

**STATE OF HAWAII  
DEPARTMENT OF TAXATION**



**General Information  
and Scannable Specifications  
for  
Form N-288C (Rev. 2024)**

**Contact Information**

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Technical Section  
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830 Punchbowl Street, Rm 126  
Honolulu, Hawaii 96813

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

## FORM N-288C (Rev. 2024)

### General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-288C. Form N-288C is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-288C 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 the requirements as established in this document and our 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-288C 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 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

#### 3. 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-288C: 18 pt Arial bold
  3. REV. 2024: 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-288C (REV. 2024): 10 pt Arial bold

#### 4. Variable Data

- All variable data fields must utilize 10 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

- Tax Year Ending must be printed with the 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)
- Seller's and Spouse'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 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 must be printed with the 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)
- Tax map key number must be printed with dash (-) delimiters. For example:  
9-9-9-999-999-9999  
(1 digit, followed by a dash (-), followed by 1 digit, followed by a dash (-), followed by 1 digit, followed

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

## 6. Dollar Amounts

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Amounts are right justified.
- Amounts must be rounded. Dollar and cent signs should not be used when the field is rounded to whole dollars.

## 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.
- 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-288C (REV. 2024) cannot be filed until 2025.

## 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.
- Computation worksheet at the bottom of page 2 is considered part of the form and must be submitted along with page 1.

### 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 64.

### 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 between rows 9 and 10.
- 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 page 1 is:  
N288C\_T 2024A 01 VIDXX

The QR code includes the form number (N288C), an underscore, type of form (T), space, 4-digit form year (2024), 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 63, utilizing 6 pt Arial font.
- Please do not print the outline around the human readable text and QR code. The outline is 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 64, utilizing 12 pt Courier New font.
- The required serial number for page 1 is:  
288CE3T4

### 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-288C. If you did not receive the acetate overlays, please contact the Forms Coordinator.

- Although the form was revised for 2024, the placement of the variable data has not changed from revision 2021. To help minimize costs, please use

the acetate overlays from revision 2021. If you do not have the overlays from revision 2021, please contact the Forms Coordinator.

FORM N-288C (REV. 2024)

STATE OF HAWAII—DEPARTMENT OF TAXATION

THIS SPACE FOR DATE RECEIVED STAMP

APPLICATION FOR TENTATIVE REFUND OF WITHHOLDING ON DISPOSITIONS BY NONRESIDENT PERSONS OF HAWAII REAL PROPERTY INTERESTS

Place QR Code Here

For Tax Year Ending 12-12-1212

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

NOTE: DO NOT file this form unless you have received notification from the Department of Taxation that we have received your withholding payment.

Check only ONE box: [X] Individual [X] Corporation [X] Trust [X] Partnership [X] Estate

Personal information section including Name, Spouse's Name, Business Name, Trade Name, Mailing Address, City or Province, State, Postal/ZIP Code, and Country.

Description of Hawaii real property transaction section including Date of transfer, Tax map key number, County, and Location and general description of property.

Was the property used at anytime as a rental? Yes [X] No [X] If yes, enter your Hawaii Tax I.D. Number: GE 123-456-7890-12 and indicate the start date and end date of the rental activity: (month, day, year) 12-12-12 to (month, day, year) 12-12-12

Table with 14 rows for tax calculations: 1. Enter the amount withheld on Form N-288A, 2. Sales price, 3. Purchase price of property, 4. Improvements, 5. Selling expenses, 6. Other, 7. Total Additions, 8. Depreciation, 9. Other, 10. Total Subtractions, 11. Adjusted basis of property, 12. Gain, 13. Enter the tentative tax on the gain, 14. REFUND of amount withheld.

Please Sign Here section with signature lines and title/date fields for two individuals.

General Instructions

Purpose of Form

Use Form N-288C to apply for a refund of the amount withheld on dispositions by nonresident persons of Hawaii real property interests which is in excess of the transferor/seller's tax liability for the transaction. It is not mandatory to file Form N-288C. Form N-288C should be filed if the Hawaii income tax return (Form N-15, N-20, N-30, N-35, or N-40) for the year is not yet available. If available, the transferor/seller should file the appropriate tax return instead of filing Form N-288C. However, if the transferor/seller's tax year has not ended, the transferor/seller may file Form N-288C. Also, Form N-288C will be rejected if it is filed after the due date of the tax return.

**IMPORTANT: If Form N-288C was filed, the transferor/seller must still file a Hawaii income tax return (Form N-15, N-20, N-30, N-35, or N-40) after the end of the taxable year, report the entire income for the year (from other sources as well as the transaction), and pay any additional tax due on the income or request a refund. You must file the same filing status on Forms N-288C and N-15.**

Who May File an Application

The transferor/seller may file Form N-288C.

