



# AmeriTax

## SUBSCRIBER INSTRUCTION & INFORMATION SHEET

### How to Sign Up For AmeriTax

In order to sign up for AmeriTax, online/touchtone service one installation package per FEIN must be completed.

1. Fill out the bottom portion of the AmeriTax Subscriber Instruction & Information Sheet. All fields are required, unless indicated, and must be completed or the form will be returned unprocessed. Return this completed form to American Savings Bank (Bank).
2. READ and sign the AmeriTax Service Agreement. This agreement states the terms and conditions the bank requires to use the service. As with any legal agreement, understand what you are signing. Return this originally executed form to Bank.
3. Fill out the Reporting Agent Authorization (Form 8655). Be sure the company's legal name is exactly as it appears on your quarterly tax return. Return this originally executed form to Bank.
4. Fill out the Authorization Agreement for Electronic Funds Transfer (EFT-1) form, if you are mandated or electing to pay your state taxes electronically be sure to complete for the **credit method** if paying through AmeriTax. Return a photocopy of this form to Bank and mail original to the State.
5. Please deliver the following documents to us, please keep a photocopy of all documents for your file:
  - Fully completed AmeriTax Instruction & Information Sheet (CM-021)
  - Originally executed AmeriTax Service Agreement (CM-022)
  - Originally executed Reporting Agent Authorization, Section 16 must be completed (Form 8655)
  - Photocopy of executed Electronic Funds Transfer Form (EFT-1)

*Note: The forms must be signed by an authorized signer on the account. If multiple signatures are required on checks, they must be included on these forms. The debiting account should not have any dollar limitations.*

What to expect? You will receive your access code and password/PIN along with a Quick Reference Guide within the next two weeks.

For questions please call the Cash Management Services department at 808-539-7894 or 1-800-272-2566 ext. 7894.

### Required Customer Information

**Directions: Please Type or Print in Black Ink. All fields are required, unless indicated, and must be completed or the form will be returned unprocessed.**

Subscriber Legal Business Name (exactly as it appears on quarterly tax return)

Federal Tax ID Number (required)

Address

State Tax ID Number (required)

City State Zip

( )

Telephone Number Ext.

Primary Contact

( )

Fax Number (required)

Account Number

Business Email Address (required)

Quarterly Recap Report  No  Yes\*

Monthly Recap Report  No  Yes\*

Receipts  Fax  Mail

\*See AmeriTax Fee Schedule For Applicable Fees

#### FOR BANK USE ONLY

Processed by:	Date:	Audit by:	Date:	Subscriber #	Follow Up:
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# AmeriTax Service Agreement

This AGREEMENT, effective \_\_\_\_\_, between AMERICAN SAVINGS BANK, F.S.B., hereinafter referred to as BANK, and \_\_\_\_\_, hereinafter referred to as SUBSCRIBER.

Whereas, Bank has developed certain proprietary systems and procedures for the electronic processing of federal tax deposits and for certain state tax deposits and provides a tax depositing service, all of which are subject to addition, deletion, or modification at the sole discretion of BANK,

Whereas, SUBSCRIBER wishes that Bank act as its agent in the preparation and filing of federal tax deposits on the deposit due dates and certain state deposits.

Therefore, SUBSCRIBER agrees to abide by the terms and conditions set forth in this AGREEMENT as follows:

