2020

STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR PUBLIC SERVICE COMPANY TAX INSTALLMENT PAYMENT VOUCHER

		tax year 2019, or fiscal tax year 2 _, 2019 and ending on	2019	
	Check one: Franchise Ta	. ,	Р	ayment Number 2
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
ORTYPE	Name		Amount of this installment	\$
ORI	DBA (if any)		Amount of any unused overpayment credit to be applied	\$
PRINT	Mailing Address (number and street)		4. Amount of this payment. (Line 2 minus line 3.)	\$
	City, State, and Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your check or money order. DUE DATES FOR MONTHLY PAYMENTS:	
QF	R Code Here P. O.	G ADDRESS- TMENT OF TAXATION BOX 1530 U, HI 96806-1530	Payment due on or before February 10, 2020, and on or before the 10th day of the second r fiscal year for fiscal year taxpayers.	
Human Readable text here ID NO XX See Instructions on the reverse side. ★				Form FP-1 ×
(RE	orm FP-1 EV. 2019)	STATE OF HAWAII — DEPARTMEN FRANCHISE TAX PUBLIC SERVICE COM INSTALLMENT PAYMENT	(OR IPANY TAX	R STAPLE IN THIS SPACE
		tax year 2019, or fiscal tax year 2 _, 2019 and ending on		
	Check one: Franchise Ta	x Public Service Company Tax	Р	ayment Number 1
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
YPE	Name	-	Amount of this installment	\$
ORTYPE	DBA (if any)		Amount of any unused overpayment credit to be applied	\$
PRINT	Mailing Address (number and street)		4. Amount of this payment. (Line 2 minus line 3.)	\$
	City, State, and Postal/ZIP Code	3	MAIL THIS VOUCHER WITH CHECK OR MO TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your ch DUE DATES FOR MONTHLY PAYMENTS:	NEY ORDER PAYABLE
ar			Payment due on or before January 10, 2020, and on or before the 10th day of the first month year for fiscal year taxpayers.	

Human Readable text here

Here

P.O. BOX 1530

HONOLULU, HI 96806-1530

ID NO XX

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530 Honolulu, HI 96806-1530

How to Use the Payment Voucher

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR **PUBLIC SERVICE COMPANY TAX**

2	U 20 INSTALLMENT PAYMENT	VOUCHER	
	sed on income for calendar tax year 2019, or fiscal tax year 2 ginning on, 2019 and ending on		
	Check one: ☐ Franchise Tax ☐ Public Service Company Tax	P	ayment Number 4
	Hawaii Tax I.D. No. Federal Employer I.D. No.	Estimated tax liability for the year	\$
rype	Name	Amount of this installment	\$
LOR	DBA (if any)	Amount of any unused overpayment credit to be applied	\$
PRINT OR TYPE	Mailing Address (number and street)	4. Amount of this payment. (Line 2 minus line 3.)	\$
	City, State, and Postal/ZIP Code	MAIL THIS VOUCHER WITH CHECK OR MO TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your ch DUE DATES FOR MONTHLY PAYMENTS:	
	Place -MAILING ADDRESS-	Payment due on or before April 10, 2020, for c on or before the 10th day of the fourth month year for fiscal year taxpayers.	
-	R Code HAWAII DEPARTMENT OF TAXATION P. O. BOX 1530	DUE DATES FOR QUARTERLY PAYMENTS	
	Here P. O. BOX 1530 HONOLULU, HI 96806-1530	Payment due on or before April 20, 2020, for c on or before the 20th day of the fourth month fiscal year for fiscal year taxpayers.	
Hun	nan Readable text here ID NO XX See Instructions o	n the reverse side.	Form FD 1
			Form FP-1
*	CUT	HERE — — — — — —	− − − ×
	orm FP-1 EV. 2019) STATE OF HAWAII — DEPARTMENT FRANCHISE TAX PUBLIC SERVICE COM INSTALLMENT PAYMENT	OR PANY TAX	R STAPLE IN THIS SPACE
	sed on income for calendar tax year 2019, or fiscal tax year 2 ginning on, 2019 and ending on		
	Check one: ☐ Franchise Tax ☐ Public Service Company Tax	P	ayment Number 3
	Hawaii Tax I.D. No. Federal Employer I.D. No.	Estimated tax liability for the year	\$
ORTYPE	Name	Amount of this installment	\$
DBA (if any)		Amount of any unused overpayment credit to be applied.	\$

Place QR Code

Here

PRINT

-MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

P.O. BOX 1530 HONOLULU, HI 96806-1530

ID NO XX

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR."

\$

Write your Federal Employer I.D. Number on your check or money order.

DUE DATES FOR MONTHLY PAYMENTS:

Amount of this payment.

credit to be applied.....

(Line 2 minus line 3.)

Payment due on or before March 10, 2020, for calendar year taxpayers and on or before the 10th day of the third month after the close of the fiscal year for fiscal year taxpayers.

