

STATE OF HAWAII

BASIC BUSINESS APPLICATION

(Note: Form BB-1 can be filed electronically through Hawaii Business Express at hbe.ehawaii.gov)

TYPE OR PRINT LEGIBLY

1. Type of application (Check the appropriate box(es) that best describes your purpose in filing this application)
[] General Excise/Use [] GE One-Time Event [] Seller's Collection [] Use Tax Only
[] Transient Accommodations [] Liquid Fuel Distributor [] Retail Tobacco Permit [] Liquor
[] Employer's Withholding [] Liquid Fuel Retail Dealer [] Cigarette and Tobacco (Non-Retail)
[] Unemployment Insurance [] Rental Motor Vehicle, Tour Vehicle, and Car-Sharing Vehicle

Identification number
W _____ - _____
UI Registration Number

2. Taxpayer's/Employer's Name (Individuals, enter Last, First, Middle Initial)
3. Trade name or doing business as (DBA) name, if any

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 _____

13. Physical location of business in Hawaii Street address _____ City _____ State _____ Postal/Zip Code _____

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.
Table with columns: 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, tour vehicle, or car-sharing 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 / /
33. Enter the amount from line j. 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. \$

31. Date RVST activity began in Hawaii / /
34. Enter the amount from line q. 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
Table with columns: Tax Type, Mo, Qtr, Semi
a) GE/Use [] [] []
b) GE One-Time Event []
c) TA [] [] []
d) RVST [] [] []
e) WH [] []
35. 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 FORM

Use this form to obtain:

1. A Hawaii Tax Identification Number (Hawaii Tax ID) and to register for various tax licenses and permits with the Department of Taxation (DOTAX).
2. An employer account identification number (also known as a Department of Labor (DOL) number) and to register for unemployment insurance (UI) with the DOL.

WHO MUST FILE

File this form if any of the following apply:

1. You plan on doing business in Hawaii, including self-employed individuals.
2. You have or plan to have employees in Hawaii.

SPECIFIC INSTRUCTIONS

(NOTE: Reference to "spouse" also means "civil union partner".)

Line 1. Check the box for each license/permit for which you are registering.

- **General Excise (GE)/Use** — Check this box if you intend to engage in business in Hawaii, including but not limited to manufacturing, producing, selling goods, providing services, leasing real or personal property, providing construction contracting services, licensing intangibles, or earning commissions.
- **GE One-Time Event** — Check this box if you are applying for a one-time event license such as a fundraiser, exhibition, or conference.
- **Use Tax Only** — Check this box if you are a business not subject to the GE tax, such as certain public service companies, but are subject to the use tax.
- **Seller's Collection** — Check this box if you are an out-of-state business not subject to the GE/Use taxes and volunteer to collect the 4% or 4.5% use tax from your Hawaii customers.
- **Transient Accommodations (TA)** — Check this box if you rent a transient accommodation (for example, a house, condominium, hotel room) to a transient for less than 180-consecutive days. *If you are a time share plan manager, file Form TA-40 (instead of Form BB-1) to register for TA.*
- **Employer's Withholding (WH)** — Check this box if you will be withholding Hawaii income tax from your employees' wages.
- **Unemployment Insurance (UI)** — Check this box if you have, or plan to have, one or more employees. You must register with the UI Division of the DOL within twenty (20) days after services in employment are first performed.
- **Liquid Fuel Distributor** — Check this box if you refine, manufacture, produce, or compounds liquid fuel in the state with the intention of selling or using the liquid fuel in the state.
- **Liquid Fuel Retail Dealer** — Check this box if you purchase liquid fuel from licensed distributors with the intention of selling the liquid fuel to consumers.
- **Rental Motor Vehicle, Tour Vehicle, and Car-Sharing Vehicle (RVST)** — Check this box if you intend to rent out motor and/or tour vehicles or operate a car-sharing organization.
- **Retail Tobacco Permit** — Check this box if you intend to sell cigarettes and tobacco products to consumers.
- **Cigarette and Tobacco (Non-Retail)** — Check this box if you intend to be a dealer or wholesaler of cigarettes and tobacco products.
- **Liquor** — Check this box if you intend to be a manufacturer or wholesaler of liquor.

