



Rental Collection Agreement

(Form RCA-1)

Hawaii Tax Online – Manual Entry

(hitax.hawaii.gov)

Date: December 18, 2024



The information provided in these instructions are intended as a public service and the Department of Taxation makes no warranties or representations whatsoever regarding the quality, content, completeness, suitability, adequacy, sequence, accuracy, or timeliness of such information and data

Introduction

Who must file?

All third party rent collectors must complete Form RCA-1

Required Filing

Third party rent collectors are required to file the following documents:

1. Form RCA-1, with a copy of first page of the rent collection agreement (“agreement”);
2. Form RCA-1, with a copy of Form 1099; or
3. Form RCA-1, without attachments

Introduction

When to file?

- 1.If you are submitting a copy of the first page of the agreement with Form RCA-1, you must file within 30 days from the date you enter into the agreement;
- 2.If you are submitting a copy of Form 1099 with Form RCA-1, you must file on or before:
 - February 28 following the close of the calendar year for which Form 1099 is filed with the IRS by paper; or
 - March 31 following the close of the calendar year for which Form 1099 is e-filed with the IRS; or
- 3.If you are filing Form RCA-1 without attachments, you must file on or before March 31 of the close of the calendar year in which you entered into the agreement

Penalties and Interest

- Failure to comply with the reporting requirements may result in a monetary fine of no more than \$500 per violation
- Failure to electronically file and/or submit the required filings may result in a citation. Use Form L-110 to apply for a waiver



