



Hawaii Realty Management Corporation
A Property Management Company



Residential Rental
Management Services

RESIDENTIAL RENTAL PROPERTY MANAGEMENT AGREEMENT
FOR INDIVIDUAL RENTALS

"HAWAII GENERAL EXCISE TAXES MUST BE PAID ON THE GROSS RENTS COLLECTED BY ANY PERSON RENTING REAL PROPERTY IN THE STATE OF HAWAII. A COPY OF THE FIRST PAGE OF THIS AGREEMENT, OR OF FEDERAL INTERNAL REVENUE SERVICE FORM 1099 STATING THE AMOUNT OF RENT COLLECTED WILL BE FILED WITH THE HAWAII DEPARTMENT OF TAXATION."

IN CONSIDERATION OF THE COVENANTS HEREIN CONTAINED,

Owner:
Mailing Address:
City, State, Zip Code:
Email:
Telephone: (Bus) (Home)
(Fax) (Cellular)
SSN: TIN: SID:

hereinafter called "Owner" and HAWAII REALTY MANAGEMENT CORPORATION, whose mailing address is 2745 S. King Street, Honolulu, HI 96826, hereinafter called "Agent", mutually covenant and agree as follows:

1. Owner hereby employs and appoints Agent exclusively to manage the following described Property:

2. Agent hereby accepts said appointment upon the terms and conditions hereinafter set forth.

3. Owner vests Agent with the management of said Property, and Agent agrees:
 - a. To solicit tenants by various means (including the placement of advertisements at Owner's expense) at rental rates mutually agreed upon.
 - b. To prepare and execute, on behalf of Owner, a written Rental Agreement with each tenant approved or selected by Agent using its best judgment. Agent shall explain the provisions contained in the House Rules or other written occupancy instructions and obtain the signature(s) of the tenant thereon at the time the Rental Agreement is signed.
 - c. To collect and account for rents, deposits, fees, and reimbursements from said tenants. Agent shall be empowered to do all things necessary to enforce payment of rent, reimbursement for damage or loss of furniture, including instituting Summary Possession proceedings for the removal of tenants, and to secure a judgment for nonpayment of rent, damage to the premises, and replacement of items lost, at Owner's expense.
 - d. Agent shall extend best efforts to conform with Federal, State and local laws including the Federal Fair Housing Act and the Hawaii State Landlord-Tenant Code with respect to rights, obligations and remedies between landlord, tenants and agents, but shall have no responsibility for the compliance of the property with the requirements of any laws or regulations, except to notify the Owner promptly of any complaints, warnings or summonses relating to such matters.
 - e. To enforce the terms of the Rental Agreement, House Rules, and/or other occupancy instructions as may be promulgated by Agent, Owner, or the Association of Owners, if any.
 - f. To provide Owner a monthly statement of the financial transactions concerning Owner's property.
 - g. To observe and perform the additional services as outlined in the Property Management Instructions of even date, attached hereto and made a part hereof.
 - h. To collect or charge no undisclosed fees, rebates, or discounts, and if any should be received, to credit them to the account of the Owner.

4. Agent shall hold any security deposit(s) paid by tenant(s) for the entire term of tenant's occupancy.

5. Agent shall assess tenant a late rent penalty fee, not to exceed \$150.00 per month, for rent payments received after the fifth calendar day of each month. These fees shall be retained by Agent for the additional expenses incurred with regard to delinquent rent collection. A return check fee, not to exceed \$50.00 per transaction, shall be assessed each tenant whose payment is returned by their financial institution. This fee covers the costs associated with the proper recording of the returned item and shall be retained by Agent.

6. Owner agrees to maintain a minimum balance of \$ 400.00 in Owner's account with Agent to cover miscellaneous operating expenses.

7. For any one item of repair or replacement, the expenses incurred shall, notwithstanding Agent's authority to effect emergency repairs in any amount, not exceed \$400.00. It is understood and agreed that Agent will, if reasonably possible, confer immediately with the Owner regarding every such expenditure.

8. Any payments to be made by Agent hereunder shall be made from such sums as are available in the account of the Owner. Agent shall not be obligated to make any advance or incur any liability for the account of the Owner, and Agent shall not be liable for loss sustained by Owner by reason of non-payment or late payment of any expenses due to insufficient funds in Owner's account.

9. Agent shall maintain a trustee client account in a Federally insured financial institution for the deposit of the monies of the Owner and shall draw thereon for any payments to be made by the Agent pursuant to this Agreement. Agent hereby discloses that it may earn and retain interest on the varying balance in the Trustee account.

10. Any action by Agent pursuant to the terms of the Agreement shall be done as Agent of the Owner and all obligations or expenses incurred hereunder will be for the account, on behalf, and at the expense of the Owner. Notwithstanding the generality of the foregoing, the Owner agrees as follows:

Except for willful misconduct or gross negligence by Agent, the Owner will defend and hold harmless Agent from and against all claims,

demands, losses, liabilities and damages of every kind and nature arising from any cause whatsoever when Agent is acting under this Agreement or the instructions of the Owner or his designated representative. Whether or not a liability claim or suit is covered by insurance the Owner agrees to pay on behalf of Agent and its employees all fees and expenses for attorneys, and all claims for bodily injury, property damage demands and awards arising out of negligence, theft of property, unintentional violation of law or ordinance, fair employment or discriminations laws, negligent hiring, and Personal Injury including, but not limited to wrongful eviction, invasion of privacy, malicious prosecution, trespass, libel, slander and disparagement. Without limitation, the provisions of this paragraph will survive the termination of this Agreement.

11. The Owner shall carry at its own expense Public Liability Insurance, naming Agent as an additional insured, adequate to protect the interests of the Owner and Agent and in form, substance and amounts reasonably satisfactory to Agent, and will furnish to Agent certificates evidencing the existence of such insurance. If proof of coverage is not provided, Agent will be allowed to place coverage at owner's expense.
12. Agent shall not be required to comply with any direction of the Owner which, in its judgment, may subject Agent to liability or expense, or to prosecute or defend such action unless indemnified in manner and amount satisfactory to Agent. In the event that Agent considers that any act or failure to act by the Owner may result in damage or liability to Agent, Agent shall have the right to cancel this Agreement at any time by written notice to the Owner of its election to do so, which cancellation shall be effective upon the service of such notice. Such cancellation shall not release the indemnities of the Owner as set forth therein and shall not terminate any liability of obligation of the Owner to Agent for any payment, reimbursement or other sum of monies due and payable to Agent hereunder.
13. Owner shall pay Agent for services rendered under this Agreement as follows:
 - (a) For finding and screening qualified tenants; for preparing rental agreements; and for establishing the new tenant records; a fee equal to our standard move-in worksheet postage, duplication, milage, handling and other fees.
 - (b) For all other ongoing services, a net fee of 10% of the monthly gross collections commencing from the effective date of the tenancy and each month of the Rental Agreement thereafter. Owner shall pay all other allocable direct cost including but not limited to postage, duplication, mileage, and handling costs incurred by Hawaii Realty Management Corporation on behalf of Owner.
 - (c) For Construction/Renovation Management soliciting proposals and price quotations, scheduling and coordinating contractors, inspecting contractors work and for generally overseeing renovation projects (as distinguished from normal tenant requests for repairs), a fee of 7.5% of the total renovation costs. Fees will be earned as each contractor invoice is submitted for payment.
 - (d) For additional services, Agent shall be entitled to reasonable additional hourly fees for time expended by Agent's employees at depositions, hearings, and on other similar legal matters undertaken on behalf of the Owner and for other services not otherwise covered by this Agreement. The cost of long-distance telephone calls, credit reference checks, photographic records, postage, duplicating and other similar expenses incurred on the behalf of Owner shall be at the expense of the Owner.
14. Owner agrees that, in the event the property which is subject to this Agreement is listed for sale with a real estate broker, this Agreement may be terminated upon 30 days' written notice by Agent.
15. This Management Agreement is for a minimum of one (1) year commencing on the effective date below and shall continue from year to year. This Agreement may be terminated by either of the parties upon 45 days' notice thereof to the other in writing. In no event, however, shall this Agreement be terminated until any and all indebtedness to, or advances made by Agent under this Agreement, shall have been paid in full. If Management is terminated prior to the expiration of the minimum Management term without mutual consent, a fee equal to the commissions and fees that would have been earned on rent through existing lease terms will be assessed and deducted from the Owner's account. In no event shall the early termination fee be less than \$400.00.
16. Upon termination, Agent agrees to deliver to Owner all Rental Agreements for active tenants, Reports and Inventories of Condition and Furnishings, active insurance policies, keys, and funds after deduction of all expenses held in Agent's possession, together with a final statement of accounts.
17. OTHER CONDITIONS: J & C Maintenance is a subsidiary of Hawaii Realty Management Corporation and may provide price quotations for painting, small repairs and cleaning. Owner is under no obligation to use J & C Maintenance.
18. This Agreement and any attachments shall constitute the entire Agreement between Agent and the Owner, and no variance or modification hereof shall be valid or enforceable, except by supplemental agreement in writing. Agent shall have no other implied duties under this Agreement. Any notice by either party to the other shall be deemed given if either delivered personally or mailed in a registered or certified postpaid envelope addressed to the party at the mailing address indicated herein. This Agreement shall inure to the benefit of and constitute a binding obligation upon the Owner and Agent and their respective successors and assigns.

