

COUNTY OF MAUI — DEPARTMENT OF FINANCE
MAUI COUNTY TRANSIENT ACCOMMODATIONS TAX (MCTAT) OFFICE
MCTAT Reporting Agent Authorization



PART I TAXPAYER INFORMATION

Taxpayer's Name	Hawaii TAT Identification Number
Trade Name or Doing Business as (DBA) Name	FEIN/SSN
C/O	Contact Name
Mailing Address (Number and Street)	Contact Daytime Telephone Number
City, State, and Postal/ZIP Code	Contact Fax Number
	Contact E-mail Address

PART II REPORTING AGENT INFORMATION

Reporting Agent's Name (Name of company or business)	Authorized Representative's Name
Reporting Agent's Mailing Address (Number and Street)	Representative's Hawaii VPID Number
City, State, and Postal/Zip Code	Representative's Daytime Telephone Number

PART III AUTHORIZATION TO SIGN AND FILE TAX RETURNS AND TO MAKE PAYMENTS

The Reporting Agent and the above named Authorized Representative are authorized to sign and file the below indicated tax returns and to make payments in connection with the below indicated tax returns:

- TA-1, Transient Accommodations Tax Periodic Tax Return for the period beginning _____
- TA-2, Transient Accommodations Tax Annual Return & Reconciliation..... for the period beginning _____

PART IV AUTHORIZATION AGREEMENT

Please read the following Authorization Agreement:

The above named taxpayer understands the following responsibilities:

- The above named taxpayer is responsible for the actions of the Reporting Agent and the above named Authorized Representative in connection with (a) the above indicated tax returns filed and (b) the related payments made;
- All tax returns must be timely filed and all taxes must be timely paid; and
- All filed tax returns are true, correct, and complete by the above named taxpayer.

The failure of the Reporting Agent and the above named Authorized Representative to comply with tax laws shall not absolve the above named taxpayer of its responsibilities to comply with tax laws. The Reporting Agent and the above named Authorized Representative are authorized to sign and file the above indicated tax returns and to make payments in connection with the above indicated tax returns for the above named taxpayer. This authorization applies to the above indicated tax returns and related payments beginning with the indicated tax period and remains in effect until the above named taxpayer notifies the Reporting Agent. I authorize the County of Maui, Department of Finance, to disclose otherwise confidential tax information to the Reporting Agent and the above named Authorized Representative in connection with the transmission of the above indicated tax returns and related payments. I hereby certify under the penalties of perjury that I have the authority to authorize, on behalf of the above named taxpayer, the Reporting Agent and the above named Authorized Representative (a) to sign and file the above indicated tax returns, (b) to make payments in connection with the above indicated tax returns, and (c) to receive confidential information in connection with the transmission of the above indicated tax returns and related payments.

Signature	Date
Print Name	Title

GENERAL INSTRUCTIONS

PURPOSE OF THIS FORM

Use Form MCTAT-3 to designate and authorize a Reporting Agent and an Authorized Representative to sign and file returns for the Transient Accommodations Tax (Form TA-1 and Form TA-2) and to make tax payments attributable to the County of Maui in connection with the MCTAT Bulk Filers Program (BFP).

The County of Maui Department of Finance's BFP will allow approved reporting agents to make bulk payment using the Automated Clearing House (ACH) method through the County of Maui's DirectBillr online system and submit an Excel worksheet with detailed payment information.

WHERE TO FILE THIS FORM

Once you complete and sign this form, give it to your Reporting Agent. The Reporting Agent must keep the form as part of its records and have it available for examination by the County of Maui's Department of Finance. The Reporting Agent should not submit this form unless requested by the Department of Finance.

WHERE TO OBTAIN INFORMATION REGARDING BULK FILING

The Reporting Agent must obtain Form MCTAT-3 from you before applying to participate in the BFP on Form MCTAT-2, MCTAT BFP Registration. The Reporting Agent is responsible for notifying you of the Reporting Agent's eligibility to participate in the MCTAT BFP.

Federal Form 8655, Reporting Agent Authorization, or an IRS approved substitute Form 8655 may be used in place of Form MCTAT-3, provided your Hawaii Withholding Identification number and the Authorized Representative's Hawaii Verified Practitioner Identification (VPID) number are listed on the substituted form.

For information about the Bulk Filers program contact:

COUNTY OF MAUI
DEPARTMENT OF FINANCE
MCTAT OFFICE
110 'ALA 'IHI STREET, SUITE 107
KAHULUI HI 96732

Website: www.mauicounty.gov/tat
E-mail: MauiTATBulkFilers@co.maui.hi.us

SPECIFIC INSTRUCTIONS

PART I, TAXPAYER INFORMATION. Enter the taxpayer's information (as applicable). For example, a taxpayer authorizing the designated Reporting Agent and Authorized Representative to sign and file Form TA-1 would enter the taxpayer's name, Hawaii TAT I.D. number, mailing address, and contact information.

PART II, REPORTING AGENT INFORMATION. Enter the designated Reporting Agent's name and mailing address. Also enter the Authorized Representative's name, Hawaii VPID number, and daytime telephone number including area code. Form MCTAT-3 must be completed for each individual who is an authorized representative of the taxpayer.

Authorized representatives **MUST** register for a Hawaii VPID number online at hitax.hawaii.gov. There is no fee for this registration. For more information, see State of Hawaii Department of Taxation Announcement No. 2017-03, *Verified Practitioner Registration and Representing Taxpayers before the Department*.

PART III, AUTHORIZATION TO SIGN AND FILE TAX RETURNS AND TO MAKE PAYMENTS. Check all applicable boxes to indicate which tax returns you are authorizing your Reporting Agent and Authorized Representative to electronically sign, file, and pay on your behalf. Then enter the date (MM/DD/YYYY) from which this authorization begins.

PART IV, AUTHORIZATION AGREEMENT. Carefully read the authorization agreement and sign, date, and print name and title. This form must be signed. This form is not valid if it is not signed.

Note: This authorization agreement authorizes the Reporting Agent and Authorized Representative to discuss e-file return and payment procedures only. This designation is not a full power of attorney and does not replace State of Hawaii's Department of Taxation Form N-848, Power of Attorney.