



# CITY AND COUNTY OF HONOLULU

Department of Budget and Fiscal Services

## PUBLIC SERVICE COMPANY TAX PAYMENT VOUCHER

Complete and attach a payment voucher to each PSC tax payment.

<b>FILING YEAR</b>	Year
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<b>PAYMENT PERIOD</b>	Month/Year
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Print or Type

Federal Employer I.D. No.	Hawaii Tax I.D. No. W	1. Estimated tax liability for the year.	\$
Name of Company		2. Amount of this installment.	\$
dba (if any)		3. Amount of any unused overpayment credit to be applied.	\$
Address (Number & Street)		4. Net amount of this payment. <i>(Line 2 minus line 3.)</i>	\$
City, State and Zip Code			

**Mailing Address:** City and County of Honolulu  
 Department of Budget and Fiscal Services  
 Division of Treasury - Miscellaneous Receivable Section  
 715 S. King St., Ste. 502  
 Honolulu, HI 96813

Write your Federal Employer I. D. No. and "Form BFS PSCT OAHU-2" on your check or money order.  
 Payable to "City and County of Honolulu".

### Annual Payment

The total tax is due and payable on or before the twentieth day of the fourth month following the first day of the filing year.

### Quarterly Installment Payments

If the total tax liability **does not exceed \$100,000**, an election may be made to pay the tax due in four equal installments on or before the twentieth day of the fourth, sixth, ninth, and twelfth months after the first day of the filing year.

### Monthly Installment Payments

If the total tax liability **exceeds \$100,000**, the tax due is payable in twelve equal monthly installments on or before the tenth day of each month after the first day of the filing year. The first installment is due January 10, or ten days after the start of the filing year.

Late tax payments are subject to interest and penalties in accordance with the Hawaii Revised Statutes. Any late unpaid taxes, interest, or penalties are payable upon demand.

Sign and Print Name	Title	Telephone Number	Date
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# Instructions For Public Service Company Tax Payment Voucher

This form is to be used whenever a public service company (PSC) is making a payment of the PSC tax to the City and County of Honolulu in accordance with Hawaii Revised Statutes (HRS), Chapter 239.

## General Instructions

1. The filing year is the year in which the tax is imposed and due. The filing year begins on the first day of the company's operational year, as that is the day the tax is imposed. For example, a calendar year company whose year begins on January 1, 2020, would file a 2020 City and County of Honolulu PSC tax return and the tax would be due and payable on April 20, 2020. A fiscal year company whose fiscal year begins at any time in the year 2020, would also file a 2020 PSC tax return and the tax would be due and payable on the twentieth day of the fourth month after the first day of the PSC fiscal year.
2. Provide the payment period month and year for each PSC tax payment.
3. The Payment Voucher Form describes the availability of installment options as provided for in HRS, Chapter 239-7.
4. Enter the federal employer identification number (FEIN), Hawaii tax identification number, company name and address.
5. Enter on line 1, the total estimated PSC tax liability for the year.
6. Enter on line 2 the installment amount derived based on the allowable payment schedule.
7. Enter on line 3, any prior period PSC tax overpayment applied to this payment voucher. Provide documentation supporting overpayment.
8. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the payment voucher even though line 4 is zero and no payment is due.
9. Attach the payment voucher to your check or money order.
10. Make the check or money order payable to the **"City and County of Honolulu"**. Include your FEIN number and write "Form BFS PSCT OAHU-2" on the check or money order. Do not send cash through the mail.
11. Sign, date and provide a contact phone number.

## Where to File the PSC Tax Payment Voucher or Call for PSC Tax Information

### Mail the PSC Tax Voucher and Payment to:

City and County of Honolulu  
Department of Budget and Fiscal Services  
Division of Treasury - Miscellaneous Receivable Section  
715 S. King St., Ste. 502  
Honolulu, HI 96813

### For PSC Tax Information:

Telephone: (808) 768-3970  
Fax: (808) 768-3214