The parties have executed this Agreement to be effective as of the _____ day of _____, 20_____.

HAWAII REALTY MANAGEMENT CORPORATION

By: _____
Its Property Manager

Date of Execution: _____

PROPERTY OWNER(S)

| PRINT NAME | SIGNATURE | DATE OF EXECUTION |
|------------|-----------|-------------------|
| | | |
| | | |

Property Management Instructions

Individual Rental Program

| | | | | | |
|------------------------------|--|---|--|---|--|
| Project No. | <input type="checkbox"/> Revision Date | | | Owner's Name | |
| Project Name | | | | Residence Address | |
| Tax Map Key | | | | Mailing Address | |
| Project Address | Unit: | | | Social Security Number | |
| Building Type | <input type="checkbox"/> SFR <input type="checkbox"/> Townhouse <input type="checkbox"/> Condo <input type="checkbox"/> Apt Bldg <input type="checkbox"/> Other | | | State ID Number | |
| Construction | | Unit Sq Ft | | Federal ID Number | |
| Story Height | | | | Management Effective Date | |
| No. Of Units | | | | Management Fees | Rent-Up: (See Fee Schedule) Mgmt Fee: 10% |
| Units Per Floor | | | | Fees for Additional Services | <input type="checkbox"/> General Excise Tax Filing \$10.00/mo <input type="checkbox"/> Maintenance Fee Payment \$20.00/mo <input type="checkbox"/> \$ /mo |
| Elevators | | | | Collections To Be Made | <input type="checkbox"/> Rent <input type="checkbox"/> Security Deposit <input type="checkbox"/> |
| Parking | <input type="checkbox"/> Covered <input type="checkbox"/> Covered | <input type="checkbox"/> Open <input type="checkbox"/> Open | Stall No: Stall No: | Payments To Be Made | <input type="checkbox"/> Repair Expenses <input type="checkbox"/> GET (Addl. Fee) <input type="checkbox"/> Maintenance Fee (Addl. Fee) <input type="checkbox"/> Yard Service <input type="checkbox"/> Water |
| Security | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Other: | | | Lease Term | <input type="checkbox"/> 6 months <input type="checkbox"/> 12 months <input type="checkbox"/> 6 or 12 months |
| Amenities | <input type="checkbox"/> Pool <input type="checkbox"/> Yard <input type="checkbox"/> Jacuzzi | <input type="checkbox"/> Rec Ctr <input type="checkbox"/> Playground <input type="checkbox"/> BBQ Area | <input type="checkbox"/> Fitness Center <input type="checkbox"/> Laundry Room <input type="checkbox"/> | General Restrictions | <input checked="" type="checkbox"/> House Rules <input type="checkbox"/> No Pets <input type="checkbox"/> |
| Maintenance Fees Include | <input type="checkbox"/> Water <input type="checkbox"/> Electricity <input type="checkbox"/> Gas <input type="checkbox"/> Other: Basic Cable TV | | | Tenant Selection | <input type="checkbox"/> Owner Approval Required <input checked="" type="checkbox"/> Owner Approval Not Required |
| Unit Description | <input type="checkbox"/> Furnished <input type="checkbox"/> Partly Furnished <input type="checkbox"/> Unfurnished <input type="checkbox"/> Square Footage: _____ Bedrooms: _____ <input type="checkbox"/> Other: Baths: _____ | | | Description of Furnishings | <input type="checkbox"/> Range <input type="checkbox"/> Oven <input type="checkbox"/> Range Hood <input type="checkbox"/> Microwave <input type="checkbox"/> Washer <input type="checkbox"/> Refrigerator <input type="checkbox"/> Dishwasher <input type="checkbox"/> Dryer <input type="checkbox"/> Disposal <input type="checkbox"/> A/C <input type="checkbox"/> <input type="checkbox"/> |
| Remit Funds To | | | | Resident Manager | <input type="checkbox"/> Yes <input type="checkbox"/> No Phone: _____ Office: _____ Cell: _____ |
| Send Statement To | | | | Advertising Paid By | Owner _____ Signs on Property _____ |
| Send Invoices Copies To | | | | Owner's Phone Number | Bus: _____ Res: _____ Fax: _____ Cell: _____ |
| Min Bal In Acct | <input type="checkbox"/> \$400 <input type="checkbox"/> \$500 <input type="checkbox"/> \$600 <input type="checkbox"/> \$ | | | Miscellaneous Information | |
| Acct Closing Date | <input checked="" type="checkbox"/> Month-End <input type="checkbox"/> | | | Existing Warranties | |
| Preferred Attorney | <input type="checkbox"/> None <input type="checkbox"/> | | | Inventory of Condition | <input checked="" type="checkbox"/> Prepared by Hawaii Realty Management <input type="checkbox"/> |
| Termite/Pest Control | <input type="checkbox"/> None <input type="checkbox"/> | | | Property Inspections | <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Other |
| Utilities Included With Rent | <input type="checkbox"/> Electricity <input type="checkbox"/> Gas <input type="checkbox"/> Water | <input type="checkbox"/> Hot Water <input type="checkbox"/> Phone <input type="checkbox"/> Basic Cable TV | | Long Distance Communication (Owner Expense, if any) | Cellular Phone Telephone Facsimile Email |

| | | | |
|--------------------------------|---|--|--|
| Preferred Vendor List (if any) | Appliance: Carpentry: Electrical: Painting: Plumbing: Landscaping: | Special Services (For multi-unit properties requiring utility allocation to tenants) | <input type="checkbox"/> Utility Meter/Sub meter Reading(s): \$25.00/Reading <input type="checkbox"/> Billing Allocation Worksheet Preparation: \$10/Utility Inv <input type="checkbox"/> \$5.00/Tenant Statement Charge Posting <input type="checkbox"/> _____ <input type="checkbox"/> _____ |
|--------------------------------|---|--|--|

| APPLIANCE | MAKE/BRAND | MODEL NUMBER | COLOR | GAS | ELEC |
|--------------|------------|--------------|-------|--------------------------|--------------------------|
| Refrigerator | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| Range | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| Range Hood | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| Microwave | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| Dishwasher | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| Washer | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| Dryer | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| Disposal | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |

| | |
|--|--|
| Carpets: <input type="checkbox"/> Yes <input type="checkbox"/> No Color: _____ | Drapery: <input type="checkbox"/> Yes <input type="checkbox"/> No Color: _____ |
|--|--|

| TYPE OF INSURANCE COVERAGE | INSURANCE POLICY NUMBER | INSURER | AGENT | PHONE NO |
|----------------------------|-------------------------|---------|-------|----------|
| | | | | |

LONG DISTANCE COMMUNICATIONS: The Rental Department of Hawaii Realty Management is authorized to contact the owner when emergencies or vacancy promotions require at the owner's expense.

