

STATE OF HAWAII — DEPARTMENT OF TAXATION
INSTRUCTIONS FOR FILING FORM RCA-1
SCHEDULE OF PROPERTY OWNERS ENTERING
INTO A RENTAL COLLECTION AGREEMENT

CHANGES YOU SHOULD NOTE

Act 76, Session Laws of Hawaii (SLH) 2024 – Persons authorized under agreements to collect rent on behalf of owners of real property and transient accommodations are required to submit a copy of the first page of the rent collection agreement or a copy of federal Form 1099 to the Department of Taxation (Department). Under Act 76, SLH 2024, a failure to comply with these requirements is unlawful and may result in a citation and monetary fine of no more than \$500 per violation.

PURPOSE OF FORM

Use Form RCA-1 to comply with the reporting requirements under sections 237-30.5 and 237D-8.5, Hawaii Revised Statutes.

For more information, see Tax Information Release No. 2024-02, “Act 76, Session Laws of Hawaii 2024, Relating to Rent Collection Agreements.”

DEFINITIONS

“Third party rent collectors” means any person authorized under an agreement by the owner of real property and/or transient accommodations located within the State to collect rent on behalf of the owner. Employees or officers who collect rentals on behalf of an employer in the course of their employment are not considered third party rent collectors. Trustees who collect rentals on behalf of trusts and estates are not considered third party rent collectors.

Websites, agents, or brokers that collect rentals on behalf of property owners in the course of arranging rentals of real property or transient accommodations are considered third party rent collectors.

“Rent collection agreement” means any agreement authorizing a third party to collect rent on behalf of the owner of a real property and/or transient accommodation located within the State, including but not limited to online and oral agreements.

Rent collection agreements include all contracts and agreements authorizing a third party rent collector, including agreements which may have other purposes and provisions. Examples include broker agreements, listing agreements, and leases between a property owner and tenant that appoint a third party rent collector.

WHO MUST FILE

All third party rent collectors must complete Form RCA-1.

REQUIRED FILINGS

Third party rent collectors are required to file the following documents via Hawaii Tax Online at hitax.hawaii.gov:

1. Form RCA-1, with a copy of the first page of the rent collection agreement;
2. Form RCA-1, with a copy of federal Form 1099; or
3. Form RCA-1, without attachments.

To file the required documents, third party rent collectors must complete and submit Form RCA-1 via Hawaii Tax Online at hitax.hawaii.gov. Third party rent collectors are required to file all copies of rent collection agreements, statements and other documents electronically.

WHEN TO FILE

1. If you are submitting a copy of the first page of the rent collection agreement with Form RCA-1, you must file within 30 days from the date you enter into the rent collection agreement;
2. If you are submitting a copy of Form 1099 with Form RCA-1, you must file on or before:
 - (i) February 28 following the close of the calendar year for which Form 1099 is filed with the IRS by paper; or
 - (ii) March 31 following the close of the calendar year for which Form 1099 is e-filed with the IRS; or
3. If you are filing Form RCA-1 without attachments, you must file on or before March 31 of the close of the calendar year in which you entered into the rent collection agreement.

Note: If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday as the due date.

AMENDED RETURNS

If you filed your Form RCA-1 and later become aware of any changes to the information reported, you will need to complete a new Form RCA-1. The new Form RCA-1 should include the corrected information.

PENALTIES AND INTEREST

Failure to Comply with Reporting Requirements – The penalty for failure to comply with the reporting requirements may result in a monetary fine of no more than \$500 per violation.

Failure to File Electronically - Failure to electronically file and/or submit the required filings may result in a citation. Use Form L-110 to apply for a waiver.

WHERE TO GET FORMS, INSTRUCTIONS, AND PUBLICATIONS

Forms, publications, and other documents, such as copies of the Tax Information Releases and Administrative Rules issued by the Department, are available on the Department’s website at tax.hawaii.gov or you may contact a customer service representative at:

Voice: 808-587-4242
1-800-222-3229 (Toll-Free)

Fax: 808-587-1488

Mail: Taxpayer Services Branch
P.O. Box 259
Honolulu, HI 96809-0259

WHERE TO FILE

Form RCA-1 **MUST** be filed electronically at hitax.hawaii.gov.

FILING METHODS

Form RCA-1 must be filed electronically via the following methods:

1. Manual Entry on Hawaii Tax Online
 - Submitter types in each property owner’s information into Hawaii Tax Online.

- If submitting information for more than 10 properties, you can use the Simple File Import (SFI) method below.
2. SFI on Hawaii Tax Online
- Use the RCA-1 Worksheet to compile data and upload it to HTO.
 - Maximum of 1,000 property owner records per submission.
 - More than 1 submission is allowed per day.
 - For more information, see Publication EF-17.

SIMPLE FILE IMPORT

The Department supports a SFI method that allows for the submission of Form RCA-1 using a spreadsheet program. For more information on the SFI method, see Publication 17, "Hawaii Tax Online Rental Collection Agreement Simple File Import Handbook," at tax.hawaii.gov/eservices/sfi. For general information and inquiries relating to submitting Form RCA-1 through SFI, contact us at 808-587-4242, taxpayer.services@hawaii.gov, or send a message from your Hawaii Tax Online logon. For technical information and inquiries, email Electronic Processing at tax.efile@hawaii.gov.

FORM L-110

Form RCA-1 must be filed electronically. An exemption to the electronic filing requirement may be granted for good cause. To apply for a waiver, complete Form L-110. If the application for waiver is approved, Form RCA-1 may be mailed to:

Hawaii Department of Taxation
P.O. Box 1425
Honolulu, HI 96806-1425

The official U.S. Post Office cancellation mark will be considered primary evidence of the date of filing of tax documents and payments. Hawaii has adopted the Internal Revenue Code provision to allow documents and payments delivered by a designated private delivery service to qualify for the "timely mailing treated as timely filing/paying rule." The Department will conform to the Internal Revenue Service listing of designated private delivery services and type of delivery services qualifying for the "timely mailing treated as timely filing/paying rule." Timely filing of mail which does not bear a U.S. Post

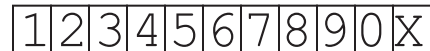
Office cancellation mark will be determined by reference to other competent evidence.

SPECIFIC INSTRUCTIONS

SCANNABLE FORMS

Form RCA-1 is designed for electronic scanning that permits faster processing with fewer errors. To avoid delays:

1. Print amounts only on those lines that are applicable.
2. Use only a black or dark blue ink pen. Do not use red ink, pencils, felt tip pens, or erasable pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:



4. Do NOT print outside the boxes.
5. Fill in ovals completely. Do not ✓ or × the ovals.
6. Do NOT use dollar signs, slashes, dashes, or parentheses in the boxes.
7. Submit only original forms.

NAMES OF AUTHORIZED RENT COLLECTOR AND PROPERTY OWNER(S)

The names on Form RCA-1 should match the names on the general excise and/or transient accommodations tax license(s).

MULTIPLE PROPERTY OWNERS/MANAGERS

If the property is owned by more than one person with their own separate general excise and/or transient accommodations tax number(s), then each owner must be separately listed on Form RCA-1.

If you have more than one property manager, each property manager must complete their own Form RCA-1.