Publication EF-2

State of Hawaii
Department of Taxation

Joint Electronic Filing Program with the Internal Revenue Service

Handbook for Electronic Filers of Hawaii Individual Income Tax Returns

Tax Year 2006

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NEW FOR 2006 TAX YEAR

The State of Hawaii Department of Taxation has enhanced its program, this year ***only approved software vendors will be allowed to electronically file. Those software vendors who are not approved will not be allowed to file. Any returns submitted by non-approved software developers will be rejected.***

Tax Practioners must ensure that the software they use is from an approved software vendor. A list of approved software vendors are available on our website: http://www.state.hi.us/tax/b2_3software.htm

ELECTRONIC FILING PROGRAM FOR HAWAII INIDIVIDUAL RETURNS

Introduction

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.

Tax Practitioners and other professionals interested in participating in the Hawaii program are encouraged to read the IRS Publication 3112, *IRS e-file Application and* Participation and IRS Publication 1345, *Handbook for Electronic Return Originators of Individual Income Tax Returns*. Participation in Hawaii's program requires adherence to IRS rules, requirements, and procedures, as well as those outlined in this and other documents. Other publications and documents that contain program regulations are listed under "Electronic Filing Program Publications & Forms" (See page 3). Where IRS provides detailed instructions on hardware, transmission procedures, policies, etc., those same requirements apply to the Hawaii program.

This handbook is designed as a companion to IRS Publication 1345. Since most functions of the Federal/State program are the same as the Federal program, this publication highlights the features of the Hawaii program.

<u>Highlights from last year</u>

Over 180,000 electronic returns were accepted last year. Many taxpayers took advantage of the direct deposit options for refund. Inquiries from taxpayers declined dramatically. Still, most of the inquiries were about their refund. Taxpayers were informed that the federal return was e-filed, but that they had to mail in the state return themselves. These taxpayers failed to mail the state return, which then prompted them to call.

Errors on electronic returns detected by our current processing system ran about 4%, while paper returns had an error rate of roughly 8%.

Federal/State Electronic Filing

How Federal/State Electronic Filing Works

Both federal and state returns are submitted in one transmission to the IRS. The IRS will acknowledge receipt of the federal return to the Transmitter. The IRS acknowledgement will indicate if a state return was also transmitted. It should be noted that an IRS acknowledgement is only for the federal return; a Hawaii acknowledgement is needed for the state return.

After both returns pass certain IRS edits, the State of Hawaii Department of Taxation retrieves the return and acknowledges receipt to the Transmitter. Transmitters are provided state acknowledgements after the state returns are retrieved from the IRS. All acknowledgements are provided by the Department through the IRS Electronic Management System (EMS), and should be available within three working days from the time the IRS acknowledgement is received. Details on acknowledgements are discussed in the "Hawaii Acknowledgement for Transmitters" section.

Professional Participation

IRS definitions of authorized electronic filer providers also apply to Hawaii. Three general classifications of participation in this program are Electronic Return Originator (ERO), Transmitter, and Software Developer.

An *ERO* enters tax returns on a computer using software that has been accepted by both the IRS and the Department. These returns are intended for electronic transmission to the IRS. If you are both an ERO and a direct Transmitter, and you have purchased software that automatically retrieves your acknowledgements, be aware that Hawaii acknowledgements should be retrieved from the IRS EMS system.. Details are in "Hawaii Acknowledgement for Transmitters".

A *Transmitter* does the actual transmission of electronic returns directly to the IRS Service Center using approved software and retrieves both federal and state acknowledgements. A company may be both an ERO and a Transmitter, or an ERO may have an arrangement with a third-party Transmitter to use their communications services.

A *Software Developer* creates and markets software that formats the electronic return and allows the data to be transmitted via computers.

GETTING STARTED

Application Process

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 Fresno Service Center. Electronic filers not located in the State of Hawaii are automatically accepted into Hawaii's e-file program. Unless specifically, requested, a confirmation of acceptance into Hawaii's e-file program **will not be sent.** If such a request is made, the acceptance letter will be sent out as time permits.

Upon acceptance into the IRS e-file Program, the IRS assigns an Electronic Filing Identification Number (EFIN) and Electronic Transmitter Identification Number (ETIN) if applicable. The same numbers will be used for the Hawaii program.

