



# **Loan-Out Company General Excise Tax Withholding Payment At Hawaii Tax Online ([hitax.hawaii.gov](https://hitax.hawaii.gov))**

Date: January 17, 2023

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# HAWAII TAX ONLINE PAYMENT METHODS

- This presentation will give an overview of Loan–Out Company General Excise Tax (GET) Withholding Payments on Hawaii Tax Online (HTO) ([hitax.hawaii.gov](http://hitax.hawaii.gov)) based on HTO configuration as of January 12, 2023 (subject to change).
- There are 2 methods to make a loan-out GET withholding payment via HTO:
  1. Payment with existing HTO account
  2. Payment without existing HTO account

# PAYMENT WITH HTO ACCOUNT

## Who can make a loan-out GET withholding payment with an HTO account?

- Master account holder for a Corporation, Partnership or Limited Liability Company with a Federal Employer Identification Number.
- Master account holder by default is the 1<sup>st</sup> person creating the account at HTO.
- Taxpayers will be able to view historical payment submissions at HTO after they sign-in into their account.

# PAYMENT WITHOUT HTO ACCOUNT

## **Who can make a loan-out GET withholding payment without an HTO account?**

- A taxpayer, tax preparer, or agent is not required to set up an HTO account to make payments.
- Anyone can make loan-out payments on behalf of a production company.
- A taxpayer, tax preparer, or agent must print/save a copy of the payment submission for their records.
- There is no ability to view historical filing/payment for non sign-in option.

# INFORMATION REQUIRED FOR HTO PAYMENTS

- **Production Company**

- ✓ A valid Federal Employer Identification Number (FEIN)
- ✓ Production company name, address, and phone number

- **Loan-Out Company Information**

- ✓ Loan-out company name
- ✓ Loan-out company general excise number (GE-xxx-xxx-xxxx-xx)

- **Payment Information**

- ✓ Date of payment to loan-out company
- ✓ Gross amount paid to loan-out company by district (Oahu, Maui, Hawaii, and Kauai)
- ✓ Account and routing number for the bank account that will be used to make the payment
- ✓ **Payments from foreign bank accounts, credit cards, or debit cards are not supported**

## PAYMENT DUE DATE

- Amount withheld from payments made to loan-out company must be paid to DOTAX no later than 20 days of the calendar month following the month in which the payment was made to the loan-out company.
- Payment must be made in full.

# PAYMENT WITHOUT AN HTO ACCOUNT STEPS

1. Go to hitax.hawaii.gov
2. Under Payment tile, select Make a Loan-Out Payment (Film Credit)
3. Follow the steps to submit payment

The screenshot shows the Hawaii Tax Online website interface. At the top, there is a navigation bar with the Department of Taxation logo, the text 'DEPARTMENT OF TAXATION Ka 'Oihana 'Auhau', a 'Support Testing' button, the 'HAWAII TAX ONLINE' logo, the date 'Jan-16-2024', and a help icon. Below the navigation bar is a large banner image of a tropical coastline. On the right side of the banner, there is a login form with fields for 'Username' and 'Password', a 'Sign In' button, and links for 'Forgot username or password?', 'Create New Logon', and 'Sign Up'. Below the banner is a search bar with the text 'Search our online services'. The main content area is divided into three columns: 'Payment', 'Correspondence', and 'Registration'. The 'Payment' column has a sub-header 'Payment' and the text 'Make an online payment now.' Below this are two links: '> Make a Payment' and '> Make a Loan-Out Payment (Film Credit)'. A red arrow points to the second link. The 'Correspondence' column has a sub-header 'Correspondence' and the text 'Respond to letters received.' Below this are four links: '> Reply to Missing Information Letter', '> Reply to Non-Profit Letter', '> Reply to Permit Third-Party Access Letter', and '> Reply to Return Verification Notice'. The 'Registration' column has a sub-header 'Registration' and the text 'Register a Business, register a Third Party or create a Logon.' Below this are two links: '> Register New Business License' and '> Register Third Party'.

