

# STATE OF HAWAII BASIC BUSINESS APPLICATION

**TYPE OR PRINT LEGIBLY**

Identification number

**1. Type of application** (Check the appropriate box(es) that best describes your purpose in filing this application)

<input type="checkbox"/> General Excise	<input type="checkbox"/> Use Tax Only	<input type="checkbox"/> Seller's Collection	<input type="checkbox"/> Liquor
<input type="checkbox"/> Transient Accommodations	<input type="checkbox"/> Employer's Withholding	<input type="checkbox"/> GE One-Time Event	
<input type="checkbox"/> Rental Motor Vehicle & Tour Vehicle	<input type="checkbox"/> Liquid Fuel Distributor	<input type="checkbox"/> Cigarette and Tobacco (Non-Retail)	
<input type="checkbox"/> Unemployment Insurance	<input type="checkbox"/> Liquid Fuel Retail Dealer	<input type="checkbox"/> Retail Tobacco Permit	

W \_\_\_\_\_ - \_\_\_\_\_

UI Registration Number

**2. Taxpayer's/Employer's Name** (Individuals, enter Last, First, Middle Initial) \_\_\_\_\_ **3. Doing business as (DBA) name** \_\_\_\_\_

**4. FEIN** \_\_\_\_\_ **5. Type of ownership**  Sole Proprietorship  Corporation  S Corporation  Other (Explain) \_\_\_\_\_  
 Federal Agency  General Partnership  Limited Partnership  LLC  Single-Member LLC

**6. Date Business Began in Hawaii** (MM/DD/YYYY) \_\_\_\_\_ **7. Date of Organization** (MM/DD/YYYY) \_\_\_\_\_ **8. State of Organization** \_\_\_\_\_

**9. Accounting period**, check only one  
 Calendar Year  
 Fiscal Year ending (MM/DD) / \_\_\_\_\_

**10. Accounting method**, check only one  
 Cash  Accrual

**11. NAICS** (See Instructions) and business activity \_\_\_\_\_

**12. Mailing address** C/O \_\_\_\_\_ Street address or P.O. Box \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Postal/Zip Code + 4 \_\_\_\_\_

**13. Physical location of business in Hawaii** Street address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Postal/Zip Code + 4 \_\_\_\_\_

If no physical business location in Hawaii, provide the name, address, and telephone number of the individual performing services in Hawaii

**15. Phone Number** Business \_\_\_\_\_ Residential \_\_\_\_\_ Fax \_\_\_\_\_ E-mail address \_\_\_\_\_  
 ( ) ( ) ( )

**16. For GE One-Time Event applicants ONLY:** Name of the Event (See Instructions) \_\_\_\_\_

**17. Does all or part of this business qualify for a disability exemption?** (See Instructions)  Yes  No

**18. Name of Parent Corporation** \_\_\_\_\_ **19. Parent Corp.'s FEIN** \_\_\_\_\_ **20. Parent Corporation's Mailing Address** \_\_\_\_\_

**21. List all sole proprietors, partners, members, or corporate officers** (See Instructions) **ATTACH A SEPARATE SHEET OF PAPER IF MORE SPACE IS REQUIRED.**

SSN	Name (Last, First, Middle Initial)	Title	Residential Address	Contact Phone No.
				( ) ( )

**22. (a)** Did you acquire an existing business?  Yes  No  
**(b)** If yes, was  all or  part of the business acquired?  
**(c)** When was it acquired? \_\_\_\_\_ (MM/DD/YYYY)  
**(d)** Previous owner's/business' name, dba, address, Hawaii Tax I.D. No., and UI Account No. (If you answered "No" to (a) enter N/A) \_\_\_\_\_

**23. No. of establishments or branches in Hawaii** \_\_\_\_\_ **24. Date employment began in Hawaii** \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**25. No. of employees on date employment began** \_\_\_\_\_ **26. Date first wages paid in Hawaii** \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**27. If no employees, when do you anticipate hiring employees?** \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**28. How many Retail Tobacco Permits are you applying for?** \_\_\_\_\_ Attach a list of **(1)** the name and address of each retail location you are obtaining a permit for, and **(2)** for those retail locations that are vehicles, include the Vehicle Identification Number (VIN) of each vehicle. **Have you ever been cited for either a tobacco and/or liquor violation?**  Yes  No