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

Participants must follow State of Hawaii requirements, standards, policies and procedures in the below listed publications which are available at www.hawaii.gov/tax:

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

Calendar

Hawaii is accepting electronically filed returns for the 2006 tax year on the same schedule as the IRS.

- Begin Hawaii and IRS Acceptance Testing — November 20, 2006

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

- End federal/state software testing — No deadline
- Hawaii begins to accept live returns — January 12, 2007
- Last day for timely filed live returns — April 20, 2007
- Last day for electronically filed returns — October 22, 2007

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

Electronic Filing Contact Information

Contact: Electronic Processing Unit
E-mail address: Tax.Efile@hawaii.gov
Phone number: (808) 587-1740
Address: State of Hawaii Department of Taxation
P.O. Box 259
Honolulu, HI 96809-0259
Attn: Electronic Processing Unit

Transmitters experiencing problems with State acknowledgements should contact the Electronic Processing Unit. This contact information should not be given to taxpayers.

Acceptance and Testing

Hawaii does not require EROs or Transmitters to test their software with the Department. However, Transmitters need to complete Participant Acceptance Testing with the IRS.

Hawaii does not endorse any software product but recommends that purchasing be done after testing is complete. A list of accepted Software Developers will be available at: http://www.state.hi.us/tax/b2_3software.htm

FILING THE ELECTRONIC RETURN

The Electronic Return

Hawaii accepts refund, balance due and zero-balance returns. EROs must verify that the taxpayer meets all criteria for filing electronically.

For tax year 2006 Form N-11, N-15, and the following attachments may be filed electronically:

Schedule X, *Tax Credits for Hawaii Residents*
Schedule CR, *Schedule of Tax Credits*
N-158, *Investment Interest Expense Deduction*
N-210, *Underpayment of Estimated Tax by Individuals, Estates, and Trusts*
N-312, *Capital Goods Excise Tax Credit*
N-334, *Renewable Energy Technologies Income Tax Credit*
N-334A, *Information Statement Concerning Renewable Energy Technologies Income Tax Credit*
N-615, *Computation of Tax for Children Under Age 14 Who Have Investment Income of More than $1,000*
Schedule K-1 (N-20), *Partner's Share of Income, Credits, Deductions, Etc.-2006*
Schedule K-1 (N-35), *Shareholder's Share of Income, Credits, Deductions, Etc.*
1099R, *Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*
1099G, *Certain Government Payments*
W-2G, *Certain Gambling Winnings*
W-2, *Wage and Tax Statement*
All IRS Forms

All exclusions from federal electronic filing also apply to Hawaii. Below are two of them. A complete list is in IRS Publication 1345.

1. Amended and prior year returns.
2. Non-calendar year filers.

Additionally, Hawaii will not accept electronic filing for any of the following:
(Note that although the federal will accept decedent returns, **Hawaii will not**.)

1. Returns other than the N-11 and N-15
2. N-11 and N-15 returns with an attachment other than those mentioned above
3. Returns for decedents
4. Returns without valid Social Security Numbers
5. A return attempting to correct a paper return that was filed
6. Final return of the taxpayer
7. Any return that is not the first return for the tax year
8. Returns with a Schedule X that exceed certain limits for the various credits:

   a. 8 exemptions for Schedule X, part 1, Low Income Refundable Tax Credit, line 2; and 4 children listed on line 3, and
   b. One rental unit for Schedule X, part II, Credit for Low Income Renters, and
   c. 3 providers for Schedule X, part III, Credit for Child and Dependent Care Expenses
9. N-15 returns with more than 4 dependents.
10. Returns that claim Hawaii withholding from sources other than W-2, W-2G, 1099R and 1099G if the form needs to be attached to the return

Important information needed to prepare the electronic return:

The first time filer oval or the address or name change oval should be checked if the taxpayer is filing a Hawaii individual return for the first time or has changed address or name since the last time a Hawaii return was filed.

Transmitting Electronic Returns

Transmitters sending the Hawaii electronic return with the federal return must follow all electronic transmission procedures, communication requirements and technical specifications required by IRS Publication 1345.

EROs that will transmit electronic returns from multiple locations must ensure that software is properly installed to provide unique Declaration Control Numbers (DCN). **Duplicate DCNs must not be transmitted. Check with your software for direction.**

Where to transmit the Federal/State returns

Transmit returns to the IRS Fresno Service Center.

