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<http://cpa.maui.net>

## MEMORANDUM

TO: All Clients

RE: YOUR GENERAL EXCISE/TAT TAXES

### **✓ DO YOU NEED HELP FILING YOUR GENERAL EXCISE TAX/TRANSIENT ACCOMMODATIONS TAX RETURNS?**

Filing & paying your General Excise/Transient Accommodations Taxes is an important part of doing business in Hawaii.

It is important that you let us know that you would like us to prepare your General Excise/Use Tax returns. If not, we'll assume that you are filing your own returns. There are substantial penalties for not filing or filing your General Excise/Use Tax returns late.

Please let us know if you would like us to prepare your General Excise Tax returns by checking the "Yes" box below and faxing to our office.

**[ ] YES**, I would like your firm to prepare my/our General Excise/Use Tax returns. (If you have a corporation or LLC, please be sure to complete TWO forms—one for personal and one for your company.) (By signing, this agreement, you agree to be billed for the preparation of your returns at our normal bookkeeping billing rates.)

Please provide the following information:

1. If you do not already have a General Excise/TAT ID #, skip to question #2. If you have an existing General Excise/TAT number, please provide your active Hawaii State tax ID #:

W \_\_\_\_\_ - \_\_\_\_.

Filing Frequency (check one): [ ] Monthly [ ] Quarterly [ ] Semi-annually

Last Periodic Return Filed: [ ] Month [ ] Quarter [ ] Semi-Annual Period Ending \_\_\_\_\\_\_\_\_\\_\_\_\_

**IMPORTANT:** If you have filed some of your periodic returns (but not all) for a given year, please provide copies of the periodic returns filed. We need this information to properly file your Annual Return & Reconciliation.

2. Provide your legal name (or legal name of your entity):

\_\_\_\_\_

3. Your Social Security Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

or Employer Identification Number: \_\_\_\_\_ - \_\_\_\_\_

4. Your Mailing Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

5. Type of Ownership:

6. Physical Address of your business operations (or rental unit if a rental):

\_\_\_\_\_

City/State/Zip: \_\_\_\_\_

7. Date Business Began (or will begin) in Hawaii: \_\_\_\_/\_\_\_\_/\_\_\_\_

8. Briefly describe your business: \_\_\_\_\_

9. If a rental activity, how many units are being rented? \_\_\_\_\_

10. Are you permanently disabled? ☐ Yes ☐ No (If yes, we will contact you with additional information needed.)

11. Please provide your contact information:

Email address: \_\_\_\_\_

Telephone #1: (\_\_\_\_\_)\_\_\_\_\_-\_\_\_\_\_

Telephone #2: (\_\_\_\_\_)\_\_\_\_\_-\_\_\_\_\_

Note: We will assume that you are a calendar year, cash basis taxpayer unless you tell us otherwise.

The agreement covers only the preparation of your GE/TAT tax returns. You are also required to file an income tax return (Federal & Hawaii.) You should receive our tax organizer in early January of each year where you will be asked to provide information to prepare your income tax returns.

IMPORTANT: It will be your responsibility to have your information needed to prepare your returns to us at **least** 15 days before the GE/TAT tax due date (normally the 20<sup>th</sup> of the month following the end of the period (monthly, quarterly or semi-annually.) You may email, fax or drop off this information to us. Please provide the information in the following format: (an example is shown below)

| <u>Period Covered</u>      | <u>Income Type</u>               | <u>Income Amount</u>           | <u>Island</u> |
|----------------------------|----------------------------------|--------------------------------|---------------|
| <i>January-March, 20XX</i> | <i>Retail Sales</i>              | <i>\$7,500.00</i>              | <i>Maui</i>   |
| <i>January-March, 20XX</i> | <i>Wholesale sales</i>           | <i>\$5,500.00</i>              | <i>Maui</i>   |
| <i>July, 20XX</i>          | <i>Rental (Long-term)</i>        | <i>\$1,500.00</i>              | <i>Oahu</i>   |
| <i>September, 20XX</i>     | <i>Yard Service</i>              | <i>\$3,469.00</i>              | <i>Lanai</i>  |
| <i>June, 20XX</i>          | <i>Rental (Short term-condo)</i> | <i>\$3,580.00 (rents)</i>      | <i>Maui</i>   |
| <i>June, 20XX</i>          | <i>Rental (Short term-condo)</i> | <i>\$149.14 (GE received)</i>  | <i>Maui</i>   |
| <i>June, 20XX</i>          | <i>Rental (Short term-condo)</i> | <i>\$331.15 (TAT received)</i> | <i>Maui</i>   |

If you are selling products or services which will be resold (as in wholesaling,) you must provide this information separately from any retail sales information since there are varying rates of tax.

If you have a transient rental (condo, hotel, etc.) please provide a copy of your rental agreement or contract that you provide to your customers. If you visibly pass on the GE/TAT tax, you will need to provide the breakdown of rent received and GE/TAT taxes received. Please provide the GE & TAT taxes received separately. (Please see the last three lines in the examples listed above—this is how you should provide your income for transient rentals.)

**Attention General Contractors:** you must provide GE license numbers for all licensed subcontractors claimed as an exemption for GE purposes.

[ ]NO, we will file our returns on our own.

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

Authorized by: \_\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

For Office Use:

Upon receipt, update GE list by Frequency Code and office in PS.

Update completed by: \_\_\_\_\_. Date: \_\_\_\_/\_\_\_\_/\_\_\_\_