Form L-12 (REV. 2021) Place QR Code Here	ax Year	State of Hawaii – Department of Taxation <b>Request for Allocation of Tax</b> <b>Amounts for Individuals</b> For Calendar Year 2021 OR , 2021 thru,20							
Human Readable text here			Attach	to For	m N-11 or N-15				
Taxpayer 1 (TP1) Information					Taxpayer 2 (TP2) Information				
First name	M.I.	Last name		Suffix	First name	M.I.	Last name		Suffix
Social Security or Taxpayer Identification		Social Security or Taxpayer Identification Number							
Present mailing or home address (Number and street, including rural route) Apt N					Present mailing or home address (Number and street, including rural route) Apt No.				
City, town or post office	State	Postal/ZIP Code	Country		City, town or post office	State	Postal/ZIP Code	Country	<u> </u>
P	art I –	Allocation	of Joint	Estim	l ated Tax Paym	ents (Fo	l prm N-200V)		
Enter the total amount o					1		\$		
□ TP1 Fixed Dollar Amount … \$					□ TP2 Fixed Dollar Amount … \$				
					of Hawaii Real				
Enter the total amount of	of the H	ARPTA to be all	ocated				\$		
□ TP1 Percentage%					□ TP2 Percentage%				
□ TP1 Fixed Dollar Amount \$					□ TP2 Fixed Dollar Amount \$				
					with a Reques	t for Ext	ension (For	m N-200	V)
Enter the total amount of	of the ex	tension tax pay	ment to be a	allocated			\$		
□ TP1 Percentage%					□ TP2 Percentage%				
□ TP1 Fixed Dollar Amount \$					□ TP2 Fixed Dollar Amount \$				
Part IV –	Alloc	ation of An	nount to	be Ap	plied to the Tax	x Year 2	022 Estimat	ed Tax	
Enter the total amount t	rom the	2021 Form N-1	1, line 46 or	2021 Fc	rm N-15, line 63		\$		
□ TP1 Percenta	ge			%	TP2 Perc	entage	· · · · · · ·		%
□ TP1 Fixed Dollar Amount \$					□ TP2 Fixed Dollar Amount \$				
					on and Signati				
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.					I declare, under the penalties set forth in section 231-36, HRS, that I have examined this request, including any accompanying schedules and state- ments, and, to the best of my knowledge and belief, it is true, accurate, and complete.				
Signature			Date		Signature			Date	
								Form L-12 (R	tev. 2021)

# **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 2022 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 2022 individual estimated tax payments.

### How to File

Complete Form L-12 and attach it to your 2021 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 (Department) 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 2022 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.