

STATE OF HAWAII — DEPARTMENT OF TAXATION
INSTRUCTIONS FOR FORM BB-1
BASIC BUSINESS APPLICATION

CHANGE YOU SHOULD NOTE

Act 211, Session Laws of Hawaii 2018 — Effective January 1, 2019, every transient accommodations broker, travel agency, or tour packager, as a condition precedent to entering into an arrangement to furnish transient accommodations at noncommissioned negotiated contract rates, is to register for a transient accommodations tax (TAT) license. The registration fee is a one-time payment of \$15.00. The TAT shall apply to each operator and transient accommodations broker, travel agency, or tour packager with respect to that person's respective portion of the gross rental proceeds collected.

ABOUT THIS FORM

Form BB-1 is designed for electronic scanning that permits faster processing with fewer errors. To avoid delays:

1. Print amounts only on those lines that are applicable.
2. Use only black or dark blue ink pen. Do not use red ink, pencils, felt tip pens, or erasable pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:



4. Do NOT print outside the boxes.

PURPOSE OF FORM

Use this form to:

1. Register for various tax licenses and permits with the Department of Taxation (DOTAX) and to obtain a corresponding Hawaii Tax Identification Number (Hawaii Tax I.D. No.).
2. Add a license/permit/registration not applied for on your previously filed Form BB-1.
4. Make changes to a previously filed Form BB-1 or Form TA-40.
5. Delete information provided on a previously filed Form BB-1 or Form TA-40.

SPECIFIC INSTRUCTIONS

(Note: Reference to "spouse" is also a reference to "civil union partner.")

Line 1. Check only 1 box. For Boxes 1b, 1c and 1d, complete lines 2 through 5 and ONLY the information you are adding, deleting or changing. If you wish to CANCEL a license or permit, complete and submit Form GEW-TA-RV-1.

Line 2. Enter your Federal Employer Identification Number (FEIN), Tax Identification Number (TIN), or Social Security Number (SSN). All businesses (except sole proprietorships with no employees) and nonprofits must have a FEIN. If you are a subsidiary member of a controlled group of corporations, be sure to complete lines 17, 18, 19 and 20. If you are a sole proprietorship or a single-member LLC, please complete line 20.

Line 3. New applications, leave blank. For all other uses of this form, enter your Hawaii Tax I.D. No. (e.g., GE/Use I.D. No., RV I.D. No., TA Reg. No.).

Line 4. Enter your legal name. Your name should match the name on your tax return.

- **Sole proprietorship.** Enter your last name, first name, and middle initial. If you changed your last name without informing the Social Security Administration (SSA), include your last name in parentheses as shown on your social security card. For example, Garcia (Smith), Maria K.
- **Corporation, S corporation, general or limited partnership, nonprofit, limited liability company (LLC) including a single-member LLC.** Enter the entity's legal name as shown on the entity's organizing document (such as your articles of incorporation, partnership agreement).
- **Disregarded entity.** Enter the disregarded entity's legal name on line 4 and the owner's name on line 20. The name on line 20 should match the owner's name on the owner's income tax return. For example, if an individual owns a single-member LLC that is disregarded for federal income tax purposes, report the individual owner's name on line 20. If the owner is also a disregarded entity, enter the first owner that is not disregarded for federal income tax purposes. Even though an entity may be disregarded for income tax purposes, it is treated as a separate entity and must obtain its own license and file its own tax returns for all other state taxes including general excise (GE), transient accommodations (TA), fuel, rental motor vehicle, tour vehicle, and car-sharing vehicle (RVST), liquor, and cigarette and tobacco tax.

Line 5. Enter your trade name or doing business as (DBA) name, if any.

Line 6. Complete with your mailing address. To change your address, DO NOT use this form. Please complete Form ITPS-COA.

Line 7. Complete with the business' physical street address or location. If this address is the same as your mailing address, do not complete line 7.

Line 8. Check the box to indicate your type of legal organization. If you are a trust, an estate, limited liability partnership (LLP), or any other entity not listed, please check the "Other" box and write your business entity type.

Line 9. Disability Exemption — A blind, deaf, or totally disabled person may exempt \$2,000 of gross income from GE tax. All other gross income is subject to 0.5% GE tax. To apply, file Form N-172 with DOTAX.