IRS Acceptance or Rejection

The IRS may reject the federal and state returns if there are errors. A reject code in the federal acknowledgement record will indicate why the IRS rejected the returns. Reject codes are in Publication 1345A.

The federal and state returns are accepted or rejected together by the IRS. If the IRS rejects a federal return due to errors, they will also reject the attached state return. Likewise, the federal return will be rejected if the IRS rejects the state return.

Hawaii uses a feature of the Federal/State Electronic Filing Program called consistency checking. The IRS checks several items on the state return to make sure those items match the information on the federal return. If one or more of these items do not match or if the state return data is improperly formatted, the IRS will reject both the federal and state returns.

Transmitters may correct the federal and state returns and retransmit them to the IRS Fresno Service Center. If the state return cannot be corrected, the filer has the option of re-transmitting the federal return and filing the state return by mail. State returns cannot be electronically filed separately from the federal return.

IRS Acknowledgement

The IRS acknowledgement record contains a code indicating whether a state return was transmitted with the accepted or rejected federal return. The code will be blank if no state return was transmitted with the federal return. Otherwise, the code will be "HI" if a Hawaii return was transmitted with the federal return. IRS acceptance of the federal and state returns means that the IRS received the state return and will make it available to Hawaii. A Hawaii acknowledgement is needed to verify that the Department received the state return.

Hawaii Acceptance or Rejection

After receipt of the State return, checks will be made to ensure that the return can be accepted by the Department's computerized processing system. If the return does not pass all checks, it will be rejected. The acceptance or rejection of the return will be noted on the state acknowledgement. Criteria for rejection are listed under "Reject Criteria" listed on page 11.

Hawaii Acknowledgement

After accepting or rejecting the state return, the Department will acknowledge its receipt to the Transmitter. The acknowledgement package will contain an ACK record for each return that is received. If a return was rejected, its ACK record will be followed by an ACKR reject record. An electronic return must be acknowledged and accepted before it is considered a filed return.

Signature, W-2, W-2G and 1099G Requirements

There is no state equivalent of the IRS Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return. Section 231-8.5, HRS provides that electronic filing constitutes a taxpayer's signature to the return.

> "The department may allow filing by electronic, telephonic, or optical means of any tax return, application, report, or other document required under the provisions of title 14 administered by the department.
>
> The date of filing shall be the date the tax return, application, report, or other document is transmitted to the department in a form and manner prescribed by departmental rules adopted pursuant to chapter 91. The department may determine alternative methods for the signing, subscribing, or verifying of a tax return, application, report, or other document that shall have the same validity and consequences as the actual signing by the taxpayer. A filing under this section shall be treated in the same manner as a filing subject to the penalties under section 231-39."

Each taxpayer must be informed that the act of electronically filing a tax return constitutes his signature. The taxpayer's copy of the return will print the declaration on a separate sheet.

The paid preparer's signature is required on two copies of the electronic return. The paid preparer must sign the taxpayer's copy of the return. In addition, the paid preparer must sign and keep a copy of the return in his own files.

Additionally, hard copies of W-2, W-2G or 1099G should not be sent to the Department.

Hawaii Acknowledgement For Transmitters

The Department 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's computer system. An IRS acknowledgement refers only to the federal return; the state acknowledgement relates to the state return.

The Hawaii acknowledgement informs transmitters that Hawaii return data has been retrieved by the State of Hawaii, Department of Taxation ("DOTAX"). Hawaii will acknowledge the receipt of each return from the IRS through the EMS acknowledgment system. **Both Federal and State returns must be acknowledged. Do not assume an acknowledgment from the IRS means that Hawaii return data was received by the Department of Taxation.**

DOTAX will use the same format that is described by the IRS for all acknowledgements. EMS will process, validate, and route the files for the transmitter's to pick up when they pick up their Federal Acknowledgement. DOTAX's Acknowledgements are posted daily upon retrieval from the IRS.

The acknowledgement will also indicate whether the return has been rejected or accepted for further processing into the DOTAX's computer system.

Once the DOTAX has acknowledged an electronic return, transmitters must notify EROs of acceptance within five business days after receipt of acknowledgement from the Department of Taxation.