**29. Attach a list, by island, of the address(es) of your rental real property, noting TA, if transient accommodations, and/or the address(es) of your rental motor vehicle or tour vehicle (RVST) and your Liquid Fuel Retail Dealer's Permit (Fuel) business locations, noting the location as either RVST, or Fuel.**

**30. (a)** How many TA units are you registering for?  
 1-5 units  6 or more units  
**(b)** Date TA activity began in Hawaii \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**31. Date RVST activity began in Hawaii** \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**33. Enter the amount from line i. of the registration fee worksheet on the back of the form here and on the Total Payment line for Form VP-1, Tax Payment Voucher. Attach Form VP-1 to this form.** \$ \_\_\_\_\_

**34. Enter the amount from line o. of the registration fee worksheet on the back of the form here and on the Total Payment line for Form VP-2, Miscellaneous Fee Payment Voucher. Attach Form VP-2 to this form.** \$ \_\_\_\_\_

**32. Filing period**, Check 1 box for each tax type applicable

Tax Type	Mo	Qtr	Semi
a) GE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) GE One-Time Event	<input type="checkbox"/>		
c) TA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) RVST	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) WH	<input type="checkbox"/>	<input type="checkbox"/>	

**TOTAL REGISTRATION FEE DUE** Add lines 33 and 34. Attach a check or money order made payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U. S. Bank \$ \_\_\_\_\_

**CERTIFICATION:** The above statements are hereby certified to be correct to the best of the knowledge and belief of the undersigned who is duly authorized to sign this application.

Signature of Owner, Partner or Member, Officer, or Agent

Print Name

Title

Date

Mail the completed application to:  
HAWAII DEPARTMENT OF TAXATION  
P.O. Box 1425  
Honolulu, HI 96806-1425

• ATTACH CHECK OR MONEY ORDER AND FORMS VP-1 AND VP-2 HERE

**PURPOSE OF THIS FORM**

This application simplifies the process of starting a business in Hawaii by allowing you to register for various State tax and employer licenses and permits, including general excise tax (GET), withholding (WH) tax, and unemployment insurance (UI) tax.

Every person or company intending to do business in Hawaii, including every individual who is self-employed or who hires employees, must apply for a GET Identification Number. In addition, every person or company (with very few exceptions) with employees in Hawaii must register for the WH Tax and apply for UI coverage.

**NOTE:** Time share plan managers are to file Form TA-40, (instead of Form BB-1) to register and pay the transient accommodations tax registration fee(s) for the resort time share vacation plan(s) they represent.

**SPECIFIC INSTRUCTIONS**

**Lines 1, 33, 34, and 35. Registration Fees** — Enter the appropriate information and applicable fee for each box you checked on line 1 of the application in the corresponding lines of the Registration Fee Worksheet. Also, enter the date the activity began in Hawaii. Please fill in all lines on the worksheet that apply to your application.

- a. If you checked the box **GE**, the following fee(s) will apply:
  - If your business began **on or after January 1, 1990**, a one-time \$20.00 fee must be paid with this application. Your license will remain effective until you cancel it; no further fee will be due.
  - If you are a nonprofit organization which has received exemption from GET and you have paid the \$20.00 nonprofit registration fee, no fee is due; enter "0" in the space provided.
  - If your business began in Hawaii **before January 1, 1990**, please call the Department of Taxation for the appropriate fees.
  - Do NOT enter an amount on this line if you are applying for a GE One-Time Event license number, see Item b.

ENTER THE TOTAL FEE FOR ALL YEARS IN THE SPACE PROVIDED.

- b. If you checked the box **GE One-Time Event**, a one-time \$20.00 fee must be paid with this application. Enter \$20.00 in the space provided. If you are a nonprofit organization which has received exemption from GET and you have paid the \$20.00 nonprofit registration fee, no fee is due; enter "0" in the space provided.
  - Common one-time events include fundraisers, exhibitions, and conferences.
- c. If you checked the box **Transient Accommodations (TA)**, the following fee(s) will apply:
  - If you first offered a TA for rent **on or after January 1, 1990**, a one-time fee of either \$5.00 or \$15.00 must be paid with this application. Your registration will remain effective until you cancel it; no further fee will be due. Your fee is:
    - \$5.00 if you have 1-5 TA units.
    - \$15.00 if you have 6 or more TA units.
  - If your business began in Hawaii **before January 1, 1990**, please call the Department of Taxation for the appropriate fees.

