



# **Rental Collection Agreement (Form RCA-1) Hawaii Tax Online – Simple File Import ([hitax.hawaii.gov](https://hitax.hawaii.gov))**

Date: December 18, 2024



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# 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



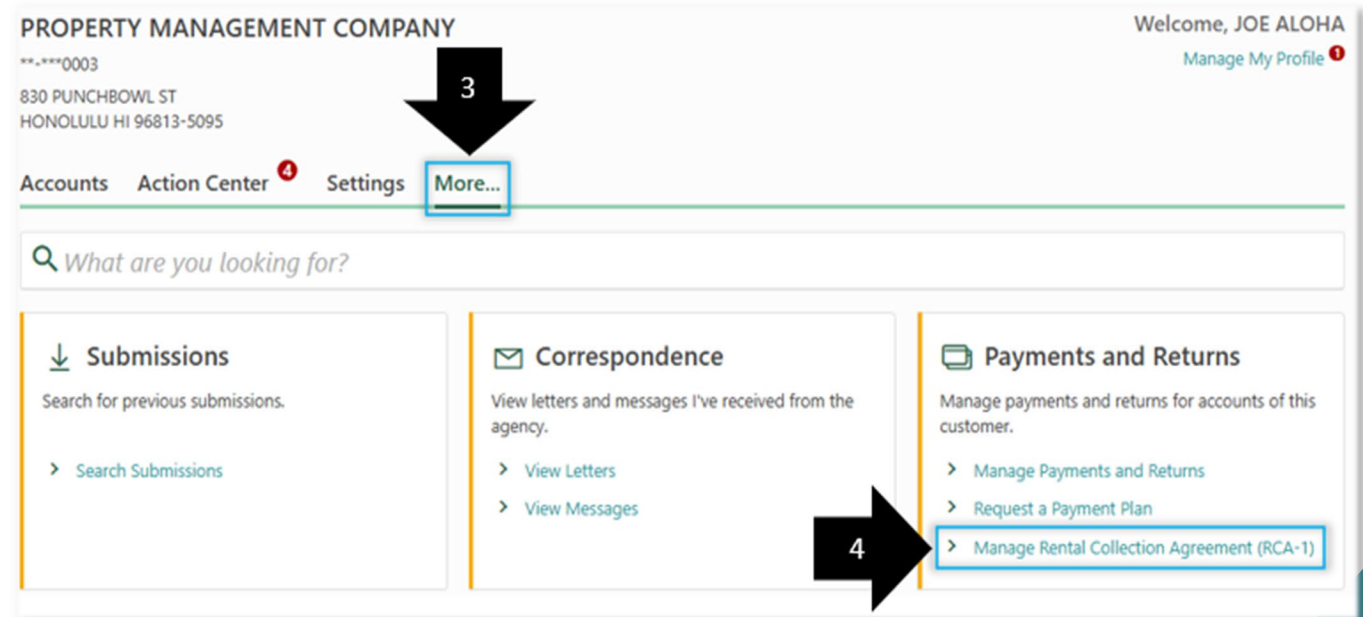
# Form RCA-1 Filing Methods

- Form RCA-1 must be filed electronically via the following methods:
  1. Hawaii Tax Online ([hitax.hawaii.gov](http://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](http://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.