A DOTAX acknowledgement indicates that the return has been received and if it will be processed. Direct deposit refunds are normally issued within fours weeks from the date of acknowledgement. Direct deposit refund taxpayers should be advised to wait at least five weeks from the date of acknowledgement before inquiring about his or her refund. Taxpayers whose refunds are issued via a paper check are advised to wait at least ten weeks from the date of acknowledgment before inquiring about his or her refund. A Hawaii indicator on the federal acknowledgement only indicates a DOTAX return was attached to the federal return. **It is not a Hawaii acknowledgement for the state return.**

Transmitters who transmit for EROs and preparers must notify them at the time of receipt of the Hawaii acknowledgement.

An acknowledgement indicates the return has been received. It will also indicate whether it has been accepted for processing into the HI system**. Any rejected electronic return must be re-filed on paper.** The addresses where the return should be mailed may be found under "Responsibilities of Electronic Return Originators and Transmitters – How to Handle a Rejected Return" .

If the software accesses this system on your behalf, there is no need for you to register with the IRS. Refer to the software instructions for more information about any responsibilities for accessing and retrieving state acknowledgements. The Hawaii acknowledgement file should be available within three days after the federal acknowledgement is received.

Reject Criteria

Hawaii returns will be rejected under the following conditions:

1. A numeric field contains non-numeric characters.
2. A date is invalid.
3. The primary last name or address is missing.
4. The spouse death date is after the filing date for the Qualifying Widow(er) filing status.
5. The first character of street number, street name or apartment number is not alphanumeric.
6. The state abbreviation code is invalid.
7. A zip code is present, but the city and/or state are missing.
8. The filing status code is invalid.
9. There is invalid Header information in the generic or unformatted records.
10. The return is filed under a unauthorized ETIN.

All reject codes are in “Hawaii Reject Codes”. See pages 16 and 17.

ADDITIONAL INFORMATION

Responsibilities of Electronic Return Originators and Transmitters

Electronic Return Originators and Transmitters must abide by the terms in this handbook and maintain a high degree of integrity, compliance, and accuracy to remain in the Federal/State Electronic Filing Program. EROs who are accepted into the IRS electronic filing program are automatically accepted into Hawaii's electronic filing program. No separate approval is required.

Integrity

EROs are responsible for verifying that the Hawaii return has been properly prepared, accepted by the IRS, and received by the Department. Hawaii and IRS acknowledgements are separate. EROs must ensure that they receive an acknowledgement from both Hawaii and the IRS.

Compliance

All requirements and specifications in the IRS Publications 1345, 1346, 1436, and this Handbook must be met.

Accuracy

EROs must verify accuracy of the taxpayer's name, address, and Social Security Number. Also, they must provide a complete and accurate copy of the return to the taxpayer according to the guidelines set by the IRS.

Timeliness of Filing

EROs must ensure electronic returns are filed in a timely manner by their Transmitters or themselves. The date of transmission will be the filing date for Hawaii returns. EROs should confirm acknowledgement of the return by the Department before considering the state portion received.

Deadline for Filing

The Department accepts electronically filed Hawaii returns submitted for transmission to the Internal Revenue Service Center through October 20, 2007. Hawaii returns submitted after that date must be filed as paper documents. The addresses for submission are the same as in the next section "Changes on the Return". To avoid a late filing penalty, any

tax due must be paid on or before the filing of the return. The automatic extension only extends the time to file a return; it does not extend the time to pay income tax. Penalty and interest is assessed on any tax not paid on or before the due date for the filing of the return, which is April 20.

Changes on the Return

Electronically filed returns may not be changed once submitted. If the taxpayer wishes to make any changes to the return after it has been accepted, the taxpayer may file an amended return on Form N-11 by writing "AMENDED" in the upper left corner of the return and filling in the return with all of the correct information. Amended returns should be mailed to the taxpayer's District Office. The following are the addresses for the four District Offices:

Hawaii Department of Taxation
P.O. Box 3559
Honolulu, Hawaii 96811-3559

Hawaii Acknowledgement

Transmitters are encouraged to make regular inquiries on the IRS EMS concerning the status of transmitted returns. They are required to notify their EROs of the acceptance of returns.

Transmitters will not be given information other than an acknowledgement that the return was received and whether it was rejected or accepted for further processing. If the Hawaii acknowledgement record indicates acceptance, the electronic return has been received and will be processed. If errors occur on an accepted return, the Department will correspond directly with the taxpayer.

How to Handle a Rejected Return

Preparers have been entrusted with the task of filing a client's tax return and assume the responsibility of ensuring that the return arrives at the Department. In the event the electronic return fails to arrive at its destination, preparers must notify their clients to file a paper return. The preparers are required to notify their clients to file a paper return..