Line 2. Enter your legal name. Your name should match the name on your tax return.

- **Sole proprietorship.** Enter your last name, first name, and middle initial. If you changed your last name without informing the Social Security Administration (SSA), include your last name in parentheses as shown on your social security card. For example, Garcia (Smith), Maria K.
- **Corporation, S Corporation, general or limited partnership, limited liability company (LLC) including a single-member LLC.** Enter the entity's legal name as shown on the entity's organizing document (such as your articles of incorporation, partnership agreement).
- **Disregarded entity.** Enter the disregarded entity's legal name on line 2 and the owner's name on line 21. The name on line 21 should match the owner's name on the owner's income tax return. For example, if an individual owns a single-member LLC that is disregarded for federal income tax purposes, report the individual owner's name on line 21. If

REGISTRATION FEE WORKSHEET

Check the applicable boxes below for each license and permit you registered for on line 1. Then enter the fee(s) in the total column. Use the instructions below to complete this worksheet. Fees are due when you file Form BB-1.

¹ Enter the effective date of your license.

² This fee must be paid annually.

Lines a or b. If you are a nonprofit organization that paid the \$20.00 registration fee with Form G-6 or G-6S, enter "0" in the space provided.

Lines m - n. Select your type of license. If you are a wholesaler or dealer who also sells at retail, check the applicable boxes on lines m and n.

Line n. Enter the number of your retail locations. Multiply that number by \$20 and enter the amount in the Total column.

Line o. Check the boxes to indicate the activities you engage in.

Type	Fee	Total
General Excise/Use — Lines a - d. Select one type of license.		
a. <input type="checkbox"/> GET/Use Tax	\$20.00	
b. <input type="checkbox"/> GE One-Time Event ___/___/___ ¹	\$20.00	
c. <input type="checkbox"/> Use Tax Only ___/___/___ ¹	\$0.00	
d. <input type="checkbox"/> Seller's collection ___/___/___ ¹	\$0.00	
Transient Accommodations — Lines e - f. Select the number of TA units.		
e. <input type="checkbox"/> 1-5 units or	\$5.00	
f. <input type="checkbox"/> 6 or more units	\$15.00	
g. <input type="checkbox"/> Unemployment (UI)	\$0.00	
h. <input type="checkbox"/> Withholding	\$0.00	
i. <input type="checkbox"/> RVST	\$20.00	
j. Add lines a - i and enter the total here and on line 33		
Liquor — Enter your county liquor license no. _____		
k. <input type="checkbox"/> Manufacturer or ___/___/___ ¹	\$2.50 ²	
l. <input type="checkbox"/> Wholesaler ___/___/___ ¹	\$2.50 ²	
Cigarette & Tobacco — ___/___/___ ¹		
m. <input type="checkbox"/> Non-Retail: <input type="checkbox"/> Dealer or <input type="checkbox"/> Wholesaler	\$2.50 ²	
n. <input type="checkbox"/> Retail Tobacco Permit ___ Number of retail locations x \$20	\$20.00 ²	
o. <input type="checkbox"/> Liquid Fuel Distributor ___/___/___ ¹ <input type="checkbox"/> Produce <input type="checkbox"/> Refine <input type="checkbox"/> Manufacture <input type="checkbox"/> Compound	\$0.00	
p. <input type="checkbox"/> Liquid Fuel Retail Dealer ___/___/___ ¹	\$5.00	
q. Add lines k - p and enter the total here and on line 34		

the owner is also a disregarded entity, enter the first owner that is not disregarded for federal income tax purposes. Even though an entity may be disregarded for income tax purposes, it is treated as a separate entity and must obtain its own license and file its own tax returns for all other state taxes including GE, TA, Fuel, RVST, liquor, cigarette and tobacco tax.

Line 3. Enter your trade name or doing business as (DBA) name, if any.

