

STATE OF HAWAII – DEPARTMENT OF TAXATION
REQUEST FOR AN INSTALLMENT PLAN AGREEMENT
(You may also log on to your Hawaii Tax Online (HTO) account at hitax.hawaii.gov to set up a payment plan.
A Case number will be required to establish an installment plan.)



D100_J 2024A 01 VID01

1 Taxpayer Name: _____ SSN/FEIN: _____
DBA Name: _____ Case Number(s): _____
Mailing Address: _____
Daytime Phone Number: _____ Other Phone Number: _____

2 Name of your bank(s) or other financial institution(s): _____
Primary's Place of employment: _____ Monthly gross income: _____
Spouse's Place of employment: _____ Monthly gross income: _____
Do you own real property? Yes No If yes, where is it located? _____
(City/State or Country)
Household size: _____

3 Enter the amount you can pay each month: _____
Enter the day(s) of the month your payments will be due (e.g. on 15th of each month): _____

IMPORTANT: Your proposal will be reviewed based on the terms show above. The Department reserves the right to request further information, including financial substantiation. If your installment plan will be longer than 12 months, please submit a Statement of Financial Condition, Form CM-2 (Individuals) or CM-2B (Corporations, Partnerships, etc.). Participation in this installment plan constitutes a voluntary extension of the statute of limitations on collections for the duration of the pay plan. If this agreement is not duly signed, taxpayer may be subject to full enforcement actions.

4 **METHOD OF PAYMENT:**

Pay by Electronic Funds Withdrawal

(This is the most convenient way to make your installment payments and it ensures your installments are made on time.)

- **Include a VOIDED CHECK with this form.**
- Installment payments will be debited from your bank account on the payment due date, or on the next business day if the due date falls on the weekend or holiday. **Note:** The debit of your first electronic payment may be delayed.

Pay by Check or Online

- Installment payments must be made timely. Check or money order must be in U.S. dollars payable to the "Hawaii State Tax Collector." For online payments please visit our portal at hitax.hawaii.gov.

5 I hereby certify under penalty by section 710-1063, Hawaii Revised Statutes (unsworn falsification to government authority) that I am authorized to submit this Request for an Installment Plan Agreement to the Department of Taxation (DOTAX) and the statements set forth herein are true and correct. I have read and understand this form, including the Conditions for an Installment Plan Agreement stated on page 2. If the "Pay by Electronic Funds Withdrawal" box above is checked, I (we) hereby authorize the DOTAX and its designated financial agent to initiate an ACH electronic funds withdrawal entry to the financial institution indicated for payment of my State taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I (we) notify the DOTAX to terminate the authorization. To discontinue the electronic funds withdrawal, I (we) must contact DOTAX at the telephone numbers listed on page 2, no later than seven (7) business days prior to the payment (settlement) date. I (we) also authorize the financial institution involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquires and resolve issues related to the payments.

Print Name of Owner, Partner/Member, Officer, or Agent

Signature of Owner, Partner/Member, Officer, or Agent

Date

Print Name of Spouse (For joint returns)

Signature of Spouse (For joint returns)

Date

General Information

Purpose of Form D-100

Use Form D-100 to request an installment plan agreement if you are unable to pay your balance in full.

Before requesting a payment plan, we recommend you research and compare your options. A loan with a bank or other financial institution may offer lower interest rates and allow you to pay in a timely manner to avoid penalties and interest.

When and Where to Submit Form

Complete, sign and submit Form D-100 to the Collection Branch of the district tax office in which you live in by mail, fax, email, or dropping it off at the district office location (see below).

You may also log on to your Hawaii Tax Online (HTO) account at hitax.hawaii.gov to set up a payment plan. A Collection Case number will be required to establish an installment plan.

DO NOT submit this form if you are currently in bankruptcy, have a pending offer in compromise with the Department, or your state tax liability has been referred to a private collect agency. If your liability has been assigned to a private collection agency, please contact that agency.

CONDITIONS FOR AN INSTALLMENT PLAN AGREEMENT

The following conditions are applicable to all installment plan agreements.

1. A **non-refundable \$50 processing fee** may be assessed on a payment plan (Hawaii Revised Statutes section 231-25.5)
2. All required tax returns must be filed. All future tax returns must be filed on time and paid in full.
3. Taxpayers cannot incur any new liabilities while on the payment plan. If any new liabilities occur, your existing installment plan will be in default. You must request a new payment plan.
4. Interest and any applicable penalties will continue to accrue on the unpaid balance until paid in full.
5. Any refund from taxes (state or federal) will be applied against the outstanding balance. If your refund is applied to your outstanding balance, you are still required to make your regular monthly installment payment.
6. A state tax lien will be initiated to enter in an installment plan agreement for more than one year considering the amount of your balance due, nature of the circumstances that led to noncompliance, taxpayer's compliance history, and all other relevant facts necessary to protect the State's interest.
7. Participation in this installment plan constitutes a voluntary extension of the statute of limitations on collections for the duration of the pay plan.
8. The monthly installment amount you requested may increase if the Department determines you have the financial ability to pay off the balance in a shorter period of time, and/or you owe additional taxes due to non-filed returns. A Collection Branch representative may contact you to discuss the terms of the agreement.
9. You agree to make payments by the due date. If you are not contacted by the Department before the first payment date requested, payment should be sent to your district office at the address shown below. To ensure your payment is applied to your case correctly and in a timely manner, please write **'Installment Plan,' your Case Number and last 4 of your SSN/ FEIN** on the check or money order.
10. If you cannot make your payment as scheduled, you must speak to the Department's collector who is assigned to your collection case and advise when you will be making the payment.
11. Failure to comply with these conditions, will constitute default on your agreement and the Department may take enforcement actions such as filing a State Tax Lien, Levy, Garnishment, or referring your collection case to the Attorney General and/or private collection agency, for the entire amount you owe.

DISTRICT OFFICE LOCATIONS AND MAILING ADDRESSES

Oahu District Office – Collection Branch
830 Punchbowl St #203
Honolulu, HI 96813-5094

Maui District Office – Collection Branch
54 S. High St. #208
Wailuku, HI 96793-2198

Hawaii District Office – Collection Branch
75 Aupuni St #101
Hilo, HI 96720-4245

Kauai District Office – Collection Branch
3060 Eiwa St #105
Lihue, HI 96766-1889

P.O. Box 259
Honolulu, HI 96809-0259

Telephone No: (808) 587-1600
FAX: (808) 587-1720
EMAIL: Tax.Collection@hawaii.gov

Telephone No: (808) 984-8511
FAX: (808) 984-8522

Telephone No: (808) 974-6374
FAX: (808) 974-6300

Telephone No: (808) 274-3456
FAX: (808) 274-3461