STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR **PUBLIC SERVICE COMPANY TAX** INSTALLMENT PAYMENT VOUCHER

			year 2023, or fiscal tax year 2		
be	ginning on _	, 20	023 and ending on	, 20	
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 2
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
TYPE	Name			2. Amount of this installment	\$
OR S	DBA (if any)			Amount of any unused overpayment credit to be applied	\$
PRINT	Mailing Address (number and street)			4. Amount of this payment. (Line 2 minus line 3.)	\$
	City, State, and Postal/ZIP Code			MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your check or money order. DUE DATES FOR MONTHLY PAYMENTS:	
	終回 終回	-MAILING AI		Payment due on or before February 10, 2024, and on or before the 10th day of the second in fiscal year for fiscal year taxpayers.	for calendar year taxpayers month after the close of the
		P.O. BO) HONOLULU, HI			
FP1	I_I 2023A 02 VID01				
		ID NO	01 See Instructions of	n the reverse side.	E ED 4
					Form FP-1
> <			CUTI	HERE — — — — — —	×
F	orm FP-1	S1	TATE OF HAWAII — DEPARTMEN'	T OF TAXATION DO NOT WRITE O	R STAPLE IN THIS SPACE
(RI	EV. 2023)		FRANCHISE TAX		
2	024		UBLIC SERVICE COM Stallment Payment		
			year 2023, or fiscal tax year 2		
			D23 and ending on		
	Observations		Datis Orași Communitar	D	
		Franchise Tax Tax I.D. No.	☐ Public Service Company Tax Federal Employer I.D. No.	P	ayment Number 1
			r ederal Employer I.B. No.	Estimated tax liability for the year	\$
TYPE	Name			2. Amount of this installment	\$
OR S	DBA (if any)			Amount of any unused overpayment credit to be applied	\$
PRINT	Mailing Address (number and street)			4. Amount of this payment. (Line 2 minus line 3.)	\$
		l Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MO TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your ch	



-MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

P.O. BOX 1530 HONOLULU, HI 96806-1530

FP1_I 2023A 01 VID01

DUE DATES FOR MONTHLY PAYMENTS:

Payment due on or before January 10, 2024, for calendar year taxpayers and on or before the 10th day of the first month after the close of the fiscal year for fiscal year taxpayers.

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2023 or fiscal tax year 2023 beginning on *month 1*, 2023 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2023 Hawaii tax return to your tax for 2024, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530 Honolulu, HI 96806-1530

How to Use the Payment Voucher

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

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GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2023, or fiscal tax year 2023 beginning on *month 1*, 2023 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
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- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

2024

FRANCHISE TAX OR PUBLIC SERVICE COMPANY TAX INSTALLMENT PAYMENT VOUCHER

		-	vear 2023, or fiscal tax year 2 23 and ending on			
De	giiiiiig on	, 20	25 and ending on	, 20		
	Check one: Franc	chise Tax	☐ Public Service Company Tax	Р	ayment Number 4	
	Hawaii Tax I.D. N		Federal Employer I.D. No.	Estimated tax liability for the year	\$	
TYPE	Name			2. Amount of this installment	\$	
r or	DBA (if any)			Amount of any unused overpayment credit to be applied	\$	
PRINT OR	Mailing Address (number and street)			4. Amount of this payment. (Line 2 minus line 3.)	\$	
	City, State, and Postal/ZIP Code			MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your check or money order. DUE DATES FOR MONTHLY PAYMENTS:		
	ජූද්ම -M.	AILING AD	DDRESS-	Payment due on or before April 10, 2024, for con or before the 10th day of the fourth month year for fiscal year taxpayers.		
楆	HAWAII I		T OF TAXATION	DUE DATES FOR QUARTERLY PAYMENTS		
FP1	P. O. BOX 1530 HONOLULU, HI 96806-1530 FP1_I 2023A 04 VID01			Payment due on or before April 20, 2024, for calendar year taxpayers and on or before the 20th day of the fourth month following the close of the fiscal year for fiscal year taxpayers.		
	ID NO 01 See Instructions on					
		ID NO	O I		Form FP-1	
*			CUTI	HERE — — — — — —	×	
	orm FP-1 EV. 2023)	STA	ATE OF HAWAII — DEPARTMENT FRANCHISE TAX		R STAPLE IN THIS SPACE	
	0 24		JBLIC SERVICE COM TALLMENT PAYMENT	PANY TAX		
Ва	sed on income for ca	lendar tax y	vear 2023, or fiscal tax year 2	023		
be	ginning on	, 20	23 and ending on	, 20		
	Check one: Franc		☐ Public Service Company Tax	Р	ayment Number 3	
	Hawaii Tax I.D. N	o. - -	Federal Employer I.D. No.	Estimated tax liability for the year	\$	
TYPE	Name			2. Amount of this installment	\$	
S R	DBA (If any)			Amount of any unused overpayment credit to be applied	\$	
PRINT	Mailing Address (number and street)			4. Amount of this payment. (Line 2 minus line 3.)>	\$	
City, State, and Postal/ZIP Code				MAIL THIS VOUCHER WITH CHECK OR MO TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your ch DUE DATES FOR MONTHLY PAYMENTS:		



-MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

> P. O. BOX 1530 HONOLULU, HI 96806-1530

FP1_I 2023A 03 VID01

Payment due on or before March 10, 2024, for calendar year taxpayers and on or before the 10th day of the third month after the close of the fiscal year for fiscal year taxpayers.

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2023 or fiscal tax year 2023 beginning on *month 1*, 2023 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2023 Hawaii tax return to your tax for 2024, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530 Honolulu, HI 96806-1530

How to Use the Payment Voucher

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GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2023, or fiscal tax year 2023 beginning on *month 1*, 2023 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2023 Hawaii tax return to your tax for 2024, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

DO NOT WRITE OR STAPLE IN THIS SPACE

STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR **PUBLIC SERVICE COMPANY TAX**

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ZU	Z 4

INSTALLMENT PAYMENT VOUCHER Based on income for calendar tax year 2023, or fiscal tax year 2023

Hawaii Tax I.D. No. Federal Employer I.D. No. 1. Estimated tax liability for the year	Payment Number 6	
	> \$	
2. Amount of this installment	> \$	
Name 2. Amount of this installment	nt> \$	
Mailing Address (number and street) 4. Amount of this payment. (Line 2 minus line 3.)	> \$	
TO "HAWAII STATE TAX COLLECT Write your Federal Employer I.D. Number	MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your check or money order. DUE DATES FOR MONTHLY PAYMENTS: Payment due on or before June 10, 2024, for calendar year taxpayers and on or before the 10th day of the sixth month after the close of the fiscal year for fiscal year taxpayers. DUE DATES FOR QUARTERLY PAYMENTS	
on or before the 10th day of the sixt year for fiscal year taxpayers.		
HONOLULU, HI 96806-1530 Payment due on or before June 20.	Payment due on or before June 20, 2024, for calendar year taxpayers and on or before the 20th day of the sixth month following the close of the fiscal year for fiscal year taxpayers.	
ID NO 01 See Instructions on the reverse side.	Form FP-1	
× — — — — — — — — CUT HERE — — — — —	×	
(REV. 2023) FRANCHISE TAX OR	WRITE OR STAPLE IN THIS SPACE	
20 24 PUBLIC SERVICE COMPANY TAX INSTALLMENT PAYMENT VOUCHER		
Based on income for calendar tax year 2023, or fiscal tax year 2023 beginning on, 20		
Check one: Franchise Tax Public Service Company Tax Hawaii Tax I.D. No. Federal Employer I.D. No.	Payment Number \$	

		' ' '	,
ŀ	ᆈ	Name	
	Ξ	Name	
ľ	~	DBA (if any)	
19	0	0	
ľ	Z	Mailing Address (number and street)	
	2	Mailing Address (number and street)	
Ι.		City, State, and Postal/ZIP Code	
L			

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR."

\$

\$

Write your Federal Employer I.D. Number on your check or money order.

DUE DATES FOR MONTHLY PAYMENTS:

2. Amount of this installment

Amount of any unused overpayment credit to be applied

(Line 2 minus line 3.).....

4. Amount of this payment.

Payment due on or before May 10, 2024, for calendar year taxpayers and on or before the 10th day of the fifth month after the close of the fiscal year for fiscal year taxpayers.



-MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

> P.O. BOX 1530 HONOLULU, HI 96806-1530

> > ID NO 01

FP1_I 2023A 05 VID01

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If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2023 or fiscal tax year 2023 beginning on *month 1*, 2023 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2023 Hawaii tax return to your tax for 2024, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
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P.O. Box 1530 Honolulu, HI 96806-1530

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STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR **PUBLIC SERVICE COMPANY TAX**

INSTALLMENT PAYMENT VOUCHER

			year 2023, or fiscal tax year 2 23 and ending on			
		☐ Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 8	
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$	
TYPE	Name			2. Amount of this installment	\$	
OR	DBA (if any)			Amount of any unused overpayment credit to be applied	\$	
PRINT OR	Mailing Addres	ss (number and street)		4. Amount of this payment. (Line 2 minus line 3.)		
	City, State, and Postal/ZIP Code			MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your check or money order. DUE DATES FOR MONTHLY PAYMENTS:		
Payment due on or before August 10, 2024, for calendar year taxpar and on or before the 10th day of the eighth month after the close of fiscal year for fiscal year taxpayers. Payment due on or before August 10, 2024, for calendar year taxpar and on or before the 10th day of the eighth month after the close of fiscal year for fiscal year taxpayers. Payment due on or before August 10, 2024, for calendar year taxpar and on or before the 10th day of the eighth month after the close of fiscal year for fiscal year for fiscal year for fiscal year taxpayers. FP1_I 2023A 08 VID01 See Instructions on the reverse side.						
*			CUT	HERE — — — — — —	Form FP-1	
Form FP-1 (REV. 2023) STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR PUBLIC SERVICE COMPANY TAX INSTALLMENT PAYMENT VOUCHER						
			year 2023, or fiscal tax year 2 123 and ending on			
		Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 7	
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$	
TYPE	DBA (if any)			2. Amount of this installment	\$	
R				Amount of any unused overpayment credit to be applied	\$	
PRINT	Mailing Address (number and street)			4. Amount of this payment. (Line 2 minus line 3.)▶	\$	
City, State, and Postal/ZIP Code				MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR."		

-MAILING ADDRESS-**HAWAII DEPARTMENT OF TAXATION**

P.O. BOX 1530 HONOLULU, HI 96806-1530

FP1_I 2023A 07 VID01

Write your Federal Employer I.D. Number on your check or money order.

Payment due on or before July 10, 2024, for calendar year taxpayers and on or before the 10th day of the seventh month after the close of the fiscal

DUE DATES FOR MONTHLY PAYMENTS:

year for fiscal year taxpayers.

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

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GENERAL INSTRUCTIONS

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- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2023 Hawaii tax return to your tax for 2024, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530 Honolulu, HI 96806-1530

How to Use the Payment Voucher

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2023, or fiscal tax year 2023 beginning on *month 1*, 2023 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2023 Hawaii tax return to your tax for 2024, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
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- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

2024

STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR **PUBLIC SERVICE COMPANY TAX**