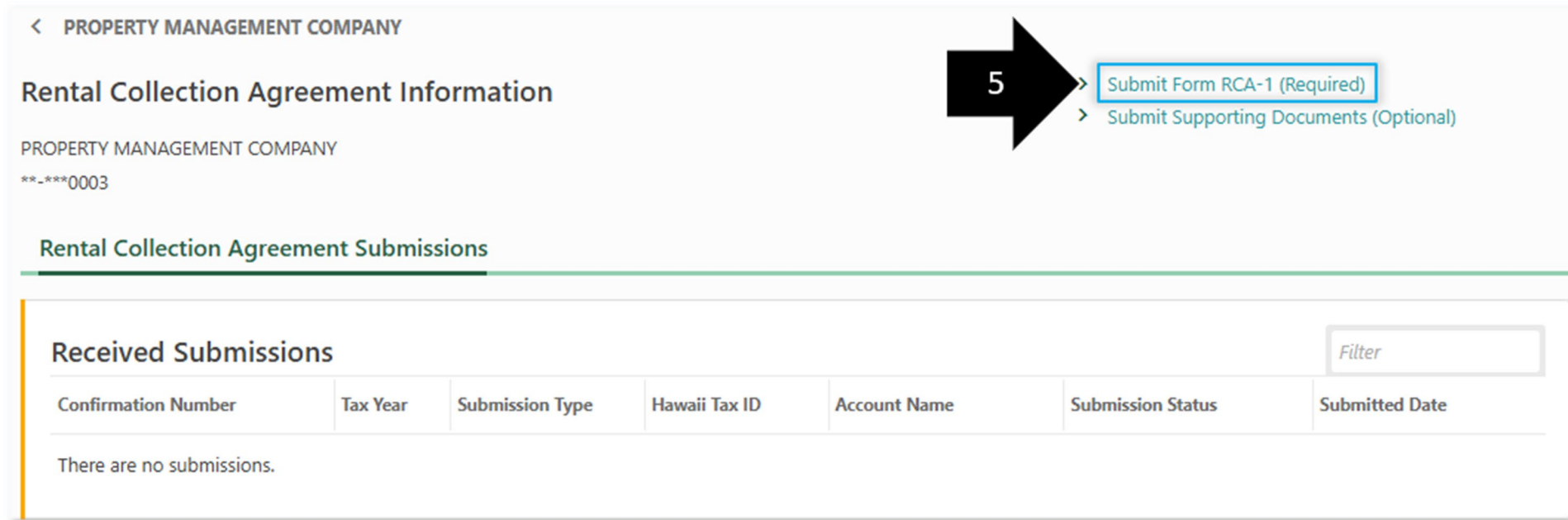
# HTO – Simple File Import

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 – Simple File Import

## 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 – Simple File Import

## 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 – Simple File Import

## RCA-1 Worksheet for SFI

- Download RCA-1 Worksheet for SFI
- Create the file to upload to HTO
- Column headings must follow the predefined order (A to M)
- Worksheet Tab must be named “Main”

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	SSN	FEIN	Owner's Name	GE Hawaii Tax ID	TA Hawaii Tax ID	Country	Street	Unit Type	Unit	City	State	Zip	County
2													
3													

MAIN



# HTO – Simple File Import

7. Select GE Hawaii Tax ID in the drop-down list associated to 3<sup>rd</sup> 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

The screenshot displays a two-step process: 'Introduction' (completed) and 'Account Selection' (current step). Under 'Account Information', there are two required fields: 'GE Hawaii Tax ID' (a dropdown menu) and 'Tax Year' (a text input). A blue box highlights these fields, with a black arrow labeled '7' pointing to the dropdown. Below the fields are 'Cancel' and 'Save Draft' buttons. At the bottom right, there are 'Previous' and 'Next' navigation buttons, with a black arrow labeled '8' pointing to the 'Next' button.

# HTO – Simple File Import

9. Select Simple File Import

10. Then, Next

Introduction Account Selection Submission Method

**Method Selection**

Please select how you would like to submit the Property Owner's information.

Method of Submission

Simple File Import

**Simple File Import**

You have selected the Simple File Import submission method and are required to import a file created using a spreadsheet program such as Microsoft Excel. Your file type must be Microsoft Excel (.xlsx) and contain all required information.

**Creating a Simple File**

- On your spreadsheet, each row should represent one property owner, and each column should represent one piece of required information.

**Simple File Specifications**

See [Publication EF-17, Hawaii Tax Online RCA-1 Simple File Import Handbook](#) for specifications and instructions on how to transmit your file.

[RCA-1 Worksheet for SFI](#)

Cancel Save Draft < Previous **Next** >

# HTO – Simple File Import

11. Select Import

Simple File

12. Select Choose

File and OK to

import

13. Select Next if no

errors are

identified

The screenshot shows a multi-step process for importing a simple file. At the top, a progress bar indicates four steps: Introduction, Account Selection, Submission Method, and Form RCA-1 Submission. The current step is 'Simple File Import'. Below the title, there is an instruction: 'Click the **Import Simple File** button to upload records. The data within your file will be uploaded to the table below. For security purposes, only the last four digits of the SSN or FEIN will be displayed.' An 'Important' section follows, listing three bullet points: 'Importing a second file will overwrite all existing records', 'Records in error will require additional validation', and 'A maximum of 1,000 records may be imported.' Below this, it says 'To manually add a property owner after the file is imported, click **Add Property Owner**'. A modal window titled 'Select a file to import:' is open, showing a 'Choose File' button and 'No file chosen' text. Below the modal, there is a table with columns for 'Property Owner Name', 'SSN', 'FEIN', and 'TA Hawaii Tax ID'. A '+ Add Property Owner' button is visible below the table. At the bottom of the page, there are 'Cancel', 'Save Draft', 'Previous', and 'Next' buttons. Three numbered callouts are present: '11' points to the 'Import Simple File' button, '12' points to the 'Choose File' button in the modal, and '13' points to the 'Next' button.

