

STATE OF HAWAII BASIC BUSINESS APPLICATION

TYPE OR PRINT LEGIBLY

1. Type of application (Check the appropriate box(es) that best describes your purpose in filing this application) <input type="checkbox"/> General Excise (GE) <input type="checkbox"/> Transient Accommodations (TA) <input type="checkbox"/> Use Tax Only <input type="checkbox"/> Employer's Withholding (WH) <input type="checkbox"/> GE One Time Event <input type="checkbox"/> Rental Motor Vehicle & Tour Vehicle (RVST) <input type="checkbox"/> Unemployment Insurance (UI) <input type="checkbox"/> Seller's Collection <input type="checkbox"/> Liquor <input type="checkbox"/> Cigarette and Tobacco <input type="checkbox"/> Liquid Fuel Distributor <input type="checkbox"/> Liquid Fuel Retail Dealer	Identification No. UI Registration Number _____
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2. Taxpayer's/Employer's Name (Individuals, enter Last, First, Middle Initial)	3. Doing business as (DBA) name
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4. Mailing address	C/O	Street address or P.O. Box	City	State	Zip Code + 4
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5. Physical location of business in Hawaii	Street address	City	State	Zip Code + 4
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6. If no physical business location in Hawaii, provide the name, address, and telephone number of the individual performing services in Hawaii

7. Type of ownership	1 <input type="checkbox"/> Sole proprietorship	3 <input type="checkbox"/> Corporation	7 <input type="checkbox"/> Other (Explain)
	2 <input type="checkbox"/> Partnership	4 <input type="checkbox"/> Federal Agency	

8. Phone Number	Business	Residential	Fax	E-mail address
	()	()	()	

9. Sole Proprietor's SSN	10. Sole Proprietor's Spouse's SSN	11. Federal Employer I.D. Number (FEIN)
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12. List the owners, partners, members, or principal corporate officers (*See Instructions on back of the form*) Attach a separate sheet of paper if more space is required.

SSN	Name (Last, First, Middle Initial)	Title	Residential Address	Contact Phone No.
				()
				()

13. (a) Did you acquire an existing business? Yes No
 If yes, was all or part of the business acquired?
 When was it acquired? _____ (MO/DAY/YR)
(b) Previous owner's/business' name, dba, address, GE I.D. No., and UI Account No. (If you answered "No" to (a) enter N/A)

14. TYPE OF BUSINESS ACTIVITIES: (Circle all that apply)

1	2	3	4	5	6	7	8
9	10	11	12	13	14	15	16

Describe fully the main type of business activity you are engaged in.
See Instructions on back of the form. _____

15. No. of establishments or branches in Hawaii operated by this employing unit	16. Date business began in Hawaii / /	17. Date employment began in Hawaii / /
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18. No. of employees on date employment began	19. If no employees, when do you anticipate hiring employees? / /	20. Date first wages paid in Hawaii / /
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21. If you are applying for a TA Tax I.D. Number, how many units are you registering for? **Please check 1**
 1-5 units 6 or more units

22. Filing period , check 1 for each tax type applicable	23. Accounting period , check only 1	25. Parent Corporation's FEIN																				
<table style="width:100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">Tax Type</th> <th style="text-align: center;">Mo</th> <th style="text-align: center;">Qtr</th> <th style="text-align: center;">Semi</th> </tr> <tr> <td>a) GE</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>b) TA</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>c) RVST</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>d) WH</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Tax Type	Mo	Qtr	Semi	a) GE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b) TA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c) RVST	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	d) WH	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Calendar Year <input type="checkbox"/> Fiscal Year ending (MO/DAY) /	26. Parent Corporation's GE ID. Number
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d) WH	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																			
	24. Accounting methods , check only 1	27. Hawaii Contractor's License Number																				
	<input type="checkbox"/> Cash <input type="checkbox"/> Accrual																					

28. Do you qualify for a disability exemption? (<i>See Instructions</i>) <input type="checkbox"/> Yes <input type="checkbox"/> No	29. If you are applying for a TA Tax, Liquid Fuel Retail Dealer Permit, and/or RVST Tax I.D. number(s), attach a list of (1) the address(es) of the business locations, (2) island, and (3) note the location's activity as either TA, Fuel, or RVST.
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30. TOTAL REGISTRATION FEE DUE Enter the amount from line m. of the worksheet on the back of the form.
 Pay in U.S. dollars drawn on any U. S. Bank to "HAWAII STATE TAX COLLECTOR" \$

CERTIFICATION: The above statements are hereby certified to be correct to the best of knowledge and belief of the undersigned who is duly authorized to sign this application.

