

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**INSTRUCTIONS FOR FORM A-6**  
**TAX CLEARANCE APPLICATION**

## GENERAL INSTRUCTIONS

- This form is used to obtain a **State Tax Clearance**. (If you are reporting a bulk sale of business assets, you must also complete and submit Form G-8A, Bulk Sales Report.)
- This form may only be used to obtain a **Federal Tax Clearance** for the purpose of liquor licensing or entering into contracts/submitting bids with and/or seeking final payment of contracts from state or county agencies in Hawaii.
- The current version of Form A-6 must be used. Type or print clearly with a pen. After approval, the front page of the application will be your tax clearance certificate.
- Applications (Form A-6) are available at Department of Taxation and IRS offices in Hawaii, and may also be requested by calling the Department of Taxation's Forms By Fax/Mail line on Oahu at (808) 587-7572 or toll free at 1-800-222-7572. This form can be downloaded from the Department of Taxation's website ([www.state.hi.us/tax](http://www.state.hi.us/tax)).

## LINE-BY-LINE INSTRUCTIONS

### Line 1 — Applicant Information

**Applicant's Name.** — Enter your legal name. The name appearing on your application must match the name on file with the State Department of Taxation, Internal Revenue Service, and, if applicable, the State Department of Commerce and Consumer Affairs.

**Address.** — Enter the address to which correspondence regarding this application for tax clearance should be mailed. In most cases, the address should be that which is on file with the Department of Taxation and/or IRS.

**DBA (Doing Business As)/Trade Name.** — If you have a trade or business name which is different from your legal/registered name, enter that name here.

### Line 2 — Tax Identification Number(s)

**Hawaii General Excise ID #.** — Enter your 8-digit Hawaii general excise, use, employer's withholding, transient accommodations, and/or rental motor vehicle and tour vehicle surcharge tax identification number. Enter "NONE" if you do not have one.

**Federal Employer ID #.** — Enter your 9-digit Federal employer identification number (FEIN). Enter "NONE" if you do not have one.

**Social Security #.** — If you are an individual/sole proprietor, enter your social security number (SSN).

### Line 3 — Applicant is a/an

Check the box which best describes your type of entity.

If you are a Single Member LLC disregarded as separate from the owner, enter the owner's FEIN/SSN in the space provided.

### Line 4 — The Tax Clearance is Required For

Check the box(es) which correspond to your reason(s) for obtaining the tax clearance. The asterisks ("\*") indicate reasons for which a state and federal clearance is required.

Check the "Other" box if you are required to obtain a tax clearance for the credit for school repair and maintenance or for the purchase of cigarette tax stamps at the reduced rate.

### Line 5 — No. of Certified Copies Requested

Enter the number of certified copies you are requesting. Please retain the copy of the tax clearance that is stamped with the green certification stamp. When you require additional copies prior to the expiration date of the tax clearance certificate, submit the copy of the tax clearance that is stamped with the green certification stamp with a request for the number of copies required. Each copy will bear an original green certified copy stamp.

### Line 6 — Signature

**Print Name.** — Enter the name of the person signing the application.

**Signature.** — The application must be signed by an individual/sole proprietor/owner, trustee, executor, corporate officer (president, vice-president, secretary, treasurer, etc.) or general partner or member. An employee of your company or authorized agent may sign the application if he/she possesses a valid power of attorney. Power of attorney forms are available at the Department of Taxation (Form N-848) and Internal Revenue Service (Form 8821 or Form 2848) as indicated on page 1 of the application. Unsigned applications will be returned.

**Print Title/Date/Telephone/Fax.** — Enter the title of the person signing the application, date the application is signed, and the telephone/fax number which the Department of Taxation or IRS can call during business hours should any questions arise while processing the application for tax clearance.

### Line 7 — City, County, or State Government Contract

Indicate whether you are submitting a bid for a contract, entering into a contract, completing a contract, and/or waiting for final payment on a contract.

If you are requesting a tax clearance for a completion/final payment of contract, please provide the name and telephone number of the contact person at the State or County Agency in the spaces provided.

### Line 8 — Liquor Licensing

For liquor licensing purposes, indicate whether you are applying for an initial liquor license, renewing your current liquor license, transferring a liquor license, or applying for a

one time special event license.

**Please Note:** If you are renewing your liquor license or transferring the business to another entity (or person), the federal tax clearance requires compliance with the Bureau of Alcohol, Tobacco, and Firearms (ATF).

### Line 9 — Contractor Licensing

Indicate whether you are applying for your initial contractor's license or renewing your current license.

### Line 10 — State Residency

Enter the date you arrived in the State of Hawaii if your reason for applying is residency status.

### Line 11 — Accounting Period

If you file your tax returns on a calendar year basis (1/1 — 12/31), check the first box. If you file your tax returns on a fiscal year basis other than a calendar year, check the second box, and enter the month and day your fiscal year ends. For example, a corporation whose tax year is July 1<sup>st</sup> through June 30<sup>th</sup> would write 6/30 on the line provided.

### Line 12 — Tax Exempt Organization

Tax exempt organizations must enter the Internal Revenue Code Section that applies to your exempt status.

### Line 13 — Corporation

Subsidiaries of a corporation must enter the parent's corporate name and federal employer identification number on the line provided.

### Line 14 — Individual

If you are an individual /sole proprietor who is married, enter your spouse's name and social security number on the lines provided.

### Line 15 — If You Do Not Have a General Excise Tax License and Require a Tax Clearance for a Government Contract

If you do not have a general excise tax license and require a tax clearance for a government contract, you must complete this section. Contact the State Department of Taxation if you have additional questions. Refer to page 2 of Form A-6 for the telephone number or mailing address.

### Line 16 — Filing the Application for Tax Clearance

Applications may be submitted either in person, fax or by mail. Mailing addresses for the State Department of Taxation district offices and the Internal Revenue Service are provided on page 2 of the application.

A "mailed-in" tax clearance application generally takes 10 - 15 business days to process.

If all required returns have been filed and all required taxes, penalties, and interest have been paid, a "walked-in" tax clearance will generally be processed the same business day on Oahu only.

Form A-6 also can be filed electronically through the State's Internet portal. For more information, go to [www.ehawaii.gov/efile](http://www.ehawaii.gov/efile).