

# Ag/Business Resources and Startup

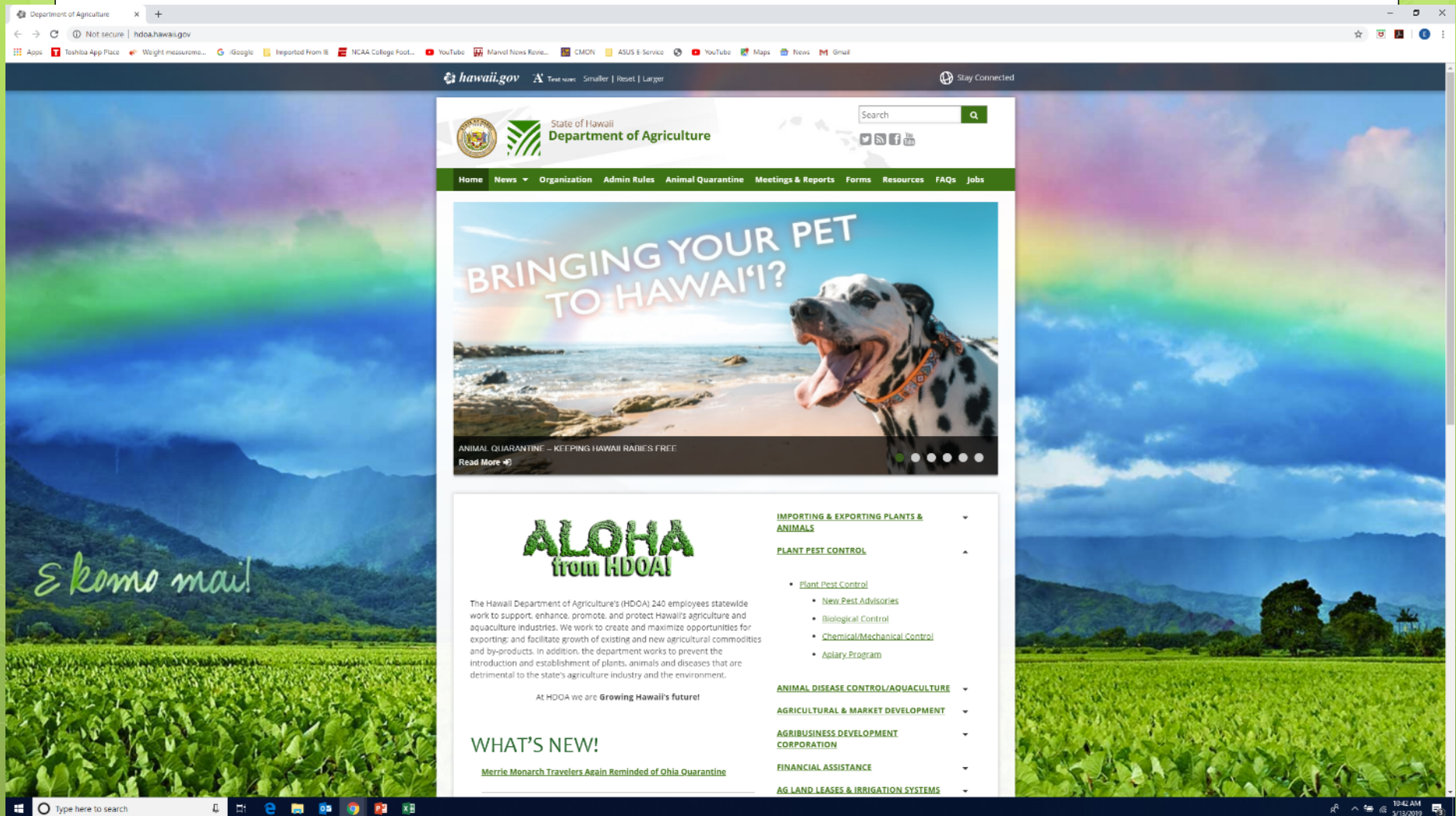


## What are we discussing today?

- Ag/Business resources
- Business Start Up
  - Legal structures
  - Selecting a name
  - Business registration
  - Employee requirements

# Resources

State of Hawaii Dept. of Ag. –  
<http://hdoa.hawaii.gov/>





## Market Development Branch

The mission of the Market Development Branch is to facilitate the development of the agricultural industry, consisting of commodity groups of agricultural producers and food processors, through the expansion of new and existing markets. This branch assists Hawaii producers by sponsoring or participating in numerous projects and activities.





## Hawaii Agriculture & Food Products Database

Searchable database of local farmers, vendors and products.

You can find information on how to register in the directory here:

<http://hdoa.hawaii.gov/add/main/joininghap/>



## For More Information

Visit The State of Hawaii, Department of Agriculture's Market Development Branch website:

<http://hdoa.hawaii.gov/add/md/>

Phone: (808) 973-9595

Fax: (808) 973-9590

E-mail: [hdoa.md@hawaii.gov](mailto:hdoa.md@hawaii.gov)

Sharon Hurd

[Sharon.K.Hurd@hawaii.gov](mailto:Sharon.K.Hurd@hawaii.gov)





## Farm Service Agency

The United States Department of Agriculture (USDA) has 17 different agencies. The Farm Service Agency serves farmers, ranchers, and agricultural producers

### **Coronavirus Food Assistance Program (CFAP)**

Provides direct payments to offset impacts from the coronavirus pandemic. USDA accepting applications through August 28, 2020. Find more information at <https://www.farmers.gov/cfap>

### **Reimbursement Transportation Cost Payment (RTCP) Program**

Provides cost assistance to producers by reimbursing a portion of input transportation costs used to produce an agricultural commodity.  
Subject to funding

### **Organic Certification Cost Share Program (OCCSP)**

Was available in 2017 and 2018 - OCCSP provided reimbursement up to 75% of organic certification costs up to a maximum of \$750 to producers and handlers.



## For More Information

Visit the FSA website

<https://www.fsa.usda.gov/state-offices/Hawaii/index>

See Also

<https://www.farmers.gov/>

### **LOANS**

Buddy Nichols, Farm Loan Manager

Phone: 808-871-5500

Email: richard.nichols@usda.gov





## National Resources Conservation Service

Non-Regulatory and work with farmers, ranchers, agricultural producers and land stewards on a voluntary basis in an effort to help people conserve, maintain and improve our natural resources and environment.

