(Rev. 2007)

STATE OF HAWAII — DEPARTMENT OF TAXATION STATEMENT OF WITHHOLDING ON **DISPOSITIONS BY NONRESIDENT PERSONS OF**

HAWAII REAL PROPERTY INTERESTS

Copy A — For State of Hawaii, Department of Taxation. See Instructions on back of this copy. PNT INT 1. Description and location of property transferred (Include tax map 6. Transferor/Seller is: key number) ☐ An individual or revocable living trust ☐ A partnership ☐ A corporation ☐ An S corporation A trust or estate ATTACH CHECK OR MONEY ORDER HERE Date of transfer or installment 3. Amount realized (Your share 7. If the transferor/seller is reporting ●8. Hawaii income tax withheld the gain under the installment (Your share of tax withheld) payment date of sales or contract price) method, check box Transferee/Buyer's I.D. no. (SSN 9. Transferor/Seller's I.D. no. (SSN ● 10. Spouse's SSN or FEIN) (Enter only one I.D. no.) or FEIN) Transferee/Buyer's name ● 11. Name of transferor/seller (Enter ● 12. Spouse's Name only one name. See Instructions.) Street address Transferor/Seller's street address City, state, and ZIP code City, province or state, postal code, and country THIS FORM IS TO BE USED FOR TRANSFERS OR PAYMENTS MADE IN 2008 ONLY. ATTACH COPY A OF FORM(S) N-288A AND YOUR CHECK OR MONEY ORDER TO FORM N-288 DO NOT WRITE OR STAPLE IN THIS SPACE 20**08** STATE OF HAWAII — DEPARTMENT OF TAXATION Form N-288A STATEMENT OF WITHHOLDING ON (Rev. 2007) **DISPOSITIONS BY NONRESIDENT PERSONS OF** HAWAII REAL PROPERTY INTERESTS Copy A — For State of Hawaii, Department of Taxation. See Instructions on back of this copy. PNT INT 1. Description and location of property transferred (Include tax map 6. Transferor/Seller is: key number) ☐ An individual or revocable living trust ☐ A partnership MONEY ORDER HERE ☐ A corporation ☐ An S corporation ☐ A trust or estate Date of transfer or installment 3. Amount realized (Your share 7. If the transferor/seller is reporting ●8 Hawaii income tax payment date the gain under the installment (Your share of tax withheld) of sales or contract price) method, check box 4. Transferee/Buyer's I.D. no. (SSN 9. Transferor/Seller's I.D. no. (SSN ● 10. Spouse's SSN or FEIN) (Enter only one I.D. no.) or FEIN) ATTACH CHECK OR 5. Transferee/Buyer's name ● 11. Name of transferor/seller (Enter ● 12. Spouse's Name only one name. See Instructions.) Street address Transferor/seller's street address City, province or state, postal code, and country City, state, and ZIP code

Instructions to Transferee/Buyer

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 husband and wife 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 husband and wife 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 husband and wife 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 husband and wife 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

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 husband and wife 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 husband and wife 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 husband and wife 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 husband and wife 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.

2008 Form N-288A (Rev. 2007)

STATE OF HAWAII — DEPARTMENT OF TAXATION STATEMENT OF WITHHOLDING ON

DISPOSITIONS BY NONRESIDENT PERSONS OF HAWAII REAL PROPERTY INTERESTS

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.

1.	Description and location of property t	ransferred (Include tax map	6. Transferor/Seller is:		
	key number)		☐ An individual or revocable living trust ☐ A partnership		
			☐ A corporation	☐ An S corporation	
			A trust or estate		
2.	Date of transfer or installment payment date	3. Amount realized (Your share of sales or contract price)	7. If the transferor/seller is reporting the gain under the installment method, check box	Hawaii income tax withheld (Your share of tax withheld)	
			Transferor/Seller's I.D. no. (SSN or FEIN) (Enter only one I.D. no.)	●10. Spouse's SSN	
5.	Transferee/Buyer's name		Name of transferor/seller (Enter only one name. See Instructions.)	●12. Spouse's Name	
Street address City, state, and ZIP code			Transferor/Seller's street address City, province or state, postal code, and country		
F (R	form N-288A STAT Rev. 2007) DISPOSITIO HAWAI Copy B — Sel of Hawaii, Dep	artment of Taxation. See In	G ON ERSONS OF	to the State	
1.	Description and location of property t key number)	ransferred (Include tax map	6. Transferor/Seller is: ☐ An individual or revocable living trust ☐ A partnership ☐ A corporation ☐ An S corporation		
			A trust or estate	An o corporation	
2.	Date of transfer or installment payment date	3. Amount realized (Your share of sales or contract price)	7. If the transferor/seller is reporting the gain under the installment method, check box	Hawaii income tax (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	
5.	Transferee/Buyer's name		●11. Name of transferor/seller (Enter only one name. See Instructions.)	●12. Spouse's Name	
	Street address		Transferor/seller's street address		
	City, state, and ZIP code		City, province or state, postal code, and country		
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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.

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.

2008 Form N-288A (Rev. 2007)

STATE OF HAWAII — DEPARTMENT OF TAXATION STATEMENT OF WITHHOLDING ON DISPOSITIONS BY NONRESIDENT PERSONS OF HAWAII REAL PROPERTY INTERESTS

Copy C — For Transferee's/Buyer's Records.

1.				
	Description and location of property t	ransferred (Include tax map	6. Transferor/Seller is:	
key number)		☐ An individual or revocable living trust ☐ A partnership		
			☐ A corporation	☐ An S corporation
			l — '	All 3 corporation
			A trust or estate	<u></u>
2.	Date of transfer or installment payment date	3. Amount realized (Your share of sales or contract price)	7. If the transferor/seller is reporting the gain under the installment method, check box	Hawaii income tax withheld (Your share of tax withheld)
_	T (/D) D (00)			
4.	Transferee/Buyer's I.D. no. (SSN or FEIN)			
5	5. Transferee/Buyer's name		●11. Name of transferor/seller (Enter	●12. Spouse's Name
J.	. Iransielea buyer s name		only one name. See Instructions.)	• 12. Spouse s Name
	Street address		Transferor/Seller's street address	
	City, state, and ZIP code		City, province or state, postal code	. and country
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