1. SUBSCRIBER will furnish bank with complete and accurate master file information as required to file tax deposits with the appropriate agencies.
2. SUBSCRIBER will cause the transmission of data to BANK to be complete, accurate and timely.
3. SUBSCRIBER acknowledges that all services rendered by BANK under the terms of this AGREEMENT are based solely upon the information furnished by SUBSCRIBER. Therefore, SUBSCRIBER promises to indemnify and hold BANK, defend and hold BANK, its employees, agents, officers, or directors harmless from and against all liability, costs and expenses, including attorneys' fees incurred by BANK connected with this Agreement or the performance of its duties hereunder. The total liability of BANK is limited to the correction of any error due to the negligence of BANK. BANK will pay any agency charged penalty and interest arising solely from the negligence of BANK.
4. This service does not relieve SUBSCRIBER of any duty imposed on SUBSCRIBER by law to maintain records or from verifying and if necessary immediately correcting in writing all data received from BANK relative to the service provided by BANK.
5. SUBSCRIBER shall open and maintain a Commercial Checking account with BANK and maintain sufficient funds to cover all tax deposits and fees, if any, charged by BANK for services rendered. SUBSCRIBER authorizes BANK to charge the Accounts, or any other deposit account maintained by SUBSCRIBER, for such fees and charges. BANK reserves the right to revise its fees and charges at anytime without prior written notice to the SUBSCRIBER. Failure to maintain sufficient funds in said account will relieve BANK from any obligation to make deposits, even if requested to do so.
6. BANK will operate the service between the hours of 12:00 A.M. and 10:00 A.M. (HST) for same day processing, and from 10:00 A.M. to 8:00 P.M. (HST) for next day processing, Monday through Friday except for banking holidays. BANK will process all transactions received during these hours on the specified day, except when prevented from doing so due to strikes, telephone failure, equipment or electrical failure, act of God, fire or other catastrophe; computer failure; act of failures by the SUBSCRIBER or by third parties (including the operator of the Service); or any other cause beyond BANK's reasonable control. BANK duties and responsibilities are limited to those described in this Agreement and in deposit agreements between SUBSCRIBER and BANK. BANK will use reasonable care in performing its responsibilities under this Agreement and will be responsible for any loss sustained by SUBSCRIBER only to the extent that such loss is caused by BANK'S gross negligence or willful misconduct. Interruption of the service for any reason listed above or for any other reason shall not relieve SUBSCRIBER from the obligation to make the required tax deposits.
7. **SUBSCRIBER understands that timely tax payments to the Federal Government will require transmission of payment information no later than 10:00 A.M. (HST) one business day prior to the reporting due date. According to Electronic Federal Tax Payment System (EFTPS) regulations. Payments transmitted after the 10:00 A.M. cut-off time will be delayed one additional business day. Any late deposits may be subject to IRS penalties. Customer's Initials \_\_\_\_\_**
8. **SUBSCRIBER understands that timely tax payments to the State of Hawaii-Department of Taxation will require transmission of payment information no later than 10:00 A.M. (HST) two business days prior to the reporting due date. Payments transmitted after the 10:00 A.M. cut-off time will be delayed one additional business day. Customer's Initials \_\_\_\_\_**
9. BANK may terminate the service at any time with 30 days prior written notice. Termination shall not relieve the BANK of its obligations received prior to termination.
10. BANK will debit SUBSCRIBER account on the following schedule, (A) For Federal tax payments, the debit transaction will be posted to SUBSCRIBER bank account on the business day following the transmission of payment information, provided SUBSCRIBER transmits payment information by 10:00 A.M. (HST) one business day prior to the due date. (B) For State tax payments, the debit transaction will be posted to SUBSCRIBER bank account two business days prior to the due date SUBSCRIBER specified, provided SUBSCRIBER transmits payment information by 10:00 A.M. (HST) two business days prior to that due date. Funds received by BANK shall be held as a deposit liability of BANK for SUBSCRIBER until such a time as said funds are due and paid to the appropriate taxing agency. SUBSCRIBER is not entitled to interest on funds held and BANK may invest said funds solely for BANK'S benefit. SUBSCRIBER may recover said funds if BANK is given written notice in sufficient time before said funds are paid to the taxing agencies.

11. The SUBSCRIBER agrees that all tax deposits for 941, 943 and 945 tax types will be made through the AmeriTax service. If SUBSCRIBER elects to make a tax deposit by any means other than through the AmeriTax service, BANK will not be liable for any penalty and/or interest charges arising from an error in due date calculations for all tax deposits made within the period in which the non-AmeriTax deposit was made.
12. SUBSCRIBER agrees to keep confidential the Access and PIN codes issued to SUBSCRIBER and that only SUBSCRIBER will use said codes. SUBSCRIBER shall be required to notify BANK immediately, by telephone and in writing, if it believes that its user numbers or passwords have become known to an unauthorized person or that an unauthorized person has gained access to the service. Telephone notice shall be given by calling (808) 539-7894 or 1-800-272-2566, ext. 7894 during regular business hours.
13. SUBSCRIBER acknowledges that BANK will electronically enroll SUBSCRIBER in the Electronic Federal Tax Payment System (EFTPS), if SUBSCRIBER indicates intent to pay Federal tax payments to EFTPS. Electronic Enrollment will allow BANK to process SUBSCRIBERS tax payments in compliance with EFTPS for BANK's Tax Payment System only. If SUBSCRIBER chooses to pay Federal taxes by any other means, those payments may not be EFTPS compliant.
14. This Agreement shall be binding upon and for the benefit of the SUBSCRIBER, BANK and any permitted assigns.
15. This Agreement may not be assigned by SUBSCRIBER without the prior written consent of BANK.
16. No person or entity not a party to this Agreement shall have any rights or interests in or to this Agreement.
17. All notices and other communications under the terms of this Agreement, except as otherwise provided herein, shall be in writing and shall be sent by first-class mail or hand delivered.
18. This agreement is governed by the laws of the State of Hawaii.

