**STATE OF HAWAII**

**BASIC BUSINESS APPLICATION**

(or Amended Application)

For faster service apply online at tax.hawaii.gov/eservices

Online applications are processed in 2-4 business days.

**TYPE OR PRINT LEGIBLY**

1. **Purpose of Application** — Check only one. For 1b, 1c and 1d, Complete lines 1 through 5 and ONLY the information you are adding, deleting or changing.
   - [ ] New
   - [ ] Add
   - [ ] Delete
   - [ ] Change

2. **FEIN**  [ ]
   **TIN**  [ ]
   **SSN**  [ ]

3. **Hawaii Tax I.D. No.**

4. **Taxpayer’s/Employer’s/Plan Manager’s Legal Name**

5. **Trade name or doing business as (DBA) name, if any**

6. **Mailing Care of:**
   - Mailing Street address or P.O. Box
   - Mailing City  State  Postal/Zip Code

7. **Physical location street address of business in Hawaii (if different from mailing)**
   - Physical location City  State  Postal/Zip Code

   If none, provide name, phone number and address of the person performing services in HI.

8. **Type of legal organization**
   - Corporation
   - S Corporation
   - General Partnership
   - Limited Partnership
   - Nonprofit
   - Sole Proprietorship
   - Single-Member LLC
   - LLC
   - Government
   - Other (Please specify)

9. **Does all or part of this business qualify for a disability exemption? (See Instructions)**
   - [ ] Yes
   - [ ] No

10. **Date Business Began in Hawaii**
    - (mm dd yyyy)

11. **Date of Organization**
    - (mm dd yyyy)

12. **State of Organization**

13. **Accounting period (check only one)**
    - Calendar Year
    - Fiscal Year ending  (mm dd yyyy)

14. **Accounting method (check only one)**
    - Cash
    - Accrual

15. **NAICS and business activity (See Instructions)**

16. **Business Phone**
    - Alternate Phone
    - Fax Number
    - E-mail address

17. **Parent Corporation’s FEIN**
   - [ ]

18. **Name of Parent Corporation**

19. **Parent Corporation’s Mailing Address**

20. **List all sole proprietors, partners, members, or corporate officers (See Instructions) Attach a separate sheet of paper if more space is required.**

<table>
<thead>
<tr>
<th>FEIN</th>
<th>TIN</th>
<th>SSN</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ]</td>
<td>[ ]</td>
<td>[ ]</td>
</tr>
<tr>
<td>[ ]</td>
<td>[ ]</td>
<td>[ ]</td>
</tr>
</tbody>
</table>

21. **TOTAL REGISTRATION FEE DUE.** Add the amounts from lines 22b through 22j.

   Attach a check or money order made payable to “HAWAII STATE TAX COLLECTOR” in U.S. dollars drawn on any U.S. Bank

   CERTIFICATION: The above statements are hereby certified to be correct to the best of the 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

Mail the completed application to:

HAWAII DEPARTMENT OF TAXATION
P.O. Box 1425
Honolulu, HI 96806-1425
Form BB-1, Page 2

22. **Select Tax Type(s):**

<table>
<thead>
<tr>
<th>Date Activity</th>
<th>Began in Hawaii</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>-OR- Effective Date If Changing Filing Period*</td>
</tr>
<tr>
<td></td>
<td>(mm dd yyyy)</td>
</tr>
</tbody>
</table>

**Filing Period**

<table>
<thead>
<tr>
<th>Mo.</th>
<th>Qtr.</th>
<th>Semi</th>
</tr>
</thead>
</table>

**Fee**

**Fee Due**

22a. **Withholding**  
(See also http://labor.hawaii.gov/ui/)  
no fee

22b. **General Excise/Use** — Select ONLY one type of GE/Use license:

- GET/Use Tax  
- GE One-Time Event  
  Please enter the name of the One-time Event (See Instructions)
- Use Tax Only  
- Seller's collection  
  no fee

22c. **Transient Accommodations**  
1-5 units - $5.00  
6 or more units - $15.00

22d. **Timeshare Occupancy**  
Number of Timeshare Plans represented  
6 - $15.00

22e. **Transient Accommodations Broker, Travel Agency, and Tour Packager**  
$15.00