MAINTENANCE FEES: If the Owner elects to have Hawaii Realty Management pay monthly maintenance fees, this service will be provided only on the following terms: (1) Payment is subject to availability of funds, (2) payment may be made one month in advance, (3) the minimum balance held in account will be adjusted to an amount equal to the required minimum balance plus the monthly maintenance fee paid, (4) Hawaii Realty Management will not be responsible for any late fees incurred, and (5) a service fee will be charged for each payment made.

INSURANCE REQUIREMENTS: Owner shall save and hold Agent harmless on account of any damage to the Rental Property or from loss of or damage to any furniture, fixtures, other articles herein and from any and all injury to any person or persons whomsoever, from any cause whatsoever in or about said Rental Property. Owner shall purchase and maintain complete Owners', Landlords' and Tenants' liability insurance to cover the Rental Property for all such liability, and shall furnish Agent with a copy of said liability insurance policy and such fire and extended coverage insurance policies on the Rental Property, or certificates thereof, from an insurance company authorized to do business in the State of Hawaii. Such policies shall be so written as to protect the Agent in the same manner and to the same extent they protect the Owner, and will name Agent as additional insured. The Agent shall not be liable for any error of judgment or any mistake of fact of law, or for anything which it may do or refrain from doing, except in cases of willful misconduct or gross negligence. Agent is authorized to place required insurance at Owner's expense where duplicate policies or certificates of insurance naming Agent as additional insured are not provided on or before the date of this agreement.

Dated this _____ day of _____, 20_____

Print Name

Property Owner's Signature

Dated this _____ day of _____, 20_____

Print Name

Property Owner's Signature



Hawaii Realty Management Corporation

A Property Management Company
2745 South King Street, Honolulu, Hawaii 96826

Rental Unit Information Sheet (Information herein deemed reliable but not guaranteed)

| | | | |
|--|---|--|---|
| Account Number: | | Last Revised: | |
| Property Address: | | | |
| District: | | | |
| Condominium/Coop: | | | |
| Lease Terms: | <input type="checkbox"/> 6 Months <input type="checkbox"/> Flexible | <input type="checkbox"/> 12 Months <input type="checkbox"/> Weekly | <input type="checkbox"/> 6 or 12 Months <input type="checkbox"/> Month-to-Month |
| Rent: | | | |
| Security Deposit: | | Security Keys: | |
| Restrictions: | House rules, no smoking in unit, no pets, no waterbeds, HRM Policies/Procedures. Occupancy limited to parties listed on Rental Agreement. | | |
| Unit Description: | | | |
| Square Footage: Estimated only. | | | |
| Garage/Parking: | | | |
| Owner Provided Services: | <input type="checkbox"/> Electricity <input type="checkbox"/> Water <input type="checkbox"/> Gas <input type="checkbox"/> Cable TV (Basic) <input type="checkbox"/> Yard Service | | |
| Tenant Paid Services: | <input type="checkbox"/> Electricity <input type="checkbox"/> Water <input type="checkbox"/> Gas <input type="checkbox"/> Cable TV <input type="checkbox"/> Refuse <input type="checkbox"/> Telephone <input type="checkbox"/> Yard Service <input type="checkbox"/> RPT | | |
| Descriptions of Furnishings: | <input type="checkbox"/> Range <input type="checkbox"/> Microwave <input type="checkbox"/> Dishwasher <input type="checkbox"/> A/C | <input type="checkbox"/> Oven <input type="checkbox"/> Refrigerator <input type="checkbox"/> Washer <input type="checkbox"/> | <input type="checkbox"/> Range Hood <input type="checkbox"/> Disposal <input type="checkbox"/> Dryer <input type="checkbox"/> |
| Schools/ Bus: <u>You are responsible to confirm this information on your own.</u> | Elementary: _____ Bus Route: Call 848-5555 for Information Intermediate: _____ High School: _____ Confirm Information with: Honolulu District Office - 733-4950 | | |
| View: | <input type="checkbox"/> Ocean <input type="checkbox"/> Mountain <input type="checkbox"/> Ewa | <input type="checkbox"/> Waikiki <input type="checkbox"/> Honolulu <input type="checkbox"/> | <input type="checkbox"/> Diamond Head <input type="checkbox"/> Faces East <input type="checkbox"/> |
| Features: | <input type="checkbox"/> Lanai <input type="checkbox"/> Elevator | <input type="checkbox"/> Trash Chute <input type="checkbox"/> Walk-up | <input type="checkbox"/> Enter phone <input type="checkbox"/> |
| Amenities: | <input type="checkbox"/> Pool <input type="checkbox"/> Yard <input type="checkbox"/> Jacuzzi <input type="checkbox"/> | <input type="checkbox"/> Rec Ctr <input type="checkbox"/> Playground <input type="checkbox"/> BBQ Area <input type="checkbox"/> Security | <input type="checkbox"/> Fitness Center <input type="checkbox"/> Laundry Room <input type="checkbox"/> <input type="checkbox"/> Secured Access |
| Words to Describe Property: | <input type="checkbox"/> Quiet <input type="checkbox"/> Spacious <input type="checkbox"/> Cool <input type="checkbox"/> New Paint <input type="checkbox"/> New Carpet | <input type="checkbox"/> Remodeled <input type="checkbox"/> Furnished <input type="checkbox"/> Partly Furn <input type="checkbox"/> Near Bus <input type="checkbox"/> Near Schools | <input type="checkbox"/> Near Stores <input type="checkbox"/> Convenient <input type="checkbox"/> Luxurious <input type="checkbox"/> Good Location <input type="checkbox"/> |
| Special Information: | | | |
| Date Available: | | Owner Approval (Intl): | |

Please call (808) 526-3561 or (808) 941-2948 if you have any questions.

General Excise Tax Information Form

State of Hawaii General Excise Tax

1. Many people who have invested in apartments for the first time and who plan to rent them are unaware of the fact that it is necessary to obtain a General Excise Tax license and file either monthly, quarterly, or semi-annual Gross Income Tax returns with the State of Hawaii. This requirement applies whether or not you are a resident of Hawaii.
2. A General Excise Tax license can be obtained through the State of Hawaii Department of Taxation by completing an application form. You must obtain your license from the county where your rental property is located. Here are the mailing addresses of the various county offices:

OAHU:

Hawaii Department of Taxation
Oahu District Office
P. O. Box 1425
Honolulu, Hawaii 96806-1425

Effective January 1, 1990, a one-time fee of \$20.00 renews or activates the General Excise Tax license until canceled in writing.

