

BASIC BUSINESS APPLICATION

(or Amended Application)

For faster service apply online at hitax.hawaii.gov

Online applications are processed approximately within 5 business days.



BB1\_I\_2023B 01 VID01

TYPE OR PRINT LEGIBLY

1. Purpose of Application — Check only one. For 1b, 1c and 1d, Complete lines 1 through 5 and ONLY the information you are adding, deleting or changing. a.  New b.  Add c.  Delete d.  Change (Use Form GEWTARV-1 to CANCEL any tax licenses, registrations or permits)

2.  FEIN  TIN  SSN

3. Hawaii Tax I.D. No.

4. Taxpayer's/Employer's/Plan Manager's Legal Name

5. Trade name or doing business as (DBA) name, if any

6. Mailing Care of:

7. Physical location street address of business in Hawaii (if different from mailing)

Mailing Street address or P.O. Box

Physical location City State Postal/Zip Code

Mailing City State Postal/Zip Code

If none, provide name, phone number and address of the person performing services in HI.

8. Type of legal organization

- Corporation  S Corporation  General Partnership  Limited Partnership  Nonprofit  Sole Proprietorship  Single-Member LLC  LLC  Government  Other (Please specify)

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

10. Date Business Began in Hawaii

11. Date of Organization

12. State of Organization

13. Accounting period (check only one)  Calendar Year  Fiscal Year ending (mm dd) Effective (mm dd yyyy)

14. Accounting method (check only one)  Cash  Accrual Effective (mm dd yyyy)

15. NAICS and business activity (See Instructions)

16. Business Phone

Alternate Phone

Fax Number

E-mail address

17. Parent Corporation's FEIN

18. Name of Parent Corporation

19. Parent Corporation's Mailing Address

20. List all sole proprietors, partners, members, or corporate officers (See Instructions) Attach a separate sheet of paper if more space is required.

Table with 5 columns: FEIN/TIN/SSN, Name (Individuals - Last, First, M.I.), Title, Residential Address, Contact Phone No.

21. TOTAL REGISTRATION FEE DUE. Add the amounts from lines 22b through 22j. 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.

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

• ATTACH CHECK OR MONEY ORDER HERE •

Date Activity Began in Hawaii



BB1\_I 2023B 02 VID01

22. **Select Tax Type(s):** **-OR-** **Filing Period** **Fee** **Fee Due**  
**Effective Date If Changing Filing Period\*** **Mo. Qtr. Semi**  
 (mm dd yyyy)