Mailing Address (number and street)

City, State, and Postal/ZIP Code

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530 Honolulu, HI 96806-1530

How to Use the Payment Voucher

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

20**20**

STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR **PUBLIC SERVICE COMPANY TAX** INSTALLMENT PAYMENT VOUCHER

Based on income for	r calendar tax year 2019, or fiscal tax year 2019		
oeginning on	2010 and ending on	20	

be	ginning on, 20	119 and ending on	, 20	
	Check one: Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 6
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
rype			Amount of this installment	\$
PRINT OR TYPE	DBA (if any)		Amount of any unused overpayment credit to be applied	\$
PRIN	Mailing Address (number and street)		4. Amount of this payment. (Line 2 minus line 3.)	\$
	City, State, and Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MO TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your ch DUE DATES FOR MONTHLY PAYMENTS:	
	Place -MAILING AI R Code HAWAII DEPARTMEN		Payment due on or before June 10, 2020, for con or before the 10th day of the sixth month year for fiscal year taxpayers. DUE DATES FOR QUARTERLY PAYMENTS	alendar year taxpayers and after the close of the fisca
-	Here P. O. BOX HONOLULU, HI		Payment due on or before June 20, 2020, for on or before the 20th day of the sixth month foll year for fiscal year taxpayers.	
Hun	nan Readable text here ID NO	XX See Instructions of	n the reverse side.	Form FP-1
> <		CUT	HERE — — — — — —	×
(RE	EV. 2019)	TATE OF HAWAII — DEPARTMENT FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT	OR PANY TAX	R STAPLE IN THIS SPACE
	sed on income for calendar tax y			
	Check one: Franchise Tax	☐ Public Service Company Tax		ayment Number 5
	Hawaii Tax I.D. No.	Federal Employer I.D. No.		
'YPE	Name		Estimated tax liability for the year Amount of this installment	
			L. Turiount of this mistailment	Ψ

PRINT City, State, and Postal/ZIP Code

Mailing Address (number and street)

-MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

P.O. BOX 1530 HONOLULU, HI 96806-1530 MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR."

\$

Write your Federal Employer I.D. Number on your check or money order.

DUE DATES FOR MONTHLY PAYMENTS:

(Line 2 minus line 3.).....

Amount of any unused overpayment credit to be applied.....

Amount of this payment.

Payment due on or before May 10, 2020, for calendar year taxpayers and on or before the 10th day of the fifth month after the close of the fiscal year for fiscal year taxpayers.

QR Code Here

Place

DBA (if any)

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530 Honolulu, HI 96806-1530

How to Use the Payment Voucher

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

20**20**

FRANCHISE TAX OR PUBLIC SERVICE COMPANY TAX INSTALL MENT PAYMENT VOUCHER

	IIIO I/ (EEIMEIII I / (I IMEIII V	00011211
Based on income for	calendar tax year 2019, or fiscal tax year 2019)
hadinning on	2010 and anding an	20

be	ginning on	, 2019 and ending on	, 20	
	Check one: Franchis	se Tax Public Service Company T	ax Pa	ayment Number 8
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
YPE			Amount of this installment	\$
ORT	DBA (if any)		Amount of any unused overpayment credit to be applied	\$
PRINT OR TYPE	Mailing Address (number ar	nd street)	4. Amount of this payment. (Line 2 minus line 3.)	\$
_	City, State, and Postal/ZIP (Code	MAIL THIS VOUCHER WITH CHECK OR MO TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your ch DUE DATES FOR MONTHLY PAYMENTS:	NEY ORDER PAYABLE
QF	R Code Here	LING ADDRESS- PARTMENT OF TAXATION P. O. BOX 1530 LULU, HI 96806-1530	Payment due on or before August 10, 2020, fand on or before the 10th day of the eighth m fiscal year for fiscal year taxpayers.	
Hum →	nan Readable text here	ID INO AA	on the reverse side.	Form FP-1
RE 2 Ba		STATE OF HAWAII — DEPARTME FRANCHISE TA PUBLIC SERVICE CO INSTALLMENT PAYMEN Idar tax year 2019, or fiscal tax year	AX OR MPANY TAX NT VOUCHER · 2019	R STAPLE IN THIS SPACE
be	_	, 2019 and ending on		-
	Check one: Franchis Hawaii Tax I.D. No.	se Tax	ax Pi	ayment Number 7
			Estimated tax liability for the year	\$
ORTYPE	Name		Amount of this installment	\$
LORT	DBA (if any)		Amount of any unused overpayment credit to be applied	\$
PRINT	Mailing Address (number and street)		4. Amount of this payment. (Line 2 minus line 3.)	\$
	City, State, and Postal/ZIP (Code	MAIL THIS VOUCHER WITH CHECK OR MO TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your che DUE DATES FOR MONTHLY PAYMENTS:	

Place QR Code Here -MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

P. O. BOX 1530 HONOLULU, HI 96806-1530 Payment due on or before July 10, 2020, for calendar year taxpayers and on or before the 10th day of the seventh month after the close of the fiscal year for fiscal year taxpayers.

