

# STATE OF HAWAII BASIC BUSINESS APPLICATION

**TYPE OR PRINT LEGIBLY**

1. **Type of application** (Check the appropriate box(es) that best describes your purpose in filing this application)

General Excise       Use Tax Only       Seller's Collection

Transient Accommodations       Employer's Withholding       GE One Time Event

Rental Motor Vehicle & Tour Vehicle       Cigarette and Tobacco       Liquor

Unemployment Insurance       Liquid Fuel Distributor       Liquid Fuel Retail Dealer

Identification number

**W** \_\_\_\_\_ - \_\_\_\_\_

UI Registration Number

\_\_\_\_\_

2. Taxpayer's/Employer's Name (Individuals, enter Last, First, Middle Initial) \_\_\_\_\_

3. Doing business as (DBA) name \_\_\_\_\_

4. FEIN \_\_\_\_\_

5. Type of ownership  Sole proprietorship     Corporation (See Instructions)     Other (Explain) \_\_\_\_\_

Partnership       Federal Agency \_\_\_\_\_

6. Date Business Began in Hawaii \_\_\_\_\_

7. Date of Incorporation (MM/DD/YYYY) \_\_\_\_\_

8. Incorporation State \_\_\_\_\_

9. **Accounting period**, check only 1

Calendar Year

Fiscal Year ending (MM/DD) / \_\_\_\_\_

10. **Accounting method**, check only 1

Cash     Accrual

11. NAICS (See Instructions)

\_\_\_\_\_

12. Mailing address      C/O \_\_\_\_\_

Street address or P.O. Box \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code + 4 \_\_\_\_\_

13. Physical location of business in Hawaii      Street address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code + 4 \_\_\_\_\_

14. If no physical business location in Hawaii, provide the name, address, and telephone number of the individual performing services in Hawaii

\_\_\_\_\_

15. Phone Number      Business      Residential      Fax      E-mail address

( )      ( )      ( )

16. Does all or part of this business qualify for a disability exemption? (See Instructions)       Yes     No

17. Name of Parent Corporation \_\_\_\_\_

18. Parent Corp.'s FEIN \_\_\_\_\_

19. Parent Corporation's Mailing Address \_\_\_\_\_

20. List all the owners (including sole proprietors), partners, members, or corporate officers (See Instructions on back of the form) Attach a separate sheet of paper if more space is required.

SSN	Name (Last, First, Middle Initial)	Title	Residential Address	Contact Phone No.
				( )
				( )

21. (a) Did you acquire an existing business?  Yes  No

(b) If yes, was  all or  part of the business acquired?

(c) When was it acquired? \_\_\_\_\_ (MM/DD/YYYY)

(d) Previous owner's/business' name, dba, address, Hawaii Tax I.D. No., and UI Account No. (If you answered "No" to (a) enter N/A)

22. No. of establishments or branches in Hawaii \_\_\_\_\_

23. Date employment began in Hawaii \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

24. No. of employees on date employment began \_\_\_\_\_

25. Date first wages paid in Hawaii \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

26. If no employees, when do you anticipate hiring employees? \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

27. If you are applying for a **TA** Tax, Liquid **Fuel** Retail Dealer Permit, and/or **RVST** Tax I.D. number(s), attach a list of (1) the address(es) of the business locations, (2) island, and (3) note the location's activity as either **TA**, **Fuel**, or **RVST**.

28. (a) How many TA units are you registering for?

1-5 units     6 or more units

(b) Date TA activity began in Hawaii \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

29. Date RVST activity began in Hawaii \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

31. Enter the amount from line i. of the registration fee worksheet on the back of the form here and on the Total Payment line for Form VP-1, Tax Payment Voucher. Attach Form VP-1 to this form. \$ \_\_\_\_\_

32. Enter the amount from line n. of the registration fee worksheet on the back of the form here and on the Total Payment line for Form VP-2, Miscellaneous Fee Payment Voucher. Attach Form VP-2 to this form. \$ \_\_\_\_\_

30. **Filing period**, Check 1 box for each tax type applicable

Tax Type	Mo	Qtr	Semi
a) GE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) TA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) RVST	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) WH	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

33. **TOTAL REGISTRATION FEE DUE** Add lines 31 and 32. Attach a check or money order made payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U. S. Bank ..... \$ \_\_\_\_\_

**CERTIFICATION:** The above statements are hereby certified to be correct to the best of knowledge and belief of the undersigned who is duly authorized to sign this application.

