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

2	025	INS	STALLMENT PAYMENT		
			year 2024, or fiscal tax year 2 124 and ending on		
	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			Amount of this installment	\$
- OR 1	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	d 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:	
	_I 2024A 02 VID01	-MAILING AI HAWAII DEPARTMEN P. O. BOX HONOLULU, HI	NT OF TAXATION (1530	Payment due on or before February 10, 2025, and on or before the 10th day of the second in fiscal year for fiscal year taxpayers.	
		ID NO	01 See Instructions o	n the reverse side.	Form FP-1
*			CUT	HERE — — — — — —	×
(RI	orm FP-1 EV. 2024)	Р	TATE OF HAWAII — DEPARTMEN FRANCHISE TA) UBLIC SERVICE COM STALLMENT PAYMENT	OR PANY TAX	R STAPLE IN THIS SPACE
			year 2024, or fiscal tax year 2 24 and ending on		
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 1
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
TYPE				Amount of this installment	\$
OR	DBA (if any)			Amount of any unused overpayment credit to be applied	\$
PRINT OR TYPE	Mailing Addres	ss (number and street)		4. Amount of this payment. (Line 2 minus line 3.)	\$



-MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

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

FP1_I 2024A 01 VID01

City, State, and Postal/ZIP Code

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE

Payment due on or before January 10, 2025, for calendar year taxpayers and on or before the 10th day of the first month after the close of the fiscal

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

TO "HAWAII STATE TAX COLLECTOR."

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.

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 2024 or fiscal tax year 2024 beginning on *month 1*, 2024 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 2024 Hawaii tax return to your tax for 2025, 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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- 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

20**25**

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

	-			• —				
Based on income for calendar tax year 2024, or fiscal tax year 2024								
beginning on _	, 2024 and ending on		,	20				
	_	_						
			_					

	Check one: Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 4
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
TYPE	Name		Amount of this installment	\$
OR	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:	



HAWAII DEPARTMENT OF TAXATION

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

FP1_I 2024A 04 VID01

-MAILING ADDRESS-

Payment due on or before April 20, 2025, 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.

Payment due on or before April 10, 2025, for calendar year taxpayers and on or before the 10th day of the fourth month after the close of the fiscal

ID NO 01

See Instructions on the reverse side.

year for fiscal year taxpayers.

DUE DATES FOR QUARTERLY PAYMENTS

DUE DATES FOR MONTHLY PAYMENTS:

year for fiscal year taxpayers.

Payment due on or before March 10, 2025, for calendar year taxpayers and on or before the 10th day of the third month after the close of the fiscal

Form	FP-1	
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Form FP-1 (REV. 2024)

STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR PUBLIC SERVICE COMPANY TAX INSTALLMENT PAYMENT VOUCHER DO NOT WRITE OR STAPLE IN THIS SPACE

20**25** Based on income for calendar tax year 2024, or fiscal tax year 2024 beginning on _______, 2024 and ending on ______, 20 ______

	Check one: Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 3
	Hawaii Tax I.D. No.	Federal Employer I.D. No.		
			Estimated tax liability for the year	\$
TYPE	Name		Amount of this installment	\$
PRINT OR 1	DBA (if any)		Amount of any unused overpayment credit to be applied	\$
	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	

-MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

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

> > ID NO 01

FP1_I 2024A 03 VID01

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.

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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 2024 Hawaii tax return to your tax for 2025, 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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- 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 2024 Hawaii tax return to your tax for 2025, 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

2025

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

4		IINS	DIALLIVIENI PATIVIENI	VOUCHER		
			year 2024, or fiscal tax year 2 024 and ending on			
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 6	
		i Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year		
YPE	Name			Amount of this installment	\$	
ORT	DBA (if any)			Amount of any unused overpayment 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 -MAILING ADDRESS- HAWAII DEPARTMENT OF TAXATION P. O. BOX 1530 HONOLULU, HI 96806-1530 FP1_I 2024A 06 VID01 ID NO 01 See Instructions of			NT OF TAXATION (1530 96806-1530 See Instructions of	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, 2025, 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 Payment due on or before June 20, 2025, 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. on the reverse side. Form FP-1 HERE — — — — — — — — — — — — — — — — — —		
(RE	STATE OF HAWAII — DEPARTMENT OF TAXATION REV. 2024) PUBLIC SERVICE COMPANY TAX INSTALLMENT PAYMENT VOUCHER DO NOT WRITE OR STAPLE IN THIS SPACE DO NOT WRITE OR STAPLE IN THIS SPACE TO NOT WRITE OR STAPLE IN THIS SPACE OF TAXATION D					
			year 2024, or fiscal tax year 2 024 and ending on			
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 5	
		i Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$	
TYPE	Name			Amount of this installment	\$	
OR 1	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, an	d Postal/ZIP Code		MAIL THIS VOLICHED WITH CHECK OF MO	NEV ODDED DAVARI E	



-MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

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

FP1_I 2024A 05 VID01

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE

Payment due on or before May 10, 2025, 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.

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

TO "HAWAII STATE TAX COLLECTOR."

DUE DATES FOR MONTHLY PAYMENTS:

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.

