

Prepared by the Disbursing Office
This replaces Administrative Procedure A8.838
dated July 1996

A8.838
June 2006

A8.800 Disbursing/Accounts Payable and Payroll

p 1 of 13

A8.838 Contract Encumbrance and Payment Forms and Related Forms

1. Purpose

To provide procedures to encumber contracts, process contract payments, adjust contract encumbrances, and record these transactions into FMIS.

2. Responsibilities

- a. Each Campus/Department Office is responsible to ensure that the FMIS-41, Contract Encumbrance and Payment Form (CEPF) and the FMIS-41A, Contracts Adjustment Form (CAF) are processed in accordance with established procedures. The fiscal officer is the individual that is accountable for compliance.
- b. Fiscal officers and program managers (Approving Authority) who approve payments on Contract Encumbrance and Payment Forms and Related Forms are responsible for compliance with applicable Federal and State laws, rules, regulations, and University policies and procedures.
- c. The Office of Procurement and Real Property Management (OPRPM) is responsible for processing of the encumbrance documents.
- d. The Disbursing Office is responsible for auditing, processing of the contract payments and recording the transactions into the financial management system.

3. General Procedures

- a. The FMIS-41, CEPF (Attachment 1) is used for the initial encumbrance of funds within the University

system and to initiate contract payments. Contract renewals also require use of this form. (Refer to A8.275 - Contract Administration and Attachment 275.2 for instructions to complete this form.)

- b. The FMIS-41A, CAF (Attachment 2) is used to record changes in account codes, subcodes, contract amounts or payment terms. (Refer to A8.275, Contract Administration and Attachment 275.4 for instructions to complete this form.)
- c. All original FMIS-41, CEPF's and original FMIS-41A, CAF's will be encumbered by OPRPM.
- d. Payments will be processed up to the available contract encumbrance. Contract payments will not be made as direct payments. Payments exceeding the available encumbrance balance will be returned to the fiscal officer.
- e. For credit memos, the Disbursing Office will adjust the contract encumbrance and apply the credit memo to the payment. The credit memo is reflected as a journal entry that reverses an expenditure into the account (code) rather than to the contract document.

4. Final Payment

- a. The fiscal officer will submit a copy of the OPRPM approved FMIS-41, CEPF with the Payment Processing section completed and signed with original signatures. Attach the original or certified original invoice with any applicable supporting documents e.g., State of Hawaii - Department of Taxation's Tax Clearance Certificate (Form A-6) (Attachment 3) and the State Procurement Office's Certification of Compliance for Final Payment (Form 22) (Attachment 4), or the State of Hawaii - State Procurement Office's Certificate of Vendor Compliance, and submit to the Disbursing Office for payment.
- b. The fiscal officer will submit OPRPM Form 127b, Completion Report for Contract/Purchase Order

(Attachment 5) to OPRPM. (Refer to A8.275, Attachment 275.5b for instructions to complete this form.)

- c. Under the provisions of Section 103-53 HRS, the University will withhold final payment of a contract for goods, services or construction of \$25,000 or more pending the receipt of a tax clearance certificate for final payment approved by both the State of Hawaii Department of Taxation and the Internal Revenue Service. (Refer to A8.275, Section F - Tax Clearance for detailed instructions.)
- d. An original/certified original tax clearance certificate, for final payment purposes, is valid for two months from the date of issuance by the State Department of Taxation or the Internal Revenue Service, whichever date is most recent. The University's check for final payment must be dated within the two months.
- e. If any vendor, especially an out-of-state vendor, needs assistance in obtaining a tax clearance, fiscal officers should assist the vendor in order to expedite the contracting and payment process. Form A-6, Application for Tax Clearance, which may be obtained from any district tax office or downloaded from the State of Hawaii Department of Taxation's website <http://www.hawaii.gov/tax/tax.html> must be completed and may be submitted by mail, in person, by facsimile (fax) or efiled to any district tax office.
- f. Tax clearance information and forms may be obtained from:

State of Hawaii
Department of Taxation
Oahu District Office
P.O. Box 259
Honolulu, HI 96809-0259

Or

830 Punchbowl Street
Honolulu, HI 96813-5094

Telephone: Information (808)587-4242
Toll Free 1-800-222-3229

Forms (808)587-7572
Toll Free 1-800-222-7572

FAX: Information (808)587-1488

Website: <http://www.hawaii.gov/tax/tax.html>

Internal Revenue Service
Wage & Investment Division - TC M/S H214
Field Assistance Group 174
300 Ala Moana Blvd., #50089
Honolulu, HI 96850

Telephone: (808)539-1555
FAX: (808)539-1573

- g. Final payment shall be withheld pending the receipt of State Procurement Office Form-22, Certification of Compliance for Final Payment.

This form can be found on-line at:
<http://www4.hawaii.gov/StateFormsFiles/form221.pdf>.
(Refer to A8.275, paragraph 4 - Certificate of Compliance for purposes of Section 103D-310, HRS for detailed instructions.)

- h. To streamline the payment process, the Governor's Office developed an on-line system "Hawaii Compliance Express" to assist the vendors/contractors in demonstrating compliance with applicable state laws. The Compliance Express service provides the vendor with the ability to obtain an on-line "Certificate of Vendor Compliance." Vendors can access this service via the State web portal: <http://vendors.ehawaii.gov>.

5. Assignment of Payment

On occasion, a vendor/contractor to whom the University has awarded a purchase order or a contract requests that

payment(s) under the specific purchase order or contract be assigned to a third party. Pursuant to section 40-58, HRS, the vendor/contractor may not assign payment(s) for a specific purchase order or contract to a third party unless the assignment is first approved by the Vice President for Budget and Finance/Chief Financial Officer. The assignment should be processed on a OPRPM Form 90, Assignment of Money by Party to Whom University is Directly Indebted, (Attachment 6). (Refer to A8.275, Attachment 275.7 for instructions to complete this form.)

6. Availability of Forms

The following PDF fillable forms are available on-line at:

www.fmo.hawaii.edu/fmis/formsfair.html

FMIS-41 Contract Encumbrance and Payment Form

FMIS-41A Contracts Adjustment Form

www.hawaii.edu/svpa/apm/a8200.html

OPRPM Form 90 Assignment of Money by Party to Whom University is Directly Indebted

OPRPM Form 127b Completion Report for Contract/Purchase Order

UNIVERSITY OF HAWAII

DATE: ____/____/____
 (MM/DD/YY)

CONTRACT ENCUMBRANCE AND PAYMENT FORM

(Shaded items represent information to be completed by Central Administration. See reverse side for instructions)

CONTRACT NUMBER C _____
--

CONTRACTOR/PAYEE NAME		VENDOR CODE	VENDOR FEDERAL TAX ID
CONTRACTOR/PAYEE REMITTANCE ADDRESS		REQUISITIONER	PHONE
		DEPARTMENT	
SERVICE	SPECIFICATIONS		TOTAL CONTRACT AMOUNT
ORD	REC		
PAYMENT TERMS			
START DATE		COMPLETION DATE	

ENCUMBRANCE PROCESSING						
ACCOUNT CODE	OBJECT	AMOUNT	ACCOUNT CODE	OBJECT	AMOUNT	CHECK IF
						<input type="checkbox"/> FEDERAL FUNDS <input type="checkbox"/> TAX CLEARANCE
I CERTIFY THAT SUFFICIENT FUNDS ARE AVAILABLE IN THIS ACCOUNT FOR THIS PURCHASE AND AUTHORIZE THE ENCUMBRANCE THEREOF. I FURTHER CERTIFY THAT THIS PURCHASE IS IN ACCORDANCE WITH APPLICABLE UNIVERSITY POLICIES AND PROCEDURES.						
APPROVED BY: _____						
FISCAL OFFICER		DATE	F.O. CODE	OPRPM	DATE	

PAYMENT PROCESSING					DATE:	
DESCRIPTION OF PAYMENT:	ACCOUNT CODE	OBJECT	TYPE	P/F	AMOUNT	
			0 ↓			
AS CONTRACTUALLY AUTHORIZED, ALL THE MATERIALS, SUPPLIES AND SERVICES HAVE BEEN RECEIVED IN GOOD ORDER AND CONDITION					TOTAL	
_____ SIGNATURE OF RECIPIENT		DATE	<input type="checkbox"/> CONTRACT ADJUSTMENT	<input type="checkbox"/> PARTIAL PAYMENT	<input type="checkbox"/> FINAL PAYMENT	
APPROVED BY: _____						
_____ APPROVING AUTHORITY		DATE	_____ FISCAL OFFICER	DATE	F.O. CODE	

FMIS-41A

CAMPUS: _____

**UNIVERSITY OF HAWAII
CONTRACT ADJUSTMENT FORM**

DATE: ____/____/____
(MM/DD/YY)

(Shaded items represent information to be completed by Central Administration, See reverse side for instructions)

CONTRACT NUMBER
C _____

CONTRACTOR/PAYEE NAME	VENDOR CODE	VENDOR FEDERAL TAX ID
CONTRACTOR/PAYEE REMITTANCE ADDRESS	REQUISITIONER	PHONE
 	DEPARTMENT	

REASON FOR CHANGE REQUEST

Start Date:	Completion Date:

Amount Previously Encumbered: \$ _____

Encumbrance Adjustment Amount (Increase or Decrease): \$ _____

Revised Total Contract Amount: \$ _____

ACCOUNT CODE	OBJECT CODE	AMOUNT	DEBIT (D)/ CREDIT (C)

I AUTHORIZE THE ABOVE STATED INCREASE TO OR REDUCTION OF THE AMOUNTS PREVIOUSLY SUBMITTED. I CERTIFY THAT SUFFICIENT FUNDS ARE AVAILABLE FOR ANY INCREASED ENCUMBRANCE AMOUNTS AND THAT THIS ADJUSTMENT ACTION IS IN ACCORDANCE WITH APPLICABLE UNIVERSITY POLICIES AND PROCEDURES.

CONTRACTUAL OBLIGATION COMPLETED

_____ FISCAL OFFICER _____ DATE

_____ F.O. CODE

APPROVED BY:

_____ OPRM _____ DATE

STATE OF HAWAII — DEPARTMENT OF TAXATION
TAX CLEARANCE APPLICATION
PLEASE TYPE OR PRINT CLEARLY

1. APPLICANT INFORMATION: (PLEASE PRINT CLEARLY)

Applicant's Name _____
Address _____
City/State/Zip Code _____
DBA/Trade Name _____

2. TAX IDENTIFICATION NUMBER(S): (Complete applicable ID numbers)

FEDERAL EMPLOYER ID # _____ - _____
(FEIN)
SOCIAL SECURITY #(SSN) _____ - _____ - _____

3. APPLICANT IS A/AN: (CHECK ONLY ONE BOX)

- CORPORATION
- INDIVIDUAL
- LIMITED LIABILITY COMPANY
- Single Member LLC disregarded as separate from owner; enter owner's FEIN/SSN _____
- S CORPORATION
- PARTNERSHIP
- LIMITED LIABILITY PARTNERSHIP
- TAX EXEMPT ORGANIZATION
- ESTATE
- TRUST

4. THE TAX CLEARANCE IS REQUIRED FOR:

- CITY, COUNTY, OR STATE GOVERNMENT CONTRACT IN HAWAII *
- REAL ESTATE LICENSE
- FINANCIAL CLOSING
- HAWAII STATE RESIDENCY
- SUBCONTRACT
- CONTRACTOR LICENSE
- PROGRESS PAYMENT
- FEDERAL CONTRACT
- OTHER _____
- LIQUOR LICENSE *
- BULK SALES
- PERSONAL
- LOAN

* IRS APPROVAL STAMP IS ONLY FOR PURPOSES INDICATED BY ASTERISK.

5. NO. OF CERTIFIED COPIES REQUESTED:

6. SIGNATURE:

PRINT NAME

PRINT TITLE: Corporate Officer, General Partner or Member, Individual (Sole Proprietor), Trustee, Executor

SIGNATURE

DATE

() -
TELEPHONE

() -
FAX

FOR OFFICE USE ONLY
BUSINESS START DATE IN HAWAII IF APPLICABLE / /
HAWAII RETURNS FILED IF APPLICABLE 20____ 20____ 20____
STATE APPROVAL STAMP This is not an approved certificate unless the State approval stamp appears here.
*IRS APPROVAL STAMP
CERTIFIED COPY STAMP

POWER OF ATTORNEY. If submitted by someone other than a Corporate Officer, General Partner or Member, Individual (Sole Proprietor), Trustee, or Executor, a power of attorney (State of Hawaii, Department of Taxation, Form N-848) must be submitted with this application. **If a Tax Clearance is required from the Internal Revenue Service, IRS Form 8821, or IRS Form 2848 is also required.** Applications submitted without proper authorization will be sent to the address of record with the taxing authority. **UNSIGNED APPLICATIONS WILL NOT BE PROCESSED.**

PLEASE TYPE OR PRINT CLEARLY — THE FRONT PAGE OF THIS APPLICATION BECOMES THE CERTIFICATE UPON APPROVAL. SEE PAGE 2 ON REVERSE & SEPARATE INSTRUCTIONS. Failure to provide required information on page 2 of this application or as required in the separate instructions to this application will result in a denial of the Tax Clearance request.