Mail the completed application to:  
HAWAII DEPARTMENT OF TAXATION  
P.O. Box 1425  
Honolulu, HI 96806-1425

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

Print Name \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

• ATTACH CHECK OR MONEY ORDER AND FORMS VP-1 AND VP-2 HERE •

**PURPOSE OF THIS FORM**

This application simplifies the process of starting a business in Hawaii by allowing you to register for various State tax and employer licenses and permits, including general excise tax (GET), withholding (WH) tax, and unemployment insurance (UI) tax.

Every person or company intending to do business in Hawaii, including every individual who is self-employed or who hires employees, must apply for a GET Identification Number. In addition, every person or company (with very few exceptions) with employees in Hawaii must register for the WH Tax and apply for UI coverage.

**SPECIFIC INSTRUCTIONS**

**Lines 1, 31, 32 and 33. Fees** — Enter the appropriate information and applicable fee for each box you checked on line 1 of the application in the corresponding lines of the Registration Fee Worksheet. Also, enter the date the activity began in Hawaii. Please fill in all lines on the worksheet that apply to your application.

- a. If you checked the box **GE** the following fee(s) will apply:
  - If your business began **on or after January 1, 1990**, a one-time \$20.00 fee must be paid with this application. Your license will remain effective until you cancel it; no further fee will be due.
  - If you are a nonprofit organization which has received exemption from GET and you have paid the \$20.00 nonprofit registration fee, no fee is due; enter "0" in the space provided.
  - If your business began in Hawaii **before January 1, 1990**, please call the Department of Taxation for the appropriate fees.
  - Do NOT enter an amount on this line if you are applying for a GE One-Time Event license number, see Item b.

ENTER THE TOTAL FEE FOR ALL YEARS IN THE SPACE PROVIDED.

- b. If you checked the box **GE One Time Event**, a one-time \$20.00 fee must be paid with this application. Enter \$20.00 in the space provided. If you are a nonprofit organization which has received exemption from GET and you have paid the \$20.00 nonprofit registration fee, no fee is due; enter "0" in the space provided.
- c. If you checked the box **TA**, the following fee(s) will apply:
  - If you first offered a TA for rent **on or after January 1, 1990**, a one-time fee of either \$5.00 or \$15.00 must be paid with this application. Your registration will remain effective until you cancel it; no further fee will be due. Your fee is:
    - \$5.00 if you have 1-5 TA units.
    - \$15.00 if you have 6 or more TA units.
  - If your business began in Hawaii **before January 1, 1990**, please call the Department of Taxation for the appropriate fees.

ENTER THE TOTAL FEE FOR ALL YEARS IN THE SPACE PROVIDED.

- j. If you checked the box **Liquor**, enter your county liquor license number, the effective date of your license, and check whether you are a manufacturer or wholesaler of liquor. An annual permit fee of \$2.50 is due with your application.
- k. If you checked the box **Cigarette and Tobacco**, check whether you are a dealer or wholesaler of cigarettes or tobacco products. An annual license fee of \$2.50 is due with your application.
- l. If you checked the box **Liquid Fuel Distributor**, check all the boxes that apply to your business.

**Line 4.** Enter your Federal Employer Identification Number (FEIN). If you have employees, you must have a FEIN. If you are not required to have a FEIN, leave this box blank. If you are a subsidiary member of a controlled group of corporations, complete lines 17, 18 and 19.

- If you are a sole proprietor or a single-member LLC that has elected to be taxed as a sole proprietor for income tax purposes, please complete line 20.