3. A tax of four and one-half percent (4.5% includes the Oahu Count Surcharge) on gross receipts must be paid with a return form which the State provides. Payments are due within 20 days after the close of the filing period, be it monthly, quarterly or semi-annually. If the tax liability for the year exceeds \$4,000, a taxpayer is required to file the return monthly. If the tax liability for the year exceeds \$2,000, but is equal to or less than \$4,000, a taxpayer is required to file the return quarterly. Otherwise, the taxpayer may file the General Excise Tax return semi-annually for all income received during that period.
4. We offer the following services to our rental property clients:
 - a. Application for the General Excise Tax license. Payment of the license fee will be deducted from the client's account.
 - b. Monthly, quarterly, or semi-annual filing of the tax return (as required) and payment of the tax due from the client's rental account.
 - c. Preparation and filing of the annual tax return.

Our Fees for the above General Excise Tax filing services is an initial set-up charge of \$15.00 plus \$10.00 per month thereafter. Additional rental properties under one owner are exempt from the set-up charge. If you wish us to handle the General Excise Tax payments, please complete the form on the reverse side and return it to our office. If you already have a license, please include the license number so that we may notify the State Tax Office to change the mailing address. If you prefer to handle the General Excise Tax payment yourself, we still ask that you complete the form and check the appropriate box(es).

General Excise Tax Client Response Form

To: Hawaii Realty Management Corporation
 Attention: Rental Department
 2745 S. King Street
 Honolulu, Hawaii 96826

- YES**, please provide General Excise Tax services for me and deduct the set-up fee of \$15.00 and the monthly fee of \$10.00 per month from my operating account.
- Check here if HRM is to obtain the General Excise Tax License for you. (There will be a one-time \$20.00 charge.)
- Check here if you presently have a General Excise Tax License. Please forward your GET Booklet to us.
- NO**, I prefer to handle my own General Excise Tax payments.

Please Complete Section Below Whether You Selected 'Yes' or 'No' Above.

| | | | |
|---------------------------------------|------|-------------------------------------|------|
| Signature(s) | Date | Signature(s) | Date |
| Property Address and Apartment Number | | | |
| City, State and Zip Code | | | |
| My General Excise License Number: | | | |
| My (Our) Social Security Number(s): | | My (Our) Social Security Number(s): | |

STATE OF HAWAII

BASIC BUSINESS APPLICATION

(Note: Form BB-1 can be filed electronically through Hawaii Business Express at hbe.ehawaii.gov)

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, Liquor, Transient Accommodations, Employer's Withholding, GE One-Time Event, Rental Motor Vehicle & Tour Vehicle, Liquid Fuel Distributor, Cigarette and Tobacco (Non-Retail), Unemployment Insurance, Liquid Fuel Retail Dealer, Retail Tobacco Permit

Identification number
W _____ - _____
UI Registration Number

2. Taxpayer's/Employer's Name (Individuals, enter Last, First, Middle Initial)
3. Doing business as (DBA) name, if any

4. FEIN
5. Type of ownership: Sole Proprietorship, Corporation, S Corporation, Other (Explain), Federal Agency, General Partnership, Limited Partnership, LLC, Single-Member LLC

6. Date Business Began in Hawaii (MM/DD/YYYY)
7. Date of Organization (MM/DD/YYYY)
8. State of Organization

9. Accounting period, check only one: Calendar Year, Fiscal Year ending (MM/DD) /
10. Accounting method, check only one: Cash, Accrual
11. NAICS (See Instructions) and business activity

12. Mailing address: C/O, Street address or P.O. Box, City, State, Postal/Zip Code

13. Physical location of business in Hawaii: Street address, City, State, Postal/Zip Code

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. For GE One-Time Event applicants ONLY: Name of the Event (See Instructions)

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

18. Name of Parent Corporation
19. Parent Corp.'s FEIN
20. Parent Corporation's Mailing Address

21. List all sole proprietors, partners, members, or corporate officers (See Instructions) ATTACH A SEPARATE SHEET OF PAPER IF MORE SPACE IS REQUIRED.
Table with columns: SSN, Name (Last, First, Middle Initial), Title, Residential Address, Contact Phone No.

22. (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)
23. No. of establishments or branches in Hawaii
24. Date employment began in Hawaii
25. No. of employees on date employment began
26. Date first wages paid in Hawaii
27. If no employees, when do you anticipate hiring employees?

28. How many Retail Tobacco Permits are you applying for? Attach a list of (1) the name and address of each retail location you are obtaining a permit for, and (2) for those retail locations that are vehicles, include the Vehicle Identification Number (VIN) of each vehicle. Have you ever been cited for either a tobacco and/or liquor violation? Yes No

29. Attach a list, by island, of the address(es) of your rental real property, noting TA, if transient accommodations, and/or the address(es) of your rental motor vehicle or tour vehicle (RVST) and your Liquid Fuel Retail Dealer's Permit (Fuel) business locations, noting the location as either RVST, or Fuel.

30. (a) How many TA units are you registering for? 1-5 units, 6 or more units
(b) Date TA activity began in Hawaii

31. Date RVST activity began in Hawaii
33. 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. \$
34. Enter the amount from line o. 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. \$

32. Filing period, Check 1 box for each tax type applicable
Table with columns: Tax Type, Mo, Qtr, Semi
a) GE, b) GE One-Time Event, c) TA, d) RVST, e) WH
35. TOTAL REGISTRATION FEE DUE Add lines 33 and 34. 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 the knowledge and belief of the undersigned who is duly authorized to sign this application.

Signature of Owner, Partner or Member, Officer, or Agent
Print Name Title Date
Mail the completed application to: HAWAII DEPARTMENT OF TAXATION, P.O. Box 1425, Honolulu, HI 96806-1425
Form BB-1 02

• 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.

NOTE: Time share plan managers are to file Form TA-40, (instead of Form BB-1) to register and pay the transient accommodations tax registration fee(s) for the resort time share vacation plan(s) they represent.

SPECIFIC INSTRUCTIONS

(NOTE: Reference to "spouse" also means "civil union partner".)

Lines 1, 33, 34, and 35. Registration 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.
 - One-time events include fundraisers, exhibitions, and conferences.
- c. If you checked the box **Transient Accommodations (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 the effective date of your license, check whether you are a manufacturer or wholesaler of liquor, and enter your county liquor license number. 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. If you are a wholesaler or dealer, who also sells at retail, you have to get a separate retail tobacco permit.
- l. If you checked the box **Retail Tobacco Permit**, an annual permit fee of \$20.00 for each retail location you own, operate, or control is due with your application. **Note:** A vehicle from which cigarettes or tobacco products are sold is considered a retail location and requires a retail tobacco permit.
- m. 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 18, 19, and 20.

- If you are a sole proprietor or a single-member LLC, please complete line 21.