7. **CITY, COUNTY, OR STATE GOVERNMENT CONTRACT:** Bid/Entering Into a Contract Completion/Final Payment
 For completion/final payment of contract, please provide the name and telephone number of the contact person at the State or County Agency.
 Name: _____ Telephone Number: _____

8. **LIQUOR LICENSING:** Initial Renewal Transfer-Seller Transfer-Buyer Special Event

9. **CONTRACTOR LICENSING:** Initial Renewal

10. **STATE RESIDENCY:** DATE APPLICANT ARRIVED IN HAWAII _____

11. **ACCOUNTING PERIOD:** Calendar year Fiscal year ending _____
 (MM/DD)

12. **TAX EXEMPT ORGANIZATION:**

A) Provide the Internal Revenue Code Section that applies to your exemption. _____

B) Does your organization file federal Form 990-T, Exempt Organization Business Income Tax Return? YES NO

13. **CORPORATION:** Parent's Corporation Name _____ FEIN _____

14. **INDIVIDUAL:** Spouse's Name _____ SSN _____

15. **IF YOU DO NOT HAVE A GENERAL EXCISE TAX LICENSE AND REQUIRE A TAX CLEARANCE FOR A GOVERNMENT CONTRACT:**

A) Has your firm had any business income in Hawaii prior to the Bid? YES NO

B) Does your firm have an office, inventory, property, employees, or other representatives in the State of Hawaii? YES NO

C) Has your firm provided any services within the State of Hawaii? YES NO

16. **FILING THE APPLICATION FOR TAX CLEARANCE:**

The completed application may be mailed, faxed, or submitted in person to the Department of Taxation, Taxpayer Services Branch. Applications which require an Internal Revenue Service Tax Clearance will be forwarded to the Internal Revenue Service after processing is completed by the Department of Taxation. Allow up to 10 to 15 business days for processing between the Department of Taxation and the Internal Revenue Service.

State Dept. of Taxation
 TAXPAYER SERVICES BRANCH
 P.O. BOX 259
 HONOLULU, HI 96809-0259
 TELEPHONE NO.: 808-587-4242
 TOLL FREE: 1-800-222-3229
 FAX NO.: 808-587-1488

or
 830 PUNCHBOWL STREET, RM 124
 HONOLULU, HI 96813-5094

Internal Revenue Service
 WAGE & INVESTMENT DIVISION
 -TC M/S H214
 FIELD ASSISTANCE GROUP 562
 300 ALA MOANA BLVD., #50089
 HONOLULU, HI 96850
 TELEPHONE NO.: 808-539-1555
 FAX NO.: 808-539-1573

or
 TAXPAYER ASSISTANCE CENTER
 HONOLULU:
 300 ALA MOANA BLVD., RM 1-128

Applications 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 request line on Oahu at 808-587-7572 or toll-free at 1-800-222-7572. The Tax Clearance Application, Form A-6, can be downloaded from the Department of Taxation's website (www.hawaii.gov/tax).

----- FOR OFFICE USE ONLY -----

TYPE OF TAX	TAX RETURNS FILED STATUS	Clerk's Initials	ITEMS RECEIVED
INCOME			
GENERAL EXCISE/USE			
HAWAII WITHHOLDING			
TRANSIENT ACCOMMODATIONS			
RENTAL MOTOR /TOUR VEHICLE			
UNEMPLOYMENT INSURANCE			
OTHER TAXES			

CERTIFICATION OF COMPLIANCE FOR FINAL PAYMENT
(Reference §3-122-112, HAR)

Reference: _____
(Contract Number) (IFB/RFP Number)

_____ affirms it is in
(Company Name)
compliance with all laws, as applicable, governing doing business in the State of Hawaii to include the following:

1. Chapter 383, HRS, Hawaii Employment Security Law – Unemployment Insurance;
2. Chapter 386, HRS, Worker’s Compensation Law;
3. Chapter 392, HRS, Temporary Disability Insurance;
4. Chapter 393, HRS, Prepaid Health Care Act; and

maintains a “Certificate of Good Standing” from the Department of Commerce and Consumer Affairs, Business Registration Division.

Moreover, _____
(Company Name)
acknowledges that making a false statement shall cause its suspension and may cause its debarment from future awards of contracts.

Signature: _____

Print Name: _____

Title: _____

Date: _____

Complete this section and return to Office of Procurement and Real Property Management.

TO: Office of Procurement and Real Property Management
Procurement Specialist: _____

FROM:

SUBJECT: Completion Report for Contract/Purchase Order No. _____

Contractor: _____

Project:

The following information is provided:

- a. Completion date specified in Notice to Proceed/Purchase Order or extension:

- b. Date goods/services delivered/performed, inspected and accepted (If this date differs from the date above, provide explanation):

- c. To liquidate outstanding encumbrance balance, Contract Adjustment Form(s)
 is is not enclosed.