Additional items pertaining to AmeriTax Online subscribers:

19. SUBSCRIBER must have a computer that runs either Netscape Navigator 6.1 (or better) or Internet Explorer 5.0 (or better), and have Internet access through an Internet Service Provider.
20. SUBSCRIBER acknowledges the cost of the service does not include the cost of Internet access.
21. SUBSCRIBER will not hold the Bank responsible for any damage incurred by SUBSCRIBER if SUBSCRIBER cannot reach the service website because of problems with SUBSCRIBER Internet Service Provider.

SUBSCRIBER

BANK

\_\_\_\_\_  
Customer's Legal Name

\_\_\_\_\_  
**American Savings Bank, F.S.B.**  
Bank Name

Email  
Address: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

## Reporting Agent Authorization

### Taxpayer

<b>1 a</b> Name of taxpayer (as distinguished from trade name)		<b>2</b> Employer identification number (EIN)	
<b>1 b</b> Trade name, if any		<b>4</b> If you are a seasonal employer, check here <input type="checkbox"/>	
<b>3</b> Address (number, street, and room or suite no.)		<b>5</b> Other identification number	
City or town, state, and ZIP code			
<b>6</b> Contact person	<b>7</b> Daytime telephone number	<b>8</b> Fax number	

### Reporting Agent

<b>9</b> Name (enter company name or name of business) <u>American Savings Bank</u>		<b>10</b> Employer identification number (EIN) <u>99-0253492</u>	
<b>11</b> Address (number, street, and room or suite no.) <u>PO Box 2300</u>			
City or town, state, and ZIP code <u>Honolulu, HI 96804-2300</u>			
<b>12</b> Contact person <u>Cash Management Department</u>	<b>13</b> Daytime telephone number <u>(808) 539-7894</u>	<b>14</b> Fax number <u>(808) 539-7994</u>	

### Authorization of Reporting Agent To Sign and File Returns

**15** Use the entry lines below to indicate the tax return(s) to be filed by the reporting agent. Enter the beginning year of annual tax returns or beginning quarter of quarterly tax returns. See the instructions for how to enter the quarter and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	940-PR _____	941-PR _____	941-SS _____	943 _____
943-PR _____	944 _____	944-PR _____	944-SS _____	945 _____	1042 _____
CT-1 _____					

### Authorization of Reporting Agent To Make Deposits and Payments

**16** Use the entry lines below to enter the starting date (the first month and year) of any tax return(s) for which the reporting agent is authorized to make deposits or payments. See the instructions for how to enter the month and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____	941 _____	943 _____	944 _____	945 _____	720 _____
1041 _____	1042 _____	1120 _____	CT-1 _____	990-PF _____	990-T _____

### Disclosure of Information to Reporting Agents

**17 a** Check here to authorize the reporting agent to receive or request copies of tax information and other communications from the IRS related to the authorization granted on lines 15, 16, and/or line 18

**b** Check here if the reporting agent also wants to receive copies of notices from the IRS

### Disclosure Authorization

**18 a** The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form W-2 series information returns. This authority is effective for calendar year forms beginning \_\_\_\_\_.

**b** The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form 1099 series information returns. This authority is effective for calendar year forms beginning \_\_\_\_\_.

**c** The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Forms 3921 and 3922. This authority is effective for calendar year forms beginning \_\_\_\_\_.