Signature of Owner, Partner or Member, Officer or Agent	Print Name	Title	Date
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Mail the completed application to your nearest Department of Taxation district office:

OAHU DISTRICT OFFICE P.O. Box 1425 Honolulu, HI 96806-1425	HAWAII DISTRICT OFFICE P.O. Box 937 Hilo, HI 96721-0937	MAUI DISTRICT OFFICE P.O. Box 1427 Wailuku, HI 96793-6427	KAUAI DISTRICT OFFICE P.O. Box 1687 Lihue, HI 96766-5687
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PURPOSE OF THIS FORM

This application simplifies the process of starting a business in Hawaii by allowing you to register for various State tax and employer licenses and permits, including general excise tax (GET), withholding (WH) tax, and unemployment insurance (UI) tax.

Every person or company intending to do business in Hawaii, including every individual who is self-employed or who hires employees, must apply for a GET Identification Number. In addition, every person or company (with very few exceptions) with employees in Hawaii must register for the WH Tax and apply for UI coverage.

SPECIFIC INSTRUCTIONS

Lines 1 and 30. Enter the appropriate information and applicable fee for each box you checked on line 1 of the application in the corresponding lines of the registration fee worksheet. Also, enter the date the activity began in Hawaii. Please fill in all lines on the worksheet that apply to your application.

- a. If you checked the box **GE** the following fee(s) will apply:
 - If your business began **on or after January 1, 1990**, a one-time \$20.00 fee must be paid with this application. Your license will remain effective until you cancel it; no further fee will be due.
 - If you are a nonprofit organization which has received exemption from the payment of GET and you have paid the \$20.00 nonprofit registration fee, no fee is due; enter "0" in the space provided.
 - If your business began in Hawaii **before January 1, 1990**, please call your local district tax office for the appropriate fees.

ENTER THE TOTAL FEE FOR ALL YEARS IN THE SPACE PROVIDED.

- b. A one-time \$20.00 fee must be paid with this application. Enter \$20.00 in the space provided. If you are a nonprofit organization which has received exemption from the payment of GET and you have paid the \$20.00 nonprofit registration fee, no fee is due; enter "0" in the space provided.
- c. If you checked the box **TA**, the following fee(s) will apply:
 - If you first offered a TA for rent **on or after January 1, 1990**, a one-time fee of either \$5.00 or \$15.00 must be paid with this application. Your registration will remain effective until you cancel it; no further fee will be due. Your fee is:
 - \$5.00 (check box 5) if you have 1-5 TA units.
 - \$15.00 (check box 6) if you have 6 or more TA units.
 - If your business began in Hawaii **before January 1, 1990**, please call your local district tax office for the appropriate fees.

ENTER THE TOTAL FEE FOR ALL YEARS IN THE SPACE PROVIDED.

- i. If you checked the box **Liquor**, enter your county liquor license number, the effective date of your license, and check whether you are a manufacturer or wholesaler of liquor. An annual permit fee of \$2.50 is due with your application.
- j. If you checked the box **Cigarette and Tobacco**, check whether you are a dealer or wholesaler of cigarettes or tobacco products. An annual license fee of \$2.50 is due with your application.
- k. If you checked the box **Liquid Fuel Distributor**, check all the boxes that apply to your business.
- m. **TOTAL AMOUNT DUE** — Add the fees on lines a through l of the worksheet, and enter the total on line m of the worksheet and on line 30 of Form BB-1.

Line 7. Check the box that describes the type of business entity making the application. If you are a Limited Liability Company (LLC), Nonprofit organization or any other entity not listed, please check the box "Other" and note the type of business entity. Limited Liability Partnerships (LLPs) should check the box "Partnership".

Line 11. Enter the Federal Employer Identification Number (FEIN). If you have employees, you must have a FEIN. If you are not required to have a FEIN, leave this box blank. If you are a subsidiary member of a controlled group of corporations, complete lines 25 and 26.