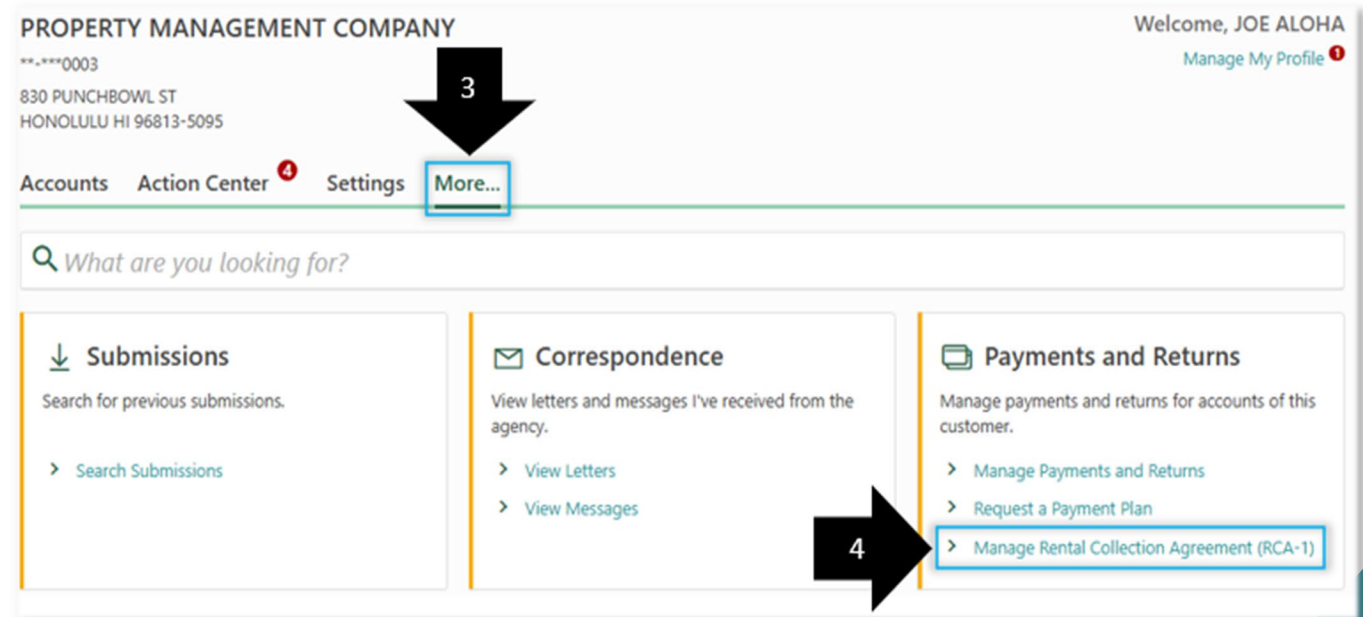
Form RCA-1 Filing Methods

- Form RCA-1 must be filed electronically via the following methods:
 1. Hawaii Tax Online (hitax.hawaii.gov) – HTO Simple File Import (SFI)
 - Use the RCA-1 Worksheet to compile data and upload to HTO
 - Maximum of 1,000 property owner records per submission
 - If managing more than 1,000 properties, submit another RCA-1 Worksheet
 - More than 1 submission is allowed per day
 2. Hawaii Tax Online (hitax.hawaii.gov) – HTO Manual Entry
 - Submitter types-in each property owner's information into HTO
 - If submitting info for 10+ properties, suggest use SFI method
- Form RCA-1 will be available for filing at Hawaii Tax Online starting on January 2, 2025.
- An exemption to the electronic filing requirement may be granted for good cause. To apply for a waiver, complete Form L-110.



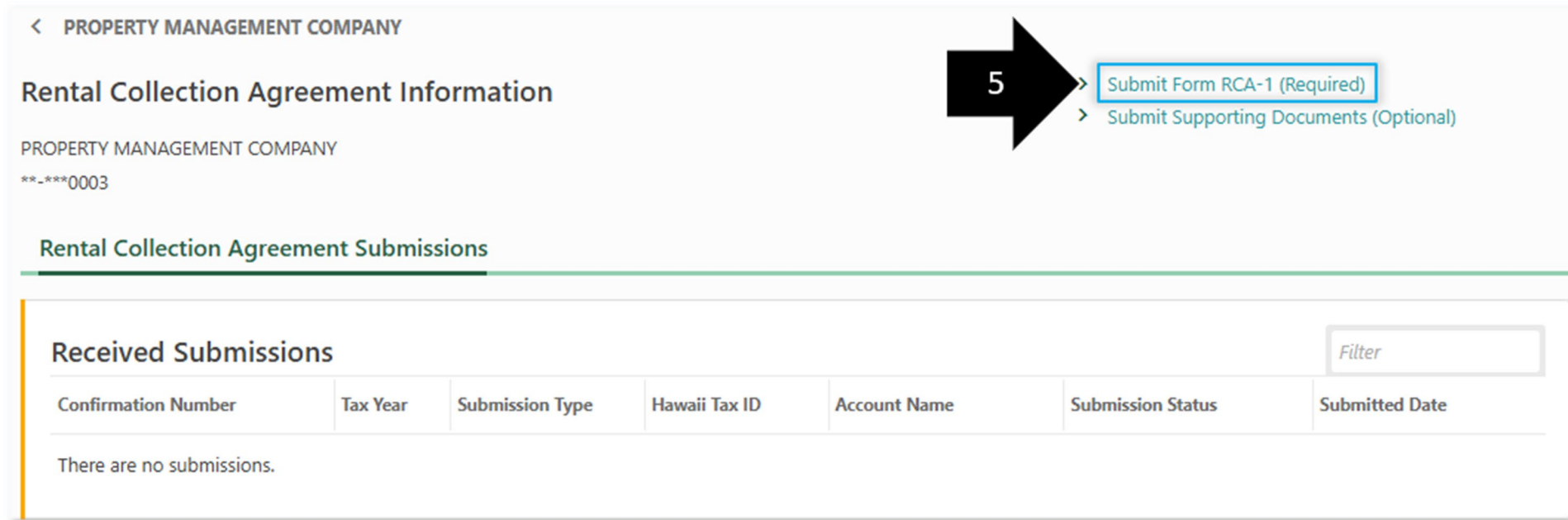
HTO – Manual Entry

1. Go to hitax.hawaii.gov
2. Sign-in to your account
3. Select “More...” tab
4. From the Payments and Returns tile, Select Manage Rental Collection Agreement (RCA-1)



HTO – Manual Entry

5. Select Submit Form RCA-1 (Required)



< PROPERTY MANAGEMENT COMPANY

Rental Collection Agreement Information

PROPERTY MANAGEMENT COMPANY
-*0003

Rental Collection Agreement Submissions

Received Submissions Filter

Confirmation Number	Tax Year	Submission Type	Hawaii Tax ID	Account Name	Submission Status	Submitted Date
There are no submissions.						

