

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.