(REV. 2021)

STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR

2022

PUBLIC SERVICE COMPANY TAX
INSTALLMENT PAYMENT VOUCHER

е	inning on _		2021 and ending on	, 20	
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 2
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
1	Name			Amount of this installment	\$
	DBA (if any)			Amount of any unused overpayment	
	Mailing Addres	ss (number and stree	t)	credit to be applied	
-	011 01 1			(Line 2 minus line 3.)	\$
	City, State, and	d 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:	
ĮĮ	lace Code lere	P.O. BO HONOLULU, I	ENT OF TAXATION DX 1530	Payment due on or before February 10, 2022, and on or before the 10th day of the second r fiscal year for fiscal year taxpayers.	for calendar year taxpayer month after the close of th
		ID NO	See Instructions o	n the reverse side.	
					Form FP-1
			STATE OF HAWAII — DEPARTMEN		×
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Human Readable text here

DO NOT WRITE OR STAPLE IN THIS SPACE

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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 2021 or fiscal tax year 2021 beginning on *month 1*, 2021 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 2021 Hawaii tax return to your tax for 2022, 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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(REV. 2021)

STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR

20**22**

PUBLIC SERVICE COMPANY TAX INSTALLMENT PAYMENT VOUCHER

Check one: Franchise Tax	☐ Public Service Company Tax		Payment Number 4
Hawaii Tax I.D. No.	Federal Employer I.D. No.	'	ayment Number -
	, ,	Estimated tax liability for the year	\$
Name		2. Amount of this installment	· ·
DBA (if any)		2. Amount of this installment	\$
DDA (II dily)		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 M TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your c DUE DATES FOR MONTHLY PAYMENTS:	
lace -MAILING AI		Payment due on or before April 10, 2022, for on or before the 10th day of the fourth month year for fiscal year taxpayers.	
Here HAWAII DEPARTMEN		DUE DATES FOR QUARTERLY PAYMENTS	3
an Readable text here		Payment due on or before April 20, 2022, for on or before the 20th day of the fourth monifiscal year for fiscal year taxpayers.	
ID NO	See Instructions of		
ID NO	XX		Form FP-
EV. 2021)	TATE OF HAWAII — DEPARTMEN FRANCHISE TAX	T OF TAXATION DO NOT WRITE C	— — — ≫ DR STAPLE IN THIS SPAC
P (NS) Sed on income for calendar tax	TATE OF HAWAII — DEPARTMEN FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT year 2021, or fiscal tax year 2	T OF TAXATION DO NOT WRITE OF TAXATION DO NOT WRITE OF TAX TOUCHER	
P INS	TATE OF HAWAII — DEPARTMEN FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT year 2021, or fiscal tax year 2	T OF TAXATION DO NOT WRITE OF TAXATION DO NOT WRITE OF TAX TOUCHER	
P INS sed on income for calendar tax ginning on	FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT year 2021, or fiscal tax year 2 021 and ending on	T OF TAXATION DO NOT WRITE OF TAXATION DO NOT WRITE OF TAX PANY TAX POUCHER 2021, 20	— — — — — — — — — — — — — — — — — — —
P INStance of the control of the con	FATE OF HAWAII — DEPARTMEN FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT year 2021, or fiscal tax year 2 021 and ending on	T OF TAXATION DO NOT WRITE OF TAXATION DO NOT WRITE OF TAX PANY TAX POUCHER 2021, 20	Payment Number
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P INStanting on	FRANCHISE TAX FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT year 2021, or fiscal tax year 2021 and ending on Public Service Company Tax	T OF TAXATION DO NOT WRITE OF TAXATION DO NOT WRITE OF TAX PANY TAX POUCHER 1021 POUCHER 1. Estimated tax liability for the year	Payment Number
P INS sed on income for calendar tax ginning on	FRANCHISE TAX FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT year 2021, or fiscal tax year 2021 and ending on Public Service Company Tax	T OF TAXATION DO NOT WRITE OF TAXATION OR PANY TAX VOUCHER 1. Estimated tax liability for the year	Payment Number \$ \$
PP INS sed on income for calendar tax ginning on, 20 Check one: Franchise Tax Hawaii Tax I.D. No	FRANCHISE TAX FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT year 2021, or fiscal tax year 2021 and ending on Public Service Company Tax	T OF TAXATION DO NOT WRITE OF TAXATION OR PANY TAX VOUCHER 2021 1. Estimated tax liability for the year	Payment Number \$ \$ \$ \$ ONEY ORDER PAYABLE

