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

2		STALLMENT PAYMENT		
	ased on income for calendar tax ginning on, 2			
	Check one: Franchise Tax	Public Service Company Tax	P	ayment Number 2
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	 Estimated tax liability for the year	
TYPE	DBA (if any)		 Amount of this installment 	\$
PRINT OR TY			3. Amount of any unused overpayment	
			credit to be applied4. Amount of this payment.	\$
đ	City, State, and Postal/ZIP Code		Allocal of alls payment. (Line 2 minus line 3.)	
			Write your Federal Employer I.D. Number on your check or money order. DUE DATES FOR MONTHLY PAYMENTS:	
	Place -MAILING A R Code HAWAII DEPARTME		Payment due on or before February 10, 2025, and on or before the 10th day of the second r fiscal year for fiscal year taxpayers.	for calendar year taxpayers nonth after the close of the
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	ID NO	XX See Instructions o	n the reverse side.	5 5D 4
9.				Form FP-1
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				R STAPLE IN THIS SPACE
		FRANCHISE TA) PUBLIC SERVICE COM STALLMENT PAYMENT	PANY TAX	
	ased on income for calendar tax ginning on, 2			
		Public Service Company Tax		over ant Number 1
	Check one: Hawaii Tax I.D. No.	Federal Employer I.D. No.	P	ayment Number 1
			1. Estimated tax liability for the year>	\$
TYPE			2. Amount of this installment>	\$
R	DBA (if any)		 Amount of any unused overpayment credit to be applied	\$
PRINT	Mailing Address (number and street)		 Amount of this payment. (Line 2 minus line 3.) 	\$
	City, State, and Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MC TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your ch DUE DATES FOR MONTHLY PAYMENTS:	
	Place -MAILING A R Code HAWAII DEPARTME		Payment due on or before January 10, 2025, and on or before the 10th day of the first month year for fiscal year taxpayers.	

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

 ${\tt ID}$ ${\tt NO}$ ${\tt XX}$ ${\tt See}$ Instructions on the reverse side.

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 2024 or fiscal tax year 2024 beginning on *month 1*, 2024 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 2024 Hawaii tax return to your tax for 2025, 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

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

be	ginning on, 20	024 and ending on	, 20	
	Check one: Franchise Tax	Public Service Company Tax	Р	ayment Number 4
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	1. Estimated tax liability for the year	\$
OR TYPE	 Name			Ψ
	DBA (if any) Mailing Address (number and street)		2. Amount of this installment	\$
			3. Amount of any unused overpayment credit to be applied	\$
PRINI			 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 cl DUE DATES FOR MONTHLY PAYMENTS:	
]	-MAILING A	DDRESS-	Payment due on or before April 10, 2025, for calendar year taxpayers and on or before the 10th day of the fourth month after the close of the fiscal year for fiscal year taxpayers.	
~	A Code HAWAII DEPARTMEN		DUE DATES FOR QUARTERLY PAYMENTS	
_	HONOLULU, HI	96806-1530	Payment due on or before April 20, 2025, for calendar year taxpayers and on or before the 20th day of the fourth month following the close of the	
	ID NO	See Instructions o	fiscal year for fiscal year taxpayers.	
	ID NO			Form FP-1
Ē	orm FP-1 st			
RE 2	P (1925)	TATE OF HAWAII — DEPARTMEN FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT	COR PANY TAX VOUCHER	R STAPLE IN THIS SPACE
RE 2 3a	P	FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2	OR PANY TAX VOUCHER 024	R STAPLE IN THIS SPACE
RE 2 3a	EV. 2024) PINS sed on income for calendar tax ginning on, 20 Check one: □ Franchise Tax	FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2 24 and ending on	C OR PANY TAX VOUCHER 024 , 20	
Ri 2 3a	P INS 25 INS sed on income for calendar tax ginning on, 20	FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2 024 and ending on	C OR PANY TAX VOUCHER 024 , 20	R STAPLE IN THIS SPACE
Ri 2 3a	EV. 2024) PINS Sed on income for calendar tax ginning on, 20 Check one: Franchise Tax Hawaii Tax I.D. No.	FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2 24 and ending on	COR PANY TAX ^T VOUCHER ⁰²⁴ , 20 P	ayment Number 3
	PINS 25 Sed on income for calendar tax ginning on, 20 Check one: Franchise Tax Hawaii Tax I.D. No.	FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2 24 and ending on	COR PANY TAX VOUCHER 024 , 20 P 1. Estimated tax liability for the year>	ayment Number 3 \$
	EV. 2024) P INSECT ON CONTROL OF CONTROL ON CONTROL OF CONTRO	FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2 24 and ending on	COR PANY TAX VOUCHER 024 , 20 P 1. Estimated tax liability for the year> 2. Amount of this installment> 3. Amount of any unused overpayment	ayment Number 3 \$ \$
(RE 2 Ba	EV. 2024) 25 sed on income for calendar tax ginning on, 20 Check one: Franchise Tax Hawaii Tax I.D. No. Name DBA (if any)	FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2 24 and ending on	COR PANY TAX VOUCHER 024 , 20 1. Estimated tax liability for the year> 2. Amount of this installment> 3. Amount of any unused overpayment credit to be applied> 4. Amount of this payment.	ayment Number 3 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

