



TRANSIENT ACCOMMODATIONS  
TAX RETURN

For periods beginning AFTER December 31, 2017

ID NO 01

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

PERIOD ENDING

HAWAII TAX I.D. NO.

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			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.	<b>TOTAL AMOUNT TAXABLE.</b> Add Column c of lines 1 through 4 and lines 5 through 8. Enter result here (but not less than zero). .....		9.	
	10.	<b>Tax Rate</b>	10.	x0.1025	
	11.	<b>TOTAL TAXES DUE.</b> Multiply line 9 by line 10 and enter the result here. <b>If you did not have any activity for the period, enter "0.00" here</b> .....		11.	
PART IV — ADJUSTMENTS	12.	Amounts Assessed During the Period... PENALTY (For Amended Return ONLY)	INTEREST	12.	
	13.	<b>TOTAL AMOUNT.</b> Add lines 11 and 12. (For Amended Return ONLY) .....			13.
	14.	TOTAL PAYMENTS MADE FOR THE PERIOD (For Amended Return ONLY) .....			14.
	15.	<b>CREDIT TO BE REFUNDED.</b> Line 14 minus line 13 (For Amended Return ONLY) .....			15.
	16.	<b>ADDITIONAL TAXES DUE.</b> 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
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Continued on page 2 — Parts V & VI **MUST** be completed

• ATTACH CHECK OR MONEY ORDER HERE •

Name: \_\_\_\_\_



Hawaii Tax I.D. No.

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/](http://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
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**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:

<b>DISTRICT / ED CODE</b>	<b>AMOUNT</b>
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			