STATE OF HAWAII DEPARTMENT OF TAXATION



General Information and Scannable Specifications for Form N-288C (Rev. 2019)

Contact Information

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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. 2019)

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. 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-288C: 18 pt Helvetica bold
 - 3. Rev. 2019: 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-288C (Rev. 2019): 10 pt Helvetica bold

4. Variable Data

- All variable data fields must utilize 10 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

• 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 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-288C (Rev. 2019) cannot be filed until 2020.

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 44, 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 2019A 01 VIDXX

The QR code includes the form number (N288C), an underscore, type of form (T), space, 4-digit form year (2019), 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 64, 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-288C. If you did not receive the acetate overlays, please contact the Forms Coordinator.

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6		Sp	00	ifi		ne	te:		tic	n	-		-												Form					6
7	Purpose of Form												_			_									dule		1			7
8	Use Form N-288C to apply for a refund of the amount					you																			also r					8
9	withheld on dispositions by nonresident persons of Hawaii					the r																			aii tax			U .		9
10	real property interests which is in excess of the transferor/		1 1			nat we			-									ave.	n as	any i	ueu	iucu	ons c		redits	mai	you	тау		10
10	seller's tax ilability for the transaction. It is not mandatory					sure on is i																		_						
11	to file Form N-288C. Form N-288C should be filed if the		-			the r									-									- U	the ŀ					11
12	Hawaii income tax return (Form N-15, N-20, N-30, N-35,										_		_												ess a					12
13	or N-40) for the year is not yet available. If available, the transferor/seller should file the appropriate tax return in-					orm N			, ente	er th	e ta	кар	le y	ear	end-										i key r ie pro					13
14	stead of filing Form N-288C. However, if the transferor/	ing o																				-					1			14
15	seller's tax year has not ended, the transferor/seller may				- U	addr						1			- r							s sa	ies pi	ice.	Attac	h a	сору	oi y	our	15
	file Form N-288C. Also, Form N-288C will be rejected if it	the D	1.1					- U	- T		- L -	- Y					inai	sale	s sta	temer	11.	-		-						
16	is filed after the due date of the tax return.	COA lay a													/ ae-										the p	rope	erty. /	ttac	h a	16
17	IMPORTANT: If Form N-288C was filed, the trans-	-	-		_						_		-				copy	/ of y	our fi	nal pi	urch	าลระ	state	eme	nt.	_				17
18	feror/seller must still file a Hawaii income tax					e ado									1		Line	4. (Cost	on im	pro	ver	ents	of t	he pro	per	ty, if	any.	At-	18
19	return (Form N-15, N-20, N-30, N-35, or N-40) af-	cial s any,																	dule											19
20	ter the end of the taxable year, report the entire	numt															line	5 9	ellin	a evo	one	se (i		mm	nissior		tate	rang	sfor	20
	income for the year (from other sources as well	ident																s, etc		y orp		30 (1	.0. 0.		133101	10, 0	Juic	Tan	5 01	
21	as the transaction), and pay any additional tax	Form															_		,					+						21
22	due on the income or request a refund. You must	tion y	ou r	eturr	ned	to the	D	epai	rtmei	nt. If	the	iran	sfei	or/s	eller		Line	96. C	ner	COSIS	. At	tacr	i list a	.na s	sched	ule.				22
23	file the same filing status on Forms N-288C and N-15.	was							1 1	er id	enti	ficat	ion	nur	nber		Line	97. A	dd lir	nes 4,	, 5 a	and	6.							23
24		(ITIN) by	the I	RS,	, ente	er th	ne IT	ΓIN.								Line	8. C	epre	ciatio	n. A	Attac	h sch	iedu	lle.					24
25	Who May File an Application	C	AUT	ION:	Yo	u mu	ıst	prov	vide a	a va	lid t	ax i	den	tific	a-														D	25
	The transferor/seller may file Form N-288C.					n orde								1 1											list a , net c					
26	Where to Send Form N-288C					cesse															-				or IRC					26
27						te inc					-				-				1 1			-			neci o					27
28	File Form N-288C with the Hawaii Department of Taxa-					tain a able y			1						-								ear of							28
29	tion (Department). See the front of the form for the mailing					y of t											Line	10	۸dd	ines (8 ar	o ho								29
30						nts sı					~																			30
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33	SINGLE INDIVIDUALS AND MARRIED IND		-	9 EI			E		2 0.1	E D	FT		NC		++										y the					33
34	If the taxable income is:					shai							13										ilt on			Ŭ		Ľ		34
35	Not over \$2,400									no															multig	st. li	- 10	hu	10/	35
36	Over \$2,400 but not over \$4,800										2 1	00													ou are			T T		36
37	Over \$4,800 but not over \$9,600																								the ta					37
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38	Over \$14,400 but not over \$19,200															_	N		Th	aca t	22	rato	c 201	alv f	o lon		rm or	nita	1	38
39	Over \$19,200 but not over \$24,000			1 002.	.00 18 r			79	/3 U\		φ14 vr \$	19 1	shr											-	s, use	-		r		39
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	MARRIED INDIVIDUALS FILING JOINT RETURN	A GV							WS I	A/N	N	1100	746	EB	3			_							rnong					
43	If the taxable income is:				-	sha	- 1				-		-		++		•								r, or b					43
44	Not over \$4,800			.40%	60	t tax	ab	ie ir	ncor	ne															bota					44

