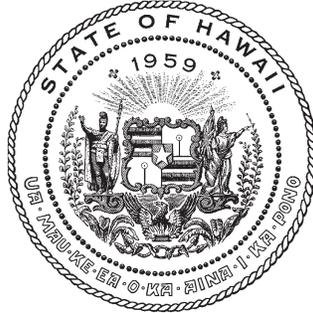


**STATE OF HAWAII  
DEPARTMENT OF TAXATION**



**General Information  
and Key From Image Specifications  
for  
Form N-288C (Rev. 2014)**

**Contact Information**

Hawaii Department of Taxation  
Technical Section  
Attn: Sharlene Tagami, Forms Coordinator  
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Honolulu, Hawaii 96813

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**Hawaii Software Vendor Website  
Address:**

[tax.hawaii.gov/vendor/](http://tax.hawaii.gov/vendor/)

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

## FORM N-288C (Rev. 2014)

### General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form N-288C. Form N-288C requires manually keying data from the image or KFI. A 1D barcode must be present on page 1 of the form.

The form must be an exact replica of the official version of the form with respect to layout, data dots, shading and content.

Substitute KFI forms MUST meet the 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

- Photocopies of the form must not be submitted to the Department for processing. This will distort the 1D barcode.

#### 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. Variable Data

- All variable data fields must utilize 12 pt Courier font, and all variable text data must be in uppercase letters. Text labels must not touch variable data.

#### 4. Testing and Approval of the KFI Form

- A review of the form will be done based on processing specifications. It is assumed that there are no spelling errors, incorrect or missing words, missing lines, etc.
- 1 test sample is required to be submitted. The sample must be an original. Photocopies, fax submissions, etc. will not be accepted.
- All of page 1 and the computation of cost or other basis on page 2 must be included in the test sample. The instructions on page 2 may be included with the test sample, but it is not necessary to do so.
- 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.

### KEY FROM IMAGE (KFI) SPECIFICATIONS

#### 1. Layout

- The form must be an exact replica of the official Form N-288C with respect to layout, data dots, shading, and content.
- 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 preceded with "ID NO" label at the bottom right of the form next to the mailing address section on page 1. Exact placement is not required. For suggested positions, see the attached exhibit.
- See our Hawaii software vendor website for the Hawaii Vendor I.D. Number Listing. If your company is not listed, please contact the Forms Coordinator.

#### 3. Barcode

- A 1D barcode is specific to the form. The property of the 1D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is on page 1:  
1-1/16 inches from top edge of form and 1/2 inch from left edge of form
- Height of the barcode is .5 inch.
- Length of the barcode is approximately 2 inches.
- Density of narrow bar width is set to 20 mils with resolution set to 300 dpi.
- Narrow to Wide Ratio is set to 2.
- Open space surrounding the barcode should be adhered to as much as possible.
- DO NOT stretch the barcode image.

- The required barcode is NCT141:



NCT141

- The barcode includes the form number code (NC), type of form (T), form year (14), and page number (1). There are no hyphens.
- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG files can be found at our software vendor website.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

ON BEHALF OF THE HAWAII DEPARTMENT OF TAXATION

HAWAII—DEPARTMENT OF TAXATION  
**TENTATIVE REFUND OF WITHHOLDING  
ON BEHALF OF NONRESIDENT PERSONS OF HAWAII  
REAL PROPERTY INTERESTS**

THIS SPACE FOR DATE RECEIVED STAMP



NCT141

For calendar year **2015**

or other tax year beginning ● \_\_\_\_\_, 2015  
and ending ● \_\_\_\_\_, 20\_\_\_\_\_

References to "married", "unmarried", and "spouse" also means "in a civil union", "not in a civil union", and "civil union partner", respectively.)  
NOT file this form unless you have received notification from the Department of Taxation that  
you have received your withholding payment.

Name (If joint return, give first names and initials of both) ● _____	Last Name ● _____	● Your Social Security Number _____
Name (Corporation, Partnership, Trust, or Estate) ● _____	● Spouse's Social Security Number _____	
Trade Name/Doing Business As (DBA) Name or C/O ● _____	● Federal Employer I.D. No. _____	
Address (number and street) ● _____	Daytime Phone No. ( ) _____	
City, State, and Postal/ZIP Code (province, postal code, and country) ● _____		

Description of Hawaii real property transaction:

a. Date of transfer (month, day, year) \_\_\_\_\_

b. Location and general description of property \_\_\_\_\_

c. Tax map key number \_\_\_\_\_

**Check only ONE box:**

Individual

Others (Corporation, Partnership, Trust, or Estate)

Was the property used at anytime as a rental? **Yes**  **No**  If yes, enter your Hawaii Tax I.D. Number: **W** \_\_\_\_\_ - \_\_\_\_\_ and indicate the start date and end date of the rental activity: (month, day, year) \_\_\_\_\_ to (month, day, year) \_\_\_\_\_

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

**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 (If applicable) Date

● \_\_\_\_\_  
Signature Title (If applicable) Date

**MAILING ADDRESS**  
HAWAII DEPARTMENT OF TAXATION  
**Placement for Hawaii Vendor ID Number** → ID NO 12  
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. 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. 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.

**NOTE:** Under Section 235-111, Hawaii Revised Statutes, any claim for 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.

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

File Form N-288C with the Hawaii Department of Taxation. 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 of Taxation that we have received your withholding payment to make sure that the information contained in it is correct. If any information is not correct, please return a copy of the notification to the Department of Taxation with the corrected information.

At the top of Form N-288C, enter the taxable year of the transferor/seller if it is other than a calendar year.

Also, enter the name, address, and identification number (social security number or federal employer I.D. number), if any, of the transferor/seller applying for a refund of the amount withheld. 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 of Taxation. 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".

Also, 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 from the sale. Attach a copy of your closing escrow statement from your sale of this property.

**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. Complete the *Computation of cost or other basis* worksheet below and enter the amount from line 4 onto the front of Form N-288C, line 3.

**Line 4.** Line 2 minus line 3. However, 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 onto the front of Form N-288C, 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 2014 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. Calculate the tax liability for each partner or member, S corporation shareholder, or beneficiary of the trust or estate. Enter the total tax liability of all partners or members, S corporation shareholders, or beneficiaries of the trust or estate on line 5. Attach a schedule showing the name, identification number, and the amount of gain and tax liability allocated to each partner or member, S corporation shareholder, or beneficiary of the trust or estate. Also, show the computation of the tax liability for each partner or member, S corporation shareholder, or beneficiary of the trust or estate.

**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. In addition, Form N-288C **This computation worksheet is required to be included in the test sample.**

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

**2015 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**

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