HTO – Manual Entry

6. Introduction Page

About This Submission

This Rental Collection Agreement (Form RCA-1) submission allows a third-party rent collector authorized to collect rent on behalf of a property owner to submit a Schedule of Property Owners entering into a Rental Collection Agreement as required under sections 237-30.5 and 237D-8.5, Hawaii Revised Statutes.

Form RCA-1 is due within 30 days after entering into the agreement, or by February 28 following the close of the calendar year for which Form 1099 is issued (or March 31 if require to e-file with the IRS).

What You Need

Simple File Import

Excel formatted file containing required property owner's information. [RCA-1 Worksheet for SFI](#)

Manual Entry

Property Owner Information

- Name of property owner
- Property owner's SSN or FEIN
- If available, property owner's General Excise number (GE-XXX-XXX-XXXX-XX)
- If available, property owner's Transient Accommodation number (TA-XXX-XXX-XXXX-XX)
- Property owner's address

Optional Attachments

A copy of federal Internal Revenue Form 1099 or a copy of the first page of the rent collection agreement.

Submission Instructions

Use the buttons at the bottom of each page to navigate each step. You cannot move to the next step unless all fields are completed without an indicated error. Your submission will not be filed until you click the **Submit** button on the final step. **Your session will be locked after 15 minutes of inactivity.**

Cancel

Save Draft

< Previous

Next >

6



HTO – Manual Entry

7. Select GE Hawaii Tax ID in the drop-down list associated to 3rd party rent collector, and enter Tax Year

- All active GET accounts will be listed in the drop down
- GET account must be active the tax year the RCA-1 is being submitted
- Tax year starting with 2024 (do not enter beyond current year)

8. Select Next

Introduction ✓ Account Selection ▶

Account Information

* GE Hawaii Tax ID *Required* ▼

* Tax Year *Required*

Cancel Save Draft < Previous **Next >**

HTO – Manual Entry

9. Under Submission Method, select Manual Entry
10. Enter/key-in each property owner's information into HTO

The screenshot shows a three-step progress bar at the top: 'Introduction' (checked), 'Account Selection' (checked), and 'Submission Method' (active). Below the progress bar, the 'Method Selection' section contains the text 'Please select how you would like to submit the Property Owner's information.' and a dropdown menu labeled 'Method of Submission' with 'Manual Entry' selected. The 'Manual Entry' section below it features an orange bar and the text 'You have selected the Manual Entry submission method and are required to enter Property Owner's Information directly into the system.'

HTO – Manual Entry

11. Click on Add Property Owner to enter each property owner's information

The screenshot shows a web interface for manual entry. At the top, a progress bar has four steps: Introduction (checked), Account Selection (checked), Submission Method (checked), and Form RCA-1 Submission (active). Below the progress bar is a section titled "Manual Entry" with instructions: "To file your RCA-1 Form, you may add Property Owners by completing the table below. When entering a SSN or FEIN, for security purposes, the number will be masked such that only the last 4 digits will be displayed." It also says "Click **Add Property Owner** to add a new Property Owner on the RCA-1 form." Below this is a table with five columns: Property Owner Name, SSN, FEIN, GE Hawaii Tax ID, and TA Hawaii Tax ID. A "+ Add Property Owner" link is in the first row. At the bottom right of the table area is another "+ Add Property Owner" link. At the bottom of the form are buttons for "Cancel", "Save Draft", "< Previous", and "Next >".