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See Instructions on the reverse side. ID NO XX

P.O. BOX 1530

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

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- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2024, or fiscal tax year 2024 beginning on *month 1*, 2024 and ending on *month dd*, 20*yy*).
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- 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 2024 Hawaii tax return to your tax for 2025, 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.
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STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR PUBLIC SERVICE COMPANY TAX

		NSTALLMENT PAYMENT	T VOUCHER	
	ginning on, 2			
	Check one: Franchise Tax	Public Service Company Tax	P	ayment Number 6
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	 Estimated tax liability for the year	\$
PRINT OR TYPE	DBA (if any)			
			 Amount of this installment	\$
			credit to be applied	\$
			4. Amount of this payment. (Line 2 minus line 3.)	\$
			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:	
	-MAILING A	ADDRESS-	Payment due on or before June 10, 2025, for calendar year taxpayers and on or before the 10th day of the sixth month after the close of the fiscal year for fiscal year taxpayers.	
QI	R Code HAWAII DEPARTMI Here P. O. BC		DUE DATES FOR QUARTERLY PAYMENTS	
	HONOLULU, H	H 96806-1530	Payment due on or before June 20, 2025, for calendar year taxpayers and on or before the 20th day of the sixth month following the close of the fiscal year for fiscal year taxpayers.	
	ID NC	See Instructions o	on the reverse side.	
(RE	EV. 2024)	STATE OF HAWAII — DEPARTMEN FRANCHISE TA) PUBLIC SERVICE COM ISTALLMENT PAYMENT	(OR PANY TAX	R STAPLE IN THIS SPACE
	sed on income for calendar tax			
	ginning on,			
	Check one: Franchise Tax	Public Service Company Tax	P	ayment Number 5
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	1. Estimated tax liability for the year▶	\$
TYPE	Name		2. Amount of this installment>	\$
PRINT OR 1	DBA (if any)		3. Amount of any unused overpayment credit to be applied	\$
	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 cl DUE DATES FOR MONTHLY PAYMENTS:	
	Place -MAILING A		Payment due on or before May 10, 2025, for c on or before the 10th day of the fifth month afte for fiscal year taxpayers.	

See Instructions on the reverse side. ID NO XX

P.O. BOX 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.