**Line 5.** Check the box that describes the type of business entity making the application.

- If you are a Limited Liability Company (LLC), Limited Liability Partnership (LLP), Nonprofit organization or any other entity not listed, please check the box "Other" and write the type of business entity.
- If you are checking the box for "Corporation", please enter on the "Other" line, whether you are a "C" or "S" corporation.
- If you are checking the box for "Partnership", please enter on the "Other" line, whether you are a General or Limited Partnership.

**Registration Fee Worksheet**

**License/Registration Fee**, enter the appropriate information/fee based on what registration was checked on line 1, also enter the date the activity began in Hawaii. If applying for GE, choose either a or b, NOT both.

a. <b>General Excise (GE)</b> (See Instructions) .....	\$ _____
b. <b>GE One Time Event</b> ___/___/___ .....	Enter \$20.00 _____
<b>c. Transient Accommodations (TA)</b>	
Check only 1 and enter the dollar amount	
<input type="checkbox"/> \$5.00 (1-5 units) OR <input type="checkbox"/> \$15.00 (6 or more units) ...	_____
d. <b>Use Tax Only</b> ___/___/___ .....	No fee required -0-
e. <b>Employer's Withholding (WH)</b> .....	No fee required -0-
f. <b>Unemployment Insurance</b> .....	No fee required -0-
g. <b>Seller's Collection</b> ___/___/___ .....	No fee required -0-
<b>h. Rental Motor Vehicle &amp; Tour Vehicle (RVST)</b>	
(enter date activity began on line 29) .....	
Enter this amount on line 29 .....	Enter \$20.00 _____
<b>i. Total Form VP-1 Amount Due.</b> (Add items a thru h)	
Enter this amount on line 31 .....	\$ _____
<b>j. Liquor</b> , ___/___/___ .....	
Check applicable box	
<input type="checkbox"/> Manufacturer <input type="checkbox"/> Wholesaler and enter County	_____
Liquor License No. _____, ...	Enter \$2.50 _____
<b>k. Cigarette and Tobacco</b> , ___/___/___ .....	
check only 1	
<input type="checkbox"/> Dealer <input type="checkbox"/> Wholesaler (see section 245-1, HRS for definitions) .....	Enter \$2.50 _____
<b>l. Liquid Fuel Distributor</b> , .....	
check all that apply	
<input type="checkbox"/> Produce <input type="checkbox"/> Refine <input type="checkbox"/> Manufacture <input type="checkbox"/> Compound	_____
___/___/___ .....	No fee required -0-
<b>m. Liquid Fuel Retail Dealer</b> ___/___/___	
.....	Enter \$5.00 _____
<b>n. Total Form VP-2 Amount Due.</b> (Add items j thru m)	
Enter this amount on line 32 .....	\$ _____

**Line 9. ACCOUNTING PERIOD —**

**Calendar Year** — If you file your income tax return on a calendar year (January 1 through December 31), check this box.

**Fiscal Year** — If you file your income tax return on other than a calendar year, check this box, and enter the month and day on which your fiscal year ends, using a MM/DD format. For example, a fiscal year ending on March 31 is written as 03/31.

**Line 10. ACCOUNTING METHOD —**

**Cash** — Check this box if you are reporting the income in the period it is received. For example, if you are a monthly filer, you perform a service in March, and you receive payment for that service in May, then as a cash basis taxpayer, you report the income when it is received in May.

**Accrual** — Check this box if you are reporting the income at the time the service, sale, etc., is performed and you have a right to the income rather than when payment is received. In the example above, you would report your income when the service was performed which is in March.

**Line 11.** North American Industry Classification System (NAICS). Enter the 6-digit industry classification code that most closely matches your **main** business activity. This would be the principal business or professional activity code that you are required to enter on your federal income tax return. For more information on these codes, see the federal instructions for reporting your business income. You may also download the 2002 listing from the NAICS website at:

<http://www.census.gov/epcd/naics02/naico602.txt>

Then in the space below the NAICS code, describe fully the type of business activities you are engaged in, concentrating on your principal activity and the product/service. Include the percentage based on gross receipts if you are engaged in more than one type of activity. Examples: General Contractor - building construction (single-family residential 70%, hotel 10%, commercial 10%, industrial 10%); Manufacturing - men's aloha shirts; Retail - sporting goods; Wholesale and Retail - cosmetics (wholesale 90%, retail 10%). If more space is needed, attach a separate sheet.

