enter the portion attributable to the at-risk activity on federal Form 6198, line 4. Reduce Form N-158, line 8, by the amount entered on federal Form 6198. See federal Form 6198 and its instructions for more details, especially the instructions for line 4 of that form.

FORM
N-210
(REV. 2003)

STATE OF HAWAII — DEPARTMENT OF TAXATION

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

2003

➤ See Separate Instructions

➤ Attach to Form N-11, N-12, N-13, N-15, or N-40

Name(s) as shown on tax return	Social Security Number or FEIN

Part I **Reasons For Filing —** If a, b, or c below applies to you, you may be able to lower or eliminate your penalty. But you MUST check the boxes that apply and file Form N-210 with your tax return. If d below applies to you, check that box and file Form N-210 with your tax return.

Check whichever boxes apply:

a ☐ You request a **waiver.** In certain circumstances, the Department of Taxation will waive all or part of the penalty. See the Instructions for **Waiver of Penalty.**

b ☐ You use the **annualized income installment method.** If your income varied during the year, this method may reduce the amount of one or more required installments. See the **Instructions for Schedule A.**

c ☐ You had Hawaii income tax withheld from wages and you treat it as paid for estimated tax purposes when it was **actually** withheld instead of in equal amounts on the payment due dates. See the Instructions for line 10.

d ☐ One or more of your required installments (line 9) are based upon your 2002 tax and you filed or are filing a joint return for either 2002 or 2003 but not for both years.

Part II **All Filers Must Complete This Part**

1	2003 tax liability. (see Instructions)	1	
2	Total credits. (see Instructions)	2	
3	Balance. Line 1 minus line 2.	3	
4	Hawaii income taxes withheld. (see Instructions)	4	
5	Balance. Line 3 minus line 4. If this amount is less than $500, stop here; **do not** complete or file this form. You do not owe the penalty.	5	
6	Multiply the amount on line 3 by 60% (.60)	6	
7	Enter the tax amount from your 2002 income tax return. (**Caution:** See Instructions.)	7	
8	Enter the **smaller** of line 6 or line 7. (see Instructions)	8	

Part III **Figure Your Underpayment**

			PAYMENT DUE DATES			
			(a) 4/21/2003	(b) 6/20/2003	(c) 9/22/2003	(d) 1/20/2004
9	**Required installments.** If you are using the Annualized Income Installment Method, enter the amounts from Schedule A, line 24. Farmers and fishermen, enter the amount from line 8 in column (d). All others, enter ¼ of line 8 in each column.	9				
10	Estimated and other tax payments made. (see Instructions) For column (a) only, enter the amount from line 10 on line 14 also. If line 10 is equal to or more than line 9 for all payment periods, stop here; you do not owe the penalty.	10				
	Complete lines 11 through 17 of one column before going to the next column.					
11	Enter amount, if any, from line 17 of previous column	11				
12	Add lines 10 and 11.	12				
13	Add amounts on lines 15 and 16 of the previous column.	13				
14	Line 12 minus line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 10.	14				
15	If the amount on line 14 is zero, line 13 minus line 12. Otherwise, enter -0-.	15				
16	**Underpayment.** If line 9 is equal to or more than line 14, line 9 minus line 14, then go to line 11 of next column. Otherwise go to line 17.	16				
17	Overpayment. If line 14 is more than line 9, line 14 minus line 9, then go to line 11 of next column.	17				

Complete Part IV on page 2 to figure the penalty. If there are no entries on line 16, no penalty is owed.

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Part IV Figuring the Penalty *(See Instructions)*

			(a) 4/21/2003	(b) 6/20/2003	(c) 9/22/2003	(d) 1/20/2004
18	Enter the date the amount on line 16 was paid or April 20, 2004, whichever is earlier.	18				
19	Enter the number of months from the payment due date through the date of payment on line 18. If April 20, 2004, is the date entered on line 18, enter 12, 10, 7, and 3, respectively, here.	19				
20	Multiply the following: Number of months on line 19 x .00667 x underpayment on line 16 for columns (a) through (d)	20				
21	**Penalty** — Add amounts on line 20 in all columns. Enter the total here and on Form N-11, line 45; Form N-12, line 58; Form N-13, line 27; Form N-15, line 60; or Form N-40, line 28.	21				

Schedule A Required Installments Using the Annualized Income Installment Method

Annualized Income Installment Method **Caution:** *Complete lines 19—24 of one column **before** going to the next column.*

