

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

2025

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

Payment Number **2**

<b>PRINT OR TYPE</b>	Hawaii Tax I.D. No. -----	Federal Employer I.D. No.	1. Estimated tax liability for the year.....>	\$
	Name		2. Amount of this installment .....	\$
	DBA (if any)		3. 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 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 February 10, 2025, for calendar year taxpayers and on or before the 10th day of the second month after the close of the fiscal year for fiscal year taxpayers.

Place QR Code Here

Human Readable text here

**-MAILING ADDRESS-**  
**HAWAII DEPARTMENT OF TAXATION**  
P. O. BOX 1530  
HONOLULU, HI 96806-1530

ID NO XX *See Instructions on the reverse side.*

Form FP-1

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

2025

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

Payment Number **1**

<b>PRINT OR TYPE</b>	Hawaii Tax I.D. No. -----	Federal Employer I.D. No.	1. Estimated tax liability for the year.....>	\$
	Name		2. Amount of this installment .....	\$
	DBA (if any)		3. 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 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 January 10, 2025, for calendar year taxpayers and on or before the 10th day of the first month after the close of the fiscal year for fiscal year taxpayers.

Place QR Code Here

Human Readable text here

**-MAILING ADDRESS-**  
**HAWAII DEPARTMENT OF TAXATION**  
P. O. BOX 1530  
HONOLULU, HI 96806-1530

ID NO XX *See Instructions on the reverse side.*

Form FP-1

# 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.

## 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

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# 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.

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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.
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:

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

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

2025

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

Payment Number 4

Table with 4 columns: Hawaii Tax I.D. No., Federal Employer I.D. No., Description (1-4), Amount. Includes fields for Name, DBA, Mailing Address, and City/State/ZIP Code.

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

DUE DATES FOR QUARTERLY PAYMENTS

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.

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-MAILING ADDRESS-
HAWAII DEPARTMENT OF TAXATION
P. O. BOX 1530
HONOLULU, HI 96806-1530

ID NO XX See Instructions on the reverse side.

Form FP-1

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

2025

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

Payment Number 3

Table with 4 columns: Hawaii Tax I.D. No., Federal Employer I.D. No., Description (1-4), Amount. Includes fields for Name, DBA, Mailing Address, and City/State/ZIP Code.

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

Place QR Code Here
Human Readable text here

-MAILING ADDRESS-
HAWAII DEPARTMENT OF TAXATION
P. O. BOX 1530
HONOLULU, HI 96806-1530

ID NO XX See Instructions on the reverse side.

Form FP-1

# 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.

## 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

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# 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.

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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.
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:

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

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

2025

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

Payment Number 6

Table with 4 columns: Hawaii Tax I.D. No., Federal Employer I.D. No., Description (1-4), and Amount (\$). Rows include Name, DBA, Mailing Address, and City/State/ZIP Code.

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.

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-MAILING ADDRESS-
HAWAII DEPARTMENT OF TAXATION
P. O. BOX 1530
HONOLULU, HI 96806-1530

ID NO XX See Instructions on the reverse side.

Form FP-1

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

2025

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

Payment Number 5

Table with 4 columns: Hawaii Tax I.D. No., Federal Employer I.D. No., Description (1-4), and Amount (\$). Rows include Name, DBA, Mailing Address, and City/State/ZIP Code.

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 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.

Place QR Code Here
Human Readable text here

-MAILING ADDRESS-
HAWAII DEPARTMENT OF TAXATION
P. O. BOX 1530
HONOLULU, HI 96806-1530

ID NO XX See Instructions on the reverse side.

Form FP-1

# 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.

## 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

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

2025

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

Payment Number 8

Table with 4 columns: Hawaii Tax I.D. No., Federal Employer I.D. No., Description (1-4), and Amount (\$). Rows include Name, DBA, Mailing Address, and City/State/ZIP Code.

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 August 10, 2025, for calendar year taxpayers and on or before the 10th day of the eighth month after the close of the fiscal year for fiscal year taxpayers.