**Line 16. Disability Exemption** — The first \$2,000 of gross income received by any person who is blind, deaf or totally disabled is exempt

# STATE OF HAWAII

## BASIC BUSINESS APPLICATION

**TYPE OR PRINT LEGIBLY**

<b>1. Type of application</b> (Check the appropriate box(es) that best describes your purpose in filing this application)			UI Registration Number _____
<input type="checkbox"/> General Excise	<input type="checkbox"/> Use Tax Only	<input type="checkbox"/> Seller's Collection	
<input type="checkbox"/> Transient Accommodations	<input type="checkbox"/> Employer's Withholding	<input type="checkbox"/> GE One Time Event	
<input type="checkbox"/> Rental Motor Vehicle & Tour Vehicle	<input type="checkbox"/> Cigarette and Tobacco	<input type="checkbox"/> Liquor	
<input type="checkbox"/> Unemployment Insurance	<input type="checkbox"/> Liquid Fuel Distributor	<input type="checkbox"/> Liquid Fuel Retail Dealer	

<b>2. Taxpayer's/Employer's Name</b> (Individuals, enter Last, First, Middle Initial)	<b>3. Doing business as (DBA) name</b>
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<b>4. FEIN</b>	<b>5. Type of ownership</b> <input type="checkbox"/> Sole proprietorship <input type="checkbox"/> Corporation ( <i>See Instructions</i> ) <input type="checkbox"/> Other (Explain) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Federal Agency
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<b>6. Date Business Began in Hawaii</b>	<b>7. Date of Incorporation (MM/DD/YYYY)</b>	<b>8. Incorporation State</b>
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<b>9. Accounting period</b> , check only 1 <input type="checkbox"/> Calendar Year <input type="checkbox"/> Fiscal Year ending (MM/DD) /	<b>10. Accounting method</b> , check only 1 <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	<b>11. NAICS</b> ( <i>See Instructions</i> ) _____
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<b>12. Mailing address</b> C/O _____	Street address or P.O. Box _____	City _____	State _____	Zip Code + 4 _____
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<b>13. Physical location of business in Hawaii</b>	Street address _____	City _____	State _____	Zip Code + 4 _____
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**14. If no physical business location in Hawaii, provide the name, address, and telephone number of the individual performing services in Hawaii**

<b>15. Phone Number</b>	Business ( ) _____	Residential ( ) _____	Fax ( ) _____	E-mail address _____
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**16. Does all or part of this business qualify for a disability exemption?** (*See Instructions*)  Yes  No

<b>17. Name of Parent Corporation</b>	<b>18. Parent Corp.'s FEIN</b>	<b>19. Parent Corporation's Mailing Address</b>
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**20. List all the owners (including sole proprietors), partners, members, or corporate officers** (*See Instructions on back of the form*) Attach a separate sheet of paper if more space is required.

SSN	Name (Last, First, Middle Initial)	Title	Residential Address	Contact Phone No.
				( ) _____
				( ) _____

<b>21. (a)</b> Did you acquire an existing business? <input type="checkbox"/> Yes <input type="checkbox"/> No <b>(b)</b> If yes, was <input type="checkbox"/> all or <input type="checkbox"/> part of the business acquired? <b>(c)</b> When was it acquired? _____ (MM/DD/YYYY) <b>(d)</b> Previous owner's/business' name, dba, address, Hawaii Tax I.D. No., and UI Account No. (If you answered "No" to (a) enter N/A)	<b>22.</b> No. of establishments or branches in Hawaii	<b>23.</b> Date employment began in Hawaii / /
	<b>24.</b> No. of employees on date employment began	<b>25.</b> Date first wages paid in Hawaii / /
	<b>26.</b> If no employees, when do you anticipate hiring employees? / /	

