

COUNTY OF HAWAII — DEPARTMENT OF FINANCE
**TRANSIENT ACCOMMODATIONS
RECONCILIATION VOUCHER**



PURPOSE OF VOUCHER

Effective January 1, 2022, the County of Hawai'i imposes a Hawai'i County Transient Accommodations Tax (HCTAT) at the rate of 3% on gross rental proceeds and/or fair market rental value attributable to the County of Hawai'i. Use this form to reconcile your yearly reported proceeds and payments for HCTAT. If an additional payment is due, you may use this voucher to accompany your payment. If a refund is due, complete form HCTAT-REFUND and attach to this form.

COMPLETING THE VOUCHER

Print the name that is associated with your Hawai'i State Tax ID account.

Fill in the tax year ending you are reconciling. Enter the date as MM/DD/YY. For example if your tax year ends December 31, 2022 you would enter 12/31/22.

Enter your **Hawai'i State Tax I.D. No.** that starts with **TA**, the 10-digit account number and the 2-digit extension.

Line 1. Enter the taxable proceeds from your State Form TA-2, line 3, column c.

Line 2. Enter the total fair market rental value (for timeshares) from your State Form TA-2, line 7.

Line 3. Add lines 1 and 2. Enter the total here.

Line 4. Multiply line 3 by 0.03 (3%) and enter your total **HCTAT DUE**.

Line 5. Please refer to the State Department of Taxation "Penalty and Interest calculations (HRS 231-39) section. After computing the amounts, enter the results on line 5. If you need help computing the penalty and interest, please call (808) 961-8793 or leave these lines blank. We will compute the charges for you and send you a bill.

Line 6. Add lines 4 & 5 Total due.

Line 7. Enter the total amount of HCTAT paid, and penalty and/or interest paid, less any refunds received for the tax year on line 7.

Line 8. Subtract line 7 from line 6. If an amount other than zero appears here you owe additional taxes, or a refund is due. Enter your additional tax due on line 8 a. Enter your refund amount due on line 8 b. **Complete form HCTAT-Refund to request your refund.**

Line 9. Enter the total payment amount here. (Leave blank if no payment is due.)

HOW TO PAY

Make the check or money order payable in U.S. dollars to the **"Director of Finance."** Make sure your name, "HCTAT", filing period, phone number and Hawaii Tax I.D. Number. appear on the check or money order. Do not postdate the check. **Do not send cash.**

By Mail – Mail payment with the payment voucher form to:

County of Hawai'i
Department of Finance - TAT Office
25 Aupuni Street, Suite 1101
Hilo, HI 96720

Online – Electronic funds transfer (EFT-ECHECK) payments will be accepted via the County's online payment portal. A \$.50 fee per transaction will be assessed for EFT payments. **Payments by credit cards are assessed higher convenience fees.* Go to:

www.hawaiicountiestat.us

Taxpayers whose liability for the HCTAT exceeds \$100,000 per year are required to pay tax by electronic funds transfer (EFT). EFT payments made via the County's online payment portal will satisfy this requirement.

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Name (Please print): _____ Tax Year Ending: ____ / ____ / ____

Hawaii State Tax I.D. Number: TA — ____ — ____ — ____ — ____

Line 1. Enter the **Taxable Proceeds** from your State Form TA-2, line 3, column c

\$

Line 2. Enter the **Timeshare Occupancy Tax** (Total Fair Market Rental Value) from your State Form TA-2, line 7

\$

Line 3. Total subject to HCTAT. Add lines 1 and 2. Enter the total here.

\$

Line 4. Multiply line 3 by 0.03 (3%) and enter your total **HCTAT DUE**.

\$

Line 5. Penalty and Interest assessed during the year.

\$

Line 6. Add line's 4 & 5 **TOTAL DUE**

\$

Line 7. Total payments made less refunds received for the tax year

\$

Line 8. Subtract line 7 from line 6.

a) ADDITIONAL TAXES DUE. _____

b) CREDIT TO BE REFUNDED. _____

\$

Line 9. Total Amount of Payment.

Attach this voucher with check or money order payable to "DIRECTOR OF FINANCE" Write your name, "HCTAT", the filing period, a contact phone number, and your Hawaii Tax I.D. Number on your check or money order.