

**STATE OF HAWAII  
DEPARTMENT OF TAXATION**



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

**Contact Information**

Hawaii Department of Taxation  
Technical Section  
Attn: Sharlene Tagami, Forms Coordinator  
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Telephone: (808) 587-1577  
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**Contact Information for Mailing  
Test Packages and Testing Inquiries**

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

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## FORM N-288C (Rev. 2018)

### 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. 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-288C: 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

- 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 or installment payment date 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. 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.
- 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 at the bottom of row 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 2018A 01 VIDXX

The QR code includes the form number (N288C), 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 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.

FORM  
**N-288C**  
(REV. 2018)

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



For calendar year **2019**  
or other tax year beginning 12-12, 2019  
and ending 12-12, 2012

(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.

Address Change

Name ● NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Last Name LAST NAME XXXXXXXXXXXXX	Suffix JR	● Your Social Security Number 123-45-6789
Spouse's Name ● SPOUSE NAME XXXXXXXXXXXXXXXXXXXXXXXX	Spouse's Last Name SPOUSE LAST NAME XXXXX	Suffix JR	● Spouse's Social Security Number 123-45-6789
Name (Corporation, Partnership, Trust, or Estate) ● BUSINESS NAME XX			● Federal Employer I.D. No. 12-3456789
Trade Name/Doing Business As (DBA) Name or C/O ● DOING BUSINESS AS NAME XX			Daytime Phone No. (123) 456-7890
Mailing Address (number and street) ● MAILING ADDRESS XX			
City or Province ● CITY XXXXXXXXXXXXXXXXXXXXX	State XX	Postal/ZIP Code 12345	Country COUNTRY XXXXXXXXXXXXXXXX

Description of Hawaii real property transaction:

Check only ONE box:

- a. Date of transfer (mm/dd/yyyy)
- b. Location and general description of property  
LOCATION AND DESCRIPTION OF PROPERTY  
LOCATION AND DESCRIPTION OF PROPERTY
- c. Tax map key number 9-9-9-999-999-9999

- Individual
- Corporation
- Trust
- Partnership
- Estate

Was the property used at anytime as a rental? Yes  No  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

1. Enter the amount withheld on Form N-288A. (Attach a copy of Form N-288A) .....	1 ●	9999999999999
2. Sales price .....	2	9999999999999
3. Cost or other basis (see Instructions) .....	3	9999999999999
4. Gain. Line 2 minus line 3 (see Instructions for installment sales) .....	4	9999999999999
5. Enter the tentative tax on the gain (see Instructions).....	5 ●	9999999999999
6. REFUND of amount withheld. Line 1 minus line 5. (This line MUST be filled in.) .....	6 ●	9999999999999

**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.

●	Signature	TITLE XXXXXXXXXXXXXXXXXXXX	12-12-12
		Title (if applicable)	Date
●	Signature	TITLE XXXXXXXXXXXXXXXXXXXX	12-12-12
		Title (if applicable)	Date

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

**FORM N-288C**

**FORM N-288C INSTRUCTIONS  
(REV. 2018)**

**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.**

**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 of the transferor/seller if it is other than a calendar year.

If your mailing address has changed, and you do not notify the Department of the change by checking the "Address Change" box, your address may not be updated, any refund due to you may not be delivered (the U.S. Postal Service is not permitted to forward your State refund check), and important notices or correspondence to you may be delayed. To notify the Department of your new address, you can also complete Form ITPS-COA, Change of Address Form.

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. If the individual has applied for an ITIN but the IRS has not yet issued the ITIN, write "Applied For."

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.

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

**Line 3.** In general, the cost or adjusted basis is the cost of the property plus purchase commissions and improvements, minus depreciation (if applicable). Increase the cost or other basis by any expense of sale, such as commissions and state transfer taxes. Do not include any carryforward losses, net operating losses or suspended passive activity losses. Complete the *Computation of cost or other basis* worksheet below and enter the amount from line 4 of the worksheet to the front of Form N-288C, line 3.

**Line 4.** Line 2 minus line 3. 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 4.

**Line 5.** If you are a C corporation, multiply line 4 by 4% and enter the result on line 5. 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 5.

**Note:** These tax rates apply to long-term capital gains. For short-term capital gains, use the tax rates in the 2018 income tax booklets to determine the amount to enter on line 5.

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 5. 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.

**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.

**2019 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 \$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 .....	\$682.00 plus 6.80% over \$14,400
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**

<b>If the taxable income is:</b>	<b>The tax shall be:</b>
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 .....	\$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
Over \$48,000 .....	\$2,707.00 plus 7.25% over \$48,000

**Schedule III  
HEAD OF HOUSEHOLD**

<b>If the taxable income is:</b>	<b>The tax shall be:</b>
Not over \$3,600 .....	1.40% of taxable income
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 \$21,600 but not over \$28,800 .....	\$1,022.00 plus 6.80% over \$21,600
Over \$28,800 but not over \$36,000 .....	\$1,512.00 plus 7.20% over \$28,800
Over \$36,000 .....	\$2,030.00 plus 7.25% over \$36,000

**Computation of cost or other basis worksheet**

1. Purchase price of property		\$ 999999999999 .99
2. Add: Improvements	\$ 999999999999 .99	
Selling expenses	999999999999 .99	
Other (list) OTHER XXXXXXXXXXXXXXXXXXXX	999999999999 .99	999999999999 .99
3. Less: Depreciation	999999999999 .99	
Other (list) OTHER XXXXXXXXXXXXXXXXXXXX	999999999999 .99	999999999999 .99
4. Adjusted basis of property (Line 1 plus line 2, minus line 3)		\$ 999999999999 .99