gain on line 4 must be allocated among each partner or 43 member, S corporation shareholder, or beneficiary of the 44 trust or estate (member). Calculate the tax liability for each member. Enter the total tax liability of all members on line 45 13. Attach a schedule showing the name, identification number, and the amount of gain and tax liability allocated 47 to each member. Also, show the computation of the tax liability for each member.

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See publication 523 for more information.

Signature

51 Form N-288C must be signed by an individual, a responsible corporate officer, a member or general partner 52 of a partnership, or a trustee, executor, or other fiduciary of a trust or estate or by an authorized agent with a power 54 of attorney. If you file your income tax return as married filing a joint return, your spouse must also sign this form. 55

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

MAILING ADDRESS HAWAII DEPARTMENT OF TAXATION P.O. BOX 1530

...... \$2,030.00 plus 7 25% over \$36,000

...... 1.40% of taxable income

The tax shall be:

Over \$4,800 but not over \$9,600 \$67.00 plus 3.20% over \$4,800

Over \$3,600 but not over \$7,200 \$50.00 plus 3.20% over \$3,600

Over \$7,200 but not over \$14,400 \$166.00 plus 5.50% over \$7,200

Over \$14,400 but not over \$21,600 \$562.00 plus 6,40% over \$14,400

Over \$9,600 but not over \$19,200 \$221.00 plus 5.50% over \$9,600

Over \$19,200 but not over \$28,800 \$749.00 plus 6.40% over \$19,200

 Over \$28,800 but not over \$38,400
 \$1,363.00 plus 6.80% over \$28,800

 Over \$38,400 but not over \$48,000
 \$2,016.00 plus 7.20% over \$38,400

Schedule III

HEAD OF HOUSEHOLD

HONOLULU, HAWAII 96806-1530

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Over \$48,000.....

If the taxable income is:

Not over \$3,600

Over \$36.000.....

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

ſ	Place
	QR Code
	Here

FORM

N-288C (REV. 2019)