**27. If you are applying for a TA Tax, Liquid Fuel Retail Dealer Permit, and/or RVST Tax I.D. number(s), attach a list of (1) the address(es) of the business locations, (2) island, and (3) note the location's activity as either TA, Fuel, or RVST.**

<b>28. (a)</b> How many TA units are you registering for? <input type="checkbox"/> 1-5 units <input type="checkbox"/> 6 or more units <b>(b)</b> Date TA activity began in Hawaii / /	<b>31.</b> Enter the amount from line <b>i.</b> of the <i>registration fee worksheet</i> on the back of the form here and on the Total Payment line for Form VP-1, Tax Payment Voucher. Attach Form VP-1 to this form.	\$ _____
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<b>29.</b> Date RVST activity began in Hawaii / /	<b>32.</b> Enter the amount from line <b>n.</b> of the <i>registration fee worksheet</i> on the back of the form here and on the Total Payment line for Form VP-2, Miscellaneous Fee Payment Voucher. Attach Form VP-2 to this form.	\$ _____
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<b>30. Filing period</b> , Check 1 box for each tax type applicable <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Tax Type</th> <th style="text-align: center;">Mo</th> <th style="text-align: center;">Qtr</th> <th style="text-align: center;">Semi</th> </tr> </thead> <tbody> <tr> <td>a) GE</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>b) TA</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>c) RVST</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>d) WH</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </tbody> </table>	Tax Type	Mo	Qtr	Semi	a) GE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b) TA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c) RVST	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	d) WH	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>33. TOTAL REGISTRATION FEE DUE</b> Add lines 31 and 32. Attach a check or money order made payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U. S. Bank .....	\$ _____
Tax Type	Mo	Qtr	Semi																			
a) GE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																			
b) TA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																			
c) RVST	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																			
d) WH	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																			

**CERTIFICATION:** The above statements are hereby certified to be correct to the best of knowledge and belief of the undersigned who is duly authorized to sign this application.

Mail the completed application to:  
 HAWAII DEPARTMENT OF TAXATION  
 P.O. Box 1425  
 Honolulu, HI 96806-1425

Signature of Owner, Partner or Member, Officer or Agent

Print Name

Title

Date

• ATTACH CHECK OR MONEY ORDER AND FORMS VP-1 AND VP-2 HERE •

**Form BB-1 Instructions (Rev. 2004)**

from the GET. A reduced tax rate of ½ of 1% is applied to the balance of the gross income received.

- Check YES if Form N-172 has already been filed with the Department of Taxation.
- Check NO if you have not applied for this exemption. If you think you may qualify, you may obtain information and the required form from the Department of Taxation.

**Line 20.** List the appropriate information:

- If you checked "Sole Proprietor" on line 5, or you are a single-member LLC that has elected to be taxed as a sole proprietor for income tax purposes, list the proprietor's and the spouse's (if applicable) social security number, name, title (owner or spouse), residential address, and telephone number where they can be reached.
- If you checked "Partnership" on line 5, or you are a LLC that has elected to be taxed as a partnership, list each partner's social security number, name, title, residential address, and telephone number where they can be reached. If the partner is an entity other than an individual, enter the partner's FEIN.
- If you checked "Corporation" on line 5 and are an S corporation or C corporation, or you checked "Other" on line 5 and are a Nonprofit organization, or you are a LLC that has elected to be taxed as a corporation, list **each** officer's social security number, name, title, residential address, and telephone number where they can be reached.
- If you checked a government agency or are a fiduciary, line 20 is optional.

**Line 21.** If you have succeeded to the business of another employer, you may acquire the experience record of your predecessor for the purposes of the UI tax, provided that:

1. Form UC-86, "Waiver of Employer's Experience Record", is filed within sixty (60) days after the date of acquisition or by March 1 of the following year; and
2. The predecessor has cleared all contributions and reports due to the UI Division.

