STATE OF HAWAII
DEPARTMENT OF TAXATION

General Information and Key From Image Specifications for Form N-288A (Rev. 2015)

Contact Information

Hawaii Department of Taxation
Technical Section
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Hawaii Software Vendor Website Address:
tax.hawaii.gov/vendor/

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

FORM N-288A (Rev. 2015)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form N-288A. Form N-288A requires manually keying data from the image or KFI. A 1D barcode must be present for each voucher on each page 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 8 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

3. 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 for testing of the barcodes and must be an original. Photocopies, fax submissions, etc. will not be accepted.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form N-288A (Rev. 2015) cannot be filed until 2016.

KEY FROM IMAGE (KFI) SPECIFICATIONS

1. Layout

- The form must be an exact replica of the official Form N-288A with respect to layout, data dots, shading, and content.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number preceded with "ID NO" label at the top left of the form and at least a 1/2 inch from the barcode on each page. Exact placement is not required. For suggested positions, see the attached exhibit.
- See our 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 on copies A, B, and C is:

  1-1/16 inches from top edge of form and 1/2 inch from left edge of form

  1-1/16 inches from the cut line 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 NFT151 for copies A, B, and C:

NFT151

- The barcode includes the form number code (NF), type of form (T), form year (15), 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.

1-1/16 inches from top edge of the form

ID NO 12

Placement for Hawaii Vendor ID Number

Minimum of a 1/2 inch from barcode

1/2 inch from the left edge of the form

STATE OF HAWAII—DEPARTMENT OF TAXATION

THIS SPACE FOR DATE RECEIVED STAMP

...NS BY NONRESIDENT PERSONS ...II REAL PROPERTY INTERESTS

2016

Copy A

For State of Hawaii, Department of Taxation.

See Instructions on back of this copy.

NFT151

...nd location of property transferred *(Include tax map key number)*

2. Date of transfer or installment payment date

3. Amount realized *(Your share of sales or contract price)*

4. Transferee/Buyer's I.D. no. (SSN or FEIN)

5. Transferee/Buyer's name

Street address

City, state, and postal/ZIP code

6. Transferor/Seller is:
- ☐ An individual or revocable living trust
- ☐ A partnership
- ☐ A corporation
- ☐ An S corporation
- ☐ A trust or estate

7. If the transferor/seller is reporting the gain under the installment method, check box ☐

● 8. Hawaii income tax withheld *(Your share of tax withheld)*

● 9. Transferor/Seller's I.D. no. (SSN or FEIN) *(Enter only one I.D. no.)*

● 10. Spouse's SSN

● 11. Name of transferor/seller *(Enter only one name. See Instructions.)*

● 12. Spouse's Name

Transferor/Seller's street address

City, province or state, postal/ZIP code, and country

● ATTACH YOUR CHECK OR MONEY ORDER HERE

THIS FORM IS TO BE USED FOR TRANSFERS OR PAYMENTS MADE IN 2016 ONLY.

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

FORM N-288A

1-1/16 inches from top edge of the form

ID NO 12

Placement for Hawaii Vendor ID Number

Minimum of a 1/2 inch from barcode

1/2 inch from the left edge of the form

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

FORM N-288A

Instructions to Transferee/Buyer

(NOTE: References to "married", "unmarried", and "spouse" also means "in a civil union", "not in a civil union", and "civil union partner", respectively.)

Prepare Form N-288A for each nonresident transferor/seller subject to withholding. **If two or more nonresident transferors/sellers jointly transfer a Hawaii real property interest, prepare a separate Form N-288A for each nonresident transferor/seller.** One Form N-288A should be filed for a taxpayer and spouse if they will be filing a joint return for the year in which they transferred their Hawaii real property interest. Attach Copy A of Form(s) N-288A and your check or money order to Form N-288.

Joint Transferors/Sellers

If one or more nonresident persons and one or more resident persons jointly transfer a Hawaii real property interest, first, determine the amount subject to withholding by allocating the amount realized from the transfer among the transferors/sellers based on their capital contribution to the property. For this purpose, a taxpayer and spouse are treated as having contributed 50% each. Second, withhold on the total amount allocated to nonresident transferors/sellers. Third, credit the amount withheld among the nonresident transferors/sellers as they mutually agree. The transferors/sellers must request that the withholding be credited as agreed upon by the 10th day after the date of transfer. If no agreement is reached, credit the withholding by evenly dividing it among the nonresident transferors/sellers.

Box 1 — Enter a description of the property including its location and the nature of any substantial improvements, such as an apartment building or warehouse. Include the tax map key.

Box 2 — Enter the date of transfer. For payments on an installment sale, enter the payment date of the installment.

Box 3 — Enter the amount realized by the transferor/seller whose name appears on this form. If the transferor/seller is reporting the gain under the installment method, enter the principal portion of the total payments for the year.

Box 4 — Enter the identification number (social security number or federal employer identification number) of the transferee/buyer.

Box 5 — Enter the name and address of the transferee/buyer.

Box 6 — Check the applicable box to indicate whether the transferor/seller is an individual or revocable living trust, a partnership, a corporation, an S corporation, or trust (including an irrevocable trust) or estate. If the transferor/seller is an LLC that files a partnership return, check the box for a partnership. If the transferor/seller is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, check the box for an individual. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, check the box for an individual or revocable living trust. For all other trusts and estates, check the box for a trust or estate.

Box 7 — Check the box, if applicable. The transferor/seller must provide written notification to the transferee/buyer prior to the transfer date if the transferor/seller will elect out of the installment method and report the gain in full in the year of sale. If a transferee/buyer does not receive written notification, the transferee/buyer shall assume that the transferor/seller will report the gain under the installment method.

Box 8 — Enter the Hawaii income tax withheld by you for the transferor/seller whose name appears on this form. If there are two or more nonresident transferors/sellers, indicate the respective amounts withheld for each nonresident transferor/seller on a separate Form N-288A. If the amount required to be withheld has been waived or exempted, enter a zero (0). If the amount required to be withheld has been reduced or waived by the Department of Taxation, attach a copy of the approved Form N-288B. Also, if one or more of the transferor/sellers are exempt from the withholding and you are issuing the exempt transferor/seller a Form N-288A, attach a copy of the exempt transferor/seller's Form N-289.

Box 9 — Enter the identification number, (social security number or federal employer identification number) of the transferor/seller. If the transferor/seller is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, enter the social security number of the individual. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, enter the social security number of the individual. For all other trusts and estates, enter the federal employer identification number of the trust or estate.

Box 10 — If the transferors/sellers are taxpayer and spouse filing a joint return, enter the spouse's social security number.

Box 11 — Enter the name and address of the transferor/seller. If the transferor/seller is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, enter the name and address of the individual. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, enter the name and address of the individual. For all other trusts and estates, enter the name and address of the trust or estate. Do not enter information relating to the fiduciary.

Box 12 — If the transferors/sellers are taxpayer and spouse filing a joint return, enter the spouse's name.

Note: *If the transferor/seller is a partnership, an S corporation, or a trust or estate, please attach a schedule showing the name, identification number, and amount of the withholding allocated to each partner or member, S corporation shareholder, or beneficiary of the trust or estate. For trusts and final-year estates, this schedule does not replace the election that needs to be made on Form N-40T.*

For definitions and rules, see the Instructions for Form N-288.

Instructions to Transferee/Buyer

(NOTE: References to "married", "unmarried", and "spouse" also means "in a civil union", "not in a civil union", and "civil union partner", respectively.)

Prepare Form N-288A for each nonresident transferor/seller subject to withholding. **If two or more nonresident transferors/sellers jointly transfer a Hawaii real property interest, prepare a separate Form N-288A for each nonresident transferor/seller.** One Form N-288A should be filed for a taxpayer and spouse if they will be filing a joint return for the year in which they transferred their Hawaii real property interest. Attach Copy A of Form(s) N-288A and your check or money order to Form N-288.

Joint Transferors/Sellers

If one or more nonresident persons and one or more resident persons jointly transfer a Hawaii real property interest, first, determine the amount subject to withholding by allocating the amount realized from the transfer among the transferors/sellers based on their capital contribution to the property. For this purpose, a taxpayer and spouse are treated as having contributed 50% each. Second, withhold on the total amount allocated to nonresident transferors/sellers. Third, credit the amount withheld among the nonresident transferors/sellers as they mutually agree. The transferors/sellers must request that the withholding be credited as agreed upon by the 10th day after the date of transfer. If no agreement is reached, credit the withholding by evenly dividing it among the nonresident transferors/sellers.

Box 1 — Enter a description of the property including its location and the nature of any substantial improvements, such as an apartment building or warehouse. Include the tax map key.

Box 2 — Enter the date of transfer. For payments on an installment sale, enter the payment date of the installment.

Box 3 — Enter the amount realized by the transferor/seller whose name appears on this form. If the transferor/seller is reporting the gain under the installment method, enter the principal portion of the total payments for the year.

Box 4 — Enter the identification number (social security number or federal employer identification number) of the transferee/buyer.

Box 5 — Enter the name and address of the transferee/buyer.

Box 6 — Check the applicable box to indicate whether the transferor/seller is an individual or revocable living trust, a partnership, a corporation, an S corporation, or trust (including an irrevocable trust) or estate. If the transferor/seller is an LLC that files a partnership return, check the box for a partnership. If the transferor/seller is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, check the box for an individual. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, check the box for an individual or revocable living trust. For all other trusts and estates, check the box for a trust or estate.

Box 7 — Check the box, if applicable. The transferor/seller must provide written notification to the transferee/buyer prior to the transfer date if the transferor/seller will elect out of the installment method and report the gain in full in the year of sale. If a transferee/buyer does not receive written notification, the transferee/buyer shall assume that the transferor/seller will report the gain under the installment method.

Box 8 — Enter the Hawaii income tax withheld by you for the transferor/seller whose name appears on this form. If there are two or more nonresident transferors/sellers, indicate the respective amounts withheld for each nonresident transferor/seller on a separate Form N-288A. If the amount required to be withheld has been waived or exempted, enter a zero (0). If the amount required to be withheld has been reduced or waived by the Department of Taxation, attach a copy of the approved Form N-288B. Also, if one or more of the transferor/sellers are exempt from the withholding and you are issuing the exempt transferor/seller a Form N-288A, attach a copy of the exempt transferor/seller's Form N-289.

Box 9 — Enter the identification number, (social security number or federal employer identification number) of the transferor/seller. If the transferor/seller is a single member LLC that has not elected to be taxed as a corporation, and the only member is an individual, enter the social security number of the individual. If the transferor/seller is a revocable living trust, or any other trust in which an individual is treated as the owner of the trust, enter the social security number of the individual. For all other trusts and estates, enter the federal employer identification number of the trust or estate.

Box 10 — If the transferors/sellers are taxpayer and spouse filing a joint return, enter the spouse's social security number.

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Box 12 — If the transferors/sellers are taxpayer and spouse filing a joint return, enter the spouse's name.

Note: *If the transferor/seller is a partnership, an S corporation, or a trust or estate, please attach a schedule showing the name, identification number, and amount of the withholding allocated to each partner or member, S corporation shareholder, or beneficiary of the trust or estate. For trusts and final-year estates, this schedule does not replace the election that needs to be made on Form N-40T.*

For definitions and rules, see the Instructions for Form N-288.

1-1/16 inches from top edge of the form

ID NO 12

Placement for Hawaii Vendor ID Number

Minimum of a 1/2 inch from barcode

1/2 inch from the left edge of the form

STATE OF HAWAII—DEPARTMENT OF TAXATION

THIS SPACE FOR DATE RECEIVED STAMP

NS BY NONRESIDENT PERSONS
II REAL PROPERTY INTERESTS

2016

Copy B

Send to Transferor/Seller. This information is being furnished to the State of Hawaii, Department of Taxation. *See Instructions on back of this copy.*

NFT151

nd location of property transferred *(Include tax map key number)*

2. Date of transfer or installment payment date

3. Amount realized *(Your share of sales or contract price)*

5. Transferee/Buyer's name

Street address

City, state, and postal/ZIP code

6. Transferor/Seller is:

- ☐ An individual or revocable living trust
- ☐ A partnership
- ☐ A corporation
- ☐ An S corporation
- ☐ A trust or estate

7. If the transferor/seller is reporting the gain under the installment method, check box ☐

8. Hawaii income tax withheld *(Your share of tax withheld)*

9. Transferor/Seller's I.D. no. (SSN or FEIN) *(Enter only one I.D. no.)*

10. Spouse's SSN

11. Name of transferor/seller *(Enter only one name. See Instructions.)*

12. Spouse's Name

Transferor/Seller's street address

City, province or state, postal/ZIP code, and country

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FORM N-288A

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FORM N-288A

Instructions to Transferor/Seller

Generally, if you are a nonresident person that disposes of real property located in Hawaii, 5% of the amount realized must be withheld by the transferee/buyer. Even though tax may or may not have been withheld, you are required to file a Form N-15, N-20, N-30, N-35 or N-40 to report the sale or other disposition.

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.

Instructions to Transferor/Seller

Generally, if you are a nonresident person that disposes of real property located in Hawaii, 5% of the amount realized must be withheld by the transferee/buyer. Even though tax may or may not have been withheld, you are required to file a Form N-15, N-20, N-30, N-35 or N-40 to report the sale or other disposition.

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For Transferee's/Buyer's Records.

NFT151

nd location of property transferred *(Include tax map key number)*

2. Date of transfer or installment payment date

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4. Transferee/Buyer's I.D. no. (SSN or FEIN)

5. Transferee/Buyer's name

Street address

City, state, and postal/ZIP code

6. Transferor/Seller is:
- ☐ An individual or revocable living trust
- ☐ A partnership
- ☐ A corporation
- ☐ An S corporation
- ☐ A trust or estate

7. If the transferor/seller is reporting the gain under the installment method, check box ☐

● 8. Hawaii income tax withheld *(Your share of tax withheld)*

● 11. Name of transferor/seller *(Enter only one name. See Instructions.)*

● 12. Spouse's Name

Transferor/Seller's street address

City, province or state, postal/ZIP code, and country

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FORM N-288A

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