

Aloha!

Thank you for your inquiry on our Property Management services at Peterson Properties of Hawaii, LLC. I have enclosed the Property Management Agreement, State of Hawaii Basic Business Application for General Excise Tax, Tax Map Key as well as a print-out of the latest advertised units for rent in your area.

Property Managers at Peterson Properties of Hawaii are members of NARPM (National Association of Residential Property Management) who are constantly educated and updated with the newest State and Federal rules and regulations of property management.

Again, thank you for your interest. Please let me know if you have any questions or if I can be of help to you!

Mahalo,



Elaine L. Peterson, GRI, CRS

Principal Broker, Peterson Properties of Hawaii, LLC.

Office: (808) 486-5918 x101

Cell: (808) 216-5856

Fax: (808) 486-5917

E-mail: ppohbrokers@yahoo.com

WHAT WE WILL DO FOR YOU

MANAGING YOUR PROPERTY WITH EXCELLENCE IS MY NUMBER ONE PRIORITY. THE FOLLOWING DUTIES ARE WHAT YOU CAN EXPECT FROM THE PROPERTY MANAGEMENT AT PETERSON PROPERTIES OF HAWAII, LLC.

- DISCUSS AND EXPLAIN THE TERMS OF THE MANAGEMENT AGREEMENT WITH OWNERS
- CONDUCT INITIAL INSPECTION OF THE PROPERTY, TAKE PICTURES AND OFFER RECOMMENDATIONS AS NEEDED TO ACQUIRE THE HIGHEST POSSIBLE RENT WITH THE LEAST AMOUNT OF CAPITAL
- PROVIDE COMPARABLE RENTALS FOR THE AREA, SIZE AND CONDITION OF UNIT
- DISCUSS AND AGREE ON MONTHLY RENT, SPECIAL TERMS/CONCERNS AND FEATURES OF THE PROPERTY
- ADVERTISE PROPERTY ON HIGHEST YIELDING WEBSITES, PUBLICATIONS WITH LEAST AMOUNT OF COST (EMAIL, CRAIGSLIST, HI-CENTRAL WEBSITE, MILITARY WEBSITE, GOOGLE, YAHOO, ETC WEBSITES) ALL OF WHICH ARE FREE. PUBLICATIONS MAY BE USED IF NOT RENTED W/IN THE FIRST 2 WEEKS.
- SHOW PROPERTY
- ACCEPT, REVIEW, CONDUCT CREDIT CHECKS ON EACH RENTAL APPLICATION.
- SELECT BEST APPLICANT, SIGN RENTAL AGREEMENT W/APPROPRIATE ADDENDUMS, COLLECT DEPOSIT AND 1ST MONTHS RENT, CONDUCT MOVE-IN CONDITION REPORT, PROVIDE KEYS, HOUSE RULES, RESIDENT MANAGER INFORMATION, AGENT INFORMATION
- CONDUCT MOVE-OUT INSPECTIONS
- COLLECT MONTHLY RENT (DUE ON THE FIRST) NO GRACE PERIOD. PROVIDE MONTHLY STATEMENTS WITH BREAKDOWN AND YEAR TO DATE TOTALS
- PAY GENERAL EXCISE TAX (JUNE/DECEMBER), PROVIDE 1099 AT END OF YEAR
- PROVIDE PERIODIC INSPECTIONS (ONCE A YEAR)
- ENSURE ANY MAINTENANCE OR REPAIRS ARE PERFORMED PROPERLY AND TIMELY
- ENSURE RENTS ARE COLLECTED ON THE DUE DATE AND TAKE IMMEDIATE AND APPROPRIATE ACTION WHEN THE RENT IS LATE.

PETERSON PROPERTIES OF HAWAII, LLC is a member of the National Association of Residential Property Managers (NARPM) which keeps us abreast of the current laws, statutes of the Landlord Tenant Code and the continual knowledge of the Property Management business.



