STARTING A BUSINESS IN MAUI COUNTY

a resource guide to successful business development
# Table of Contents

I. Getting Started ........................................................................................................ 1  
   Entrepreneurial Assistance Organizations ............................................................ 1  
   10 Steps to Develop a Venture on Maui ................................................................. 5  
   12 Steps to Register/Launch Your Business ......................................................... 8  

II. Licenses and Permits ............................................................................................... 11  
   Operational License/Permits for Maui County ...................................................... 11  
   Child Care Licensing ............................................................................................. 11  
   Food Sale & Restaurant Permits .......................................................................... 12  
   Liquor License ....................................................................................................... 13  
   Building & Zoning Permits .................................................................................. 13  
   Professional and Vocational Licenses ................................................................... 14  

III. Registration Requirements .................................................................................... 15  
   Business Registration ........................................................................................... 15  
   Choosing the Right Business Structure ................................................................ 16  
   Trade Name, Trademarks, Service Marks ............................................................ 18  
   Patents .................................................................................................................... 20  
   Copyrights ............................................................................................................. 20  
   Importing / Exporting .......................................................................................... 20  
   Product Labeling .................................................................................................. 22  

IV. Taxes ....................................................................................................................... 24  
   Federal Taxes ......................................................................................................... 24  
   Hawaii Taxes .......................................................................................................... 24  
   Other Hawaii State Taxes ...................................................................................... 25  
   Hawaii Tax Incentives ............................................................................................ 26  

V. Financing Sources .................................................................................................. 27  

VI. Other Resources .................................................................................................... 29  
   Agriculture ............................................................................................................ 29  
   Bookkeeping and Accounting ............................................................................... 30  
   Labor/Workforce .................................................................................................... 31  
   Education ............................................................................................................... 32  
   Film/Video/TV ........................................................................................................ 32  
   Insurance ............................................................................................................... 33  
   High Technology .................................................................................................... 34  
   Publications ........................................................................................................... 34  
   Newsletters ............................................................................................................ 35  
   Periodicals ............................................................................................................. 35  
   Sustainability ......................................................................................................... 36  
   Website Development ............................................................................................ 37  

VII. Alphabetical Directory ......................................................................................... 39  

Starting A Business in Maui County - Business Development Resource Guide 2021
I. GETTING STARTED

ENTREPRENEURIAL ASSISTANCE ORGANIZATIONS

Organizations in Maui County that provide invaluable informational and educational assistance in starting and maintaining a business:

**Hawaii Small Business Development Center Network, Maui Center (HiSBDC)**
Maui Research & Technology Park
590 Lipoa Parkway, Ste 264, Kihei, HI 96753
Tel: (808) 875-5990, Fax: (808) 875-5989
Website: [http://www.hisbdc.org](http://www.hisbdc.org), Email: pat.diaz@hisbdc.org
Support services for small or new businesses; training; free advising through professional staff and business professionals; business plan assistance.

**Hawaii Business Research Library (HBRL)**
Maui Research & Technology Park
590 Lipoa Parkway, Ste 264, Kihei, HI 96753
Tel: (808) 875-5990, Fax: (808) 875-5989
Website: [http://hisbdc.org/BusinessResearchLibrary.aspx](http://hisbdc.org/BusinessResearchLibrary.aspx)
Email: library@hisbdc.org
Start-up and established business research assistance: business lists, demographic profiles, market trends, industry analysis, database searches, business ratios and sample business plans.

**Maui County Business Resource Center & Maui American Job Center**
Maui County Service Center, 110 ‘Ala‘ihi St, Kahului, HI 96732
Tel: (808) 270-5767, Fax: (808) 270-5765
Website: [http://www.mauicounty.gov/mcbrc](http://www.mauicounty.gov/mcbrc)
An extension project of the County’s Office of Economic Development (OED), the Business Resource Center serves as an entrepreneurial resource for new or existing business owners who need business assistance for operations within Maui County. Free business workshops held every month. The Maui American Job Center provides job search assistance, personal career planning services, training opportunities and HireNet Hawaii support.

