## STATE OF HAWAII DEPARTMENT OF TAXATION



# General Information and Scannable Specifications for Form N-288A (Rev. 2021)

#### **Contact Information for General Questions**

Hawaii Department of Taxation
Technical Section
Attn: Sharlene Tagami, Forms Coordinator
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Telephone: (808) 587-1577 Fax: (808) 587-1584

E-mail: Tax.Technical.Section@hawaii.gov

#### Contact Information for Mailing Test Packages and Testing Inquiries

Hawaii Department of Taxation Attn: Document Processing — Quality Assurance Test Team 830 Punchbowl Street, Rm 126 Honolulu, Hawaii 96813

Email: tax.dp.qa@hawaii.gov

#### FORM N-288A (Rev. 2021)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-288A. Form N-288A is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-288A must create the form so the variable data (specified fields containing

taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable forms MUST meet requirements as established in this document and our current Forms Reproduction Policy, and be approved prior to release or distribution.

#### **GENERAL INFORMATION**

#### 1. Substitute Form

- We highly recommend you use the Department's official Form N-288A PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the form must not be submitted to the Department for processing.
- Substitute forms must be proofread prior to submission.

#### 2. Paper and Ink

- The paper size is 8.5 inches by 8 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

#### 3. Fonts

- · The form was designed using the following fonts:
  - 1. Arial
- The following fonts and sizes should be used for the form number and revision year located at the top left corner of the form:

1. FORM: 8 pt Arial bold

2. N-288A: 14 pt Arial bold

3. REV. 2021: 8 pt Arial bold

- The following font and size should be used for the form number located at the bottom right corner of the form:
  - 1. FORM N-288A (REV. 2021): 10 pt Arial bold

#### 4. Variable Data

- All variable data fields must utilize 12 pt Courier New font
- All variable data fields require exact placement.
- · Print all alpha characters uppercase.
- Use a bold X (X) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

#### 5. Variable Data Delimiters

 Seller's and Buyer's Social Security Number must be printed with dash (-) delimiters. For example:

123-45-6789

(3 digits, followed by a dash (-),followed by 2 digits, followed by a dash (-), followed by 4 digits)

 Seller's and Buyer's Federal Employer Identification Number must be printed with a dash (-) delimiter. For example:

12-1234567

(2 digits, followed by a dash (-), followed by 7 digits).

• Date of transfer or installment payment date must be printed with dash (-) delimiters. For example:

MM-DD-YYYY

(2 digits for month, followed by a dash (-), followed by 2 digits for the day, followed by a dash (-), followed by 4 digits for the year ending)

#### 6. Dollar Amounts

- · Do not use commas as thousand separators.
- Do not use leading dollar signs.
- · Amounts are right justified.

#### 7. Testing and Approval of the Scannable Form

 A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or tailing spaces.

- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form N-288A (Rev. 2021) cannot be filed until 2022.

#### SCANNABLE SPECIFICATIONS

#### 1. Layout

 Open space around variable data fields should be adhered to as much as possible except for the areas that do not require optical character recognition. Do not place any additional information in these areas.

#### 2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions:
  - 1. Page 1: The 2-digit Hawaii Vendor I.D. Number should begin at column 42, row 44.
- The Hawaii Vendor I.D. Number must utilize 12 pt Courier New font.

#### 3. QR Code

- A 2D QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibit for exact placement):
  - 1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 9.
- Height of the QR code is 0.5 inch.
- Length of the QR code is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.
- The required QR code for the first page is: N288A\_T 2021A 01 VIDXX

The QR code includes the form number (N288A), an underscore, type of form (T), space, 4-digit form year (2021), 1-letter revision indicator (A), space, 2-digit

- page number (01), space, vendor I.D. label (VID), and your 2-digit Hawaii Vendor I.D. Number (XX). There are no hyphens.
- The human readable text for the QR code MUST be printed below the QR code utilizing 6 pt Arial font.
   Placement of the human readable text is as follows (see exhibits for exact placement):
  - 1. Page 1: Column 6, row 10
- Please do not print the outline around the human readable text and QR code. These were only used to show the placement of the human readable text and QR code.
- DO NOT use Windows Metafile (wmf). This format causes a very low read rate by the Department's IBML scanners.

#### 4. Form Serial Number

- The form serial number MUST be printed at column 6, row 44, utilizing 12 pt Courier New font.
- The required form serial number for Copy A is: 288AC0S1
- Please note that the sixth digit is the number 0.

#### 5. Acetate Overlays

- Acetate overlays will assist in the exact data field placement. Verify your form samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.
- Acetate overlays will be mailed to vendors who submitted a Letter of Intent to participate in the Forms Reproduction Program and who will be reproducing Form N-288A. If you did not receive the acetate overlays, please contact the Forms Coordinator.