99-115 Aiea Heights Dr., Ste. 253
Aiea, HI 96701
Office: (808) 486-5918 / Fax: (808) 486-5917
www.petersonpropertieshawaii.com

PROPERTY MANAGEMENT AGREEMENT

This Agreement made this _____ day of _____, _____ by and between _____ hereinafter referred to as "Owner" and **PETERSON PROPERTIES OF HAWAII, LLC** whose address is **99-115 Aiea Heights Drive Suite 253, Aiea, Hawaii 96701**, hereinafter referred to as "Agent".

Witnessed That:

IN CONSIDERATION of the mutual covenants and agreements herein contained, Owner and Agent agree as follows:

1. Appointment: Owner hereby employs Agent commencing _____, _____, to manage the operation of the premises described as follows:

Address: _____

Bed: _____ Bath: _____ Parking: garage/carport/stall # _____

Description: _____

Desired Monthly Rent: _____ Move In Date: _____

Included Amenities: _____

2. Exclusive Agency. Agent shall act as the exclusive agent for the Owner to manage the property.
3. Occupancy. The number of occupants in the premises is not to exceed number as specified by the current State of Hawaii health regulations.
4. Length of Occupancy. The premises shall be rented for long or short term rentals at discretion of Agent.
5. Authority. Owner hereby grants to Agent the sole authority to rent the Premises to such person(s) and upon such terms and condition and for such rent as Agent may determine to enter into and execute for Owner leases and agreements, reviewing, modifying, amending, or canceling the same; to demand and receive from tenants all rents, deposits and charges due to Owner, and to give receipts therefore; to contract for or undertake necessary repairs to the premises as Agent shall determine, but not to exceed \$250.00 without Owner's consent unless it is an emergency repair; to contract for or undertake the cleaning of the premises before each tenancy thereof commences; to make all purchases and to do and perform all acts incident to the management of the premises and to make all disbursements in connection therewith. Owner further authorizes Agent to direct Tenant to vacate premises for non-compliance with any covenants of the rental agreement or lease, including appearing in court as Owner's Agent at Owner's expense to assert Owner's rights. Agent shall have no authority to pay maintenance fees, if applicable, property taxes, assessments,

penalties or any other charges levied against the premises or the Board of Directors of the Property Owners Association, if applicable.

6. Owner's Obligations:

- a. Licenses. Owner agrees to procure a General Excise Tax License and a Transient Accommodation Tax License, if applicable, to engage in the business of renting the premises.
- b. Inventory. Owner must promptly furnish Agent with a complete and correct inventory of all fixtures, furniture, furnishings, household goods and wares, equipment and machinery and other goods or objects located within the premises. If Owner fails to furnish the list, Agent shall not be held responsible to account for the furnishings or fixtures.
- c. Insurance. Owner agrees to save Agent harmless from any damage to said property or from loss of or damage to any furniture, fixtures or other articles therein and from any and all injury to any person or persons whomsoever in or about said premises. Owner shall furnish complete liability insurance to cover said property for all liability deemed necessary to protect same, and furnish Agent with a copy of said liability insurance policy or certificates of insurance from an insurance company authorized to do business in the State of Hawaii, which policy or policies shall name Agent as an additional insured. If owner does not provide proof of such insurance within thirty (30) days from the date of this agreement, Agent shall purchase a suitable policy and charge it to the Owner's account.

7. Compensation: Agent shall receive a commission of ten percent (10%) of the gross receipts collected from the operation of the premises.

8. Expenses: Agent shall not be required to perform any act or duty hereunder involving the expenditure of money unless Owner has sufficient funds in Owner's account. Agent, although not obligated to do so, may advance sums as necessary to cover such advances.

9. Payments to Owner: Agent is to dispose of net rental income to:

Name: _____

Address: _____

- a. Requests for disbursement to any other person or at any other address must be made by Owner to Agent in writing.

