

STATE OF HAWAII — DEPARTMENT OF TAXATION PUBLIC SERVICE COMPANY TAX RETURN CALENDAR YEAR 2025

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Based on income for calendar year 2024 or fiscal year beginning on \_\_\_\_\_, 2024 and ending \_\_\_\_\_, 20\_\_\_\_ (First year, Second year, and Final year return filers, see Instructions)

(NOTE: Do NOT use Form U-6 to calculate and/or

remit the counties' share of the public service company tax.)

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Form with fields: Name, DBA (if any), Mailing Address (number and street), City, State, and Postal/ZIP Code, Date Business Began in Hawaii, Hawaii Tax I.D. No., Federal Employer I.D. No., Amount paid with this return \$

CHECK BOX IF APPLICABLE:

- First year, Second year, Final year, Amended return, Paying tax in installments

SECTION I - COMPUTATION OF ADJUSTED GROSS INCOME

GROSS INCOME FROM PRECEDING TAXABLE YEAR BEGINNING IN 2024

1 Gross Income from Public Utility Business (describe fully from what sources received)

Table with columns for line items (1a(1), 1a(2), 1a(3), 1b(1), 1b(2), 1b(3), 1c(1), 1c(2), 1c(3), 1d(1), 1d(2), 1d(3)) and corresponding descriptions.

Table with lines 2-5: 2 Equipment Rentals Received, 3 Joint Facility Rentals Received, 4 Non-Operating Income from Public Utility Business, 5 TOTAL ADJUSTED GROSS INCOME

DECLARATION section with signature line, date, and title fields.

Paid Preparer's Information section with fields for Preparer's Signature, Firm's name, Federal E.I. No., and Phone No.



Name as shown on return	Federal Employer Identification Number
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**SECTION II — COMPUTATION OF TAX** (Line references are to lines on page 1.) **Note: Enter TOTAL TAX amount on page 1.**

**PART I. — FOR PUBLIC UTILITIES TAXED UNDER SECTION 239-5 (a), (b) and (c), HRS.**

**Note: A Public Utility taxed under section 239-5(a), HRS, must also attach to this return year-end balance sheets, income statements, and an analysis of retained earnings for the utility and non-utility portions of the business.**

A Line 5 less lines 1a(3), 1b(3), and 1c(3) . . . . .			x 4.0% (fixed rate) . . . . .	TAX AMOUNT	A		
B Line 1a(3) . . . . .			x 5.35% (fixed rate) . . . . .	TAX AMOUNT	B		
C Line 1b(3) . . . . .			x .5 % (fixed rate) . . . . .	TAX AMOUNT	C		
D Line 1c(3) . . . . .			x .5 % . . . . .	TAX AMOUNT	D		
<b>E TOTAL TAX</b> (add lines A, B, C, and D) . . . . .					<b>E</b>		
F Nonrefundable Tax Credit - Credit for Lifeline Telephone Service Subsidy (see Instructions) . . . . .					F		
G Balance (line E minus line F, but not less than zero) . . . . .					G		
H Payment with Extension (attach Form N-755) (see Instructions) . . . . .					H		
I Tax Installment Payments (see Instructions) . . . . .					I		
J Total Payments (add lines H and I) . . . . .					J		
K TAX DUE (if line G is larger than J), enter AMOUNT OWED. (if line G exceeds \$100,000, see Instructions, When Is the Tax Payable) . . . . .					K		
L OVERPAYMENT (if line J is larger than line G), enter AMOUNT OVERPAID . . . . .					L		

**PART II. — FOR PUBLIC UTILITIES TAXED ONLY UNDER SECTION 239-5(b), HRS.**

A TOTAL TAX (line 1a(3)) . . . . .			x 5.35% (fixed rate)) . . . . .	TAX AMOUNT	A		
B Payment with Extension (attach Form N-755) (see Instructions) . . . . .					B		
C Tax Installment Payments (see Instructions) . . . . .					C		
D Total Payments (add lines B and C) . . . . .					D		
E TAX DUE (if line A is larger than line D), enter AMOUNT OWED. (if line A exceeds \$100,000, see Instructions, When Is the Tax Payable) . . . . .					E		
F OVERPAYMENT (if line D is larger than line A), enter AMOUNT OVERPAID . . . . .					F		

**PART III. — FOR PUBLIC UTILITIES TAXED ONLY UNDER SECTION 239-5(c), HRS.**

A Line 1b(3) . . . . .			x .5 % (fixed rate) . . . . .	TAX AMOUNT	A		
B Line 1c(3) . . . . .			x .5 % . . . . .	TAX AMOUNT	B		
<b>C TOTAL TAX</b> (add lines A and B) . . . . .					<b>C</b>		
D Payment with Extension (attach Form N-755) (see Instructions) . . . . .					D		
E Tax Installment Payments (see Instructions) . . . . .					E		
F Total Payments (add lines D and E) . . . . .					F		
G TAX DUE (if line C is larger than line F), enter AMOUNT OWED. (if line C exceeds \$100,000, see Instructions, When Is the Tax Payable) . . . . .					G		
H OVERPAYMENT (if line F is larger than line C), enter AMOUNT OVERPAID . . . . .					H		