

D-30 PERSONAL ASSESSMENT/LIABILITY QUESTIONNAIRE



(2022)

INSTRUCTIONS: Please complete all fields. If the field does not apply, write "N/A". Attach additional sheets if needed.

D30_I 2022A 01 VID01

Part I. Personal and Entity Information

Form with fields for Name, Social Security Number, Address, Telephone, Entity Name, Business Address, Date of organization, State of organization, Bankruptcy filing, and Resignation/Discharge information.

Part II. Personal Responsibility

Table with columns for 'During your time with the entity, did you...', 'Yes', 'No', 'Dates (From/To)', 'Did anyone else?', and 'Dates (From/To)'. Rows include activities like Hire/fire employees, Manage employees, Authorize payment of bills, etc.

Part III. Entity Financial and Tax Information

Form with fields for: 30. Did the entity visibly "pass-on" its GET or TAT to customers... 31. Did the entity appropriately state or account for when GET or TAT was passed-on... 32. Who maintained or has access to the entity's books/records? 33. Were financial statements ever prepared for the entity? 34. Who reviewed the entity's tax returns and tax payments?

Part III. Entity Financial and Tax Information (Continued)

Name

<p>35. Did the entity employ an outside accountant? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide the name, address, and phone number of the person or firm.</p>	<p>36. Who in the entity had the responsibility of dealing with the outside accountant?</p>
<p>37a. Who handled correspondence, phone calls, or visits from the Department of Taxation?</p>	<p>37b. When and what were the results of these contacts?</p>
<p>38. When and how did you become aware of any unpaid taxes?</p>	<p>39. What action(s) did you take to ensure that tax liabilities were paid?</p>
<p>40a. Did you personally ever have discussions with the accountant or bookkeeper regarding the corporation/entity's tax liability? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>40b. If yes, when and what was discussed?</p>
<p>41. During the time that delinquent taxes were increasing, or at any time thereafter, did the corporation/entity: a. Fail to meet all of its payroll obligations? <input type="checkbox"/> Yes <input type="checkbox"/> No b. Fail to meet any of its other financial obligations? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>41c. Which individual(s) authorized, or failed to authorize, these obligation payments?</p>
<p>42a. When there was not enough money to pay all the bills, what decisions were made and what actions were taken to manage the situation?</p> <p>42b. Who ultimately made these decisions?</p>	
<p>43a. Did any person or entity provide funds to help meet payroll or other obligations? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>43b. If yes, please explain</p>

Part IV. Bank/Financial Institution Information

44. Please list all banks/financial institutions that the corporation/entity deals with (Attach additional sheet, if necessary)

Financial Institution	Address	Transaction Type(s)	Date(s)

Part V. Officers, Shareholders, Directors, Owners and Members' Information

45. Please indicate the names, dates of service and percentage of ownership for the positions indicated below. (Attach additional sheet, if necessary)

Position	Name(s)	Dates of Service	Ownership %
Chairman of the Board			
Other Directors			
President			
Vice-President			
Secretary			
Treasurer			
Other Shareholders, Owners or Members			

46. Were discussions or meetings ever held by stockholders, officers, or other interested parties regarding the payment or non-payment of taxes?
 Yes No Please identify who attended these meetings, the dates of the meetings, and any decisions reached.
 (Attach additional sheets, if necessary, as well as copies of any existing minutes from those meetings.)

Part VI. Additional Information

Name

47. Is there anyone else who could provide additional information regarding these matters? Yes No
If yes, please list their names and telephone numbers:

48. Please add any comments or additional relevant information:

Part VII. Declaration

I declare under the penalties of sections 231-35 and 231-36 of the Hawaii Revised Statutes, that I have answered all the above questions which I am required to answer, and that my answers are true and correct.

Signature

Date