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. General Excise (GE) (See Instructions)..... | \$ _____ |
| b. GE One-Time Event ___/___/___ Enter \$20.00 | _____ |
| c. Transient Accommodations (TA) | |
| Check only one and enter the dollar amount | |
| <input type="checkbox"/> \$5.00 (1-5 units) OR <input type="checkbox"/> \$15.00 (6 or more units) ... | _____ |
| d. Use Tax Only ___/___/___ No fee required | -0- |
| e. Employer's Withholding (WH) No fee required | -0- |
| f. Unemployment Insurance (UI) No fee required | -0- |
| g. Seller's Collection ___/___/___ No fee required | -0- |
| h. Rental Motor Vehicle & Tour Vehicle (RVST) | |
| (enter date activity began on line 31) Enter \$20.00 | _____ |
| i. Total Form VP-1 Amount Due. (Add items a thru h) | |
| Enter this amount on line 33..... | \$ _____ |
| j. Liquor , ___/___/___ Check applicable box | |
| <input type="checkbox"/> Manufacturer <input type="checkbox"/> Wholesaler and enter County | |
| Liquor License No. _____, ... Enter \$2.50 | _____ |
| k. Cigarette and Tobacco , ___/___/___ check only one | |
| <input type="checkbox"/> Dealer <input type="checkbox"/> Wholesaler (see section 245-1, HRS for definitions) Enter \$2.50 | _____ |
| l. Retail Tobacco Permit , ___/___/___ (not before 12/1/06) | |
| Enter _____ (the number of retail locations) x \$20.00 | _____ |
| m. Liquid Fuel Distributor , check all that apply | |
| <input type="checkbox"/> Produce <input type="checkbox"/> Refine <input type="checkbox"/> Manufacture <input type="checkbox"/> Compound | |
| ___/___/___ No fee required | -0- |
| n. Liquid Fuel Retail Dealer ___/___/___ | |
| Enter \$5.00 | _____ |
| o. Total Form VP-2 Amount Due. (Add items j thru n) | |
| Enter this amount on line 34..... | \$ _____ |

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

- If you are a trust, an estate, limited liability partnership (LLP), nonprofit organization, or any other entity not listed, please check the box "Other" and write the type of business entity.

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 2007 listing from the NAICS website at:

<http://www.census.gov/cgi-bin/sssd/naics/naicsrch?chart=2007>

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

BASIC BUSINESS APPLICATION

(Note: Form BB-1 can be filed electronically through Hawaii Business Express at hbe.ehawaii.gov)

TYPE OR PRINT LEGIBLY

| 1. Type of application (Check the appropriate box(es) that best describes your purpose in filing this application) <input type="checkbox"/> General Excise <input type="checkbox"/> Use Tax Only <input type="checkbox"/> Seller's Collection <input type="checkbox"/> Liquor <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"/> Liquid Fuel Distributor <input type="checkbox"/> Cigarette and Tobacco (Non-Retail) <input type="checkbox"/> Unemployment Insurance <input type="checkbox"/> Liquid Fuel Retail Dealer <input type="checkbox"/> Retail Tobacco Permit | | | | UI Registration Number _____ | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|------------------------------------|--|--|--|---|-------------------|--------------------------|--------------------------|--------------------------|----------------------|--------------------------|--|--|-------|--------------------------|--------------------------|--------------------------|---------|--------------------------|--------------------------|--------------------------|-------|--------------------------|--------------------------|--|---|--|----|--|
| 2. Taxpayer's/Employer's Name (Individuals, enter Last, First, Middle Initial) | | | 3. Doing business as (DBA) name, if any | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. FEIN | | 5. Type of ownership <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Other (Explain) _____ <input type="checkbox"/> Federal Agency <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Single-Member LLC | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6. Date Business Began in Hawaii (MM/DD/YYYY) | | 7. Date of Organization (MM/DD/YYYY) | | 8. State of Organization | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9. Accounting period , check only one <input type="checkbox"/> Calendar Year <input type="checkbox"/> Fiscal Year ending (MM/DD) / | | 10. Accounting method , check only one <input type="checkbox"/> Cash <input type="checkbox"/> Accrual | | 11. NAICS (See Instructions) and business activity _____ | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12. Mailing address C/O | | Street address or P.O. Box | | City State Postal/Zip Code | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13. Physical location of business in Hawaii Street address | | City | | State Postal/Zip Code | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. For GE One-Time Event applicants ONLY: Name of the Event (See Instructions) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17. Does all or part of this business qualify for a disability exemption? (See Instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18. Name of Parent Corporation | | | 19. Parent Corp.'s FEIN | | 20. Parent Corporation's Mailing Address | | | | | | | | | | | | | | | | | | | | | | | | |
| 21. List all sole proprietors, partners, members, or corporate officers (See Instructions) ATTACH A SEPARATE SHEET OF PAPER IF MORE SPACE IS REQUIRED. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%;">SSN</th> <th style="width:40%;">Name (Last, First, Middle Initial)</th> <th style="width:15%;">Title</th> <th style="width:25%;">Residential Address</th> <th style="width:5%;">Contact Phone No.</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td>()</td> </tr> </tbody> </table> | | SSN | Name (Last, First, Middle Initial) | Title | Residential Address | Contact Phone No. | | | | | () | | | | | | | | | | | | | | | | | | |
| SSN | Name (Last, First, Middle Initial) | Title | Residential Address | Contact Phone No. | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | () | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22. (a) Did you acquire an existing business? <input type="checkbox"/> Yes <input type="checkbox"/> No (b) If yes, was <input type="checkbox"/> all or <input type="checkbox"/> 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) | | 23. No. of establishments or branches in Hawaii | | 24. Date employment began in Hawaii / / | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 25. No. of employees on date employment began | | 26. Date first wages paid in Hawaii / / | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 27. If no employees, when do you anticipate hiring employees? / / | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28. How many Retail Tobacco Permits are you applying for? _____ Attach a list of (1) the name and address of each retail location you are obtaining a permit for, and (2) for those retail locations that are vehicles, include the Vehicle Identification Number (VIN) of each vehicle. Have you ever been cited for either a tobacco and/or liquor violation? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29. Attach a list, by island, of the address(es) of your rental real property, noting TA , if transient accommodations, and/or the address(es) of your rental motor vehicle or tour vehicle (RVST) and your Liquid Fuel Retail Dealer's Permit (Fuel) business locations, noting the location as either RVST , or Fuel . | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30. (a) How many TA units are you registering for? <input type="checkbox"/> 1-5 units <input type="checkbox"/> 6 or more units (b) Date TA activity began in Hawaii / / | | 33. Enter the amount from line i. 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. | | \$ | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31. Date RVST activity began in Hawaii / / | | 34. Enter the amount from line o. 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. | | \$ | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32. Filing period , Check 1 box for each tax type applicable <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%;">Tax Type</th> <th style="width:10%;">Mo</th> <th style="width:10%;">Qtr</th> <th style="width:10%;">Semi</th> </tr> </thead> <tbody> <tr> <td>a) GE</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>b) GE One-Time Event</td> <td><input type="checkbox"/></td> <td></td> <td></td> </tr> <tr> <td>c) TA</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>d) RVST</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>e) WH</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td></td> </tr> </tbody> </table> | | Tax Type | Mo | Qtr | Semi | a) GE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | b) GE One-Time Event | <input type="checkbox"/> | | | c) TA | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | d) RVST | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | e) WH | <input type="checkbox"/> | <input type="checkbox"/> | | 35. TOTAL REGISTRATION FEE DUE Add lines 33 and 34. 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) GE One-Time Event | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c) TA | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| d) RVST | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| e) WH | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CERTIFICATION: The above statements are hereby certified to be correct to the best of the 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. 2013)

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. For GE One-Time Event applicants ONLY, enter the name of the event for which you are obtaining a GE license. (e.g., XYZ Learning Center's Desktop Publishing Conference)

Line 17. Disability Exemption — The first \$2,000 of gross income received by any person who is blind, deaf or totally disabled is exempt 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 and attach a copy of the approval letter.
- 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 21. List the appropriate information:

- If you checked "Sole Proprietorship" on line 5, 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 "General Partnership" or "Limited Partnership" on line 5, 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" or "S Corporation" on line 5, or you checked "Other" on line 5 and are a nonprofit organization, list each officer's social security number, name, title, residential address, and telephone number where they can be reached.
- If you checked "Single-Member LLC" or "LLC" on line 5, list each member's social security number, name, title, residential address, and telephone number where they can be reached. If the member is an entity other than an individual, enter the member's FEIN.
- If you checked "Federal Agency" or are a fiduciary, line 21 is optional.