STATE OF HAWAII—DEPAITMENT OF TAXATION   Statement of Withholding on   Dispositions By Nonresident Persons   2022   Committee   Dispositions By Nonresident Persons   2022   Committee   Dispositions By Nonresident Persons   2022   Committee   Dispositions By Nonresident Persons   Copy A — Submitt to the State of Hawaii - Department   Dispositions   Dispositions By Nonresident Persons   Copy A — Submitt to the State of Hawaii - Department   Disposition   Dispo	6 8 10 12 14 16 18 20 22 24 26 28 FORM	30 32 34 36 38 40 42	44 46 48 50 52 54 56 58 60 62	
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14. City or Province CITY OR PROVINCE XXXXX ST 12345 COUNTRY XXXXXXX  THIS FORM IS TO BE USED FOR TRANSFERS OR PAYMENTS MADE IN 2022 ONLY.  ATTACH THIS COPY OF FORM(S) N-288A AND YOUR CHECK OR MONEY ORDER TO FORM N-288 (Payable to "Hawaii State Tax Collector")  288AC0S1 ID NO XX FORM N-288A (REV. 2021)	12. Transferee/Buyer's Street Address			13. Transferee/Buyer's SSN
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**FORM** N-288A (REV. 2021)

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STATE OF HAWAII--DEPARTMENT OF TAXATION Statement of Withholding on Dispositions By Nonresident Persons of Hawaii Real Property Interests

24 26

18 20 22

Calendar Year <del>2022</del>

THIS SPACE FOR DATE RECEIVED STAMP

 

#### Copy B

60 62

Send to Transferor/Seller. This information is being furnished to the State of Hawaii, Department of Taxation. See Instructions on back of this copy.

Description and Location of Property     Transferred (Include tax map key number) DESCRIPTION AND LOCATION PROPERTY XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXX	ransferor/Seller's Share of mount Realized	3.	Date of Transfer OR  IX Installment Payment Date  99-99-99999
4. Transferor/Seller is an: 🗶 Individual or RL		artnership	5. Transfer	or/Seller	's Hawaii Income Tax Withheld
Corporation S corporation	<b>∑</b> Tru	ust or Estate			1234567890.00
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3. Transferor/Seller's Street Address TRANSFEROR STREET ADDRI D. City or Province CITY OR PROVINCE XXXXX  10. Transferee/Buyer's Name TRANSFEREE NAME XXXXXX  12. Transferee/Buyer's Street Address	ESS X. State ST	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Non U.S.A. Count	XXXXX try	C
3. Transferor/Seller's Street Address TRANSFEROR STREET ADDRI D. City or Province CITY OR PROVINCE XXXXX  10. Transferee/Buyer's Name TRANSFEREE NAME XXXXXX  12. Transferee/Buyer's Street Address	ESS X. State ST	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Non U.S.A. Count COUNTRY XXX	XXXXX try XXXXX	C

#### THIS FORM IS TO BE USED FOR TRANSFERS OR PAYMENTS MADE IN 2022 ONLY.

FORM N-288A (REV. 2021)

#### INSTRUCTIONS TO TRANSFEROR/SELLER

18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56

Generally, a 7.25% withholding obligation must be withheld by the transferee/buyer when a nonresident person disposes of their Hawaii real property. Even though tax may or may not have been withheld, you are required to file a Form N-15, N-20, N-30, N-35 or N-40 to report the sale or other disposition.

#### CERTIFICATE TO WAIVE OR ADJUST WITHHOLDING

If there is insufficient funds to pay the withholding required, the transferor/ seller may file Form N-288B to apply for a withholding certificate to waive or adjust the withholding. This form is used only for applications based on (1) a claim that the transferor/seller will not realize any gain with respect to the transfer, or (2) a claim that there will be insufficient proceeds to pay the withholding required under section 235-68(b), Hawaii Revised Statutes (HRS), after payment of all costs, including selling expenses and the amount of any mortgage or lien secured by the property. NOTE: Form N-288B should be filed no later than 10 working days prior

to the date of transfer. Form N-288B will not be approved after the date of transfer has passed. See Form N-288B for more information.

#### REFUND

The transferor/seller may file for a refund if the real property interest is in excess of the transferor/seller's tax liability on Form N-288C. The nonresident transferor/seller is still required to file a Hawaii income tax return (Forms N-15, N-20, N-30, N-35, or N-40) after the end of the taxable year, report the entire Hawaii source income for the year including the transaction and pay any additional tax due on the income or request a refund. See Form N-288C for more information. NOTE: Under section 235-111, HRS, any claim for a credit or refund of an overpayment of taxes must be filed within three years from the due date of the return, or within two years from the time the tax was paid, whichever is iater.

58 60 62 64

## 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 INSTRUCTIONS FOR FORM N-288A

References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.

10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 72

Prepare Form N-288A for each nonresident transferor/seller subject to withholding. If two or more nonresident transferors/sellers jointly transfer a Hawaii real property interest, prepare a separate Form N-288A for each nonresident transferor/seller.