# PAYMENT WITHOUT AN HTO ACCOUNT STEPS

## INTRODUCTION PAGE

### General Excise Loan-Out Payment

Introduction

#### About This Submission

This submission allows you to submit a general excise withholding payment for all payments made to loan-out company for services performed in Hawaii per Act 217, SLH 2022 (withholding of tax by persons claiming the motion picture, digital media, and film production income tax credit).

Amount withheld from payments made to loan-out company must be paid to Department of Taxation no later than 20 days of the calendar month following the month in which the payment was made to the loan-out company.

#### What You Need

Production Company Information:

- A valid Federal Employer Identification Number (FEIN)
- Production company name, address, and phone number

Loan-Out Company Information:

- Loan-out company name
- Loan-out company General Excise number (GE-XXX-XXX-XXXX-XX)

Payment Information:

- Date of payment to loan-out company
- Payment amount by district (Oahu, Maui, Hawaii, and Kauai)
- Account and routing number for the bank account that will be used to make the payment. Payments from foreign bank accounts, credit cards, or debit cards are not supported

#### Submission Instructions

Use the buttons at the bottom of each page to navigate each step. You cannot move to the next step unless all fields are completed without an indicated error. Your submission will not be filed until you click the **Submit** button on the final step. **Your session will be locked after 15 minutes of inactivity.**



# PAYMENT WITHOUT AN HTO ACCOUNT STEPS

## PRODUCTION COMPANY INFORMATION

### General Excise Loan-Out Payment

Introduction

Production Company Information

#### Production Company Information

Company Name \*

Required

Company FEIN \*

Required

Company Country

USA

Company Phone Number \*

Required

Contact Name \*

Required

Contact Country

USA

Contact Phone Number \*

Required

#### Production Company Address

Country

USA

Street \*

Required

Street 2

Unit Type

Unit #

City \*

Required

State

ZIP \*

County \*

Hawaii

Required

Required

Attention

⚠ Address needs to be verified

[Verify Address](#)

# PAYMENT WITHOUT AN HTO ACCOUNT STEPS LOAN-OUT COMPANY INFORMATION


**General Excise Loan-Out Payment**

Introduction    Production Company Information    Loan-Out Company Information

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### Loan-Out Company Information

Enter the General Excise number of the loan-out company

Don't know the General Excise number?  Enter General Excise number of the loan-out company here.

If you don't know the loan-out GET license number, you are able to search/validate

Search Tax Licenses ☰ ×

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### Hawaii Tax ID Search

Use the fields to search for Hawaii Tax licenses.

Taxpayer Name                      DBA Name                      Customer ID

# PAYMENT WITHOUT AN HTO ACCOUNT STEPS

## LOAN-OUT COMPANY INFORMATION

You must confirm the Loan-out Company information

**General Excise Loan-Out Payment**

Introduction    Production Company Information    Loan-Out Company Information    Confirm Loan-Out Company

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**License Search Information**

Loan-Out Company	: ONE LOAN OUT
Account ID	: GE-088-768-5120-02
Account Commence	: Jan-01-2023
Address	: 91 N KING ST HONOLULU, HI 96817-5108

**Confirm Loan-Out Company**

I confirm this is the loan-out company I am paying for.