10. Termination: This agreement may be terminated by either party at anytime upon thirty (30) days prior written notice; provided however, that the right of Agent to be compensated by Owner for its services out of rents or other monies paid under a lease or tenancy which commences during the term of this Agreement shall consist of a lump sum termination compensation of 10% of the gross rents expected from the term of the existing tenant rental agreement.

11. Costs and Attorney Fees: Should either party bring suit to enforce any of the terms of this agreement, the prevailing party shall be entitled to recover court costs and reasonable attorney's fees.
12. Partial Invalidity: Should any section or part of this agreement be rendered void, invalid or unenforceable by any court of law for any reason, such a determination shall not render void, invalid, or unenforceable any other section or any part of any section in this agreement.
13. Entire Agreement: The drafting, execution and delivery of this agreement by the parties have been induced by no representation, statements, warranties or agreement other than those expressed herein. This agreement embodies the entire understanding of the parties, and there are no further or other agreements or understandings, written or oral, in effect between the parties relating to the subject matter hereof unless expressly referred to herein.
14. Governing Law: This agreement is executed and delivered and shall be construed and enforced in accordance with the governed laws of the State of Hawaii.
15. Modification: This agreement may not be modified unless such modification is in writing and signed by both parties to this agreement.
16. Definitions: Throughout this agreement, except where clearly repugnant to the context, the singular shall include the plural and vice versa, and the use of any gender shall include all genders.

IN WITNESS WHEREOF, the parties have executed this agreement on the day and year first above written.

OWNER

Name: _____ Spouse: _____

Signature: _____ Spouse: _____

Mailing Address:

Telephone #'s:

Work: _____ Cell#: _____

Home: _____ Fax#: _____

E-mail: _____

SS#: _____ G.E. Tax#: _____

AGENT

 Elaine L. Peterson - Peterson Properties of Hawaii, LLC.
 (R), (GRI), (CRS), Member of National Association of Residential Property Managers

**HONOLULU BOARD OF REALTORS®
PROPERTY TYPE - RENTALS**

KEYWORDS: Fill in the boxes for each keyword. (R)s denote required entries for adding a listing. (RC)s denote conditionally required entries for adding a listing.

MLS INFORMATION			MLS # _____
(R)TMK _____	Div/Zone/Sec/Plat/Parcel/CPR _____	(R)Monthly Rent _____	
(R)St # _____	St Dir _____	(R)St Name _____	Unit # _____
(R)City _____	(R)State HI _____	(R)Zip Code _____	
Building Name _____	(R)Coop Broker Commission _____		
Security Deposit _____	(R)Listing Date _____		
(R)Listing Agent Code _____	(R)Date Available _____		
(R)Listing Expire Date _____	(R)Show Internet (Y/N) _____		
(R)Rental Type _____	(RC)Show Addr Internet (F/N/P) _____		Owner's Initials: <input type="text"/>

PROPERTY INFORMATION			
(R)Property Type _____	(R)Square Footage _____		
(R)# of Bedrooms _____	(R)# of Baths _____		
# of Half Baths _____	(R)# of Parking Stalls _____		
# of Floors in Unit _____	(R)Furnished Type (F/N/P) _____		
(R)Pets Allowed (Y/N) _____	Section 8 (Y/N) _____		

REMARKS
Public Remarks (approx 400 alpha/numeric characters)

Agent/Showing Remarks (approx 250 alpha/numeric characters)

RENTAL FEATURES R = Required TMK# _____

1 (R)VIEW

- 1 None
- 2 Cemetery
- 3 City
- 4 Coastline
- 5 Diamond Head
- 6 Garden
- 7 Golf Course
- 8 Mountain
- 9 Ocean
- 10 Other
- 11 Sunrise
- 12 Sunset

3 PARKING

- 1 None
- 2 Assigned
- 3 Carport
- 4 Compact
- 5 Covered-1
- 6 Covered-2
- 7 Covered-3+
- 8 Garage
- 9 Guest
- 10 Open
- 11 Open-1
- 12 Open-2
- 13 Open-3+
- 14 Other
- 15 Secured Entry
- 16 Street
- 17 Tandem
- 18 Unassigned