If the electronically filed Hawaii return is rejected, the taxpayer must be informed to submit a paper tax return within 10 working days or by the statutory filing date, whichever is less. The taxpayer should sign the return and print "Electronic Filing" and the date the electronic return was submitted in the upper left corner of the return. The address to mail it is:

Oahu District Office
Data Preparation Section
P.O. Box 259
Honolulu, HI 96809-0259

If an ERO was involved, the ERO, within 24 hours of receiving the rejection, must take reasonable steps to inform the taxpayer that the return has not been filed. The ERO must provide the reject code and the explanation.

Balance Due Returns

Hawaii will not accept any electronic payment methods for tax year 200. Checks should be made payable to "Hawaii State Tax Collector" and mailed to the Department of Taxation 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 the Department of Taxation by April 20, 2007.

Taxpayers should be informed that if payment is made after that date, it may be considered 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.
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Refunds

Hawaii will be supporting direct deposit of refunds only for N-11 returns. Taxpayers may request the refund be directly deposited to their bank account, payment of the refund or to credit all or a portion of it to the subsequent tax year. If the refund amount is adjusted or the direct deposit request cannot be honored, the taxpayer will be notified. Refund Anticipation Loans are neither supported nor prohibited.

Refund Delays

Taxpayers may confirm acknowledgement of the return with the practitioner or ERO and are advised to wait four weeks from the date of acknowledgement before calling or writing to inquire about the status of a refund check.

If a taxpayer or spouse owes money to the Department, another State agency, or the IRS, the amount owed may be deducted from the refund. A paper check will be issued even though a direct deposit was requested. This debt will delay processing of the refund because all claims against the refund must be resolved before a check can be issued. This is the same policy that applies to a paper return.

A taxpayer may inquire about the status of an income tax refund by calling Taxpayer Services at (808) 587-4242 throughout the year. When inquiring, the taxpayer should be prepared to provide SSN, name and address, acknowledgement date and indicate it was filed electronically. Delays in receiving federal refund will not impact the time required to get a Hawaii refund.

This number also has an automated refund status feature which allows taxpayers to check on their refund status 24 hours a day, 7 days a week.

Hawaii 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.

N-11

0001	Invalid SSN on N-11 generic record.
0003	Specified length of the generic record does not match the byte count.
0006	Invalid state code
0009	Invalid Julian date
0012	Invalid Hawaii filing status code
0015	Invalid spouse's SSN
0018	Invalid DCN on generic record
0021	Invalid RSN
0024	Invalid Federal AGI Amount
0027	Invalid Wage Difference Amount
0030	Invalid Out-of-State Bonds Amount
0033	Invalid Other Additions Amount
0036	Invalid Federal AGI=HI Additions Amount
0039	Invalid Pension Subtractions Amount
0042	Invalid Social Security Benefits Amount
0045	Invalid Reserve-Guard Pay Amount
0048	Invalid Individual Housing Amount
0051	Invalid Other Subtractions Amount
0054	Invalid Total Subtractions Amount
0057	Invalid Hawaii AGI 1 Amount
0060	Invalid Medical Deduction Amount
0063	Invalid Taxes Deduction Amount
0066	Invalid Interest Deduction Amount
0069	Invalid Contributions Amount
0072	Invalid Casualty Losses Amount
0075	Invalid Miscellaneous Deductions Amount
0078	Invalid Total Deductions Amount
0081	Invalid AGI Less Deductions Amount
0084	Invalid Exemption Amount
0087	Invalid Taxable Income Amount
0090	Invalid Net LT Capital Gain Amount
0093	Invalid Tax Liability Amount
0096	Invalid Total Non-Refundable Credits.
0099	Invalid Balance
0102	Invalid Tax Withheld Amount
0105	Invalid Estimated Tax
0108	Invalid Estimated From Prior Year