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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 2024 or fiscal tax year 2024 beginning on *month 1*, 2024 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 2024 Hawaii tax return to your tax for 2025, 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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- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

2025

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

Based on income for calend	ar tax year 2024, or fiscal tax	year 2024	
peainnina on	, 2024 and ending on	, 20	

be	ginning on	_, 2024 and ending on	, 20		
	Check one: Franchise Ta	x Public Service Company Tax		Pa	yment Number 8
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for		\$
TYPE			Amount of this installment	ent	\$
PRINT OR TYPE	DBA (if any)		Amount of any unused credit to be applied		\$
PRIN	Mailing Address (number and st	reet)	4. Amount of this paymen (Line 2 minus line 3.)	t	\$
	City, State, and Postal/ZIP Code		MAIL THIS VOUCHER V TO "HAWAII STATE TAX Write your Federal Employe DUE DATES FOR MON"	COLLECTOR." r I.D. Number on your che	
-MAILING ADDRESS- HAWAII DEPARTMENT OF TAXATION P. O. BOX 1530 HONOLULU, HI 96806-1530 FP1_I 2024A 08 VID01			Payment due on or befo and on or before the 10t fiscal year for fiscal year	h day of the eighth mo	
	ID	NO 01 See Instructions o	n the reverse side.		Form FP-1
*		CUT	HERE — — -		%
	orm FP-1 EV. 2024)	STATE OF HAWAII — DEPARTMEN FRANCHISE TA	OR	DO NOT WRITE OR	STAPLE IN THIS SPACE
2	0 25	PUBLIC SERVICE COM INSTALLMENT PAYMENT			
		tax year 2024, or fiscal tax year 2	2024		

	Check one:	☐ Public Service Company Tax	Р	ayment Number 7
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
TYPE	Name		Amount of this installment	\$
T OR '	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.)	\$
	City, State, and Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MO	ONEY ORDER PAYABLE



-MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

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

FP1_I 2024A 07 VID01

year for fiscal year taxpayers.

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

Payment due on or before July 10, 2025, 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:

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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.
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- 5. If you have applied an overpayment of tax on your 2024 Hawaii tax return to your tax for 2025, 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.

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2024, or fiscal tax year 2024 beginning on *month 1*, 2024 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 2024 Hawaii tax return to your tax for 2025, 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.
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- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

2025

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

_	023	INS	STALLMENT PAYMENT	VOUCHER	
			year 2024, or fiscal tax year 2 024 and ending on		
	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	\$
YPE				Amount of this installment	\$
OR TYPE	DBA (if any)			Amount of any unused overpayment credit to be applied	\$
PRINT	Mailing Addres	ss (number and street)		4. Amount of this payment. (Line 2 minus line 3.)>	\$
	City, State, and	d 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:	
EP1	_I 2024A 10 VID01	-MAILING AI HAWAII DEPARTMEN P. O. BOX HONOLULU, HI	NT OF TAXATION (1530	Payment due on or before October 10, 2025, and on or before the 10th day of the tenth n fiscal year for fiscal year taxpayers.	for calendar year taxpayers nonth after the close of the
*		ID NO		n the reverse side. HERE — — — — — —	Form FP-1
(RI	orm FP-1 EV. 2024)	Р	TATE OF HAWAII — DEPARTMEN FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT	OR PANY TAX	R STAPLE IN THIS SPACE
			year 2024, or fiscal tax year 2 124 and ending on		
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 9
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
TYPE				Amount of this installment	\$
S S	DBA (If any)		Amount of any unused overpayment credit to be applied	\$	
PRINT			4. Amount of this payment. (Line 2 minus line 3.)>	\$	
		d Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MO TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your cl	



-MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

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

FP1_I 2024A 09 VID01

DUE DATES FOR QUARTERLY PAYMENTS

of the fiscal year for fiscal year taxpayers.

Payment due on or before September 20, 2025, 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, 2025, 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 2024 or fiscal tax year 2024 beginning on *month 1*, 2024 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 2024 Hawaii tax return to your tax for 2025, 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.

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2024, or fiscal tax year 2024 beginning on *month 1*, 2024 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 2024 Hawaii tax return to your tax for 2025, 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

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

Based on income for	r calendar tax year 2024, or fiscal tax year 2	2024
beginning on	2024 and anding an	20

be	ginning on	, 20	24 and ending on	, 20		
	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		
T OR TYPE	Name			Amount of this installment	. \$	
	DBA (if any)			Amount of any unused overpayment credit to be applied	. \$	
PRINT	Mailing Addres	s (number and street)		4. Amount of this payment. (Line 2 minus line 3.)>	. \$	
	City, State, and	I Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MOTO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your or DUE DATES FOR MONTHLY PAYMENTS:		
▣	397 E	-MAILING AE	DDRESS-	Payment due on or before December 10 taxpayers and on or before the 10th day of close of the fiscal year for fiscal year taxpaye	the twelfth month after the	
製		HAWAII DEPARTMEN		DUE DATES FOR QUARTERLY PAYMENTS		
FP1	_I 2024A 12 VID01	P. O. BOX HONOLULU, HI		Payment due on or before December 20, 2025, 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.		
		ID NO	∩1 See Instructions of	, , , ,		
		10 110	01		Form FP-1	
> <			— — — — CUTI	HERE — — — — — —	%	
	orm FP-1 EV. 2024)		ATE OF HAWAII — DEPARTMENT FRANCHISE TAX UBLIC SERVICE COM	OR	R STAPLE IN THIS SPACE	
2	0 25		STALLMENT PAYMENT			
		_	/ear 2024, or fiscal tax year 2 24 and ending on			
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	Pa	ayment Number 11	
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$	
၂	Name	-		1. Estimated tax liability for the year	Ψ	
OR TYPE	DDA (15			2. Amount of this installment	· \$	
NO L	DBA (if any)			Amount of any unused overpayment credit to be applied	· \$	

FP1_I 2024A 11 VID01

-MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

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

Mailing Address (number and street)

City, State, and Postal/ZIP Code

See Instructions on the reverse side.

4. Amount of this payment.

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

TO "HAWAII STATE TAX COLLECTOR."

DUE DATES FOR MONTHLY PAYMENTS:

close of the fiscal year for fiscal year taxpayers.

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE

Payment due on or before November 10, 2025, for calendar year taxpayers and on or before the 10th day of the eleventh month after the

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

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

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