**Maui Business Action Center**
Hawaii State Department of Commerce & Consumer Affairs (DCCA)
Wells Street Professional Center, 2145 Wells St, Suite 106, Wailuku, HI 96793
Tel: (808) 243-8679, Fax: (808) 243-5807, Website: [http://cca.hawaii.gov/bac](http://cca.hawaii.gov/bac)
Provides information on licensing requirements for State, County and Federal governments including general excise tax license, business and trade name registration, employer registration and federal employer’s identification number.
Kuhaʻo Business Center -Maui County (Molokai Island)
2 Kamoi St. Ste. 600, Kaunakakai, HI 96748
Tel: (808) 553-8100, Fax: (808) 553-8110
Website: http://www.mauicounty.gov/kuhao
Provides information about starting a business in Maui County, conducts free workshops and classes, and facilitates business counseling for Molokai.

Maui Economic Opportunity (MEO) -Business Development Center (BDC)
- Maui Island: 99 Mahalani St., Wailuku, HI 96793
Tel: (808) 249-2990, Fax: (808) 249-2991
Website: http://www.meoinc.org, Email: micro@meoinc.org
- Molokai Branch: 380 Kolapa Pl., Kaunakakai, HI 96748
Tel: (808) 553-3216, Fax: (808) 553-3776, Email: molokai@meoinc.org
Micro-Enterprise Loan Program for low- and moderate-income people offering business loans from $500 to $50,000. Also, a six-week entrepreneurial course held six times a year on Maui and four times a year on Molokai; business consulting services; and personal credit improvement programs.

Lokahi Pacific
1935 Main St. Ste. 204, Wailuku, HI 96793
Tel: (808) 242-5761, Fax: (808) 244-2057
Website: http://www.lokahipacific.org
Lokahi Pacific is an independent, private non-profit housing and community development corporation (CDC) incorporated in 1971. Lokahi Pacific develops projects that enrich the economic climate of the county, increases the inventory of affordable and special needs housing, and ensures that residents participate in that enrichment and share in its benefits. Programs offered for start-up businesses include incubator offices, conference room, a training room, and a shared-use, licensed 2-station commercial kitchen in the Lokahi Pacific Business Incubator Program at the Harry & Jeanette Weinberg Pono Center, 62 N. Market St. Ste. 300 Wailuku; call (808) 442-3028.

Maui Economic Development Board, Inc. (MEDB)
1305 N. Holopono St. Ste. 1, Kihei, HI 96753
Tel: (808) 875-2300, Fax: (808) 879-0011
Website: http://www.medb.org, Email: info@medb.org
Economic development organization that provides entrepreneurial assistance to businesses in Maui County and those businesses outside the County seeking to relocate, particularly in the technology sector. MEDB provides workshops and training sessions that support business development, including topics such as capital formation, operations, marketing and business infrastructure.
**SCORE of Maui County**  
Maui County Business Resource Center  
Maui County Service Center, 110 ‘Ala’ihi St, Ste 209, Kahului, HI 96732  
Tel: (808) 270-5767  
Website: [https://maui.score.org/](https://maui.score.org/) or [https://www.hawaii.score.org](https://www.hawaii.score.org)  
SCORE is a nonprofit association that provides free and confidential small business counseling by dedicated and experienced volunteer counselors.

**Maui Chamber of Commerce**  
62 North Market, Ste 302, Wailuku, HI 96793  
Tel: (808) 244-0081, Fax: (808) 244-0083  
Website: [http://www.mauichamber.com](http://www.mauichamber.com), Email: [office@mauichamber.com](mailto:office@mauichamber.com)  
Business advocacy; marketing and networking; seminars and training classes; business referrals/resource center.

**Maui Native Hawaiian Chamber of Commerce**  
Website: [http://www.mnhcoc.org](http://www.mnhcoc.org)  
Promotes and sustains the Hawaiian culture and seeks to improve the socio-economic status of Native Hawaiians in business. Provides educational and cultural workshops, networking, leadership roles and community service.