A separate Form N-288A should also be prepared for both taxpayer and spouse whether or not they will be filing a joint return for the year in which they transferred their Hawaii real property interest. Attach Copy A of Form(s) N-288A and your check or money order to Form N-288.

#### Joint Transferors/Sellers

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If one or more nonresident persons and one or more resident persons jointly transfers Hawaii real property interest, first, determine the amount subject to withholding by allocating the amount realized from the transfer among the transferors/sellers based on their capital contribution to the property. For this purpose, a taxpayer and spouse are treated as having contributed 50% each. Second, withhold on the total amount allocated to nonresident transferors/sellers. Third, credit the amount withheld among the nonresident transferors/sellers as they mutually agree. The transferors/sellers must request that the withholding be credited as agreed upon by the 10th day after the date of transfer. If no agreement is reached, credit the withholding by evenly dividing it among the nonresident transferors/sellers.

#### Line by line instructions

Box 1 — Enter a description of the property including its location and the nature of any substantial improvements, such as an apartment building or warehouse. Include the tax map key.

Box 2 — Enter the amount realized by the transferor/seller whose name appears on this form. If the transferor/seller is reporting the gain under the installment method, enter the principal portion of the total payments for the year. The transferor/seller must provide written notification to the transferee/buyer prior to the transfer date if the transferor/seller will elect out of the installment method and report the gain in full in the year of sale. If a transferee/buyer does not receive written notification, the transferee/buyer shall assume that the transferor/seller will report the gain under the installment method.

**Box 3 --** Enter the date of transfer. For payments on an installment sale, enter the payment date of the installment and check the "installment Payment Date" box.

Box 4 — Check the applicable box to indicate whether the transferor/seller is an individual or revocable living trust, a partnership, a corporation, an S corporation, or trust (including an irrevocable trust) or estate. If the transferor/seller is an LLC that files a partnership return, check the box for a partnership. If the transferor/seller is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, check the box for an individual. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, check the box for an individual or revocable living trust. For all other trusts and estates, check the box for a trust or estate.

Box 5 — Enter the Hawaii income tax withheld by the transferor/seller whose name appears on this form. If there are two or more nonresident transferors/sellers, indicate the respective amounts withheld for each nonresident transferor/seller on a separate Form N-288A. If the amount required to be withheld has been waived or exempted, enter zero (0). If the

amount required to be withheld has been reduced or waived by the Department of Taxation, attach a copy of the approved Form N-288B. If one or more of the transferors/sellers are exempt from the withholding and you are issuing the exempt transferor/seller Form N-288A, attach a copy of the exempt transferor/seller's Form N-289. If the transferor/seller is a partnership, an S corporation, or a trust or estate, please attach a schedule showing the name, identification number, and amount of the withholding allocated to each partner or member, S corporation shareholder, or beneficiary of the trust or estate. For trusts and final-year estates, this schedule does not replace the election that needs to be made on Form N-40T.

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Box 6 -- Enter the transferor/seller's business name.

Box 6a — Enter the transferor/seller's federal employer identification number (FEIN). If the transferor/seller is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, enter the social security number of the individual in box 7a. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, enter the social security number of the individual in box 7a. For all other trusts and estates, enter the federal employer identification number of the trust or estate in box 6a.

Box 7 -- Enter the transferor/seller's name.

Box 7a - Enter the transferor/seller's social security number (SSN).

Box 8 -- Enter the transferor/seller's street address.

Box 9 — Enter the transferor/seller's City or Province, State, Postal/ZIP code and Non U.S.A. County (if applicable).

NOTE: If your mailing address has changed, you must notify the Department of the change by completing Form ITPS-COA, Change of Address Form. Failure to do so may delay any important notices or correspondence to you.

Box 10 — Enter the transferee/buyer's name.

Box 11 — Enter the transferee/buyer's FEIN. If the transferee/buyer is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, enter the social security number of the individual in box 13. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, enter the social security number of the individual in box 13. For all other trusts and estates, enter the federal employer identification number of the trust or estate in box 11.

Box 12 -- Enter the transferee/buyer's street address

Box 13 — Enter the transferee/buyer's social security number (SSN).

**Box 14** — Enter the transferee/buyer's City or Province, State, Postal/ZIP code and Non U.S.A. County (if applicable).

**NOTE:** If your mailing address has changed, you must notify the Department of the change by completing Form ITPS-COA, Change of Address Form. Failure to do so may delay any important notices or correspondence to you.

FORM N-288A (REV. 2021)

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STATE OF HAWAII—DEPARTMENT OF TAXATION
Statement of Withholding on
Dispositions By Nonresident Persons
of Hawaii Real Property Interests

34 36

18 20 22 24 26 28 30 32

Calendar Year 

48 50

52 54

44 46

THIS SPACE FOR DATE RECEIVED STAMP

68 70 72

Copy C

For Transferee's/Buyer's Records.