# PAYMENT WITHOUT AN HTO ACCOUNT STEPS

## PAYMENT DATE

- Select the district(s) where loan-out services were performed
- If multiple payments were made in a month, one single remittance by the due date suffices
  - For payment date, use the date of the last payment made for the month to loan-out

**General Excise Loan-Out Payment**

Introduction    Production Company Information    Loan-Out Company Information    Confirm Loan-Out Company    Date and District

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**Assignment of Taxes by District**

Select the taxation district(s) in which you have conducted business:

Oahu	<input checked="" type="checkbox"/>	← Select tax districts loan out services were performed
Maui	<input checked="" type="checkbox"/>	
Hawaii	<input type="checkbox"/>	
Kauai	<input type="checkbox"/>	

**Payment Date**

Date Loan-Out Company Was Paid  
Jan-03-2024  ← Use the calendar to select the date the loan-out was paid

Payment Due Date  
Feb-20-2024

# PAYMENT WITHOUT AN HTO ACCOUNT STEPS

## GROSS PAYMENT BY APPLICABLE DISTRICT

**General Excise Loan-Out Payment**

Production  
 Production Company Information  
 Loan-Out Company Information  
 Confirm Loan-Out Company  
 Date and District  
 Oahu Taxes Due

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**Oahu**

Enter the taxable income amount and the tax amounts will auto-calculate

Oahu Taxable Income	1,000.00
General Excise Tax Rate	0.0400
Oahu General Excise Tax	40.00
Oahu County Surcharge Tax Rate	0.0050
Oahu County Surcharge Tax	5.00
Oahu Total Tax	45.00

**General Excise Loan-Out Payment**

Production Company Information  
 Loan-Out Company Information  
 Confirm Loan-Out Company  
 Date and District  
 Oahu Taxes Due  
 Maui Taxes Due

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**Maui**

Enter the taxable income amount and the tax amounts will auto-calculate

Maui Taxable Income	20,000.00
General Excise Tax Rate	0.0400
Maui General Excise Tax	800.00
Maui Total Tax	800.00



# PAYMENT WITHOUT AN HTO ACCOUNT STEPS SUMMARY


- The Summary of Taxes Due page will list all 4 taxation districts, for your review
- Navigate back for any needed corrections

**General Excise Loan-Out Payment** **\$0.00**  
Payment Amount


**\$845.00**  
Total Amount Due

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**General Excise Loan-Out Payment**




Select Company Information




Confirm Loan-Out Company




Date and District



Oahu Taxes Due



Maui Taxes Due



Summary

**Summary of Taxes Due**

	Oahu	Maui	Hawaii	Kauai	Total
Taxable Income	1,000.00	20,000.00	0.00	0.00	21,000.00
General Excise Tax	40.00	800.00	0.00	0.00	840.00
County Surcharge Tax	5.00		0.00	0.00	5.00
<b>Total Tax</b>	<b>45.00</b>	<b>800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>845.00</b>
Payment Due					845.00

# PAYMENT WITHOUT AN HTO ACCOUNT STEPS

## PAYMENT METHOD

- Enter payment method
- Payments from foreign bank accounts, credit cards, or debit cards are not supported