They offer:

Technical Assistance - Help with the planning and designing of conservation practices.

Financial Assistance/Incentive Programs - Help pay for agreed upon conservation practices once the practice has been installed according to NRCS standards. (i.e. EQIP - Environmental Quality Incentive Program)



## For More Information

### Visit the NRCS website

<https://www.nrcs.usda.gov/wps/portal/nrcs/site/pia/home/>

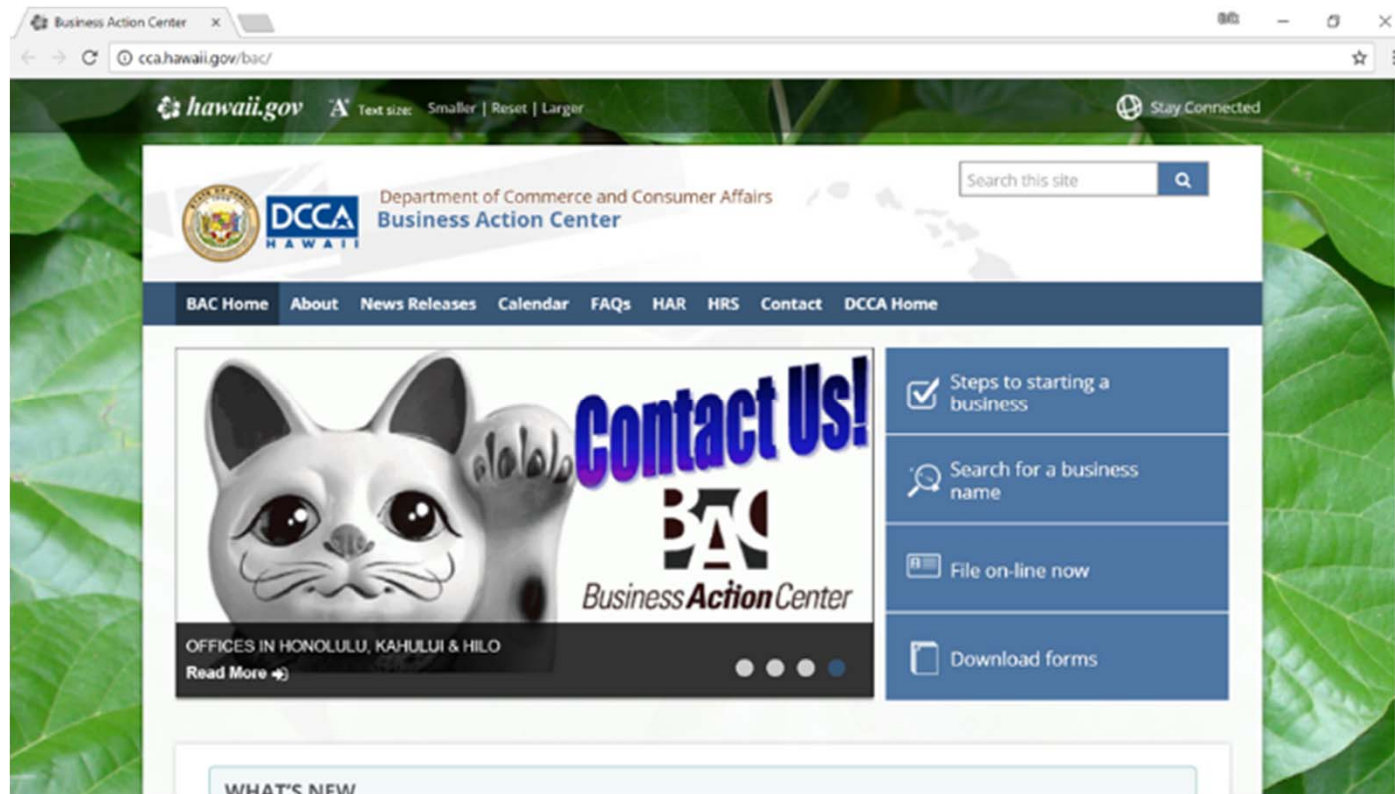
Jason Hew, Soil Conservationist

Phone: 808-214-1746

Email: Jason.Hew@usda.gov

## DCCA Business Action Center:

<http://cca.hawaii.gov/bac/>

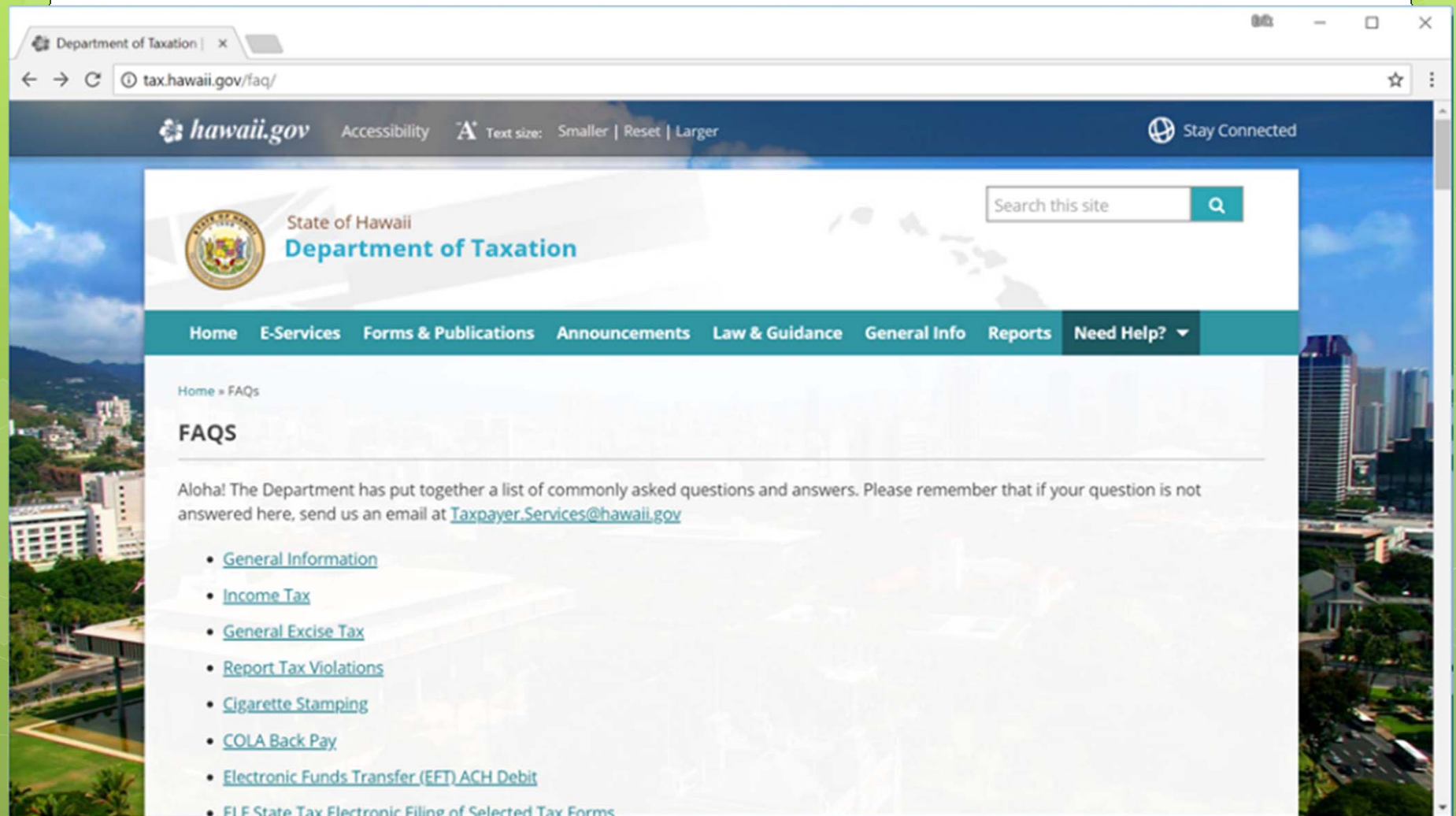


- Registration of business
- Obtaining proper tax licenses
- Registering as an employer with the Dept of Labor
- Business counseling and workshops

# Resources

## Department of Taxation:

<http://tax.hawaii.gov/faq/>



The screenshot shows a web browser window displaying the Hawaii Department of Taxation's FAQ page. The browser's address bar shows the URL <http://tax.hawaii.gov/faq/>. The page header includes the [hawaii.gov](http://hawaii.gov) logo, an Accessibility link, a text size selector (Smaller | Reset | Larger), and a Stay Connected link. The main header features the State of Hawaii seal and the Department of Taxation name, along with a search bar labeled "Search this site". A teal navigation bar contains links for Home, E-Services, Forms & Publications, Announcements, Law & Guidance, General Info, Reports, and Need Help? (with a dropdown arrow). Below the navigation bar, the breadcrumb "Home » FAQs" is displayed. The section is titled "FAQS" in bold. A paragraph of text reads: "Aloha! The Department has put together a list of commonly asked questions and answers. Please remember that if your question is not answered here, send us an email at [Taxpayer.Services@hawaii.gov](mailto:Taxpayer.Services@hawaii.gov)". A bulleted list of links follows: General Information, Income Tax, General Excise Tax, Report Tax Violations, Cigarette Stamping, COLA Back Pay, Electronic Funds Transfer (EFT) ACH Debit, and FI E State Tax Electronic Filing of Selected Tax Forms.

Department of Taxation | x

tax.hawaii.gov/faq/

hawaii.gov Accessibility Text size: Smaller | Reset | Larger Stay Connected

Search this site

State of Hawaii  
Department of Taxation

Home E-Services Forms & Publications Announcements Law & Guidance General Info Reports Need Help? ▾

Home » FAQs

**FAQS**

Aloha! The Department has put together a list of commonly asked questions and answers. Please remember that if your question is not answered here, send us an email at [Taxpayer.Services@hawaii.gov](mailto:Taxpayer.Services@hawaii.gov)

- [General Information](#)
- [Income Tax](#)
- [General Excise Tax](#)
- [Report Tax Violations](#)
- [Cigarette Stamping](#)
- [COLA Back Pay](#)
- [Electronic Funds Transfer \(EFT\) ACH Debit](#)
- [FI E State Tax Electronic Filing of Selected Tax Forms](#)

# Resources

## Small Business Development Center

<https://www.hisbdc.org/>

The screenshot displays the website for the Hawaii Small Business Development Center (SBDC) - Maui. The browser address bar shows the URL <https://www.hisbdc.org/Locations/Maui.aspx>. The website header includes the Hawaii SBDC logo, the text "Hawai'i Small Business Development Center", and the tagline "Enhancing the economic well-being of Hawai'i - one business at a time". A navigation menu contains links for Home, Our Services, Locations, Business Research Library, Resources, and About Us. A search bar is also present. The main content area is titled "Hawai'i SBDC - Maui" and features a map of the Maui Research & Technology Center (MRTC) area. The map shows the intersection of Lipoa Pkwy and N Holopono St, with an orange callout box indicating the location of the Hawaii SBDC at MRTC, Suite 264. To the right of the map, the "Contact Information" section lists "Sign up:" options for "No-cost, One-on-One Business Advice" and "Events/Workshops", along with a link to the "Business Events Calendar". The contact details for the Maui Research & Technology Center (MRTC) are provided, including the address "590 Lipoa Pkwy - Suite 264, Kihei, HI 96753" and a "NEW" badge. The phone number is (808) 875-5990 and the fax number is (808) 875-5989. The name "Wayne Wong" is listed at the bottom.

Hawai'i SBDC - Maui

**Hawai'i Small Business Development Center**  
Enhancing the economic well-being of Hawai'i - one business at a time

Home | Our Services | Locations | Business Research Library | Resources | About Us

Search...

**Hawai'i SBDC - Maui**

**Contact Information**

**Sign up:**

- No-cost, One-on-One Business Advice
- Events/Workshops

Business Events Calendar

Maui Research & Technology Center (MRTC)  
590 Lipoa Pkwy - Suite 264  
Kihei, HI 96753 [Map]

Voice: (808) 875-5990  
Fax: (808) 875-5989

**NEW**

Wayne Wong



## SBDC (Continued)

Maui County Data Book 2016

Secure | <https://www.hisbdc.org/BusinessResearchLibrary/MauiCountyDataBook2016.aspx>

**HAWAII SBDC** **Hawai'i Small Business Development Center**  
SMALL BUSINESS DEVELOPMENT CENTER  
Enhancing the economic well-being of Hawai'i - one business at a time

Login

Search...