INSTALL MENT PAYMENT VOUCHER

		ne for calendar tax	year 2023, or fiscal tax year 2 23 and ending on	023	
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Pa	yment Number 10
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
PE					
₹	DBA (if any)			Amount of this installment Amount of any unused overpayment	\$
ō				credit to be applied	\$
PRINT OR TYPE	Mailing Address (number and street)			4. Amount of this payment. (Line 2 minus line 3.)>	\$
	City, State, and Postal/ZIP Code			MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your check or money order. DUE DATES FOR MONTHLY PAYMENTS:	
回 译	_I 2023A 10 VID01	-MAILING AI HAWAII DEPARTMEN P. O. BOX HONOLULU, HI	NT OF TAXATION (1530 96806-1530	Payment due on or before October 10, 2024, and on or before the 10th day of the tenth n fiscal year for fiscal year taxpayers.	
		ID NO	O1 See Instructions of	n the reverse side.	Form FP-1
*			CUT	HERE — — — — — —	×
(RE	orm FP-1 EV. 2023)	Р	ATE OF HAWAII — DEPARTMENT FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT	COR PANY TAX	R STAPLE IN THIS SPACE
			year 2023, or fiscal tax year 2		
be	ginning on _	, 20	23 and ending on	, 20	
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 9
	Hawaii	Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
TYPE	Name			Amount of this installment	\$
OR T	DBA (if any)			Amount of any unused overpayment credit to be applied	\$
PRINT OR	Mailing Addres	ss (number and street)		4. Amount of this payment. (Line 2 minus line 3.)	\$
4	City, State, and Postal/ZIP Code			MAIL THIS VOUCHER WITH CHECK OR MO TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your ch	ONEY ORDER PAYABLE



-MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

P.O. BOX 1530 HONOLULU, HI 96806-1530

FP1_I 2023A 09 VID01

DUE DATES FOR QUARTERLY PAYMENTS

DUE DATES FOR MONTHLY PAYMENTS:

of the fiscal year for fiscal year taxpayers.

Payment due on or before September 20, 2024, for calendar year taxpayers and on or before the 20th day of the ninth month following the close of the fiscal year for fiscal year taxpayers.

Payment due on or before September 10, 2024, for calendar year taxpayers and on or before the 10th day of the ninth month after the close

See Instructions on the reverse side.

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2023 or fiscal tax year 2023 beginning on *month 1*, 2023 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2023 Hawaii tax return to your tax for 2024, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
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P.O. Box 1530 Honolulu, HI 96806-1530

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GENERAL INSTRUCTIONS

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2023, or fiscal tax year 2023 beginning on *month 1*, 2023 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2023 Hawaii tax return to your tax for 2024, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
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- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

2024

STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR **PUBLIC SERVICE COMPANY TAX**

4	U Z4	INS	STALLMENT PAYMENT	VOUCHER	
			year 2023, or fiscal tax year 2 023 and ending on		
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Pa	yment Number 12
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	
TYPE	Name			2. Amount of this installment	\$
PRINT OR TYPE	DBA (if any)			Amount of any unused overpayment credit to be applied	\$
PRIN.	Mailing Address (number and street)			4. Amount of this payment. (Line 2 minus line 3.)>	\$
ID NO UI				MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your check or money order. DUE DATES FOR MONTHLY PAYMENTS: Payment due on or before December 10, 2024, for calendar year taxpayers and on or before the 10th day of the twelfth month after the close of the fiscal year for fiscal year taxpayers. DUE DATES FOR QUARTERLY PAYMENTS Payment due on or before December 20, 2024, for calendar year taxpayers and on or before the 20th day of the twelfth month following the close of the fiscal year for fiscal year taxpayers. On the reverse side. Form FP-1	
Form FP-1 (REV. 2023) STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR PUBLIC SERVICE COMPANY TAX INSTALLMENT PAYMENT VOUCHER					R STAPLE IN THIS SPACE
			year 2023, or fiscal tax year 2 023 and ending on		
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Pa	yment Number 1 1
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
TYPE	Name			Amount of this installment	\$
ORT	DBA (if any)			Amount of any unused overpayment credit to be applied	\$
PRINT OR	Mailing Address (number and street)			4. Amount of this payment. (Line 2 minus line 3.)	\$
_	City, State, and Postal/ZIP Code			MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE	



-MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

P.O. BOX 1530 HONOLULU, HI 96806-1530

FP1_I 2023A 11 VID01

TO "HAWAII STATE TAX COLLECTOR."

DUE DATES FOR MONTHLY PAYMENTS:

close of the fiscal year for fiscal year taxpayers.

Write your Federal Employer I.D. Number on your check or money order.

Payment due on or before November 10, 2024, for calendar year taxpayers and on or before the 10th day of the eleventh month after the

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

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Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

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- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2023, or fiscal tax year 2023 beginning on *month 1*, 2023 and ending on *month dd*, 20*yy*).
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