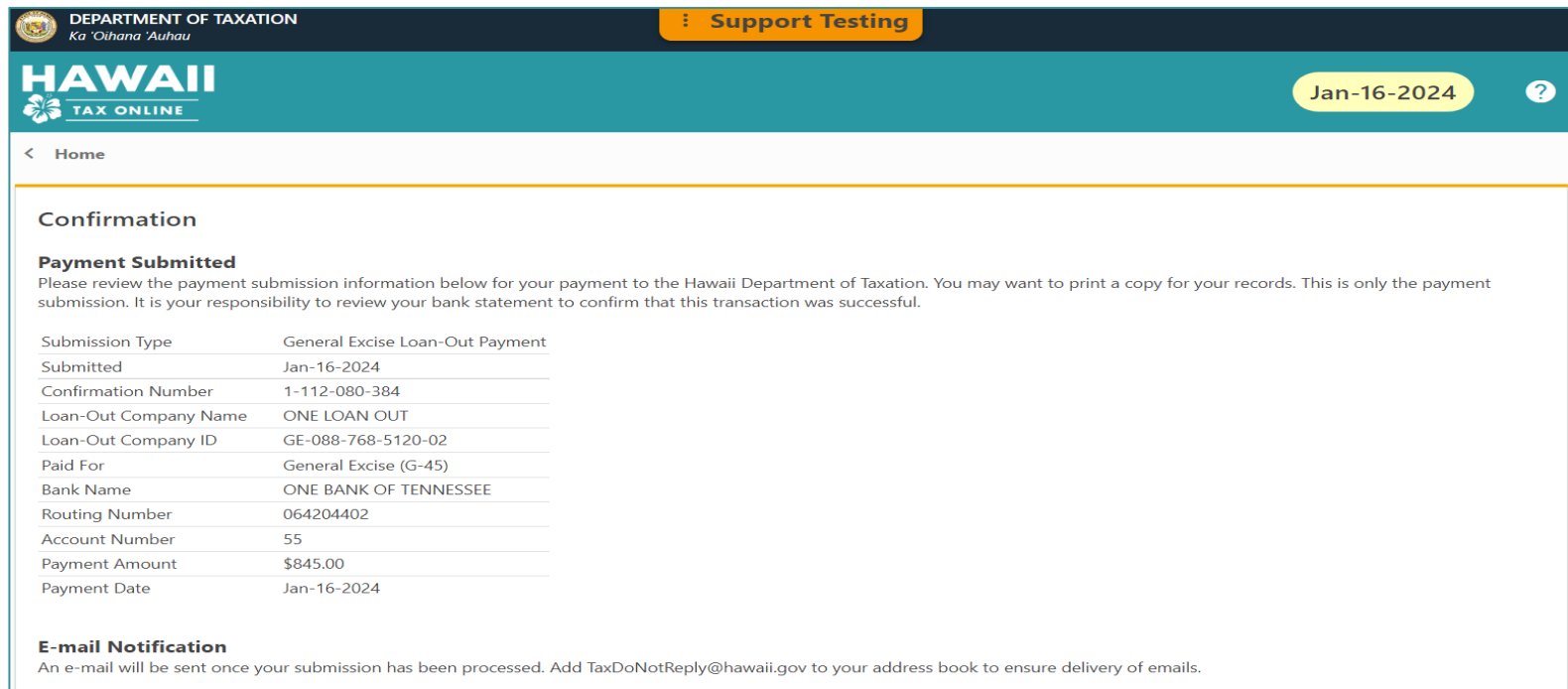
**General Excise Loan-Out Payment**

Progress: -Out Company ✓ Date and District ✓ Oahu Taxes Due ✓ Maui Taxes Due ✓ Summary ✓ Payment >

<b>Period Jan-31-2024</b> General Excise (G-45) GE-088-768-5120-02	<b>Payment Method</b> ← Type Direct Debit - US Bank Bank Account Type * <input type="radio"/> Checking <input type="radio"/> Savings Routing Number * <i>Required</i> Account Number * <i>Required</i> Confirm Account Number * <i>Required</i>	<b>Payment</b> Payment Type General Excise Loan-Out Payment Payment towards a GE account for the withholdings on a loan-out payment. Payment Date Jan-16-2024 Amount 845.00
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# PAYMENT WITHOUT AN HTO ACCOUNT STEPS CONFIRMATION

- Print/save a copy of payment submission confirmation page for your record



The screenshot shows the Hawaii Tax Online interface. At the top, there is a header with the Department of Taxation logo and the text "DEPARTMENT OF TAXATION Ka 'Oihana 'Auhau". To the right of the header is a yellow button labeled "Support Testing". Below the header is a teal banner with the "HAWAII TAX ONLINE" logo on the left, the date "Jan-16-2024" in a yellow pill-shaped button, and a question mark icon on the right. Below the banner is a navigation bar with a back arrow and the text "Home". The main content area is titled "Confirmation" and contains a section for "Payment Submitted". This section includes a paragraph of instructions and a table of payment details. Below the table is an "E-mail Notification" section with a note about email delivery.