# HTO – Simple File Import

14. Review imported data populated

- No errors, select Next

Property Owner Name	SSN	FEIN	GE Hawaii Tax ID	TA Hawaii Tax ID
MARY MAHALO	***-**-0001		GE-123-456-1111-01	
HAWAII HOTEL		**-***0002	GE-123-456-2222-01	TA-123-456-2222-01
+ Add Property Owner				
2 Rows				
+ Add Property Owner				

Cancel Save Draft < Previous **Next** >

15. If errors are identified, follow the steps to correct

- See [Publication EF-17](#)

< Page 1 of 2 > **Show Errors** Filter

Property Owner Name	SSN	FEIN	GE Hawaii Tax ID	TA Hawaii Tax ID
OWNER ONE	*	*	GE-111-222-0001-01	
*	***-**-0002		GE-111-222-0002-01	
OWNER THREE		**-***0003	GE-111-222-0003-01	
OWNER FOUR	***-**-004			
OWNER FIVE	<b>Please enter a valid Social Security Number</b>		GE-111-222-0005-01	

# HTO – Simple File Import

16. Optional Attachment: If you want to add a copy of 1099-Misc or Rental Agreement, select **Add Attachment**

The screenshot displays a multi-step process for file import. The progress bar at the top shows four steps: 'Account Selection' (checked), 'Submission Method' (checked), 'Form RCA-1 Submission' (checked), and 'Supporting Documents' (active). The 'Optional Attachment' section contains explanatory text about filing rent collection agreements. Below this is the 'Attachments' section, which includes a table with columns for 'Type', 'Name', and 'Size'. The table is currently empty, with the text 'There are no attachments.' displayed. A red box highlights the 'Add Attachment' button in the bottom left of the attachments section, with a red arrow pointing to it from the number '16'. At the bottom of the interface, there are buttons for 'Cancel', 'Save Draft', 'Previous', and 'Next'.

Type	Name	Size
There are no attachments.		

# HTO – Simple File Import

17. Select the attachment **Type** and **Choose File**

- Supported format: PDF, tif, Jpeg, PNG, csv

18. Select **OK** to import

19. Select **Next** to continue

The screenshot displays the 'Attachments' section of a software interface. It features a table with columns for 'Type' and 'File'. The first row is labeled '1099-MISC: Miscellaneous Income' and the second row is labeled 'Rental Agreement'. Below the table is an 'Add Attachment' button. A modal dialog titled 'Select a file to attach' is open, showing a 'Type' dropdown menu with 'Required' selected and a 'File' field with a 'Choose File' button and 'No file chosen' text. The 'OK' button in the dialog is highlighted with a blue border. A 'Next' button in the main interface is also highlighted with a blue border. Arrows with numbers 17, 18, and 19 point to the 'Type' dropdown, the 'OK' button, and the 'Next' button respectively.

# HTO – Simple File Import

20. Review **Summary** and select Next.

21. To Confirm Submission, enter Password

22. Click Submit

The screenshot shows a progress bar at the top with four steps: Submission Method, Form RCA-1 Submission, Supporting Documents, and Summary. The Summary step is the current active step, indicated by a checkmark and a right-pointing arrow. Below the progress bar, the Summary section contains four input fields: GE Hawaii Tax ID (with value GE-123-123-1234-01), Tax Year (with value 2024), Property Owner Count (with value 2), and Attachment Count (with value 2). At the bottom of the form, there are buttons for Cancel, Save Draft, Previous, and Next. A large black arrow labeled '20' points to the Next button.

The screenshot shows a progress bar at the top with four steps: Form RCA-1 Submission, Supporting Documents, Summary, and Confirm Submission. The Confirm Submission step is the current active step, indicated by a checkmark and a right-pointing arrow. Below the progress bar, the Confirm Submission section 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 the instruction is a Password input field with a toggle icon. A large black arrow labeled '21' points to the Password input field. At the bottom of the form, there are buttons for Cancel, Save Draft, Previous, and Submit. A large black arrow labeled '22' points to the Submit button.

# HTO – Simple File Import

23. 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 Submitted** GE-202-961-7152-01  
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





# HTO – Simple File Import

24. To view previously submitted RCA-1 at HTO:

- Go to Rental Collection Agreement page
- Previously filed RCA-1 will be displayed

**Rental Collection Agreement Information**

TEST RCA-1  
\*\*-\*\*\*4567

> Submit Form RCA-1 (Required)  
> Submit Supporting Documents (Optional)

**Rental Collection Agreement Submissions**

**Received Submissions** Filter

Confirmation Number	Tax Year	Submission Type	Hawaii Tax ID	Account Name	Submission Status	Submitted Date
1-824-686-080	2024	Form RCA-1	GE-202-961-7152-01	TEST RCA-1	Submitted	Apr-04-2025

# 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 \(Optional\)](#)

# Form RCA-1 Filing Methods

- For more information:
  - Visit [Hawaii Simple File Import \(SFI\)](#) at Hawaii Tax Online (HTO)
    - Publication EF-17: Hawaii Tax Online Rental Collection Agreement Simple File Import Handbook
    - Download RCA-1 Worksheet for SFI
  - [Tax Information Release \(TIR\) No. 2024-02](#): Act 76, SLH 2024, Relating to Rent Collection Agreements and Proposed Temporary Administrative Rules