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 O	NE box:	X	Individual	X	Corporati	ion 📘	K Tru	st	x	Partnership	x	Estate						
Name					Last Nar	me				Suffix	• Your S	Social Sec	curity Number					
NAME XX	XXXXXXXX	XXXX	XXXXXXX	XXXXXXXX	X LAST	NAME	XXXXX	XXXX	XXXX	JR		123	3-45-6789					
 Spouse's Name 						s Last Name				Suffix	 Spous 		I Security Number					
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Trade Name/Do	-						,,,,,,,,,,,,,		,,,,,,,,,	****	· ·	Phone No. 123)456-7890						
DOING B Mailing Address			NAME XX		XXXXXXX	XXXXXX	(XXXX)	XXX2	(XXX	XXXXXXXXX		23/4	56-7890					
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City or Province				State			Postal/ZIP				Country							
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Description of							b.	Loca	tion a	nd general descr	rintion of	nroner	ty					
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								Hawaii	Tax I.I	D. Number: GE	123	- 456	- 7890 - 12					
and indicate th	,							12-1										
1. Enter the	amount withl	neld or	n Form N-28	38A. (Attach a	a copy of F	Form N-2	88A)					1•	999999999999999					
2. Sales pric	e (Attach fina	al sale	s statement)								2	999999999999999					
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•			,			9999	99999	9999	1									
6. Other (Att	ach list and s	schedu	ıle)		6	9999	99999	9999										
7. Total Add	l itions — Ad	d lines	s 4 thru 6						7	999999999	99999							
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11. Adjusted b	pasis of prop	erty. (L	ine 3 plus l	ine 7, minus	line 10)							11	999999999999999					
12. Gain. Line	2 minus line	e 11 (S	ee Instructi	ons for instal	ment sale	s)						12	999999999999999					
13 Enter the	tentative tax	on the	gain (See	nstructions)								13 •						
			gain (000	notraotiono).								10 0	999999999999999					
14. REFUND	of amount w	ithheld	I. Line 1 mir	nus line 13. (1	This line N	IUST be	filled in)				14 •	999999999999999					
Please	I hereby dec belief, they a	lare unde re true, c	er penalties pro correct, and cor	vided by section nplete.	231-36, HRS,	, that I have	examined t	nis applic	ation an	d accompanying atta	chments, a	nd, to the	best of my knowledge and					
	•						TITI	.F Y	vvvv	XXXXXXXXXX	xx	1	2-12-12					
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FORM N-288C INSTRUCTIONS (REV. 2019)

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 front of the form 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

2020 Tax Rate Schedules

Schedule I

SINGLE INDIVIDUALS AND MARRIED INDIVIDUALS FILING SEPARATE RETURNS If the taxable income is: The tax shall be:

Not over \$2,400	1.40% of taxable income
Over \$2,400 but not over \$4,800	\$34.00 plus 3.20% over \$2,400
Over \$4,800 but not over \$9,600	\$110.00 plus 5.50% over \$4,800
Over \$9,600 but not over \$14,400	\$374.00 plus 6.40% over \$9,600
Over \$14,400 but not over \$19,200	
Over \$19,200 but not over \$24,000	\$1,008.00 plus 7.20% over \$19,200
Over \$24,000	\$1,354.00 plus 7.25% over \$24,000

Schedule II

MARRIED INDIVIDUALS FILING JOINT RETURNS AND CERTAIN WIDOWS AND WIDOWERS If the taxable income is: The tax shall be: Not over \$4,800 1.40% of taxable income Over \$4,800 but not over \$9,600 \$67.00 plus 3.20% over \$4,800 Over \$9,600 but not over \$19,200 \$221.00 plus 5.50% over \$9,600

Over \$19,200 but not over \$28,800	
Over \$28,800 but not over \$38,400	\$1,363.00 plus 6.80% over \$28,800
Over \$38,400 but not over \$48,000	

Schedule III **HEAD OF HOUSEHOLD**

The tax shall be:
1.40% of taxable income
\$50.00 plus 3.20% over \$3,600
\$166.00 plus 5.50% over \$7,200
\$562.00 plus 6.40% over \$14,400
\$1,022.00 plus 6.80% over \$21,600
\$1,512.00 plus 7.20% over \$28,800
\$2,030.00 plus 7.25% over \$36,000

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

#40000

income tax withheld, schedule of improvements with contracts, invoices, receipts, IRS Form 8824 for likekind 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 2019 income tax booklets to determine the amount to enter on line 13

For partnerships, S corporations, trusts, or estates, the gain on line 4 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 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.