

**COUNTY OF HAWAII — DEPARTMENT OF FINANCE**  
**INTERNAL CONTROL & TRANSIENT ACCOMMODATIONS TAX DIVISION**  
**HTAT Reporting Agent Authorization**



<b>PART I TAXPAYER INFORMATION</b>		<input type="checkbox"/> New Authorization	<input type="checkbox"/> Updated Authorization
Taxpayer's Name		Hawaii TAT Identification Number	
Trade Name or Doing Business as (DBA) Name		FEIN/SSN	
C/O		Contact Name	
Mailing Address (Number and Street)		Contact Daytime Telephone Number (     )	
City, State, and Postal/ZIP Code		Contact Fax Number (     )	
		Contact E-mail Address	

<b>PART II REPORTING AGENT INFORMATION</b>	
Reporting Agent's Name (Name of company or business)	Authorized Representative's Name
Reporting Agent's Mailing Address (Number and Street)	Representative's Hawaii VPID Number
City, State, and Postal/Zip Code	Representative's Daytime Telephone Number (     )

**PART III AUTHORIZATION TO DISCUSS AND PAY TAX RETURNS APPLICABLE TO HCTAT**

The Reporting Agent and the above named Authorized Representative are authorized to discuss and pay the Hawaii County Transient Accommodations Tax (HCTAT) in connection with the below indicated tax returns:

TA-1, Transient Accommodations Tax Periodic Tax Return.....for the period beginning \_\_\_\_\_

TA-2, Transient Accommodations Tax Annual Return & Reconciliation ..... for the period beginning \_\_\_\_\_

Authorize Reporting Agent to Sign Refund Request .....for the period beginning \_\_\_\_\_

Authorize Reporting Agent to receive communication including: HCTAT Statements, emails, mailings, announcements, etc. in regards to reporting periods listed above.

**PART IV AUTHORIZATION AGREEMENT**

Please read the following Authorization Agreement:

**The above-named taxpayer understands the following responsibilities:**

- **The above-named taxpayer is responsible for the actions of the Reporting Agent and the above-named Authorized Representative in connection with (a) the above indicated tax returns filed and (b) the related payments made;**
- **All tax returns must be timely filed and all taxes must be timely paid; and**
- **All filed tax returns are true, correct, and complete by the above-named taxpayer.**

**The failure of the Reporting Agent and the above-named Authorized Representative to comply with tax laws shall not absolve the above-named taxpayer of its responsibilities to comply with tax laws.** The Reporting Agent and the above-named Authorized Representative are authorized to may payments and discuss account information in regards to Hawaii County Transient Accommodations Taxes in connection with the above indicated tax returns for the above-named taxpayer. This authorization applies to the above indicated tax returns and related payments beginning with the indicated tax period and remains in effect until the above-named taxpayer notifies the Hawaii County Transient Accommodations Tax Office. I authorize the County of Hawaii, Department of Finance, to disclose otherwise confidential tax information to the Reporting Agent and the above-named Authorized Representative in connection with the transmission of the above indicated tax returns and related payments. I hereby certify under the penalties of perjury that I have the authority to authorize, on behalf of the above-named taxpayer, the Reporting Agent and the above-named Authorized Representative (a) to discuss the above indicated tax returns, (b) to make payments in connection with the above indicated tax returns, and (c) to receive confidential information in connection with the transmission of the above indicated tax returns and related payments.

Taxpayer Signature	Date
Print Name	Title

## GENERAL INSTRUCTIONS

### PURPOSE OF THIS FORM

Use Form HTAT-3 to designate and authorize a Reporting Agent and an Authorized Representative to discuss and pay tax returns for the Transient Accommodations Tax (Form TA-1 and Form TA-2) attributable to the County of Hawai'i in connection with the HCTAT Bulk Filers Program (BFP).

The County of Hawai'i Department of Finance's BFP will allow approved reporting agents to make bulk payments using the Automated Clearing House (ACH) method and submit an Excel worksheet with detailed payment information.

### WHERE TO FILE THIS FORM

Once you complete and sign this form, give it to your Reporting Agent. The Reporting Agent must provide this form to Hawai'i County TAT office prior to making the first HCTAT Payment. The Reporting Agent should provide this form prior to making payments on your behalf.

### WHERE TO OBTAIN INFORMATION REGARDING BULK FILING

The Reporting Agent must obtain a completed Form HTAT-3 from you before making a payment to HCTAT on your behalf. Reporting Agents approved for the Bulk Filer Program will receive a Bulk Filers Program ID number upon approval of the Hawai'i County's Bulk Filer Program.

For information about the Bulk Filers Program contact:

COUNTY OF HAWAII  
DEPARTMENT OF FINANCE  
IC & TAT OFFICE  
25 AUPUNI STREET, STE 1101  
HILO HI 96720

Phone: (808) 961-8793  
Website: [www.hawaiicounty.gov/tat](http://www.hawaiicounty.gov/tat)  
E-mail: [hawaiicountytatbulkfilers@hawaiicounty.gov](mailto:hawaiicountytatbulkfilers@hawaiicounty.gov)

## SPECIFIC INSTRUCTIONS

**PART I, TAXPAYER INFORMATION.** Check New Authorization or Updated Authorization, whichever applies to the Taxpayer. Enter the taxpayer's information (as applicable). For example, a taxpayer authorizing the designated Reporting Agent and Authorized Representative to sign and file Form TA-1 would enter the taxpayer's name, Hawai'i TAT ID number, mailing address, and contact information.

**PART II, REPORTING AGENT INFORMATION.** Enter the designated Reporting Agent's name and mailing address. Also enter the Authorized Representative's name, Hawai'i VPID number, and daytime telephone number including area code. Form HTAT-3 must be completed for each individual who is an authorized representative of the taxpayer.

Authorized representatives **MUST** register for a Hawai'i VPID number online at [hitax.hawaii.gov](http://hitax.hawaii.gov). There is no fee for this registration. For more information, see State of Hawaii Department of Taxation Announcement No. 2017-03, *Verified Practitioner Registration and Representing Taxpayers before the Department*, which may be found at: <https://files.hawaii.gov/tax/news/announce/ann17-03.pdf>.

### PART III, AUTHORIZATION TO DISCUSS AND PAY TAX RETURNS APPLICABLE TO HCTAT.

Check all applicable boxes to indicate which tax returns you are authorizing your Reporting Agent and Authorized Representative to discuss and pay HCTAT on your behalf. Then enter the date (MM/DD/YYYY) from which this authorization begins. If you are authorizing your Reporting Agent to sign for refunds on your behalf, please also check that box. If you are allowing your Reporting Agent to receive communications indicated, please check that box.

### PART IV, AUTHORIZATION AGREEMENT.

Carefully read the authorization agreement and sign, date, and print name and title. This form must be signed. This form is not valid if it is not signed.

**Note:** This authorization agreement authorizes the Reporting Agent and Authorized Representative to discuss e-file return and payment procedures only. This designation is not a power of attorney and does not replace State of Hawaii's Department of Taxation Form N-848, Power of Attorney.