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(REV. 2021)

STATE OF HAWAII — DEPARTMENT OF TAXATION

DO NOT WRITE OR STAPLE IN THIS SPACE

FRANCHISE TAX OR PUBLIC SERVICE COMPANY TAX INSTALLMENT PAYMENT VOUCHER

	Check one: Franchise Tax	☐ Public Service Company Tax	ח	ayment Number 6
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	Γ	ayınıcını Number U
			Estimated tax liability for the year	\$
TYPE	Name		2. Amount of this installment	\$
ORI	DBA (if any)		Amount of any unused overpayment credit to be applied	\$
PRINT OR	Mailing Address (number and stre	eet)	4. Amount of this payment. (Line 2 minus line 3.)	\$
_	City, State, and Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MOTO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your change of DUE DATES FOR MONTHLY PAYMENTS:	
I	Tace	G ADDRESS-	Payment due on or before June 10, 2022, for con or before the 10th day of the sixth month year for fiscal year taxpayers.	
	Couc	MENT OF TAXATION BOX 1530	DUE DATES FOR QUARTERLY PAYMENTS	
	TICIC	, HI 96806-1530	Payment due on or before June 20, 2022, 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.	
	TD 1	$_{ m NO~XX}$ See Instructions o	n the reverse side.	
				Form FP-1
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(REV. 2021)

STATE OF HAWAII — DEPARTMENT OF TAXATION

FRANCHISE TAX OR **PUBLIC SERVICE COMPANY TAX**

20**22**

INSTALLMENT PAYMENT VOUCHER

			year 2021, or fiscal tax year 2 021 and ending on		
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 8
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	•
r or type	Name			2. Amount of this installment	\$
	DBA (if any)			Amount of any unused overpayment credit to be applied	\$
PRINT	Mailing Addres	s (number and street)		4. Amount of this payment. (Line 2 minus line 3.)	\$
	City, State, and	d 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:	
Ql	Place R Code Here	-MAILING AI HAWAII DEPARTMEN P. O. BOX HONOLULU, HI	NT OF TAXATION (1530	Payment due on or before August 10, 2022, f and on or before the 10th day of the eighth n fiscal year for fiscal year taxpayers.	
		ID NO	XX See Instructions o	n the reverse side.	Form FP-1
*			CLIT	HERE — — — — — —	×
(RI	orm FP-1 EV. 2021) 022 used on incon	P INS	TATE OF HAWAII — DEPARTMEN FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT year 2021, or fiscal tax year 2	OR PANY TAX VOUCHER	R STAPLE IN THIS SPACE
			21 and ending on		
	Check one:	Franchise Tax	☐ Public Service Company Tax Federal Employer I.D. No.	Р	ayment Number 7
			r cucrai Employer i.b. No.	Estimated tax liability for the year	\$
TYPE	Name			2. Amount of this installment	\$
S _R	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 MC TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your ch DUE DATES FOR MONTHLY PAYMENTS:	
Ql	Place R Code Here	-MAILING AI HAWAII DEPARTMEN P. O. BOX HONOLULU, HI	NT OF TAXATION (1530	Payment due on or before July 10, 2022, for con or before the 10th day of the seventh month year for fiscal year taxpayers.	

DO NOT WRITE OR STAPLE IN THIS SPACE

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 2021 or fiscal tax year 2021 beginning on *month 1*, 2021 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 2021 Hawaii tax return to your tax for 2022, 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.