22f. **Rental Motor Vehicle, Tour Vehicle, and Car-Sharing Vehicle**  
$20.00

22g. **Liquid Fuel Distributor**  
no fee

22h. **Liquid Fuel Retail Dealer**  
$5.00

22i. **Liquor**  
Attach a copy of your county liquor license

- Dealer (See Instructions)  
  $2.50  
- All others  
  no fee

22j. **Cigarette & Tobacco**  
(See also http://ag.hawaii.gov/cjd/tobacco-enforcement-unit/)  
Non-Retail:  
- Dealer  
  $2.50  
- Wholesaler  
  no fee  
- Retail Tobacco Permit  
  Number of retail locations  
  X $20.00

23. Have you ever been cited for a cigarette/tobacco violation?  
Yes  
No  
If you answered "Yes," attach a sheet specifying violation(s), date of occurrence(s), current status or final disposition, and explain any mitigating circumstances.

24. Check the appropriate tax type and list the address(es) of your general excise (GE); transient accommodations (TA) rental real property; rental motor vehicle, tour vehicle, and/or car-sharing vehicle (RV); Liquid Fuel Retail Dealer's Permit (Fuel); and/or Retail Tobacco Permit (RTP) business locations. For Retail Tobacco locations, if location is a vehicle, include the Vehicle Identification Number (VIN), otherwise include the name of the retail location. Attach a list if more space is needed.

<table>
<thead>
<tr>
<th>GE</th>
<th>TA</th>
<th>RV</th>
<th>Fuel</th>
<th>RTP</th>
<th>Address</th>
<th>Name or VIN</th>
</tr>
</thead>
</table>

25. **Resort Time Share Vacation Plan Information.** List each resort time share vacation plan represented by you. Attach a list if more space is needed.

<table>
<thead>
<tr>
<th>New Add</th>
<th>Cancel</th>
<th>DCCA Plan No.</th>
<th>Plan Name</th>
<th>Plan Address</th>
</tr>
</thead>
</table>

* NOTE: The requested change will take effect after the current filing period is over. The filing frequency cannot be changed retroactively.  
Form BB-1 (REV. 2021)
ABOUT THIS FORM

Form BB-1 is designed for electronic scanning that permits faster processing with fewer errors. To avoid delays:

1. Print amounts only on those lines that are applicable.
2. Use only black or dark blue ink pen. Do not use red ink, pencils, felt tip pens, or erasable pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:

   1234567890X

4. Do NOT print outside the boxes.

PURPOSE OF FORM

Use this form to:

1. Register for various tax licenses and permits with the Department of Taxation (DOTAX) and to obtain a corresponding Hawaii Tax Identification Number (Hawaii Tax I.D. No.).
2. Add a license/permit/registration not applied for on your previously filed Form BB-1.
3. Make changes to a previously filed Form BB-1 or Form TA-40.
4. Cancel a license or permit, complete and submit Form GEW-TA-RV-1.
5. Delete information provided on a previously filed Form BB-1 or Form TA-40.

SPECIFIC INSTRUCTIONS

(Note: Reference to “spouse” is also a reference to “civil union partner.”)

Line 1. Check only 1 box. For Boxes 1b, 1c and 1d, complete lines 2 through 5 and ONLY the information you are adding, deleting or changing. If you wish to CANCEL a license or permit, complete and submit Form GEW-TA-RV-1.

Line 2. Enter your Federal Employer Identification Number (FEIN), Tax Identification Number (TIN), or Social Security Number (SSN). All businesses (except sole proprietorships with no employees) and nonprofits must have a FEIN. If you are a subsidiary member of a controlled group of corporations, be sure to complete lines 17, 18, 19 and 20. If you are a sole proprietorship or a single-member LLC, please complete line 20.

Line 3. New applications, leave blank. For all other uses of this form, enter your Hawaii Tax I.D. No. (e.g., GE/Use I.D. No., RV I.D. No., TA Reg. No.).

Line 4. Enter your legal name. Your name should match the name on your tax return.

   • Sole proprietorship. Enter your last name, first name, and middle initial. If you changed your last name without informing the Social Security Administration (SSA), include your last name in parentheses as shown on your social security card. For example, Garcia (Smith), Maria K.