<b>22a.</b>	<input type="checkbox"/> <b>Withholding</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	(See also <a href="http://labor.hawaii.gov/ui/">http://labor.hawaii.gov/ui/</a> )	no fee	
<b>22b.</b>	<b>General Excise/Use</b> — Select ONLY one type of GE/Use license:				
	<input type="checkbox"/> GET/Use Tax <sup>24</sup>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$20.00	<input type="text"/> <input type="text"/> <input type="text"/>
	<input type="checkbox"/> GE One-Time Event	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/>	\$20.00	
	Please enter the name of the One-time Event (See Instructions)		<input type="text"/>		
	<input type="checkbox"/> Use Tax Only	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		no fee	
	<input type="checkbox"/> Seller's collection	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		no fee	
<b>22c.</b>	<input type="checkbox"/> <b>Transient Accommodations</b> <sup>24</sup>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> 1-5 units - \$5.00 <input type="checkbox"/> 6 or more units - \$15.00	<input type="text"/> <input type="text"/> <input type="text"/>
<b>22d.</b>	<input type="checkbox"/> <b>Timeshare Occupancy</b> <sup>25</sup>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Number of Timeshare Plans represented <input type="text"/> X \$15.00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>22e.</b>	<input type="checkbox"/> <b>Transient Accommodations Broker, Travel Agency, and Tour Packager</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$15.00	<input type="text"/> <input type="text"/> <input type="text"/>
<b>22f.</b>	<input type="checkbox"/> <b>Rental Motor Vehicle, Tour Vehicle, and Car-Sharing Vehicle</b> <sup>24</sup>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$20.00	<input type="text"/> <input type="text"/> <input type="text"/>
<b>22g.</b>	<input type="checkbox"/> <b>Liquid Fuel Distributor</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		no fee	
	<input type="checkbox"/> Produce <input type="checkbox"/> Refine <input type="checkbox"/> Manufacture <input type="checkbox"/> Compound				
<b>22h.</b>	<input type="checkbox"/> <b>Liquid Fuel Retail Dealer</b> <sup>24</sup>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		\$5.00	<input type="text"/> <input type="text"/> <input type="text"/>
<b>22i.</b>	<input type="checkbox"/> <b>Liquor</b>	Attach a copy of your county liquor license			
	<input type="checkbox"/> Dealer (See Instructions)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		\$2.50	<input type="text"/> <input type="text"/> <input type="text"/>
	<input type="checkbox"/> All others	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		no fee	
<b>22j.</b>	<input type="checkbox"/> <b>Cigarette &amp; Tobacco</b> <sup>23</sup>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	(See also <a href="http://ag.hawaii.gov/cjd/tobacco-enforcement-unit/">http://ag.hawaii.gov/cjd/tobacco-enforcement-unit/</a> )		
	License: <input type="checkbox"/> Dealer <input type="checkbox"/> Wholesaler			\$250.00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	<input type="checkbox"/> Retail Tobacco Permit <sup>24</sup>		Number of retail locations <input type="text"/>	X \$50.00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**23.** Have you ever been cited for a cigarette/tobacco violation?  Yes  No If you answered "Yes," attach a sheet specifying violation(s), date of occurrence(s), current status or final disposition, and explain any mitigating circumstances.

**24.** Check the appropriate tax type and list the address(es) of your general excise (GE); transient accommodations (TA) rental real property; rental motor vehicle, tour vehicle, and/or car-sharing vehicle (RV); Liquid Fuel Retail Dealer's Permit (Fuel); and/or Retail Tobacco Permit (RTP) business locations. For Retail Tobacco locations, (1) check the appropriate box(es) if you are selling electronic smoking devices (ESD) and/or e-liquid (ELQ) and (2) if location is a vehicle, include the Vehicle Identification Number (VIN), otherwise include the name of the retail location. *Attach a list if more space is needed.*

GE	TA	RV	Fuel	RTP	Address	Name or VIN
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>

**25. Resort Time Share Vacation Plan Information.** List each resort time share vacation plan represented by you. *Attach a list if more space is needed.*

New	Add	Cancel	DCCA Plan No.	Plan Name	Plan Address
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

\* NOTE: The requested change will take effect after the current filing period is over. The filing frequency cannot be changed retroactively. **Form BB-1 (REV. 9/2023)**

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**INSTRUCTIONS FOR FORM BB-1**  
**BASIC BUSINESS APPLICATION**

**CHANGES YOU SHOULD NOTE**

Act 62, Session Laws of Hawaii 2023, amends the license and permit fees for a cigarette and tobacco wholesaler or dealer from \$2.50 to \$250 annually and the retail tobacco permit fee from \$20 to \$50 annually per retail location. The act further requires retail tobacco dealers to specify whether each place of business sells electronic smoking devices, e-liquid, or both.

The Department's effective dates for the above amended license and permit fees are July 1, 2023, for cigarette and tobacco wholesalers or dealers and December 1, 2023, for the retail tobacco permit fee.