**Maui Filipino Chamber of Commerce**  
Website: [http://www.mauifilipinochamber.com](http://www.mauifilipinochamber.com)  
Business advocacy; marketing and networking; seminars and training classes; business referrals.

**County of Maui, Office of Economic Development** (OED)  
2200 Main St. Ste. 305, Wailuku, HI 96793  
Tel: (808) 270-7710  
Website: [http://www.mauicounty.gov/mayor/economic](http://www.mauicounty.gov/mayor/economic)  
Email: [economic.development@mauicounty.gov](mailto:economic.development@mauicounty.gov)  
Informational support for existing and new businesses as well as community development projects.

**Molokai Community Services Council**  
P.O. Box 2047, Kaunakakai, HI 96748  
Tel: (808) 553-3244, Fax: (808) 553-3370  
Website: [https://www.molokai.org](https://www.molokai.org), Email: [mcsc@molokai.org](mailto:mcsc@molokai.org)  
Provides non-profit sponsorship for human services, charitable programs and community-building projects.
**OAHU ORGANIZATIONS:**

**Small Business Administration, U.S. (SBA)**
Hawaii District Office
500 Ala Moana Blvd. Ste. 1-306, Honolulu, HI 96813
Tel: (808) 541-2990, Fax: (808) 541-2976
Website: [http://www.sba.gov/hi](http://www.sba.gov/hi)
Business information, counseling, training, financial assistance and Minority Enterprise Development Program certification.

**INTERNET:**

**Hawaii Business Express** (One-Stop Registration & Registration Management)
Website: [https://hbe.ehawaii.gov](https://hbe.ehawaii.gov)
Online Resource and filing portal to Start, Manage & Learn about Hawaii’s Businesses. Register a business/trade name, GET license, employee income tax withholding number and unemployment insurance ID number.

**Internal Revenue Service (IRS)**
Website: [https://www.irs.gov](https://www.irs.gov)
Online application (no cost) for Federal Business Identification Number - also known as Employer’s Identification Number (EIN). The Internet ONLINE EIN application is the preferred method for customers to apply for and obtain an EIN. Once the application is completed, the information is validated during the online session, and an EIN is issued immediately.
NOTE: Despite being online, there are limited Hours of Operation: Monday to Friday, 7 a.m. to 10 p.m. Eastern Standard Time translated is Monday to Friday, 1 a.m. to 4 p.m. Hawaii Standard Time.
10 STEPS TO DEVELOP A VENTURE ON MAUI
From D. Fisher, the Hawaii Small Business Development Center, Maui Center

1) **Self-Assessment.** Do some exercises to clarify your strengths and weaknesses. Be clear about what your passion is. Tools to help with this include books such as *What Color is Your Parachute* by Richard Bolles. If you are not already involved in the Maui Community, get involved by joining community groups. Volunteer, network and ask yourself, "how will my business enhance the immediate and larger community?"

2) **Write First Draft of Marketing Strategy.** Create a hypothesis of what you think you want to do. Specify the:

- **Product/Service/Experience/Story** that you are going to sell and provide. What are the benefits to your customers?
- **People/Customer/Clients/Stakeholders** that you are going to be selling and providing to, including intermediaries and end users as well as partners and employees.
- **Place/Location/Delivery method.** How are you going to get your product to your people?
- **Price.** What is the cost of your goods? What are your customers going to pay, how are they going to do so?
- **Promotion.** How are people going to find out about your product and then be sold on buying it?

3) **Research Viability, Costs, Key Players.** Test your hypothesis by talking to potential customers, suppliers, landlords, competitors, and complementary businesses (both on Maui and elsewhere). Find out what trade associations cover your proposed business. Contact them for information. Go to trade shows. If you do not have experience in the proposed type of business, get some—either yourself, or through a partner or consultant/mentor who is very experienced in the proposed type of business. Contact the Hawaii Business Research Library to see what has been written about the industry, competitors, customers, etc. Think out your operation. What kind of facilities, if any, will you need? What kind of skills? Time commitments? Equipment? Leasehold Improvements? Operating Expenses? Insurance?
4) **Create Initial Financial Projections.** Analyze to determine how much money you might need to start the business, what kind of sales you can achieve, and whether it makes economic sense (how much will you earn for your time, for your investment of money?). Use a computer spreadsheet program like Excel. If this is Greek to you, get a family member or friend to help, take a class, work with a Small Business Development Center (SBDC) consultant, or hire a paid consultant to help you with this. You may decide that it does not work, and that you have to come up with a new hypothesis.