   • Corporation, S corporation, general or limited partnership, nonprofit, limited liability company (LLC) including a single-member LLC. Enter the entity’s legal name as shown on the entity’s organizing document (such as your articles of incorporation, partnership agreement).

   • Disregarded entity. Enter the disregarded entity’s legal name on line 4 and the owner’s name on line 20. The name on line 20 should match the owner’s name on the owner’s income tax return. For example, if an individual owns a single-member LLC that is disregarded for federal income tax purposes, report the individual owner’s name on line 20. If the owner is also a disregarded entity, enter the first owner that is not disregarded for federal income tax purposes. Even though an entity may be disregarded for income tax purposes, it is treated as a separate entity and must obtain its own license and file its own tax returns for all other state taxes including general excise (GE), transient accommodations (TA), fuel, rental motor vehicle, tour vehicle, and car-sharing vehicle (RVST), liquor, and cigarette and tobacco tax.

Line 5. Enter your trade name or doing business as (DBA) name, if any.

Line 6. Complete with your mailing address. To change your address, DO NOT use this form. Please complete Form ITPS-COA.

Line 7. Complete with the business’ physical street address or location. If this address is the same as your mailing address, do not complete line 7.

Line 8. Check the box to indicate your type of legal organization. If you are a trust, an estate, limited liability partnership (LLP), or any other entity not listed, please check the “Other” box and write your business entity type.

Line 9. Disability Exemption — A blind, deaf, or totally disabled person may exempt $2,000 of gross income from GE tax. All other gross income is subject to 0.5% GE tax. To apply, file Form N-172 with DOTAX.

   • If Form N-172 was approved, check YES and attach a copy of your approval letter.

   • If Form N-172 was not approved or not filed, check NO.

Line 10. Check the box to indicate your annual tax accounting period. If you use a fiscal year, enter the date your fiscal year ends (mm-dd).

   • Calendar Year — 12 consecutive months (01/01 through 12/31).

   • Fiscal Year — 12 consecutive months ending on the last day of any month except December. It also includes a fiscal year that varies from 52 to 53 weeks that may not end on the last day of the month.

   If you are changing your accounting period, enter the effective date (mm-dd-yyyy) of the change.

Line 11. Check the box to indicate your accounting method.

   • Cash — Check this box if you report your income when you actually or constructively receive it. For example, if you performed a service in March and received payment in May, you would report the income in May when you received the payment.

   • Accrual — Check this box if you report your income when it is earned. For example, if you performed a service in February and received payment in April, you would report the income in February when you earned it.

   If you are changing your accounting period, enter the effective date (mm-dd-yyyy) of the change.

Line 12. List your six-digit North American Industry Classification System (NAICS) code and principal business activity. Your NAICS code is the business or professional activity code that you will report on your federal income tax return. The codes are online at:

   http://www.census.gov/eos/www/www/naics/

or in the federal income tax return instructions. If you have multiple activities, list the percentage of your gross receipts that each activity represents. If you need more space, attach a separate sheet.

   • Example 1: 541110 Legal services

   • Example 2: 236110 Building construction (single-family residential 70%, hotel 10%, commercial 10%, industrial 10%).

Line 13. Based on the type of legal organization selected on line 8, check the appropriate box and enter the FEIN, TIN or SSN (I.D. number is REQUIRED); then complete the name title, residential address, and contact telephone number of the:

   • Sole proprietor and spouse (if applicable)

   • Corporate, Nonprofit or other officer

   • Fiduciary

   • Partner

   • Member

For governmental entities, line 20 is optional. If more space is needed, attach a separate sheet of paper with the required information.

Line 21. Total Registration Fee Due — Add lines 22b thru 22j. Attach a check or money order made payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U.S. bank.

Line 22. Select the license(s)/permit(s) you are registering for or the license(s) whose filing period you are changing. Enter the applicable information, filing period(s), and fee(s) due.

   • Select Tax Type(s) — Check the box for each license/permit for which you are registering or for each license whose filing period you are changing.

   • Date Activity Began in Hawaii -OR- Effective Date If Changing Filing Period — If you are registering for a GE/Use, TA, RVST, Liquid Fuel, Liquor, or Cigarette & Tobacco license/permit, enter the date your activity began in Hawaii. If you are changing a filing period, enter the effective date of the change in the mm-dd-yyyy format.

