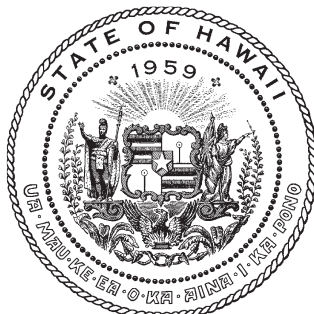


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form TA-2 (Rev. 2022)**

Contact Information for General Questions

Hawaii Department of Taxation
Technical Section
Attn: Sharlene Tagami, Forms Coordinator
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Telephone: (808) 587-1577
Fax: (808) 587-1584
E-mail: Tax.Technical.Section@hawaii.gov

**Contact Information for Mailing
Test Packages and Testing Inquiries**

Hawaii Department of Taxation
Attn: Document Processing — Quality
Assurance Test Team
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Email: tax.dp.qa@hawaii.gov

Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

FORM TA-2 (Rev. 2022)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form TA-2. Form TA-2 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form TA-2 must create the form so the variable data (specified fields containing

taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable forms MUST meet the requirements as established in this document and our current Forms Reproduction Policy, and be approved prior to release or distribution.

GENERAL INFORMATION

1. Substitute Form

- We highly recommend you use the Department's official Form TA-2 PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.
- Substitute scannable forms must be proofread prior to submission.

2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

3. Fonts

- The form was designed using the following fonts:
 1. Arial
 2. Times New Roman
- The following fonts and sizes should be used for the form number and revision year located at the top left corner of the form:
 1. FORM TA-2: 10 pt Arial bold
 2. Rev. 2022: 8 pt Arial
- The following font and size should be used for the form number and revision year located at the bottom right corner of the form:
 1. Form TA-2 (Rev. 2022): 8 pt Arial

4. Variable Data

- All variable data fields must utilize 12 pt Courier New font.

- All variable data fields require exact placement.
- Print all alpha characters uppercase.
- Use a bold X (**X**) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

5. Variable Data Delimiters

- Tax Year Ending must be printed with dash (-) delimiters. For example:

MM-DD-YY

(2 digits for month, followed by a dash (-), followed by 2 digits for the day, followed by a dash (-), followed by 2 digits for the tax year ending).

- Taxpayer's Hawaii Tax I.D. Number must be printed with dash (-) delimiters. For example:

TA-012-345-6789-01

(TA, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 4 digits, followed by a dash (-), followed by 2 digits.)

Note: For Form TA-2, the Taxpayer's Hawaii Tax I.D. Number begins with "TA." "TA" must be included in the variable data field.

6. Dollar Amounts

999999999999.99

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Amounts are right justified.

7. Testing and Approval of the Scannable Form

- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.

General Information and Scannable Specifications

- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form TA-2 (Rev. 2022) cannot be filed until 2023.

SCANNABLE SPECIFICATIONS**1. Hawaii Vendor I.D. Number**

- Print your 2-digit Hawaii Vendor I.D. Number preceded with "ID NO" label (see exhibit for exact placement).
 1. Page 1: The 2-digit Hawaii Vendor I.D. Number begins in column 20 on row 7.
 2. Page 2: The 2-digit Hawaii Vendor I.D. Number begins in column 42 on row 64.

2. Anchors

- Anchors are required on every page. The scanning equipment looks for "L" anchors. Exact placement of the registration marks is required.
- The vertical and horizontal edges of the "L" anchors must be the same length of 0.3125 inch long and 0.0278 inches thick.
- There are **two** anchors on each page.
 1. Page 1: The top right "L" anchor's vertical edge is in column 81 of the form and the horizontal edge is at the top of row 10 of the form.



2. Page 2: The top right "L" anchor's vertical edge is in column 81 of the form and the horizontal edge is at the top of row 6 of the form.
3. Page 1: The bottom left "L" anchor's vertical edge is at the beginning of column 6 of the form and the horizontal edge is at the bottom of row 63 of the form.



4. Page 2: The bottom left "L" anchor's vertical edge is at the beginning of column 6 of the form and the horizontal edge is at the bottom of row 63 of the form.
- The tolerance is 1 mm (1/4 of a grid).
 - No data or other stray marks are allowed to encroach within the white space in a 0.3125 inch square of the anchor.

**3. QR Code**

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.

- Placement of the QR code is as follows (see exhibit for exact placement.):

1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and the bottom of row 8.

2. Page 2: The left bottom corner of the QR code is at the beginning of column 6 and the bottom of row 9.

- Height of the QR code is 0.5 inch.
- Length of the QR code is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to as much as possible.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is TA2_T 2022A 01 VIDXX

The required QR code for page 2 is
TA2_T 2022A 02 VIDXX

The QR code includes the form number code (TA2), an underscore, type of form (T), space, 4-digit form year (2022), 1-letter revision indicator (A), space, 2-digit page number (01) or (02), and vendor ID number. There are no hyphens.

- The human readable text for the QR code **MUST** be printed below the QR code utilizing 6 pt Arial font. Placement of the human readable text is as follows (see exhibits for exact placement):

1. Page 1: Column 6, row 9

2. Page 2: Column 6, row 10

- Please do not print the outline around the human readable text and QR code. The outline is used to show the placement of the human readable text and QR code.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

4. Form Serial Number

- The form serial number **MUST** be printed at column 6, row 64, utilizing 12 pt Courier New font.
- The required form serial number for page 1 is: TA21E3T4

General Information and Scannable Specifications

The required form serial number for page 2 is:
TA22E3T4

5. Acetate Overlays

- Acetate overlays will assist in the exact data field placement. Verify your form samples with the overlays prior to submitting them for testing. If the samples do

not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.

- Acetate overlays will be mailed to vendors who submitted a Letter of Intent to participate in the Forms Reproduction Program and who will be reproducing Form TA-1. If you did not receive the acetate overlays, please contact the Forms Coordinator.

Place QR Code Here ID NO XX

TRANSIENT ACCOMMODATIONS TAX ANNUAL RETURN & RECONCILIATION For Tax Years Ending After December 31, 2017

Human Readable text here

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

TAX YEAR ENDING 99-99-99 HAWAII TAX I.D. NO. TA-999-999-9999-99

NAME: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXXX Last 4 digits of your FEIN or SSN 9999

Table with 4 columns: 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). Rows include PART I - TRANSIENT ACCOMMODATIONS TAX (lines 1-4), PART II - TIMESHARE OCCUPANCY TAX (lines 5-8), PART III - TAX COMPUTATION (lines 9-11), and PART IV - ADJUSTMENTS & RECONCILIATION (lines 12-18).

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 TITLEXXXXXXXXX 99-99-99 (999) 999-9999

Continued on page 2 — Parts V, VI & VII MUST be completed

FORM TA-2

(Rev. 2022)

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXX

Place QR Code Here

Hawaii Tax I.D. No. TA-999-999-9999-99

Human Readable text here Last 4 digits of your FEIN or SSN 9999

TAX YEAR ENDING 99-99-99

PART V -- TOTAL AMOUNT DUE

Table with 3 columns: Description, Amount, and Total. Includes rows for 19. FOR LATE FILING ONLY (PENALTY and INTEREST), 20. TOTAL AMOUNT DUE AND PAYABLE, and 21. PLEASE ENTER THE AMOUNT OF YOUR PAYMENT.

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-2 Instructions.

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

Table with 4 columns: DISTRICT / ED CODE, AMOUNT, DISTRICT / ED CODE, AMOUNT, DISTRICT / ED CODE, AMOUNT. Contains multiple rows of placeholder data.

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) 999999999999.99

Additional Instructions for Exemptions/Deductions (ED)

For each exemptions/deductions you have claimed, enter:

- 1. 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
2. For the ED Code please see the list of codes below and enter the corresponding Exemption/Deduction code.
3. 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:

Table with 2 columns: DISTRICT / ED CODE and AMOUNT. Shows values 2110 and 2000.00.

Table with 6 columns: Description (HRS), ED Code, Description (HRS), ED Code, Description (HRS), ED Code. Lists various categories like Complimentary Accommodations, Nonprofit Organization, etc.

PART VII -- RECONCILIATION OF GROSS RENTAL OR GROSS RENTAL PROCEEDS

AMOUNT

Table with 3 columns: Amount, Description, and Total. Includes rows for 1. Gross rental or gross rental proceeds, 2. Total general excise taxes, and 3. Add lines 1 and 2.

Place QR Code Here

ID NO XX

TRANSIENT ACCOMMODATIONS TAX ANNUAL RETURN & RECONCILIATION

For Tax Years Ending After December 31, 2017

Human Readable text here

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

TAX YEAR ENDING 99-99-99 HAWAII TAX I.D. NO. TA-999-999-9999-99

NAME: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXXX Last 4 digits of your FEIN or SSN 9999

Table with 4 main columns: DISTRICT, Column a GROSS RENTAL OR GROSS RENTAL PROCEEDS, Column b EXEMPTIONS/DEDUCTIONS, and Column c TAXABLE PROCEEDS. Rows include OAHU, MAUI, MOLOKAI, LANAI, HAWAII, KAUAI, and summary rows for tax computation and reconciliation.

• ATTACH CHECK OR MONEY ORDER HERE •

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 and Title fields: SIGNATURE, TITLE, DATE, DAYTIME PHONE NUMBER

Continued on page 2 — Parts V, VI & VII MUST be completed

FORM TA-2

(Rev. 2022)

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXX

Place
QR Code
Here

Hawaii Tax I.D. No. TA-999-999-9999-99

Human Readable text here Last 4 digits of your FEIN or SSN 9999

TAX YEAR ENDING 99-99-99

PART V — TOTAL AMOUNT DUE

19.	FOR LATE FILING ONLY	PENALTY 999999999999.99	19.	999999999999.99
		INTEREST 999999999999.99		
20.	TOTAL AMOUNT DUE AND PAYABLE. Add lines 18 and 19	20.		999999999999.99
21.	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. 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 hitax.hawaii.gov . If you are NOT submitting a payment enter "0.00" here.	21.		999999999999.99

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-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
9 999	999999999999.99	9 999	999999999999.99	9 999	999999999999.99
9 999	999999999999.99	9 999	999999999999.99	9 999	999999999999.99
9 999	999999999999.99	9 999	999999999999.99	9 999	999999999999.99
9 999	999999999999.99	9 999	999999999999.99	9 999	999999999999.99

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) 999999999999.99

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	2000.00

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

PART VII — RECONCILIATION OF GROSS RENTAL OR GROSS RENTAL PROCEEDS

AMOUNT	
999999999999.99	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.)
999999999999.99	2. Total general excise taxes visibly passed on.
999999999999.99	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).