Where to Send Form N-288C

File Form N-288C with the Hawaii Department of Taxation (Department). See the bottom of page 2 for the mailing address.

Specific Instructions

**NOTE:** Before you begin to fill in Form N-288C, you should review the notification you received from the Department that we received your withholding payment to make sure that the information is correct. If any information is not correct, please return a corrected copy of the notification to the Department.

At the top of Form N-288C, enter the taxable year ending of the transferor/seller.

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.

Enter the name, address, and identification number (social security number or federal employer I.D. number), if any, of the transferor/seller. The name and identification number entered MUST be the same as the name and identification number entered for the transferor/seller on Form N-288A, or as corrected on the copy of the notification you returned to the Department. If the transferor/seller was issued an individual taxpayer identification number (ITIN) by the IRS, enter the ITIN.

**CAUTION:** You must provide a valid tax identification number in order for a tentative refund application to be processed. If you do not have one, you must file a State income tax return (e.g., Form N-15) in order to obtain a refund, which can be filed only after your taxable year has ended. Attach to Form N-288C a copy of the escrow closing documents or other documents substantiating the amount of State income tax withheld, schedule of improvements with

contracts, invoices, receipts, IRS Form 8824 for like-kind exchange, depreciation schedule and any other supporting documents. You must also report all other Hawaii sourced income and Hawaii tax withholdings, as well as any deductions or credits that you may have.

Enter the information describing the Hawaii real property transaction. In **b**, enter the address and description of the property. In **c**, enter the tax map key number. In **d**, enter the name of the county where the property is located.

**Line 2.** Enter the gross sales price. Attach a copy of your final sales statement.

**Line 3.** Enter the purchase price of the property. Attach a copy of your final purchase statement.

**Line 4.** Cost on improvements of the property, if any. Attach schedule.

**Line 5.** Selling expense (i.e. commissions, state transfer taxes, etc.).

**Line 6.** Other costs. Attach list and schedule.

**Line 7.** Add lines 4, 5 and 6.

**Line 8.** Depreciation. Attach schedule.

**Line 9.** Other subtractions. Attach list and schedule. Do not include any carryforward losses, net operating losses, suspended passive activity losses or IRC section 121 exclusion. These losses may be claimed on seller's Hawaii income tax return for the year of sale.

**Line 10.** Add lines 8 and 9.

**Line 12.** Line 2 minus line 11. If you are reporting the gain under the instalment method, attach a separate sheet showing the principal payments received during the taxable year and the gross profit percentage. Multiply the amount of the principal payments by the gross profit percentage and enter the result on line 12.

**Line 13.** If you are a C corporation, multiply line 12 by 4% and enter the result on line 13. If you are a person other than a C corporation, you must use the tax rate schedules to the left to determine the amount to enter on line 13.

**NOTE:** These tax rates apply to long-term capital gains. For short-term capital gains, use the tax rates in the income tax booklets to determine the amount to enter on line 13.

For partnerships, S corporations, trusts, or estates, the gain on line 12 must be allocated among each partner or member, S corporation shareholder, or beneficiary of the trust or estate (member). Calculate the tax liability for each member. Enter the total tax liability of all members on line 13. Attach a schedule showing the name, identification number, and the amount of gain and tax liability allocated to each member. Also, show the computation of the tax liability for each member.

See federal Publication 523 for more information.

Signature

Form N-288C must be signed by an individual, a responsible corporate officer, a member or general partner of a partnership, or a trustee, executor, or other fiduciary of a trust or estate or by an authorized agent with a power of attorney. If you file your income tax return as married filing a joint return, your spouse must also sign this form.

**NOTE:** Incomplete forms will be returned to the transferor/seller. Please fill out all items.

Tax Rate Schedules

Schedule I

SINGLE INDIVIDUALS AND MARRIED INDIVIDUALS FILING SEPARATE RETURNS

Table with 2 columns: 'If the taxable income is:' and 'The tax shall be:'. Rows include income brackets from 'Not over \$9,600' to 'Over \$48,000' with corresponding tax rates and calculations.

Schedule II

MARRIED INDIVIDUALS FILING JOINT RETURNS AND QUALIFYING SURVIVING SPOUSE

Table with 2 columns: 'If the taxable income is:' and 'The tax shall be:'. Rows include income brackets from 'Not over \$19,200' to 'Over \$96,000' with corresponding tax rates and calculations.

Schedule III

HEAD OF HOUSEHOLD

Table with 2 columns: 'If the taxable income is:' and 'The tax shall be:'. Rows include income brackets from 'Not over \$14,400' to 'Over \$72,000' with corresponding tax rates and calculations.