- Line 12.** List the appropriate information:
- If you checked "Sole Proprietor" on line 7, list the proprietor's and the spouse's (if applicable) social security number, name, title (owner or spouse), residential address, and telephone number where they can be reached.
 - If you checked "Partnership" on line 7, or you are a LLC that has elected to be taxed as a partnership, list each partner's social security number, name, title, residential address, and telephone

Registration Fee Worksheet

License/Registration Fee, enter the appropriate information/fee based on what registration was checked on line 1, also enter the date the activity began in Hawaii:

a. General Excise (GE) (See Instructions)	\$ _____
b. GE One Time Event ___/___/___	Enter \$20.00 _____
c. Transient Accommodations (TA) ___/___/___	_____
Check only 1 and enter the dollar amount	
<input type="checkbox"/> \$5.00 (1-5 units) OR <input type="checkbox"/> \$15.00 (6 or more units) ...	_____
d. Use Tax Only ___/___/___	No fee required -0-
e. Employer's Withholding(WH)	No fee required -0-
f. Unemployment Insurance	No fee required -0-
g. Seller's Collection ___/___/___	No fee required -0-
h. Rental Motor Vehicle & Tour Vehicle (RVST)	_____
___/___/___	Enter \$20.00 _____
i. Liquor , ___/___/___	Check _____
<input type="checkbox"/> Manufacturer <input type="checkbox"/> Wholesaler and enter County	_____
Liquor License No. _____, ...	Enter \$2.50 _____
j. Cigarette and Tobacco , ___/___/___	check only 1 _____
<input type="checkbox"/> Dealer <input type="checkbox"/> Wholesaler (see section 245-1, HRS	for definitions).....
.....	Enter \$2.50 _____
k. Liquid Fuel Distributor ,	check all that apply _____
<input type="checkbox"/> Produce <input type="checkbox"/> Refine <input type="checkbox"/> Manufacture <input type="checkbox"/> Compound	_____
___/___/___	No fee required -0-
l. Liquid Fuel Retail Dealer ___/___/___	_____
Enter \$5.00	_____
m. TOTAL AMOUNT DUE (Add items a through l)	_____
Enter this amount on line 30	\$ _____

number where they can be reached. If the partner is an entity other than an individual, enter the partner's FEIN.

- If you checked "Corporation" on line 7 and are an S corporation or C corporation, or you checked "Other" on line 7 and are a Nonprofit organization, or you are a LLC that has elected to be taxed as a corporation, list each officer's social security number, name, title, residential address, and telephone number where they can be reached.
- If you checked a government agency or are a fiduciary, line 12 is optional.

Line 13. If you have succeeded to the business of another employer, you may acquire the experience record of your predecessor for the purposes of the UI tax, provided that:

1. Form UC-86, "Waiver of Employer's Experience Record", is filed within sixty (60) days after the date of acquisition or by March 1 of the following year; and
2. The predecessor has cleared all contributions and reports due to the UI Division.

If these conditions are met, the rate of the predecessor is assigned immediately to your account. However, if the Form UC-86 is filed after sixty days but by March 1 of the next year, the experience record of the predecessor and successor employers will be combined to determine your rate for the following calendar year. Contact the nearest UI office to obtain Form UC-86.

Line 14. Circle all numbers that correspond to the GET activities listed on the back of Form BB-1, UC-1 copy. Then on the line below the activity numbers, describe fully the type of business activities you are engaged in, concentrating on your principal activity and the product/service. Include the percentage based on gross receipts if you are engaged in more than one type of activity. Examples: General Contractor—building construction (single-family residential 70%, hotel 10%, commercial 10%, industrial 10%); Manufacturing—men's aloha shirts; Retail—sporting goods; Wholesale and Retail—cosmetics (wholesale 90%, retail 10%).

Line 19. If you do not have any employees, enter the date when you anticipate hiring employees. If you do not anticipate hiring any employees, enter "N/A".

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<input type="checkbox"/> Unemployment Insurance (UI)	<input type="checkbox"/> Seller's Collection	<input type="checkbox"/> Liquor	
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2. Taxpayer's/Employer's Name (Individuals, enter Last, First, Middle Initial)	3. Doing business as (DBA) name
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4. Mailing address	C/O	Street address or P.O. Box	City	State	Zip Code + 4
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5. Physical location of business in Hawaii	Street address	City	State	Zip Code + 4
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7. Type of ownership	1 <input type="checkbox"/> Sole proprietorship 2 <input type="checkbox"/> Partnership	3 <input type="checkbox"/> Corporation 4 <input type="checkbox"/> Federal Agency	7 <input type="checkbox"/> Other (Explain) _____
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8. Phone Number	Business ()	Residential ()	Fax ()	E-mail address
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9. Sole Proprietor's SSN	10. Sole Proprietor's Spouse's SSN	11. Federal Employer I.D. Number (FEIN)
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12. List the owners, partners, members, or principal corporate officers (*See Instructions on back of the form*) Attach a separate sheet of paper if more space is required.

