

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. Please refer to your State Filed TA-1.

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 from your State Form TA-1, line 7.

Line 3. Enter the Cruise Fare Occupancy Tax from your State Form TA-1, line 11.

Line 4. Add lines 1, 2, and 3. Enter the total here.

Line 5. Multiply line 4 by 0.03 (3%) and enter your total **HCTAT DUE**.

Line 6. 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 7. Add lines 5 & 6. Enter total due here.

Line 8. 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) & credit/debit card payments will be accepted via the County's online payment portal.

<https://tat.ehawaii.gov>

Go-Live Date: Monday, January 13, 2025

**Payments made via online payment portal will be assessed convenience fees. Please visit our HCTAT Webpage at: www.hawaiicounty.gov/tat for more information.*

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
(revised 1/2026)

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TAX PAYMENT VOUCHER**



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** from your State Form TA-1, line 7, column c.

\$

Line 3. Enter the **Cruise Fare Occupancy Tax** from your State Form TA-1, line 11, column c.

\$

Line 4. Add lines 1, 2, and 3. Enter the total here. **TOTAL SUBJECT TO HCTAT**

\$

Line 5. Multiply line 4 by 0.03 (3%) and enter your total here. **HCTAT DUE**

\$

Line 6. Penalty and Interest.

\$

Line 7. Add line's 5 & 6. **TOTAL DUE**

\$

Line 8. 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.