ENTER THE TOTAL FEE FOR ALL YEARS IN THE SPACE PROVIDED.

- j. If you checked the box **Liquor**, enter your county liquor license number, the effective date of your license, and check whether you are a manufacturer or wholesaler of liquor. An annual permit fee of \$2.50 is due with your application.
- k. If you checked the box **Cigarette and Tobacco**, check whether you are a dealer or wholesaler of cigarettes or tobacco products. An annual license fee of \$2.50 is due with your application. If you are a wholesaler or dealer, who also sells at retail, you have to get a separate retail tobacco permit.
- l. If you checked the box **Retail Tobacco Permit**, an annual permit fee of \$20.00 for each retail location you own, operate, or control is due with your application. **Note:** A vehicle from which cigarettes or tobacco products are sold is considered a retail location and requires a retail tobacco permit.
- m. If you checked the box **Liquid Fuel Distributor**, check all the boxes that apply to your business.

**Line 4.** Enter your Federal Employer Identification Number (FEIN). If you have employees, you must have a FEIN. If you are not required to have a FEIN, leave this box blank. If you are a subsidiary member of a controlled group of corporations, complete lines 18, 19, and 20.

- If you are a sole proprietor or a single-member LLC, please complete line 21.

**Registration Fee Worksheet**

**License/Registration Fee.** Enter the appropriate information/fee based on what registration was checked on line 1. Also, enter the date the activity began in Hawaii. If applying for GE, choose either **a** or **b**, NOT both.

<b>a. General Excise (GE)</b> (See Instructions).....	\$ _____
<b>b. GE One-Time Event</b> ___/___/___ ..... Enter \$20.00	_____
<b>c. Transient Accommodations (TA)</b>	
Check only one and enter the dollar amount	
<input type="checkbox"/> \$5.00 (1-5 units) OR <input type="checkbox"/> \$15.00 (6 or more units) ...	_____
<b>d. Use Tax Only</b> ___/___/___ ..... No fee required	-0-
<b>e. Employer's Withholding (WH)</b> ..... No fee required	-0-
<b>f. Unemployment Insurance (UI)</b> ..... No fee required	-0-
<b>g. Seller's Collection</b> ___/___/___ ..... No fee required	-0-
<b>h. Rental Motor Vehicle &amp; Tour Vehicle (RVST)</b>	
(enter date activity began on line 30) ..... Enter \$20.00	
<b>i. Total Form VP-1 Amount Due.</b> (Add items a thru h)	
Enter this amount on line 33.....	\$ _____
<b>j. Liquor</b> , ___/___/___ ..... Check applicable box	
<input type="checkbox"/> Manufacturer <input type="checkbox"/> Wholesaler and enter County	
Liquor License No. _____, ... Enter \$2.50	
<b>k. Cigarette and Tobacco</b> , ___/___/___ check only one	
<input type="checkbox"/> Dealer <input type="checkbox"/> Wholesaler (see section 245-1, HRS for definitions) ..... Enter \$2.50	
<b>l. Retail Tobacco Permit</b> , ___/___/___ (not before 12/1/06)	
Enter _____ (the number of retail locations) x \$20.00	
<b>m. Liquid Fuel Distributor</b> ,..... check all that apply	
<input type="checkbox"/> Produce <input type="checkbox"/> Refine <input type="checkbox"/> Manufacture <input type="checkbox"/> Compound	
___/___/___ ..... No fee required	-0-
<b>n. Liquid Fuel Retail Dealer</b> ___/___/___	
..... Enter \$5.00	
<b>o. Total Form VP-2 Amount Due.</b> (Add items j thru n)	
Enter this amount on line 34.....	\$ _____

**Line 5.** Check the box that describes the type of business entity making the application.

- If you are a trust, an estate, limited liability partnership (LLP), nonprofit organization, or any other entity not listed, please check the box "Other" and write the type of business entity.