Home | Our Services | Locations | Business Research Library | Resources | About Us

### Maui County Data Book 2016

- [About This Book](#)
- [Contents](#)
- [Section 1 - General Statistics](#)
- [Section 2 - Education](#)
- [Section 3 - Geography & Land Use](#)
- [Section 4 - Government](#)
- [Section 5 - Agriculture & Aquaculture](#)
- [Section 6 - Communications & Transportation](#)
- [Section 7 - Energy & Science](#)
- [Section 8 - Construction & Housing](#)
- [Section 9 - Finance & Labor](#)
- [Section 10 - Visitor Industry & Recreation](#)
- [Section 11 - Domestic Trade](#)
- [Index](#)



[Download a full size version of the cover \(PDF\)](#)

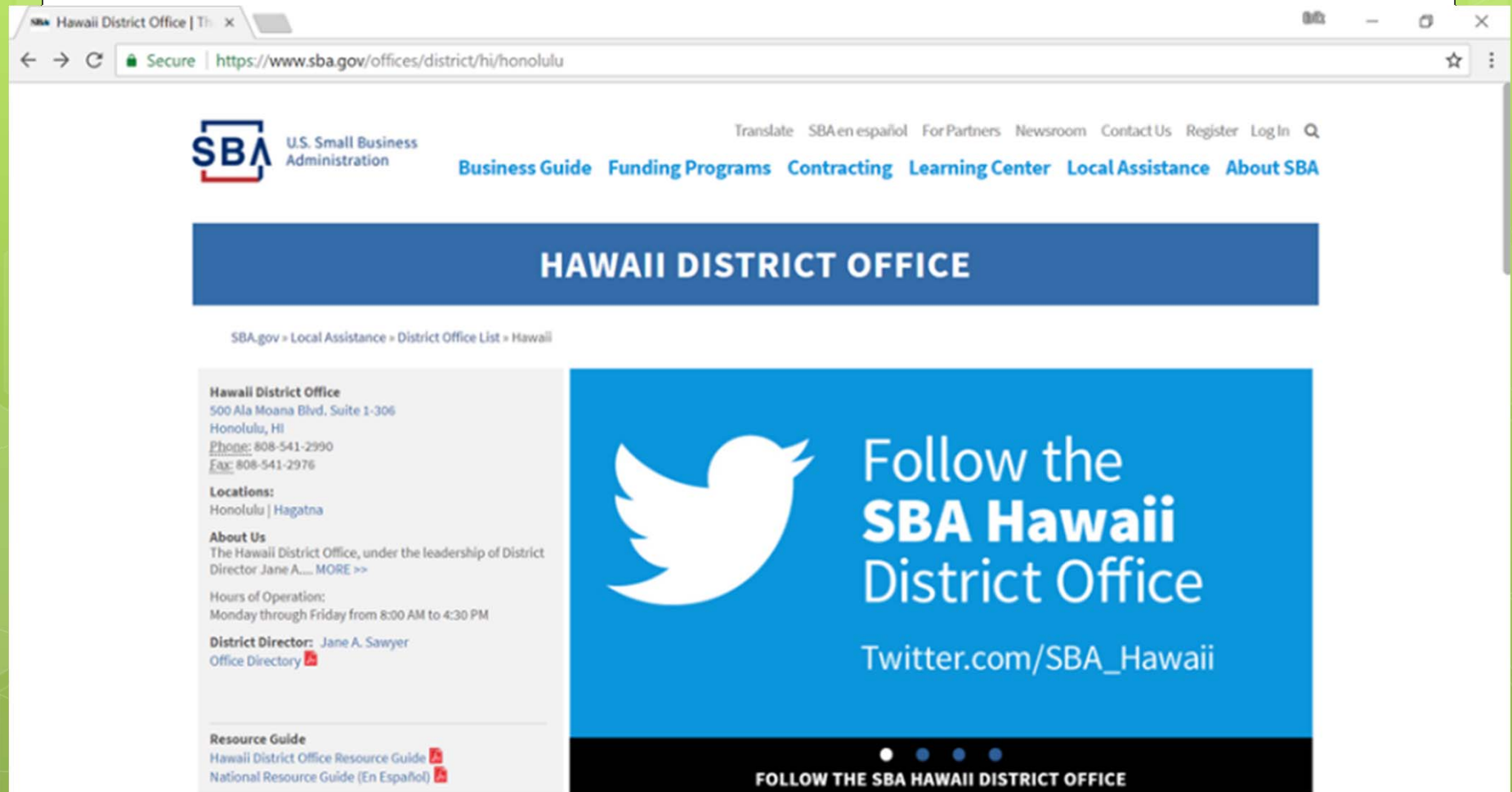
A message from Mayor Alan Arakawa

Aloha kākou —

# Resources

## Small Business Administration

<https://www.sba.gov/offices/district/hi/honolulu>



The screenshot shows the SBA Hawaii District Office website. The browser address bar displays the URL <https://www.sba.gov/offices/district/hi/honolulu>. The page features the SBA logo and navigation links such as "Business Guide", "Funding Programs", "Contracting", "Learning Center", "Local Assistance", and "About SBA". A prominent blue banner reads "HAWAII DISTRICT OFFICE". Below this, a breadcrumb trail indicates the path: "SBA.gov » Local Assistance » District Office List » Hawaii". The left sidebar contains contact information for the Hawaii District Office, including the address (500 Ala Moana Blvd, Suite 1-306), phone number (808-541-2990), fax number (808-541-2976), and the name of the District Director, Jane A. Sawyer. It also lists the hours of operation (Monday through Friday from 8:00 AM to 4:30 PM) and provides links to the "Resource Guide" and "National Resource Guide (En Español)". The main content area features a large blue box with the Twitter logo and the text "Follow the SBA Hawaii District Office" and "Twitter.com/SBA\_Hawaii". At the bottom of this box, a black bar contains the text "FOLLOW THE SBA HAWAII DISTRICT OFFICE".

Hawaii District Office | Th x

Secure | <https://www.sba.gov/offices/district/hi/honolulu>

**SBA** U.S. Small Business Administration

Translate SBA en español For Partners Newsroom Contact Us Register Log In Q

[Business Guide](#) [Funding Programs](#) [Contracting](#) [Learning Center](#) [Local Assistance](#) [About SBA](#)

### HAWAII DISTRICT OFFICE

SBA.gov » Local Assistance » District Office List » Hawaii

**Hawaii District Office**  
500 Ala Moana Blvd, Suite 1-306  
Honolulu, HI  
Phone: 808-541-2990  
Fax: 808-541-2976


**Locations:**  
Honolulu | Hagatna

**About Us**  
The Hawaii District Office, under the leadership of District Director Jane A. Sawyer, MORE >>

**Hours of Operation:**  
Monday through Friday from 8:00 AM to 4:30 PM

**District Director:** Jane A. Sawyer  
[Office Directory](#)

**Resource Guide**  
[Hawaii District Office Resource Guide](#)  
[National Resource Guide \(En Español\)](#)

 Follow the **SBA Hawaii** District Office  
[Twitter.com/SBA\\_Hawaii](https://twitter.com/SBA_Hawaii)

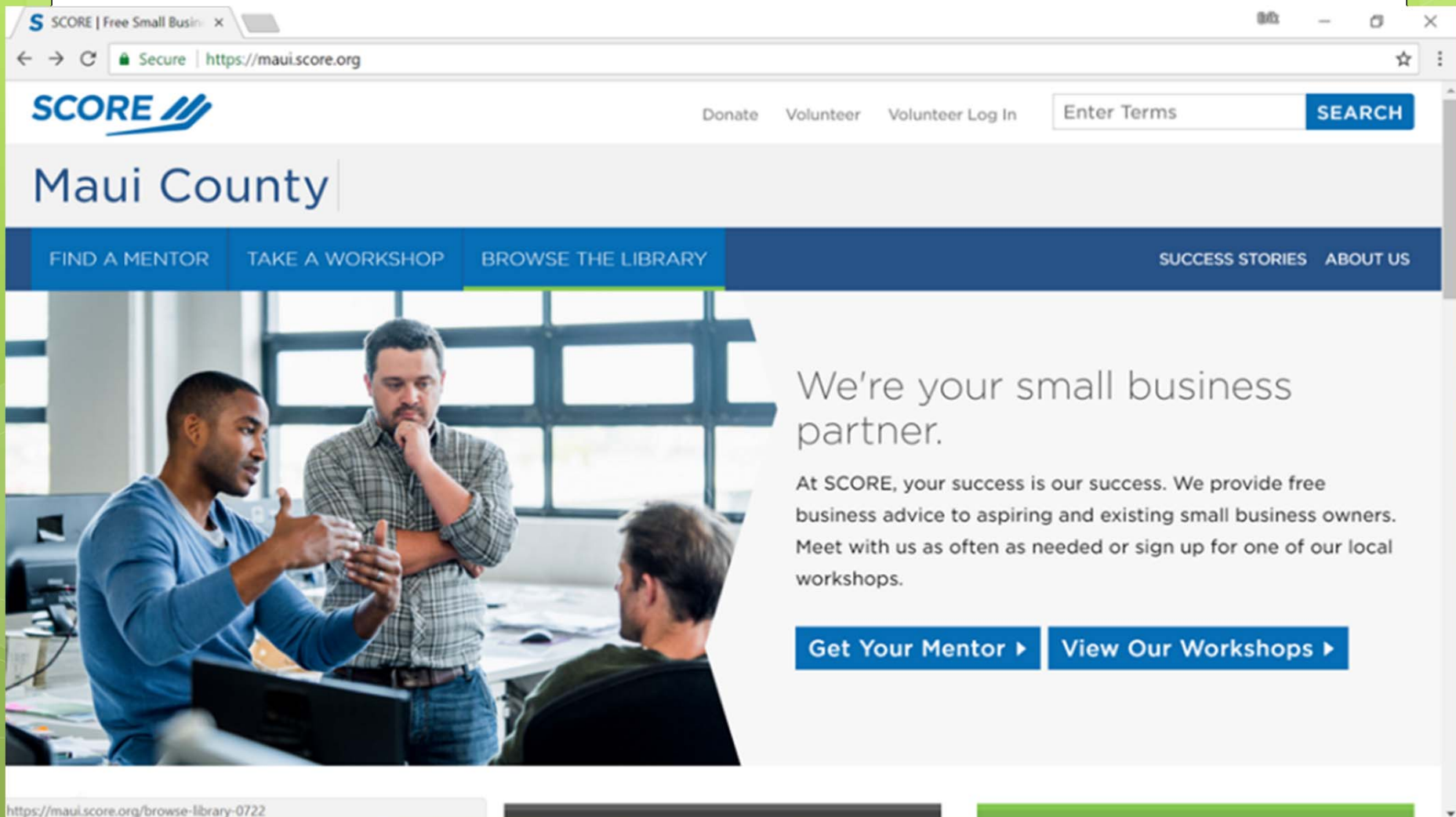
FOLLOW THE SBA HAWAII DISTRICT OFFICE



# Resources

## SCORE Maui County

<https://maui.score.org/>



The screenshot displays the SCORE Maui County website. At the top, the SCORE logo is on the left, and navigation links for 'Donate', 'Volunteer', and 'Volunteer Log In' are on the right. A search bar with the text 'Enter Terms' and a 'SEARCH' button is also present. Below the header, the text 'Maui County' is prominently displayed. A dark blue navigation bar contains links for 'FIND A MENTOR', 'TAKE A WORKSHOP', 'BROWSE THE LIBRARY' (which is highlighted), 'SUCCESS STORIES', and 'ABOUT US'. The main content area features a large image of three men in a meeting. To the right of the image, the text reads: 'We're your small business partner. At SCORE, your success is our success. We provide free business advice to aspiring and existing small business owners. Meet with us as often as needed or sign up for one of our local workshops.' Below this text are two blue buttons: 'Get Your Mentor ►' and 'View Our Workshops ►'. The browser's address bar at the bottom shows the URL 'https://maui.score.org/browse-library-0722'.

SCORE | Free Small Business Assistance

Secure | <https://maui.score.org>

SCORE

Donate Volunteer Volunteer Log In Enter Terms **SEARCH**

Maui County

FIND A MENTOR TAKE A WORKSHOP **BROWSE THE LIBRARY** SUCCESS STORIES ABOUT US

We're your small business partner.

At SCORE, your success is our success. We provide free business advice to aspiring and existing small business owners. Meet with us as often as needed or sign up for one of our local workshops.