5) **Develop Preliminary Financing Strategy.** With your estimate as to how much money it will take to start the business, figure out how much you can raise from savings, partners, friends and family. You may be able to cover 50%-80% of the financing with a bank loan depending on the riskiness of the venture, what you have as security/collateral for the loan, and you and your key players' credit rating. Alternatively, you may be able to get funding from a community loan fund, someone who will benefit from your business, i.e. suppliers, customers, complementary businesses and/or angel investors. Develop a hypothesis as to how you will finance the business and repay the funding sources.

6) **Research Specific Requirements.** Contact the DCCA at the Business Action Center at 2145 Wells St, Suite 106, Wailuku (808-243-8679) to find out what government permits you may need, what the process for obtaining them is, the timeframe and cost. Talk to bankers and other sources of finance to test your hypotheses and pick up application forms. Speak to one or more attorneys and a Certified Public Accountant or very experienced bookkeeper to get their advice as to what you need in terms of legal structure, contracts, and what it will cost for their services and when you will need to pay them. Refine your costs estimates from suppliers—get it in writing. Get a preliminary lease from a landlord, including a subject to obtaining financing clause.
7) **Create a full draft of a Business Plan.** Try to keep the plan succinct and factual. It does not need to be more than 10 pages, including financials—five pages is even better. Make sure you have copies of your own tax returns for the last three years, and if you are buying an existing business, get copies of their financial statements for the last three years. Get resumes of all your team members for the appendix and write short summary bio paragraphs for the body of your plan. Include in your appendix copies of directly relevant market research, bids from suppliers, leases, etc. Consider taking a business plan class (see Small Business Development Center Workshops), also the Core Four program offered by Maui Economic Opportunity (MEO).

8) **Assemble your team to refine your business plan draft.** Bring together professionals you trust or even business-savvy family members to be on your consulting team. Examples: Attorney, Accountant/CPA, Banker, Insurance Agent, Vendors/Suppliers, Consultant, SBDC and the MCBRC. Let them read your draft plan and listen carefully to what they have to say. This exercise could save you considerable money and wasted time from mistakes you might make without proper guidance. After consulting with your team, this may be an appropriate time to register trade names, create legal entities, etc. If you are going for equity investment, you may need to find out the preferred legal structure for your investors. Before submitting a request for equity investment, talk to a qualified lawyer.

9) **Submit your plan to financing sources.**

10) **After receiving written approval for financing—or better yet, money in the bank—initiate the launch of the business.**
12 STEPS TO REGISTER/ LAUNCH YOUR BUSINESS
From the Maui County Business Resource Center

After completing 10 Steps to Develop a Venture on Maui by Maui SBDC (page 6), you are ready to register and launch your business.

1. Assemble Your Team. Attorney, Accountant/CPA, Banker, Insurance Agent, Vendors/Suppliers, Consultant, SBDC and the MCBRC. Meet with your team prior to commencing with steps #2 – #10.

