

Form P-64B STATE OF HAWAII—DEPARTMENT OF TAXATION
(REV. 2025) EXEMPTION FROM CONVEYANCE TAX

(Please Type or Print)

BOC Document Number

DO NOT WRITE OR STAPLE IN THIS SPACE

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

Before completing this form, please read the Instructions. To obtain the Instructions, go to the Department of Taxation's website at tax.hawaii.gov or call the Department to request forms at 808-587-4242 or 1-800-222-3229 (toll-free).

Note: Section 247-6, Hawaii Revised Statutes (HRS), requires this form to be filed for the exempt transfers listed in Parts III & IV of this form.

PART I. All areas must be completed. If any area is incomplete, Form P-64B will not be accepted/approved.

1. TAX MAP KEY INFORMATION:

TAX MAP KEY				
Z	S	PLAT	PARCEL	CPR NO.

COUNTY _____ APT. NO. _____

**3. NAMES OF THE PARTIES TO THE DOCUMENT:
SELLER(S) / TRANSFEROR(S) / GRANTOR(S), ETC.**

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

2. DATE OF TRANSACTION: _____

4. REAL PROPERTY TAX INFORMATION:

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 (do not enter "Same" or "No Change"):

NAME ADDRESS POSTAL/ZIP CODE

Please provide real property tax billing address, **if different** from assessment address (do not enter "Same" or "No Change"):

NAME ADDRESS POSTAL/ZIP CODE

PART II. This part must be completed. Enter all amounts paid or required to be paid for the real property interest conveyed (cash and/or noncash). See Instructions.

1. Cash.....
2. Relief/assumption of debt.....
3. Value of tangible good(s) e.g. equipment, furniture, etc.
4. Value of real property interests exchanged.....
5. Value of shares of stock.....
6. Value of interest in limited liability company/limited liability partnership/partnership.....
7. Value of any other economic benefit.....
8. Total amount of actual and full consideration (add lines 1 through 7).....

Is the total amount of the actual and full consideration more than \$100? If so, the exemption for a conveyance that involves an actual and full consideration of \$100 or less is not applicable. Check the Instructions to see if the transfer qualifies for another exemption. If the transfer does not qualify for an exemption from the conveyance tax, you will need to file Form P-64A instead and pay the conveyance tax.

(CONTINUE ON REVERSE SIDE. SIGNATURES ARE REQUIRED.)

CAUTION: Use either Part III or Part IV. If both Part III and Part IV are completed, Form P-64B will not be accepted/approved.

PART III — If the exemption you are claiming is listed in this part, submit this form for approval to the Department of Taxation, Technical Section, 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.

1. **DESCRIBE TRANSFER:** State the relationship between the parties and a detailed explanation of the transfer (e.g., gift) or correction or confirmation (e.g., error in description of property). If you need additional space, attach a separate sheet.

2. **THE CONVEYANCE INVOLVES AN ACTUAL AND FULL CONSIDERATION OF \$100 OR LESS.** Please checkmark only one of the two boxes. If Part II, line 8 is greater than \$100, stop. Your transaction does not qualify for an exemption under section 247-3, HRS.

A. **TRUST** — Transfer to or from a trust, which is not for a business purpose. (Grantor revocable living trusts, see Part IV, line 2C below)
 B. **OTHER** — Explain in line 1 above.

3. **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.

A. Confirmation document. B. Correction deed.

4. **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 IV — If the exemption you are claiming is listed in this part, file this form directly with the Bureau of Conveyances at P.O. Box 2867, Honolulu, Hawaii, 96803-2867, or at 1151 Punchbowl Street, in Honolulu.

1. **THE ATTACHED DOCUMENT IS A TRANSFER BETWEEN:**

(NOTE: References to "taxpayer and spouse" and "marital parties" are also references to "civil union partners" and "civil union parties," respectively.)

A. **TAXPAYER AND SPOUSE**, 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 III.

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's revocable living trust or from a grantor's revocable living trust to the grantor, as beneficiary of the trust. List a claim for an exemption from tax for any other transfer involving a trust in Part III.

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 \$** _____.

DECLARATION

I (We) declare, under the penalties prescribed for false declaration in section 231-36, 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. Note: you must have a power of attorney if signing as agent.

SIGNATURE(S) - Seller(s)/Transferor(s)/Grantor(s), Etc.
 (If agent is signing, print or type name below signature)

DAYTIME PHONE NO.: () _____ - _____

EMAIL: _____

SIGNATURE(S) - Purchaser(s)/Transferee(s)/Grantee(s), Etc.
 (If agent is signing, print or type name below signature)

DAYTIME PHONE NO.: () _____ - _____

EMAIL: _____