Line 4. Enter your Federal Employer Identification Number (FEIN). All businesses (except sole proprietorships with no employees) and nonprofits 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 proprietorship or a single-member LLC, please complete line 21.

Line 5. Check the box to indicate your the federal income tax classification. If you are a trust, an estate, limited liability partnership (LLP), nonprofit organization, disregarded entity, or any other entity not listed, please check the "Other" box and write your business entity type.

BASIC BUSINESS APPLICATION

(Note: Form BB-1 can be filed electronically through Hawaii Business Express at hbe.ehawaii.gov)

TYPE OR PRINT LEGIBLY

1. Type of application (Check the appropriate box(es) that best describes your purpose in filing this application)
2. Taxpayer's/Employer's Name
3. Trade name or doing business as (DBA) name, if any
4. FEIN
5. Type of ownership
6. Date Business Began in Hawaii
7. Date of Organization
8. State of Organization
9. Accounting period
10. Accounting method
11. NAICS
12. Mailing address
13. Physical location of business in Hawaii
14. If no physical business location in Hawaii
15. Phone Number
16. For GE One-Time Event applicants ONLY: Name of the Event
17. Does all or part of this business qualify for a disability exemption?
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
22. (a) Did you acquire an existing business?
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?
29. Attach a list, by island, of the address(es) of your rental real property
30. (a) How many TA units are you registering for?
31. Date RVST activity began in Hawaii
32. Filing period
33. Enter the amount from line j. of the registration fee worksheet
34. Enter the amount from line q. of the registration fee worksheet
35. TOTAL REGISTRATION FEE DUE
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.

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

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

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

Print Name

Title

Date

Form BB-1 Instructions (Rev. 2015)

Line 9. Check the box to indicate your annual tax accounting period. If you use a fiscal year, enter your fiscal year end month and day (MM/DD).

- **Calendar Year** — 12 consecutive months (01/01 through 12/31).
- **Fiscal Year** — 12 consecutive months ending on the last day of any month except December. It also includes a fiscal year that varies from 52 to 53 weeks that may not end on the last day of the month.

Line 10. Check the box to indicate your accounting method.

- **Cash** — Check this box if you report your income when you actually or constructively receive it. For example, if you performed a service in March and received payment in May, you would report the income in May when you received the payment.
- **Accrual** — Check this box if you report your income when it is earned. For example, if you performed a service in February and received payment in April, you would report the income in February when you earned it.

Line 11. List your 6-digit North American Industry Classification System (NAICS) code and principal business activity. Your NAICS code is the business or professional activity code that you will report on your federal income tax return. The codes are online at <http://www.census.gov/eos/www/naics/> or in the federal income tax return instructions. If you have multiple activities, list the percentage of your gross receipts that each activity represents. If you need more space, attach a separate sheet.

- Example 1: 541110 Legal services
- Example 2: 236110 Building construction (single-family residential 70%, hotel 10%, commercial 10%, industrial 10%).

Line 16. For GE One-Time Event applicants ONLY, enter the name of your event (e.g., XYZ Learning Center's Desktop Publishing Conference).

Line 17. Disability Exemption — A blind, deaf or totally disabled person may exempt \$2,000 of gross income from GET. All other gross income is subject to 0.5% GE tax. To apply, file Form N-172 with DOTAX.

- If Form N-172 was approved, check YES and attach a copy of your approval letter.
- If Form N-172 was not approved or not filed, check NO.

Line 21. Provide the information below based on the type of ownership you selected on line 5.

- **Sole proprietorship.** List the proprietor's and the spouse's (if applicable) social security number (SSN), name, title (owner or spouse), residential address, and contact telephone number.
- **General or limited partnership.** List each partner's SSN, title, residential address, and contact telephone number. If the partner is not an individual, enter the partner's FEIN.
- **Corporation, S Corporation, or Other including a nonprofit organization.** List each officer's SSN, name, title, residential address, and contact telephone number.
- **Single-member LLC or LLC.** List each member's SSN, name, title, residential address, and contact telephone number. If the member is not an individual, enter the member's FEIN.
- **Federal agency or fiduciary.** Line 21 is optional.

