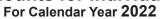
Form L-12 (REV. 2022)

State of Hawaii - Department of Taxation **Request for Allocation of Tax Amounts for Individuals**



回点集团		For Calendar Year 2022	
製料		OR	
	Tax Year	, 2022 thru,	20
1.12 1.2022A 01 VID01		Attach to Form N-11 or N-15	

L12_I 2022A 01 VID01			Attach	to For	m N-11 or N-15					
Taxpayer 1 (T	rmation	Taxpayer 2 (TP2) Information								
First name	M.I.	Last name		Suffix	First name	M.I.	Last name		Suffix	
Social Security or Taxpayer Identifi	ication Number	1			Social Security or Taxpayer Ident	ification Number	1		<u> </u>	
Present mailing or home address (Number and street, including rural route) Apt No.					Present mailing or home address (Number and street, including rural route) Apt No.					
City, town or post office	State	Postal/ZIP Code	Country	<u> </u>	City, town or post office	State	Postal/ZIP Code	Country	<u> </u>	
	Part I –	Allocation	of Joint	Estima	ated Tax Paym	ents (Fo	orm N-200V)		
Enter the total amou	nt of the es	stimated tax payr	ments to be	allocate	d		\$			
☐ TP1 Percer	ntage			%	☐ TP2 Perd	centage			%	
☐ TP1 Fixed I	☐ TP1 Fixed Dollar Amount \$					☐ TP2 Fixed Dollar Amount \$				
					of Hawaii Real					
Enter the total amou	nt of the H	ARPTA to be allo	ocated				\$			
☐ TP1 Percer	ntage			%	☐ TP2 Perd	centage	· · · · · · · · · · · · · · · · · · ·		%	
					☐ TP2 Fixe					
					with a Reques					
Enter the total amou	nt of the ex	xtension tax payr	ment to be a	allocated			\$			
☐ TP1 Percer	ntage			%	☐ TP2 Perd	centage	<u></u>		%	
☐ TP1 Fixed I	Dollar Amo	ount \$			☐ TP2 Fixe	d Dollar An	nount \$			
Part IV	– Alloc	ation of Am	ount to	be Ap	plied to the Ta	x Year 2	023 Estima	ted Tax		
Enter the total amou	nt from the	e 2022 Form N-1	1, line 46 or	2022 Fo	rm N-15, line 63		\$			
☐ TP1 Percer	ntage			%	☐ TP2 Perd	centage			%	
☐ TP1 Fixed I	Dollar Amo	ount \$			☐ TP2 Fixe	d Dollar An	nount \$			
		Par	t V – Dec	clarati	on and Signat	ures				
I declare, under the pe examined this applica statements, and, to the and complete.	tion, includi	orth in section 231 ing any accompai	-36, HRS, tha nying schedu	at I have lles and	I declare, under the examined this requements, and, to the becomplete.	penalties se est, including	any accompanyi	ng schedules	and state-	
Signature			Date		Signature			Date		

INSTRUCTIONS

(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

Purpose of Form

Form L-12 is to be used by individuals who have had payments made to their joint tax account and would like to request the allocation of those joint tax payments to each individual's personal tax account since their filing status will not be "Married Filing Jointly." Form L-12 is also used by taxpayers who are currently filing their tax returns with the filing status of "Married Filing Jointly" and have knowledge that the 2023 tax returns will be filed with a filing status other than "Married Filing Jointly" and would like to allocate the amount of the joint refund to each person's 2023 individual estimated tax payments.

How to File

Complete Form L-12 and attach it to your 2022 individual income tax return, Form N-11, Resident, or Form N-15, Nonresident and Part-Year Resident. Both taxpayers' information is required to be completed to be a valid request. See "Declaration and Signatures" for instructions if you are unable to get the other spouse's signature.

Allocation Rules

Hawaii does NOT adopt Treasury Regulation 1.6015(b)-1(b), however, a taxpayer may rely on the allocation rules to determine

an allocation method. Using Form L-12, you may allocate the tax amounts to either spouse by a percentage of the whole or by a specific dollar amount, whichever is agreeable to both parties.

Unless otherwise requested, the Department of Taxation (Department) will apply all joint payments to the first claim on a tax return by any party to the joint payment. In the case of the carryforward of the estimated tax amount to the 2023 tax year, the total amount will be made to their joint tax account and will be available as discussed in the preceding paragraph.

Declaration and Signatures

If each spouse's return is prepared by a different tax preparer, the spouses and their tax advisers should discuss the allocation of the payments and try to reach an agreement to avoid any notices. Both taxpayers should sign this request, however, if the parties can't reach an agreement, the spouse who made the actual payments should consider attaching an explanatory statement with this request and provide copies of documentation showing the amounts were from bank accounts titled ONLY in the requestor's name. If the payment was made from a joint bank account, and the requestor is unable to provide documentation that the payment should be applied as requested on Form L-12, the Department will apply all joint payments to the first claim made by either taxpayer.