Line 22. 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 26. 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 28. A separate retail tobacco permit must be obtained for each place of business owned, controlled, or operated by a tobacco retailer from which tobacco products are sold at retail. A retailer that owns or controls more than one place of business may submit a single application for more than one retail tobacco permit.

Note: In order to be valid, the retail tobacco permit must be conspicuously displayed at all times at the place of business. If the place of business is a vehicle, the permit must be physically carried in the vehicle having the corresponding Vehicle Identification Number (VIN).

Line 32. 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), c), and d), **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 b), **GE One-Time Event** — All one-time event filers must file MONTHLY.

For item e), **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 of the Department of Labor and Industrial Relations 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 employees 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 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 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.

LIMITED LIABILITY COMPANIES (LLCs)

If IRS Forms 8832 and/or 2553 were filed, attach a copy of the form(s).

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
1-800-887-8974 (toll-free)
tax.hawaii.gov

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

STATE OF HAWAII — DEPARTMENT OF TAXATION
GENERAL EXCISE/USE, EMPLOYER'S
WITHHOLDING, TRANSIENT ACCOMMODATIONS
AND RENTAL MOTOR VEHICLE &
TOUR VEHICLE SURCHARGE

TAX PAYMENT VOUCHER
GENERAL INSTRUCTIONS

INTERNET FILING

Form VP-1 can be filed and payment made electronically through the State's Internet portal. For more information, go to www.ehawaii.gov/efile.

PURPOSE OF FORM

Use this form if you are submitting Form BB-1 or BB-1X, or when you send a payment to the Department of Taxation for your general excise/use, employer's withholding, transient accommodations, and rental motor vehicle & tour vehicle surcharge taxes. Using Form VP-1 allows us to process your payment accurately and efficiently.

HOW TO COMPLETE FORM

- 1) Print your name in the space provided.
- 2) Enter the last 4 digits of your FEIN or SSN in the space provided.
- 3) Check the appropriate "Tax Type" box.
- 4) Check the appropriate "Filing Type" box and fill in the period or year in the space provided.
If you are filing a Form BB-1 or BB-1X, check the box "License Fee". Enter the last day of your first filing period. (e.g., you are a calendar year quarterly filer and began business on January 21, 2013, your first filing period end date is 03/31/13)
- 5) Print your Hawaii Tax I.D. No. and the amount of your payment in the space provided. If you are applying for a new number, please leave this area blank.

- 6) Make your check or money order payable in U.S. dollars to the "Hawaii State Tax Collector". Make sure your name, tax type, filing period, and Hawaii Tax I.D. No. appear on your check or money order. Do not postdate your check. **Do not send cash.**

WHERE TO FILE

Detach Form VP-1 along the dotted line. If you are filing Form BB-1 or BB-1X, attach your payment and Form VP-1 to the front of your form and send to the Forms BB-1 and BB-1X mailing address noted below. If you are making a tax payment, send the Form VP-1 and your payment to the mailing address noted below for the type of tax you are paying. The mailing addresses are as follows:

GENERAL EXCISE/USE TAX

HAWAII DEPARTMENT OF TAXATION
P.O. BOX 1425
HONOLULU, HI 96806-1425

WITHHOLDING TAX

HAWAII DEPARTMENT OF TAXATION
P.O. BOX 3827
HONOLULU, HI 96812-3827

**TRANSIENT ACCOMMODATIONS TAX
AND
RENTAL MOTOR VEHICLE & TOUR VEHICLE SURCHARGE TAX**

HAWAII DEPARTMENT OF TAXATION
P.O. BOX 2430
HONOLULU, HI 96804-2430

FORMS BB-1 and BB-1X

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

✂ — — — — — DETACH HERE — — — — — ✂

Form (Rev. 2012)

STATE OF HAWAII — DEPARTMENT OF TAXATION
TAX PAYMENT VOUCHER

DO NOT WRITE OR STAPLE IN THIS SPACE

VP-1



XBF121

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

Name (Please print): _____

Tax Type (check only 1)

Filing Type (check only 1) Enter Date as MM DD YY

General Excise (GE)

License Fee

Transient Accommodations (TA)

1st Period End

Periodic Return

Hawaii Withholding (WH)

Period Begin

Period End

Rental Motor & Tour Vehicle (RV)

Annual Return

Tax Year Begin

Tax Year End

Print the amount of your payment in the space provided. ATTACH THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR" Write the tax and filing types, and your Hawaii Tax I.D. Number on your check or money order.

Last 4 Digits of Your FEIN or SSN

Hawaii Tax I.D. Number

W

Amount of Payment

STATE OF HAWAII — DEPARTMENT OF TAXATION
MISCELLANEOUS TAXES PAYMENT VOUCHER
GENERAL INSTRUCTIONS

INTERNET FILING

Form VP-2 can be filed and payment made electronically through the State's Internet portal. For more information, go to www.ehawaii.gov/efile.

PURPOSE OF FORM

Use this form when you send your payment to the Department of Taxation for:

- a) Registration fees to register for the:
 - Liquor Tax,
 - Cigarette and Tobacco Tax, or
 - Fuel Taxes
 on Forms BB-1 or BB-1X.
- b) Payment of taxes to specific periods for:
 - Liquor,
 - Tobacco,
 - Fuel,
 - Franchise,
 - Public Service Company, or
 - Estate Taxes

Using Form VP-2 allows us to process your payment accurately and efficiently.

HOW TO COMPLETE FORM

- 1) Print your name in the space provided.
- 2) Enter the last 4 digits of your FEIN or SSN in the space provided.
- 3) Check the appropriate "Tax Type" box.
- 4) Check the appropriate "Filing Type" box and fill in the period or year in the space provided.
If you are filing a Form BB-1 or BB-1X, check the box "License Fee". Enter the last day of your first filing period. (e.g., you are a calendar year quarterly filer and began business on January 21, 2014, your first filing period end date is 03/31/14)
- 5) Print your Hawaii Tax I.D. No. and the amount of your payment in the space provided. If you are applying for a new number, please leave this area blank.
- 6) Make your check or money order payable in U.S. dollars to the "**Hawaii State Tax Collector**". Make sure your name, tax type, filing period, Hawaii Tax I.D. No., and daytime phone number appear on your check or money order. Do not postdate your check. **Do not send cash.**

WHERE TO FILE

Detach Form VP-2 along the dotted line. Attach your payment and Form VP-2 to the front of your form and send to the following mailing address:

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

✂ — — — — — DETACH HERE — — — — — ✂

Form
VP-2
(Rev. 2013)

STATE OF HAWAII — DEPARTMENT OF TAXATION
MISCELLANEOUS TAX PAYMENT VOUCHER

DO NOT WRITE OR STAPLE IN THIS SPACE

Name (Please print): _____

Tax Type (check only 1)

- Liquor
- Cigarette & Tobacco Tax
- Fuel
- Liquid Fuel Retail Dealer
- Franchise Tax
- Public Service Company Tax
- Estate Tax

Filing Type (check only 1) Enter Date as MM/DD/YY

- License Fee
1st Period End ___/___/___
- Normal** Payment for:
Period Begin ___/___/___
Period End ___/___/___
- Bill** Payment for:
Period Begin ___/___/___
Period End ___/___/___
- Estate Extension Payment
Date of Death ___/___/___
Extension to Date ___/___/___

Last 4 Digits of Your FEIN or SSN

Hawaii Tax I.D. Number

W

Amount of Payment

Print the amount of your payment in the space provided. ATTACH THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR". Write the tax and filing types, your Hawaii Tax I.D. Number, and daytime phone number on your check or money order.



