

STATE OF HAWAII — DEPARTMENT OF TAXATION
HAWAII REPORTING AGENT AUTHORIZATION

PART I TAXPAYER INFORMATION

Taxpayer's Name	Hawaii Withholding Identification Number
Trade Name or Doing Business as (DBA) Name	FEIN/SSN
C/O	Contact Name
Mailing Address (Number and Street)	Contact Daytime Telephone Number ()
City, State, and Postal/ZIP Code	Contact Fax Number ()
	Contact E-mail Address

PART II REPORTING AGENT INFORMATION

Reporting Agent's Name	Hawaii VPID Number
Reporting Agent's Mailing Address (Number and Street)	Daytime Telephone Number ()
City, State, and Postal/Zip Code	

PART III AUTHORIZATION TO SIGN AND FILE TAX RETURNS AND TO MAKE PAYMENTS

The above named Reporting Agent and its employees are authorized to sign and file the below indicated tax returns and to make payments in connection with the below indicated tax returns:

- HW-14, Withholding Periodic Tax Return for the period beginning _____
- HW-3, Withholding Annual Return and Reconciliation for the period beginning _____
- W-2 Information..... for the period beginning _____
- Withholding Tax Payments for the period beginning _____

PART IV AUTHORIZATION AGREEMENT

Please read the following Authorization Agreement:

The above named taxpayer understands the following responsibilities:

- **The above named taxpayer is responsible for the actions of the above named Reporting Agent and its employees in connection with (a) the above indicated tax returns filed and (b) the related payments made;**
- **All tax returns must be timely filed and all taxes must be timely paid; and**
- **All filed tax returns are true, correct, and complete by the above named taxpayer.**

The failure of the above named Reporting Agent and its employees to comply with tax laws shall not absolve the above named taxpayer of its responsibilities to comply with tax laws. The above named Reporting Agent and its employees are authorized to sign and file the above indicated tax returns and to make payments in connection with the above indicated tax returns for the above named taxpayer. This authorization applies to the above indicated tax returns and related payments beginning with the indicated tax period and remains in effect until the above named taxpayer notifies the above named Reporting Agent. I authorize the State of Hawaii, Department of Taxation, to disclose otherwise confidential tax information to the above named Reporting Agent and its employees in connection with the transmission of the above indicated tax returns and related payments. I hereby certify under the penalties of perjury that I have the authority to authorize, on behalf of the above named taxpayer, the above named Reporting Agent and its employees (a) to sign and file the above indicated tax returns, (b) to make payments in connection with the above indicated tax returns, and (c) to receive confidential information in connection with the transmission of the above indicated tax returns and related payments.

Signature	Date
Print Name	Title

GENERAL INSTRUCTIONS

PURPOSE OF THIS FORM

Use Form EF-3 to designate and authorize a Reporting Agent and its employees to sign and file the below listed tax returns and to make tax payments in connection with the tax returns through the State of Hawaii Department of Taxation Bulk Electronic Filing System (HiBEFS). This program allows the mass filing of the following:

- Form HW-14, Withholding Periodic Tax Return
- Form HW-3, Withholding Annual Return and Reconciliation
- Form W-2 Information
- Withholding Tax Payments

WHERE TO FILE THIS FORM

Once you complete and sign this form, give it to your Reporting Agent. The Reporting Agent must keep the form as part of its records and have it available for examination by the Department of Taxation. The Reporting Agent should not submit this form unless requested by the Department of Taxation.

WHERE TO OBTAIN INFORMATION REGARDING BULK FILING

The Reporting Agent must obtain Form EF-3 from you before applying to participate in the HiBEFS on Form EF-2, Hawaii Bulk Electronic Filing System (HiBEFS) Registration. The Reporting Agent is responsible for notifying you of the Reporting Agent's eligibility to participate in the HiBEFS.

Federal Form 8655, Reporting Agent Authorization, or an IRS approved substitute Form 8655 may be used in place of Form EF-3, provided your Hawaii Withholding Identification number and the Reporting Agent's Hawaii Verified Practitioner Identification (VPID) number are listed on the substituted form.

For information about the Bulk Filing program contact:

Hawaii Department of Taxation
Electronic Processing Section
P. O. Box 259
Honolulu, HI 96809-0259

Website: tax.hawaii.gov/eservices
E-mail: Tax.Efile@hawaii.gov
Telephone: (808) 543-6814
Toll Free: 1-800-222-3229
Fax: (808) 587-1488

SPECIFIC INSTRUCTIONS

PART I, TAXPAYER INFORMATION. Enter the taxpayer's information (as applicable). For example, a taxpayer authorizing the designated Reporting Agent and its employees to sign and file Form HW-14 would enter the taxpayer's name, Hawaii Withholding I.D. number, mailing address, and contact information.

PART II, REPORTING AGENT INFORMATION. Enter the designated Reporting Agent's name, Hawaii VPID number, mailing address, and daytime telephone number including area code.

Reporting agents must register for a Hawaii VPID number online at hitax.hawaii.gov/ or by filing Form PPS-12, Verified Practitioner Registration Application, which is available at tax.hawaii.gov/assistance/practitioner/. The Department of Taxation encourages online registration as the processing times will be faster. There is no fee for this registration. For more information, see Department of Taxation Announcement No. 2017-03, *Verified Practitioner Registration and Representing Taxpayers before the Department*.

PART III, AUTHORIZATION TO SIGN AND FILE TAX RETURNS AND TO MAKE PAYMENTS. Check all applicable boxes to indicate which tax returns you are authorizing your Reporting Agent and their employees to electronically sign, file, and pay on your behalf. Then enter the date (MM/DD/YYYY) from which this authorization begins.

PART IV, AUTHORIZATION AGREEMENT. Carefully read the authorization agreement and sign, date, and print name and title. This form must be signed. This form is not valid if it is not signed.