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

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

be	sed on income for calendar tax	year 2024, or fiscal tax year 2	2024	
,	ginning on, 20)24 and ending on	, 20	
	Check one: Franchise Tax	Public Service Company Tax	P	ayment Number 8
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	 Estimated tax liability for the year> 	\$
ЪЕ	Name			
OR TYP			 Amount of this installment	\$
			credit to be applied>	\$
PRINT			 Amount of this payment. (Line 2 minus line 3.) 	\$
	City, State, and Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MC TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your ch DUE DATES FOR MONTHLY PAYMENTS:	
	Place -MAILING AI		Payment due on or before August 10, 2025, f and on or before the 10th day of the eighth n fiscal year for fiscal year taxpayers.	
Ì	Here P. O. BO> HonoLULU, HI			
	ID NO	XX See Instructions of	n the reverse side.	Form FP-1
~		CUT	HERE — — — — — — —	×
-	EV. 2024)	TATE OF HAWAII — DEPARTMENT		R STADI E IN THIS SDACE
2		UBLIC SERVICE COM STALLMENT PAYMENT	PANY TAX	
Ва		UBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2	PANY TAX VOUCHER 2024	
Ва	U25 INS sed on income for calendar tax ginning on, 20 Check one: □ Franchise Tax	UBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2 224 and ending on	PANY TAX VOUCHER 2024 , 20	
Ba	U25 INS sed on income for calendar tax ginning on, 20 Check one: □ Franchise Tax Hawaii Tax I.D. No.	UBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2 024 and ending on	PANY TAX VOUCHER 2024 , 20 P	
Ba be	U25 INS sed on income for calendar tax ginning on, 20 Check one: □ Franchise Tax	UBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2 224 and ending on	PANY TAX VOUCHER 2024 , 20 P 1. Estimated tax liability for the year	ayment Number 7 \$
Ba beg	U25 INS sed on income for calendar tax ginning on, 20 Check one: Franchise Tax Hawaii Tax I.D. No.	UBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2 224 and ending on	PANY TAX VOUCHER 2024 , 20 1. Estimated tax liability for the year> 2. Amount of this installment> 3. Amount of any unused overpayment	ayment Number 7 \$ \$
Ba be	25 INS sed on income for calendar tax ginning on, 20 Check one: Franchise Tax Hawaii Tax I.D. No.	UBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2 224 and ending on	PANY TAX VOUCHER 2024 , 20 P 1. Estimated tax liability for the year> 2. Amount of this installment> 3. Amount of any unused overpayment credit to be applied> 4. Amount of this payment.	ayment Number 7 \$ \$ \$
Ba beg	U25 INS sed on income for calendar tax ginning on, 20 Check one: Franchise Tax Hawaii Tax I.D. No.	UBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2 224 and ending on	PANY TAX VOUCHER 2024 , 20 P 1. Estimated tax liability for the year> 2. Amount of this installment> 3. Amount of any unused overpayment credit to be applied> 4. Amount of this payment. (Line 2 minus line 3.)>	ayment Number 7 \$ \$ \$ \$ \$
Ba be	025 INS sed on income for calendar tax ginning on, 20 Check one: □ Franchise Tax Hawaii Tax I.D. No.	UBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2 224 and ending on	PANY TAX VOUCHER 2024 , 20 P 1. Estimated tax liability for the year> 2. Amount of this installment> 3. Amount of any unused overpayment credit to be applied> 4. Amount of this payment.	ayment Number 7 <pre>\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</pre>

See Instructions on the reverse side. ID NO XX

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- 5. If you have applied an overpayment of tax on your 2024 Hawaii tax return to your tax for 2025, 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

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- 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 INSTALLMENT PAYMENT VOUCHER