**ABOUT THIS FORM**

Form BB-1 is designed for electronic scanning that permits faster processing with fewer errors. To avoid delays:

1. Print amounts only on those lines that are applicable.
2. Use only black or dark blue ink pen. Do not use red ink, pencils, felt tip pens, or erasable pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:

1	2	3	4	5	6	7	8	9	0	X
---	---	---	---	---	---	---	---	---	---	---

4. Do NOT print outside the boxes.

**PURPOSE OF FORM**

Use this form to:

1. Register for various tax licenses and permits with the Department of Taxation (DOTAX) and to obtain a corresponding Hawaii Tax Identification Number (Hawaii Tax I.D. No.).
2. Add a license/permit/registration not applied for on your previously filed Form BB-1.
4. Make changes to a previously filed Form BB-1.
5. Delete information provided on a previously filed Form BB-1.

**SPECIFIC INSTRUCTIONS**

(Note: Reference to "spouse" is also a reference to "civil union partner.")

**Line 1.** Check only 1 box. For Boxes 1b, 1c and 1d, complete lines 2 through 5 and ONLY the information you are adding, deleting or changing. If you wish to CANCEL a license or permit, complete and submit Form GEW-TA-RV-1.

**Line 2.** Enter your Federal Employer Identification Number (FEIN), Tax Identification Number (TIN), or Social Security Number (SSN). All businesses (except sole proprietorships with no employees) and nonprofits must have a FEIN. If you are a subsidiary member of a controlled group of corporations, be sure to complete lines 17, 18, 19 and 20. If you are a sole proprietorship or a single-member LLC, please complete line 20.

**Line 3.** New applications, leave blank. For all other uses of this form, enter your Hawaii Tax I.D. No. (e.g., GE/Use I.D. No., RV I.D. No., TA Reg. No.).

**Line 4.** 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, nonprofit, 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 4 and the owner's name on line 20. The name on line 20 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 20. If 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 general excise (GE), transient accommodations (TA), fuel, rental motor vehicle, tour vehicle, and car-sharing vehicle (RVST), liquor, and cigarette and tobacco tax.

**Line 5.** Enter your trade name or doing business as (DBA) name, if any.

**Line 6.** Complete with your mailing address. To change your mailing address, DO NOT use this form. Please complete Form ITPS-COA.

**Line 7.** Complete with the business' physical street address or location. If this address is the same as your mailing address, do not complete line 7. To add, change or delete your business' physical street address or location, DO NOT use this form. Please complete Form ITPS-COA.

**Line 8.** Check the box to indicate your type of legal organization. If you are a trust, an estate, limited liability partnership (LLP), or any other entity not listed, please check the "Other" box and write your business entity type.

**Line 9. Disability Exemption** — A blind, deaf, or totally disabled person may exempt \$2,000 of gross income from GE tax. 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 13.** Check the box to indicate your annual tax accounting period. If you use a fiscal year, enter the date your fiscal year ends (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.

If you are **changing** your accounting period, enter the effective date (mm-dd-yyyy) of the change.

**Line 14.** 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.

If you are **changing** your accounting method, enter the effective date (mm-dd-yyyy) of the change.

**Line 15.** List your six-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 20.** Based on the type of legal organization selected on line 8, check the appropriate box and enter the FEIN, TIN or SSN (I.D. number is REQUIRED); then complete the name title, residential address, and contact telephone number of the:

- Sole proprietor and spouse (if applicable)
- Corporate, Nonprofit or other officer
- Fiduciary
- Partner
- Member

For governmental entities, line 20 is optional. If more space is needed, attach a separate sheet of paper with the required information.

**Line 21. Total Registration Fee Due** — Add lines 22b thru 22j. Attach a check or money order made payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U.S. bank.

**Line 22.** Select the license(s)/permit(s) you are registering for or the license(s) whose filing period you are changing. Enter the applicable information, filing period(s), and fee(s) due.

**Select Tax Type(s)** — Check the box for each license/permit for which you are registering or for each license whose filing period you are changing.

**Date Activity Began in Hawaii -OR- Effective Date If Changing Filing Period** — If you are registering for a GE/Use, TA, RVST, Liquid Fuel, Liquor, or Cigarette & Tobacco license/permit, enter the date your activity began in Hawaii. If you are **changing** a filing period, enter the effective date of the change in the mm-dd-yyyy format.

