



HAWAII COUNTY TRANSIENT ACCOMMODATIONS TAX (HCTAT) BULK FILERS PROGRAM HANDBOOK

(Revised February 2025)

**DEPARTMENT OF FINANCE
INTERNAL CONTROL & TRANSIENT ACCOMMODATIONS TAX
DIVISION**

I. INTRODUCTION

The Hawai'i County Transient Accommodations Tax (HCTAT) Bulk Filers Program (BFP) is based on a mutually acceptable arrangement made between taxpayers, their agents (if applicable), and the Department of Finance, Internal Control & Transient Accommodations Tax Division (TAT Office).

The BFP enables taxpayers and their agents to remit one payment for multiple State TAT ID numbers through an Automated Clearing House (ACH) debit and submission of a file with detailed information supporting the ACH payment. Making debit payments through this system is free.

This reference and procedure manual is expressly for the County of Hawai'i only and does not apply to other jurisdictions within the State of Hawai'i.

II. CONTACT INFORMATION

The Internal Control and Transient Accommodations Tax Division will coordinate this program for the County of Hawai'i.

Physical address: **COUNTY OF HAWAII`I**
 DEPARTMENT OF FINANCE
 IC & TAT
 25 AUPUNI STREET STE 1101
 HILO, HI 96720
 (808) 961-8793
 Email: hawaiicountytatbulkfilers@hawaiicounty.gov

Mailing address: Same as physical address.

Contact hours: Our contact hours are Monday through Friday, 8:00 a.m. to 4:00 p.m. Hawaii Standard Time (HST). Our office will be closed on weekends and on all State of Hawai'i holidays. Holidays that fall on Saturdays are observed on the preceding Friday; holidays that fall on Sundays are observed on the following Monday.

III. PARTICIPANT ELIGIBILITY

An individual taxpayer with more than one TAT ID number may participate in this program; the individual taxpayer need not meet one of the three criteria below. However, if the taxpayer

wants to designate an agent to bulk file, in order to participate in the HCTAT BFP, the designated agent must be at least **ONE** of the three listed below.

1. Reporting Agent: A Reporting Agent is an entity that provides services to other businesses by making required tax deposits and tax information filings to the federal government, state, and local governments. For example, tax preparer, property management company and others who prepare returns/file taxes for multiple clients or multiple locations for the same client. A Reporting Agent performs the following acts on behalf of a taxpayer:
 - a) Sign and electronically file TA-1 and TA-2 forms to the State of Hawai'i Department of Taxation (DOTAX).
 - b) Sign and file on paper (to the extent the Hawai'i Revised Statutes does not require filing electronically) the forms set forth by the DOTAX.
 - c) Make tax deposits electronically via the Electronic Federal Tax Payment System (EFTPS) and submit tax information electronically as described in Section VI of this procedure.
 - d) Receive duplicate copies of all official notices, correspondence, deposit requirements, or other information.
 - e) Receive duplicate copies of all official notices, correspondence, deposit requirements, or other information with respect to tax deposits.
2. Direct Transmitter: Receives prepared returns and serves as a pass-through, transmitting the returns to the appropriate agencies on behalf of the taxpayer. The transmitter receives acknowledgments from taxing agencies, which are forwarded on to their clients. The transmitter has authority to communicate with taxing agencies on behalf of their clients regarding the success of the transmission but does not have authority to communicate with taxing agencies regarding the data that is transmitted.
3. Software Developer: A company that provides desktop or online software to aid taxpayers and reporting agents in filing taxes. The software user could then add-on additional services, such as a transmitter model to file their taxes electronically.

If you are enrolled with State of Hawai'i's Bulk Filing System program, you are **not** automatically enrolled with the County of Hawai'i's BFP. You will need to register separately with the County of Hawai'i.

IV. TAXPAYER AUTHORIZATION

New Taxpayer(s):

Taxpayer must complete Form HTAT-3 Reporting Agent Authorization Form and provide the completed form to the Reporting Agent before the Reporting Agent is able to pay and represent the taxpayer regarding the HCTAT.

The Reporting Agent must submit the completed HTAT-3 form to Hawai'i County TAT prior to making payments on behalf of the taxpayer.

The Reporting Agent is responsible for notifying the taxpayer of the Reporting Agent's eligibility to participate in the HCTAT BFP.

Updates to Taxpayer(s):

Any updates to taxpayer contact information, including termination from the HCTAT BFP must be completed on HTAT-3 and provided to the Reporting Agent. The Reporting Agent is responsible for submission of the completed HTAT-3 form to the HCTAT Office.

V. REGISTRATION

New Registration:

The Reporting Agent must submit Form HTAT-2 Bulk Filers Program Registration. The completed HTAT-2 form must be submitted to the TAT Office by email at HawaiiCountyTATBulkFilers@hawaiicounty.gov.

The TAT Office will contact the Reporting Agent once registration has been completed via email. Please allow 5-7 business days for processing the HTAT-2 form. The Reporting Agent will be provided with a Bulk Filers ID number, which will be used to submit the detailed file supporting an ACH payment.

Amended Registration:

If there are changes or updates to the Form HTAT-2 Bulk Filers Registration, please submit an amended Form HTAT-2 to the contact information as provided in the New Registration section above.

