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www.pbs-maui.com

### MEMORANDUM

**TO: All Clients**  
**RE: General Excise Taxes (Individual Clients Only)**

## ✓ DO YOU NEED HELP FILING YOUR GENERAL EXCISE TAX/TRANSIENT ACCOMODATIONS TAX RETURNS?

Filing & paying your General Excise/Transient Accommodations Taxes is an important part of doing business in Hawaii.

It is important that you let us know that you would like us to prepare your General Excise/Use Tax returns. If not, we'll assume that you are filing your own returns. There are substantial penalties for not filing or filing your General Excise/Use Tax returns late.

Please let us know if you would like us to prepare your General Excise Tax returns by checking the "Yes" box below and faxing to our office.

**YES**, I would like your firm to prepare my/our General Excise/Use Tax returns. (If you have an entity, contact our office for a business (entity) engagement letter.) (By signing, this agreement, you agree to be billed for the preparation of your returns at our normal bookkeeping billing rates.) **Important: Be sure to fill in pages 2-3. NOTE: This service is only available if we are preparing your income tax returns.**

**NO**, we will file our returns on our own. Sign below and return to our office. Do not fill in pages 2-3.

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

Signature: \_\_\_\_\_



Date: \_\_\_/\_\_\_/\_\_\_

If you checked "Yes", please provide the following information:

1. If you do not already have a General Excise/TAT ID #, skip to question #2. If you have an existing General Excise/TAT number, please provide your active Hawaii State tax ID #:

GE- \_\_\_\_\_ .

Filing Frequency (check one):  Monthly  Quarterly  Semi-annually

Last Periodic Return Filed:  Month  Quarter  Semi-Annual Period Ending \_\_\_\_/\_\_\_\_/\_\_\_\_

IMPORTANT: If you have filed some of your periodic returns (but not all) for a given year, please provide copies of the periodic returns filed. We need this information to properly file your Annual Return & Reconciliation.

2. Provide your legal name (or legal name of your entity):

\_\_\_\_\_

3. Your Social Security Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

or Employer Identification Number: \_\_\_\_\_ - \_\_\_\_\_

4. Your Mailing Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

5. Type of Ownership: \_\_\_\_\_

6. Physical Address of your business operations (or rental unit if a rental):

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

City/State/Zip: \_\_\_\_\_

7. Date Business Began (or will begin) in Hawaii: \_\_\_\_/\_\_\_\_/\_\_\_\_

8. Briefly describe your business: \_\_\_\_\_

9. If a rental activity, how many units are being rented? \_\_\_\_\_

10. Are you permanently disabled?  Yes  No (If yes, we will contact you with additional information needed.)

11. Please provide your contact information:

Email address: \_\_\_\_\_

Telephone #1: (\_\_\_\_\_)\_\_\_\_\_-\_\_\_\_\_

Telephone #2: (\_\_\_\_\_)\_\_\_\_\_-\_\_\_\_\_

Note: We will assume that you are a calendar year, cash basis taxpayer unless you tell us otherwise.

The agreement covers only the preparation of your GE/TAT tax returns. You are also required to file an income tax return (Federal & Hawaii.) You should receive our tax organizer in early January of each year where you will be asked to provide information to prepare your income tax returns.

**IMPORTANT:** It will be your responsibility to have your information needed to prepare your returns to us by the 10<sup>th</sup> of the month in which the GE/TAT taxes are due (normally the 20<sup>th</sup> of the month following the end of the period (monthly, quarterly or semi-annually.) You may email, fax or drop off this information to us. Please provide the information in the following format: (an example is shown below)

<u>Period Covered</u>	<u>Income Type</u>	<u>Income Amount</u>	<u>Island</u>
<i>January-March, 20XX</i>	<i>Retail Sales</i>	<i>\$7,500.00</i>	<i>Maui</i>
<i>January-March, 20XX</i>	<i>Wholesale sales</i>	<i>\$5,500.00</i>	<i>Maui</i>
<i>July, 20XX</i>	<i>Rental (Long-term)</i>	<i>\$1,500.00</i>	<i>Oahu</i>
<i>September, 20XX</i>	<i>Yard Service</i>	<i>\$3,469.00</i>	<i>Lanai</i>
<i>June, 20XX</i>	<i>Rental (Short term-condo)</i>	<i>\$3,580.00 (rents)</i>	<i>Maui</i>
<i>June, 20XX</i>	<i>Rental (Short term-condo)</i>	<i>\$149.14 (GE received)</i>	<i>Maui</i>
<i>June, 20XX</i>	<i>Rental (Short term-condo)</i>	<i>\$331.15 (TAT received)</i>	<i>Maui</i>

If you are selling products or services which will be resold (as in wholesaling,) you must provide this information separately from any retail sales information since there are varying rates of tax.

**For network level marketing companies,** if your company has an agreement with the tax department on the payment of wholesale taxes, please list the name of the company and we will verify with the tax department's list of companies that have gone into an agreement with the state tax office.

List the name of the company with which you are doing business: \_\_\_\_\_

**If you have a transient rental** (condo, hotel, etc.) please provide a copy of your rental agreement or contract that you provide to your customers. If you visibly pass on the GE/TAT tax, you will need to provide the breakdown of rent received and GE/TAT taxes received. Please provide the GE & TAT taxes received separately. (Please see the last three lines in the examples listed above—this is how you should provide your income for transient rentals.)

**Attention General Contractors:** you must provide GE license numbers for all licensed subcontractors claimed as an exemption for GE purposes.

{Continued on the next page.}

Attach a voided check of the account from which you would like your taxes debited. This should be a personal account since this engagement letter covers personal GE taxes only. (Request our separate engagement letter for businesses.) NOTE: A voided check is required as we will initiate a debit from the state of Hawaii tax department on the due date of your G.E. Taxes.

**Billing**

You will be billed each month for services provided. You will have the option to pay your invoice using any of our payments options. Invoices unpaid after 30 days will be paid via direct debit from the bank account listed below.

**ATTACH VOIDED CHECK HERE (REQUIRED)**

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We have read the above letter outlining the scope of the professional services which your firm will provide us and agree to the billing and payment terms as outlined in your "Engagement Letter – GE Taxes". We understand and accept your arrangement as outlined and authorize you to commence your service.

Your name (or legal name of your entity):

\_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

For: Professional Business Services, Inc.:

By: 

Date: \_\_\_/\_\_\_/\_\_\_

Its: President

For Office Use:

Upon receipt, update GE list by Frequency Code and office in PS.

Update completed by: \_\_\_\_\_. Date: \_\_\_/\_\_\_/\_\_\_