

CLIP THIS FORM TO DOCUMENT TO BE RECORDED. **DO NOT STAPLE.**

TAX MAP KEY				
Z	S	PLAT	PARCEL	CPR NO.

ISLAND \_\_\_\_\_ APT. NO. \_\_\_\_\_

**NAMES OF PARTIES TO THE DOCUMENT (Please Type or Print)**  
**SELLER(S) / TRANSFEROR(S) / GRANTOR(S), ETC.**

**PURCHASER(S) / TRANSFEREE(S) / GRANTEE(S), ETC.**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**DATE OF TRANSACTION:** \_\_\_\_\_

*Checkmark only one best applicable box and complete the related statement. Use Part I **OR** Part II but **NOT** both.  
For more information, see Instructions on reverse side.*

**PART I** — If the exemption you are claiming is listed in this part, submit this form for approval to the Department of Taxation, Taxpayer Services Branch, at P. O. Box 259, Honolulu, Hawaii 96809-0259, or at 830 Punchbowl Street, Room 124, in Honolulu, before filing it with the Bureau of Conveyances. **CAUTION:** You **MUST** complete **DESCRIBE TRANSFER** if claiming any of the exemptions provided in **Part I**.

**DESCRIBE TRANSFER:** State the relationship between the parties and the reason for the gift or transfer (e.g., add to title to qualify for a loan) or correction or confirmation (e.g., error in description of property). \_\_\_\_\_

- 1) THE CONVEYANCE INVOLVES AN ACTUAL AND FULL CONSIDERATION OF \$100 OR LESS:
  - A. GIFT
  - B. TRUST — Transfer to or from a trust, which is not for a business purpose. (Grantor revocable living trusts, see Part II, line 2C below)
  - C. OTHER — Explain. \_\_\_\_\_
- 2) THE ATTACHED DOCUMENT IS A (Check the appropriate box below) OF A DOCUMENT PREVIOUSLY EXECUTED. To be used only to correct a flaw when title is already vested and no consideration is paid or to be paid. Complete **DESCRIBE TRANSFER** above.
  - A. Confirmation document.
  - B. Correction deed.
- 3)  THE ATTACHED DOCUMENT IS A QUALIFIED PARTITION DEED AND THE VALUE OF MY CO-OWNERSHIP IN THE PROPERTY **AFTER** PARTITION IS EQUAL IN VALUE TO MY CO-OWNERSHIP IN THE PROPERTY **BEFORE** PARTITION.  
I have attached a separate continuation sheet which lists the names of each co-owner and their undivided interest in the real property and the value of that interest before partition **and** their proportionate interest and the value of that interest **after** partition.

**PART II** — If the exemption you are claiming is listed in this part, file this form directly with the Bureau of Conveyances.

- 1) THE ATTACHED DOCUMENT IS A TRANSFER BETWEEN:
  - A. HUSBAND AND WIFE, and the nominal consideration is \$ \_\_\_\_\_.
  - B. MARITAL PARTIES in accordance with divorce decree or termination of reciprocal beneficiary relationship (termination), FC-D No. \_\_\_\_\_, and the nominal consideration is \$ \_\_\_\_\_.  
If the conveyance is pursuant to a divorce or termination, the conveyance must be between the marital parties to the divorce or termination. Unless otherwise exempt, a sale or transfer to any other person or a sale or transfer not in strict accordance with the divorce decree or termination is taxed on the consideration paid or to be paid or the fair market value.
  - C. RECIPROCAL BENEFICIARIES, and the nominal consideration is \$ \_\_\_\_\_.
  - D. PARENT AND CHILD, and the nominal consideration is \$ \_\_\_\_\_.
- 2) THE CONVEYANCE INVOLVES AN ACTUAL AND FULL CONSIDERATION OF \$100 OR LESS and is a:
  - A. GIFT:  between a grandparent and grandchild.  between siblings.  
Unless otherwise exempt, a transfer between other related parties is taxable based on the amount of consideration paid or to be paid. Persons other than the above related individuals conveying property for consideration of \$100 or less must use Part I.
  - B. TESTAMENTARY GIFT BY TRUST - Transfer from a grantor to a testamentary trust or from a testamentary trust to a third party beneficiary.
  - C. GRANTOR REVOCABLE LIVING TRUST - Transfer by a grantor to a grantor revocable living trust or from a grantor revocable living trust to the grantor, who is the primary beneficiary of the trust. List a claim for an exemption from tax for any other transfer involving a trust in Part I.
- 3)  THE ATTACHED DOCUMENT IS IN FULFILLMENT OF AN AGREEMENT OF SALE FILED OR RECORDED IN LIBER PAGE \_\_\_\_\_ OR AS DOCUMENT NO. \_\_\_\_\_ FOR WHICH A STATE CONVEYANCE TAX WAS PAID. List the Liber and Page, Land Court Document Number, or Document Number.
- 4)  THE ATTACHED DOCUMENT INVOLVES A TAX SALE FOR DELINQUENT TAXES OR ASSESSMENTS AND THE ACTUAL AND FULL CONSIDERATION IS \$ \_\_\_\_\_.

