

# AUTHORIZATION AGREEMENT FOR ELECTRONIC FUNDS TRANSFER (EFT)

*Please Type or Print*

Changing EFT Method to:  ACH Debit  ACH Credit  Changing bank information for ACH Debit

## Part I Taxpayer Information

Taxpayer's Name	Hawaii Tax Identification Number W _____ - _____
DBA Name	Federal Employer Identification Number _____ - _____
Address (Number and Street)	E-mail Address
City or town, State, and ZIP code	Telephone Number ( ) _____ ext. ( ) _____
Contact Person	Fax Number ( ) _____

Indicate the taxes you will be paying by EFT by checking the appropriate box(es) below. Indicate if you are required to pay these taxes by EFT (annual tax liability exceeds \$100,000 or \$40,000 for withholding). **Note:** The Department will not require an employer whose withholding liability exceeds \$40,000 to pay by EFT if such employer is not required to also remit their federal employment taxes electronically.

Tax Type	EFT Required?	Tax Type	EFT Required?
<input type="checkbox"/> General Excise and Use	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Individual Income	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Withholding	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Corporation/Partnership Income	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Transient Accommodations	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Fiduciary Income	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Rental Motor Vehicle and Tour Vehicle Surcharge	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Individual Estimated Income	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Corporation Estimated Income	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Estates and Trusts Estimated Income	<input type="checkbox"/> Yes <input type="checkbox"/> No

## Part II Method of EFT Payment. Check only one box to indicate your method of EFT payment.

**Method I — Payment Through the State of Hawaii, Department of Taxation, Internet Filing Website.**  
The Hawaii Department of Taxation is hereby notified that the above named taxpayer will make payment through the State of Hawaii, Department of Taxation, Internet filing website: [www.hawaii.gov/tax](http://www.hawaii.gov/tax)

**Method II — ACH Debit Method. Complete the bank information below. *Reminder: Attach voided check.***  
If you have **more than one** Hawaii Tax Identification Number (HTIN) for a tax type you are paying by EFT, you must submit a separate Form EFT-1 for that HTIN.  
The Hawaii Department of Taxation is hereby authorized to present debit entries which I or my authorized agent originates to the bank account identified below and the bank is authorized to debit such account for the tax(es) identified above.

Account Name	Account Number _____ - _____ (Not to exceed 17 digits)
Bank Name	Transfer/Routing Number _____ - _____ (Requires 9 digits)
Branch Name	

**Method III — ACH Credit Method.**  
The Hawaii Department of Taxation is hereby requested to grant approval for the above named taxpayer to initiate ACH Credit transactions to the State of Hawaii's bank account. These payments must be in the NACHA CCD+ format using the Tax Payment Convention (TXP).  
If you have additional HTIN, please list: \_\_\_\_\_

The above authority is to remain in effect until EFT payments are no longer required by statute, until I am notified in writing that the Hawaii Department of Taxation has withdrawn its approval for use of the ACH Credit method (if Method III is checked), or if I am a voluntary participant, until the Hawaii Department of Taxation and I mutually agree to terminate my participation in the EFT program.

\_\_\_\_\_  
Signature of Owner, Partner or Member, Fiduciary, or Officer

\_\_\_\_\_  
Title: Owner, Partner or Member, Fiduciary, or Officer

\_\_\_\_\_  
Date

**AUTHORIZATION AGREEMENT FOR ELECTRONIC FUNDS TRANSFER**

**GENERAL INSTRUCTIONS**

Please type or print clearly.

**Please make a copy of your application for your records.**

For more information, see Tax Information Release No. 95-6, "Questions and Answers on Paying Taxes by Electronic Funds Transfer," Tax Information Release No. 99-1, "Filing of Tax Returns Required by Taxpayers Who Pay Taxes by Electronic Funds Transfer (EFT)," and Tax Information Release No. 2004-1, "Act 113, Session Laws of Hawaii 2004, Relating to Income Tax Withholding."

