1) Can my employee use my company's registration?

No, because the registration is under the individual practitioner and **not** the company.

2) Is VP registration limited to CPAs, Attorneys or Enrolled Agents? Is a PTIN required?

No, VP registration is allowed as long the applicant receives compensation to prepare Hawaii Tax Returns and/or works to resolve tax related issues.

3) What happened next after submitting application for a verified practitioner?

1) Submit the application online or by paper
2) Online applicants will be notified by email once the application has been reviewed or approved. Online account is available once the email is received.
3) The verified practitioner letter with the V.PID will be mailed to business address the next day after the application is approved.

   The letter is also available on online account on the same day.
4) If you submit application by paper, you may use the information on the letter to "Sign up" your verified practitioner account online.
5) You are ready to request access to you Clients' account (Taxpayers don't have to sign up prior to your request)

4) What is a V.P online account?

It is an online account which allows you to view and manage your personal and clients' tax information that you have access to.

5) Do my clients have to sign up for an online account?

No, as the new system is integrated, your VP Hawaii Tax Online account allows you access to your client's already existing account.

Therefore, your client need not create an online account unless they want to access his/her own account information.

6) Are my clients notified about the online access?

Yes your clients will be mailed a letter to their last known address regarding your access. No action is required from your client as long as the access is accepted.

7) Can more than one VP registered employee gain access to the same client's account?

Yes, multiple VPs can access to the same account.

8) Why am I having problems linking my client's account?

First check the "Search the Tax Licenses "to see if the account number is correct and active.

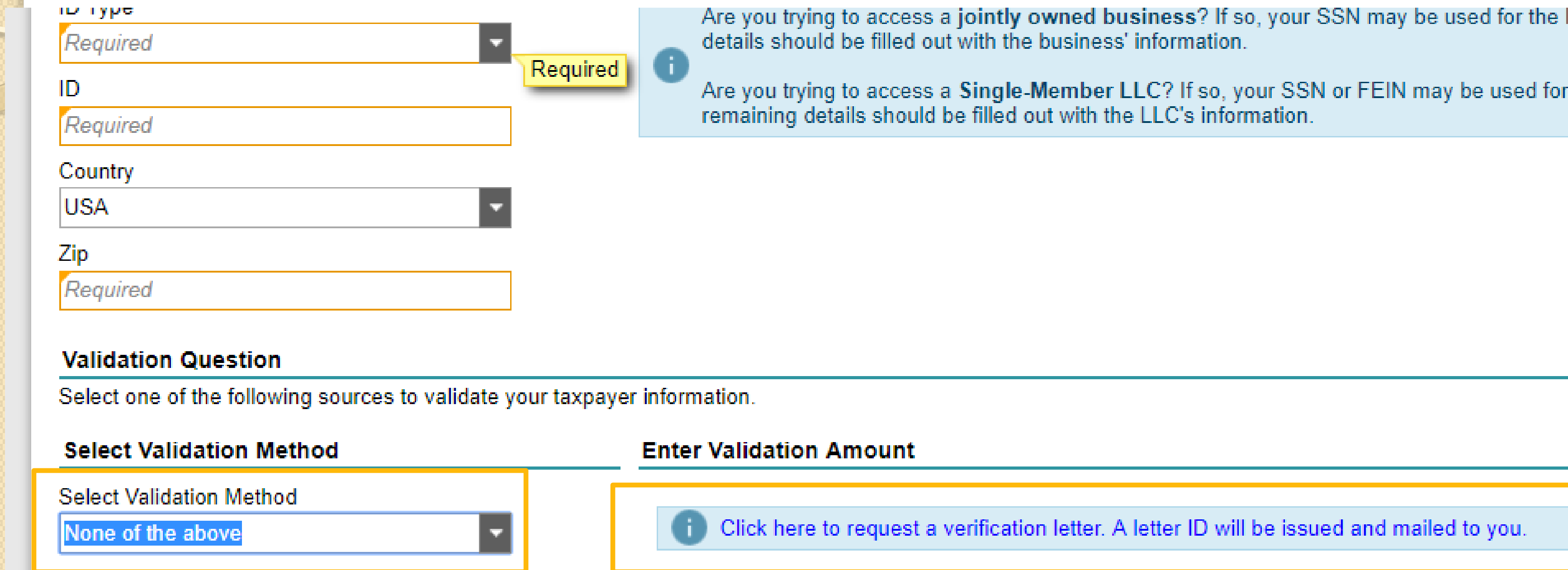
If no license is found, apply for one on HTO or

if one exists, link access:

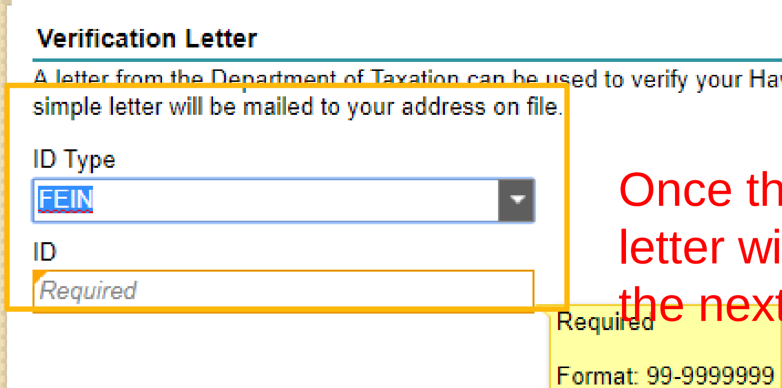
- ***Using the Letter ID** (non license) or*
- ***Self request the letter ID** (demo on next slide)*

Self request letter - *on homepage of Hawaii Tax online, Click "Create Logon", select "Owner of Employee of a business" and do The following.*

a)



b)



Once the information is put in, click "submit", a letter will be generated and sent to the taxpayer on the next day.

9) Tips to request access to a tax account:

• Single member LLC please use FEIN if the entity has updated the information with the Department.
• Please update the Department after obtaining the FEIN from IRS by using the form BB-1 if FEIN is not associated with the GE or TA accounts.
• Please update the ownership the Departments by using the form BB-1 if the information was not provided on BB-1 or whenever there is a change.
• Please update the ID (SSN, FEIN or ITIN) with the Department by using the form BB-1 if that the information was not provided on the form BB-1.
• Don't use License letter ID.
• use one of last three processed payment(minus service fee if submitted from old site)
• use one of the last processed return(note the paper filed return would be delayed in processing)

Another tip for owner's sign up:

•Zip code not matching the systems. To confirm zip code for business owner, please do a search at https://hitax.hawaii.gov/_/

10) What do my clients see on the notification letter?

Once you gained access to your clients' accounts online, they will be notified of your access in the mail.

On the letter, it will show:

Tax account(s) being granted access

Practitioner's name

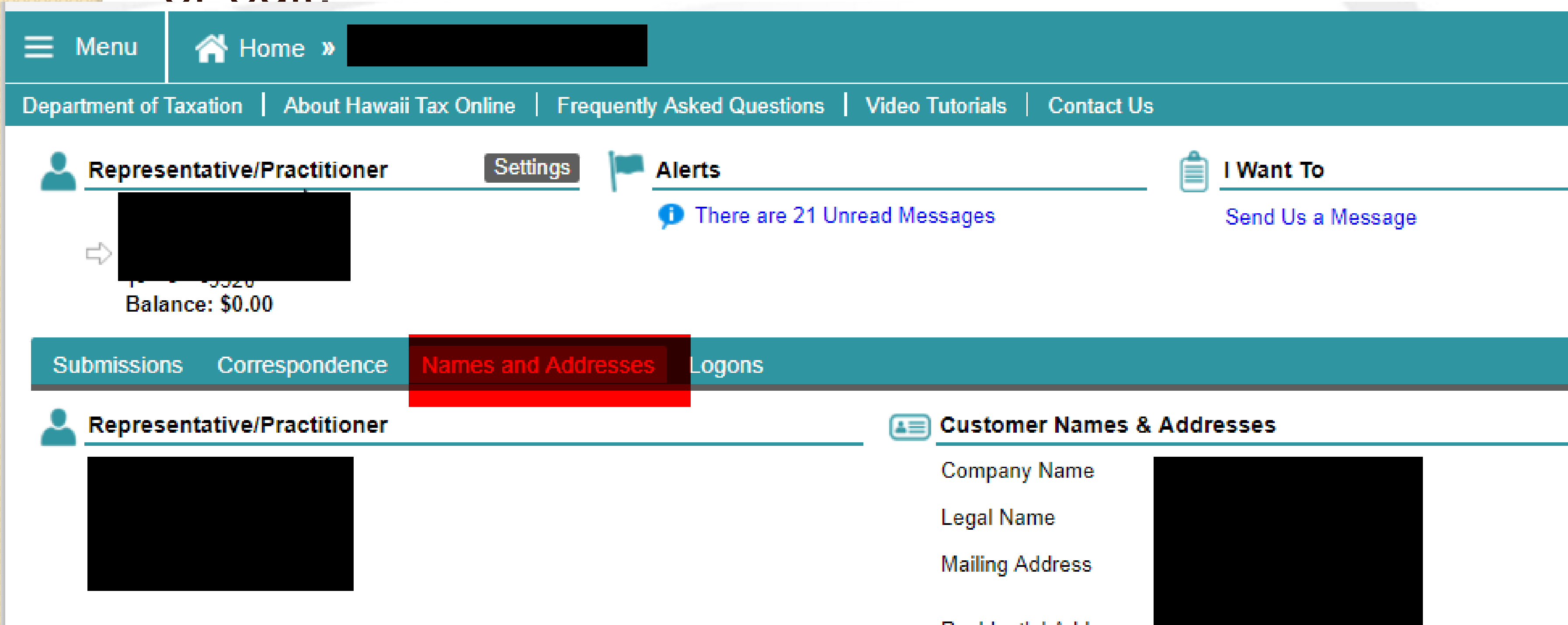
Practitioner's company's name (if updated online)

Department's contact information

11) How do I update my company's and address information?

Under "Individuals and Business", click into your practitioner account (with your name).

You may update the information by clicking "Name & Addresses" tab and click the respective fields to add or edit.



12) Do I still need a POA when I have online access to my clients' accounts?

Yes, a POA is required if you contact the department requesting actions and/or information which are beyond the scope of the online access.

13) Who do I contact if I need assistance to navigate Hawaii Tax Online or if my client access request was denied?

Contact our E-filing section at (808)587-4242 option "Hawaii Tax Online" with the confirmation number of your request, which you may find under "Request" tab.

14) Who do I contact if I need assistance to sign up my clients?