58 60 62

Description and Location of Property     Transferred (Include tax map key number     DESCRIPTION AND LOCATION			Transferor/Seller's Share of Amount Realized	.	Date of Transfer OR  X Installment Payment Date
PROPERTY XXXXXXXXXXXXXX			1234567890	.00	99-99-9999
. Transferor/Seller is an: 🛣 Individual or R	LT 🔀 Pa	rtnership	5. Tra	nsferor/Seller	's Hawaii Income Tax Withheld
Corporation S S corporation	<b>▼</b> Tru	ist or Estate			1234567890.00
. Transferor/Seller's Business Name					
TRANSFEROR BUSINESS NA	ME XXX	XXXXXXXX	XXXXXXXXXXX	XXXXXX	
. Transferor/Seller's First Name	Т м.і. Т	Last Name		Suffix	
FIRST NAME XXXXXXXXXXX		LAST NAM	Ξ	SUFFIX	
. Transferor/Seller's Street Address					
TRANSFEROR STREET ADDR	ESS XX	XXXXXXXX	xxxxxxxxxxx	XXXXXX	
. City or Province	State	Postal/ZIP code	Non U.S.A. (	Country	
CITY OR PROVINCE XXXXX	ST	12345	COUNTRY	XXXXXXX	
0. Transferee/Buyer's Name					11. Transferee/Buyer's FEIN
TRANSFEREE NAME XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXXXXXX	XXXXXXX	12-3456789
2. Transferee/Buyer's Street Address					13. Transferee/Buyer's SSN
TRANSFEREE STREET ADDR	ESS XX	XXXXXXXX	xxxxxxxxxxx	XXXXXXX	123-45-6789
14. City or Province	State	Postal/ZIP code	Non U.S.A.	Country	
CITY OR PROVINCE XXXXX	ST	12345	COUNTRY	XXXXXXX	

#### THIS FORM IS TO BE USED FOR TRANSFERS OR PAYMENTS MADE IN 2022 ONLY.

28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64

FORM N-288A (REV. 2021)

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70 72

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## 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 INSTRUCTIONS FOR FORM N-288A

References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.

10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 72

Prepare Form N-288A for each nonresident transferor/seller subject to withholding. If two or more nonresident transferors/sellers jointly transfer a Hawaii real property interest, prepare a separate Form N-288A for each nonresident transferor/seller.

A separate Form N-288A should also be prepared for both taxpayer and spouse whether or not they will be filing a joint return for the year in which they transferred their Hawaii real property interest. Attach Copy A of Form(s) N-288A and your check or money order to Form N-288.

#### Joint Transferors/Sellers

10 12

14 16

If one or more nonresident persons and one or more resident persons jointly transfers Hawaii real property interest, first, determine the amount subject to withholding by allocating the amount realized from the transfer among the transferors/sellers based on their capital contribution to the property. For this purpose, a taxpayer and spouse are treated as having contributed 50% each. Second, withhold on the total amount allocated to nonresident transferors/sellers. Third, credit the amount withheld among the nonresident transferors/sellers as they mutually agree. The transferors/sellers must request that the withholding be credited as agreed upon by the 10th day after the date of transfer. If no agreement is reached, credit the withholding by evenly dividing it among the nonresident transferors/sellers.

#### Line by line instructions

Box 1 — Enter a description of the property including its location and the nature of any substantial improvements, such as an apartment building or warehouse. Include the tax map key.

Box 2 — Enter the amount realized by the transferor/seller whose name appears on this form. If the transferor/seller is reporting the gain under the installment method, enter the principal portion of the total payments for the year. The transferor/seller must provide written notification to the transferee/buyer prior to the transfer date if the transferor/seller will elect out of the installment method and report the gain in full in the year of sale. If a transferee/buyer does not receive written notification, the transferee/buyer shall assume that the transferor/seller will report the gain under the installment method.

**Box 3 --** Enter the date of transfer. For payments on an installment sale, enter the payment date of the installment and check the "installment Payment Date" box.

Box 4 — Check the applicable box to indicate whether the transferor/seller is an individual or revocable living trust, a partnership, a corporation, an S corporation, or trust (including an irrevocable trust) or estate. If the transferor/seller is an LLC that files a partnership return, check the box for a partnership. If the transferor/seller is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, check the box for an individual. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, check the box for an individual or revocable living trust. For all other trusts and estates, check the box for a trust or estate.

Box 5 — Enter the Hawaii income tax withheld by the transferor/seller whose name appears on this form. If there are two or more nonresident transferors/sellers, indicate the respective amounts withheld for each nonresident transferor/seller on a separate Form N-288A. If the amount required to be withheld has been waived or exempted, enter zero (0). If the

amount required to be withheld has been reduced or waived by the Department of Taxation, attach a copy of the approved Form N-288B. If one or more of the transferors/sellers are exempt from the withholding and you are issuing the exempt transferor/seller Form N-288A, attach a copy of the exempt transferor/seller's Form N-289. If the transferor/seller is a partnership, an S corporation, or a trust or estate, please attach a schedule showing the name, identification number, and amount of the withholding allocated to each partner or member, S corporation shareholder, or beneficiary of the trust or estate. For trusts and final-year estates, this schedule does not replace the election that needs to be made on Form N-40T.

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Box 6 -- Enter the transferor/seller's business name.

Box 6a — Enter the transferor/seller's federal employer identification number (FEIN). If the transferor/seller is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, enter the social security number of the individual in box 7a. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, enter the social security number of the individual in box 7a. For all other trusts and estates, enter the federal employer identification number of the trust or estate in box 6a.

Box 7 -- Enter the transferor/seller's name.

Box 7a - Enter the transferor/seller's social security number (SSN).

Box 8 -- Enter the transferor/seller's street address.

Box 9 — Enter the transferor/seller's City or Province, State, Postal/ZIP code and Non U.S.A. County (if applicable).

NOTE: If your mailing address has changed, you must notify the Department of the change by completing Form ITPS-COA, Change of Address Form. Failure to do so may delay any important notices or correspondence to you.

Box 10 — Enter the transferee/buyer's name.

Box 11 — Enter the transferee/buyer's FEIN. If the transferee/buyer is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, enter the social security number of the individual in box 13. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, enter the social security number of the individual in box 13. For all other trusts and estates, enter the federal employer identification number of the trust or estate in box 11.

Box 12 -- Enter the transferee/buyer's street address

Box 13 — Enter the transferee/buyer's social security number (SSN).

**Box 14** — Enter the transferee/buyer's City or Province, State, Postal/ZIP code and Non U.S.A. County (if applicable).

**NOTE:** If your mailing address has changed, you must notify the Department of the change by completing Form ITPS-COA, Change of Address Form. Failure to do so may delay any important notices or correspondence to you.

FORM N-288A (REV. 2021)

Place QR Code Here Statement of Withholding on
Dispositions By Nonresident Persons
of Hawaii Real Property Interests

Calendar Year 2022

Here Copy A — Submit to the State of Hawaii - Department of Taxation. See Copy C for Instructions

Description and Location of Property     Transferred (Include tax map key number)     DESCRIPTION AND LOCATIO     PROPERTY XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Amount	or/Seller's Realized 23456				Date of Transfer OR  Installment Payment Date  99-99-9999			
4. Transferor/Seller is an: Individual or RL Corporation IS S corporation	Hawaii Income Tax Withheld								
6. Transferor/Seller's Business Name								6a. Transferor/Seller's FEIN	
TRANSFEROR BUSINESS NAI	ME XX	XXXXXX	XXXXXXX	XXXXX	XXXX	XXXX	XXXX	99-999999	
7. Transferor/Seller's First Name	M.I.	Last Nam	е			Suf	fix	7a. Transferor/Seller's SSN	
FIRST NAME XXXXXXXXXX	XXXXXX MI LAST NAME SUFFIX				FIX	123-45-6789			
8. Transferor/Seller's Street Address TRANSFEROR STREET ADDR	ESS X	XXXXXX	XXXXXXX	XXXXX	XXXX	XXXX	XXXX		
9. City or Province	State	Postal/ZIF	code code	Nor	า U.S.A	. Country	'		
CITY OR PROVINCE XXXXX	ST	12345		COUN	ITRY	XXXX	XXXX		
10. Transferee/Buyer's Name								11. Transferee/Buyer's FEIN	
TRANSFEREE NAME XXXXXX	XXXXX	XXXXXXX	XXXXXXX	XXXXX	XXXX	XXXX	XXXX	12-3456789	
12. Transferee/Buyer's Street Address								13. Transferee/Buyer's SSN	
TRANSFEREE STREET ADDR	ESS X	XXXXXX	XXXXXXX	XXXXX	XXXX	XXXXX	XXXX	123-45-6789	
14. City or Province	State	Postal/ZIF	code	Nor	n U.S.A	. Country	′		
CITY OR PROVINCE XXXXX	PROVINCE XXXXX ST 12345 COUNTRY XXXXXX								

#### THIS FORM IS TO BE USED FOR TRANSFERS OR PAYMENTS MADE IN 2022 ONLY.

ATTACH THIS COPY OF FORM(S) N-288A AND YOUR CHECK OR MONEY ORDER TO FORM N-288 (Payable to "Hawaii State Tax Collector")

288AC0S1 ID NO XX FORM N-288A (REV. 2021)

FORM N-288A (REV. 2021)

# Statement of Withholding on Dispositions By Nonresident Persons of Hawaii Real Property Interests

Calendar Year 2022

#### THIS SPACE FOR DATE RECEIVED STAMP

#### Copy B

Send to Transferor/Seller. This information is being furnished to the State of Hawaii, Department of Taxation. See Instructions on back of this copy.

