

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

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 application of all
(Name of Country)
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.