Note: The requested change will take effect after the current filing period is over. The filing frequency cannot be changed retroactively.
Filing Period — Estimate your annual tax liability for each tax type you are registering for. Then use the table below to select a filing period. You may choose a more frequent filing period than required, but may not choose a less frequent filing period. You may find it convenient to use the same filing period for your GE/Use, TA, and RVST taxes. If you are changing a filing period, check the box of the new filing period.

<table>
<thead>
<tr>
<th>Type</th>
<th>Annual Estimated Tax Liability</th>
<th>Filing period</th>
</tr>
</thead>
<tbody>
<tr>
<td>GE/Use</td>
<td>$0 — $2,000</td>
<td>Semiannually</td>
</tr>
<tr>
<td>TA</td>
<td>$2,001 — $4,000</td>
<td>Quarterly</td>
</tr>
<tr>
<td>RVST</td>
<td>More than $4,000</td>
<td>Monthly</td>
</tr>
<tr>
<td>GE One-Time Event</td>
<td></td>
<td>Monthly</td>
</tr>
<tr>
<td>Withholding</td>
<td></td>
<td>Quarterly</td>
</tr>
<tr>
<td>Liquid Fuel, Liquor, and Cigarette &amp; Tobacco</td>
<td>Monthly</td>
<td></td>
</tr>
</tbody>
</table>

Fee Due — If you are registering for a GE/Use, TA, RVST, Liquid Fuel, Liquor, or Cigarette & Tobacco license/permit, enter the fee due (if any) for that license/permit. If you are changing a filing period, leave the fee due blank. There is no fee to make a change.

22a. Withholding — Check this box if you will be withholding Hawaii income tax from your employees’ wages.

22b. General Excise (GE/Use) — Select ONLY one type of GE/Use license:

- **GE Tax/Use Tax** — Check this box if you intend to engage in business in Hawaii, including but not limited to manufacturing, producing, selling goods, providing services, leasing real or personal property, providing construction contracting services, licensing intangibles, or earning commissions. Also, complete line 24 with a list of the addresses of your GE business locations.
- **GE One-Time Event** — Check this box if you are applying for a one-time event license such as a fundraiser, exhibition, or conference. Also, enter the name of your event (for example, XYZ Learning Center's Desktop Publishing Conference).
- **Use Tax Only** — Check this box if you are a business not subject to the GE tax, such as certain public service companies, but are subject to the use tax.
- **Seller's Collection** — Check this box if you are an out-of-state business not subject to the GE/Use taxes and volunteer to collect the applicable 4% or 4.5% use tax from your Hawaii customers.

22c. Transient accommodations (TA) — Check this box if you rent a transient accommodation (for example, a house, condominium, hotel room) to a transient for less than 180 consecutive days. Also, complete line 24 with a list of the addresses of your TA rental real property. If you are a timeshare plan manager, check the Timeshare Occupancy box to register for TA.

22d. Timeshare Occupancy — Check this box if 1) you are a time share plan manager and this is your initial registration of the resort time share vacation plan(s) that you represent, or 2) you are adding a new plan(s). A one-time $15.00 fee must be paid for each plan you represent. Also, complete line 25 with a list of the resort time share vacation plan(s) you represent.

22e. Transient accommodations broker, travel agency, and tour packager — Check this box if you are a transient accommodations broker, travel agency, or tour packager who enters into arrangements to furnish transient accommodations at noncommissioned negotiated contract rates. A one-time $15.00 fee is paid to register for a transient accommodations tax license.

22f. Rental Motor Vehicle, Tour Vehicle, and Car-Sharing Vehicle (RVST) — Check this box if you intend to rent out motor and/or tour vehicles or operate a car-sharing organization. Also, complete line 24 with a list of the addresses of your RVST business locations.

22g. Liquid Fuel Distributor — Check this box if you refine, manufacture, produce, or compound liquid fuel in the state or import liquid fuel into the state with the intention of selling or using the liquid fuel in the state. Also, check the box that indicates what you do.

22h. Liquid Fuel Retail Dealer — Check this box if you purchase liquid fuel from licensed distributors with the intention of selling the liquid fuel to consumers. Also, complete line 24 with a list of the addresses of your Liquid Fuel Retail Dealer’s Permit business locations.