MAILING ADDRESS

HAWAII DEPARTMENT OF TAXATION  
P. O. BOX 1530  
HONOLULU, HAWAII 96806-1530

STATE OF HAWAII—DEPARTMENT OF TAXATION APPLICATION FOR TENTATIVE REFUND OF WITHHOLDING ON DISPOSITIONS BY NONRESIDENT PERSONS OF HAWAII REAL PROPERTY INTERESTS

THIS SPACE FOR DATE RECEIVED STAMP

Place QR Code Here

For Tax Year Ending 12-12-1212

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

NOTE: DO NOT file this form unless you have received notification from the Department of Taxation that we have received your withholding payment.

Check only ONE box: [X] Individual [X] Corporation [X] Trust [X] Partnership [X] Estate

Form fields for Name, Spouse's Name, Business Name, Trade Name, Mailing Address, City or Province, State, Postal/ZIP Code, and Country.

Description of Hawaii real property transaction: a. Date of transfer (mm dd yyyy) 12-12-1212 b. Location and general description of property

Was the property used at anytime as a rental? Yes [X] No [X] If yes, enter your Hawaii Tax I.D. Number: GE 123-456-7890 - 12 and indicate the start date and end date of the rental activity: (month, day, year) 12-12-12 to (month, day, year) 12-12-12

Table with 14 rows for tax calculation: 1. Enter the amount withheld on Form N-288A, 2. Sales price, 3. Purchase price of property, 4. Improvements, 5. Selling expenses, 6. Other, 7. Total Additions, 8. Depreciation, 9. Other, 10. Total Subtractions, 11. Adjusted basis of property, 12. Gain, 13. Enter the tentative tax on the gain, 14. REFUND of amount withheld.

Please Sign Here I hereby declare under penalties provided by section 231-36, HRS, that I have examined this application and accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

Human Readable text here

288CE3T4

ID NO XX

**General Instructions**

**Purpose of Form**

Use Form N-288C to apply for a refund of the amount withheld on dispositions by nonresident persons of Hawaii real property interests which is in excess of the transferor/seller's tax liability for the transaction. It is not mandatory to file Form N-288C. Form N-288C should be filed if the Hawaii income tax return (Form N-15, N-20, N-30, N-35, or N-40) for the year is not yet available. If available, the transferor/seller should file the appropriate tax return instead of filing Form N-288C. However, if the transferor/seller's tax year has not ended, the transferor/seller may file Form N-288C. Also, Form N-288C will be rejected if it is filed after the due date of the tax return.

**IMPORTANT: If Form N-288C was filed, the transferor/seller must still file a Hawaii income tax return (Form N-15, N-20, N-30, N-35, or N-40) after the end of the taxable year, report the entire income for the year (from other sources as well as the transaction), and pay any additional tax due on the income or request a refund. You must file the same filing status on Forms N-288C and N-15.**

**Who May File an Application**

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**Where to Send Form N-288C**

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**Specific Instructions**

**NOTE:** Before you begin to fill in Form N-288C, you should review the notification you received from the Department that we received your withholding payment to make sure that the information is correct. If any information is not correct, please return a corrected copy of the notification to the Department.

At the top of Form N-288C, enter the taxable year ending of the transferor/seller.

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.

Enter the name, address, and identification number (social security number or federal employer I.D. number), if any, of the transferor/seller. The name and identification number entered MUST be the same as the name and identification number entered for the transferor/seller on Form N-288A, or as corrected on the copy of the notification you returned to the Department. If the transferor/seller was issued an individual taxpayer identification number (ITIN) by the IRS, enter the ITIN.

**CAUTION:** You must provide a valid tax identification number in order for a tentative refund application to be processed. If you do not have one, you must file a State income tax return (e.g., Form N-15) in order to obtain a refund, which can be filed only after your taxable year has ended. Attach to Form N-288C a copy of the escrow closing documents or other documents substantiating the amount of State income tax withheld, schedule of improvements with

contracts, invoices, receipts, IRS Form 8824 for like-kind exchange, depreciation schedule and any other supporting documents. You must also report all other Hawaii sourced income and Hawaii tax withholdings, as well as any deductions or credits that you may have.

Enter the information describing the Hawaii real property transaction. In **b**, enter the address and description of the property. In **c**, enter the tax map key number. In **d**, enter the name of the county where the property is located.