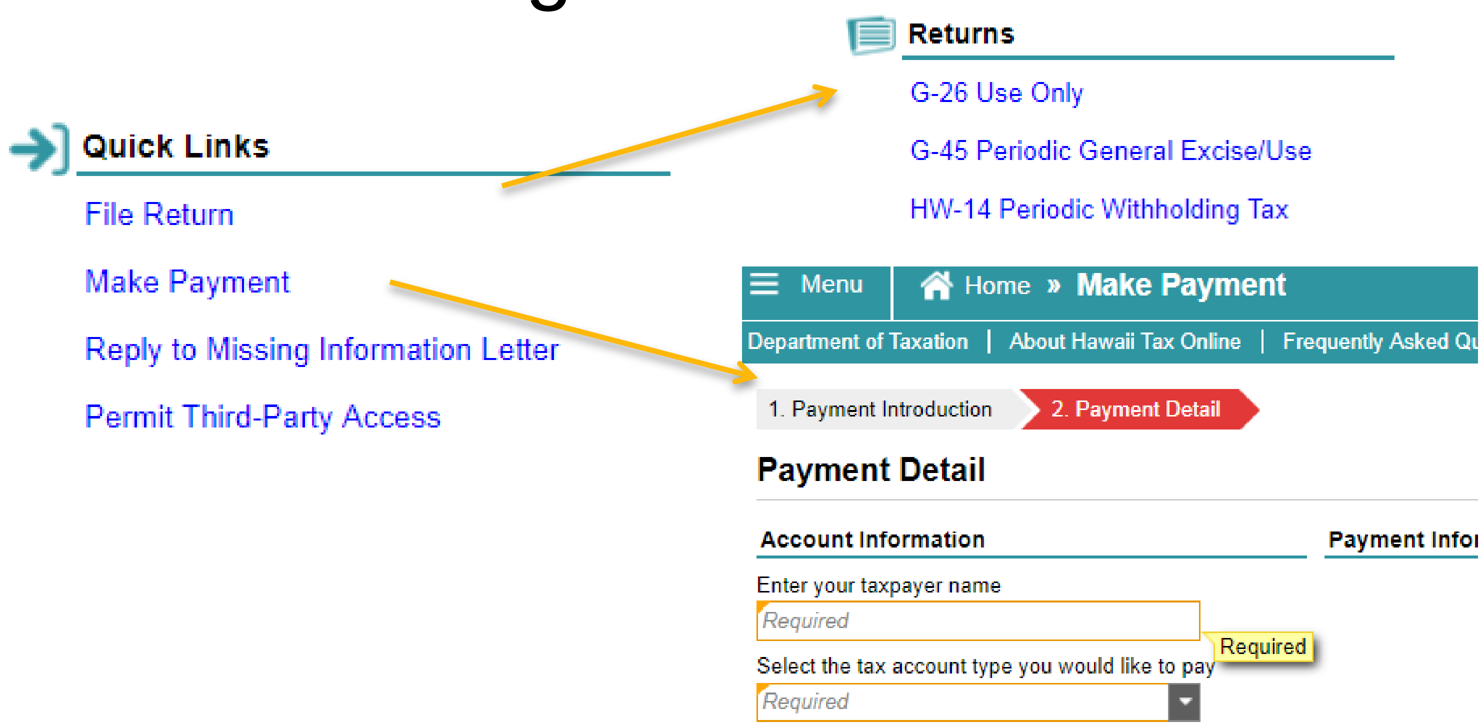
Contact our E-filing section at (808)587-4242 option "Hawaii Tax Online" with a POA with the "Support ID" and the session date.

To obtain "Support ID" – stop at where can't move forward - Click 1 – 2."View Support ID" – say yes

!!! Make sure the email address to receive the "Authentication Code" is inputted correctly!!!

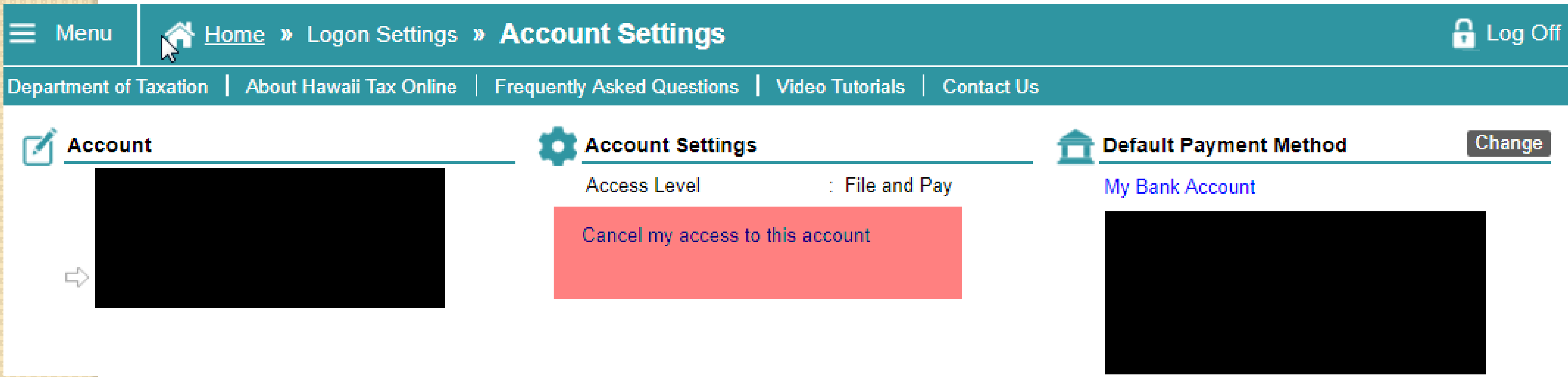
15) If I still can't access or log on?