If document will not be recorded, please provide: (1) land area; and (2) address or short legal description of property here: \_\_\_\_\_

Please provide mailing address for assessment notice:  
NAME

ADDRESS

ZIP

Please provide real property billing address, if different from assessment address:  
NAME

ADDRESS

ZIP

**EXPLANATION AND INSTRUCTIONS FOR CONVEYANCE TAX CERTIFICATE FORM P-64B  
CLIP TO DOCUMENT TO BE RECORDED. DO NOT STAPLE.**

**INFORMATION —**

Form P-64B, "Exemption From Conveyance Tax" is used to report the conveyance of a real property interest specifically exempted from the Hawaii Conveyance Tax Law. This certificate must be appended or clipped to the document (i.e., deed, lease, sublease, assignment of lease, agreement of sale, assignment of agreement of sale, instrument, writing, and the like) and submitted to either the Department of Taxation or the Bureau of Conveyances, as the case may be, for approval.

This certificate shall be filed within 90 days after the date of transaction, and, in any event, prior to the recordation or filing of the document with the Bureau of Conveyances or the Land Court. The date of transaction is the date the document is executed, or the date of the last acknowledgment, whichever is later. The person subject to the tax (usually the seller), or a duly authorized representative, must sign the certificate. No document for which a certificate is required to be filed shall be accepted for recordation by the Bureau of Conveyances unless such certificate has been filed.

Use this certificate to exempt the following documents (which includes the related reference to the Hawaii Revised Statutes (HRS)) from the conveyance tax.

- 1) Documents that confirm or correct a document previously recorded or filed (sec. 247-6(b)(1), HRS);
- 2) Documents between a husband and wife, reciprocal beneficiaries, or parent and child, in which only a nominal consideration is paid (sec. 247-6(b)(2), HRS);
- 3) Documents in which a nominal consideration of \$100 or less is paid or to be paid (sec. 247-6(b)(3), HRS);
- 4) Documents in fulfillment of an agreement of sale and where applicable, an assignment of agreement of sale, if the conveyance tax on the agreement of sale was previously paid when the agreement of sale was recorded (sec. 247-6(b)(4), HRS);
- 5) Documents involving a tax sale for delinquent taxes or assessments (sec. 247-6(b)(5), HRS);
- 6) Documents involving partition deeds among co-owners provided each exemption claimed declares each owner's undivided interest in the real property and the value of that interest before partition; and proportionate interest and the value of that interest after partition (sec. 247-6(b)(6), HRS);
- 7) Documents between marital partners or reciprocal beneficiaries who are parties to a divorce action or termination of reciprocal beneficiary relationship which are executed pursuant to an order of the court in the divorce action or termination of reciprocal beneficiary relationship (sec. 247-6(b)(7), HRS);
- 8) Documents involving conveyance from a testamentary trust to a trust beneficiary (sec. 247-6(b)(8), HRS); and
- 9) Documents involving conveyance from the grantor to a grantor's revocable living trust or from a grantor's revocable living trust to the grantor (sec. 247-6(b)(9), HRS).

See Tax Information Release (TIR) No. 89-11 for a discussion of the above exemptions. For a discussion on the purchase price on an agreement of sale, see TIR No. 89-12.

A conveyance tax certificate (either P-64A or P-64B) is not required for the following documents; instead, the documents may be recorded or filed directly with the Bureau of Conveyances or Land Court, as the case may be.

