

FORM

HCTAT-PIWR

(1/2025)

COUNTY OF HAWAI'I — 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.

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

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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