- Contact Efiling/Hawaii Tax Online at (808)587-4242 (press "Hawaii Tax Onilne" or
- Use non logon submission feature



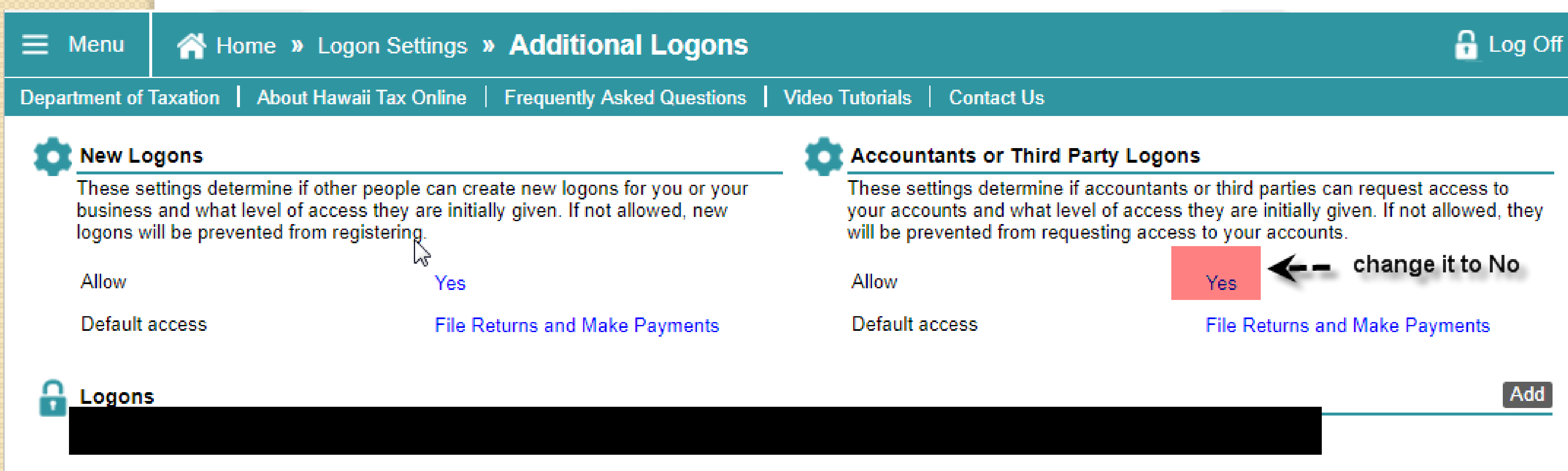
16) What if I'm no longer working with a client?

You may inactive your access by going to "Settings" - "Account Settings" – select the accounts wants to discontinue – "Cancel my access to this account"



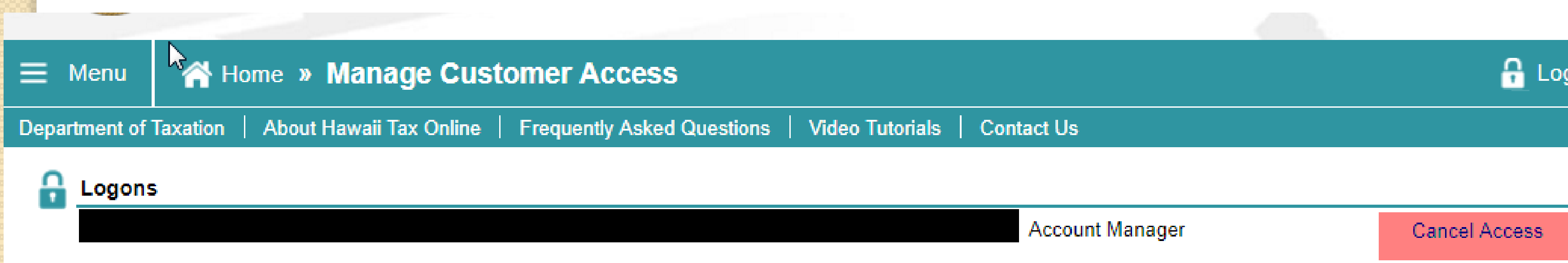
17) What if my client wants to disable 3rd party access to their online account?