Property Owner Name	SSN	FEIN	GE Hawaii Tax ID	TA Hawaii Tax ID
+ Add Property Owner				

HTO – Manual Entry

12. Enter all required fields for each property owner, then select **Add**

Property Owner Details ×

Property Owner Information

Property Owner Name *
 Required

SSN *

FEIN *

GE Hawaii Tax ID

[Don't know the General Excise number?](#)

TA Hawaii Tax ID

Property Owner Address

Country

Street

Street 2

Unit Type Unit # City

State Zip County



HTO – Manual Entry

13. List of property owners will be displayed

Property Owner Name	SSN	FEIN	GE Hawaii Tax ID	TA Hawaii Tax ID
X OWNER 1	***-**-0001		GE-111-222-0001-01	
X OWNER 2	***-**-0001		GE-111-222-0002-01	
X OWNER 3	***-**-0002		GE-111-222-0003-01	
X OWNER 4	***-**-0003		GE-111-222-0003-01	
X OWNER 5		**-***0505	GE-111-222-0004-01	
X OWNER 6		**-***0505	GE-111-222-0005-01	
X OWNER 7	***-**-0007		GE-111-222-0007-01	
X OWNER 7	***-**-0007		GE-111-222-0007-01	
X OWNER 8		**-***0808	GE-111-222-0008-01	
X OWNER 8		**-***0808	GE-111-222-0008-01	
+ Add Property Owner <input type="text"/>				
10 Rows				
+ Add Property Owner				

Cancel Save Draft < Previous Next >

HTO – Manual Entry

14. Review summary page, and confirm submission

The screenshot shows a progress bar at the top with six steps: Introduction, Account Selection, Submission Method, Form RCA-1 Submission, Supporting Documents, and Summary. The Summary step is highlighted with an orange underline. Below the progress bar, the Summary page contains four input fields: GE Hawaii Tax ID (value: GE-202-961-7152-01), Tax Year (value: 2024), Property Owner Count (value: 10), and Attachment Count (value: 2). At the bottom of the page, there are buttons for Cancel, Save Draft, Previous, and Next.

The screenshot shows a progress bar at the top with six steps: Selection, Submission Method, Form RCA-1 Submission, Supporting Documents, Summary, and Confirm Submission. The Confirm Submission step is highlighted with an orange underline. Below the progress bar, the Confirm Submission page contains a text instruction: "You are required to enter your password to verify this submission. Your password will act as your signature. This submission **must be signed** by an authorized person." Below this instruction is a Password input field with a red asterisk and a required field indicator. At the bottom of the page, there are buttons for Cancel, Save Draft, Previous, and Submit.

HTO – Manual Entry

15. To print a copy of Form RCA-1 submission confirmation, select **Printable View**

Confirmation

Form RCA-1 Submitted

Your submission is complete. You may save this page for your records.

Submission Type	Form RCA-1
Submitted	Apr-04-2025
Confirmation Number	1-824-686-080
Name	TEST RCA-1
Property Owners	10
Attachments	2

E-mail Notification

An e-mail will be sent once your submission has been processed. Add TaxDoNotReply@hawaii.gov to your address book to ensure delivery of emails.

Want to View, Edit, or Cancel Your Submission?

You can access your submission at any time. To do so, from the main page select the **More...** tab and select **Search Submissions**. Your submission will process by end of day. Until then, you can modify or remove the submission when viewing it.

Contact Us

To send us a message while signed in to Hawaii Tax Online, from the main page select the **More...** tab and select **View Messages**. You may also use our contact information below. Please note that call volumes are higher near filing deadlines and you may experience delays.

Hours of Operation	8:00am – 4:00pm
Phone	(808) 587-4242
Toll Free	1 (800) 222-3229

[Printable View](#)

[Back to Previous Screen](#)

Confirmation #: 1-824-686-080

STATE OF HAWAII — DEPARTMENT OF TAXATION
Form RCA-1

Status Submitted

Name TEST RCA-1
Tax Year 2024
Web Name ANDY ZONN

Tax ID GE-202-961-7152-01
Submitted Apr-04-2025

RCA-1 Submission Summary

Rental Collector GE Hawaii Tax ID	GE-202-961-7152-01
Property Owners Listed	10
Number of Attachments	2

PRINT



HTO – Supporting Document (Optional)

1. Only submitting supporting documents after Form RCA-1 has been submitted
2. On Manage Rental Collection Agreement page, select Submit Supporting Documents (Optional)
 - Supported format: PDF, tif, Jpeg, PNG, csv
 - No printable view for submittal of supporting document only

Rental Collection Agreement Information

TEST RCA-1
-*4567

Rental Collection Agreement Submissions

- > [Submit Form RCA-1 \(Required\)](#)
- > [Submit Supporting Documents \(Optional\)](#)