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



For calendar year **2019**

or other tax year beginning ● 12-12, 2019  
and ending ● 12-12, 20 12

(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.  **Address Change**

Name ● NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Last Name LAST NAME XXXXXXXXXXXXXXXX	Suffix JR	● Your Social Security Number 123-45-6789
Spouse's Name ● SPOUSE NAME XXXXXXXXXXXXXXXXXXXXXXXX		Spouse's Last Name SPOUSE LAST NAME XXXXX	Suffix JR	● Spouse's Social Security Number 123-45-6789
Name (Corporation, Partnership, Trust, or Estate) ● BUSINESS NAME XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				● Federal Employer I.D. No. 12-3456789
Trade Name/Doing Business As (DBA) Name or C/O ● DOING BUSINESS AS NAME XXXXXXXXXXXXXXXXXXXXXXXX				Daytime Phone No. (123)456-7890
Mailing Address (number and street) ● MAILING ADDRESS XXXXXXXXXXXXXXXXXXXXXXXX				
City or Province ● CITY XXXXXXXXXXXXXXXX	State XX	Postal/ZIP Code 12345	Country COUNTRY XXXXXXXXXXXXXXXX	

Description of Hawaii real property transaction:

Check only ONE box:

- a. Date of transfer (mm/dd/yyyy)
- b. Location and general description of property  
LOCATION AND DESCRIPTION OF PROPERTY  
LOCATION AND DESCRIPTION OF PROPERTY
- c. Tax map key number 9-9-9-999-999-9999

- Individual
- Corporation
- Trust
- Partnership
- Estate

Was the property used at anytime as a rental? Yes  No  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

1. Enter the amount withheld on Form N-288A. (Attach a copy of Form N-288A) .....	1 ●	99999999999999
2. Sales price .....	2	99999999999999
3. Cost or other basis (see Instructions) .....	3	99999999999999
4. Gain. Line 2 minus line 3 (see Instructions for installment sales) .....	4	99999999999999
5. Enter the tentative tax on the gain (see Instructions).....	5 ●	99999999999999
6. REFUND of amount withheld. Line 1 minus line 5. (This line MUST be filled in.) .....	6 ●	99999999999999

<b>Please Sign Here</b>	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.		
	● _____	TITLE XXXXXXXXXXXXXXXX	12-12-12
	Signature	Title (if applicable)	Date
	● _____	TITLE XXXXXXXXXXXXXXXX	12-12-12
	Signature	Title (if applicable)	Date

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

**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.**

**Who May File an Application**

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**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 of the transferor/seller if it is other than a calendar year.

If your mailing address has changed, and you do not notify the Department of the change by checking the "Address Change" box, your address may not be updated, any refund due to you may not be delivered (the U.S. Postal Service is not permitted to forward your State refund check), and important notices or correspondence to you may be delayed. To notify the Department of your new address, you can also complete Form ITPS-COA, Change of Address Form.

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. If the individual has applied for an ITIN but the IRS has not yet issued the ITIN, write "Applied For."

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.

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

**Line 3.** In general, the cost or adjusted basis is the cost of the property plus purchase commissions and improvements, minus depreciation (if applicable). Increase the cost or other basis by any expense of sale, such as commissions and state transfer taxes. Do not include any carryforward losses, net operating losses or suspended passive activity losses. Complete the *Computation of cost or other basis* worksheet below and enter the amount from line 4 of the worksheet to the front of Form N-288C, line 3.

**Line 4.** Line 2 minus line 3. 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 4.

**Line 5.** If you are a C corporation, multiply line 4 by 4% and enter the result on line 5. 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 5.

**Note:** These tax rates apply to long-term capital gains. For short-term capital gains, use the tax rates in the 2018 income tax booklets to determine the amount to enter on line 5.

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 5. 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.

**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.

**2019 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 \$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 .....	\$682.00 plus 6.80% over \$14,400
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**

<b>If the taxable income is:</b>	<b>The tax shall be:</b>
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Over \$9,600 but not over \$19,200 .....	\$221.00 plus 5.50% over \$9,600
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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
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**Schedule III**

**HEAD OF HOUSEHOLD**

<b>If the taxable income is:</b>	<b>The tax shall be:</b>
Not over \$3,600 .....	1.40% of taxable income
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 \$21,600 but not over \$28,800 .....	\$1,022.00 plus 6.80% over \$21,600
Over \$28,800 but not over \$36,000 .....	\$1,512.00 plus 7.20% over \$28,800
Over \$36,000 .....	\$2,030.00 plus 7.25% over \$36,000

**Computation of cost or other basis worksheet**

1. Purchase price of property		\$ 999999999999 .99
2. Add: Improvements	\$ 999999999999 .99	
Selling expenses	999999999999 .99	
Other (list) OTHER XXXXXXXXXXXXXXXXXXXX	999999999999 .99	999999999999 .99
3. Less: Depreciation	999999999999 .99	
Other (list) OTHER XXXXXXXXXXXXXXXXXXXX	999999999999 .99	999999999999 .99
4. Adjusted basis of property. (Line 1 plus line 2, minus line 3)		\$ 999999999999 .99