22i. Liquor — Check this box and indicate if you intend to be a dealer (manufacturer, wholesaler, brewpub, winery, small craft producer) or other than a dealer of liquor. Also, attach a copy of your county liquor license.

22j. Cigarette & Tobacco — Check this box and indicate how you intend to deal with cigarette and tobacco products:

- **Non-Retail** — Indicate if you intend to be a dealer or a wholesaler of cigarettes and tobacco products. Also, complete line 23 on whether you have been cited for a cigarette/tobacco violation. If you answered “Yes,” attach a sheet specifying violation(s), date of occurrence(s), current status or final disposition, and explain any mitigating circumstances.
- **Retail Tobacco Permit** — Check this box if you intend to sell cigarettes and tobacco products to consumers. You must obtain a separate retail tobacco permit for each retail location (including vehicles) where you sell retail tobacco products. You must conspicuously display your permit at your retail location at all times. If your retail location is a vehicle, you must have your permit in the vehicle. Also, complete line 23 on whether you have been cited for a tobacco violation, and line 24 with a list of the addresses of your business locations (if the location is a vehicle, include the Vehicle Identification Number).

SIGNATURE LINE —
An owner, partner or member, corporate officer, or authorized agent (e.g., CPA or attorney) with a power of attorney, must sign and date the application.

SUBMITTAL OF FORM —
Please retain a copy of your application for your records. If you file:
- In person, you will receive a Hawaii Tax I.D. No. immediately.
- Online at tax.hawaii.gov/eservices, your application will be processed within two to four business days.
- By mail, your application will be processed in approximately three to four weeks. Mail the original application to:

DEPARTMENT OF TAXATION
P.O. Box 1425
Honolulu, HI 96806-1425

WHERE TO GET INFORMATION —
HAWAII DEPARTMENT OF TAXATION
P.O. Box 259
Honolulu, HI 96809-0259
Tel. No.: 808-587-4242
Toll-Free: 1-800-222-3229

Toll-Free for the hearing impaired: 808-587-1418
tax.hawaii.gov

UNEMPLOYMENT INSURANCE —
If you have or plan to have employees, you must register with the Unemployment Insurance Division within 20 days after services in employment are first performed. For more information:

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
Unemployment Insurance Division
830 Punchbowl St., Room 437
Honolulu, HI 96813
Tel. No.: 808-586-8913
808-586-8914
labor.hawaii.gov/ul/

CIGARETTE AND TOBACCO —
Cigarette and tobacco dealers and wholesalers are obligated to file monthly reports with the Hawaii Department of the Attorney General - Tobacco Enforcement Unit. For more information:

DEPARTMENT OF THE ATTORNEY GENERAL
Tobacco Enforcement Unit
425 Queen Street
Honolulu, HI 96813
Tel. No.: 808-586-1203
Email: atg.tobaccoenforcementunit@hawaii.gov
ag.hawaii.gov/cjd/tobacco-enforcement-unit/
General Excise (GE)
Transient Accommodations (TA)
Hawaii Withholding (WH)
Rental Motor, Tour & Car-Sharing Vehicles (RV)

TAX PAYMENT VOUCHER

GENERAL INSTRUCTIONS

CHANGES YOU SHOULD NOTE

If payment is submitted with a return (general excise/use, transient accommodations, withholding and rental motor vehicle, tour vehicle & car-sharing vehicle surcharge), DO NOT attach Form VP-1 to the tax return.

INTERNET FILING

Form VP-1 can be filed and paid electronically through the State’s Internet portal. For more information, go to tax.hawaii.gov/eservices/.

PURPOSE OF FORM

Use this form ONLY if submitting Form BB-1 or submitting a payment without a tax return.

HOW TO COMPLETE FORM

1) Print the name in the space provided.
2) Check the appropriate “Tax Type” box.
3) Check the appropriate “Filing Type” box and fill in the period or year in the space provided.
   If filing Form BB-1, check the box “License Fee.” Add lines 22b through 22f on Form BB-1 and enter the amount of payment in the space provided. Enter the last day of the first filing period. For example, for a calendar year quarterly filer who began business on January 21, 2021, the first filing period end date is 03-31-21.
4) In the space provided, print the Hawaii Tax I.D. No. starting with the tax type (i.e. GE, TA, WH or RV), the 10 digit account number with the 2 digit extension; and the amount of payment.
5) Make the check or money order payable in U.S. dollars to the “Hawaii State Tax Collector.” Make sure the name, tax type, filing period, and Hawaii Tax I.D. # appear on the check or money order. Do not postdate the check. Do not send cash.