Place QR Code Here
Human Readable text here

-MAILING ADDRESS-
HAWAII DEPARTMENT OF TAXATION
P. O. BOX 1530
HONOLULU, HI 96806-1530

ID NO XX See Instructions on the reverse side.

Form FP-1

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

2025

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

Payment Number 7

Table with 4 columns: Hawaii Tax I.D. No., Federal Employer I.D. No., Description (1-4), and Amount (\$). Rows include Name, DBA, Mailing Address, and City/State/ZIP Code.

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 July 10, 2025, for calendar year taxpayers and on or before the 10th day of the seventh month after the close of the fiscal year for fiscal year taxpayers.

Place QR Code Here
Human Readable text here

-MAILING ADDRESS-
HAWAII DEPARTMENT OF TAXATION
P. O. BOX 1530
HONOLULU, HI 96806-1530

ID NO XX See Instructions on the reverse side.

Form FP-1

## How to Use the Payment Voucher

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### GENERAL INSTRUCTIONS

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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

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## 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.

### 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



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

2025

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

Payment Number **10**

<b>PRINT OR TYPE</b>	Hawaii Tax I.D. No. -----	Federal Employer I.D. No.	1. Estimated tax liability for the year.....>	\$
	Name		2. Amount of this installment .....	\$
	DBA (if any)		3. 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 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 October 10, 2025, for calendar year taxpayers and on or before the 10th day of the tenth month after the close of the fiscal year for fiscal year taxpayers.

Place QR Code Here  
Human Readable text here

**-MAILING ADDRESS-**  
HAWAII DEPARTMENT OF TAXATION  
P. O. BOX 1530  
HONOLULU, HI 96806-1530

ID NO XX *See Instructions on the reverse side.*

Form FP-1

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

2025

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

Payment Number **9**

<b>PRINT OR TYPE</b>	Hawaii Tax I.D. No. -----	Federal Employer I.D. No.	1. Estimated tax liability for the year.....>	\$
	Name		2. Amount of this installment .....	\$
	DBA (if any)		3. 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 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 September 10, 2025, for calendar year taxpayers and on or before the 10th day of the ninth month after the close of the fiscal year for fiscal year taxpayers.

Place QR Code Here  
Human Readable text here

**-MAILING ADDRESS-**  
HAWAII DEPARTMENT OF TAXATION  
P. O. BOX 1530  
HONOLULU, HI 96806-1530

**DUE DATES FOR QUARTERLY PAYMENTS**  
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.

ID NO XX *See Instructions on the reverse side.*

Form FP-1

## 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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**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.
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### GENERAL INSTRUCTIONS

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**HAWAII DEPARTMENT OF TAXATION**  
P.O. Box 1530  
Honolulu, HI 96806-1530

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

2025

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

Payment Number 12

Table with 4 columns: Hawaii Tax I.D. No., Federal Employer I.D. No., Description (1-4), Amount. Rows include Name, DBA, Mailing Address, and City/State/ZIP Code.

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 December 10, 2025, for calendar year taxpayers and on or before the 10th day of the twelfth month after the close of the fiscal year for fiscal year taxpayers.

DUE DATES FOR QUARTERLY PAYMENTS

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.

Place QR Code Here
Human Readable text here

-MAILING ADDRESS-
HAWAII DEPARTMENT OF TAXATION
P. O. BOX 1530
HONOLULU, HI 96806-1530

ID NO XX See Instructions on the reverse side.

Form FP-1

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

2025

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

Payment Number 11

Table with 4 columns: Hawaii Tax I.D. No., Federal Employer I.D. No., Description (1-4), Amount. Rows include Name, DBA, Mailing Address, and City/State/ZIP Code.

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 November 10, 2025, for calendar year taxpayers and on or before the 10th day of the eleventh month after the close of the fiscal year for fiscal year taxpayers.

Place QR Code Here
Human Readable text here

-MAILING ADDRESS-
HAWAII DEPARTMENT OF TAXATION
P. O. BOX 1530
HONOLULU, HI 96806-1530

ID NO XX See Instructions on the reverse side.

Form FP-1

# How to Use the Payment Voucher

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# How to Use the Payment Voucher

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