



**OTAT-2R- Annual
(2023)**

City & County of Honolulu
Oahu Transient Accommodation Tax
ANNUAL RECONCILIATION VOUCHER

PURPOSE OF VOUCHER

Effective December 14, 2021, the County of Honolulu imposes Oahu Transient Accommodations Tax (**OTAT**) at the rate of 3% on gross rental proceeds, and/or fair market rental value is taxable under **Ordinance 21-33**. Use this form to reconcile your yearly reported proceeds and payments to OTAT. If an additional payment is due, please attach this voucher with your payment. If a refund is due, use this voucher to request your refund.

COMPLETING THE VOUCHER

Print the name associated with your Hawaii State Tax ID account.

Enter your **Hawai'i State Tax I.D. No.** that starts with **TA**, 10-digit account number, and the 2-digit extension.

Enter your mailing address in the space provided (street address, City, State and zip code).

Fill in the tax year ending you are reconciling. Enter the date as MM/DD/YY. For example, if your tax year ends December 31, 2022, you would enter 12/31/22.

Enter your telephone number starting with the area code.

Please provide your e-mail address on the space provided.

If this reporting is due to an amended reconciliation place a check mark in the box indicated.

Line 1. Enter the taxable proceeds from your State Form TA-2 line 1, column c.

Line 2. Enter your total fair market rental value from

State form TA-2 line 5, column c.

Line 3. Add line 1 and 2. Enter the total here.

Line 4. Multiply line 3 by (3%) and enter your total **OTAT DUE**.

Line 5. The penalty for failure to file a return on time is calculated at 5% per month, or part of a month, on the updated tax up to a maximum of 25%. Interest is calculated at the rate of 2/3 of 1% a month or part of a month, on unpaid taxes and penalties.

Line 6. Add line 4 and 5. Enter the total amount due.

Line 7. Enter the total amount of OTAT paid, and penalty and/or interest paid, less any refunds received for the tax year.

Line 8. Subtract line 7 from line 6. If an amount is other than zero appears here, you owe **additional taxes**.

Line 9. If Line 7 is greater than Line 6, subtract line 6 from line 7. This is your **refund amount due**.

HOW TO PAY

Make your check or money order payable in U.S. dollars to "**City and County of Honolulu**." Make sure your name, "OTAT", filling period, phone number and Hawai'i Tax I.D. number appear on your check or money order. Do not postdate the check. **Do not send cash**. Mail this payment or refund request to:

**City and County of Honolulu
c/o Avenu Insights & Analytics
P.O. BOX 29280
Honolulu, HI 96820**



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Name: _____

TA- _____ - _____ - _____ - _____

Address: _____

For the Period Ending: ____/____/____

City, Town or Post Office: _____ State _____ Zip Code _____

Phone Number: _____ E-mail address: _____

Please check this box if this is an amended reconciliation.

Line 1: Enter the **taxable proceeds** (from your State Form TA-2 line 1, column c) _____

Line 2: Enter the total fair market rental value (from your State Form TA-2 line 5, column c) . . . _____

Line 3: **Total subject to OTAT.** Add line 1 and line 2. Enter the total amount here _____

Line 4: Multiply line 3 by 0.03 (3%) and enter your total **OTAT DUE** _____

Line 5: Penalty and Interest assessed during the year _____

Line 6: **Total DUE.** (Add line 4 and 5) _____

Line 7: Total Payments made less any refunds received for the tax year _____

Line 8: **Additional Taxes Due.** Subtract line 7 from line 6 _____

Line 9: **Refund Amount Due.** Subtract line 6 from line 7. _____

Attach this voucher with check or money order payable to "City and County of Honolulu." Write your name, a contact phone number, and your Hawaii Tax I.D. number on your check or money order.