- 1) Documents executed prior to January 1, 1967 (sec. 247-3(1), HRS);
- 2) Documents given to secure a debt or obligation (sec. 247-3(2), HRS);
- 3) Documents in which the federal, State, or county governments are the only parties (i.e., both as transferor and transferee) (sec. 247-3(7), HRS);
- 4) Documents involving eminent domain proceedings (sec. 247-3(9), HRS);
- 5) Documents which only convey or grant easements (sec. 247-3(10), HRS);
- 6) Leases or subleases with full unexpired terms of less than 5 years (sec. 247-2, HRS);
- 7) Documents involving a merger or consolidation (sec. 247-3(15), HRS); and
- 8) Documents involving a dissolving limited partnership to its corporate general partner that owns at least 90% constructive ownership interest in the partnership (sec. 247-3(16), HRS).

Any approval by the Taxpayer Services Branch is subject to examination by the Director of Taxation under section 247-9, HRS.

**INSTRUCTIONS —**

**TAX MAP KEY —** Provide tax map key (TMK) of parcel(s) conveyed. For condominiums, list the condominium property regime (CPR) number next to the tax map key. If the document refers to several TMKs, attach a separate continuation sheet to report them.

**ISLAND —** Identify the island where the real property interest is located.

**APARTMENT NUMBER —** Furnish the apartment number where applicable.

**NAMES OF PARTIES —** List the names of all parties to the document. Attach a separate list if the names of the sellers/transferees/grantors and purchasers/transferees/grantees exceed the space provided.

**DATE OF TRANSACTION —** Enter the appropriate date as explained under **Information** above.

**REPORTING OF REAL PROPERTY INTERESTS LOCATED ON OAHU OWNED OR ACQUIRED BY FOREIGN PERSONS —** For more information, contact the City and County of Honolulu, Department of Finance, Real Property Technical Office at 842 Bethel Street, Honolulu, Hawaii 96813, (808) 527-5521 or (808) 527-5512.

**SIGNATURE(S) —** Required from the seller(s)/transferor(s)/grantor(s), purchaser(s)/transferee(s)/grantee(s), or their duly authorized representative. If there are several signatures, attach a separate continuation sheet to report them.

**PART I AND PART II —** Complete Part I or II but not both, that best describes the exemption claimed. Checkmark only one best applicable box and explain why in the space provided. Attach a separate sheet of paper if more space is needed.

If the exemption claimed falls under Part I, submit this certificate to the Department of Taxation, Taxpayer Services Branch, Room 124, Keelikolani Building, 830 Punchbowl Street, Honolulu, Hawaii, 96813, (808) 587-1577, for review and approval before filing with the Bureau of Conveyances. The review may take six (6) business days or longer from the date the documents are received by the Taxpayer Services Branch.

If the exemption appears in Part II, file the certificate directly with the Bureau of Conveyances at 1151 Punchbowl Street, Honolulu, Hawaii, 96813, or P.O. Box 2867, Honolulu, Hawaii, 96803-2867. For **filing fee information**, call (808) 587-0147.

**REPORTING OF REAL PROPERTY INTERESTS LOCATED ON THE ISLAND OF OAHU THAT ARE OWNED OR ACQUIRED BY FOREIGN PERSONS.**

Check the applicable box(es) if the transferor and/or the transferee is a foreign person.  Transferor  Transferee

Under Honolulu Ordinance No. 90-68, a "foreign person" is any individual who is **not** a U.S. citizen or an alien resident. The term applies to business enterprises organized under foreign law, or their principal place of business is in a foreign country, or 25% or more of the equity or ownership interest is foreign.

**DECLARATION**

I (We) declare, under the penalties prescribed for false declaration in section 231-36, Hawaii Revised Statutes (HRS), that this certificate (including accompanying schedules or statements) has been examined by me (us) and, to the best of my (our) knowledge and belief, is a true, correct, and complete certificate, made in good faith, for the actual and full consideration paid on the conveyance to which this certificate is appended, pursuant to the Conveyance Tax Law, chapter 247, HRS.

**SIGNATURE(S) - Seller(s) / Transferor(s), Etc.**

**SIGNATURE(S) - Purchaser(s) / Transferee(s), Etc.**

DAYTIME PHONE NO.: ( ) -

DAYTIME PHONE NO.: ( ) -