**Line 2.** Enter the gross sales price. Attach a copy of your final sales statement.

**Line 3.** Enter the purchase price of the property. Attach a copy of your final purchase statement.

**Line 4.** Cost on improvements of the property, if any. Attach schedule.

**Line 5.** Selling expense (i.e. commissions, state transfer taxes, etc.).

**Line 6.** Other costs. Attach list and schedule.

**Line 7.** Add lines 4, 5 and 6.

**Line 8.** Depreciation. Attach schedule.

**Line 9.** Other subtractions. Attach list and schedule. Do not include any carryforward losses, net operating losses, suspended passive activity losses or IRC section 121 exclusion. These losses may be claimed on seller's Hawaii income tax return for the year of sale.

**Line 10.** Add lines 8 and 9.

**Line 12.** Line 2 minus line 11. If you are reporting the gain under the installment method, attach a separate sheet showing the principal payments received during the taxable year and the gross profit percentage. Multiply the amount of the principal payments by the gross profit percentage and enter the result on line 12.

**Line 13.** If you are a C corporation, multiply line 12 by 4% and enter the result on line 13. If you are a person other than a C corporation, you must use the tax rate schedules to the left to determine the amount to enter on line 13.

**NOTE:** These tax rates apply to long-term capital gains. For short-term capital gains, use the tax rates in the income tax booklets to determine the amount to enter on line 13.

For partnerships, S corporations, trusts, or estates, the gain on line 12 must be allocated among each partner or member, S corporation shareholder, or beneficiary of the trust or estate (member). Calculate the tax liability for each member. Enter the total tax liability of all members on line 13. Attach a schedule showing the name, identification number, and the amount of gain and tax liability allocated to each member. Also, show the computation of the tax liability for each member.

See federal Publication 523 for more information.

**Signature**

Form N-288C must be signed by an individual, a responsible corporate officer, a member or general partner of a partnership, or a trustee, executor, or other fiduciary of a trust or estate or by an authorized agent with a power of attorney. If you file your income tax return as married filing a joint return, your spouse must also sign this form.

**NOTE:** Incomplete forms will be returned to the transferor/seller. Please fill out all items.

**Tax Rate Schedules**

**Schedule I**

**SINGLE INDIVIDUALS AND MARRIED INDIVIDUALS FILING SEPARATE RETURNS**

<b>If the taxable income is:</b>	<b>The tax shall be:</b>
Not over \$9,600.....	1.40% of taxable income
Over \$9,600 but not over \$14,400.....	\$134.00 plus 3.20% over \$9,600
Over \$14,400 but not over \$19,200.....	\$288.00 plus 5.50% over \$14,400
Over \$19,200 but not over \$24,000.....	\$552.00 plus 6.40% over \$19,200
Over \$24,000 but not over \$36,000.....	\$859.00 plus 6.80% over \$24,000
Over \$36,000 but not over \$48,000.....	\$1,675.00 plus 7.20% over \$36,000
Over \$48,000.....	\$2,539.00 plus 7.25% over \$48,000

**Schedule II**

**MARRIED INDIVIDUALS FILING JOINT RETURNS AND QUALIFYING SURVIVING SPOUSE**

<b>If the taxable income is:</b>	<b>The tax shall be:</b>
Not over \$19,200.....	1.40% of taxable income
Over \$19,200 but not over \$28,800.....	\$269.00 plus 3.20% over \$19,200
Over \$28,800 but not over \$38,400.....	\$576.00 plus 5.50% over \$28,800
Over \$38,400 but not over \$48,000.....	\$1,104.00 plus 6.40% over \$38,400
Over \$48,000 but not over \$72,000.....	\$1,718.00 plus 6.80% over \$48,000
Over \$72,000 but not over \$96,000.....	\$3,350.00 plus 7.20% over \$72,000
Over \$96,000.....	\$5,078.00 plus 7.25% over \$96,000

**Schedule III**

**HEAD OF HOUSEHOLD**

<b>If the taxable income is:</b>	<b>The tax shall be:</b>
Not over \$14,400.....	1.40% of taxable income
Over \$14,400 but not over \$21,600.....	\$202.00 plus 3.20% over \$14,400
Over \$21,600 but not over \$28,800.....	\$432.00 plus 5.50% over \$21,600
Over \$28,800 but not over \$36,000.....	\$828.00 plus 6.40% over \$28,800
Over \$36,000 but not over \$54,000.....	\$1,289.00 plus 6.80% over \$36,000
Over \$54,000 but not over \$72,000.....	\$2,513.00 plus 7.20% over \$54,000
Over \$72,000.....	\$3,809.00 plus 7.25% over \$72,000

**MAILING ADDRESS**

HAWAII DEPARTMENT OF TAXATION  
P. O. BOX 1530  
HONOLULU, HAWAII 96806-1530