Form L-12 (Rev. 2019)

State of Hawaii – Department of Taxation Request for Allocation of Tax Amounts for Individuals

For Calendar Year 2019 OR

Place
QR Code
Here Tax Year

__ , 2019 thru, ______ 20___

Attach to Form N-11 or N-15

			Attach	וט רטוו	11 IN-11 OF IN-15				
Taxpayer 1 (TP1)	rmation	Taxpayer 2 (TP2) Information							
First name	M.I.	Last name		Suffix	First name	M.I.	Last name		Suffix
Social Security or Taxpayer Identific	mber	Social Security or Taxpayer Identification Number							
Present mailing or home address (N	nd street, including rural rout	Present mailing or home address (Number and street, including rural route) Apt No.							
City, town or post office	State	Postal/ZIP Code	Country	<u> </u>	City, town or post office	State	Postal/ZIP Code	Country	<u> </u>
Pai	rt I –	Allocation of	Joint	Estima	ated Tax Payme	nts (Fo	orm N-200V)		
Enter the total amount of	the es	stimated tax payme	nts to be	allocated	J		\$		
☐ TP1 Percentage%					│ │ □ TP2 Percentage%				
•					☐ TP2 Fixed Dollar Amount \$				
					l of Hawaii Real P				
							, , ,		,
Enter the total amount of]				
□ TP1 Percentage%					☐ TP2 Percentage%				
☐ TP1 Fixed Dollar Amount \$					☐ TP2 Fixed Dollar Amount \$				
Part III – Alloo	atio	n of Joint Pay	ment	made	with a Request	for Ex	tension (For	m N-200	V)
Enter the total amount of	the ex	tension tax paymer	nt to be a	llocated			\$		
□ TP1 Percentage%					☐ TP2 Percentage				
☐ TP1 Fixed Dollar Amount \$					☐ TP2 Fixed Dollar Amount \$				
Part IV – A	Alloc	ation of Amo	unt to	be Ap	plied to the Tax	Year 2	020 Estimate	ed Tax	
Enter the total amount fro	om the	2019 Form N-11, I	ine 46 or	2019 Fo	rm N-15, line 63		\$		
☐ TP1 Percentage					☐ TP2 Percentage%				
☐ TP1 Fixed Dollar Amount \$					☐ TP2 Fixed Dollar Amount \$				
		Part V	/ – Dec	laratio	n and Signatur	es			
I declare, under the penaltie examined this application, statements, and, to the best and complete.	includi	orth in section 231-36 ing any accompanyir	s, HRS, tha	at I have ıles and	I declare, under the pe examined this request, ments, and, to the best complete.	nalties se including	any accompanying	schedules	and state-
Signature		ı	Date		Signature		-	Date	201.0010\

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 2020 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 2020 individual estimated tax payments.

How to File

Complete Form L-12 and attach it to your 2019 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 2020 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.