**Line 9. ACCOUNTING PERIOD —**

**Calendar Year** — If you file your income tax return on a calendar year (January 1 through December 31), check this box.

**Fiscal Year** — If you file your income tax return on other than a calendar year, check this box, and enter the month and day on which your fiscal year ends, using a MM/DD format. For example, a fiscal year ending on March 31 is written as 03/31.

**Line 10. ACCOUNTING METHOD —**

**Cash** — Check this box if you are reporting the income in the period it is received. For example, if you are a monthly filer, you perform a service in March, and you receive payment for that service in May, then as a cash basis taxpayer, you report the income when it is received in May.

**Accrual** — Check this box if you are reporting the income at the time the service, sale, etc., is performed and you have a right to the income rather than when payment is received. In the example above, you would report your income when the service was performed which is in March.

**Line 11.** North American Industry Classification System (NAICS). Enter the 6-digit industry classification code that most closely matches your **main** business activity. This would be the principal business or professional activity code that you are required to enter on your federal income tax return. For more information on these codes, see the federal instructions for reporting your business income. You may also download the 2007 listing from the NAICS website at:

<http://www.census.gov/epcd/naics07/naics07-6.xls>

Then in the space below the NAICS code, describe fully the type of business activities you are engaged in, concentrating on your principal activity and the product/service. Include the percentage based on gross receipts if you are engaged in more than one type of activity. Examples: General

STATE OF HAWAII  
BASIC BUSINESS APPLICATION

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<input type="checkbox"/> General Excise	<input type="checkbox"/> Use Tax Only	<input type="checkbox"/> Seller's Collection	<input type="checkbox"/> Liquor
<input type="checkbox"/> Transient Accommodations	<input type="checkbox"/> Employer's Withholding	<input type="checkbox"/> GE One-Time Event	
<input type="checkbox"/> Rental Motor Vehicle & Tour Vehicle	<input type="checkbox"/> Liquid Fuel Distributor	<input type="checkbox"/> Cigarette and Tobacco (Non-Retail)	
<input type="checkbox"/> Unemployment Insurance	<input type="checkbox"/> Liquid Fuel Retail Dealer	<input type="checkbox"/> Retail Tobacco Permit	

2. Taxpayer's/Employer's Name (Individuals, enter Last, First, Middle Initial) \_\_\_\_\_

3. Doing business as (DBA) name \_\_\_\_\_

4. FEIN \_\_\_\_\_

5. Type of ownership  Sole Proprietorship  Corporation  S Corporation  Other (Explain) \_\_\_\_\_  
 Federal Agency  General Partnership  Limited Partnership  LLC  Single-Member LLC

6. Date Business Began in Hawaii (MM/DD/YYYY) \_\_\_\_\_

7. Date of Organization (MM/DD/YYYY) \_\_\_\_\_

8. State of Organization \_\_\_\_\_

9. **Accounting period**, check only one  
 Calendar Year  
 Fiscal Year ending (MM/DD) / \_\_\_\_\_

10. **Accounting method**, check only one  
 Cash  Accrual

11. NAICS (See Instructions) and business activity \_\_\_\_\_

12. Mailing address C/O \_\_\_\_\_ Street address or P.O. Box \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Postal/Zip Code + 4 \_\_\_\_\_

13. Physical location of business in Hawaii Street address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Postal/Zip Code + 4 \_\_\_\_\_

14. If no physical business location in Hawaii, provide the name, address, and telephone number of the individual performing services in Hawaii \_\_\_\_\_

15. Phone Number Business \_\_\_\_\_ Residential \_\_\_\_\_ Fax \_\_\_\_\_ E-mail address \_\_\_\_\_  
 ( ) ( ) ( )

16. For GE One-Time Event applicants ONLY: Name of the Event (See Instructions) \_\_\_\_\_

17. Does all or part of this business qualify for a disability exemption? (See Instructions)  Yes  No

18. Name of Parent Corporation \_\_\_\_\_

19. Parent Corp.'s FEIN \_\_\_\_\_

20. Parent Corporation's Mailing Address \_\_\_\_\_

21. List all sole proprietors, partners, members, or corporate officers (See Instructions) **ATTACH A SEPARATE SHEET OF PAPER IF MORE SPACE IS REQUIRED.**

