



TRANSIENT ACCOMMODATIONS TAX  
ANNUAL RETURN & RECONCILIATION  
For Tax Years Ending After December 31, 2025

TA2\_F 2025A 01 VID01

AMENDED return

|  |
|--|
| Name                                     |
| Mailing Address (number and street)      |
| City or town, State, and Postal/ZIP Code |

HAWAII TAX I.D. NO.  
  
TAX YEAR ENDING (mm dd yy)  
  
Last 4 digits of your FEIN or SSN

• ATTACH CHECK OR MONEY ORDER HERE •

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

Continued on page 2 — Parts VI & VIII **MUST** be completed

(REV. 2025)

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



Hawaii Tax I.D. No.

TA2\_F 2025A 02 VID01

Last 4 digits of your FEIN or SSN

TAX YEAR ENDING

## PART V—ADJUSTMENTS & RECONCILIATION

- |     |   |          |     |
|-----|---|----------|-----|
| 16. | Amounts assessed during the year...                                     | PENALTY  | 16. |
|     |   | INTEREST |     |
| 17. | <b>TOTAL AMOUNT.</b> Add lines 15 and 16. ....                          |          | 17. |
| 18. | TOTAL PAYMENTS MADE LESS ANY REFUNDS RECEIVED FOR THE TAX YEAR. ....    |          | 18. |
| 19. | CREDIT CLAIMED ON ORIGINAL ANNUAL RETURN (For Amended Return ONLY)..... |          | 19. |
| 20. | <b>NET PAYMENTS MADE.</b> Line 18 minus line 19.....                    |          | 20. |
| 21. | <b>CREDIT TO BE REFUNDED.</b> Line 20 minus line 17.....                |          | 21. |
| 22. | <b>ADDITIONAL TAXES DUE.</b> Line 17 minus line 20 .....                |          | 22. |

**PART VI — TOTAL AMOUNT DUE**

- |            |  |            |
|------------|--|------------|
| <b>23.</b> | <div style="display: flex; align-items: center;"> <div style="flex: 1;"> <b>FOR LATE FILING ONLY</b> </div> <div style="flex: 1; text-align: center;"> </div> <div style="flex: 1; text-align: right;"> PENALTY<br/><br/>INTEREST </div> </div>  |            |
| <b>24.</b> | <b>TOTAL AMOUNT DUE AND PAYABLE.</b> Add lines 22 and 23 .....   | <b>24.</b> |
| <b>25.</b> | <b>PLEASE ENTER THE AMOUNT OF YOUR PAYMENT.</b> Attach a check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U.S. bank. Write "TA" the filing period, your Hawaii Tax I.D. No., and a daytime phone number 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 <a href="http://hitax.hawaii.gov">hitax.hawaii.gov</a> . If you are NOT submitting a payment enter "0.00" here. .... | <b>25.</b> |

## 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-2 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**

**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) . . . . .

**PART VIII — RECONCILIATION OF GROSS RENTAL OR GROSS RENTAL PROCEEDS**

1. Gross rental or gross rental proceeds — Total of Part I, Column a, lines 1 through 4. (Note: Does NOT include general excise taxes visibly passed on or transient accommodations taxes visibly passed on.)
2. Total general excise taxes visibly passed on.
3. Add lines 1 and 2. This amount is your gross proceeds from furnishing transient accommodations that are reportable on line 13, column c of your General Excise/Use Tax Annual Return & Reconciliation (Form G-49).