Note: The requested change will take effect after the current filing period is over. The filing frequency cannot be changed retroactively.

**Filing Period** — Estimate your annual tax liability for each tax type you are registering for. 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. If you are **changing** a filing period, check the box of the new filing period.

Type	Annual Estimated Tax Liability	Filing period
GE/Use	\$0 — \$2,000	Semiannually
TA	\$2,001 — \$4,000	Quarterly
RVST	More than \$4,000	Monthly
GE One-Time Event		Monthly
Withholding		Quarterly
Liquid Fuel, Liquor, and Cigarette & Tobacco		Monthly

**Fee Due** — If you are registering for a GE/Use, TA, RVST, Liquid Fuel, Liquor, or Cigarette & Tobacco license/permit, enter the fee due (if any) for that license/permit. If you are changing a filing period, leave the fee due blank. There is no fee to make a change.

**22a. Withholding** — Check this box if you will be withholding Hawaii income tax from your employees' wages.

**22b. General Excise (GE)/Use** — Select ONLY one type of GE/Use license:

- **GE Tax/Use Tax** — 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. Also, complete **line 24** with a list of the addresses of your GE business locations.
- **GE One-Time Event** — Check this box if you are applying for a one-time event license such as a fundraiser, exhibition, or conference. Also, enter the name of your event (for example, XYZ Learning Center's Desktop Publishing 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 applicable 4% or 4.5% use tax from your Hawaii customers.

**22c. 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. Also, complete **line 24** with a list of the addresses of your TA rental real property. *If you are a time share plan manager, check the **Timeshare Occupancy** box to register for TA.*

**22d. Timeshare Occupancy** — Check this box if **1)** you are a time share plan manager and this is your initial registration of the resort time share vacation plan(s) that you represent, or **2)** you are **adding** a new plan(s). A one-time \$15.00 fee must be paid for each plan you represent. Also, complete **line 25** with a list of the resort time share vacation plan(s) you represent.

**22e. Transient Accommodations Broker, Travel Agency, and Tour Packager** — Check this box if you are a transient accommodations broker, travel agency, or tour packager who enters into arrangements to furnish transient accommodations at noncommissioned negotiated contract rates. A one-time \$15.00 fee is paid to register for a transient accommodations tax license.

**22f. 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. Also, complete **line 24** with a list of the addresses of your RVST business locations.

**22g. Liquid Fuel Distributor** — Check this box if you refine, manufacture, produce, or compound liquid fuel in the state or import liquid fuel into the state with the intention of selling or using the liquid fuel in the state. Also, check the box that indicates what you do.

**22h. 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. Also, complete **line 24** with a list of the addresses of your Liquid Fuel Retail Dealer's Permit business locations.

**22i. Liquor** — Check this box and indicate if you intend to be a dealer (manufacturer, wholesaler, brewpub, winery, small craft producer) or other than a dealer of liquor. Also, attach a copy of your county liquor license.

**22j. Cigarette & Tobacco** — Check this box and indicate how you intend to deal with cigarette and tobacco products:

- **License** — Indicate if you intend to be a dealer or a wholesaler of cigarettes and tobacco products:

- "Dealer" means any person coming into possession of cigarettes or tobacco products which have not been acquired from an authorized permit holder or licensee under chapter 245, Hawaii Revised Statutes, or any person rendering a distribution service who buys and maintains, at a person's place of business, a stock of cigarettes or tobacco products that have not been acquired from a licensee and who distributes or uses such cigarettes or tobacco products.
- "Wholesaler" means a person rendering a distribution service who buys and maintains, at the person's place of business, a stock of cigarettes or tobacco products that the person uses, possess, or distributes only to retailers, or other wholesalers, or both.

Also, complete **line 23** on whether you have been cited for a cigarette/tobacco violation. If you answered "Yes," attach a sheet specifying violation(s), date of occurrence(s), current status or final disposition, and explain any mitigating circumstances.

