



**TRANSIENT ACCOMMODATIONS
TAX RETURN**
For periods beginning **AFTER** December 31, 2017

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

| | 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) |
|--|---|--|--|---|
| PART I — TRANSIENT ACCOMMODATIONS TAX | 1. OAHU | | | 1 |
| | 2. MAUI, MOLOKAI, LANAI | | | 2 |
| | 3. HAWAII | | | 3 |
| | 4. KAUAI | | | 4 |
| | | | | TOTAL FAIR MARKET RENTAL VALUE |
| PART II — TIMESHARE OCCUPANCY TAX | 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. | x0.1025 |
| | 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... PENALTY (For Amended Return ONLY) | | 12. | |
| | | INTEREST | | |
| | 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

• ATTACH CHECK OR MONEY ORDER HERE •

Name:



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

Last 4 digits of your FEIN or SSN

PERIOD ENDING (MM/YY)

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:

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