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2021, or fiscal tax year 2021 beginning on *month 1*, 2021 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 2021 Hawaii tax return to your tax for 2022, 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

(REV. 2021)

2022

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

			year 2021, or fiscal tax year 2 021 and ending on		
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 1 0
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	> \$
TYPE	Name			Amount of this installment	> \$
OR T	DBA (if any)			Amount of any unused overpayment credit to be applied	> \$
PRINT	Mailing Addres	ss (number and street)		Amount of this payment.	
City, State, and Postal/ZIP Code				(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:	
1	Place R Code	-MAILING A		Payment due on or before October 10, 2022 and on or before the 10th day of the tenth fiscal year for fiscal year taxpayers.	2, for calendar year taxpayer month after the close of th
	Here nan Readable text he	P. O. BOX HONOLULU, HI			
		ID NO	See Instructions o	n the reverse side.	
		12 110	1111		Form FP-
* <			CUT	HERE — — — — — —	×
(RE	orm FP-1 EV. 2021)	Р	TATE OF HAWAII — DEPARTMEN FRANCHISE TA) PUBLIC SERVICE COM STALLMENT PAYMENT	OR PANY TAX	OR STAPLE IN THIS SPACI
		ne for calendar tax	year 2021, or fiscal tax year 2 021 and ending on	021	
De		_	-		
		Tax I.D. No.	Public Service Company Tax Federal Employer I.D. No.		Payment Number S
				Estimated tax liability for the year	> \$
TYPE	Name			Amount of this installment	> \$
OR OR	DBA (if any)			Amount of any unused overpayment credit to be applied	> \$
PRINT	Mailing Addres	ss (number and street)		Amount of this payment. (Line 2 minus line 3.)	> \$
	City, State, an	d Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR IN TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your DUE DATES FOR MONTHLY PAYMENTS:	MONEY ORDER PAYABLE
	Place	-MAILING A	DDRESS-	Payment due on or before September 1 taxpayers and on or before the 10th day of the fiscal year for fiscal year taxpayers.	

Place QR Code Here Human Readable text here

-MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION P.O. BOX 1530

HONOLULU, HI 96806-1530

DUE DATES FOR QUARTERLY PAYMENTS

Payment due on or before September 20, 2022, 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.

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 2021 or fiscal tax year 2021 beginning on *month 1*, 2021 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 2021 Hawaii tax return to your tax for 2022, 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."

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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.

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2021, or fiscal tax year 2021 beginning on *month 1*, 2021 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 2021 Hawaii tax return to your tax for 2022, 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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- 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

(REV. 2021)

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

20**22**

INSTALLMENT PAYMENT VOUCHER

		•	year 2021, or fiscal tax year 2 21 and ending on		
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Pav	ment Number 12
		Гах I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
TYPE	Name	·		Amount of this installment	\$
OR	DBA (if any)			Amount of any unused overpayment credit to be applied	\$
PRINT OR	Mailing Address	s (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:	
F	Place	-MAILING AE		Payment due on or before December 10 taxpayers and on or before the 10th day of close of the fiscal year for fiscal year taxpayer	the twelfth month after the
_	Code	HAWAII DEPARTMEN P. O. BOX		DUE DATES FOR QUARTERLY PAYMENTS	
	Here nan Readable text here	HONOLULU, HI		Payment due on or before December 20, 2022, 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	XX See Instructions of	n the reverse side.	Form FP-1
(RE	orm FP-1 EV. 2021)	P	ATE OF HAWAII — DEPARTMENT FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT	COR PANY TAX	R STAPLE IN THIS SPACE
Ва	sed on incom	e for calendar tax y	year 2021, or fiscal tax year 2 21 and ending on	021	
•		Franchise Tax	☐ Public Service Company Tax		yment Number 11
	Hawaii 1	Гах I.D. No.	Federal Employer I.D. No.		
TYPE	Name			Amount of this installment	\$
OR T	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 cl DUE DATES FOR MONTHLY PAYMENTS:	DNEY ORDER PAYABLE
QF I	Place & Code Here	-MAILING AE HAWAII DEPARTMEN P. O. BOX HONOLULU, HI	IT OF TAXATION 1530	Payment due on or before November 10 taxpayers and on or before the 10th day of the close of the fiscal year for fiscal year taxpayer	ne eleventh month after the

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 2021 or fiscal tax year 2021 beginning on *month 1*, 2021 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 2021 Hawaii tax return to your tax for 2022, 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.
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P.O. Box 1530 Honolulu, HI 96806-1530

How to Use the Payment Voucher

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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 2021, or fiscal tax year 2021 beginning on *month 1*, 2021 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 2021 Hawaii tax return to your tax for 2022, 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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- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION