FORM TA-1
(Rev. 2016)

STATE OF HAWAII — DEPARTMENT OF TAXATION

DO NOT WRITE IN THIS AREA **20**

TRANSIENT ACCOMMODATIONS TAX RETURN

Place an "X" in this box ONLY if this is an AMENDED return

PERIOD ENDING **HAWAII TAX I.D. NO.** TA

NAME: Last 4 digits of your FEIN or SSN

• ATTACH CHECK OR MONEY ORDER HERE •

PART I — TRANSIENT ACCOMMODATIONS TAX

DISTRICT	Column a GROSS RENTAL OR GROSS RENTAL PROCEEDS	Column b EXEMPTIONS/DEDUCTIONS (Explain on Reverse Side)	Column c TAXABLE PROCEEDS (Column a minus Column b)	
1. OAHU				1
2. MAUI, MOLOKAI, LANAI				2
3. HAWAII				3
4. KAUAI				4

PART II — TIMESHARE OCCUPANCY TAX

		TOTAL FAIR MARKET RENTAL VALUE
5. OAHU DISTRICT	5.	
6. MAUI, MOLOKAI, LANAI DISTRICT	6.	
7. HAWAII DISTRICT	7.	
8. KAUAI DISTRICT	8.	

PART III — TAX COMPUTATION

9. **TOTAL AMOUNT TAXABLE.** Add Column c of lines 1 through 4 and lines 5 through 8. Enter result here (but not less than zero).	9.	
10. **Tax Rate**	10.	**x0.0925**
11. **TOTAL TAXES DUE.** Multiply line 9 by line 10 and enter the result here. **If you did not have any activity for the period, enter "0.00" here**	11.	

PART IV — ADJUSTMENTS

12. Amounts Assessed During the Period... *(For Amended Return ONLY)* PENALTY _____ INTEREST _____	12.	
13. **TOTAL AMOUNT.** Add lines 11 and 12. *(For Amended Return ONLY)*	13.	
14. TOTAL PAYMENTS MADE FOR THE PERIOD *(For Amended Return ONLY)*	14.	
15. **CREDIT TO BE REFUNDED.** Line 14 minus line 13 *(For Amended Return ONLY)*	15.	
16. **ADDITIONAL TAXES DUE.** Line 13 minus line 14 *(For Amended Return ONLY)*	16.	

DECLARATION - I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith for the tax period stated, pursuant to the Transient Accommodations Tax Laws, and the rules issued thereunder.

IN THE CASE OF A CORPORATION OR PARTNERSHIP, THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.

SIGNATURE	TITLE	DATE	DAYTIME PHONE NUMBER

Continued on page 2 — Parts V & VI *MUST* be completed

Name:

Hawaii Tax I.D. No. **TA**

Last 4 digits of your FEIN or SSN

PERIOD ENDING

PART V — TOTAL AMOUNT DUE

17. **FOR LATE FILING ONLY** ➔ PENALTY _____ INTEREST _____ **17.** _____

18. **TOTAL AMOUNT DUE AND PAYABLE** (Original Returns, add lines 11 and 17; Amended Returns, add lines 16 and 17) ..... **18.** _____

19. **PLEASE ENTER THE AMOUNT OF YOUR PAYMENT.** Attach a check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U.S. bank to Form TA-1. Write "TA", the filing period, and your Hawaii Tax I.D. No. on your check or money order. Mail to: HAWAII DEPARTMENT OF TAXATION, P. O. Box 2430, HONOLULU, HI 96804-2430 or file and pay electronically at **tax.hawaii.gov/eservices/**. **If you are NOT submitting a payment with this return, please enter "0.00" here.** ..... **19.** _____

PART VI — SCHEDULE OF EXEMPTIONS/DEDUCTIONS

Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your transient accommodations tax return. For more information, see the Form TA-1 Instructions.

You must explain your exemptions and deductions, otherwise they will be disallowed and you will owe more taxes.

DISTRICT / ED CODE	AMOUNT	DISTRICT / ED CODE	AMOUNT	DISTRICT / ED CODE	AMOUNT

Grand Total of Exemptions and Deductions — Add the amounts above in Part VI and enter here. If more space is needed, attach a schedule. Include the total deductions claimed from any attachments in this total. (See Instructions) ..... _____

Additional Instructions for Exemptions/Deductions (ED)

For each exemptions/deductions you have claimed, enter:

1. For the "DISTRICT" column, enter the number that represents the Tax District from which the income was earned. 1 = Oahu; 2 = Maui; 3 = Hawaii; and 4 = Kauai
2. For the ED Code please see the list of codes below and enter the corresponding Exemption/Deduction code.
3. Enter your total amount of the exemption/deduction claimed for that District and ED Code.

Example: Taxpayer A received gross rental proceeds of $2,000.00 from the Consul General of the Philippines for lodging on Maui. Taxpayer A enters the following to justify the deduction entered in Part I, Line 2, Column b of the Transient Accommodations Tax Return:

DISTRICT / ED CODE	AMOUNT
2 / 110	2,000.00

Description (HRS)	ED Code
Complimentary Accommodations (§237D-3(7))	100
Diplomats and Consular Officials (§237D-3(8))	110
Federal or state subsidized lodging (§237D-3(5))	120
Health care facilities defined in HRS§321-11(10) (§237D-3(1))	130
Nonprofit Organization, Lodging provided by a (§237D-3(3))	140
School Dormitories (§237D-3(2))	150
Students —	
Full-time Post-secondary (§237D-3(6))	160
Summer Employment (§237D-3(6))	170
Temporary Lodging Allowance for military (§237D-3(4))	180
Working Fringe Benefit (§237D-3(7))	190