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14. TYPE OF BUSINESS ACTIVITIES: (Circle all that apply)

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Describe fully the main type of business activity you are engaged in.
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15. No. of establishments or branches in Hawaii operated by this employing unit	16. Date business began in Hawaii / /	17. Date employment began in Hawaii / /
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CERTIFICATION: The above statements are hereby certified to be correct to the best of knowledge and belief of the undersigned who is duly authorized to sign this application.

Signature of Owner, Partner or Member, Officer or Agent	Print Name	Title	Date
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Mail the completed application to your nearest Department of Taxation district office:

OAHU DISTRICT OFFICE P.O. Box 1425 Honolulu, HI 96806-1425	HAWAII DISTRICT OFFICE P.O. Box 937 Hilo, HI 96721-0937	MAUI DISTRICT OFFICE P.O. Box 1427 Wailuku, HI 96793-6427	KAUAI DISTRICT OFFICE P.O. Box 1687 Lihue, HI 96766-5687
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General Excise Tax Activities

The GET law taxes persons (individuals, corporations, partnerships, or other entities) on the gross income they derive from their business activities in Hawaii. The tax is often called a gross income tax because deductions for business expenses such as materials, labor, travel, office supplies, etc., generally are not allowed.

- 1 **Wholesaling** includes sales of tangible personal property to licensed persons for resale or incorporation into a product or project and sales to certain leasing companies.
- 2 **Manufacturing** includes compounding, canning, preserving, packing, printing, publishing, milling, processing, refining, or preparing for sale, profit, or commercial use, either directly or through the activity of others, in whole or in part, any article, substance, or commodity.
- 3 **Producing** includes fishing and raising or producing of agricultural, animal, or poultry products in their natural state or butchered or dressed, or natural resource products. Also includes the sale of geothermal resources or electrical energy produced by geothermal resources.
- 4 **Sugar Processing** includes sugar, raw or refined, milled or processed by the taxpayer or for the taxpayer by others, and benefit payments received from the U.S. government by any producer of sugar.
- 5 **Pineapple Canning** includes canning of pineapple and pineapple juice by the taxpayer or for the taxpayer by others.
- 6 **Services Rendered for (or to) an Intermediary** includes services ordered by another taxpayer in a service business who act as an intermediary between you and the customer. Also includes services rendered to a manufacturer in the actual manufacture of the finished or saleable product and certain services rendered to cane planters.
- 7 **Insurance commissions** includes commissions received by a licensed solicitor, general agent, or sub-agent that is subject to the Hawaii insurance law.
- 8 **Retailing** includes all sales of tangible personal property not qualified as sales at wholesale (e.g., sales to unlicensed persons and to the customers for their own use or consumption).
- 9 **Services including professional** includes all activities engaged in for other persons for a consideration which involve the rendering of a service, as distinguished from the sale of tangible property or the production and sale of tangible property, including professional services.
- 10 **Contracting** includes building contractors, land developers, architects, engineers, and pest control operators.
- 11 **Theater, amusement and broadcasting** includes the operation of theaters, opera houses, moving picture shows, vaudeville, amusement parks, dance halls, skating rinks, radio or television broadcasting stations, or other places of amusement offered to the public.
- 12 **Interest** includes interest and any gross income in the nature of interest received or derived from a business activity or from the investment of the capital of a business.
- 13 **Commissions** includes the gross income from activities which consists of commissions. Does not include the rendering of services by an employee to his employer.
- 14 **Transient Accommodations rentals** includes gross income from the furnishing of temporary accommodations in a hotel, a timeshare unit, or other place in which lodgings are regularly furnished to transients for compensation.
- 15 **Other rentals** includes rental income from real or personal property except the furnishing of transient accommodations.
- 16 **All others** includes all gross income from any business, trade, activity, occupation, or calling not included above.

Line 22. FILING PERIOD —

Note: You may choose a filing period which is more frequent than the period otherwise required, but you may not choose a filing period which is less frequent.