- d. Comments:

Department: _____

P.I./Requisitioner: _____ / _____
Date

Fiscal Officer: _____ / _____
Date

ASSIGNMENT OF MONEY BY PARTY TO WHOM UNIVERSITY IS DIRECTLY INDEBTED

TO THE UNIVERSITY OF HAWAII:

(Name of Party to Whom UNIVERSITY is Indebted)

(Address) (City) (State) (Zip Code)

hereinafter referred to as "CONTRACTOR", requests the UNIVERSITY to pay

\$ _____, now due or to become due and owing
(Specify total amount or the words "All sums")

to the CONTRACTOR from the UNIVERSITY OF HAWAII under _____
(Contract No., Purchase Order No.)

(hereafter referred to as the "CONTRACT") to the order of _____
(Name)

(Address) (City) (State) (Zip Code)

hereinafter referred to as "PAYEE", subject to the conditions set forth herein.

The CONTRACTOR warrants and represents that he/she/it has not heretofore sold, assigned, or otherwise disposed of the money due or to become due under the CONTRACT, and that there are no orders, garnishments, or attachments outstanding affecting the same in any way.

The UNIVERSITY consents to pay the amount designated by the CONTRACTOR, and by such consent the UNIVERSITY does not assume any obligation, duty or liability whatsoever under any agreement, written or otherwise, between or among the CONTRACTOR and the designated PAYEE or any other person(s) or entity, notwithstanding any provision, term or condition in or constituting said agreement. The UNIVERSITY's consent to paying as designated by the CONTRACTOR is also subject to any withholding request by the DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS for violations under Chapter 104, Hawaii Revised Statutes; by the DEPARTMENT OF TAXATION for delinquent taxes; and by any other department of the STATE OF HAWAII or any claim outstanding against the CONTRACTOR or designated PAYEE. Further, it is expressly understood that the UNIVERSITY may withhold any sums due to the agency from the CONTRACTOR, whether by liquidated damages, offset or otherwise, and that the UNIVERSITY's consent hereto is limited strictly to those sums which may be owing to the CONTRACTOR pursuant to the CONTRACT.

The CONTRACTOR hereby releases and forever discharges the UNIVERSITY and the STATE OF HAWAII from any and all liability whatsoever on account of any and all moneys paid to the PAYEE, pursuant to this ASSIGNMENT.

Evidence of authority to sign this ASSIGNMENT on behalf of the CONTRACTOR must be submitted with this ASSIGNMENT in a form satisfactory to the UNIVERSITY.

(Signature) (Title) (Date)

Consent to the above ASSIGNMENT is hereby granted.

(Vice President for Budget and Finance/Chief Financial Officer, University of Hawaii) (Date)

INSTRUCTIONS AND EXPLANATION FOR FILLING IN FORM 90

ASSIGNMENT OF MONEY BY PARTY TO WHOM THE UNIVERSITY IS DIRECTLY INDEBTED

1. Signatures and Notarizations.

- a. **Corporation:** If the CONTRACTOR is a corporation, the officers or other persons authorized to sign on behalf of the corporation, as evidenced by a corporate resolution, should sign and have their signatures acknowledged before a notary, using a corporate acknowledgment form.
- b. **Partnership:** If the CONTRACTOR is a partnership, the partners should sign and have their signatures acknowledged before a notary, using a partnership acknowledgment form.
- c. **Sole Proprietor:** If the CONTRACTOR is an individual, i.e., doing business as a sole proprietorship, the owner's signature should be acknowledged before a notary, using an individual acknowledgment form.

2. Number of Copies.

Three (3) copies of the form are to be prepared and submitted to the Office of Procurement and Real Property Management, University of Hawai'i, 1400 Lower Campus Road, Room 15, Honolulu, Hawai'i 96822.

3. Distribution.

Copy #1 OPRPM
#2 PAYEE
#3 CONTRACTOR

4. Cancellation or Reduction of Assignment.

Cancellation or reduction of this assignment must be requested, in writing, supported by a written statement from the PAYEE consenting to the cancellation or reduction.

