

PART III Changing Bank Information for ACH Debit Method

Access Code _____

Date bank information will be changed: _____

OLD BANK INFORMATION

Account Name	Account Number (Not to exceed 17 digits)
Bank Name	Transfer/Routing Number (Requires 9 digits)

NEW BANK INFORMATION Reminder: Please attach voided check.

Account Name	Account Number (Not to exceed 17 digits)
Bank Name	Transfer/Routing Number (Requires 9 digits)

GENERAL INSTRUCTIONS

Please make a copy of your application for your records.

For more information, see Tax Information Release (TIR) No. 95-06, "Questions and Answers on Paying Taxes by Electronic Funds Transfer;" TIR No. 99-01, "Filing of Tax Returns Required by Taxpayers Who Pay Taxes by Electronic Funds Transfer (EFT);" TIR No. 2004-01, "Act 113, Session Laws of Hawaii 2004, Relating to Income Tax Withholding;" and Tax Announcement 2011-04, "Additional Tax Types Required to be Paid by Electronic Funds Transfer (EFT)."

PENALTIES. Section 231-9.9, Hawaii Revised Statutes (HRS), imposes a penalty of 2% of the tax due if those who are required to make payments by EFT do not do so on or before the date prescribed without reasonable cause. This is in addition to any other penalties. Also, section 40-35.5, HRS, allows the Department to assess a \$25 service fee on electronic funds transfer payments that are dishonored. This service fee cannot be waived.

SPECIFIC INSTRUCTIONS

Part I — Taxpayer Information

Enter the identification number for the tax type. If you have more than one Hawaii Tax Identification Number (HTIN) for a tax type you are paying by EFT, you must submit a separate Form EFT-1 for that HTIN. All taxpayer information must be completed and must match the taxpayer information on file with the Department.

Part II — Method of EFT Payment

Check the applicable box to indicate your method of EFT payment.

Method I — Payment through the Department's Electronic Services Website or Internet Bulk Filing Website

Check the box for Method I to notify the Department that you will make your tax payments through the Department's Electronic Services website or Internet Bulk Filing website.

At the Electronic Services website, you have the option of paying by credit card or by electronic check (eCheck). A processing fee applies for all payments made through the Electronic Services website. Credit card payments are also subject to a 2.4% service fee on the payment amount. You are responsible for these fees. All fees are non-waivable. Payments made through the Internet

Bulk Filing website are ACH Debit transactions. A processing fee will apply to each transaction made through the Internet Bulk Filing website.

Method II — ACH Debit (Payment through the telephone)

Check the box for Method II if you wish to pay by ACH Debit (Payment through the telephone). Please provide your complete bank information and attach a voided check.

If you will be paying for more than one tax type using the same bank account and same HTIN, complete only one Form EFT-1. You may pay for any of the taxes listed on the form by EFT even if you do not exceed \$100,000 for that particular tax type (\$40,000 for withholding taxes).

If you will be using more than one bank account or HTIN, please complete a Form EFT-1 for each account or HTIN you will be using.

The bank information can be obtained from your bank or at the bottom of the check.

Account number should not exceed 17 digits. Transfer/Routing Number requires 9 digits.

Omit hyphens in your bank numbers.

Please remember to attach a voided check from the bank account you want debited.

Method III — ACH Credit

Check the box for Method III if you wish to pay by ACH Credit.

Some financial institutions offer ACH origination services. Contact your bank to determine what ACH origination services it offers and the costs of ACH Credit service. You cannot use Method III unless your bank can initiate transactions in the CCD+TXP format.

Please remember that if you use Method III, the Department *is not* responsible for the successful completion of EFT transactions that are required by law. Furthermore, the Department will not pay any costs your financial institution may charge you for its services.

Part III — Changing Bank Information for ACH Debit Method

Provide your complete bank information for your old bank account and your new bank account. If you are changing your bank information and the effective date of change is noted on Form EFT-1, the change will be done no earlier than that date.

Please remember to attach a voided check from the new bank account you want debited.

Signature

Form EFT-1 must be signed by an owner, partner or member, fiduciary, or officer.

If you wish to use Method II, Form EFT-1 must be signed by an owner, partner or member, fiduciary, or officer who is authorized to sign checks drawn on the account identified on the form.

IMPORTANT INFORMATION

If you checked **Method II** or **Method III**, you will receive a confirmation letter in the mail. The letter will include instructions for how to make a payment using your chosen method. No ACH Debit or ACH Credit EFT payments should be attempted before the confirmation letter is received.

Method II applicants will also receive their access code with the confirmation letter. The personal identification number (PIN) will be mailed under separate cover from the data collection center.

Method III applicants should be aware that the Department may withdraw its approval for use of ACH Credit for failure to conform to the requirements for ACH Credit transactions.

Method I applicants will **NOT** be sent a confirmation letter in the mail. After submitting your Form EFT-1 to notify us of your intent to file and pay using our Electronic Services website, you must register for an E-File account at tax.hawaii.gov/eservices/ or the Department's Internet Bulk Filing website at dotax.ehawaii.gov/bulktax. Afterwards, you will receive an e-mailed confirmation of your registration.

You must submit a Form EFT-1 if you wish to change from one ACH payment method to the other. You must continue making your tax payments through EFT using the method in use until you receive confirmation authorizing the change and the effective date of the change.

If you have any questions, please contact the Department's Electronic Processing Section at:

E-mail: Tax.Efile@hawaii.gov
Telephone: 808-543-6814
Fax: 808-587-1488

Mail the completed Form EFT-1 to:

EFT Program
Hawaii Department of Taxation
P.O. Box 259
Honolulu, HI 96809-0259