0111 Invalid Paid with Extension Amount
0114 Invalid Low-income Credit
0117 Invalid Renter's Credit
0120 Invalid Dependent Care Credit
0123 Invalid Child Car Seat Credit. No entry.
0126 Invalid Total Payments
0129 Invalid Overpaid Amount
0132 Invalid Refund Request Amount
0136 Invalid Apply to Estimated Tax Amount
0139 Invalid Balance Due
0142 Invalid Estimated Tax Penalty Amount
0146 Invalid Schedule C Amount
0149 Invalid Schedule E Amount
0152 Invalid Schedule F Amount
0155 Invalid Preparer's FEIN
0158 Invalid Preparer's Zip
0161 Missing Primary Last Name
0164 Invalid Adjusted Gross Income
0167 Invalid Year Spouse Died
0170 Invalid Total Exemptions for Taxpayer and Spouse
0173 Invalid Number of Dependent Children
0176 Invalid Number of Other Dependents
0179 Invalid Total Number of Exemptions
0182 Invalid DHS Exemptions
0188 Invalid Total Additions Amount
0191 Duplicate DCN. N11 and any corresponding attachments were not saved.
0194 Oval was filled in for address change but the Address information is missing.
0197 Oval was filled in for address change and the Zip Code is present but the City is missing.
0200 Oval was filled in for address change and the Zip Code is present but the State is missing.
0206 Invalid Designee Phone Number
0209 Invalid General Income Credit. No entry.
0212 Invalid Total Refundable Credits from CR.
0218 Invalid Overpayment Less Application of Estimated
0221 Invalid N-168 checkbox. No entry allowed.
0224 More than two errors on the generic record were found for this taxpayer.
0227 Invalid Total special fund contributions amount.
0900 Invalid Hawaii Return ID
0230 Unauthorized Electronic Transmitter Identification Number (ETIN) for the Resident Individual Income Tax Return (Form N-11).

N-15

0300 Invalid SSN on N-15 generic record.
0303 Specified length of the generic record does not match the byte count.
0306 Invalid Julian date
0309 Invalid DCN on generic record
0310 Invalid RSN
0314 Invalid state code
0317 Invalid spouse's SSN
0320 Invalid Hawaii filing status code
0323 Oval was not filled in for Part-Year Resident or oval was not filled in for Nonresident or oval was not filled in for Nonresident Alien.
0327 Invalid Total Income wages, salaries, tips, etc. total amount.
0330 Invalid Hawaii Income wages, salaries, tips, etc. total amount.
0333 Invalid Total Income interest income amount.
0336 Invalid Hawaii Income interest income amount.
0339 Invalid Total Income ordinary dividends amount.
0342 Invalid Hawaii Income ordinary dividends amount.
0345 Invalid Total Income state income tax refund amount.
0348 Invalid Hawaii Income state income tax refund amount.
0351 Invalid Total Income alimony received amount.
0354 Invalid Hawaii Income alimony received amount.
0357 Invalid Total Income business or farm income (loss) amount.
0360 Invalid Hawaii Income business or farm income (loss) amount.
0361 Invalid Total Income capital gain (loss) amount.
0362 Invalid Hawaii Income capital gain (loss) amount.
0363 Invalid Total Income IRA distributions amount.
0369 Invalid Hawaii Income IRA distributions amount.
0370 Invalid Total Income supplemental gains or (losses) amount.
0371 Invalid Hawaii Income supplemental gains or (losses) amount.
0372 Invalid Total Income rents, royalties, partnerships, estates, trusts, etc. amount.
0375 Invalid Hawaii Income rents, royalties, partnerships, estates, trusts etc. amount.
0376 Invalid Total Income pensions and annuities amount.
0377 Invalid Hawaii Income pensions and annuities amount.
0378 Invalid Total Income unemployment compensation (insurance) amount.
0381 Invalid Hawaii Income unemployment compensation (insurance) amount.
0382 Invalid Total other income amount.
0383 Invalid Hawaii other income amount.
0384 Invalid Total Income total amount.
0387 Invalid Hawaii Income total amount.

0390 Invalid Total Income Educator Expenses amount.
0393 Invalid Hawaii Income Educator Expenses amount.
0394 Invalid Total Income certain business expenses amount.
0395 Invalid Hawaii Income certain business expenses amount.
0396 Invalid Total Income IRA deduction amount.
0399 Invalid Hawaii Income IRA deduction amount.
0402 Invalid Total Income student loan interest deduction amount.
0405 Invalid Hawaii Income student loan interest deduction amount.
0408 Invalid Total Income health savings account deduction amount.
0411 Invalid Hawaii Income health savings account deduction amount.
0412 Invalid Total Income moving expenses amount.
0413 Invalid Hawaii Income moving expenses amount.
0414 Invalid Total Income one-half of self-employment tax amount.
0417 Invalid Hawaii Income one-half of self-employment tax amount.
0420 Invalid Total Income self-employed health insurance deduction amount.
0423 Invalid Hawaii Income self-employed health insurance deduction amount.
0427 Invalid Total Income self-employed SEP, SIMPLE, and qualified plans amount.
0430 Invalid Hawaii Income self-employed SEP, SIMPLE, and qualified plans amount.
0433 Invalid Total Income penalty on early withdrawal of savings amount.
0436 Invalid Hawaii Income penalty on early withdrawal of savings amount.
0437 Invalid Total Income alimony paid amount.
0438 Invalid Hawaii Income alimony paid amount.
0439 Invalid Total Income payments to an individual housing account amount.
0442 Invalid Hawaii Income payments to an individual housing account amount.
0445 Invalid Total Income military reserve or Hawaii National Guard duty pay amount.
0448 Invalid Hawaii Income military reserve or Hawaii National Guard duty pay amount.
0449 Invalid Total Income exceptional trees deduction amount.
0450 Invalid Hawaii Income exceptional trees deduction amount.
0451 Invalid Total Income total adjustments amount.
0453 Invalid Hawaii Income total adjustments amount.
0455 Invalid Total adjusted gross income amount.
0456 Invalid Hawaii adjusted gross income amount.
0459 Invalid Ratio of Hawaii AGI to Total AGI amount.
0462 Invalid Medical and Dental expenses amounts.
0465 Invalid Taxes amount.
0468 Invalid Interest expense amount.
0469 Invalid Contributions amount.

0470 Invalid Miscellaneous deductions amount.
0471 Invalid Total Itemized Deductions amount.
0472 Invalid Casualty and theft losses amount.
0474 Invalid Standard Deduction amount.
0477 Invalid Prorated Standard Deduction amount.
0480 Invalid Hawaii AGI less deductions amount.
0483 Invalid Exemptions amount.
0486 Invalid Prorated Exemption(s) amount.
0489 Invalid Taxable Income amount.
0492 Invalid Net Capital gains amount.
0495 Invalid Total Tax liability amount.
0498 Invalid Total Nonrefundable tax credits amount.
0501 Invalid Balance amount.
0504 Invalid Hawaii State Income tax withheld amount.
0506 Invalid Tax payment amount.
0507 Invalid Estimated tax applied from 2004 return amount.
0510 Invalid Amount paid with extensions.
0513 Invalid Low-Income Refundable tax credit amount.
0516 Invalid Low-Income Household Renters credit amount.
0519 Invalid Child and Dependent Care Expenses amount.
0520 Invalid Credit for Child Passenger Restraint System(s) amount.
0522 Invalid Total refundable tax credits amount.
0525 Invalid Total Payments and Credits amount.
0528 Invalid Overpaid amount.
0531 Invalid Amount applied to 2006 Estimated Tax.
0533 Invalid Overpaid less Applied Estimated tax amount.
0536 Invalid Contribution to Hawaii schools special fund amount.
0539 Invalid Contribution to Hawaii public libraries special fund amount.
0540 Invalid Contribution to domestic violence / child abuse and neglect funds amount. No entry allowed.
0542 Invalid Total special fund contribution amount.
0545 Invalid Refund amount.
0548 Invalid Balance Due amount.
0551 Invalid Estimated tax penalty amount.
0554 Invalid Preparer's FEIN.
0557 Invalid Preparer's Zip code.
0560 Oval was filled in for address change but the address information is missing.
0563 Oval was filled in for address change and the Zip code is present but the city is missing.
0566 Oval was filled in for address change and the Zip code is present but the state is missing.
0569 Duplicate DCN. N15 and any corresponding attachments were not saved.
0572 Invalid filled in oval for N-168. No entry allowed.

0575 Invalid Year Spouse died.
0578 Invalid DHS, etc. exemptions.
0581 More than two errors on the generic record were found for this taxpayer.
0584 Invalid Total Exemptions for Taxpayer and Spouse.
0585 Invalid Number of Dependent Children.
0586 Invalid Number of Other Dependents.
0587 Invalid Total Number of Exemptions.
0900 Invalid Hawaii Return ID
0590 Unauthorized Electronic Transmitter Identification Number (ETIN) for the Nonresident Individual Income Tax Return (Form N-15).
0591 Unauthorized Electronic Transmitter Identification Number (ETIN) for the Part-Year Resident Individual Income Tax Return (Form N-15).