A Property Management Company

Residential and Commercial Property Management
Commercial Leasing
Property Management Accounting

Hawaii Realty Management annually reviews and updates its records on property owner's insurance coverage in order to verify that required coverage is in place. In accordance with the terms of the Property Management Agreement and Property Management Instructions, property owners are required to keep in full force and effect certain policies of insurance with the certificate of insurance delivered to Hawaii Realty Management Corporation.

This notice should be forwarded to your insurance agent.

Property Owner Name & Address:

.....
.....
.....

Date of Notice:

Agent Name:

Agent Phone:

Agent Email:

INSURANCE REQUIREMENTS:

Owner shall save and hold Agent harmless on account of any damage to the Rental Property or from loss of or damage to any furniture, fixtures, other articles herein and from any and all injury to any person or persons whomsoever, from any cause whatsoever in or about said Rental Property. Owner shall purchase and maintain complete Owners', Landlords' and Tenants' liability insurance to cover the Rental Property for all such liability, and shall furnish Agent with a copy of said liability insurance policy and such fire and extended coverage insurance policies on the Rental Property, or certificates thereof, from an insurance company authorized to do business in the State of Hawaii. Such policies shall be so written as to protect the Agent in the same manner and to the same extent they protect the Owner, and will name Agent as additional insured. The Agent shall not be liable for any error of judgment or any mistake of fact of law, or for anything which it may do or refrain from doing, except in cases of willful misconduct or gross negligence. Agent is authorized to place required insurance at Owner's expense where duplicate policies or certificates of insurance naming Agent as additional insured are not provided on or before the date of this agreement.

INFORMATION ON THE PROPERTY: (Owner, please complete before forwarding to your insurance agent)

| | | |
|---|-----------------------------|--|
| 1 | Name of Property (if any): | |
| 2 | Address of Property: | |
| 3 | Unit Number: | |
| 4 | Age of Property: | |
| 5 | Square Footage of Unit: | |
| 6 | Type of Construction: | |
| 7 | Automatic Sprinkler System? | |
| 8 | Smoke Detectors? | |

ADDITIONAL INSURED

The liability Certificate of Insurance must name Hawaii Realty Management Corporation the ADDITIONAL INSURED with respect to the property described above. The Additional Insured/Certificate Holder should read as follows:

Agent: Hawaii Realty Management Corporation

PLEASE SUBMIT CERTIFICATES OF INSURANCE TO:
Hawaii Realty Management Corporation
2745 S. King Street
Honolulu, Hawaii 96826

OWNER STATEMENT - (Property Address)
September, 2000

10/1/00

PREPARED FOR:
Name
Address
City, State Zipcode

PREPARED BY:
Hawaii Realty Management
2745 South King Street
Honolulu, HI 96826

| DATE | REF | DESCRIPTION | INC | EXP | BAL |
|----------|-----------------------------|-------------------|-------------------|--------|----------|
| | | Beginning Balance | | | 201.37 |
| 08/01/98 | 58 Lee/Son | Tenant Deposit | 675.00 | | 876.37 |
| 08/01/98 | 59 Lee/Son | Rent | 675.00 | | 1,551.37 |
| 08/01/98 | 60 Hawaii Realty Management | Management | | 67.50 | 1,483.87 |
| 08/01/98 | 61 Garner & Joe | -Owner Draw | | 441.25 | 1,042.62 |
| 08/09/98 | 68 Hawaii Newspaper Agency | Advertising | | 163.68 | 878.94 |
| 08/09/98 | 69 Lee/Son | Locks & Keys | | 3.94 | 875.00 |
| | | | ----- 1,350.00 | 676.37 | |
| | | Ending Balance | | | 875.00 |
| | | Security Deposit | \$675.00 | | |
| | | Reserves Defined | \$200.00 | | |



A Property Management Company

Residential and Commercial Property Management
Commercial Leasing
Property Management Accounting

IMPORTANT NOTICE

REQUIRING YOUR ATTENTION AND RESPONSE

Date of Issue: September 2001

To: Property Owner

From: Steven M. Costello, Property Manager

Re: Lead-Based Paint Disclosure Requirement

I have enclosed the EPA and HUD Fact Sheet on lead-based paint hazards in housing. Please review the information provided in the Fact Sheet.

Known lead-based paint and lead-based hazards must be disclosed to tenants of your rental unit. A pamphlet developed by EPA, HUD and the Consumer Product Commission, titled Protect Your Family from Lead in Your Home must also be provided to the tenant. Hawaii Realty Management Corporation will supply the tenant with a full reproduction of the pamphlet.

The tenant must also receive the enclosed Disclosure of Information on Lead-Based Paint and/or Lead-Based Paint Hazards. ***Please review the disclosure form, complete the Lessor's Disclosure section, sign the Certification of Accuracy section and return the completed form to Hawaii Realty Management.*** We will coordinate the distribution and receipting of this form with the current and all future tenants.

If you have any questions or wish to discuss in greater detail the above-described matter, please contact the undersigned at 941-2948 or 526-3561..

Dear Property Owner:

Please identify your property by completing the information requested below, and then complete the requested disclosure information on the reverse side of this sheet.

Owner Name: _____

Account Number: _____

Property Name (if any): _____

Property Address: _____

Your Current Phone Number(s): _____

Email Address (if any): _____

Thank you for your attention to this matter.

FOR OFFICE USE ONLY

Project Code: _____

Disclosure of Information on Lead-Based Paint and/or Lead-Based Paint Hazards

Lead Warning Statement

Housing built before 1978 may contain lead-based paint. Lead from paint, paint chips, and dust can pose health hazards if not managed properly. Lead exposure is especially harmful to young children and pregnant women. Before renting pre-1978 housing, lessors must disclose the presence of known lead-based paint and/or lead-based paint hazards in the dwelling. Lessees must also receive a federally approved pamphlet on lead poisoning prevention.

Lessor's Disclosure

(a) Presence of lead-based paint and/or lead-based paint hazards (check (i) or (ii) below):

(i) _____ Known lead-based paint and/or lead-based paint hazards are present in the housing (explain).

(ii) _____ Lessor has no knowledge of lead-based paint and/or lead-based paint hazards in the housing.

(b) Records and reports available to the lessor (check (i) or (ii) below):

(i) _____ Lessor has provided the lessee with all available records and reports pertaining to lead-based paint and/or lead-based paint hazards in the housing (list documents below).

(ii) _____ Lessor has no reports or records pertaining to lead-based paint and/or lead-based paint hazards in the housing.

Lessee's Acknowledgment (initial)

(c) _____ Lessee has received copies of all information listed above.

(d) _____ Lessee has received the pamphlet *Protect Your Family from Lead in Your Home*.

Agent's Acknowledgment (initial)

(e) _____ Agent has informed the lessor of the lessor's obligations under 42 U.S.C. 4852d and is aware of his/her responsibility to ensure compliance.