Estates and trusts, **do not** use the period ending dates shown to the right. Instead use the following: 2/28/03, 4/30/03, 7/31/03, and 11/30/03.		(a) 1/1/03-3/31/03	(b) 1/1/03-5/31/03	(c) 1/1/03-8/31/03	(d) 1/1/03-12/31/03
1 Enter your adjusted gross income for each period (see Instructions). (Estates and trusts, enter your taxable income without your exemption for each period.)	1				
2 Annualization amounts (Estates and trusts, see Instructions).	2	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2.	3				
4 Enter your itemized deductions for the period shown in each column. If you do not itemize, enter -0- and skip to line 7. (Estates and trusts, enter -0- and skip to line 9, and enter the amount from line 3 on line 9.)	4				
5 Annualization amounts	5	4	2.4	1.5	1
6 Multiply line 4 by line 5 (see Instructions if line 3 is more than $50,000)	6				
7 In each column, enter the full amount of your standard deduction. If you itemized deductions enter -0- (see Instructions).	7				
8 Enter line 6 or line 7, whichever is **larger**	8				
9 Line 3 minus line 8	9				
10 In each column, multiply $1,040 by the total number of exemptions claimed. If you use the personal exemption for disabled persons instead, enter the appropriate amount for 2003 (Estates and trusts, enter the exemption amount shown on your return.) (See Instructions)	10				
11 Line 9 minus line 10	11				
12 Figure your tax on the amount on line 11 (see Instructions)	12				
13 Enter any other taxes for each period (see Instructions)	13				
14 Total tax — add lines 12 and 13	14				
15 For each period, enter the same type of credits as allowed for Form N-210, Part II, line 2 (see Instructions).	15				
16 Total tax after credits. Line 14 minus line 15. If zero or less, enter -0-.	16				
17 Applicable percentage.	17	15%	30%	45%	60%
18 Multiply line 16 by line 17.	18				
19 Add the amount in all preceding columns of line 24	19				
20 Line 18 minus line 19. If zero or less, enter -0-.	20				
21 Enter ¼ of Form N-210, Part II, line 8, in each column	21				
22 Subtract line 24 of the previous column from line 23 of the previous column	22				
23 Add lines 21 and 22 and enter the total	23				
24 Enter the **smaller** of line 20 or line 23 here and on Form N-210, line 9	24				

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FORM
N-615
(REV. 2003)

STATE OF HAWAII — DEPARTMENT OF TAXATION

Computation of Tax for Children Under Age 14 Who Have Investment Income of More than $1,000

2003

➤ **See Separate Instructions**

➤ **Attach ONLY to the Child's Form N-11, Form N-12, Form N-13, 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): ☐ Single, ☐ Married filing jointly, ☐ Married filing separately, ☐ Head of household or ☐ 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, Form N-12, 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 24; Form N-12, line 38; Form N-13, line 15; or Form N-15, line 40)	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 24; Form N-12, line 38; Form N-13, line 15; or Form N-15, line 40). If less than zero, 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 ☐ Tax Table, ☐ Tax Rate Schedule, ☐ Capital Gains Tax Worksheet in the Instructions for Form N-11/N-12 or Form N-15, ☐ Form N-168	9		
10	Enter the parent's tax (from Form N-11, line 26; Form N-12, line 39; Form N-13, line 16; or Form N-15, line 41) **Do not** include any tax from Form N-152 or Form N-814. Check if from ☐ Tax Table, ☐ Tax Rate Schedule, ☐ Capital Gains Tax Worksheet in the Instructions for Form N-11/N-12 or Form N-15, ☐ 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**			
b	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 ☐ Tax Table, ☐ Tax Rate Schedule, ☐ Capital Gains Tax Worksheet in the Instructions for Form N-11/N-12 or Form N-15, ☐ 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 ☐ Tax Table, ☐ Tax Rate Schedule, ☐ Capital Gains Tax Worksheet in the Instructions for Form N-11/N-12 or Form N-15, ☐ Form N-168	17		
18	Enter the larger of line 16 or line 17 here and on the child's Form N-11, line 26; Form N-12, line 39; Form N-13, line 16; or Form N-15, line 41. (Whole dollars only) Be sure to check the box for Form N-615. ➤	18		00

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☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation $	OMB No. 1545-0120 2003 Form 1099-G	Certain Government Payments
		2 State or local income tax refunds, credits, or offsets $		
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld $	Copy B For Recipient
RECIPIENT'S name		5	6 Taxable grants $	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.)		7 Agriculture payments $	8 Box 2 is trade or business income ► ☐	
City, state, and ZIP code				
Account number (optional)				

Form **1099-G** (keep for your records) Department of the Treasury - Internal Revenue Service

a Control number		OMB No. 1545-0008
b Employer identification number	**1** Wages, tips, other compensation	**2** Federal income tax withheld
c Employer's name, address, and ZIP code	**3** Social security wages	**4** Social security tax withheld
	5 Medicare wages and tips	**6** Medicare tax withheld
	7 Social security tips	**8** Allocated tips
d Employee's social security number	**9** Advance EIC payment	**10** Dependent care benefits
e Employee's first name and initial Last name	**11** Nonqualified plans	**12a** Code
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code
	14 Other	**12c** Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name

Form **W-2** **Wage and Tax Statement**

2003

Department of the Treasury- Internal Revenue Service

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return.

☐ CORRECTED (if checked)

PAYER'S name, address, ZIP code, Federal identification number, and telephone number	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
	3 Type of wager	4 Date won	**2003**
	5 Transaction	6 Race	**Form W-2G**
	7 Winnings from identical wagers	8 Cashier	**Certain Gambling Winnings**
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	
	11 First I.D.	12 Second I.D.	**Copy 2**
	13 State/Payer's state identification no.	14 State income tax withheld	**Attach this copy to your state income tax return, if required.**

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ► **Date ►**

Form **W-2G** Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution $	OMB No. 1545-0119	**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
		2a Taxable amount $	2003 Form **1099-R**	
		2b Taxable amount not determined ☐	Total distribution ☐	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $	**Copy 2** **File this copy with your state, city, or local income tax return, when required.**
RECIPIENT'S name		5 Employee contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.)		7 Distribution code(s) IRA/ SEP/ SIMPLE ☐	8 Other $ %	
City, state, and ZIP code		9a Your percentage of total distribution %	9b Total employee contributions $	
Account number (optional)		10 State tax withheld $ $	11 State/Payer's state no.	12 State distribution $ $
		13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Department of the Treasury - Internal Revenue Service