Form
L-12
(2018)

Place QR Code Here

State of Hawaii – Department of Taxation

Request for Allocation of Tax Amounts for Individuals

For Calendar Year 2018

OR

Tax Year ____________________, 2018 thru, ____________________ 20___

Attach to Form N-11 or N-15

Taxpayer 1 (TP1) Information

First name	M.I.	Last name	Suffix

Social Security or Taxpayer Identification Number

Present mailing or home address (Number and street, including rural route)	Apt No.

City, town or post office	State	Postal/ZIP Code	Country

Taxpayer 2 (TP2) Information

First name	M.I.	Last name	Suffix

Social Security or Taxpayer Identification Number

Present mailing or home address (Number and street, including rural route)	Apt No.

City, town or post office	State	Postal/ZIP Code	Country

Part I – Allocation of Joint Estimated Tax Payments (Form N-1)

Enter the total amount of the estimated tax payments to be allocated .... $ __________________

☐ TP1 Percentage . . . . ____________________%

☐ TP1 Fixed Dollar Amount . . $____________________

☐ TP2 Percentage . . . . ____________________%

☐ TP2 Fixed Dollar Amount . . $____________________

Part II – Allocation of Joint Withholding on Sales of Hawaii Real Property (HARPTA) (Form N-288A)

Enter the total amount of the HARPTA to be allocated .... $ __________________

☐ TP1 Percentage . . . . ____________________%

☐ TP1 Fixed Dollar Amount . . $____________________

☐ TP2 Percentage . . . . ____________________%

☐ TP2 Fixed Dollar Amount . . $____________________

Part III – Allocation of Joint Payment made with a Request for Extension (Form N-101A)

Enter the total amount of the extension tax payment to be allocated .... $ __________________

☐ TP1 Percentage . . . . ____________________%

☐ TP1 Fixed Dollar Amount . . $____________________

☐ TP2 Percentage . . . . ____________________%

☐ TP2 Fixed Dollar Amount . . $____________________

Part IV – Allocation of Amount to be Applied to the Tax Year 2019 Estimated Tax

Enter the total amount from the 2018 Form N-11, line 46 or 2018 Form N-15, line 63 .... $ __________________

☐ TP1 Percentage . . . . ____________________%

☐ TP1 Fixed Dollar Amount . . $____________________

☐ TP2 Percentage . . . . ____________________%

☐ TP2 Fixed Dollar Amount . . $____________________

Part V – Declaration and Signatures

I declare, under the penalties set forth in section 231-36, HRS, that I have examined this application, including any accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature ____________________ Date ____________

I declare, under the penalties set forth in section 231-36, HRS, that I have examined this request, including any accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, accurate, and complete.

Signature ____________________ Date ____________

Human Readable text here

ID NO XX

INSTRUCTIONS

*(**NOTE:** References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)*

Purpose of Form

Form L-12 is to be used by individuals who have had payments made to their joint tax account and would like to request the allocation of those joint tax payments to each individual's personal tax account since their filing status will not be "Married Filing Jointly." Form L-12 is also used by taxpayers who are currently filing their tax returns with the filing status of "Married Filing Jointly" and have knowledge that the 2019 tax returns will be filed with a filing status other than "Married Filing Jointly" and would like to allocate the amount of the joint refund to each person's 2019 individual estimated tax payments.

How to File

Complete Form L-12 and attach it to your 2018 individual income tax return, Form N-11, Resident, or Form N-15, Nonresident and Part-Year Resident. Both taxpayers' information is required to be completed to be a valid request. See "Declaration and Signatures" for instructions if you are unable to get the other spouse's signature.

Allocation Rules

Hawaii does NOT adopt Treasury Regulation 1.6015(b)-1(b), however, a taxpayer may rely on the allocation rules to determine an allocation method. Using Form L-12, you may allocate the tax amounts to either spouse by a percentage of the whole or by a specific dollar amount, whichever is agreeable to both parties.

Unless otherwise requested, the Department of Taxation will apply all joint payments to the first claim on a tax return by any party to the joint payment. In the case of the carryforward of the estimated tax amount to the 2019 tax year, the total amount will be made to their joint tax account and will be available as discussed in the preceding paragraph.

Declaration and Signatures

If each spouse's return is prepared by a different tax preparer, the spouses and their tax advisers should discuss the allocation of the payments and try to reach an agreement to avoid any notices. Both taxpayers should sign this request, however, if the parties can't reach an agreement, the spouse who made the actual payments should consider attaching an explanatory statement with this request and provide copies of documentation showing the amounts were from bank accounts titled ONLY in the requestor's name. If the payment was made from a joint bank account, and the requestor is unable to provide documentation that the payment should be applied as requested on Form L-12, the Department will apply all joint payments to the first claim made by either taxpayer.