Certification of Accuracy

The following parties have reviewed the information above and certify, to the best of their knowledge, that the information they have provided is true and accurate.

| | | | |
|-----------------|---------------|-----------------|---------------|
| _____ Lessor | _____ Date | _____ Lessor | _____ Date |
| _____ Lessee | _____ Date | _____ Lessee | _____ Date |
| _____ Agent | _____ Date | _____ Agent | _____ Date |



FACT SHEET

EPA and HUD Move to Protect Children from Lead-Based Paint Poisoning; Disclosure of Lead-Based Paint Hazards in Housing

SUMMARY

The Environmental Protection Agency (EPA) and the Department of Housing and Urban Development (HUD) are announcing efforts to ensure that the public receives the information necessary to prevent lead poisoning in homes that may contain lead-based paint hazards. Beginning this fall, most home buyers and renters will receive known information on lead-based paint and lead-based paint hazards during sales and rentals of housing built before 1978. Buyers and renters will receive specific information on lead-based paint in the housing as well as a Federal pamphlet with practical, low-cost tips on identifying and controlling lead-based paint hazards. Sellers, landlords, and their agents will be responsible for providing this information to the buyer or renter before sale or lease.

LEAD-BASED PAINT IN HOUSING

Approximately three-quarters of the nation's housing stock built before 1978 (approximately 64 million dwellings) contains some lead-based paint. When properly maintained and managed, this paint poses little risk. However, 1.7 million children have blood-lead levels above safe limits, mostly due to exposure to lead-based paint hazards.

EFFECTS OF LEAD POISONING

Lead poisoning can cause permanent damage to the brain and many other organs and causes reduced intelligence and behavioral problems. Lead can also cause abnormal fetal development in pregnant women.

BACKGROUND

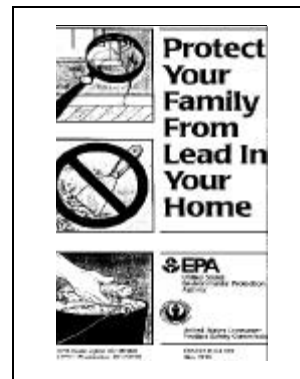
To protect families from exposure to lead from paint, dust, and soil, Congress passed the Residential Lead-Based Paint Hazard Reduction Act of 1992, also

known as Title X. Section 1018 of this law directed HUD and EPA to require the disclosure of known information on lead-based paint and lead-based paint hazards before the sale or lease of most housing built before 1978.

WHAT IS REQUIRED

Before ratification of a contract for housing sale or lease:

- Sellers and landlords must disclose known lead-based paint and lead-based paint hazards and provide available reports to buyers or renters.
- Sellers and landlords must give buyers and renters the pamphlet, developed by EPA, HUD, and the Consumer Product Safety Commission (CPSC), titled *Protect Your Family from Lead in Your Home*.
- Home buyers will get a 10-day period to conduct a lead-based paint inspection or risk assessment at their own expense. The rule gives the two parties flexibility to negotiate key terms of the evaluation.
- Sales contracts and leasing agreements must include certain notification and disclosure language.
- Sellers, lessors, and real estate agents share responsibility for ensuring compliance.



WHAT IS NOT REQUIRED

- This rule does not require any testing or removal of lead-based paint by sellers or landlords.
- This rule does not invalidate leasing and sales contracts.

TYPE OF HOUSING COVERED

Most private housing, public housing, Federally owned housing, and housing receiving Federal assistance are affected by this rule.

TYPE OF HOUSING NOT COVERED

- Housing built after 1977 (Congress chose not to cover post-1977 housing because the CPSC banned the use of lead-based paint for residential use in 1978).
- Zero-bedroom units, such as efficiencies, lofts, and dormitories.
- Leases for less than 100 days, such as vacation houses or short-term rentals.
- Housing for the elderly (unless children live there).
- Housing for the handicapped (unless children live there).

- Rental housing that has been inspected by a certified inspector and found to be free of lead-based paint.

- Foreclosure sales.

EFFECTIVE DATES

- For owners of more than 4 dwelling units, the effective date is September 6, 1996.
- For owners of 4 or fewer dwelling units, the effective date is December 6, 1996.

THOSE AFFECTED

The rule will help inform about 9 million renters and 3 million home buyers each year. The estimated cost associated with learning about the requirements, obtaining the pamphlet and other materials, and conducting disclosure activities is about \$6 per transaction.

EFFECT ON STATES AND LOCAL GOVERNMENTS

This rule should not impose additional burdens on states since it is a Federally administered and enforced requirement. Some state laws and regulations require the disclosure of lead hazards in housing. The Federal regulations will act as a complement to existing state requirements.

FOR MORE INFORMATION

- For a copy of *Protect Your Family from Lead in Your Home* (in English or Spanish), the sample disclosure forms, or the rule, call the National Lead Information Clearinghouse (NLIC) at (800) 424-LEAD, or TDD (800) 526-5456 for the hearing impaired. You may also send your request by fax to (202) 659-1192 or by Internet E-mail to ehc@cais.com. Visit the NLIC on the Internet at <http://www.nsc.org/nsc/ehc/ehc.html>.
- Bulk copies of the pamphlet are available from the Government Printing Office (GPO) at (202) 512-1800. Refer to the complete title or GPO stock number 055-000-00507-9. The price is \$26.00 for a pack of 50 copies. Alternatively, persons may reproduce the pamphlet, for use or distribution, if the text and graphics are reproduced in full. Camera-ready copies of the pamphlet are available from the National Lead Information Clearinghouse.
- For specific questions about lead-based paint and lead-based paint hazards, call the National Lead Information Clearinghouse at (800) 424-LEAD, or TDD (800) 526-5456 for the hearing impaired.
- The EPA pamphlet and rule are available electronically and may be accessed through the Internet.

Electronic Access:

Gopher: gopher.epa.gov:70/11/Offices/PestPreventToxic/Toxic/lead_pm

WWW: <http://www.epa.gov/opptintr/lead/index.html>
<http://www.hud.gov>

Dial up: (919) 558-0335

FTP: [ftp.epa.gov](ftp://ftp.epa.gov) (To login, type "anonymous." Your password is your Internet E-mail address.)



A Property Management Company

Residential and Commercial Property Management
Commercial Leasing
Property Management Accounting

IMPORTANT INFORMATION

Real Property Assessment Exemption Information

We are providing you with a copy of the Real Property Assessment, Exemption Information prepared by the City & County of Honolulu.

Please note that the section of particular importance when renting real property is presented below. If you have questions concerning your real property tax requirements, please refer to the complete text and/or call the Real Property Assessment Division.

(Sec. 8-10.21, R.O. 1978 (1983 Ed.))

If You Sell, Rent or Purchase Another Home

If there is any change which might affect your home exemption, such as no longer occupying the property as your home, ceasing to own the property, and/or renting the property during the tax year, then you must report the change (Form P-43) to the Real Property Assessment Division, Department of Budget and Fiscal Services, City and County of Honolulu. The report must be submitted within 30 days of the change. Failure to file a report within 30 days of any change in status may result in a penalty and additional real property taxes being assessed.

We have included a copy of the Notice of Change in Facts Report on Home Exemption Claim (BFS-RP-P43) for your convenience. If you are required to submit a change in facts, please do so directly with the appropriate agency.

REAL PROPERTY ASSESSMENT DIVISION
DEPARTMENT OF BUDGET AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU

NOTICE OF CHANGE IN FACTS REPORT ON HOME EXEMPTION CLAIM

Notice is hereby given of change in home exemption on the following property as of

Date of Transaction _____ Home Address _____

The above property has been

sold

leased

rented

and /or status changed as follows: _____

| TAX MAP KEY | | | |
|-------------|------|------|-----|
| ZONE | SEC. | PLAT | HPR |
| | | | |

I understand that the filing of this report voids the claim for exemption previously filed by me.

Received by: _____

For Assessor

Taxpayer: _____

Print or Type

Date rec'd: _____

Signature

MAILING ADDRESS:

Real Property Assessment Division
Department of Budget and Fiscal Services
842 Bethel Street, Bsmnt
Honolulu, HI 96813

Address

Business phone

Home phone