5 AMENITIES

- 1 None
- 2 BBQ
- 3 Boat Dock
- 4 Club House
- 5 Community Laundry
- 6 Concierge
- 7 Doorman
- 8 Exercise Room
- 9 Heated Pool
- 10 Limo Service
- 11 Meeting Rm
- 12 Other
- 13 Patio/Deck
- 14 Pool
- 15 Private Yard
- 16 Putting Green
- 17 Rec Area
- 18 Recreation Room
- 19 Resident Manager
- 20 Restaurant
- 21 Sauna
- 22 Security Guard
- 23 Storage
- 24 Tennis Court
- 25 Trash Chute
- 26 Valet
- 27 Walking/Jogging Path
- 28 Whirlpool

6 UTILITIES INCLUDED

- 1 AC Central
- 2 Cable TV
- 3 Electricity
- 4 Gas
- 5 Hot Water
- 6 Parking
- 7 Pool Service
- 8 Telephone
- 9 Water
- 10 Yard Service

2 (R)UNIT FEATURES

- 1 None
- 2 AC Central
- 3 AC Split
- 4 AC Window Unit
- 5 ADA Accessible
- 6 Blinds
- 7 Ceiling Fan
- 8 Dishwasher
- 9 Disposal
- 10 Drapes
- 11 Dryer
- 12 Lanai
- 13 Microwave
- 14 Range/Oven
- 15 Refrigerator
- 16 Security System
- 17 Smoke Detector
- 18 Solar
- 19 Washer
- 20 Yard

4 SECURITY

- 1 Card
- 2 Gated Community
- 3 Key
- 4 Keyed Elevator
- 5 Security Patrol
- 6 Video

I state to the best of my knowledge that the above information is correct and authorize its release. Property Manager/Owner's Initials: _____ Date _____

Owner Signature _____ Print Name _____ Date _____

Owner Signature _____ Print Name _____ Date _____

DR/BIC certifies that a valid Exclusive Listing Agreement is being held at listing office. Authorized Signature of DR/BIC _____ Print Name _____ Date _____

The Honolulu Board of REALTORS®, 1136 12th Avenue, Suite 200, Honolulu, HI 96816
 Phone: (808) 732-3000 | Fax: (808) 732-3055 | email: techsupport@hcentral.com

STATE OF HAWAII BASIC BUSINESS APPLICATION

TYPE OR PRINT LEGIBLY

Identification number

W _____ - _____

UI Registration Number _____

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 (eff. Dec. 1, 2006) | |

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

3. Doing business as (DBA) name _____

4. FEIN _____

5. Type of ownership Sole Proprietorship Corporation 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 _____ Zip Code + 4 _____

13. Physical location of business in Hawaii Street address _____ City _____ State _____ Zip Code + 4 _____

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

15. Phone Number Business Residential Fax E-mail address

() () () _____

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

17. Name of Parent Corporation _____

18. Parent Corp.'s FEIN _____

19. Parent Corporation's Mailing Address _____

20. List all the owners (including sole proprietors), partners, members, or corporate officers (See Instructions) ATTACH A SEPARATE SHEET OF PAPER IF MORE SPACE IS REQUIRED.

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

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

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

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

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

22. No. of establishments or branches in Hawaii _____

23. Date employment began in Hawaii _____ / _____ / _____

24. No. of employees on date employment began _____

25. Date first wages paid in Hawaii _____ / _____ / _____

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

27. 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

28. 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.

