

COUNTY OF HAWAII — DEPARTMENT OF FINANCE
**TRANSIENT ACCOMMODATIONS
TAX PAYMENT VOUCHER**



PURPOSE OF VOUCHER

Effective January 1, 2022, the County of Hawaii imposes a Hawaii 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 Hawaii. Use this form to submit your payment for the HCTAT.

COMPLETING THE VOUCHER

Print the name that is associated with your Hawaii State Tax ID account.

Fill in the period for the payment. Enter the date as MM/DD/YY.

Enter your **Hawaii 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-1, line 3, column c.

Line 2. Enter the Timeshare Occupancy Tax (Total Fair Market Rental Value) from your State Form TA-1, 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. Enter total due here.

Line 7. If you have made a prior payment for this period ending, enter payment amount here.

Line 8. Subtract line 7 from line 6. This is the payment due.

Line 9. Enter the total payment amount here.

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 Hawaii
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.hawaiiountiestat.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.

FORM
HCTAT-PV
 (9/2024)

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Name (Please print): _____ Period Ending: ___ / ___ / ___

Hawaii State Tax I.D. Number: TA- _____ - _____ - _____ - _____

Line 1. Enter the Taxable Proceeds from your State Form TA-1, line 3, column c	\$
Line 2. Enter the Timeshare Occupancy Tax (Total Fair Market Rental Value) from your State Form TA-1, 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	\$
Line 6. Add line's 4 & 5 TOTAL DUE	\$
*Line 7. Total payments made for this period.	\$
Line 8. Subtract line 7 from line 6. Additional amount due.	\$
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.