**Get Your Mentor ►** **View Our Workshops ►**

<https://maui.score.org/browse-library-0722>

# Resources

## GoFarm AgBusiness Program: 956-3530

<https://gofarmhawaii.org/resources/>

The screenshot shows a web browser window displaying the GoFarm Hawaii website. The browser's address bar shows the URL <https://gofarmhawaii.org/resources/>. The website's header features the GoFarm Hawaii logo and a navigation menu with links: Our Story, Training Program, Training Calendar, AgGuidebook, AgBusiness Services, GoFarm Hawaii Ohana, GoFarmer Profiles, and Resources (highlighted in red). Below the navigation menu, the page title "Resources" is centered. The main content area lists several resources:

- A wealth of brief business articles for Hawaii's agricultural producers is available in the [Hawaii Agribusiness Guidebook](#).
- A listing of many resources helpful to agricultural business, production, and value added agriculture is available in [Resources for Farmers and Value Added Producers](#).
- Hawaii-focused publications written by others:
  - [Adding Value Hawaii Guide](#)
  - [Agritourism Guidebook](#)
  - [Toward Sustainable Agriculture](#)
  - [Hawaii New Farmer Guidebook](#)

The bottom of the screenshot shows a Windows taskbar with the search bar and several application icons. The system clock in the bottom right corner indicates the time is 10:45 AM on 5/13/2019.

# Resources

## Hawai'i Agribusiness Guidebook

<https://gofarmhawaii.org/agbusiness-guidebook/>



### Introduction/Welcome Page

The Guidebook is not meant to be an encyclopedia on agribusiness, rather a summary of important points and tips for farmers relating to the business (versus production) aspects of running an agribusiness. You might find that you need more information about a particular subject than is presented in this Guidebook – throughout each section we have listed additional references you can turn to. In using this Guidebook, you won't find all the solutions to the myriad of pitfalls that might arise in agribusiness, but you'll know what questions to ask and where additional information.

> Do you want to be a farmer?

> Do you need a business plan?

> Do you need help with marketing and pricing?

> Do you need business support?

> Do you want to grow your business?

> Most frequently asked topics

Reuse <> Embed

The Hawai'i Agribusiness Guidebook was conceived as a consolidation of information into one basic, need-to-know reference for you. It was originally published in 2008 with the intention of being presented in a classroom setting, supplemented with other training material, while also being usable independently.



Find A Farmer

COVID-19 Resources for Farmers

Our Story

Training Program

Training Calendar

AgGuidebook

AgBusiness Services

GoFarm Hawaii Ohana

GoFarmer Profiles

Resources

How You Can Help

Contact Us

### Hawai'i Agribusiness Guidebook

> Do you want to be a farmer?

> Do you need a business plan?

How do you put a business plan together? ([Click Here](#))

Do you have a cash flow projection? ([Click Here](#))

> Do you need help with marketing and pricing?

> Do you need business support?

> Do you want to grow your business?

### How will you market your product?

Marketing can generally be thought of as the efforts your company undertakes to encourage potential customers to buy your products or services. Marketing/Sales should be a function of your business, instead of something you think about once in awhile. Furthermore, if you want your marketing efforts to be successful, they should be based on a plan, which is in turn based on real information (versus intuition). In this section we will be discussing the components of a marketing plan and how to successfully create and implement your marketing/branding strategy:

- Identify your target market and competition ([Click Here](#))
- Identify your marketing objectives ([Click Here](#))
- Create a successful marketing plan ([Click Here](#))
- Positioning and branding ([Click Here](#))

# Resources

## Resources List

<https://gofarmhawaii.org/wp-content/uploads/2020/05/Resources05222020.pdf>

### Resources for Farmers and Value-Added Producers

#### Business Resources: General

Title/Description	Source/Other Info	Link
AgBusiness Program (GoFarm Hawaii)	Business consulting for farmers and value-added producers using local agriculture.	<a href="https://gofarmhawaii.org/gofarm-business-services/">https://gofarmhawaii.org/gofarm-business-services/</a>
Agricultural Marketing Resource Center	Iowa State University	<a href="http://www.agmrc.org/">http://www.agmrc.org/</a>
Business Action Center	Department of Commerce and Consumer Affairs	<a href="http://cca.hawaii.gov/bac/">http://cca.hawaii.gov/bac/</a>
Business Registration	State of Hawai'i Department of Commerce and Consumer Affairs	<a href="http://hawaii.gov/dcca/breg/">http://hawaii.gov/dcca/breg/</a>
DCCA's Guide to Choosing the Right Legal Form for Your Business	Hawaii Department of Commerce and Consumer Affairs	<a href="http://files.hawaii.gov/dcca/bac/business_entity_comparison_chart.pdf">http://files.hawaii.gov/dcca/bac/business_entity_comparison_chart.pdf</a>
Hawai'i Agribusiness Guidebook (2018)	University of Hawai'i College of Tropical Agriculture and Human Resources, GoFarm, ORCD	<a href="https://gofarmhawaii.org/agbusiness-guidebook/">https://gofarmhawaii.org/agbusiness-guidebook/</a>
Hawai'i SBDC Network	Hawai'i Small Business Development Center	<a href="http://www.hisbdc.org/">http://www.hisbdc.org/</a>
Hawai'i Business Express		<a href="https://hbe.ehawaii.gov/BizEx/home.eb">https://hbe.ehawaii.gov/BizEx/home.eb</a>
Innovate Hawaii (fka Manufacturing Extension Partnership)		<a href="http://www.htdc.org/innovatehawaii">http://www.htdc.org/innovatehawaii</a>
Labor Law Requirements for New Employers	Hawaii State Department of Labor and Industrial Relations	<a href="http://labor.hawaii.gov/wp-content/uploads/2013/03/New-Employer-Packet-3-14-13.pdf">http://labor.hawaii.gov/wp-content/uploads/2013/03/New-Employer-Packet-3-14-13.pdf</a>
Pacific Business Center Program	University of Hawai'i College of Business Administration	<a href="http://www.hawaii.edu/pbcp/">http://www.hawaii.edu/pbcp/</a>
Score Hawaii		<a href="http://hawaii.score.org/">http://hawaii.score.org/</a>
State of Hawai'i Department of Taxation	Tax Facts for Agricultural Producers	<a href="http://files.hawaii.gov/tax/legal/taxfacts/tf2001-2.pdf">http://files.hawaii.gov/tax/legal/taxfacts/tf2001-2.pdf</a>
The Kohala Center	Rural and cooperative business development services program.	<a href="http://kohalacenter.org/business">http://kohalacenter.org/business</a>
This Hawai'i Product Went to Market	University of Hawai'i College of Tropical Agriculture and Human Resources	<a href="https://www.ctahr.hawaii.edu/oc/freepubs/pdf/ThisHawaiiProduct.web.pdf">https://www.ctahr.hawaii.edu/oc/freepubs/pdf/ThisHawaiiProduct.web.pdf</a>

Questions?

