



**TRANSIENT ACCOMMODATIONS TAX
ANNUAL RETURN & RECONCILIATION**
For Tax Years Ending After December 31, 2017



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

TAX YEAR ENDING

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

NAME:

Last 4 digits of your FEIN or SSN

| 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 | | | |
| 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 thru 4 and lines 5 thru 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 year, enter "0.00" here | | 11. | |
| PART IV — ADJUSTMENTS & RECONCILIATION | 12. | Amounts assessed during the year... | PENALTY | | |
| | | | INTEREST | 12. | |
| | 13. | TOTAL AMOUNT. Add lines 11 and 12. | | 13. | |
| | 14. | TOTAL PAYMENTS MADE LESS ANY REFUNDS RECEIVED FOR THE TAX YEAR. | | 14. | |
| | 15. | CREDIT CLAIMED ON ORIGINAL ANNUAL RETURN (For Amended Return ONLY) | | 15. | |
| | 16. | NET PAYMENTS MADE. Line 14 minus line 15 | | 16. | |
| | 17. | CREDIT TO BE REFUNDED. Line 16 minus line 13 | | 17. | |
| | 18. | ADDITIONAL TAXES DUE. Line 13 minus line 16 | | 18. | |

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 & VII **MUST** be completed

• ATTACH CHECK OR MONEY ORDER HERE •

Name:



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

Last 4 digits of your FEIN or SSN

TAX YEAR ENDING

PART V — TOTAL AMOUNT DUE

19. **FOR LATE FILING ONLY** → PENALTY
INTEREST 19.
20. **TOTAL AMOUNT DUE AND PAYABLE.** Add lines 18 and 19.....20.
21. **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-2. Write "TA", the filing period, your Hawaii Tax I.D. No., and your daytime phone number 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**.....21.

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-2 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 | [] [] [] [] , [] [] [] [] , [] [] [] [] . [] [] |

| 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 | | |

PART VII — RECONCILIATION OF GROSS RENTAL OR GROSS RENTAL PROCEEDS

AMOUNT

- Gross rental or gross rental proceeds — Total of Part I, column (a), lines 1 through 4. (Note: Does NOT include general excise taxes visibly passed on or transient accommodations taxes visibly passed on.)
- Total general excise taxes visibly passed on.
- Add lines 1 and 2. This amount is your gross proceeds from furnishing transient accommodations that are reportable on line 13, column c of your General Excise/Use Tax Annual Return & Reconciliation (Form G-49).