WHERE TO FILE

Detach Form VP-1 along the dotted line. If filing Form BB-1, attach the payment and Form VP-1 to the front of the Form BB-1 and mail to the address for Form BB-1 below. If submitting only a tax payment (without a return), mail Form VP-1 and the payment to the address listed below for the type of tax. The mailing addresses are as follows:

General Excise/Use Tax
Hawaii Department of Taxation
P.O. Box 1425
Honolulu, HI 96806-1425

Transient Accommodations Tax And
Rental Motor Vehicle, Tour Vehicle & Car-Sharing
Vehicle Surcharge Tax
Hawaii Department of Taxation
P.O. Box 2430
Honolulu, HI 96804-2430

Hawaii Withholding
Hawaii Department of Taxation
P.O. Box 3827
Honolulu, HI 96812-3827

Form BB-1
Hawaii Department of Taxation
P.O. Box 1425
Honolulu, HI 96806-1425

Print the amount of your payment in the space provided. ATTACH THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO “HAWAII STATE TAX COLLECTOR.” Write the tax and filing types, and your Hawaii Tax I.D. Number on your check or money order.
CHANGES YOU SHOULD NOTE
If a payment is submitted with a tax return (e.g., a franchise tax return), DO NOT attach Form VP-2 to the tax return.

INTERNET FILING
Form VP-2 can be filed and paid electronically through the State’s Internet portal. For more information, go to tax.hawaii.gov/eservices/.

PURPOSE OF THE FORM
Use this form if submitting Form BB-1 or submitting a payment without a tax return.

HOW TO COMPLETE THE FORM
1) Print your name in the space provided.
2) Check the appropriate “Tax Type” box.
3) Check the appropriate “Filing Type” box and fill in the period or year in the space provided. If you are filing a Form BB-1, check the box “License Fee.” Add lines 22g through 22j on Form BB-1 and enter the amount of payment in the space provided. Enter the last day of your first filing period. (e.g., you are a calendar year quarterly filer and began business on January 21, 2019, your first filing period end date is 03-31-19.)
4) Print your Hawaii Tax I.D. Number, using the following formats:
   Account Type: Hawai'i Tax I.D. Number:
   Liquor Non-Permit Account        LN-XXX-XXXX-XXXX-XX
   Liquor Tax Permit Account        LO-XXX-XXXX-XXXX-XXP
   Liquor Tax Account               LO-XXX-XXXX-XXXX-XX
   Cigarette & Tobacco License Account  TO-XXX-XXXX-XXXX-XXL
   Cigarette & Tobacco Account      TO-XXX-XXXX-XXXX-XX
   Tobacco Use Account (Social Security Number)  XXX-XX-XXXX
   Liquid Fuel Distributor License Account  LD-XXX-XXXX-XXXX-XX
   Liquid Fuel Retail Dealer’s Permit Account  LR-XXX-XXXX-XXXX-XXP
   Liquid Fuel Use Account          LU-XXX-XXXX-XXXX-XX
   Franchise Tax Account            FR-XXX-XXXX-XXXX-XX
   Public Service Company Tax Account  PS-XXX-XXXX-XXXX-XX
   Estate Tax Account               ET-XXX-XXXX-XXXX-XX
   If you are applying for a new number, leave the Hawaii Tax I.D. Number box blank.
5) Make your check or money order payable in U.S. dollars to the “Hawaii State Tax Collector.” Make sure your name, tax type, filing period, Hawaii Tax I.D. No., and daytime phone number appear on your check or money order. Do not postdate your check. Do not send cash.

WHERE TO FILE
Detach Form VP-2 along the dotted line. If filing Form BB-1, attach the payment and Form VP-2 to the front of Form BB-1 and mail both forms to the address on Form BB-1. If submitting a tax payment without a tax return, mail Form VP-2 with the payment to: HAWAII DEPARTMENT OF TAXATION, P.O. BOX 1530, HONOLULU, HI 96806-1530.