

COUNTY OF HAWAII — DEPARTMENT OF FINANCE  
**TRANSIENT ACCOMMODATIONS  
RECONCILIATION VOUCHER**



**PURPOSE OF VOUCHER**

Effective January 1, 2022, the County of Hawai'i imposes a Hawai'i 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 Hawai'i. Use this form to reconcile your yearly reported proceeds and payments for HCTAT. If an additional payment is due, you may use this voucher to accompany your payment. If a refund is due, complete form HCTAT-REFUND and attach to this form.

**COMPLETING THE VOUCHER**

Print the name that is associated with your Hawai'i State Tax ID account.

Fill in the tax year ending you are reconciling. Enter the date as MM/DD/YY. For example if your tax year ends December 31, 2022 you would enter 12/31/22.

Enter your **Hawai'i 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-2, line 3, column c.

**Line 2.** Enter the Timeshare Occupancy Tax from your State Form TA-2, line 7, column c.

**Line 3.** Enter the Cruise Fare Occupancy Tax from your State Form TA-2, line 11, column c.

**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 total payments made less refunds received for the tax year.

**Line 9.** Subtract line 8 from line 7. If an amount other than zero appears here you owe additional taxes, or a refund is due. Enter your additional tax due on line 9 a. Enter your refund amount due on line 9 b. **Complete form HCTAT-Refund to request your refund.**

**Line 10.** Enter the total payment or refund amount here. (Leave blank if no payment is due.)

**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 Hawai'i  
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.hawaiiicounty.gov/tat](http://www.hawaiiicounty.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.

COUNTY OF HAWAI'I — DEPARTMENT OF FINANCE  
**TRANSIENT ACCOMMODATIONS  
 RECONCILIATION VOUCHER**



Name (Please print): \_\_\_\_\_ Tax Year Ending: \_\_\_ / \_\_\_ / \_\_\_

Hawaii State Tax I.D. Number: TA - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

**Line 1.** Enter the **Taxable Proceeds** from your State Form TA-2, line 3, column c.

**Line 2.** Enter the **Timeshare Occupancy Tax** from your State Form TA-2, line 7m column c.

**Line 3.** Enter the **Cruise Fare Occupancy Tax** from your State Form TA2, line 11m 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 assessed during the year

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

**Line 8.** Total payments made less refunds received for the tax year

**Line 9.** Subtract line 8 from line 7.

a) ADDITIONAL TAXES DUE. \_\_\_\_\_

b) CREDIT TO BE REFUNDED. \_\_\_\_\_

**Line 10. Total Amount of Payment or Refund**

\$	
\$	
\$	
\$	
\$	
\$	
\$	
\$	

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.