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

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 cleared all contributions and reports due to the UI Division.

If these conditions are met, the predecessor's rate 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. Enter the date you hired or anticipate hiring employees. If you do not anticipate hiring any employees, enter "N/A".

Line 28. You must obtain a separate retail tobacco permit for each retail location (including vehicles) where you sell retail tobacco products. You must conspicuously display your permit at your retail location at all times. If your retail location is a vehicle, you must have your permit in the vehicle.

Line 32. FILING PERIOD — Estimate your annual tax liability for each tax type you registered for on line 1. Then use the table below to select a filing period. You may choose a more frequent filing period than required, but may not choose a less frequent filing period. You may find it convenient to use the same filing period for your GE/Use, TA, and RVST taxes.

UI Contributions must be filed quarterly.

Liquor, Cigarette and Tobacco, and Liquid Fuel taxes must be filed monthly.

Type	Annual Estimated Tax Liability	Filing period
GE/Use TA RVST	\$0 — \$2,000	Semiannual
	\$2,001 — \$4,000	Quarterly
	More than \$4,000	Monthly
GE One-Time Event		Monthly
Withholding	\$5,000 or less	Quarterly
	More than \$5,000	Monthly

SIGNATURE LINE —

An owner, partner or member, corporate officer, or authorized agent (e.g., CPA or attorney) with a power of attorney, must sign and date the application.

SUBMITTAL OF FORM —

Please retain a copy of your application for your records.

If you file in person, you will receive a Hawaii Tax ID immediately.

To file by mail, please mail the original application (both pages) to the DOTAX address listed below. Your application will be processed in approximately 3 to 4 weeks. If you have or plan to have employees, your application will be forwarded to the Department of Labor and Industrial Relations' UI Division. The UI Division will send you an employer account identification number and post registration packet within two weeks.

UNEMPLOYMENT INSURANCE

An individual or organization which has, or plans to have, one or more employees 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 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 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.

LIMITED LIABILITY COMPANIES (LLCs)

If IRS Forms 8832 and/or 2553 were filed, attach a copy of the form(s).

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)
tax.hawaii.gov

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
labor.hawaii.gov

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

TAX PAYMENT VOUCHER
GENERAL INSTRUCTIONS

CHANGES YOU SHOULD NOTE

The mailing address for the general excise/use tax payments has changed. Mail only the general excise/use tax payments to **P.O. Box 1730, Honolulu, HI 96806-1730**.

INTERNET FILING

Form VP-1 can be filed and payment made electronically through the State's Internet portal. For more information, go to **tax.hawaii.gov/eservices/**.

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 & car-sharing 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, 2016, your first filing period end date is 03/31/16)

- 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 it 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 1730
HONOLULU, HI 96806-1730

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

**TRANSIENT ACCOMMODATIONS TAX AND
RENTAL MOTOR VEHICLE, TOUR VEHICLE & CAR-SHARING
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. 2015)

STATE OF HAWAII — DEPARTMENT OF TAXATION
TAX PAYMENT VOUCHER

DO NOT WRITE OR STAPLE IN THIS SPACE

VP-1



XB F151

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 & Car-Sharing
Vehicles (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

INTERNET FILING

Form VP-2 can be filed and payment made electronically through the State's Internet portal. For more information, go to tax.hawaii.gov/eservices/.

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, 2015, your first filing period end date is 03/31/15).
- 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, Hawaii Tax I.D. No., and daytime phone number 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. 2014)

STATE OF HAWAII — DEPARTMENT OF TAXATION
MISCELLANEOUS TAX PAYMENT VOUCHER

DO NOT WRITE OR STAPLE IN THIS SPACE

Name (Please print): _____

Tax Type (check only 1)

- Liquor
- Cigarette & Tobacco Tax
- Fuel
- 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 ___/___/___
- Estate Extension Payment
Date of Death ___/___/___
Extension to Date ___/___/___

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, your Hawaii Tax I.D. Number, and daytime phone number on your check or money order.