**DEPARTMENT OF TAXATION**  
*Ka 'Oihana 'Auhau*

**HAWAII**  
TAX ONLINE

Jan-16-2024

< Home

### Confirmation

**Payment Submitted**

Please review the payment submission information below for your payment to the Hawaii Department of Taxation. You may want to print a copy for your records. This is only the payment submission. It is your responsibility to review your bank statement to confirm that this transaction was successful.

Submission Type	General Excise Loan-Out Payment
Submitted	Jan-16-2024
Confirmation Number	1-112-080-384
Loan-Out Company Name	ONE LOAN OUT
Loan-Out Company ID	GE-088-768-5120-02
Paid For	General Excise (G-45)
Bank Name	ONE BANK OF TENNESSEE
Routing Number	064204402
Account Number	55
Payment Amount	\$845.00
Payment Date	Jan-16-2024

**E-mail Notification**

An e-mail will be sent once your submission has been processed. Add [TaxDoNotReply@hawaii.gov](mailto:TaxDoNotReply@hawaii.gov) to your address book to ensure delivery of emails.



# PAYMENT WITH HTO ACCOUNT STEPS

1. Go to hitax.hawaii.gov
2. Sign-in to your account
3. Select the “More” ... tab (see arrow below)
4. Follow the steps to submit payment

DEPARTMENT OF TAXATION  
Ka 'Oihana 'Auhau

**HAWAII**  
TAX ONLINE

Jan-16-2024

Support Testing

PRODUCTION CO 1  
\*\*-\*\*\*\*4567  
91 N KING ST  
HONOLULU HI 96817-5108

Welcome, Sally Test  
You last logged in on Tuesday, Jan 16, 2024 3:42:00 PM  
Manage My Profile

Accounts Action Center Settings More...

**Corporate Income**  
Form N-30/N-35/N-70NP  
PRODUCTION CO 1  
91 N KING ST  
HONOLULU HI 96817-5108  
Opened on Jan-01-2023

**Account**  
CO-169-374-5152-01  
Net Balance  
**\$0.00**

- > Make a Payment
- > Periods and Returns
- > More...

# PAYMENT WITH HTO ACCOUNT STEPS

- Go to “Payments & Returns”, select “Manage Loan-Out Payments (Film Credit)”
- Follow the steps to submit payment

The screenshot shows the HTO account interface with a navigation bar at the top containing 'Accounts', 'Action Center', 'Settings', and 'More...'. Below the navigation bar is a search bar with the placeholder text 'What are you looking for?'. The main content area is divided into three columns. The first column is titled 'Submissions' and contains a search button. The second column is titled 'Correspondence' and contains links for 'View Letters' and 'View Messages'. The third column is titled 'Payments & Returns' and contains links for 'Manage Payments & Returns', 'Request a Payment Plan', and 'Manage Loan-Out Payments (Film Credit)'. A purple arrow points to the 'Payments & Returns' section, and another purple arrow points to the 'Manage Loan-Out Payments (Film Credit)' link, with the text 'Click here' next to it.

Accounts Action Center Settings More...

For payments & Returns

Q What are you looking for?

↓ Submissions  
Search for previous submissions.  
> Search Submissions

✉ Correspondence  
View letters and messages I've received from the agency.  
> View Letters  
> View Messages

📁 Payments & Returns  
Manage payments and returns for accounts of this customer.  
> Manage Payments & Returns  
> Request a Payment Plan  
> Manage Loan-Out Payments (Film Credit)

Click here

# PAYMENT WITH HTO ACCOUNT STEPS

## INITIAL AND SUBSEQUENT PAYMENT

- For an initial payment: Go to “Make a Loan-out Payment”

< PRODUCTION CO 1

**Loan-Out Payments** ➤ Make a Loan-Out Payment

PRODUCTION CO 1

\*\*\_\*\*\*4567

- For a subsequent payment: Locate the Loan-out, select “Pay Again”