The taxpayer may call the Department to change the online set up or go to his/her online account and click "Settings" – "Manage Additional Logons" – make "Yes" to "No" under "Accountants or Third Party Logons".

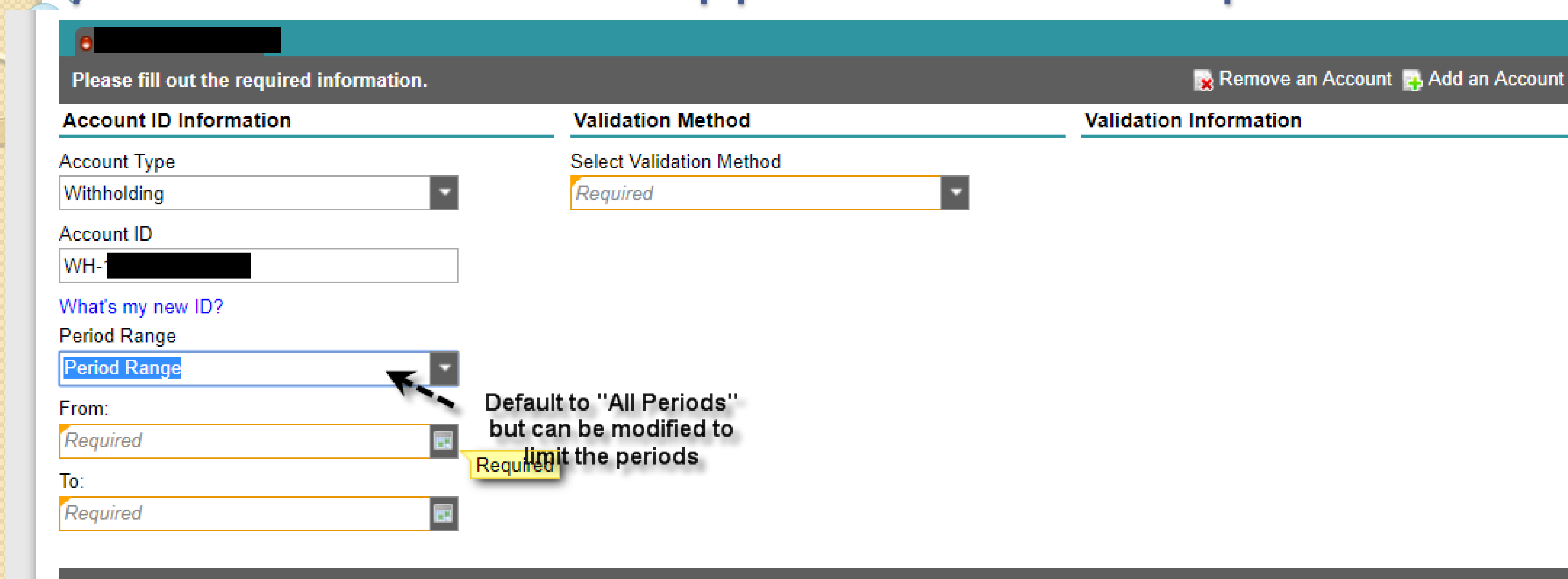


18) How can my clients inactive the 3rd party access?

The taxpayer may call the Department to change the online set up or go to his/her online account and click "Logons" - "Manage" – "Cancel Access" for the third party.



