

STATE OF HAWAII — DEPARTMENT OF TAXATION
**Instructions for Amended
TRANSIENT ACCOMMODATIONS TAX RETURNS**

Important: If a payment is being made with Form TA-11 or TA-12, make your check or money order payable to "Hawaii State Tax Collector." Write "TA", the filing period, and your Hawaii Tax I.D. No. on the check or money order. Also complete Form VP-1, Tax Payment Voucher. Attach both your check or money order and Form VP-1 where indicated on the front of Form TA-11 or TA-12.

WHEN TO USE AN AMENDED TRANSIENT ACCOMMODATIONS TAX RETURN

1. The Amended Periodic Transient Accommodations Tax Return, Form TA-11, is used to correct a previously filed Transient Accommodations Tax Return, Form TA-1. Do NOT use this form if the Transient Accommodations Tax Annual Return and Reconciliation, Form TA-2, has already been filed for the tax year. It is NOT necessary to amend both the periodic and annual returns previously filed.
2. Use Form TA-12, Amended Transient Accommodations Tax Annual Return and Reconciliation to correct a previously filed Transient Accommodations Tax Annual Return and Reconciliation, Form TA-2.

GENERAL INSTRUCTIONS

1. Enter the period and/or year which is being amended, your name as it appears on your transient accommodations tax certificate of registration, the last 4 digits of your FEIN or SSN, and your Hawaii Tax I.D. No. in the space provided.
2. Follow the Line-By-Line Instructions below for completing the return.
3. The return must be signed by the individual taxpayer, partner or member, corporate officer, or other individual authorized to sign tax returns on behalf of the taxpayer.
4. Submit the completed return to:

HAWAII DEPARTMENT OF TAXATION
P. O. BOX 2430
HONOLULU, HI 96804-2430

IMPORTANT: BE SURE TO KEEP A COPY OF THE COMPLETED AMENDED RETURN FOR YOUR RECORDS

**LINE-BY-LINE INSTRUCTIONS — FORM TA-11,
PERIODIC RETURN**

1. Enter on lines 1 through 4 the correct amounts of gross rental or gross rental proceeds (column a), exemptions/deductions (column b), taxable proceeds (column c), and tax due (column d) which should have been reported on the original periodic transient accommodations tax return. Entries which were correctly reported on the original return also must be entered on the appropriate line. Failure to do so will result in a change from the correct amount to -0-.
2. Add lines 1 through 4, column d, and enter the total on line 5.
3. Enter on lines 6 and 7 the amounts of any penalty and/or interest assessed as of the date the amended return is filed. Penalty and interest are generally assessed because the original return was filed after the filing deadline or because the tax due was not paid in full by the filing deadline.
4. Add lines 5 through 7, and enter the total on line 8.
5. Enter on lines 9 through 11 the amounts of any tax, additional assessments, and penalty and/or interest paid for the period. Include payments made with the original return as well as any supplemental payments made after the original return was filed. REMINDER: Payments are applied first to recover any collection costs incurred by the Department, then to any interest due, then to penalties, and finally, to taxes.
6. Add lines 9 through 11, and enter the total on line 12.
7. If line 12 is larger than line 8, subtract line 8 from line 12, and enter the result on line 13. This is the amount of credit to be refunded to you.
8. If line 8 is larger than line 12, subtract line 12 from line 8, and enter the result on line 14.
9. If the amended return is being filed after the due date of the original return, and if there is an amount entered on line 14, enter on lines 15a and 15b the amounts of any penalty and/or interest now due. On a timely filed original return, a penalty of 20% of the tax due will be assessed if any tax remains unpaid after 60 days from the prescribed due date of the return. The 60-day period is calculated beginning with the prescribed due date even if the prescribed due date falls on a Saturday, Sunday, or legal holiday. This penalty is applicable to amended returns for timely filed original returns. Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties assessed beginning with the first calendar

day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

10. Add lines 14, 15a, and 15b, and enter the total on line 16.
11. Enter on line 17 the amount of any payment being made with the amended return.
12. If any exemptions/deductions are claimed in column b of lines 1 through 4, complete the reverse side of the amended return. The amount and type of exemptions/deductions claimed must be individually listed even if reported correctly on the original return filed. Refer to the "Schedule of Transient Accommodations Tax Exemptions and Deductions in the instructions for Form TA-1 for further information about exemptions/deductions.
13. Enter the total of all exemptions/deductions reported on the reverse side of the amended return on line 18.

**LINE-BY-LINE INSTRUCTIONS — FORM TA-12,
ANNUAL RETURN**

1. Enter on lines 1 through 4 the correct amounts of gross rental or gross rental proceeds (column a), exemptions/deductions (column b), taxable proceeds (column c), and tax due (column d) which should have been reported on the original annual transient accommodations tax return. Entries which were correctly reported on the original return also must be entered on the appropriate line. Failure to do so will result in a change from the correct amount to -0-.
2. Add lines 1 through 4, column d, and enter the total on line 5.
3. Enter on lines 6 and 7 the amounts of any penalty and/or interest assessed as of the date the amended return is filed. Penalty and interest are generally assessed because the original returns were filed after the filing deadline or because the taxes due were not paid in full by the filing deadline.
4. Add lines 5 through 7, and enter the total on line 8.
5. Enter on lines 9 through 11 the amounts of any tax, additional assessments, and penalty and/or interest paid for the period. Include payments made with the original periodic and annual returns as well as any supplemental payments made after they were filed. REMINDER: Payments are applied first to recover any collection costs incurred by the Department, then to any interest due, then to penalties, and finally, to taxes.
6. Add lines 9 through 11, and enter the total on line 12.
7. Enter on line 13 the amount of credit to be refunded as shown on the original annual return filed.
8. Subtract line 13 from line 12, and enter the result on line 14.
9. If line 14 is larger than line 8, subtract line 8 from line 14, and enter the result on line 15. This is the amount of credit to be refunded to you.
10. If line 8 is larger than line 14, subtract line 14 from line 8, and enter the result on line 16.
11. If the amended return is being filed after the due date of the original return, and if there is an amount entered on line 16, enter on lines 17a and 17b the amounts of any penalty and/or interest now due. On a timely filed original return, a penalty of 20% of the tax due will be assessed if any tax remains unpaid after 60 days from the prescribed due date of the return. The 60-day period is calculated beginning with the prescribed due date even if the prescribed due date falls on a Saturday, Sunday, or legal holiday. This penalty is applicable to amended returns for timely filed original returns. Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties assessed beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.
Add lines 17a and 17b and enter the result on line 17.
12. Add lines 16 and 17 and enter the total on line 18.
13. Enter on line 19 the amount of any payment being made with the amended return.
14. If any exemptions/deductions are claimed in column b of lines 1 through 4, complete the reverse side of the amended return. The amount and type of exemptions/deductions claimed must be individually listed even if reported correctly on the original return filed. Refer to the "Schedule of Transient Accommodations Tax Exemptions and Deductions" in the instructions for Form TA-2 for further information about exemptions/deductions.
15. Enter the total of all exemptions/deductions reported on the reverse side of the amended return on line 20.