

STATE OF HAWAII – DEPARTMENT OF TAXATION  
**REQUEST FOR AN INSTALLMENT PLAN AGREEMENT**  
(You may also log on to your Hawaii Tax Online (HTO) account at hitax.hawaii.gov to set up a payment plan.  
A Case number will be required to establish an installment plan.)



1 Taxpayer Name: \_\_\_\_\_ SSN/FEIN: \_\_\_\_\_  
DBA Name: \_\_\_\_\_ Case Number(s): \_\_\_\_\_  
Mailing Address: \_\_\_\_\_  
Daytime Phone Number: \_\_\_\_\_ Other Phone Number: \_\_\_\_\_

2 Name of your bank(s) or other financial institution(s): \_\_\_\_\_  
Primary's Place of employment: \_\_\_\_\_ Monthly gross income: \_\_\_\_\_  
Spouse's Place of employment: \_\_\_\_\_ Monthly gross income: \_\_\_\_\_  
Do you own real property? Yes  No  If yes, where is it located? \_\_\_\_\_  
(City/State or Country)  
Household size: \_\_\_\_\_

3 Enter the amount you can pay each month: \_\_\_\_\_  
Enter the day of the month your payments will be due (e.g. on 15th of each month): \_\_\_\_\_

\* Your proposal will be reviewed based on the terms shown above, however, the Department reserves the right to request further information, including financial substantiation. If the amount you owe is over \$25,000.00 and your installments will be longer than 12 months, please submit a CM-2 (Statement of Financial Condition – Individuals) or CM-2B (Statement of Financial Condition – Corp, Partnerships, etc.)

4 **METHOD OF PAYMENT:**

*Pay by Electronic Funds Withdrawal*

*(This is the most convenient way to make your installment payments and it ensures your installments are made on time.)*

- Include a VOIDED CHECK with this form.
- Installment payments will be debited from your bank account on the payment due date, or on the next business day if the due date falls on the weekend or holiday

*Pay by Check or Online*

- Installment payments must be made timely. Check or money order must be in U.S. dollars payable to the Hawaii State Tax Collector. For online payments please visit our portal at hitax.hawaii.gov.

5 I have read and understood the General Instructions stated on the back of this form. If the "Pay by Electronic Funds Withdrawal" box above is checked, I (we) hereby authorize the State of Hawaii Department of Taxation (DOTAX) and its designated financial agent to initiate an ACH electronic funds withdrawal entry to the financial institution indicated for payment of my State taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I (we) notify the State of Hawaii Department of Taxation to terminate the authorization. To discontinue the electronic funds withdrawal, I (we) must contact DOTAX at the telephone numbers listed on the back of this form, no later than seven (7) business days prior to the payment (settlement) date. I (we) also authorize the financial institution involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquires and resolve issues related to the payments.

\_\_\_\_\_  
Print Name of Owner, Partner/Member, Officer, or Agent

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

\_\_\_\_\_  
Date

## General Information

If you are unable to pay your balance in full, you may request an installment plan agreement. Complete, sign and mail the form to the Collection Branch of the district tax office in which you live in.

The following conditions are applicable to all installment plan agreements.

1. A non-refundable \$50 processing fee may be assessed on a payment plan (Hawaii Revised Statutes section 231-25.5)
2. All required tax returns must be filed. All future tax returns must be filed on time and paid in full.
3. Interest and any applicable penalties will continue to accrue on the unpaid balance until paid in full.
4. Any refund from taxes will be applied against the outstanding balance. If your refund is applied to your outstanding balance, you are still required to make your regular monthly installment payment.
5. Generally, to avoid the filing of a State Tax Lien, an installment plan agreement must be completed within 36 months (3 years). However, a State Tax Lien may be filed, if considering the amount of the outstanding balance, nature of the circumstances that led to noncompliance, taxpayer's compliance history, and all other relevant facts, the filing of a State Tax Lien is necessary to protect the State's interest.
6. If you fail to comply with these conditions, you will be in default on your agreement and the Department may take enforcement actions such as file a State Tax Lien, Levy, Garnishment and/or refer to a private collection agency, for the entire amount you owe.
7. The monthly installment amount you requested may increase if the Department determines you have the financial ability to pay off the balance in a shorter period of time, and/or you owe additional taxes due to non-filed returns. A Collection Branch representative may contact you to discuss the terms of the agreement.
8. If you are not contacted by the Department before the first payment date requested, payment should be sent to your district office at the address shown below. To ensure your payment is applied to your case correctly and in a timely manner, please write '**Installment Plan**', **your Case Number** and **last 4 of your SSN/FEIN** on the check or money order.

### DISTRICT OFFICE LOCATIONS AND MAILING ADDRESSES

Oahu District Office – Collection Branch 830 Punchbowl St #203 Honolulu, HI 96813-5094	Maui District Office – Collection Branch 54 S. High St. #208 Wailuku, HI 96793-2198	Hawaii District Office – Collection Branch 75 Aupuni St #101 Hilo, HI 96720-4245	Kauai District Office – Collection Branch 3060 Eiwa St #105 Lihue, HI 96766-1889
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P.O. Box 259  
Honolulu, HI 96809-0259

Telephone No: (808) 587-1600  
FAX: (808) 587-1720

Telephone No: (808) 984-8511  
FAX: (808) 984-8522

Telephone No: (808) 974-6374  
FAX: (808) 974-6300

Telephone No: (808) 274-3456  
FAX: (808) 274-3461