VI. PAYMENT

All payments must be completed via ACH debit from an established banking institution. The Reporting Agent will be required to email HawaiiCountyTATBulkFilers@hawaiicounty.gov to

notify the TAT Office of an incoming payment as well as submit the accompanying detailed file. Bank information will be provided to the Reporting Agent when sections IV and V are completed and the applicant is accepted into the HTAT BFP program.

VII. FILE SPECIFICATIONS

To complete the BFP process successfully, please adhere to the following specifications:

1. General Specifications:
 - a. Submitter is required to have a Bulk Filers Program ID number.
 - b. There are no limitations on the number of taxpayers a Reporting Agent may represent.
 - c. A worksheet, as specified below, must be submitted per ACH transaction.
2. Worksheet Specifications:
 - a. Do not include blank rows within your data set. A blank row is interpreted as the end of your file. Payment data entered after the blank row will not be imported.
 - b. The first row is reserved for column headings. Return data entered in Row 1 will result in a file being rejected by Internal Control Division.
 - c. Each row represents one Hawai'i Tax ID Number.
 - d. A separate column must be used for each piece of information.
 - e. File type must be in Microsoft Excel (.xlsx) format. Please refer to File Naming Standard section of this Handbook for naming the worksheet.
 - f. The workbook's worksheet tab name must **not** be modified or renamed.
 - g. Non-currency fields should be formatted as a text.
 - h. Include dashes in Hawai'i Tax ID Number.
 - i. Do not include duplicate Hawai'i Tax ID Numbers.
 - j. If an amount field is imported as blank, the TAT Office will process it as 'zero'.
 - k. Amounts containing cents must contain a decimal (2 places).
 - l. All amounts must be positive.
 - m. ACH payment submitted to the online portal must equal to the sum of the column "Amount of Payment".

VIII. WORKSHEET SPECIFICATIONS

The following tables define the column headings for the worksheets required by HCTAT for each ACH transaction:

Field Name	Type	Column	Field Specifications	Notes/Description
Hawai'i Tax ID Number	Char	A	TA-###-###-####-##	TA-###-###-####-##
Taxpayer's Name	Char	B	Limit to 75 characters	Registered Taxpayer Name
Date Paid	Char	C	YYYYMMDD	Enter 4-digit year, 2-digit month and 2-digit day
Filing Period	Char	D	YYYYMMDD	Enter 4-digit year, 2-digit month and 2-digit day for the filing period (i.e. Month of January 2021 = 20210131; Quarterly Period of January 2021 through March 2021 = 20210331)
Amount of Payment	Num	E	###,###,###,###.##	Text, no formulas, 2 decimal places
Payment Type	Char	F	ACH	Only ACH payments accepted for BFP
Method	Char	G	BULK	Bulk Filer Program
Transaction ID	Char-Num	H	HC-XXXX	Bulk ID account number
Amended	Char	I	Y = Yes; N= No	If you filed an Amended Return, enter Y for Yes. If not, enter N for No
Return Type	Char	J	TA-# (i.e. TA-1)	TA-1 or TA-2
Gross Rental Proceeds	Num	K	###,###,###,###.##	From Taxpayer's State Form TA-1 or TA-2, Part I, Line 3, Column A
Exemptions/Deductions	Num	L	###,###,###,###.##	From Taxpayer's State Form TA-1 or TA-2, Part I, Line 3, Column B
Taxable Proceeds	Num	M	###,###,###,###.##	From Taxpayer's State Form TA-1 or TA-2, Part I, Line 3, Column C (Column K less Column L)
Total Fair Market Rental Value	Num	N	###,###,###,###.##	From Taxpayer's State Form TA-1 or TA-2, Part II, Line 7
Total Amount Taxable	Num	O	###,###,###,###.##	Sum of Taxable Proceeds and Total Fair Market Rental (Column M plus Column N)
Total Taxes Due	Num	P	###,###,###,###.##	Multiply Total Taxable Amount by 3% (Column O x 3%)

IX. FILE NAMING STANDARD AND SUBMISSION

File type must be in Microsoft Excel (.xlsx) format. All Excel files MUST be named utilizing the following standard:

[Bulk filer ID number] [Filing Period] [Company Name].xlsx
Eg: HC-0001 June 2022 Big Island Rentals.xlsx

Files must be submitted via email to TAT Office at HawaiiCountyTATBulkFilers@hawaiicounty.gov as soon as the ACH payment has been submitted. Payment made online without file submission will not be processed and may be subject to penalties and/or interest for late payments.

X. TIMELINESS OF PAYMENT FILING AND TYPE OF PAYMENT ACCEPTED

An ACH payment transmitted and accepted with a settlement no later than 11:59 p.m. Hawai'i Standard Time (HST) on the due date will be considered timely paid. To avoid a payment request date error, the payment must be submitted within the timeframe of Monday through Friday 10:30 a.m. – 6:00 p.m. HST, Saturday and Sunday 10:30 a.m. – 4:00 p.m HST. Penalties and/or interest may be assessed for late payments.

To avoid late payments, it is recommended the BFP participants schedule transmission to allow for timely correction and retransmission in the case of a rejected transaction. It is your responsibility to find out your financial institution's specific schedule and arrange for payment to be made in a timely manner.

HCTAT does not accept International ACH transactions. HCTAT payment option allows ACH Debit where the taxpayer authorizes HCTAT's financial institution to debit the taxpayer's bank account and credit HCTAT's bank account for the purpose of making a tax payment.