For items a), b), and c), **GE, TA, and RVST Taxes:**

- Check the **MONTHLY** filing box if your tax due for the entire year will be more than \$4,000.
- Check the **QUARTERLY** filing box if your tax due for the entire year will be \$4,000 or less.
- Check the **SEMIANNUALLY** filing box if your tax due for the entire year will be \$2,000 or less.

NOTE: You may find it convenient to use the same filing period for your GE, TA and RVST taxes.

For item d), **Employer's WH Tax** — You must file **MONTHLY** if the total amount of Hawaii income tax withheld from your employees' wages during the year will be more than \$5,000 a year. You may file **QUARTERLY** if the total amount of Hawaii income tax withheld from your employees' wages during the year will not exceed \$5,000 a year.

UI Contributions must be filed on a quarterly basis.

Liquor, Cigarette and Tobacco, and Liquid Fuel Taxes must be filed on a monthly basis.

Line 23. ACCOUNTING PERIOD —

Calendar Year — If you file your income tax return on a calendar year (January 1 through December 31), check this box.

Fiscal Year — If you file your income tax return on other than a calendar year, check this box, and enter the month and day on which your fiscal year ends, using a MM/DD format. For example, a fiscal year ending on March 31 is written as 03/31.

Line 24. ACCOUNTING METHODS —

Cash — Check this box if you are reporting the income in the period it is received. For example, if you are a monthly filer, you perform a service in March, and you receive payment for that service in May, then as a cash basis taxpayer, you report the income when it is received in May.

Accrual — Check this box if you are reporting the income at the time the service, sale, etc., is performed and you have a right to the income rather than when payment is received. In the example above, you would report your income when the service was performed which is in March.

Line 28. Disability Exemption — The first \$2,000 of gross income received by any person who is blind, deaf or totally disabled is exempt from the GET. A reduced tax rate of 1/2 of 1% is applied to the balance of the gross income received.

- Check **YES** if Form N-172 has already been filed with the Department of Taxation.
- Check **NO** if you have not applied for this exemption. If you think you may qualify, you may obtain information and the required form from any district tax office.

SIGNATURE LINE —

The application must be signed and dated by an owner, partner or member, corporate officer, or authorized agent (e.g., CPA, attorney, or other person) with a valid power of attorney.

SUBMITTAL OF FORM —

If you are submitting the application in person, a GE license/registration number is immediately assigned.

If you are submitting the application and license fee through the mail, please submit the original copy (both pages) and retain a copy for your records. Processing of the application will take approximately 3 to 4 weeks to complete. Your application will be forwarded to the UI Division and you should receive UI information within two weeks after UI receives your application. Please file your application with the nearest district tax office at the addresses located on the bottom of the form.

UNEMPLOYMENT INSURANCE

An individual or organization which has, or plans to have, one or more workers performing services for it must register with the UI Division within twenty (20) days after services in employment are first performed. If an employing unit is subject to the provisions of Chapter 383, Hawaii Revised Statutes, it will be assigned an employer account identification number, also commonly known as the Department of Labor (DOL) number. A post registration packet will then be issued which includes a "Handbook for Employers", Notice to Workers poster, and quarterly contribution forms.

FAMILY OWNED CORPORATIONS

A family-owned corporation with no more than two (2) family members, related by blood or marriage, who, as the only employees each own at least fifty (50) percent of the shares issued by the corporation may apply for exclusion from UI coverage provided an application is filed and qualifying requirements are met. To elect this exclusion option, Form UC-336, "Election by Family-Owned Corporation to be Excluded From Coverage Under Section 383-7(20)" should be obtained from and submitted to the nearest UI office. This exclusion shall be effective the first day of the calendar quarter in which the application is filed with the DOL.

NON PROFIT ORGANIZATIONS

Non-profit organizations qualifying for income tax exemption under Section 501(c)(3) of the Internal Revenue Code may self-finance benefits to their employees on a reimbursable basis. If further details are required, please contact the UI Office in your county.

WHERE TO GET INFORMATION

<p style="text-align: center;">DEPARTMENT OF TAXATION P.O. Box 259 Honolulu, HI 96809-0259 Tel. No.: (808) 587-4242 Toll-Free: 1-800-222-3229 TDD/TTY No.: (808) 587-1418 TDD/TTY Toll-Free: 1-800-887-8974 www.state.hi.us/tax</p>	<p style="text-align: center;">DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS Unemployment Insurance Division 830 Punchbowl St., #437 Honolulu, HI 96813 Tel No.: (808) 586-8913 (808) 586-8914 www.dlir.state.hi.us</p>
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