1. Description and Location of Property Transferred (Include tax map key number) DESCRIPTION AND LOCATIO PROPERTY XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Amount	Realized	5 Share of		Date of Transfer OR  Installment Payment Date  99-99-9999						
4. Transferor/Seller is an: X Individual or RL X Corporation X S corporation		ertnership ust or Estate	)		5. Transferor/Seller's Hawaii Income Tax Withheld 1234567890.00						
6. Transferor/Seller's Business Name TRANSFEROR BUSINESS NAM	6. Transferor/Seller's Business Name TRANSFEROR BUSINESS NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX										
7. Transferor/Seller's First Name FIRST NAME XXXXXXXXXXXX							x IX	7a. Transferor/Seller's SSN 123-45-6789			
8. Transferor/Seller's Street Address TRANSFEROR STREET ADDRE	0. 1.3.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.										
9. City or Province CITY OR PROVINCE XXXXX	State ST	Postal/ZI 12345	P code		u.s.a. c ITRY	-	XXX				
10. Transferee/Buyer's Name TRANSFEREE NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX											
12. Transferee/Buyer's Street Address TRANSFEREE STREET ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX											
14. City or Province CITY OR PROVINCE XXXXX	State Postal/ZIP code Non U.S.A. Country  INCE XXXXX ST 12345 COUNTRY XXXXX						XXX				

#### THIS FORM IS TO BE USED FOR TRANSFERS OR PAYMENTS MADE IN 2022 ONLY.

FORM N-288A (REV. 2021)

#### INSTRUCTIONS TO TRANSFEROR/SELLER

Generally, a 7.25% withholding obligation must be withheld by the transferee/buyer when a nonresident person disposes of their Hawaii real property. Even though tax may or may not have been withheld, you are required to file a Form N-15, N-20, N-30, N-35 or N-40 to report the sale or other disposition.

#### CERTIFICATE TO WAIVE OR ADJUST WITHHOLDING

If there is insufficient funds to pay the withholding required, the transferor/seller may file Form N-288B to apply for a withholding certificate to waive or adjust the withholding. This form is used only for applications based on (1) a claim that the transferor/seller will not realize any gain with respect to the transfer, or (2) a claim that there will be insufficient proceeds to pay the withholding required under section 235-68(b), Hawaii Revised Statutes (HRS), after payment of all costs, including selling expenses and the amount of any mortgage or lien secured by the property. **NOTE:** Form N-288B should be filed no later than 10 working days prior

to the date of transfer. Form N-288B will not be approved after the date of transfer has passed. See Form N-288B for more information.

#### **REFUND**

The transferor/seller may file for a refund if the real property interest is in excess of the transferor/seller's tax liability on Form N-288C. The nonresident transferor/seller is still required to file a Hawaii income tax return (Forms N-15, N-20, N-30, N-35, or N-40) after the end of the taxable year, report the entire Hawaii source income for the year including the transaction and pay any additional tax due on the income or request a refund. See Form N-288C for more information. NOTE: Under section 235-111, HRS, any claim for a credit or refund of an overpayment of taxes must be filed within three years from the due date of the return, or within two years from the time the tax was paid, whichever is later.

#### **INSTRUCTIONS FOR FORM N-288A**

References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.

Prepare Form N-288A for each nonresident transferor/seller subject to withholding. If two or more nonresident transferors/sellers jointly transfer a Hawaii real property interest, prepare a separate Form N-288A for each nonresident transferor/seller.

A separate Form N-288A should also be prepared for both taxpayer and spouse whether or not they will be filing a joint return for the year in which they transferred their Hawaii real property interest. Attach Copy A of Form(s) N-288A and your check or money order to Form N-288.

#### Joint Transferors/Sellers

If one or more nonresident persons and one or more resident persons jointly transfers Hawaii real property interest, first, determine the amount subject to withholding by allocating the amount realized from the transfer among the transferors/sellers based on their capital contribution to the property. For this purpose, a taxpayer and spouse are treated as having contributed 50% each. Second, withhold on the total amount allocated to nonresident transferors/sellers. Third, credit the amount withheld among the nonresident transferors/sellers as they mutually agree. The transferors/sellers must request that the withholding be credited as agreed upon by the 10th day after the date of transfer. If no agreement is reached, credit the withholding by evenly dividing it among the nonresident transferors/sellers.

#### Line by line instructions

**Box 1** — Enter a description of the property including its location and the nature of any substantial improvements, such as an apartment building or warehouse. Include the tax map key.

Box 2 — Enter the amount realized by the transferor/seller whose name appears on this form. If the transferor/seller is reporting the gain under the installment method, enter the principal portion of the total payments for the year. The transferor/seller must provide written notification to the transferee/buyer prior to the transfer date if the transferor/seller will elect out of the installment method and report the gain in full in the year of sale. If a transferee/buyer does not receive written notification, the transferee/buyer shall assume that the transferor/seller will report the gain under the installment method.