2	0 25 INS	STALLMENT PAYMENT	VOUCHER	
	ased on income for calendar tax y ginning on, 20			
	Check one: Franchise Tax	Public Service Company Tax	Pa	yment Number 10
PRINT OR TYPE		Federal Employer I.D. No.	1. Estimated tax liability for the year>	\$
	Name		2. Amount of this installment>	\$
	Y DBA (If any)		 Amount of any unused overpayment credit to be applied	\$
			 Amount of this payment. (Line 2 minus line 3.) 	\$
			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:	
Q	Place R Code Here P. O. BOX HonoLULU, HI	IT OF TAXATION	Payment due on or before October 10, 2025, and on or before the 10th day of the tenth n fiscal year for fiscal year taxpayers.	
	ID NO	XX See Instructions of	n the reverse side.	Form FP-1
\times		CUT	HERE — — — — — — —	×
(R 2 Ba	EV. 2024) 0 25 INS ased on income for calendar tax y	-	OR PANY TAX VOUCHER 024	R STAPLE IN THIS SPACE
be	eginning on, 20	24 and ending on	, 20	
	Check one: Franchise Tax Hawaii Tax I.D. No.	Public Service Company Tax Federal Employer I.D. No.	P	ayment Number 9
			1. Estimated tax liability for the year	\$
TYPE	Name		2. Amount of this installment	\$
NOR NO	DBA (If any)		 Amount of any unused overpayment credit to be applied	\$
PRINT	Mailing Address (number and street)		 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 cl DUE DATES FOR MONTHLY PAYMENTS: Payment due on or before September 10	neck or money order.
	Place -MAILING AE		taxpayers and on or before the 10th day of the of the fiscal year for fiscal year taxpayers.	ninth month after the close
QR Code Here HAWAII DEPARTMENT OF TAXATION P. O. BOX 1530 Human Readable text here		DUE DATES FOR QUARTERLY PAYMENTS Payment due on or before September 20, 2025, 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.		

 $_{\mbox{ ID NO XX}}$ $\,$ See Instructions on the reverse side.

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

	0 25	INS	JBLIC SERVICE COM STALLMENT PAYMENT year 2024, or fiscal tax year 2	VOUCHER	
		-	24 and ending on		
	Check one: 🗌 Fran	chise Tax	Public Service Company Tax	Pav	/ment Number 12
	Hawaii Tax I.D. N		Federal Employer I.D. No.	 Estimated tax liability for the year 	\$
TYPE	Name			2. Amount of this installment	\$
OR T	DBA (if any)			 Amount of any unused overpayment credit to be applied	\$
PRINT			 4. Amount of this payment. (Line 2 minus line 3.) 		
4			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:		
Place -MAILING ADDRESS-			Payment due on or before December 10, 2025, for calendar year taxpayers and on or before the 10th day of the twelfth month after the close of the fiscal year for fiscal year taxpayers.		
-	Here	P.O. BOX		DUE DATES FOR QUARTERLY PAYMENTS	
HUMAN Readable text here HONOLULU, HI 96806-1530		96806-1530	Payment due on or before December 20, 2025, for calendar year taxpayers and on or before the 20th day of the twelfth month following the close of the fiscal year for fiscal year taxpayers.		
		ID NO	vv See Instructions o	on the reverse side.	
~				HERE — — — — — — —	×
(RE	orm FP-1 EV. 2024) 0 25	P	ATE OF HAWAII — DEPARTMEN FRANCHISE TAX JBLIC SERVICE COM TALLMENT PAYMENT	COR PANY TAX	R STAPLE IN THIS SPACE
			/ear 2024, or fiscal tax year 2 24 and ending on		
	Check one: 🗌 Fran	chise Tax	Public Service Company Tax	Pa	yment Number 11
	Hawaii Tax I.D. N		Federal Employer I.D. No.	1. Estimated tax liability for the year	\$
TYPE	Name			2. Amount of this installment	\$
N	DBA (if any)		 Amount of any unused overpayment credit to be applied	\$	
PRINT	Mailing Address (number and street)		 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 cl DUE DATES FOR MONTHLY PAYMENTS:		
	Tacc	AILING AD	DRESS- T OF TAXATION	Payment due on or before November 10 taxpayers and on or before the 10th day of th close of the fiscal year for fiscal year taxpayer	ne eleventh month after the

Human Readable text here

QR Code

Here

See Instructions on the reverse side. ID NO XX

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