

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**APPLICATION FOR INTERNATIONAL CARRIERS OF FOREIGN COUNTRIES  
CLAIMING EXEMPTIONS UNDER SECTION 235-7(a)(8), HAWAII REVISED STATUTES (HRS)**

State of Hawaii — Department of Taxation  
Attention: Income Tax Assessor  
P. O. Box 259  
Honolulu, Hawaii 96809-0259



N305\_I 2025A 01 VID01

Date \_\_\_\_\_

On behalf of \_\_\_\_\_, an international carrier of  
(Claimant)

\_\_\_\_\_, I do hereby apply and, by these means, submit our claim for exemption  
(Name of Country)  
from the payment of income taxes pursuant to section 235-7(a)(8), HRS, for the period beginning \_\_\_\_\_, \_\_\_\_\_ and  
ending \_\_\_\_\_.

For the purposes of this claim, I declare that the income derived from the operation of ships or aircraft is exempt under the Internal Revenue Code pursuant to the provisions of an income tax treaty or agreement entered into by and between the United States and \_\_\_\_\_, and the tax laws of the local governments of said country reciprocally exempt from the  
(Name of Country)  
application of all of their net income taxes, the income derived from the operation of ships or aircraft which are documented or registered under the laws of the United States.

Citation of Agreement or Treaty \_\_\_\_\_  
Agreement/Treaty provision number or reference \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
Business Address \_\_\_\_\_  
Organized under the Laws of (Name of Foreign Country) \_\_\_\_\_  
Date of Business Began in Hawaii \_\_\_\_\_  
Source of Income (Describe Fully) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**DECLARATION**

I, \_\_\_\_\_, whose signature appears below, of \_\_\_\_\_  
for which this claim for exemption is made, being duly sworn, declare, under the penalties set forth in section 231-36, HRS, that the information submitted herein has been examined by me and is to the best of my knowledge and belief, true and correct and made in good faith without any intent to evade the payment of taxes.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
TITLE

## INSTRUCTIONS

1. **Who must file Form N-305.** International carriers of foreign countries who are doing business in the State of Hawaii and whose income is exempt under section 235-7(a)(8), HRS, should file this claim for exemption. If the entire income of a foreign carrier is exempt, file this claim in lieu of a net income tax return. However, if part of the income of a foreign carrier is not exempt due to other sources of income, file this claim and report only the nonexempt income on the income tax return for such a tax year.

2. **When to file.** This claim for exemption must be filed annually on or before the 20th day of the 4th month following the close of the taxable year.