< PRODUCTION CO 1

**Loan-Out Payments** ➤ Make a Loan-Out Payment

PRODUCTION CO 1

\*\*\_\*\*\*4567

Loan-Out Payment Submissions

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**Payment Submissions**

Confirmation Number	Submitted Date	Web Request Status	Payment Amount
FIVE LOAN OUT CO > GE-169-194-2912-01 > <a href="#">Pay Again</a>			

# PAYMENT WITH HTO ACCOUNT STEPS CONFIRMATION

- Follow the same steps to remit payments as in previous slides for payment without an HTO account (Slides 10-15)
- Print/save a copy of payment submission confirmation page for your record

The screenshot shows the Hawaii Department of Taxation Tax Online interface. At the top, there is a header with the department's name and logo, a date of Jan-16-2024, and a 'Support Testing' button. Below the header, the page title is 'Manage Loan-Out Payments'. The main content area is titled 'Confirmation' and contains the following text:

**General Excise Loan-Out Payment Submitted**  
Please review the payment submission information below for your payment to the Hawaii Department of Taxation. You may want to print a copy for your records. This is only the payment submission. It is your responsibility to review your bank statement to confirm that this transaction was successful.

Submission Type	General Excise Loan-Out Payment
Submitted	Jan-16-2024
Confirmation Number	0-575-209-472
Paid For	General Excise (G-45) GE102422937601
	FOUR LOAN OUT
Paid From	STATE SAVINGS BANK OF MANISTIQUE 55
Payment Amount	\$180.00
Payment Date	Jan-16-2024

**Want to View, Edit, or Cancel Your Submission?**  
You can access your submission at any time. To do so, from the main page select the **More...** tab and select **Search Submissions**. Your submission will process by end of day. Until then, you can modify or remove the submission when viewing it.

Slide  
Number



20



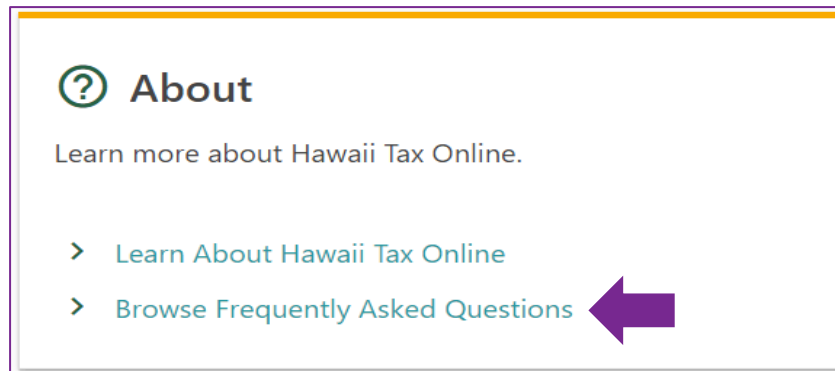
# PAYMENT WITH HTO ACCOUNT STEPS CONFIRMATION

- Payment history available at HTO after signing in to your HTO account
- Select “More” tab, “Payments & Returns” tile, select “Manage Loan-out Payments,” select “Loan-out Payment Submissions” tab

Confirmation Number	Submitted Date	Web Request Status	Payment Amount
<b>FIVE LOAN OUT CO</b> > GE-169-194-2912-01 > <a href="#">Pay Again</a>			
0-673-972-224	Jan-02-2024	Processed	53,888.88
1-548-615-680	Sep-30-2023	Processed	2,250.00
<b>FOUR LOAN OUT</b> > GE-102-422-9376-01 > <a href="#">Pay Again</a>			
0-058-392-576	Nov-14-2023	Processed	0.00
1-846-935-552	Mar-31-2023	Processed	4,513.50

# FOR MORE INFORMATION

- Visit our website at <https://tax.hawaii.gov/>
- Visit HTO at <https://hitax.hawaii.gov/> and select “Browse Frequently Asked Questions” in the “About” tile



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