**Box 3** — Enter the date of transfer. For payments on an installment sale, enter the payment date of the installment and check the "Installment Payment Date" box.

Box 4 — Check the applicable box to indicate whether the transferor/seller is an individual or revocable living trust, a partnership, a corporation, an S corporation, or trust (including an irrevocable trust) or estate. If the transferor/seller is an LLC that files a partnership return, check the box for a partnership. If the transferor/seller is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, check the box for an individual. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, check the box for an individual or revocable living trust. For all other trusts and estates, check the box for a trust or estate.

**Box 5** — Enter the Hawaii income tax withheld by the transferor/seller whose name appears on this form. If there are two or more nonresident transferors/sellers, indicate the respective amounts withheld for each nonresident transferor/seller on a separate Form N-288A. If the amount required to be withheld has been waived or exempted, enter zero (0). If the

amount required to be withheld has been reduced or waived by the Department of Taxation, attach a copy of the approved Form N-288B. If one or more of the transferors/sellers are exempt from the withholding and you are issuing the exempt transferor/seller Form N-288A, attach a copy of the exempt transferor/seller's Form N-289. If the transferor/seller is a partnership, an S corporation, or a trust or estate, please attach a schedule showing the name, identification number, and amount of the withholding allocated to each partner or member, S corporation shareholder, or beneficiary of the trust or estate. For trusts and final-year estates, this schedule does not replace the election that needs to be made on Form N-40T.

Box 6 — Enter the transferor/seller's business name.

**Box 6a** — Enter the transferor/seller's federal employer identification number (FEIN). If the transferor/seller is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, enter the social security number of the individual in box 7a. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, enter the social security number of the individual in box 7a. For all other trusts and estates, enter the federal employer identification number of the trust or estate in box 6a.

Box 7 — Enter the transferor/seller's name.

Box 7a — Enter the transferor/seller's social security number (SSN).

Box 8 — Enter the transferor/seller's street address.

**Box 9** — Enter the transferor/seller's City or Province, State, Postal/ZIP code and Non U.S.A. County (if applicable).

**NOTE:** If your mailing address has changed, you must notify the Department of the change by completing Form ITPS-COA, Change of Address Form. Failure to do so may delay any important notices or correspondence to you.

Box 10 — Enter the transferee/buyer's name.

**Box 11** — Enter the transferee/buyer's FEIN. If the transferee/buyer is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, enter the social security number of the individual in box 13. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, enter the social security number of the individual in box 13. For all other trusts and estates, enter the federal employer identification number of the trust or estate in box 11.

**Box 12** — Enter the transferee/buyer's street address.

Box 13 — Enter the transferee/buyer's social security number (SSN).

**Box 14** — Enter the transferee/buyer's City or Province, State, Postal/ZIP code and Non U.S.A. County (if applicable).

**NOTE:** If your mailing address has changed, you must notify the Department of the change by completing Form ITPS-COA, Change of Address Form. Failure to do so may delay any important notices or correspondence to you.

FORM **N-288A** (REV. 2021)

# Statement of Withholding on Dispositions By Nonresident Persons of Hawaii Real Property Interests

Calendar Year 2022

#### THIS SPACE FOR DATE RECEIVED STAMP

#### Copy C

For Transferee's/Buyer's Records.

Description and Location of Property     Transferred (Include tax map key number)     DESCRIPTION AND LOCATIO     PROPERTY XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXX	2. Transfer Amount					ate of Transfer OR Installment Payment Date 99-99-9999	
4. Transferor/Seller is an: X Individual or RL X Corporation X S corporation	Hawaii Income Tax Withheld							
6. Transferor/Seller's Business Name								
TRANSFEROR BUSINESS NAM	ME XXX	XXXXXX	XXXXXXX	XXXXX	XXXXX	XXXX	XXX	
7. Transferor/Seller's First Name	M.I.	Last Nam	ie			Suff	ix	
FIRST NAME XXXXXXXXXX	MI	LAST 1	NAME					
8. Transferor/Seller's Street Address								
TRANSFEROR STREET ADDRI	ESS X	XXXXXX	XXXXXXX	XXXXX	XXXXX	XXXXX	XXXX	
9. City or Province	State	Postal/ZII	ode code	Nor	n U.S.A.	Country		
CITY OR PROVINCE XXXXX	ST	12345		COUN	ITRY	XXXX	XXX	
10. Transferee/Buyer's Name								11. Transferee/Buyer's FEIN
TRANSFEREE NAME XXXXXXX	XXXXX	XXXXXX	XXXXXXX	XXXXX	XXXX	XXXX	XXX	12-3456789
12. Transferee/Buyer's Street Address								13. Transferee/Buyer's SSN
TRANSFEREE STREET ADDRE	ESS XX	XXXXXX	XXXXXXX	XXXXX	XXXX	XXXX	XXX	123-45-6789
14. City or Province	State	Postal/ZI	P code	Noi	n U.S.A.	Country		
CITY OR PROVINCE XXXXX	ST	12345 COUNTRY XXXXXX					XXX	

THIS FORM IS TO BE USED FOR TRANSFERS OR PAYMENTS MADE IN 2022 ONLY.