SSN	Name (Last, First, Middle Initial)	Title	Residential Address	Contact Phone No.
				( )

22. (a) Did you acquire an existing business?  Yes  No  
 (b) If yes, was  all or  part of the business acquired?  
 (c) When was it acquired? \_\_\_\_\_ (MM/DD/YYYY)  
 (d) Previous owner's/business' name, dba, address, Hawaii Tax I.D. No., and UI Account No. (If you answered "No" to (a) enter N/A) \_\_\_\_\_

23. No. of establishments or branches in Hawaii \_\_\_\_\_

24. Date employment began in Hawaii \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

25. No. of employees on date employment began \_\_\_\_\_

26. Date first wages paid in Hawaii \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

27. If no employees, when do you anticipate hiring employees? \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

28. How many Retail Tobacco Permits are you applying for? \_\_\_\_\_ Attach a list of (1) the name and address of each retail location you are obtaining a permit for, and (2) for those retail locations that are vehicles, include the Vehicle Identification Number (VIN) of each vehicle. **Have you ever been cited for either a tobacco and/or liquor violation?**  Yes  No

29. Attach a list, by island, of the address(es) of your rental real property, noting **TA**, if transient accommodations, and/or the address(es) of your rental motor vehicle or tour vehicle (**RVST**) and your Liquid Fuel Retail Dealer's Permit (**Fuel**) business locations, noting the location as either **RVST**, or **Fuel**.

30. (a) How many TA units are you registering for?  
 1-5 units  6 or more units  
 (b) Date TA activity began in Hawaii \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

31. Date RVST activity began in Hawaii \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

32. **Filing period**, Check 1 box for each tax type applicable

Tax Type	Mo	Qtr	Semi
a) GE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) GE One-Time Event	<input type="checkbox"/>		
c) TA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) RVST	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) WH	<input type="checkbox"/>	<input type="checkbox"/>	

33. Enter the amount from line **i.** of the *registration fee worksheet* on the back of the form here and on the Total Payment line for Form VP-1, Tax Payment Voucher. Attach Form VP-1 to this form. \$ \_\_\_\_\_

34. Enter the amount from line **o.** of the *registration fee worksheet* on the back of the form here and on the Total Payment line for Form VP-2, Miscellaneous Fee Payment Voucher. Attach Form VP-2 to this form. \$ \_\_\_\_\_

**TOTAL REGISTRATION FEE DUE** Add lines 33 and 34. Attach a check or money order made payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U. S. Bank \$ \_\_\_\_\_

**CERTIFICATION:** The above statements are hereby certified to be correct to the best of the knowledge and belief of the undersigned who is duly authorized to sign this application.

Signature of Owner, Partner or Member, Officer, or Agent \_\_\_\_\_

Print Name \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Mail the completed application to:  
HAWAII DEPARTMENT OF TAXATION  
P.O. Box 1425  
Honolulu, HI 96806-1425

• ATTACH CHECK OR MONEY ORDER AND FORMS VP-1 AND VP-2 HERE

**Form BB-1 Instructions (Rev. 2010)**

Contractor - building construction (single-family residential 70%, hotel 10%, commercial 10%, industrial 10%); Manufacturing - men's aloha shirts; Retail - sporting goods; Wholesale and Retail - cosmetics (wholesale 90%, retail 10%). If more space is needed, attach a separate sheet.

**Line 16.** For GE One-Time Event applicants ONLY, enter the name of the event for which you are obtaining a GE license. (e.g., XYZ Learning Center's Desktop Publishing Conference)

**Line 17. Disability Exemption** — The first \$2,000 of gross income received by any person who is blind, deaf or totally disabled is exempt from the GET. A reduced tax rate of ½ of 1% is applied to the balance of the gross income received.

- Check YES if Form N-172 has already been filed with the Department of Taxation and attach a copy of the approval letter.
- Check NO if you have not applied for this exemption. If you think you may qualify, you may obtain information and the required form from the Department of Taxation.