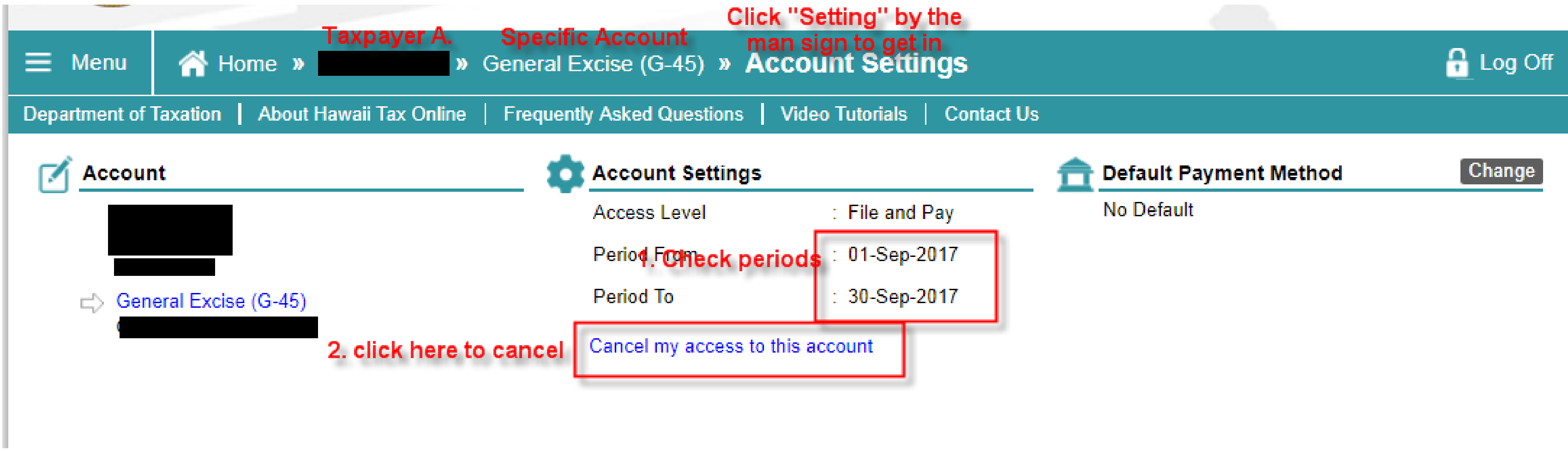
19) Why do I only see one period/limited periods while I am supposed to see all periods?



If the periods are limited and you want to expand the access, you need to re-establish the access- See next page.

Do the following:

1. Following the flow chart to get into the screen to cancel access



2. To "request access to a tax account" on your home page to establish the access again. A notification letter will be mailed to the taxpayer.

20) Where do I send the Form N-848 "Power of Attorney"?

File the POA, by faxing it to 587-1488.

However, if your POA is not on file and you have an inquiry into this office, send it to the PPS prior to your call (see the site for contact information).

If the POA need to get attention to a specific agent (collector, auditor and etc), send it to the proper address.

21) What do I need to do to see withholding on my practitioner's online account?

You would have to go through the same process to request access to more tax accounts by clicking "Request Access to a Tax Account".

22) Edit Submissions when error is made

Submissions are usually be processed

Weekdays between 5:30~6:30pm

Weekends between 4:00~5:00pm

Payments processed Sunday through Thursday (bank days)

After a submission is made (except access request and credit card payments etc), if error is found, you may click it to modify.

!!! Remember to resubmit after editing.

!!! If modify the payment, submission date may be changed!

23) Why do I see credit balances on HTO?

Credit balances may be due to filing/payment errors or overpayments. If this is an overpayment, an amended return may be filed to claim it as a refund.

Note: If no request is made, the credit will remain but it may be moved with the filing of the annual return.

24) tips to avoid processing problems.

a) Due to payments and returns taking longer to post:

- *Mail or deliver return and/or payments directly or to the attention of the auditor, collector, or taxpayer services staff (assisting you with a tax clearance, bulk sale, billing etc).*

- *File and pay electronically (inform the above staff of your filing and/or payment).*

b) Use the most current version of the Department's form.

c) Use correct voucher to make payment (i.e. N-1 for estimated individual) & fill in correct information (i.e G-45 don't write the year end, N-1&N-200V write both spouse's SSN etc)

d) Send in complete return (i.e. Sch CR both page 1 & page 2 are required)

e) Update Department with the FEIN/ITIN once issued by IRS

25) Updates?

1. *Lockbox Ends December 31, 2017.*

2. Effective January 1, 2018, filing frequencies for all withholding tax accounts will be quarterly - Tax Act 2017-08 Act 7

3. Temporary rules requires those selected for EFT program to transmit all payments (including annual) for that tax type via EFT. For details, contact our Technical Section at (808)587-1577 .

4. Corporate MEF filing.

5. See revised forms on DOTAX website starting January 3, 2018 (TA forms rate change).

6. Uploading W-2s on HTO will be available. More information to follow.