



TRANSIENT ACCOMMODATIONS  
TAX RETURN

For periods beginning AFTER December 31, 2017

ID NO 01

Place an "X" in this box ONLY if this is an AMENDED return

PERIOD ENDING

/  (MM/YY)

HAWAII TAX I.D. NO. TA

NAME: \_\_\_\_\_

Last 4 digits of your FEIN or SSN

PART I — TRANSIENT ACCOMMODATIONS TAX	DISTRICT	Column a GROSS RENTAL OR GROSS RENTAL PROCEEDS	Column b EXEMPTIONS/DEDUCTIONS (Explain on Reverse Side)	Column c TAXABLE PROCEEDS (Column a minus Column b)	
	1.	OAHU	<input type="text"/>	Taxable gross rental proceeds subject to MCTAT	<input type="text"/>
2.	MAUI, MOLOKAI, LANAI	<input type="text"/>	<input type="text"/>		2
3.	HAWAII	<input type="text"/>	<input type="text"/>		3
4.	KAUAI	<input type="text"/>	<input type="text"/>		4
TOTAL FAIR MARKET RENTAL VALUE					
PART II — TIMESHARE OCCUPANCY TAX	5.	OAHU DISTRICT .....	Timeshares - fair market rental value subject to MCTAT	<input type="text"/>	5.
	6.	MAUI, MOLOKAI, LANAI DISTRICT .....		<input type="text"/>	6.
	7.	HAWAII DISTRICT .....		<input type="text"/>	7.
	8.	KAUAI DISTRICT .....		<input type="text"/>	8.
PART III — TAX COMPUTATION	9.	<b>TOTAL AMOUNT TAXABLE.</b> Add Column c of lines 1 through 4 and lines 5 through 8. Enter result here (but not less than zero).....			<input type="text"/>
	10.	<b>Tax Rate</b>		<b>x0.1025</b>	
	11.	<b>TOTAL TAXES DUE.</b> Multiply line 9 by line 10 and enter the result here. If you did not have any activity for the period, enter "00" here.....			<input type="text"/>
PART IV — ADJUSTMENTS	12.	Amounts Assessed During the Period... PENALTY (For Amended Return ONLY)	<input type="text"/>	<input type="text"/>	12.
		INTEREST	<input type="text"/>	<input type="text"/>	
	13.	<b>TOTAL AMOUNT.</b> Add lines 11 and 12. (For Amended Return ONLY).....	<input type="text"/>	<input type="text"/>	13.
	14.	TOTAL PAYMENTS MADE FOR THE PERIOD (For Amended Return ONLY).....	<input type="text"/>	<input type="text"/>	14.
	15.	<b>CREDIT TO BE REFUNDED.</b> Line 14 minus line 13 (For Amended Return ONLY).....	<input type="text"/>	<input type="text"/>	15.
	16.	<b>ADDITIONAL TAXES DUE.</b> Line 13 minus line 14 (For Amended Return ONLY).....	<input type="text"/>	<input type="text"/>	16.

SAMPLE FORM

**DECLARATION** - I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith for the tax period stated, pursuant to the Transient Accommodations Tax Laws, and the rules issued thereunder.

IN THE CASE OF A CORPORATION OR PARTNERSHIP, THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.

SIGNATURE	TITLE	DATE	DAYTIME PHONE NUMBER
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Continued on page 2 — Parts V & VI **MUST** be completed

Name: \_\_\_\_\_



Hawaii Tax I.D. No. TA

Last 4 digits of your FEIN or SSN     PERIOD ENDING (MM/YY)  /

PART V — TOTAL AMOUNT DUE

17. **FOR LATE FILING ONLY** → PENALTY

INTEREST         17.

18. **TOTAL AMOUNT DUE AND PAYABLE** (Original Returns, add lines 11 and 17; Amended Returns, add lines 16 and 17) ..... 18.

19. **PLEASE ENTER THE AMOUNT OF YOUR PAYMENT.** Attach a check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U.S. bank to Form TA-1. Write "TA," the filing period, and your Hawaii Tax I.D. No. on your check or money order. Mail to: HAWAII DEPARTMENT OF TAXATION, P. O. Box 2430, HONOLULU, HI 96824-2430 or file and pay electronically at [tax.hawaii.gov/eservices/](http://tax.hawaii.gov/eservices/). If you are **not** submitting payment with this return, please enter "0.00" here. .... 19.

**PART VI — SCHEDULE OF EXEMPTIONS/DEDUCTIONS**

**Note:** Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your transient accommodations tax return. For more information, see the Form TA-1 Instructions.

You must explain your exemptions and deductions, otherwise they will be disallowed and you will owe more taxes.

DISTRICT / ED CODE	AMOUNT	DISTRICT / ED CODE	AMOUNT	DISTRICT / ED CODE	AMOUNT
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Grand Total of Exemptions and Deductions** — Add the amounts above in Part VI and enter here. If more space is needed, attach a schedule. Include the total deductions claimed from any attachments in this total. (See Instructions) .....

**Additional Instructions for Exemptions/Deductions (ED)**

For each exemptions/deductions you have claimed, enter:

- For the "DISTRICT" column, enter the number that represents the Tax District from which the income was earned.  
1 = Oahu; 2 = Maui; 3 = Hawaii; and 4 = Kauai
- For the ED Code please see the list of codes below and enter the corresponding Exemption/Deduction code.
- Enter your total amount of the exemption/deduction claimed for that District and ED Code.

*Example:* Taxpayer A received gross rental proceeds of \$2,000.00 from the Consul General of the Philippines for lodging on Maui. Taxpayer A enters the following to justify the deduction entered in Part I, Line 2, Column b of the Transient Accommodations Tax Return:

DISTRICT / ED CODE	AMOUNT
2/110	2,000.00

Description (HRS)	ED Code	Description (HRS)	ED Code	Description (HRS)	ED Code
Complimentary Accommodations (§237D-3(7)).....	100	Nonprofit Organization, Lodging provided by a (§237D-3(3)).....	140	Temporary Lodging Allowance for military (§237D-3(4)).....	180
Diplomats and Consular Officials (§237D-3(8)).....	110	School Dormitories (§237D-3(2)).....	150	Working Fringe Benefit (§237D-3(7)).....	190
Federal or state subsidized lodging (§237D-3(5)).....	120	Students —			
Health care facilities defined in HRS§321-11(10) (§237D-3(1)).....	130	Full-time Post-secondary (§237D-3(6)).....	160		
		Summer Employment (§237D-3(6)).....	170		