



**COUNTY OF HAWAII
TRANSIENT ACCOMMODATIONS TAX
ANNOUNCEMENT NO. 2026-01**

April 10, 2026

RE: Hawaii'i County Transient Accommodations Tax – 2025 HCTAT Activity Summary Annual Courtesy Mailing

The purpose of this Announcement is to notify the public of the distribution of the 2025 Hawaii'i County Transient Accommodations Tax (HCTAT) Taxpayer Activity Summary starting April 10, 2026. This courtesy mailing is to provide you, the taxpayer, with information related to your County portion (3%) of the Transient Accommodation Taxes. **This is NOT an attempt to collect a debt.**

HCTAT Taxpayer Activity Summary Purpose

The purpose of the HCTAT Activity Summary courtesy annual mailing is to assist taxpayers in reconciling their Hawaii County TAT payments to their STATE Filed TA-1 and or TA-2. **This is NOT an attempt to collect a debt.**

HCTAT Annual Reconciliation - HCTAT-RV (Reconciliation Voucher)

The HCTAT reconciliation is a manual process. Please complete form HCTAT-RV which you will find on our website under our "Forms" section. You can either mail or email completed forms to our office. **The HCTAT-RV cannot be completed online.**

State of Hawaii Dept of Taxation (DOTax) Annual Return and Reconciliation (Form TA-2)

The State of Hawaii Form TA-2 is used to report your State Transient Accommodations Tax (TAT) and Timeshare Occupancy (TSO) tax activities for the taxable year. It may also be used to correct errors on the periodic tax returns (Form TA-1). The information provided to the State of Hawaii'i on the State Forms TA-1 and TA-2 is used by the State to generate reports to the counties and form the bases for the counties' TAT determinations. If you must pay State TAT or State TSO on properties located in Hawaii'i County, you must also **PAY** HCTAT to the HCTAT office directly. If you filed a TA-1 and or TA-2 with the State of Hawaii Department of Taxation, you are deemed filed with the County. More information regarding your obligations for State TAT can be found at https://tax.hawaii.gov/forms/a1_b2_2tat/.

Where to Find Information about HCTAT

Please visit our website at www.hawaiicounty.gov/tat for frequently asked questions or contact our office by email at hawaiicountytat@hawaiicounty.gov.

An online payment option is available on our online payment site at: <https://tat.hawaii.gov>

DOTAX will not be able to answer any questions regarding the HCTAT.