**Line 21.** List the appropriate information:

- If you checked "Sole Proprietorship" on line 5, list the proprietor's and the spouse's (if applicable) social security number, name, title (owner or spouse), residential address, and telephone number where they can be reached.
- If you checked "General Partnership" or "Limited Partnership" on line 5, list each partner's social security number, name, title, residential address, and telephone number where they can be reached. If the partner is an entity other than an individual, enter the partner's FEIN.
- If you checked "Corporation" or "S Corporation" on line 5, or you checked "Other" on line 5 and are a nonprofit organization, list each officer's social security number, name, title, residential address, and telephone number where they can be reached.
- If you checked "Single-Member LLC" or "LLC" on line 5, list each member's social security number, name, title, residential address, and telephone number where they can be reached. If the member is an entity other than an individual, enter the member's FEIN.
- If you checked "Federal Agency" or are a fiduciary, line 21 is optional.

**Line 22.** If you have succeeded to the business of another employer, you may acquire the experience record of your predecessor for the purposes of the UI tax, provided that:

1. Form UC-86, "Waiver of Employer's Experience Record", is filed within sixty (60) days after the date of acquisition or by March 1 of the following year; and
2. The predecessor has cleared all contributions and reports due to the UI Division.

If these conditions are met, the rate of the predecessor is assigned immediately to your account. However, if the Form UC-86 is filed after sixty days but by March 1 of the next year, the experience record of the predecessor and successor employers will be combined to determine your rate for the following calendar year. Contact the nearest UI office to obtain Form UC-86.

**Line 26.** If you do not have any employees, enter the date when you anticipate hiring employees. If you do not anticipate hiring any employees, enter "N/A".

**Line 28.** A separate retail tobacco permit must be obtained for each place of business owned, controlled, or operated by a tobacco retailer from which tobacco products are sold at retail. A retailer that owns or controls more than one place of business may submit a single application for more than one retail tobacco permit.

*Note: In order to be valid, the retail tobacco permit must be conspicuously displayed at all times at the place of business. If the place of business is a vehicle, the permit must be physically carried in the vehicle having the corresponding Vehicle Identification Number (VIN).*

**Line 32. FILING PERIOD** —

*Note: You may choose a filing period which is more frequent than the period otherwise required, but you may not choose a filing period which is less frequent.*

For items a), c), and d), **GE, TA, and RVST Taxes:**

- Check the MONTHLY filing box if your tax due for the entire year will be more than \$4,000.
- Check the QUARTERLY filing box if your tax due for the entire year will be \$4,000 or less.
- Check the SEMIANNUALLY filing box if your tax due for the entire year will be \$2,000 or less.

*Note: You may find it convenient to use the same filing period for your GE, TA, and RVST taxes.*

For item b), **GE One-Time Event** — All one-time event filers must file MONTHLY.

For item e), **Employer's WH Tax** — You must file MONTHLY if the total amount of Hawaii income tax withheld from your employees' wages during the year will be more than \$5,000 a year. You may file QUARTERLY if the total amount of Hawaii income tax withheld from your employees' wages during the year will not exceed \$5,000 a year.

**UI Contributions** must be filed on a quarterly basis.

**Liquor, Cigarette and Tobacco, and Liquid Fuel Taxes** must be filed on a monthly basis.

**SIGNATURE LINE** —

The application must be signed and dated by an owner, partner or member, corporate officer, or authorized agent (e.g., CPA, attorney, or other person) with a valid power of attorney.

**SUBMITTAL OF FORM** —

If you are submitting the application in person, a Hawaii tax identification number may be immediately assigned.

If you are submitting the application and license fee through the mail, please submit the original copy (both pages) and retain a copy for your records. Processing of the application will take approximately 3 to 4 weeks to complete. Your application will be forwarded to the UI Division of the Department of Labor and Industrial Relations and you should receive UI information within two weeks after UI receives your application. Please file your application with the Hawaii Department of Taxation office at the address located on the bottom of the form.

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## UNEMPLOYMENT INSURANCE

An individual or organization which has, or plans to have, one or more workers performing services for it must register with the UI Division within twenty (20) days after services in employment are first performed. If an employing unit is subject to the provisions of Chapter 383, Hawaii Revised Statutes, it will be assigned an employer account identification number, also commonly known as the Department of Labor (DOL) number. A post registration packet will then be issued which includes a "Handbook for Employers" and quarterly contribution forms.