# What Topics Would You like Future Classes to Cover?

Want a 7/1 class about funding options?

Other topics that were previously mentioned:

- Take a Poll
  - IPM (Integrated Pest Management) from UH CTAHR Extension
  - Ins and Outs of USDA Organic Status from UH CTAHR Extension
  - EM-1 Composting/ Soil building with composting UH CTAHR Extension
  - Cash Flow and Cost of Production from GoFarm Hawaii
  - Marketing from GoFarm Hawaii
  - Other Topics?



## Resources

In order to continue to provide these workshops to Hawaii farmers we need to report metrics to our funding supporters

You can help and also let us know of any areas for improvements by completing the course evaluation at:

<https://forms.gle/GAByac2UkQCdD5Ad9>



# Next up: Starting your farming business

Registering your business and other start up considerations

# Choosing a Business Entity Type (Legal Structure)

- Determine:
  - How many owners will there be?
    - One owner: sole proprietorship, corporation, or LLC
    - More than one owner: partnership, corporation, or LLC
  - Who will manage/control the business?
    - Who will make business decisions and control the operation?
    - Will you have investors?
    - Will all owners have decision making powers?
  - What kind of liability protection do you want?
    - Sole proprietorships and partnerships have unlimited personal liability for business debt or lawsuits against the company.
    - The more dangerous or risky the activity that your business will engage in, the less personal liability you want to have.
  - How do you want to be taxed?
    - Business owners of sole proprietorships, partnerships and LLCs must report and pay taxes on all net profits from their business, even if they take no money out of the business during the tax year.

# Business Startup

## Guide to Choosing the Right Legal Form for Your Business

**Guide to Choosing the Right Legal Form for Your Business** (source: State of Hawaii: Department of Commerce and Consumer Affairs)

	Sole Proprietorship	General Partnership	Corporation	Sub-S Corporation	Limited Liability Company
<b>Ownership</b>	By a single individual	By two or more persons	By unlimited number of shareholders	By shareholders: number of shareholders limited to 75	1 or more persons or entities (except certain providers of professional services and law firms)
<b>Business Registration (State Department of Commerce and Consumer Affairs)</b>	Not required, unless public notice of trade name is desired	Within 30 days after formation, file certificate of limited or general partnership	File Articles of Incorporation. For non-Hawai'i corporations, file Application for Certificate of Authority and Certificate of Good Standing	Same as regular corporation	File Articles of Organization. For non-Hawai'i companies, file Application for Certificate of Authority
<b>Management</b>	Entirely in hands of owner	By general partners	Corporation's board of directors	Same as regular corporation	Member-managed, or manager-managed
<b>Life</b>	Will terminate with death or disability of owner	Generally for a specific, agreed-upon term. Partnership may be terminated by death, withdrawal, insolvency, or legal disability of a general partner	Unlimited, unless by state law or charter	Same as regular corporation	May be for a specific agreed-upon time, or at will
<b>Liability</b>	Owner liability unlimited. Personal property can be attached by creditors to settle business debts	Unlimited for general partners. General partners are jointly and severally liable for obligations of partnership. Limited partner's liability limited to amount invested	Shareholders' liability limited to their investment in corporation stock	Same as regular corporation	Limited to amount of investment, or as specified in Articles of Organization
<b>Taxation</b>	Owner taxed on business profits whether or not distributed	Partners taxed on share of partnership income whether or not distributed	Corporation taxed on taxable income, whether or not distributed to shareholders	Shareholders taxed on taxable income of corporation, whether or not distributed	Members taxed on share of company income whether or not distributed

# Select Your Company Name

- In Hawaii, business registration is NOT required for sole proprietorships. However, sole proprietorship can register to provide notice to others that you are claiming the rights to use a trade name.
- Business registration does not mean you own the name.
- Use of name gives more ownership rights than registration only.
- Be sure someone else is not registered to do business with your proposed business name:
  - Do not use a name that is likely to be confused with the name of a competing business.
  - Conduct a name search
    - Do a web search
    - Check the Hawaii State business database: <http://hbe.ehawaii.gov/documents/search.html>
    - Check the availability of a domain name: <http://instantdomainsearch.com/>
    - Check the Hawaii tax licenses website: <https://dotax.ehawaii.gov/tls/app>

# Using Hawaii Business Express

- Free Online Service
- Step by Step Instructions
- Forms Readily Available
- Answer a few questions once versus filling out multiple forms with the same information.
- <https://hbe.ehawaii.gov/BizEx/home.eb>
  - Create an account
  - Ensure you have/know the required items before you start
  - Use Multi-Agency Wizard to create a new business
- Required forms for each business type (mail/walk-in):  
<http://hawaii.gov/dcca/breg/registration/registration-form-info.html/>

# Resources

## Business Express -

<https://hbe.ehawaii.gov/BizEx/home.eb>

The screenshot shows the Hawaii Business Express (HBE) website in a web browser. The browser's address bar displays the URL <https://hbe.ehawaii.gov/BizEx/home.eb>. The website's header features the eHawaii.gov logo and the text "Online Business Registration Business Express".

The main content area is titled "Welcome to Hawai'i Business Express (HBE)". Below the title, a paragraph states: "HBE is the quick & easy way to do your filings to start a new business in Hawai'i. To use HBE, you need to have or create an eHawaii.gov account. Choosing either Wizard or QuickFile will lead you to create an account."

On the left side, there is an "Explore" menu with the following links:

- Login
- Home Page
- Create An Account
- Forgot Password?
- Business Name Search
- Certificate of Good Standing
- Purchase Documents Online
- Submit an Annual Filing
- MyBusiness Notifications
- My Trade Name/TM/SM Notifications **NEW**
- Unemployment Tax Payments
- Quarterly Wage Filings
- FAQ
- Partners
- Starting a Business in Hawai'i
- Media Info

At the bottom left, there is a "Live Chat" button with a question mark icon and the word "online".