### State or Local Authorization

**19** Check here to authorize the reporting agent to sign and file state or local returns related to the authorization granted on line 15 and/or line 16

### Authorization Agreement

I understand that this agreement does not relieve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and that all deposits and payments are made. If line 15 is completed, the reporting agent named above is authorized to sign and file the return indicated, beginning with the quarter or year indicated. If any starting dates on line 16 are completed, the reporting agent named above is authorized to make deposits and payments beginning with the period indicated. Any authorization granted remains in effect until it is revoked by the taxpayer or reporting agent. I am authorizing the IRS to disclose otherwise confidential tax information to the reporting agent relating to the authority granted on line 15 and/or line 16, including disclosures required to process Form 8655. Disclosure authority is effective upon signature of taxpayer and IRS receipt of Form 8655. The authority granted on Form 8655 will not revoke any Power of Attorney (Form 2848) or Tax Information Authorization (Form 8821) in effect.

I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the taxpayer.

**Sign Here**

Signature of taxpayer	Title	Date
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## General Instructions

### Purpose of Form

Use Form 8655 to authorize a reporting agent to:

- Sign and file certain returns. Reporting agents must file returns electronically except as provided under Rev. Proc. 2007-38. You can find Rev. Proc. 2007-38 on page 1442 of Internal Revenue Bulletin 2007-25 at [www.irs.gov/pub/irs-irbs/irb07-25.pdf](http://www.irs.gov/pub/irs-irbs/irb07-25.pdf);
- Make deposits and payments for certain returns;
- Receive duplicate copies of tax information, notices, and other written and/or electronic communication regarding any authority granted; and
- Provide IRS with information to aid in penalty relief determinations related to the authority granted on Form 8655.

### Authority Granted

Once Form 8655 is signed, any authority granted is effective beginning with the period indicated on lines 15 or 16 and continues indefinitely unless revoked by the taxpayer or reporting agent. No authorization or authority is granted for periods prior to the period(s) indicated on Form 8655.

Where authority is granted for any form, it is also effective for related forms such as the corresponding non-English language form, amended return, (Form 941-X, 941-X(PR), 943-X, 944-X(PR), 945-X, or CT-1X), or payment voucher. In addition to the returns shown on lines 15 and 16, Form 8655 can be used to provide authorization for Form 944-SP using the entry spaces for Form 944. The form also can be used to authorize a reporting agent to make deposits and payments for other returns in the Form 1120 series, such as Form 1120-C, using the entry space for Form 1120 on line 16.

Disclosure authority granted on line 17a is effective on the date Form 8655 is signed by the taxpayer. Any authority granted on Form 8655 does not revoke and has no effect on any authority granted on Forms 2848 or 8821, or any third-party designee checkbox authority.

### Where To File

Send Form 8655 to:

Internal Revenue Service  
Accounts Management Service Center  
MS 6748 RAF Team  
1973 North Rulon White Blvd.  
Ogden, UT 84404

You can fax Form 8655 to the IRS. The number is 801-620-4142.

### Additional Information

Additional information concerning reporting agent authorizations may be found in:

- **Pub. 1474**, Technical Specifications Guide for Reporting Agent Authorizations and Federal Tax Depositors.
- **Rev. Proc. 2007-38**.

### Substitute Form 8655

If you want to prepare and use a substitute Form 8655, see Pub. 1167, General Rules and Specifications for Substitute Forms and Schedules. If your substitute Form 8655 is approved, the form approval number must be printed in the lower left margin of each substitute Form 8655 you file with the IRS.

### Revoking an Authorization

If you have a valid Form 8655 on file with the IRS, the filing of a new Form 8655 revokes the authority of the prior reporting agent beginning with the period indicated on the new Form 8655. However, the prior reporting agent is still an authorized reporting agent and retains any previously granted disclosure authority for the periods prior to the beginning period of the new reporting agent's authorization unless specifically revoked.

If the taxpayer wants to revoke an existing authorization, send a copy of the previously executed Form 8655 to the IRS at the address under *Where To File*, above. Re-sign the copy of the Form 8655 under the original signature. Write "REVOKE" across the top of the form. If you do not have a copy of the authorization you want to revoke, send a statement to the IRS. The statement of revocation must indicate that the authority of the reporting agent is revoked and must be signed by the taxpayer. Also, list the name and address of each reporting agent whose authority is revoked.

**Withdrawing from reporting authority.** A reporting agent can withdraw from authority by filing a statement with the IRS, either on paper or using a delete process. The statement must be signed by the reporting agent (if filed on paper) and identify the name and address of the taxpayer and authorization(s) from which the reporting agent is withdrawing. For information on the delete process, see Pub. 1474.

