Form **L-12** (REV. 2024)

State of Hawaii – Department of Taxation Request for Allocation of Tax Amounts for Individuals

For Calendar Year 2024



L12_I 2024A 01 VID01			Attach	to For	m N-11 or N-15				
Taxpayer 1 (TP1) Information					Taxpayer 2 (TP2) Information				
First name	M.I.	Last name		Suffix	First name	M.I.	Last name		Suffix
Social Security or Taxpayer Identif	fication Number			<u> </u>	Social Security or Taxpayer Identii	fication Number			
Present mailing or home address	, including rural route)	Present mailing or home address (Number and street, including rural route) Apt				Apt No.			
City, town or post office	State	Postal/ZIP Code	Country		City, town or post office	State	Postal/ZIP Code	Country	
	Part I –	Allocation	of Joint	Estima	ted Tax Paym	ents (F	orm N-200V))	
Enter the total amou	ınt of the e	stimated tax pay	ments to be	allocate	d		\$		
☐ TP1 Percei	· · · · · · · <u> </u>	☐ TP2 Percentage%							
					☐ TP2 Fixed Dollar Amount \$				
					of Hawaii Real				
Enter the total amou	ınt of the H	ARPTA to be allo	ocated				\$		
☐ TP1 Percentage%					☐ TP2 Percentage%				
					☐ TP2 Fixed Dollar Amount \$				
					with a Reques				
Enter the total amou	ınt of the e	xtension tax pay	ment to be a	allocated			\$		
☐ TP1 Percei	ntage	· · · · · · · · · · · · · · · · · · ·		%	☐ TP2 Perc	entage	<u></u>		%
☐ TP1 Fixed Dollar Amount \$					☐ TP2 Fixed Dollar Amount \$				
Part IV	– Alloc	ation of Am	ount to	be Ap	plied to the Tax	x Year 2	025 Estima	ted Tax	
Enter the total amou	ınt from the	e 2024 Form N-1	1, line 46 or	2024 Fo	rm N-15, line 63		\$		
☐ TP1 Percei	ntage	· · · · · · · · · · · · · · · · · · ·		%	☐ TP2 Perc	entage	· · · · · · · · · · · · · · · · · · ·		%
☐ TP1 Fixed Dollar Amount \$					☐ TP2 Fixed Dollar Amount \$				
		Par	t V – Dec	clarati	on and Signatu	ures			
I declare, under the penalties set forth in section 231-36, HRS, that I have examined this application, including any accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete.					I declare, under the penalties set forth in section 231-36, HRS, that I have examined this request, including any accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, accurate, and complete.				
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 2025 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 2025 individual estimated tax payments.

How to File

Complete Form L-12 and attach it to your 2024 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 2025 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.