### FAMILY OWNED CORPORATIONS

A family-owned corporation with no more than two (2) family members, related by blood or marriage, who, as the only employees each own at least fifty (50) percent of the shares issued by the corporation may apply for

exclusion from UI coverage provided an application is filed and qualifying requirements are met. To elect this exclusion option, Form UC-336, "Election by Family-Owned Corporation to be Excluded From Coverage Under Section 383-7(20), Hawaii Revised Statutes" should be obtained from and submitted to the nearest UI office. This exclusion shall be effective the first day of the calendar quarter in which the application is filed with the DOL.

### NONPROFIT ORGANIZATIONS

Nonprofit organizations qualifying for income tax exemption under Section 501(c)(3) of the Internal Revenue Code may self-finance benefits to their employees on a reimbursable basis. If further details are required, please contact the UI Office in your county.

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## WHERE TO GET INFORMATION

HAWAII DEPARTMENT OF TAXATION  
 P.O. Box 259  
 Honolulu, HI 96809-0259  
 Tel. No.: 808-587-4242  
 Toll-Free: 1-800-222-3229  
 Telephone for the Hearing Impaired  
 808-587-1418  
 1-800-887-8974 (toll-free)  
[www.hawaii.gov/tax](http://www.hawaii.gov/tax)

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
 Unemployment Insurance Division  
 830 Punchbowl St., Room 437  
 Honolulu, HI 96813  
 Tel. No.: 808-586-8913  
 808-586-8914  
[www.hawaii.gov/labor](http://www.hawaii.gov/labor)

STATE OF HAWAII — DEPARTMENT OF TAXATION  
GENERAL EXCISE/USE, EMPLOYER'S  
WITHHOLDING, TRANSIENT ACCOMMODATIONS  
AND RENTAL MOTOR VEHICLE &  
TOUR VEHICLE SURCHARGE

**TAX PAYMENT VOUCHER**

GENERAL INSTRUCTIONS

**PURPOSE OF FORM**

Use this form if you are submitting Form BB-1 or BB-1X, or when you send a payment to the Department of Taxation for your general excise/use, employer's withholding, transient accommodations, and rental motor vehicle & tour vehicle surcharge taxes. Using Form VP-1 allows us to process your payment accurately and efficiently.

**HOW TO COMPLETE FORM**

- 1) Print your name in the space provided.
- 2) Enter the last 4 digits of your FEIN or SSN in the space provided.
- 3) Check the appropriate "Tax Type" box.
- 4) Check the appropriate "Filing Type" box and fill in the period or year in the space provided.  
If you are filing a Form BB-1 or BB-1X, check the box "License Fee". Enter the last day of your first filing period. (e.g., you are a calendar year quarterly filer and began business on January 21, 2011, your first filing period end date is 03/31/11)
- 5) Print your Hawaii Tax I.D. No. and the amount of your payment in the space provided. If you are applying for a new number, please leave this area blank.
- 6) Make your check or money order payable in U.S. dollars to the "**Hawaii State Tax Collector**". Make sure your name, tax type, filing period, and Hawaii Tax I.D. No. appear on your check or money order. Do not postdate your check. **Do not send cash.**

**WHERE TO FILE**

Detach Form VP-1 along the dotted line. If you are filing Form BB-1 or BB-1X, attach your payment and Form VP-1 to the front of your form and send to the Forms BB-1 and BB-1X mailing address noted below. If you are making a tax payment, send the Form VP-1 and your payment to the mailing address noted below for the type of tax you are paying. The mailing addresses are as follows:

**GENERAL EXCISE/USE TAX**

HAWAII DEPARTMENT OF TAXATION  
P.O. BOX 1425  
HONOLULU, HI 96806-1425

**WITHHOLDING TAX**

HAWAII DEPARTMENT OF TAXATION  
P.O. BOX 3827  
HONOLULU, HI 96812-3827

**TRANSIENT ACCOMMODATIONS TAX  
AND  
RENTAL MOTOR VEHICLE & TOUR VEHICLE SURCHARGE TAX**

HAWAII DEPARTMENT OF TAXATION  
P.O. BOX 2430  
HONOLULU, HI 96804-2430

**FORMS BB-1 and BB-1X**

HAWAII DEPARTMENT OF TAXATION  
P.O. Box 1425  
HONOLULU, HI 96806-1425

✂ — — — — — DETACH HERE — — — — — ✂

Form (Rev. 2010)