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

1-5 units 6 or more units

(b) Date TA activity began in Hawaii _____ / _____ / _____

30. Date RVST activity began in Hawaii _____ / _____ / _____

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

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

32. 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. \$ _____

33. 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. \$ _____

34. TOTAL REGISTRATION FEE DUE Add lines 32 and 33. 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.

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

Signature of Owner, Partner or Member, Officer, or Agent _____

Print Name _____ Title _____ Date _____

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

PURPOSE OF THIS FORM

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

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

SPECIFIC INSTRUCTIONS

Lines 1, 32, 33 and 34. 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.
- c. If you checked the box **TA**, the following fee(s) will apply:
 - If you first offered a TA for rent on or after **January 1, 1990**, a one-time fee of either \$5.00 or \$15.00 must be paid with this application. Your registration will remain effective until you cancel it; no further fee will be due. Your fee is:
 - \$5.00 if you have 1-5 TA units.
 - \$15.00 if you have 6 or more TA units.
 - If your business began in Hawaii **before January 1, 1990**, please call the Department of Taxation for the appropriate fees.

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

- j. If you checked the box **Liquor**, enter your county liquor license number, the effective date of your license, and check whether you are a manufacturer or wholesaler of liquor. An annual permit fee of \$2.50 is due with your application.
- k. If you checked the box **Cigarette and Tobacco**, check whether you are a dealer or wholesaler of cigarettes or tobacco products. An annual license fee of \$2.50 is due with your application. 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 17, 18 and 19.

- If you are a sole proprietor or a single-member LLC, please complete line 20.

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.

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.....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 30).....Enter \$20.00	.....
i. Total Form VP-1 Amount Due. (Add items a thru h)	.....
Enter this amount on line 32	\$ 0.00
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 33	\$ 0.00

Line 9. ACCOUNTING PERIOD —

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

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

Line 10. ACCOUNTING METHOD —

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

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

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

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

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

STATE OF HAWAII
BASIC BUSINESS APPLICATION

TYPE OR PRINT LEGIBLY

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

<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 (eff. Dec. 1, 2006)	

UI Registration Number _____

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

3. Doing business as (DBA) name _____

4. FEIN _____

5. Type of ownership

<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

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 _____ Zip Code + 4 _____

13. Physical location of business in Hawaii Street address _____ City _____ State _____ Zip Code + 4 _____

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

15. Phone Number Business Residential Fax E-mail address

() () () _____

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

17. Name of Parent Corporation _____

18. Parent Corp.'s FEIN _____

19. Parent Corporation's Mailing Address _____

20. List all the owners (including sole proprietors), partners, members, or corporate officers (See Instructions) ATTACH A SEPARATE SHEET OF PAPER IF MORE SPACE IS REQUIRED.

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

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

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

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

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

22. No. of establishments or branches in Hawaii _____

23. Date employment began in Hawaii / /

24. No. of employees on date employment began _____

25. Date first wages paid in Hawaii / /

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

27. 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

28. 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.

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

1-5 units 6 or more units

(b) Date TA activity began in Hawaii / /

30. Date RVST activity began in Hawaii / /

32. 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. \$ _____

33. 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. \$ _____

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

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

34. TOTAL REGISTRATION FEE DUE Add lines 32 and 33. 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.

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. 2006)

Line 16. 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 20. List the appropriate information:

- If you checked "Sole Proprietor" 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 a government agency or are a fiduciary, line 20 is optional.

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

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

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

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

Line 27. 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 31. FILING PERIOD —

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

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

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

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

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

UI Contributions must be filed on a quarterly basis.

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

SIGNATURE LINE —

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

SUBMITTAL OF FORM —

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

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

UNEMPLOYMENT INSURANCE

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

FAMILY OWNED CORPORATIONS

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

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

NONPROFIT ORGANIZATIONS

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

WHERE TO GET INFORMATION

HAWAII DEPARTMENT OF TAXATION
P.O. Box 259
Honolulu, HI 96809-0259
Tel. No.: 808-587-4242
Toll-Free: 1-800-222-3229
TDD/TTY No.: 808-587-1418
TDD/TTY Toll-Free: 1-800-887-8974
www.hawaii.gov/tax

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