UNIVERSITY OF HAWAII

CONTRACT ENCUMBRANCE AND PAYMENT FORM

(Shaded items represent information to be completed by Central Administration. See reverse side for instructions)

CONTRACT NUMBER C _____
--

CONTRACTOR/PAYEE NAME		VENDOR CODE	VENDOR FEDERAL TAX ID
CONTRACTOR/PAYEE REMITTANCE ADDRESS		REQUISITIONER	PHONE
		DEPARTMENT	
SERVICE	SPECIFICATIONS	TOTAL CONTRACT AMOUNT	
ORD	REC		
PAYMENT TERMS			
START DATE		COMPLETION DATE	

ENCUMBRANCE PROCESSING						
ACCOUNT CODE	OBJECT	AMOUNT	ACCOUNT CODE	OBJECT	AMOUNT	CHECK IF
						<input type="checkbox"/> FEDERAL FUNDS <input type="checkbox"/> TAX CLEARANCE
I CERTIFY THAT SUFFICIENT FUNDS ARE AVAILABLE IN THIS ACCOUNT FOR THIS PURCHASE AND AUTHORIZE THE ENCUMBRANCE THEREOF. I FURTHER CERTIFY THAT THIS PURCHASE IS IN ACCORDANCE WITH APPLICABLE UNIVERSITY POLICIES AND PROCEDURES.						
APPROVED BY:						
FISCAL OFFICER		DATE		F.O. CODE		_____ OPRPM
						DATE

PAYMENT PROCESSING					DATE:
DESCRIPTION OF PAYMENT:	ACCOUNT CODE	OBJECT	TYPE	P/F	AMOUNT
			0 ↓		
AS CONTRACTUALLY AUTHORIZED, ALL THE MATERIALS, SUPPLIES AND SERVICES HAVE BEEN RECEIVED IN GOOD ORDER AND CONDITION					TOTAL
_____ SIGNATURE OF RECIPIENT		_____ DATE		<input type="checkbox"/> CONTRACT ADJUSTMENT	<input type="checkbox"/> PARTIAL PAYMENT
_____ APPROVED BY:		_____ APPROVING AUTHORITY		<input type="checkbox"/> FINAL PAYMENT	_____ DATE
		_____ FISCAL OFFICER		_____ DATE	
				_____ F.O. CODE	

STATE OF HAWAII — DEPARTMENT OF TAXATION
TAX CLEARANCE APPLICATION
PLEASE TYPE OR PRINT CLEARLY

1. APPLICANT INFORMATION: (PLEASE PRINT CLEARLY)

Applicant's Name _____
 Address _____
 City/State/Zip Code _____
 DBA/Trade Name _____

2. TAX IDENTIFICATION NUMBER(S): (Complete applicable ID numbers)

FEDERAL EMPLOYER ID # _____ - _____
 (FEIN)
 SOCIAL SECURITY #(SSN) _____ - _____ - _____

3. APPLICANT IS A/AN: (CHECK ONLY ONE BOX)

- CORPORATION S CORPORATION TAX EXEMPT ORGANIZATION
 INDIVIDUAL PARTNERSHIP ESTATE TRUST
 LIMITED LIABILITY COMPANY LIMITED LIABILITY PARTNERSHIP
 Single Member LLC disregarded as separate from owner; enter owner's FEIN/SSN _____

4. THE TAX CLEARANCE IS REQUIRED FOR:

- CITY, COUNTY, OR STATE GOVERNMENT CONTRACT IN HAWAII * LIQUOR LICENSE *
 REAL ESTATE LICENSE CONTRACTOR LICENSE BULK SALES
 FINANCIAL CLOSING PROGRESS PAYMENT PERSONAL
 HAWAII STATE RESIDENCY FEDERAL CONTRACT LOAN
 SUBCONTRACT OTHER _____

* IRS APPROVAL STAMP IS ONLY FOR PURPOSES INDICATED BY ASTERISK.

5. NO. OF CERTIFIED COPIES REQUESTED:

6. SIGNATURE:

PRINT NAME

PRINT TITLE: Corporate Officer, General Partner or Member, Individual (Sole Proprietor), Trustee, Executor

SIGNATURE

DATE

() - () -
TELEPHONE FAX

FOR OFFICE USE ONLY
BUSINESS START DATE IN HAWAII IF APPLICABLE / /
HAWAII RETURNS FILED IF APPLICABLE 20____ 20____ 20____
STATE APPROVAL STAMP This is not an approved certificate unless the State approval stamp appears here.
*IRS APPROVAL STAMP
CERTIFIED COPY STAMP

POWER OF ATTORNEY. If submitted by someone other than a Corporate Officer, General Partner or Member, Individual (Sole Proprietor), Trustee, or Executor, a power of attorney (State of Hawaii, Department of Taxation, Form N-848) must be submitted with this application. **If a Tax Clearance is required from the Internal Revenue Service, IRS Form 8821, or IRS Form 2848 is also required.** Applications submitted without proper authorization will be sent to the address of record with the taxing authority. **UNSIGNED APPLICATIONS WILL NOT BE PROCESSED.**

PLEASE TYPE OR PRINT CLEARLY — THE FRONT PAGE OF THIS APPLICATION BECOMES THE CERTIFICATE UPON APPROVAL. SEE PAGE 2 ON REVERSE & SEPARATE INSTRUCTIONS. Failure to provide required information on page 2 of this application or as required in the separate instructions to this application will result in a denial of the Tax Clearance request.