- If Form N-172 was approved, check YES and attach a copy of your approval letter.
- If Form N-172 was not approved or not filed, check NO.

Line 13. Check the box to indicate your annual tax accounting period. If you use a fiscal year, enter the date your fiscal year ends (mm/dd).

- **Calendar Year** — 12 consecutive months (01/01 through 12/31).
- **Fiscal Year** — 12 consecutive months ending on the last day of any month except December. It also includes a fiscal year that varies from 52 to 53 weeks that may not end on the last day of the month.

If you are **changing** your accounting period, enter the effective date (mm/dd/yyyy) of the change.

Line 14. Check the box to indicate your accounting method.

- **Cash** — Check this box if you report your income when you actually or constructively receive it. For example, if you performed a service in March and received payment in May, you would report the income in May when you received the payment.
- **Accrual** — Check this box if you report your income when it is earned. For example, if you performed a service in February and received payment in April, you would report the income in February when you earned it.

If you are **changing** your accounting method, enter the effective date (mm/dd/yyyy) of the change.

Line 15. List your six-digit North American Industry Classification System (NAICS) code and principal business activity. Your NAICS code is the business or professional activity code that you will report on your federal income tax return. The codes are online at:

<http://www.census.gov/eos/www/naics/>

or in the federal income tax return instructions. If you have multiple activities, list the percentage of your gross receipts that each activity represents. If you need more space, attach a separate sheet.

- Example 1: 541110 Legal services
- Example 2: 236110 Building construction (single-family residential 70%, hotel 10%, commercial 10%, industrial 10%).

Line 20. Based on the type of legal organization selected on line 8, check the appropriate box and enter the FEIN, TIN or SSN; then complete the name title, residential address, and contact telephone number of the:

- Sole proprietor and spouse (if applicable)
- Corporate, Nonprofit or other officer
- Fiduciary
- Partner
- Member

For governmental entities, line 20 is optional. If more space is needed, attach a separate sheet of paper with the required information.

Line 21. Total Registration Fee Due — Add lines 22b thru 22j.

- Enter the total of lines 22b thru 22f on the Amount of Payment line for Form VP-1. See the Instructions for Form VP-1.
- Enter the total of lines 22g thru 22j on the Amount of Payment line for Form VP-2. See the Instructions for Form VP-2.

Line 22. Select the license(s)/permit(s) you are registering for or the license(s) whose filing period you are changing. Enter the applicable information, filing period(s), and fee(s) due.

Select Tax Type(s) — Check the box for each license/permit for which you are registering or for each license whose filing period you are changing.

Date Activity Began in Hawaii -OR- Effective Date If Changing Filing Period — If you are registering for a GE/Use, TA, RVST, Liquid Fuel, Liquor, or Cigarette & Tobacco license/permit, enter the date your activity began in Hawaii. If you are **changing** a filing period, enter the effective date of the change in the mm/dd/yyyy format.

Note: The requested change will take effect after the current filing period is over. The filing frequency cannot be changed retroactively.

Filing Period — Estimate your annual tax liability for each tax type you are registering for. Then use the table below to select a filing period. You may choose a more frequent filing period than required, but may not choose a less frequent filing period. You may find it convenient to use the same filing period for your GE/Use, TA, and RVST taxes. If you are **changing** a filing period, check the box of the new filing period.

Type	Annual Estimated Tax Liability	Filing period
GE/Use	\$0 — \$2,000	Semiannually
TA	\$2,001 — \$4,000	Quarterly
RVST	More than \$4,000	Monthly
GE One-Time Event		Monthly
Withholding		Quarterly
Liquid Fuel, Liquor, and Cigarette & Tobacco		Monthly

Fee Due — If you are registering for a GE/Use, TA, RVST, Liquid Fuel, Liquor, or Cigarette & Tobacco license/permit, enter the fee due (if any) for that license/permit. If you are changing a filing period, leave the fee due blank. There is no fee to make a change.

22a. Withholding — Check this box if you will be withholding Hawaii income tax from your employees' wages.

22b. General Excise (GE)/Use — Select ONLY one type of GE/Use license:

- **GE Tax/Use Tax** — Check this box if you intend to engage in business in Hawaii, including but not limited to manufacturing, producing, selling goods, providing services, leasing real or personal property, providing construction contracting services, licensing intangibles, or earning commissions.
- **GE One-Time Event** — Check this box if you are applying for a one-time event license such as a fundraiser, exhibition, or conference. Also, enter the name of your event (for example, XYZ Learning Center's Desktop Publishing Conference).
- **Use Tax Only** — Check this box if you are a business not subject to the GE tax, such as certain public service companies, but are subject to the use tax.
- **Seller's Collection** — Check this box if you are an out-of-state business not subject to the GE/Use taxes and volunteer to collect the applicable 4%, 4.25%, or 4.5% use tax from your Hawaii customers.

22c. Transient Accommodations (TA) — Check this box if you rent a transient accommodation (for example, a house, condominium, hotel room) to a transient for less than 180 consecutive days. Also, complete **line 24** with a list of the addresses of your TA rental real property. *If you are a time share plan manager, check the **Timeshare Occupancy** box to register for TA.*

22d. Timeshare Occupancy — Check this box if **1**) you are a time share plan manager and this is your initial registration of the resort time share vacation plan(s) that you represent, or **2**) you are **adding** a new plan(s). A one-time \$15.00 fee must be paid for each plan you represent. Also, complete **line 25** with a list of the resort time share vacation plan(s) you represent.

22e. Transient Accommodations Broker, Travel Agency, and Tour Packager — Check this box if you are a transient accommodations broker, travel agency, or tour packager who enters into arrangements to furnish transient accommodations at noncommissioned negotiated contract rates. A one-time \$15.00 fee is paid to register for a transient accommodations tax license.

22f. Rental Motor Vehicle, Tour Vehicle, and Car-Sharing Vehicle (RVST) — Check this box if you intend to rent out motor and/or tour vehicles or operate a car-sharing organization. Also, complete **line 24** with a list of the addresses of your RVST business locations.

22g. Liquid Fuel Distributor — Check this box if you refine, manufacture, produce, or compound liquid fuel in the state or import liquid fuel into the state with the intention of selling or using the liquid fuel in the state. Also, check the box that indicates what you do.

22h. Liquid Fuel Retail Dealer — Check this box if you purchase liquid fuel from licensed distributors with the intention of selling the liquid fuel to consumers. Also, complete **line 24** with a list of the addresses of your Liquid Fuel Retail Dealer's Permit business locations.

22i. Liquor — Check this box and indicate if you intend to be a manufacturer or a wholesaler of liquor. Also, complete **line 23** on whether you have been cited for a liquor violation.

22j. Cigarette & Tobacco — Check this box and indicate how you intend to deal with cigarette and tobacco products:

- **Non-Retail** — Check this box and indicate if you intend to be a dealer or a wholesaler of cigarettes and tobacco products. Also, complete **line 23** on whether you have been cited for a tobacco violation.
- **Retail Tobacco Permit** — Check this box if you intend to sell cigarettes and tobacco products to consumers. You must obtain a separate retail tobacco permit for each retail location (including vehicles) where you sell retail tobacco products. You must conspicuously display your permit at your retail location at all times. If your retail location is a vehicle, you must have your permit in the vehicle. Also, complete **line 23** on whether you have been cited for a tobacco violation, and **line 24** with a list of the addresses of your business locations (if the location is a vehicle, include the Vehicle Identification Number).

SIGNATURE LINE —

An owner, partner or member, corporate officer, or authorized agent (e.g., CPA or attorney) with a power of attorney, must sign and date the application.

SUBMITTAL OF FORM —

Please retain a copy of your application for your records. If you file:

- In person, you will receive a Hawaii Tax I.D. No. immediately.
- Online at tax.hawaii.gov/eservices, your application will be processed within two to four business days.
- By mail, your application will be processed in approximately three to four weeks. Mail the original application to:

DEPARTMENT OF TAXATION
P.O. Box 1425
Honolulu, HI 96806-1425

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
Telephone for the hearing impaired: 808-587-1418
Toll-Free for the hearing impaired: 1-800-887-8974
tax.hawaii.gov

UNEMPLOYMENT INSURANCE —

If you have or plan to have employees, you must register with the Unemployment Insurance Division within 20 days after services in employment are first performed. For more information:

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
Unemployment Insurance Division
830 Punchbowl St., Room 437
Honolulu, HI 96813
Tel. No.: 808-586-8913
808-586-8914
labor.hawaii.gov/ui/