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530 Honolulu, HI 96806-1530

How to Use the Payment Voucher

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

2020

STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR PUBLIC SERVICE COMPANY TAX

ZU ZU	INSTALLIVIENT PATIVIENT VC	JUCHEN
Based on inco	ome for calendar tax year 2019, or fiscal tax year 2019	

be	ginning on	, 20	19 and ending on	, 20		
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax		Pa	yment Number 10
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability f	for the year	\$
-YPE				2. Amount of this installm	nent	\$
PRINT OR TYPE	DBA (if any)			Amount of any unused credit to be applied		\$
PRIN	Mailing Addres	s (number and street)		4. Amount of this paymer (Line 2 minus line 3.)	nt	\$
	City, State, and	l Postal/ZIP Code		MAIL THIS VOUCHER V TO "HAWAII STATE TAX Write your Federal Employe DUE DATES FOR MON	X COLLECTOR." er I.D. Number on your ch	NEY ORDER PAYABLE
QI	Place R Code Here	-MAILING AI HAWAII DEPARTMEN P. O. BOX HONOLULU, HI	IT OF TAXATION 1530	Payment due on or befo and on or before the 10 fiscal year for fiscal year	Oth day of the tenth m	for calendar year taxpayers nonth after the close of the
Hur	nan Readable text he	re ID NO	XX See Instructions of	n the reverse side.		Form FP-1
> <			CUT	HERE — — -		×
	orm FP-1 EV. 2019)		TATE OF HAWAII — DEPARTMENT FRANCHISE TAX	OR	DO NOT WRITE O	R STAPLE IN THIS SPACE
2	020		UBLIC SERVICE COM STALLMENT PAYMENT			
			year 2019, or fiscal tax year 2 19 and ending on			
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax		Р	ayment Number 9
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability f	for the year	\$

Name

DBA (if any)

Mailing Address (number and street)

City, State, and Postal/ZIP Code

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR."

\$

\$

Write your Federal Employer I.D. Number on your check or money order.

DUE DATES FOR MONTHLY PAYMENTS:

(Line 2 minus line 3.).....

2. Amount of this installment

Amount of any unused overpayment credit to be applied

Amount of this payment.

Payment due on or before September 10, 2020, for calendar year taxpayers and on or before the 10th day of the ninth month after the close of the fiscal year for fiscal year taxpayers.

DUE DATES FOR QUARTERLY PAYMENTS

Payment due on or before September 20, 2020, for calendar year taxpayers and on or before the 20th day of the ninth month following the close of the fiscal year for fiscal year taxpayers.

Place QR Code Here -MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION P. O. BOX 1530 HONOLULU, HI 96806-1530

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530 Honolulu, HI 96806-1530

How to Use the Payment Voucher

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

2020

STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR PUBLIC SERVICE COMPANY TAX

2	J 20	INS	STALLMENT PAYMENT	VOUCHER	
			ear 2019, or fiscal tax year 2 19 and ending on		
Dei	girining on	, 20	19 and ending on	, 20	
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Pav	ment Number 12
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
LYPE	Name		Amount of this installment	\$	
PRINT OR TYPE	DBA (if any)		Amount of any unused overpayment credit to be applied	\$	
PRIN.	Mailing Address (number and street)		4. Amount of this payment. (Line 2 minus line 3.)	\$	
	City, State, and Postal/ZIP Code			MAIL THIS VOUCHER WITH CHECK OR MO TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your ch DUE DATES FOR MONTHLY PAYMENTS:	
QF	Place R Code Here	-MAILING AE HAWAII DEPARTMEN P. O. BOX HONOLULU, HIS	T OF TAXATION 1530	Payment due on or before December 10, 2020, and on or before the 10th day of the twelfth r fiscal year for fiscal year taxpayers. DUE DATES FOR QUARTERLY PAYMENTS Payment due on or before December 20, 2020, and on or before the 20th day of the twelfth n	nonth after the close of the for calendar year taxpayers
		\neg	See Instructions of	the fiscal year for fiscal year taxpayers.	
Hum	ian Readable text he	ID NO	XX See Instructions of	ii tile reverse side.	Form FP-1
><			CUTI	HERE — — — — — —	×
(RE	orm FP-1 EV. 2019) 20 Sed on incon	PI INS	ATE OF HAWAII — DEPARTMEN' FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT rear 2019, or fiscal tax year 2	OR PANY TAX VOUCHER	R STAPLE IN THIS SPACE
			19 and ending on		
	Check one:	☐ Franchise Tax	Public Service Company Tax	Pay	yment Number 11
	Hawaii	Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
ORTYPE	Name			Amount of this installment	\$
T OR	DBA (if any)		Amount of any unused overpayment credit to be applied	\$	
¥	Mailing Address (number and street)			4 Amount of this navment	

Place QR Code Here -MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

P. O. BOX 1530 HONOLULU, HI 96806-1530

ID NO XX

Payment due on or before November 10, 2020, for calendar year taxpayers and on or before the 10th day of the eleventh month after the close of the fiscal year for fiscal year taxpayers.

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE

Write your Federal Employer I.D. Number on your check or money order.

(Line 2 minus line 3.) \$

TO "HAWAII STATE TAX COLLECTOR."

DUE DATES FOR MONTHLY PAYMENTS:

City, State, and Postal/ZIP Code

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530 Honolulu, HI 96806-1530

How to Use the Payment Voucher

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION