2023

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

INSTALL MENT PAYMENT VOUCHER

			year 2022, or fiscal tax year 2 022 and ending on		
	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	
<b>IYPE</b>	Name			2. Amount of this installment	\$
PRINT OR TYPE	DBA (if any)			Amount of any unused overpayment credit to be applied	\$
PRIN	Mailing Addres	ss (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:	
回 泛 FP1	1 2022A 02 VID01	-MAILING AI HAWAII DEPARTMEI P. O. BOX HONOLULU, HI	NT OF TAXATION ( 1530 96806-1530	Payment due on or before February 10, 2023, and on or before the 10th day of the second r fiscal year for fiscal year taxpayers.	
*		ID NO		HERE — — — — — —	Form FP-
(RE	orm FP-1 EV. 2022)  023 used on incom	<b>P</b> INS	TATE OF HAWAII — DEPARTMENT FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT Year 2022, or fiscal tax year 2	COR PANY TAX VOUCHER	R STAPLE IN THIS SPACI
			)22 and ending on		
	Check one:	Franchise Tax	Public Service Company Tax	P	ayment Number 1
	Hawaii	Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
OR TYPE	Name			2. Amount of this installment	\$
T OR 1	DBA (if any)			Amount of any unused overpayment credit to be applied	\$
F	Mailing Addres	ss (number and street)		4 Amount of this payment	



## -MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

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

FP1\_I 2022A 01 VID01

City, State, and Postal/ZIP Code

4. Amount of this payment.

year for fiscal year taxpayers.

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

TO "HAWAII STATE TAX COLLECTOR."

**DUE DATES FOR MONTHLY PAYMENTS:** 

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE

Payment due on or before January 10, 2023, for calendar year taxpayers and on or before the 10th day of the first month after the close of the fiscal

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

\$

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 2022 or fiscal tax year 2022 beginning on *month 1*, 2022 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 2022 Hawaii tax return to your tax for 2023, 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.

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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.

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#### **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 2022, or fiscal tax year 2022 beginning on <u>month 1</u>, 2022 and ending on <u>month dd</u>, 20<u>yy</u>).
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2023

# STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR PUBLIC SERVICE COMPANY TAX INSTALL MENT PAYMENT VOUCHER

			year 2022, or fiscal tax year 2 022 and ending on		
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	F	ayment Number 4
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
'YPE	Name			Amount of this installment	\$
ORI	DBA (if any)			Amount of any unused overpayment credit to be applied	\$
PRINT OR TYPE	Mailing Addres	ss (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 MO TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your c DUE DATES FOR MONTHLY PAYMENTS:	
▣	<u>@</u> ]■	-MAILING A		Payment due on or before April 10, 2023, for on or before the 10th day of the fourth month year for fiscal year taxpayers.	calendar year taxpayers and after the close of the fisca
4	ngu Res	P. O. BOX		DUE DATES FOR QUARTERLY PAYMENTS	
FP1	_I 2022A 04 VID01	HONOLULU, HI		Payment due on or before April 20, 2023, for on or before the 20th day of the fourth mont fiscal year for fiscal year taxpayers.	
		ID NO	01 See Instructions o	n the reverse side.	Form FP-1
×	 orm FP-1		CUT		×
(RE	023	P INS	FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT	OR PANY TAX VOUCHER	R STAPLE IN THIS SPACE
			year 2022, or fiscal tax year 2 022 and ending on		
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	F	ayment Number 3
		Tax 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 Addres	ss (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 MO	ONEY ORDER PAYABLE



## -MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

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

FP1\_I 2022A 03 VID01

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

Payment due on or before March 10, 2023, for calendar year taxpayers and on or before the 10th day of the third month after the close of the fiscal

**DUE DATES FOR MONTHLY PAYMENTS:** 

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 2022 or fiscal tax year 2022 beginning on *month 1*, 2022 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 2022 Hawaii tax return to your tax for 2023, 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.

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#### **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 2022, or fiscal tax year 2022 beginning on <u>month 1</u>, 2022 and ending on <u>month dd</u>, 20<u>yy</u>).
- 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 2022 Hawaii tax return to your tax for 2023, 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

2023

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

Based on income for	r calendar tax year 2022, or fiscal tax year 202	2
peginning on	, 2022 and ending on	, 20

be	ginning on	, 2022 and ending on	, 20	
	Check one: Franchi	se Tax Public Service Company	<sup>7</sup> Tax	Payment Number 6
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	> \$
<b>LYPE</b>	Name		Amount of this installment	> \$
<b>PRINT OR TYPE</b>	DBA (if any)		Amount of any unused overpayment credit to be applied	> \$
PRIN	Mailing Address (number a	nd street)	Amount of this payment.     (Line 2 minus line 3.)	> \$
	City, State, and Postal/ZIP	Code	MAIL THIS VOUCHER WITH CHECK OR TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on you DUE DATES FOR MONTHLY PAYMENTS	ur check or money order.
▣		LING ADDRESS-	Payment due on or before June 10, 2023, f on or before the 10th day of the sixth mor year for fiscal year taxpayers.	
	· 5 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	PARTMENT OF TAXATION	DUE DATES FOR QUARTERLY PAYMEN	ITS
<b>■</b>		P. O. BOX 1530 DLULU, HI 96806-1530	Payment due on or before June 20, 202; and on or before the 20th day of the sixth r fiscal year for fiscal year taxpayers.	
	-	ID NO 01 See Instruction	s on the reverse side.	
	-			Form FP-1
<b>&gt;</b> <		c	UT HERE — — — — — -	×
RE	orm FP-1 EV. 2022)	STATE OF HAWAII — DEPARTIN FRANCHISE T PUBLIC SERVICE CO	TAX OR	E OR STAPLE IN THIS SPACE
2	<b>023</b>	INSTALLMENT PAYME		
		ndar tax year 2022, or fiscal tax ye , 2022 and ending on		

	Check one: Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 5
	Hawaii Tax I.D. No.	Federal Employer I.D. No.		
			Estimated tax liability for the year	\$
TYPE	Name		2. Amount of this installment	\$
T OR	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	

-MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

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

FP1\_I 2022A 05 VID01

See Instructions on the reverse side.

**DUE DATES FOR MONTHLY PAYMENTS:** 

for fiscal year taxpayers.

Payment due on or before May 10, 2023, for calendar year taxpayers and on or before the 10th day of the fifth month after the close of the fiscal year

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.

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- 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 2022 Hawaii tax return to your tax for 2023, 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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P.O. Box 1530 Honolulu, HI 96806-1530

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2023

# FRANCHISE TAX OR PUBLIC SERVICE COMPANY TAX INSTALLMENT PAYMENT VOUCHER

Based on income for ca	alendar tax year 2022, or fiscal tax yea	r 2022
beginning on	, 2022 and ending on	, 20

	Check one: Franchise	Tax Public Service Company Ta	x P	ayment Number <b>8</b>
	Hawaii Tax I.D. No.	Federal Employer I.D. No.		
l		_	Estimated tax liability for the year	\$
TYPE	Name		2. Amount of this installment	\$
NO R			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 Coo	de	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 ADDRESS-HAWAII DEPARTMENT OF TAXATION

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

FP1\_I 2022A 08 VID01

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fiscal year for fiscal year taxpayers.

Form FP-1 (REV. 2022)

FRANCHISE TAX OR
PUBLIC SERVICE COMPANY TAX
INSTALLMENT PAYMENT VOUCHER

DO NOT WRITE OR STAPLE IN THIS SPACE

Payment due on or before August 10, 2023, for calendar year taxpayers and on or before the 10th day of the eighth month after the close of the

	Check one: Franchise Tax	☐ Public Service Company Tax	Р	ayment Number <b>7</b>
	Hawaii Tax I.D. No.	Federal Employer I.D. No.		
			Estimated tax liability for the year   ▶  The stimated tax liability for the year	\$
PE	Name			
<u></u>			Amount of this installment	\$
OR	DBA (if any)		Amount of any unused overpayment credit to be applied	\$
<b>PRINT</b>	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	neck or money order.

DUE DATES FOR MONTHLY PAYMENTS:
Payment due on or before July 10, 2023, for calen

Payment due on or before July 10, 2023, 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.



## -MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

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

ID NO 01

FP1\_I 2022A 07 VID01

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- 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 2022 Hawaii tax return to your tax for 2023, 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 2022, or fiscal tax year 2022 beginning on <u>month 1</u>, 2022 and ending on <u>month dd</u>, 20<u>yy</u>).
- 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 2022 Hawaii tax return to your tax for 2023, 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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2023

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

INSTALL MENT PAYMENT VOUCHER

			year 2022, or fiscal tax year 2 022 and ending on	022	
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Pa	yment Number <b>1</b> (
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
YPE				Amount of this installment	\$
OR TYPE	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 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:		
FP1	_i 2022A 10 VID01	-MAILING AI HAWAII DEPARTMEI P. O. BOX HONOLULU, HI	NT OF TAXATION ( 1530 96806-1530	Payment due on or before October 10, 2023, and on or before the 10th day of the tenth n fiscal year for fiscal year taxpayers.  n the reverse side.	
*				HERE — — — — — —	Form FP-1
(RE	orm FP-1 EV. 2022)	Р	TATE OF HAWAII — DEPARTMEN FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT	OR PANY TAX	R STAPLE IN THIS SPACE
			year 2022, or fiscal tax year 2 022 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 for the year	\$
TYPE	Name			Amount of this installment	\$
S R	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 MO TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your cl	ONEY ORDER PAYABLE



## -MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

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

FP1\_I 2022A 09 VID01

**DUE DATES FOR QUARTERLY PAYMENTS** 

of the fiscal year for fiscal year taxpayers.

**DUE DATES FOR MONTHLY PAYMENTS:** 

Payment due on or before September 20, 2023, 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.

Payment due on or before September 10, 2023, for calendar year taxpayers and on or before the 10th day of the ninth month after the close

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 2022 or fiscal tax year 2022 beginning on *month 1*, 2022 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 2022 Hawaii tax return to your tax for 2023, 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.
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P.O. Box 1530 Honolulu, HI 96806-1530

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2023

## STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR **PUBLIC SERVICE COMPANY TAX** INISTALL MENT DAVMENT VOLICHER

		DIALLIVILINI I ATIVILIN	I VOUCHER							
В	Based on income for calendar tax year 2022, or fiscal tax year 2022									
be	eginning on, 20	22 and ending on	, 20							
	Check one: Franchise Tax	☐ Public Service Company Tax	Pa	yment Number <b>12</b>						
	Hawaii Tax I.D. No.	Federal Employer I.D. No.								
			Estimated tax liability for the year	\$						
YPF	Name									
Ž			2. Amount of this installment	\$						
T OR	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."	ONEY ORDER PAYABLE						

### -MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

P.O. BOX 1530

FP1 I 2022A 12 VID01

HONOLULU, HI 96806-1530

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

**DUE DATES FOR MONTHLY PAYMENTS:** 

Payment due on or before December 10, 2023, 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.

#### **DUE DATES FOR QUARTERLY PAYMENTS**

Payment due on or before December 20, 2023, 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 01

See Instructions on the reverse side.

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Form FP-1 (REV. 2022)

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

DO NOT WRITE OR STAPLE IN THIS SPACE	CI
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Based on income for calendar tax year 2022, or fiscal tax year 2022 beginning on \_\_\_\_\_\_\_, 2022 and ending on \_\_\_\_\_\_, 20 \_\_\_\_\_\_

	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Pa	yment Number 1'
	Hawaii Tax	x I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
<b>PRINT OR TYPE</b>	Name			2. Amount of this installment	\$
	DBA (if any)			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 MC TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your ch	

## -MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

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

Payment due on or before November 10, 2023, 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.

**DUE DATES FOR MONTHLY PAYMENTS:** 

FP1\_I 2022A 11 VID01

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