

FORM
HCTAT-PIWR
(10/2024)

COUNTY OF HAWAII — DEPARTMENT OF FINANCE
**TRANSIENT ACCOMMODATIONS TAX
PENALTY/INTEREST WAIVER REQUEST**



*Please note that waiver of penalty/interest requests cannot be approved without payment of Hawaii County Transient Accommodations Taxes in full. **Please make out a separate check for the penalty/interest portion, which will be returned if this request is approved.** *

Date Submitted: _____ Tax ID Number: TA- ____ - ____ - ____ - ____

Taxpayer Name: _____

Mailing Address: (to be used for related correspondence and/or refunds associated with this request.)

Street City State Zip Code

Phone Number: () _____ Home Cell Work

Filing Period(s) & Form filed that you are requesting a waiver: (example: January 2023 TA-1)

In the area provided below, please give a detailed explanation for your request, along with any supporting facts. You may use a separate sheet of paper or a letter if necessary. Be sure to attach any relevant documentation supporting your request for a waiver of penalty/interest. (Please print or write legibly in blue or black ink). PLEASE ALLOW APPROXIMATELY 4-6 WEEKS TO PROCESS THIS REQUEST. REQUESTS MAY TAKE LONGER DURING PEAK COLLECTION PERIODS.

Printed Name: _____

Signature: _____

By signing this form, I attest under penalty of perjury that the above information is true and correct.

HCTAT INTERNAL USE ONLY	
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied
Penalty: _____	Interest: _____ Total Waived: _____
Reason for denial: _____	
Division Head: _____	Director: _____

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**TRANSIENT ACCOMMODATIONS TAX
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INSTRUCTIONS

PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING YOUR REQUEST.

A taxpayer may request a waiver of any penalty/interest assessed by the Hawaii County Transient Accommodations Tax Office in relation to their Transient Accommodation Tax filing/payment. This request is required to be completed, signed and dated with all supporting documentation and payments. **SUBMIT YOUR CHECKS PAYABLE TO: THE DIRECTOR OF FINANCE: (IF PENALTIES AND INTEREST ARE WAIVED, THE PENALTY AND INTEREST CHECK WILL BE RETURNED TO YOU).** **Requests that are not accompanied by the supporting documentation, payment of taxes, penalties and interest, will be considered incomplete and will be rejected.**

The following “reasons” for late payment are common examples which are NOT sufficient enough for waiver of penalties and/or interest. **Requests for reasons below will be denied:**

- “I did not receive a tax bill.”
- “I forgot.”
- “I was out of town or country.”
- “I did not have enough money to pay the tax on the deadline.”
- “I’ve paid on time for 30 years and think I should not be penalized this time.”
- “I did not pay due to (some special event).”
- “My bank returned the check in error.”
- “Your website rejected my payment.”
- “I thought my bookkeeper/management company, etc. was going to pay.”
- “I sold my property and forgot to pay my taxes.”

Requests MUST be accompanied by documentation/proof supporting the reason for request, i.e., check(s) lost in mail will need check ledger copies and bank statements. Hospitalizations require discharge records; death requires copies of death certificate, etc.

Send HCTAT Waiver of Penalty/Interest Request with supporting documentation and payments to:

County of Hawaii
Department of Finance TAT Office
25 Aupuni St., STE 1101
Hilo, HI 96720