- **Retail Tobacco Permit** — Check this box if you intend to sell cigarettes and tobacco products to consumers. 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. You **MUST** complete **line 23** on whether you have been cited for a tobacco violation, and **line 24** with a list of the addresses of your business locations (if the location is a vehicle, include the Vehicle Identification Number).

**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 I.D. No. immediately.
- Online at [hitax.hawaii.gov](http://hitax.hawaii.gov), your application will be processed approximately within five business days. For more information on available electronic services, see [tax.hawaii.gov/eservices](http://tax.hawaii.gov/eservices).
- By mail, your application will be processed in approximately three to four weeks. Mail the original application to:

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

**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  
Toll-Free for the hearing impaired: 1-800-887-8974  
[tax.hawaii.gov](http://tax.hawaii.gov)

**UNEMPLOYMENT INSURANCE —**

If you have or plan to have employees, you must register with the Unemployment Insurance Division within 20 days after services in employment are first performed. For more information:

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
Unemployment Insurance Division  
830 Punchbowl St., Room 437  
Honolulu, HI 96813  
Tel. No.: 808-586-8982  
[labor.hawaii.gov/ui/](http://labor.hawaii.gov/ui/)

**CIGARETTE AND TOBACCO—**

Cigarette and tobacco dealers and wholesalers are obligated to file monthly reports with the Hawaii Department of the Attorney General - Tobacco Enforcement Unit. For more information:

DEPARTMENT OF THE ATTORNEY GENERAL  
Tobacco Enforcement Unit  
425 Queen Street  
Honolulu, HI 96813  
Tel. No.: 808-586-1203  
Email: [atg.tobaccoenforcementunit@hawaii.gov](mailto:atg.tobaccoenforcementunit@hawaii.gov)  
[ag.hawaii.gov/cjd/tobacco-enforcement-unit/](http://ag.hawaii.gov/cjd/tobacco-enforcement-unit/)

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

**TAX PAYMENT VOUCHER**  
**GENERAL INSTRUCTIONS**

**PURPOSE OF FORM**

Use this form ONLY if submitting Form BB-1 or submitting a payment without a tax return.

If payment is submitted with a return (general excise/use, transient accommodations, withholding and rental motor vehicle, tour vehicle & car-sharing vehicle surcharge), DO NOT attach Form VP-1 to the tax return.

**ELECTRONIC PAYMENT**

Form VP-1 payments can be made electronically through **hitax.hawaii.gov**.

**HOW TO COMPLETE FORM**

- 1) Print the name in the space provided.
- 2) Check the appropriate "Tax Type" box.
- 3) Check the appropriate "Filing Type" box and fill in the period or year in the space provided.  
If filing Form BB-1, check the box "License Fee." Add lines 22b through 22f on Form BB-1 and enter the amount of payment in the space provided. Enter the last day of the first filing period. For example,

for a calendar year quarterly filer who began business on January 21, 2022, the first filing period end date is 03-31-22.

- 4) In the space provided, print the Hawaii Tax I.D. No. starting with the tax type (i.e. GE, TA, WH or RV), the 10 digit account number with the 2 digit extension; and the amount of payment.
- 5) Make the check or money order payable in U.S. dollars to the "**Hawaii State Tax Collector.**" Make sure the name, tax type, filing period, and Hawaii Tax I.D. # appear on the check or money order. Do not postdate the check. **Do not send cash.**

**WHERE TO FILE**

Detach Form VP-1 along the dotted line and mail the payment along with Form VP-1 to the address listed below. If filing Form BB-1, attach the payment and Form VP-1 to the front of the Form BB-1 and mail to the address below.