## Specific Instructions

### Line 15

Use the "YYYY" format for annual tax returns. Use the "MM/YYYY" format for quarterly tax returns, where "MM" is the ending month of the quarter the named reporting agent is authorized to sign and file tax returns for the taxpayer. For example, enter "09/2011" on the line for "941" to indicate you are authorizing the named reporting agent to sign and file Form 941 for the July–September quarter of 2011 and subsequent quarters.

### Line 16

Use the "MM/YYYY" format to enter the starting date, where "MM" is the first month the named reporting agent is authorized to make deposits or payments for the taxpayer. For example, enter "08/2009" on the line for "720" to indicate you are authorizing the named reporting agent to make deposits or payments for Form 720 starting in August 2009 and all subsequent months.

## Who Must Sign

**Sole proprietorship.** The individual owning the business.

**Corporation** (including a limited liability company (LLC) treated as a corporation). Generally, Form 8655 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer, and (d) any other person authorized to access information under section 6103(e).

**Partnership** (including an LLC treated as a partnership) or an unincorporated organization. Generally, Form 8655 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8655.

**Single member LLC treated as a disregarded entity.** The owner of the LLC.

**Trust or estate.** The fiduciary.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Our authority to request this information is Internal Revenue Code sections 6011, 6061, 6109, and 6302 and the regulations thereunder. We use this information to identify you and record your reporting agent authorization. You are not required to authorize a reporting agent to act on your behalf. However, if you choose to authorize a reporting agent, you are required to provide the information requested, including your identification number. Failure to provide all the information requested may prevent or delay processing of your authorization; providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement agencies and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file Form 8655 will vary depending on individual circumstances. The estimated average time is 1 hour, 7 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making Form 8655 simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 8655 to this address. Instead, see *Where To File* above.

# AUTHORIZATION AGREEMENT FOR ELECTRONIC FUNDS TRANSFER (EFT)

- Declaring EFT Method to:  ACH Debit  ACH Credit  ELF/Bulk Filing  
 Adding Tax Type  
 Changing bank information for ACH Debit - Complete Part I below and Part III on page 2.

**PART I Taxpayer Information**

Taxpayer's Name	Hawaii Tax Identification Number <b>W</b> _____
DBA Name	FEIN/SSN _____
C/O	Contact Name _____
Mailing Address (Number and Street)	Contact Person Telephone Number ( ) _____ ext. ( ) _____
City or Town, State, and Postal/ZIP Code	Contact E-mail Address _____

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

Tax Type	Tax Type Code	EFT Required?		Tax Type	Tax Type Code	EFT Required?	
		YES	NO			YES	NO
<input type="checkbox"/> General Excise and Use	04610			<input type="checkbox"/> Fuel	05007		
<input type="checkbox"/> Withholding	01130			<input type="checkbox"/> Liquor	06418		
<input type="checkbox"/> Transient Accommodations	07420			<input type="checkbox"/> Cigarette and Tobacco	07219		
<input type="checkbox"/> Rental Motor Vehicle and Tour Vehicle Surcharge	20070			<input type="checkbox"/> Individual Income	01311		
<input type="checkbox"/> Public Service Company (PSC)	15095			<input type="checkbox"/> Corporation/Partnership Income	02230		
<input type="checkbox"/> PSC Installment (FP-1)	15077			<input type="checkbox"/> Fiduciary Income	01740		
<input type="checkbox"/> Franchise	02287			<input type="checkbox"/> Individual Estimated Income	01201		
<input type="checkbox"/> Franchise Installment (FP-1)	02177			<input type="checkbox"/> Corporation Estimated Income	02103		
				<input type="checkbox"/> Estates and Trusts Estimated Income	01205		

**PART II Method of EFT Payment. Check only one box to indicate your method of EFT payment.**

**Method I — Payment through the State of Hawaii Department of Taxation Electronic Services Website or Internet Bulk Filing Website.**  
 The State of Hawaii Department of Taxation is hereby notified that the above-named taxpayer will make payments through the State of Hawaii Department of Taxation Electronic Services website at [www.ehawaii.gov/efile](http://www.ehawaii.gov/efile) or Department of Taxation Internet Bulk Filing website at [www.ehawaii.gov/bulkfile](http://www.ehawaii.gov/bulkfile).