If these conditions are met, the rate of the predecessor is assigned immediately to your account. However, if the Form UC-86 is filed after sixty days but by March 1 of the next year, the experience record of the predecessor and successor employers will be combined to determine your rate for the following calendar year. Contact the nearest UI office to obtain Form UC-86.

**Line 25.** If you do not have any employees, enter the date when you anticipate hiring employees. If you do not anticipate hiring any employees, enter "N/A".

**Line 30. FILING PERIOD —**

*Note: You may choose a filing period which is more frequent than the period otherwise required, but you may not choose a filing period which is less frequent.*

For items a), b), and c), **GE, TA, and RVST Taxes:**

- Check the MONTHLY filing box if your tax due for the entire year will be more than \$4,000.
- Check the QUARTERLY filing box if your tax due for the entire year will be \$4,000 or less.
- Check the SEMIANNUALLY filing box if your tax due for the entire year will be \$2,000 or less.

*NOTE: You may find it convenient to use the same filing period for your GE, TA, and RVST taxes.*

For item d), **Employer's WH Tax —** You must file MONTHLY if the total amount of Hawaii income tax withheld from your employees' wages during the year will be more than \$5,000 a year. You may file QUARTERLY if the total amount of Hawaii income tax withheld from your employees' wages during the year will not exceed \$5,000 a year.

**UI Contributions** must be filed on a quarterly basis.

**Liquor, Cigarette and Tobacco, and Liquid Fuel Taxes** must be filed on a monthly basis.

**SIGNATURE LINE —**

The application must be signed and dated by an owner, partner or member, corporate officer, or authorized agent (e.g., CPA, attorney, or other person) with a valid power of attorney.

**SUBMITTAL OF FORM —**

If you are submitting the application in person, a Hawaii tax identification number may be immediately assigned.

If you are submitting the application and license fee through the mail, please submit the original copy (both pages) and retain a copy for your records. Processing of the application will take approximately 3 to 4 weeks to complete. Your application will be forwarded to the UI Division and you should receive UI information within two weeks after UI receives your application. Please file your application with the Hawaii Department of Taxation office at the address located on the bottom of the form.

**UNEMPLOYMENT INSURANCE**

An individual or organization which has, or plans to have, one or more workers performing services for it must register with the UI Division within twenty (20) days after services in employment are first performed. If an employing unit is subject to the provisions of Chapter 383, Hawaii Revised Statutes, it will be assigned an employer account identification number, also commonly known as the Department of Labor (DOL) number. A post registration packet will then be issued which includes a "Handbook for Employers", Notice to Workers poster, and quarterly contribution forms.

**FAMILY OWNED CORPORATIONS**

A family-owned corporation with no more than two (2) family members, related by blood or marriage, who, as the only employees each own at least fifty (50) percent of the shares issued by the corporation may apply

for exclusion from UI coverage provided an application is filed and qualifying requirements are met. To elect this exclusion option, Form UC-336, "Election by Family-Owned Corporation to be Excluded From Coverage Under Section 383-7(20)" should be obtained from and submitted to the nearest UI office. This exclusion shall be effective the first day of the calendar quarter in which the application is filed with the DOL.

**NONPROFIT ORGANIZATIONS**

Nonprofit organizations qualifying for income tax exemption under Section 501(c)(3) of the Internal Revenue Code may self-finance benefits to their employees on a reimbursable basis. If further details are required, please contact the UI Office in your county.

**WHERE TO GET INFORMATION**

HAWAII DEPARTMENT OF TAXATION  
P.O. Box 259  
Honolulu, HI 96809-0259  
Tel. No.: 808-587-4242  
Toll-Free: 1-800-222-3229  
TDD/TTY No.: 808-587-1418  
TDD/TTY Toll-Free: 1-800-887-8974  
[www.state.hi.us/tax](http://www.state.hi.us/tax)

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
Unemployment Insurance Division  
830 Punchbowl St., #437  
Honolulu, HI 96813  
Tel No.: 808-586-8913  
808-586-8914  
[www.dlir.state.hi.us](http://www.dlir.state.hi.us)