Hawaii Department of Taxation  
P.O. Box 1425  
Honolulu, HI 96806-1425

✂ — — — — — DETACH HERE — — — — — ✂

Form (Rev. 2022)

**VP-1**



STATE OF HAWAII — DEPARTMENT OF TAXATION  
TAX PAYMENT VOUCHER

DO NOT WRITE OR STAPLE IN THIS SPACE

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

VP1\_I 2022A 01 VID01

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

Tax Type (check only 1)

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

- General Excise (GE)
- Transient Accommodations (TA)
- Hawaii Withholding (WH)
- Rental Motor, Tour & Car-Sharing Vehicles (RV)

- License Fee  
1st Period End
- Periodic Return  
Period End
- Annual Return  
Tax Year End

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.

Hawaii Tax I.D. Number

Amount of Payment



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

**PURPOSE OF FORM**

Use this form ONLY if submitting Form BB-1 or submitting a payment without a tax return.

If payment is submitted with a return (e.g., franchise tax return), DO NOT attach Form VP-2 to the tax return.

**INTERNET FILING**

Form VP-2 can be filed and paid electronically through the State's Internet portal at [hitax.hawaii.gov](http://hitax.hawaii.gov). For more information, go to [tax.hawaii.gov/eservices/](http://tax.hawaii.gov/eservices/).

**HOW TO COMPLETE THE FORM**

- 1) Print your name in the space provided.
- 2) Check the appropriate "Tax Type" box.  
  
If you are making a tax payment for an Estate, enter the decedent's social security number (SSN) in the space provided below the checkbox.
- 3) 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, check the box "License Fee." Add lines 22g through 22j on Form BB-1 and enter the amount of payment in the space provided. Enter the last day of your first filing period. (e.g., you are a calendar year quarterly filer and began business on January 21, 2023, your first filing period end date is 03-31-23.)
- 4) Print your Hawaii Tax I.D. Number, using the following formats. If you are applying for a new number, leave the Hawaii Tax I.D. Number box blank.

**Account Type:**

Liquor Non-Permit Account	LN-XXX-XXX-XXXX-XX
Liquor Tax Permit Account	LQ-XXX-XXX-XXXX-XXP
Liquor Tax Account	LQ-XXX-XXX-XXXX-XX
Cigarette & Tobacco License Account	TO-XXX-XXX-XXXX-XXL
Cigarette & Tobacco Account	TO-XXX-XXX-XXXX-XX
Tobacco Use Account (Social Security Number)	XXX-XX-XXXX
Liquid Fuel Distributor License Account	LD-XXX-XXX-XXXX-XX
Liquid Fuel Retail Dealer's Permit Account	LR-XXX-XXX-XXXX-XXP
Liquid Fuel Use Account	LU-XXX-XXX-XXXX-XX
Franchise Tax Account	FR-XXX-XXX-XXXX-XX
Public Service Company Tax Account	PS-XXX-XXX-XXXX-XX
Estate Tax Account	ET-XXX-XXX-XXXX-XX

**Hawaii Tax I.D. Number:**

- 5) 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 and mail the payment along with Form VP-2 to the address listed below. If filing Form BB-1, attach the payment and Form VP-2 to the front of Form BB-1 and mail to address below:

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

✂ — — — — — DETACH HERE — — — — — ✂

Form  
**VP-2**  
(Rev. 2023)

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
  - Fuel
  - Liquid Fuel Retail Dealer
  - Franchise (FR)
  - Public Service Company (PS)
  - Estate (ET)
- Decedent's SSN: \_\_\_\_ - \_\_\_\_ - \_\_\_\_\_

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

- License Fee  
1st Period End      \_\_\_\_ - \_\_\_\_ - \_\_\_\_
- Payment for:  
Period Begin        \_\_\_\_ - \_\_\_\_ - \_\_\_\_  
Period End            \_\_\_\_ - \_\_\_\_ - \_\_\_\_
- Estate Extension Payment  
Date of Death        \_\_\_\_ - \_\_\_\_ - \_\_\_\_  
Extension to Date    \_\_\_\_ - \_\_\_\_ - \_\_\_\_

Hawaii Tax I.D. Number

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.