7. **CITY, COUNTY, OR STATE GOVERNMENT CONTRACT:** Bid/Entering Into a Contract Completion/Final Payment
 For completion/final payment of contract, please provide the name and telephone number of the contact person at the State or County Agency.
 Name: _____ Telephone Number: _____

8. **LIQUOR LICENSING:** Initial Renewal Transfer-Seller Transfer-Buyer Special Event

9. **CONTRACTOR LICENSING:** Initial Renewal

10. **STATE RESIDENCY:** DATE APPLICANT ARRIVED IN HAWAII _____

11. **ACCOUNTING PERIOD:** Calendar year Fiscal year ending _____
 (MM/DD)

12. **TAX EXEMPT ORGANIZATION:**

A) Provide the Internal Revenue Code Section that applies to your exemption. _____

B) Does your organization file federal Form 990-T, Exempt Organization Business Income Tax Return? YES NO

13. **CORPORATION:** Parent's Corporation Name _____ FEIN _____

14. **INDIVIDUAL:** Spouse's Name _____ SSN _____

15. **IF YOU DO NOT HAVE A GENERAL EXCISE TAX LICENSE AND REQUIRE A TAX CLEARANCE FOR A GOVERNMENT CONTRACT:**

A) Has your firm had any business income in Hawaii prior to the Bid? YES NO

B) Does your firm have an office, inventory, property, employees, or other representatives in the State of Hawaii? YES NO

C) Has your firm provided any services within the State of Hawaii? YES NO

16. **FILING THE APPLICATION FOR TAX CLEARANCE:**

The completed application may be mailed, faxed, or submitted in person to the Department of Taxation, Taxpayer Services Branch. Applications which require an Internal Revenue Service Tax Clearance will be forwarded to the Internal Revenue Service after processing is completed by the Department of Taxation. Allow up to 10 to 15 business days for processing between the Department of Taxation and the Internal Revenue Service.

State Dept. of Taxation
 TAXPAYER SERVICES BRANCH
 P.O. BOX 259
 HONOLULU, HI 96809-0259
 TELEPHONE NO.: 808-587-4242
 TOLL FREE: 1-800-222-3229
 FAX NO.: 808-587-1488

or
 830 PUNCHBOWL STREET, RM 124
 HONOLULU, HI 96813-5094

Internal Revenue Service
 WAGE & INVESTMENT DIVISION
 -TC M/S H214
 FIELD ASSISTANCE GROUP 562
 300 ALA MOANA BLVD., #50089
 HONOLULU, HI 96850
 TELEPHONE NO.: 808-539-1555
 FAX NO.: 808-539-1573

or
 TAXPAYER ASSISTANCE CENTER
 HONOLULU:
 300 ALA MOANA BLVD., RM 1-128

Applications 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 request line on Oahu at 808-587-7572 or toll-free at 1-800-222-7572. The Tax Clearance Application, Form A-6, can be downloaded from the Department of Taxation's website (www.hawaii.gov/tax).

----- FOR OFFICE USE ONLY -----

TYPE OF TAX	TAX RETURNS FILED STATUS	Clerk's Initials	ITEMS RECEIVED
INCOME			
GENERAL EXCISE/USE			
HAWAII WITHHOLDING			
TRANSIENT ACCOMMODATIONS			
RENTAL MOTOR /TOUR VEHICLE			
UNEMPLOYMENT INSURANCE			
OTHER TAXES			

CERTIFICATION OF COMPLIANCE FOR FINAL PAYMENT
(Reference §3-122-112, HAR)

Reference: _____
(Contract Number) (IFB/RFP Number)

_____ affirms it is in
(Company Name)
compliance with all laws, as applicable, governing doing business in the State of Hawaii to include the following:

1. Chapter 383, HRS, Hawaii Employment Security Law – Unemployment Insurance;
2. Chapter 386, HRS, Worker’s Compensation Law;
3. Chapter 392, HRS, Temporary Disability Insurance;
4. Chapter 393, HRS, Prepaid Health Care Act; and

maintains a “Certificate of Good Standing” from the Department of Commerce and Consumer Affairs, Business Registration Division.

Moreover, _____
(Company Name)
acknowledges that making a false statement shall cause its suspension and may cause its debarment from future awards of contracts.