STATE OF HAWAII — DEPARTMENT OF TAXATION  
TAX PAYMENT VOUCHER

DO NOT WRITE OR STAPLE IN THIS SPACE

**VP-1**



XB F1 01

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

Name (Please print): \_\_\_\_\_

Print the amount of your payment in the space provided. ATTACH THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR" Write the tax and filing types, and your Hawaii Tax I.D. Number on your check or money order.

Tax Type (check only 1)

Filing Type (check only 1) Enter Date as MM DD YY

General Excise (GE)

License Fee

Transient Accommodations (TA)

1st Period End

Hawaii Withholding (WH)

Periodic Return

Period Begin

Rental Motor & Tour Vehicle (RV)

Period End

Annual Return

Tax Year Begin

Tax Year End

Last 4 Digits of Your FEIN or SSN

Hawaii Tax I.D. Number

**W**

Amount of Payment

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**MISCELLANEOUS TAXES PAYMENT VOUCHER**  
**GENERAL INSTRUCTIONS**

**PURPOSE OF FORM**

Use this form when you send your payment to the Department of Taxation for:

- a) Registration fees to register for the:
  - Liquor Tax,
  - Cigarette and Tobacco Tax, or
  - Fuel Taxes
 on Forms BB-1 or BB-1X.
- b) Payment of taxes to specific periods for:
  - Liquor,
  - Tobacco,
  - Fuel,
  - Franchise,
  - Public Service Company, or
  - Estate Taxes

Using Form VP-2 allows us to process your payment accurately and efficiently.

**HOW TO COMPLETE FORM**

- 1) Print your name in the space provided.
- 2) Enter the last 4 digits of your FEIN or SSN in the space provided.
- 3) Check the appropriate "Tax Type" box.

4) Check the appropriate "Filing Type" box and fill in the period or year in the space provided.

If you are filing a Form BB-1 or BB-1X, check the box "License Fee". Enter the last day of your first filing period. (e.g., you are a calendar year quarterly filer and began business on January 21, 2011, your first filing period end date is 03/31/11)

5) Print your Hawaii Tax I.D. No. and the amount of your payment in the space provided. If you are applying for a new number, please leave this area blank.

6) Make your check or money order payable in U.S. dollars to the "**Hawaii State Tax Collector**". Make sure your name, tax type, filing period, and Hawaii Tax I.D. No. appear on your check or money order. Do not postdate your check. **Do not send cash.**

**WHERE TO FILE**

Detach Form VP-2 along the dotted line. Attach your payment and Form VP-2 to the front of your form and send to the following mailing address:

HAWAII DEPARTMENT OF TAXATION  
P.O. Box 1530  
HONOLULU, HI 96806-1530

✂ — — — — — DETACH HERE — — — — — ✂

Form  
**VP-2**  
(Rev. 2010)

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**MISCELLANEOUS TAX PAYMENT VOUCHER**

DO NOT WRITE OR STAPLE IN THIS SPACE

Name (Please print): \_\_\_\_\_

Last 4 Digits of Your FEIN or SSN

Hawaii Tax I.D. Number

**W**

Amount of Payment

Print the amount of your payment in the space provided. ATTACH THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR" Write the tax and filing types, and your Hawaii Tax I.D. Number on your check or money order.

Tax Type (check only 1)

- Liquor
- Cigarette & Tobacco Tax
- Fuel Distributor
- Liquid Fuel Retail Dealer
- Franchise Tax
- Public Service Company Tax
- Estate Tax

Filing Type (check only 1) Enter Date as MM/DD/YY

- License Fee  
1st Period End      \_\_\_/\_\_\_/\_\_\_
- Normal** Payment for:  
Period Begin        \_\_\_/\_\_\_/\_\_\_  
Period End            \_\_\_/\_\_\_/\_\_\_
- Bill** Payment for:  
Period Begin        \_\_\_/\_\_\_/\_\_\_  
Period End            \_\_\_/\_\_\_/\_\_\_