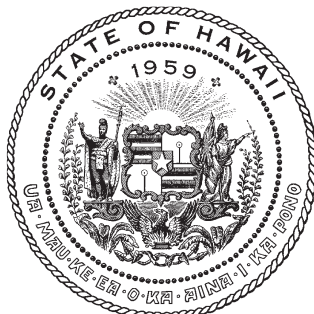


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form N-288A (Rev. 2018)**

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

Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

FORM N-288A (Rev. 2018)

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. Helvetica
- 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 Helvetica bold
 2. N-288A: 14 pt Helvetica bold
 3. Rev. 2018: 8 pt Helvetica 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: 8 pt Helvetica bold

4. Variable Data

- All variable data fields must utilize 12 pt Courier 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 trailing spaces.
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.

General Information and Scannable Specifications

- 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. 2018) cannot be filed until 2019.

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 44, row 44.

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 2018A 01 VIDXX
The QR code includes the form number (N288A), an underscore, type of form (T), space, 4-digit form year

(2018), 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 at the bottom of the page at column 6, row 44, utilizing 6 pt Helvetica font.
- 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. 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.

FORM
N-288A
(Rev. 2018)

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

Calendar
Year
2019

THIS SPACE FOR DATE RECEIVED STAMP



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

1. Description and Location of Property Transferred (include tax map key number) DESCRIPTION AND LOCATION OF PROPERTY XXXXXXXXXXXXXXXXXXXXXXXXXXXX				2. Transferor/Seller's Share of Amount Realized 123456789012345.00		3. Date of Transfer OR <input checked="" type="checkbox"/> Installment Payment Date 99-99-9999	
4. Transferor/Seller is an: <input checked="" type="checkbox"/> Individual or RLT <input checked="" type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input checked="" type="checkbox"/> S corporation <input checked="" type="checkbox"/> Trust or Estate				5. Transferor/Seller's Hawaii Income Tax Withheld 1234567890123456.00			
6. Transferor/Seller's Business Name TRANSFEROR BUSINESS NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX						6a. Transferor/Seller's FEIN 99-9999999	
7. Transferor/Seller's First Name FIRST NAME XXXXXXXXXXXX		M.I. MIXX	Last Name LAST NAMEXXXXXXXXXX		Suffix SUFFIX	7a. Transferor/Seller's SSN 123-45-6789	
8. Transferor Spouse's First Name SPOUSE FIRST NAME XXXX		M.I. MIXX	Last Name LAST NAME XXXXXXXXXXX		Suffix SUFFIX	8a. Transferor/Seller's Spouse SSN 123-45-6789	
9. Transferor/Seller's Street Address TRANSFEROR STREET ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							
10. City or Province CITY OR PROVINCE XXXXX		State ST	Postal/ZIP code 12345		Non U.S.A. Country COUNTRY XXXXXXXX		
11. Transferee/Buyer's name TRANSFEREE NAME XX						12. Transferee/Buyer's FEIN 12-3456789	
13. Street Address TRANSFEREE STREET ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX						14. Transferee/Buyer's SSN 123-45-6789	
15. City or Province CITY OR PROVINCE		State ST	Postal/ZIP code 123456		Non U.S.A. Country COUNTRY XXXXXXXX		

THIS FORM IS TO BE USED FOR TRANSFERS OR PAYMENTS MADE IN 2019 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")

N288A | 2017A 01 VID01

ID NO 01

FORM N-288A

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

Calendar
Year
2019

THIS SPACE FOR DATE RECEIVED STAMP



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

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6. Transferor/Seller's Business Name TRANSFEROR BUSINESS NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				6a. Transferor/Seller's FEIN 99-9999999	
7. Transferor/Seller's First Name FIRST NAME XXXXXXXXXXXX	M.I. MIXX	Last Name LAST NAMEXXXXXXXXXX	Suffix SUFFIX	7a. Transferor/Seller's SSN 123-45-6789	
8. Transferor Spouse's First Name SPOUSE FIRST NAME XXXX	M.I. MIXX	Last Name LAST NAME XXXXXXXXXXXX	Suffix SUFFIX	8a. Transferor/Seller's Spouse SSN 123-45-6789	
9. Transferor/Seller's Street Address TRANSFEROR STREET ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					
10. City or Province CITY OR PROVINCE XXXXX	State ST	Postal/ZIP code 12345	Non U.S.A. Country COUNTRY XXXXXXXX		
11. Transferee/Buyer's name TRANSFEREE NAME XX				12. Transferee/Buyer's FEIN 12-3456789	
13. Street Address TRANSFEREE STREET ADDRESS XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				14. Transferee/Buyer's SSN 123-45-6789	
15. City or Province CITY OR PROVINCE	State ST	Postal/ZIP code 123456	Non U.S.A. Country COUNTRY XXXXXXXX		

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