FORM N-288A (REV. 2021)

#### **INSTRUCTIONS FOR FORM N-288A**

References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.

Prepare Form N-288A for each nonresident transferor/seller subject to withholding. If two or more nonresident transferors/sellers jointly transfer a Hawaii real property interest, prepare a separate Form N-288A for each nonresident transferor/seller.

A separate Form N-288A should also be prepared for both taxpayer and spouse whether or not they will be filing a joint return for the year in which they transferred their Hawaii real property interest. Attach Copy A of Form(s) N-288A and your check or money order to Form N-288.

#### Joint Transferors/Sellers

If one or more nonresident persons and one or more resident persons jointly transfers Hawaii real property interest, first, determine the amount subject to withholding by allocating the amount realized from the transfer among the transferors/sellers based on their capital contribution to the property. For this purpose, a taxpayer and spouse are treated as having contributed 50% each. Second, withhold on the total amount allocated to nonresident transferors/sellers. Third, credit the amount withheld among the nonresident transferors/sellers as they mutually agree. The transferors/sellers must request that the withholding be credited as agreed upon by the 10th day after the date of transfer. If no agreement is reached, credit the withholding by evenly dividing it among the nonresident transferors/sellers.

#### Line by line instructions

**Box 1** — Enter a description of the property including its location and the nature of any substantial improvements, such as an apartment building or warehouse. Include the tax map key.

Box 2 — Enter the amount realized by the transferor/seller whose name appears on this form. If the transferor/seller is reporting the gain under the installment method, enter the principal portion of the total payments for the year. The transferor/seller must provide written notification to the transferee/buyer prior to the transfer date if the transferor/seller will elect out of the installment method and report the gain in full in the year of sale. If a transferee/buyer does not receive written notification, the transferee/buyer shall assume that the transferor/seller will report the gain under the installment method.

**Box 3** — Enter the date of transfer. For payments on an installment sale, enter the payment date of the installment and check the "Installment Payment Date" box.

Box 4 — Check the applicable box to indicate whether the transferor/seller is an individual or revocable living trust, a partnership, a corporation, an S corporation, or trust (including an irrevocable trust) or estate. If the transferor/seller is an LLC that files a partnership return, check the box for a partnership. If the transferor/seller is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, check the box for an individual. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, check the box for an individual or revocable living trust. For all other trusts and estates, check the box for a trust or estate.

**Box 5** — Enter the Hawaii income tax withheld by the transferor/seller whose name appears on this form. If there are two or more nonresident transferors/sellers, indicate the respective amounts withheld for each nonresident transferor/seller on a separate Form N-288A. If the amount required to be withheld has been waived or exempted, enter zero (0). If the

amount required to be withheld has been reduced or waived by the Department of Taxation, attach a copy of the approved Form N-288B. If one or more of the transferors/sellers are exempt from the withholding and you are issuing the exempt transferor/seller Form N-288A, attach a copy of the exempt transferor/seller's Form N-289. If the transferor/seller is a partnership, an S corporation, or a trust or estate, please attach a schedule showing the name, identification number, and amount of the withholding allocated to each partner or member, S corporation shareholder, or beneficiary of the trust or estate. For trusts and final-year estates, this schedule does not replace the election that needs to be made on Form N-40T.

Box 6 — Enter the transferor/seller's business name.

**Box 6a** — Enter the transferor/seller's federal employer identification number (FEIN). If the transferor/seller is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, enter the social security number of the individual in box 7a. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, enter the social security number of the individual in box 7a. For all other trusts and estates, enter the federal employer identification number of the trust or estate in box 6a.

Box 7 — Enter the transferor/seller's name.

Box 7a — Enter the transferor/seller's social security number (SSN).

Box 8 — Enter the transferor/seller's street address.

**Box 9** — Enter the transferor/seller's City or Province, State, Postal/ZIP code and Non U.S.A. County (if applicable).

**NOTE:** If your mailing address has changed, you must notify the Department of the change by completing Form ITPS-COA, Change of Address Form. Failure to do so may delay any important notices or correspondence to you.

Box 10 — Enter the transferee/buyer's name.

**Box 11** — Enter the transferee/buyer's FEIN. If the transferee/buyer is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, enter the social security number of the individual in box 13. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, enter the social security number of the individual in box 13. For all other trusts and estates, enter the federal employer identification number of the trust or estate in box 11.

**Box 12** — Enter the transferee/buyer's street address.

Box 13 — Enter the transferee/buyer's social security number (SSN).

**Box 14** — Enter the transferee/buyer's City or Province, State, Postal/ZIP code and Non U.S.A. County (if applicable).

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