**PENALTIES.** Section 231-9.9, Hawaii Revised Statutes (HRS), imposes a penalty of 2% of the amount of the tax due if those who are required to make payments by EFT do not do so on or before the date prescribed without reasonable cause. This is in addition to any other penalties. Also, section 40-35.5, HRS, allows the Department of Taxation to assess a \$25 service fee on electronic funds transfer payments that are dishonored for any reason. This service fee cannot be waived.

**SPECIFIC INSTRUCTIONS**

**Part I—Taxpayer Information**

All taxpayer information must be completed and must match the taxpayer information on file with the State Department of Taxation.

**Part II—Method of EFT Payment**

Check the applicable box to indicate your method of EFT payment.

**Method I—Payment Through the State of Hawaii, Department of Taxation, Internet Filing Website.**

Check the box for Method I to notify the Hawaii Department of Taxation that you will make payment through the State of Hawaii, Department of Taxation, Internet filing website.

You have the option of paying by credit card or by eCheck. eCheck is an electronic check process. A nominal fee of \$2.50 is charged for each transaction involving a payment. If payment is made by credit card, an additional credit card processing fee is charged. You are responsible for these fees.

**Method II—ACH Debit Method.**

Check the box for Method II if you will be using the ACH Debit method. Complete the bank information.

If you will be paying for more than one tax type using the same bank account and same HTIN, only one Form EFT-1 should be completed. You may pay for any of the taxes listed on the form by EFT even if you do not exceed \$100,000 for that particular tax type (\$40,000 for withholding taxes).

If you will be using more than one bank account or HTIN, please complete a Form EFT-1 for each account or HTIN you will be using.

If you are changing your bank information and the effective date of change is noted on Form EFT-1, the change will be done no earlier than that date.

The bank information can be obtained from your bank or at the bottom of the check from the account you wish to be debited.

Account number should not exceed 17 digits.

Transfer/Routing Number requires 9 digits.

Omit hyphens in your bank numbers.

**Remember to attach a voided check from the bank account you want debited.**

**Method III—ACH Credit Method.**

Check the box for Method III to request approval to use the ACH Credit method.

Some financial institutions offer ACH origination services. Contact your bank to determine what ACH origination services it offers and the costs of ACH Credit service. You cannot use the ACH Credit method unless your bank can initiate transactions in the CCD+TXP format.

Remember that if you use the ACH Credit method, the Department of Taxation **is not** responsible for the successful completion of EFT transactions that are required by law. Furthermore, the Department will not pay any costs your financial institution charges you for its services.

**Signature**

Form EFT-1 must be signed by an owner, partner or member, fiduciary, or officer.

If you will be using the ACH Debit Method, Form EFT-1 must be signed by an owner, partner or member, fiduciary, or officer who is authorized to sign checks drawn in the account identified on the form.

**IMPORTANT INFORMATION**

*You will receive a confirmation letter after you file this form if you checked the box for Method II (ACH Debit Method) or Method III (ACH Credit Method). The letter will include detailed instructions. No EFT payments using the ACH Debit method or the ACH Credit method should be attempted before that letter is received.*

*For Method I (Internet Filing Website) - You will not receive a confirmation letter. You may immediately register and make payments on the Internet filing website.*

*For ACH Debit Method Filers - You should receive your access code from the Department of Taxation approximately two weeks after submitting Form EFT-1. After receiving your access code, your personal identification number (PIN) will be mailed under separate cover from the data collection center.*

*The Department of Taxation may withdraw its approval for use of the ACH Credit method for failure to conform to the requirements for ACH Credit transactions.*

*You must submit a Form EFT-1 if you wish to change from one ACH payment method to the other. You must continue making your tax payments through EFT using the method in use until you receive confirmation authorizing the change and the effective date of the change.*

If you have any questions, please contact the Hawaii Department of Taxation at:  
E-mail: Tax.Efile@hawaii.gov  
Telephone: 808-587-1740  
Fax: 808-587-1488

**Mail the completed Form EFT-1, with a voided check, if applicable, to:**

**EFT Program  
Hawaii Department of Taxation  
P.O. Box 259  
Honolulu, HI 96809-0259**