Signature: _____

Print Name: _____

Title: _____

Date: _____

Complete this section and return to Office of Procurement and Real Property Management.

TO: Office of Procurement and Real Property Management
Procurement Specialist: _____

FROM:

SUBJECT: Completion Report for Contract/Purchase Order No. _____

Contractor: _____

Project:

The following information is provided:

a. Completion date specified in Notice to Proceed/Purchase Order or extension:

b. Date goods/services delivered/performed, inspected and accepted (If this date differs from the date above, provide explanation):

c. To liquidate outstanding encumbrance balance, Contract Adjustment Form(s)

is is not enclosed.

d. Comments:

Department: _____

P.I./Requisitioner: _____ / _____
Date

Fiscal Officer: _____ / _____
Date

ASSIGNMENT OF MONEY BY PARTY TO WHOM UNIVERSITY IS DIRECTLY INDEBTED

TO THE UNIVERSITY OF HAWAII:

(Name of Party to Whom UNIVERSITY is Indebted)

(Address) (City) (State) (Zip Code)

hereinafter referred to as "CONTRACTOR", requests the UNIVERSITY to pay

\$ _____, now due or to become due and owing
(Specify total amount or the words "All sums")

to the CONTRACTOR from the UNIVERSITY OF HAWAII under _____
(Contract No., Purchase Order No.)

(hereafter referred to as the "CONTRACT") to the order of _____
(Name)

(Address) (City) (State) (Zip Code)

hereinafter referred to as "PAYEE", subject to the conditions set forth herein.

The CONTRACTOR warrants and represents that he/she/it has not heretofore sold, assigned, or otherwise disposed of the money due or to become due under the CONTRACT, and that there are no orders, garnishments, or attachments outstanding affecting the same in any way.

The UNIVERSITY consents to pay the amount designated by the CONTRACTOR, and by such consent the UNIVERSITY does not assume any obligation, duty or liability whatsoever under any agreement, written or otherwise, between or among the CONTRACTOR and the designated PAYEE or any other person(s) or entity, notwithstanding any provision, term or condition in or constituting said agreement. The UNIVERSITY's consent to paying as designated by the CONTRACTOR is also subject to any withholding request by the DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS for violations under Chapter 104, Hawaii Revised Statutes; by the DEPARTMENT OF TAXATION for delinquent taxes; and by any other department of the STATE OF HAWAII or any claim outstanding against the CONTRACTOR or designated PAYEE. Further, it is expressly understood that the UNIVERSITY may withhold any sums due to the agency from the CONTRACTOR, whether by liquidated damages, offset or otherwise, and that the UNIVERSITY's consent hereto is limited strictly to those sums which may be owing to the CONTRACTOR pursuant to the CONTRACT.

The CONTRACTOR hereby releases and forever discharges the UNIVERSITY and the STATE OF HAWAII from any and all liability whatsoever on account of any and all moneys paid to the PAYEE, pursuant to this ASSIGNMENT.

Evidence of authority to sign this ASSIGNMENT on behalf of the CONTRACTOR must be submitted with this ASSIGNMENT in a form satisfactory to the UNIVERSITY.

(Signature) (Title) (Date)

Consent to the above ASSIGNMENT is hereby granted.

(Vice President for Budget and Finance/Chief Financial Officer, University of Hawaii) (Date)

INSTRUCTIONS AND EXPLANATION FOR FILLING IN FORM 90

ASSIGNMENT OF MONEY BY PARTY TO WHOM THE UNIVERSITY IS DIRECTLY INDEBTED

1. Signatures and Notarizations.

- a. **Corporation:** If the CONTRACTOR is a corporation, the officers or other persons authorized to sign on behalf of the corporation, as evidenced by a corporate resolution, should sign and have their signatures acknowledged before a notary, using a corporate acknowledgment form.
- b. **Partnership:** If the CONTRACTOR is a partnership, the partners should sign and have their signatures acknowledged before a notary, using a partnership acknowledgment form.
- c. **Sole Proprietor:** If the CONTRACTOR is an individual, i.e., doing business as a sole proprietorship, the owner's signature should be acknowledged before a notary, using an individual acknowledgment form.

2. Number of Copies.

Three (3) copies of the form are to be prepared and submitted to the Office of Procurement and Real Property Management, University of Hawai'i, 1400 Lower Campus Road, Room 15, Honolulu, Hawai'i 96822.

3. Distribution.

Copy #1 OPRPM
#2 PAYEE
#3 CONTRACTOR

4. Cancellation or Reduction of Assignment.

Cancellation or reduction of this assignment must be requested, in writing, supported by a written statement from the PAYEE consenting to the cancellation or reduction.