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

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

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

**DECLARATION**

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

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

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

Date \_\_\_\_\_



**PART III Changing Bank Information for ACH Debit Method**

Access Code \_\_\_\_\_

Date bank information will be changed: \_\_\_\_\_

OLD BANK INFORMATION

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

NEW BANK INFORMATION      Reminder: Please attach voided check.

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

**GENERAL INSTRUCTIONS**

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

For more information, see Tax Information Release (TIR) No. 95-06, "Questions and Answers on Paying Taxes by Electronic Funds Transfer;" TIR No. 99-01, "Filing of Tax Returns Required by Taxpayers Who Pay Taxes by Electronic Funds Transfer (EFT);" and TIR No. 2004-01, "Act 113, Session Laws of Hawaii 2004, Relating to Income Tax Withholding."

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

**SPECIFIC INSTRUCTIONS**

**Part I — Taxpayer Information**

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

**Part II — Method of EFT Payment**

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

**Method I — Payment through the State of Hawaii Department of Taxation Electronic Services Website or Internet Bulk Filing Website**

Check the box for Method I to notify the State of Hawaii Department of Taxation that you will make your tax payments through the Department's Electronic Services website or Internet Bulk Filing website.

At the Electronic Services website, you have the option of paying by credit card or by electronic check (eCheck). A processing fee applies for all payments made through the Electronic Services website. Credit card payments are also subject to a 2.25% service fee on the payment amount. You are responsible for these fees. All fees are non-waivable. \*Payments made through the Internet Bulk Filing website are ACH Debit transactions. A processing fee will apply to each transaction made through the Internet Bulk Filing website.

**Method II — ACH Debit**

Check the box for Method II if you wish to pay by ACH Debit. Please provide your complete bank information and attach a voided check.

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

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

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

Account number should not exceed 17 digits.

Transfer/Routing Number requires 9 digits.

Omit hyphens in your bank numbers.

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

**Method III — ACH Credit**

Check the box for Method III if you wish to pay by ACH Credit.

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

Please remember that if you use Method III, the Department of Taxation **is not** responsible for the successful completion of EFT transactions that are required by law. Furthermore, the Department will not pay any costs your financial institution may charge you for its services.

**Part III — Changing Bank Information for ACH Debit Method**

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

**Please remember to attach a voided check from the new bank account you want debited.**

**Signature**

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

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

**IMPORTANT INFORMATION**

*If you checked Method II or Method III, you will receive a confirmation letter in the mail after you file Form EFT-1. The letter will include instructions for how to make a payment using your chosen method. No ACH Debit or ACH Credit EFT payments should be attempted before the confirmation letter is received.*

**Method II applicants will also receive their access code with the confirmation letter. The personal identification number (PIN) will be mailed under separate cover from the data collection center.**

**Method III applicants should be aware that the Department may withdraw its approval for use of ACH Credit for failure to conform to the requirements for ACH Credit transactions.**

**Method I applicants will not be sent a confirmation letter in the mail. After submitting your Form EFT-1 to notify us of your intent to file and pay using our Electronic Services website, you must register for an E-File account at [www.ehawaii.gov/efile](http://www.ehawaii.gov/efile) or the Department's Internet Bulk Filing website at [www.ehawaii.gov/bulkfile](http://www.ehawaii.gov/bulkfile). Afterwards, you will receive an e-mailed confirmation of your registration.**

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

If you have any questions, please contact the Department of Taxation's Electronic Processing Section at:

E-mail: [Tax.Efile@hawaii.gov](mailto:Tax.Efile@hawaii.gov)

Telephone: 808-587-1740

Fax: 808-587-1488

**Mail the completed Form EFT-1 to:**

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



## AmeriTax Services Fee Schedule

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### Schedule of Charges

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	<b>Price</b>	<b>Unit</b>
On-Line Service		
Transaction Fee (Federal or State)	\$ 2.00	per tax deposit
Monthly or Quarterly Recap	\$ 15.00	per report
One Time Set-Up Fee*	\$ 25.00	
Telephone Touch Tone Service		
Transaction Fee (Federal or State)	\$ 2.50	per tax deposit
Monthly or Quarterly Recap	\$ 15.00	per report
One Time Set-Up Fee*	\$ 25.00	
On-Site Assistance*	\$100.00	per occurrence

\* Direct charge to account