The main content area is divided into two columns:

- Wizard - Multiple registrations with one filing**  
The Wizard guides you through questions. Based on your answers, it determines the forms and enters the information for you to start a brand new business. **New Business?**  
One submission gives you:  
A filing with Business Registration, DCCA **and** a Taxpayer ID from Dept. of Tax **and** a filing with Dept. of Labor **(if needed)**  
A green button labeled "Start the Wizard" is located below this section.
- QuickFile - Pick your own forms**  
In QuickFile, you can select the specific forms you need, fill them in and submit online.  
What forms can I file online?  
A light blue button labeled "List of Forms" with a downward arrow is located below this section.  
A green button labeled "Use QuickFile" is located below the "List of Forms" button.



# Before You Register

- To begin the process you will need to have/know the following information about the business entity you would like to register:
  - The business entity type. i.e., Corporation, Limited Liability Company, Sole Proprietorship, etc.
  - Date the new business is going to start in Hawai'i.
  - Date of the first payroll in Hawai'i (if applicable).
  - Names, addresses, phone numbers and FEIN's or SSN's of proprietors, partners, corporate officers, LLC members and registered agent.
  - The business location(s).
  - Brief description of the business activity.
  - Name and telephone number of person submitting the registration.
  - Form of payment (Visa, Mastercard, Discover's Card, and American Express).
  - Many businesses will need to obtain a Federal Employer Identification Number (FEIN) from the Internal Revenue Service. This is true if you are creating a corporation, limited liability company, limited partnership, limited liability partnership, OR a sole proprietorship with employees.



# Registering Your LLC

- Register with the State:
  - Basic Business Application - Form BB-1 (\$20-\$65)
    - Filing will provide you with a State Taxpayer ID Number which you will use to pay General Excise Tax
  - Articles of Organization for LLC - Form LLC-1 (\$50)
- Register for Federal Employer's Identification Number (FEIN) with IRS
- If more than one member or manager, create an Operating Agreement for the company (does not require submission to the state)
  - See Outline for Operating Agreement and/or consult attorney for assistance
- Annual LLC Report - Form C5 (\$15)

# Federal Employer's Identification Number (FEIN)

- A federal employer's identification number (FEIN), is a number assigned solely to your business by the IRS. Your FEIN is used to identify your business to several federal agencies responsible for the regulation of business.
- How to determine if you need a FEIN:
  - <http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Do-You-Need-an-EIN>
  - Most businesses (including LLCs) are required to have one.
  - Most banks require one to open a bank account.
- Apply for a FEIN online (will get FEIN immediately):
  - <https://sa2.www4.irs.gov/modiein/individual/index.jsp>
- Or mail form (processing takes approx. 4 weeks):
  - [http://www.irs.gov/file\\_source/pub/irs-pdf/fss4.pdf](http://www.irs.gov/file_source/pub/irs-pdf/fss4.pdf)

# Requirements for Employers

- Determine if you have an employee or independent contractor.
- In determining whether the person providing service is an employee or an independent contractor, all information that provides evidence of the degree of control and independence must be considered. This information falls into three categories:
  - Behavioral: Does the company control or have the right to control what the worker does and how the worker does his or her job?
  - Financial: Are the business aspects of the worker's job controlled by the payer? (these include things like how worker is paid, whether expenses are reimbursed, who provides tools/supplies, etc.)
  - Type of Relationship: Are there written contracts or employee type benefits (i.e. pension plan, insurance, vacation pay, etc.)? Will the relationship continue and is the work performed a key aspect of the business?

# Requirements for Employers

- There are a number of federal and state laws that employers must follow when hiring employees.
  - Citizenship requirements
  - Wages
  - Taxes and Insurance
  - Workers' Compensation
  - Medical Benefits and Safe Workplace Requirements
  - Notices
  - Additional Government Numbers
    - State Withholding Number (Department of Taxation)
    - Unemployment Insurance Number (Department of Labor)
    - Both can be obtained when applying using the Business Express Wizard
- May consider an employee leasing firm or a payroll service

# Enterprise Zones

If your business meets the eligibility requirements and you enroll in the program you can reduce your State taxes and receive other county benefits for up to seven years!

<https://invest.hawaii.gov/business/ez/>

## Eligibility

1. Your company must reside in one of the EZ locations
2. At least half of a firm's annual gross income must be from one or more of the following activities:
  - Agricultural production or processing

# Enterprise Zone Benefits

- 100% exemption from the General Excise Tax (GET)
  - The GET exemption applies only to revenues from EZ-eligible activities
- An 80% non-refundable State income tax credit the first year
  - This non-refundable credit goes down 10% each year for 6 more years – ending at 20%
- An additional non-refundable income tax credit equal to 80% of annual Unemployment Insurance premiums the first year
  - This non-refundable credit goes down 10% each year for 6 more years – ending at 20%

### Maui County Benefits

- Priority business permit processing

IMPORTANT: Keep in mind that all these benefits are limited to a specific number of years so think about the timing of when you plan to enroll in this program.



# Business Partners

- Banker
  - Open a checking account.
  - Sample requirements for sole proprietorship: GET, FEIN or SSN, and evidence of Business Registration.
  - Sample requirements for LLC: articles of organization, GET, FEIN, evidence of Business Registration, and Operating Agreement (if more than one member/manager).
  - Can assist with financing.
  - Can assist with products or services that are beneficial to your business.
- Accountant
  - Bookkeeping and Tax Advice
  - Can provide guidance on business ownership structure
  - Can assist with paying required taxes (how much and when)
  - Can provide guidance on your accounting system and ensure you are prepared for year-end financial reporting.

# Business Partners

- Insurance Agent
  - Insurance can help protect you from the risks involved in your business.
  - Can assist you determine your risk and insurance needs:
    - Liability Insurance
    - Property Insurance
    - Worker's Compensation Insurance (if you have employees)
    - Other: Business Auto Insurance, Medical, Life
- Attorney
  - Can provide legal guidance on business ownership structure and risk aversion.
  - Can assist in the development of legal documents.

# Conclusion

Thanks and please fill out  
our evaluation

<https://forms.gle/GAByac2UkQCdD5Ad9>

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