



TA1\_F 2025A 01 VID01

TRANSIENT ACCOMMODATIONS  
TAX RETURN

For periods beginning AFTER December 31, 2025

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

PERIOD ENDING

HAWAII TAX I.D. NO.

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

Last 4 digits of your FEIN or SSN

PART I — TRANSIENT ACCOMMODATIONS TAX	DISTRICT	Column a	Column b	Column c
		GROSS RENTAL OR GROSS RENTAL PROCEEDS	EXEMPTIONS/DEDUCTIONS (Explain on Reverse Side)	TAXABLE PROCEEDS (Column a minus Column b)
1. OAHU				1
2. MAUI, MOLOKAI, LANAI				2
3. HAWAII				3
4. KAUAI				4
				TOTAL FAIR MARKET RENTAL VALUE
5. OAHU DISTRICT .....				5.
6. MAUI, MOLOKAI, LANAI DISTRICT .....				6.
7. HAWAII DISTRICT .....				7.
8. KAUAI DISTRICT .....				8.
				TOTAL CRUISE FARE
9. OAHU DISTRICT .....				9.
10. MAUI, MOLOKAI, LANAI DISTRICT .....				10.
11. HAWAII DISTRICT .....				11.
12. KAUAI DISTRICT .....				12.
13. <b>TOTAL AMOUNT TAXABLE.</b> Add Column c of lines 1 through 4 and lines 5 through 12. Enter result here (but not less than zero). .....				13.
14. <b>Tax Rate</b> .....				14. x0.11
15. <b>TOTAL TAXES DUE.</b> Multiply line 13 by line 14 and enter the result here. If you did not have any activity for the period, enter "0.00" here .....				15.

**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 VI MUST be completed

**FORM TA-1**

(REV. 2025)



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

Hawaii Tax I.D. No.

TA1\_F 2025A 02 VID01

Last 4 digits of your FEIN or SSN

PERIOD ENDING (MM YY)

**PART V—ADJUSTMENTS**

16. Amounts Assessed During the Period... PENALTY  
(*For Amended Return ONLY*) INTEREST 16.

17. **TOTAL AMOUNT.** Add lines 15 and 16. (*For Amended Return ONLY*) 17.

18. TOTAL PAYMENTS MADE FOR THE PERIOD (*For Amended Return ONLY*) 18.

19. **CREDIT TO BE REFUNDED.** Line 18 minus line 17 (*For Amended Return ONLY*) 19.

20. **ADDITIONAL TAXES DUE.** Line 17 minus line 18 (*For Amended Return ONLY*) 20.

**PART VI—TOTAL AMOUNT DUE**

21. **FOR LATE FILING ONLY** → PENALTY  
INTEREST 21.

22. **TOTAL AMOUNT DUE AND PAYABLE** (Original Returns, add lines 15 and 21;  
Amended Returns, add lines 20 and 21) 22.

23. **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 1425, HONOLULU, HI 96806-1425  
or file and pay electronically at [hitax.hawaii.gov](http://hitax.hawaii.gov). If you are NOT submitting a payment with  
this return, please enter "0.00" here. 23.

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

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 — Full-time Post-secondary (§237D-3(6)).....160			
Health care facilities defined in HRS §321-11(10) (§237D-3(1)).....130		Summer Employment (§237D-3(6)).....170			