2. Register Your Business with the Department of Commerce and Consumer Affairs (DCCA). Choose the best legal form or business structure:

- Sole Proprietorship – Trade Name Registration (form T-1) for DBA name
- General Partnership – Registration Statement for Partnership (form GP-1)
- Limited Liability Partnership – Registration Statement for Partnership (form GP-1)
- Statement of Qualification (form LLP-1)
- Limited Liability Company – Articles of Organization (form LLC-1)
- Corporation (C-Corporation or S-Corporation) Articles of Incorporation (from DC-1)
- Non-Profit Corporation – Articles of Incorporation (form DNP-1)

A more comprehensive list of all the Business Entities allowed in the State of Hawaii can be found at: https://cca.hawaii.gov/breg/legalinfo/

DCCA Applications Forms are available online at http://cca.hawaii.gov or in-person at the Business Action Center at 2145 Wells St, Suite 106, Wailuku 96793. Check to make sure the trade name you want to register is available prior to filing at: https://hbe.ehawaii.gov/documents/search.html

3. Obtain a Federal Employer Identification Number (EIN). Obtain EIN online at https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online or call toll-free at (800) 829-1040. Once the application is completed, the information is validated during the online session, and an EIN is issued immediately. Note that this service (although online) is only available Monday to Friday, 7 a.m. to 10 p.m. Eastern time zone (which is 1a.m. to 4 p.m. HST).

4. Obtain General Excise Tax License (G.E.T) (Form BB-1). Form BB-1 is available at the Department of Taxation, or you may download the form from the Department of Taxation website at http://tax.hawaii.gov. For in-person filing of the Form BB-1, go to the Hawaii State Department of Taxation, 54 S. High St. #208, Wailuku, HI 96793. For Online application go to: http://hbe.ehawaii.gov
5. You can now open a BUSINESS BANKING ACCOUNT, Apply for a Small Business Loan or Line of Credit.

6. Obtain Professional and Vocational License & Insurance. Check with the State’s Professional and Vocational Licensing Division of the DCCA for regulated industries and programs (nurse, contractor, realtor, etc.) at (808) 586-3000 or online at http://cca.hawaii.gov/pvl.

Contact a business insurance broker to obtain business liability insurance. See Insurance section later in this document.

7. Location, Location, Location. Locate a building or office space within a commercial area or special zone for business. Work with a commercial realtor that represents your interest. Make sure your lease has provisions for allowing time for build-outs, permits, inspections, etc. For office space, there are several (shared) coworking and incubation programs available on Maui.

If considering the food industry, food must be prepared in a commercial kitchen. When building such a facility, you will need inspections by the State Health Department, County Fire Marshal and County Water Department. A Certificate of Occupancy from the County Planning Department is required prior to operation. Other requirements may be in place, make sure to check all areas before opening.

If you’re considering a home-based business, make sure it is within the legal limitations for a home-based business. Review the Maui County Code Section 19.04.040 and Section 19.08.030(H), which require a special use permit. The County Planning Department also has a procedure to allow a home-based business without a permitting procedure. However, the conditions of approval may be more restrictive than pursuing a special use permit. For more information call the Maui County Planning Department, Zoning Administration and Enforcement Division at (808) 270-7253.

Research any local restrictions that may affect the area (example: historical preservation areas, etc.)

8. Being an Employer: Check with the State of Hawaii, Department of Labor to obtain more information on hiring employees or using contract labor. If you plan to hire employees, there are several requirements, including:

- Apply for Unemployment Insurance tax to receive a DOL number
- Obtain Workers Compensation Insurance, Disability Insurance (TDI)
- Provide prepaid health care insurance
- File State and Federal withholding payments

You may hire an accountant to do payroll. Many small companies seek help from employee leasing firms.
9. **Attend Workshops, Seek Counseling, Network.** No one person can know everything. Network with the local Chambers of Commerce. Attend workshops and training. Seek counseling from the Small Business Development Center or the Maui County Business Resource Center. Take a business plan class with Maui Economic Opportunity (MEO). Continue your education at UH Maui College’s Office of Continuing Education & Training.

10. **Patents, Trademarks, Service Marks:** If you’ve registered your business (Step 2 above) with the State of Hawaii Department of Commerce & Consumer Affairs (DCCA), your company name is already exclusive to you within the jurisdiction/boundaries of the State of Hawaii. Additional Tradenames/Trademarks (aka “DBA’s”) should be registered with the DCCA. For name protection for all the USA, call the U.S. Trademark Assistance Center (US Patent & Trademark Office (USPTO)) toll-free at (800) 786-9199. To protect your intellectual property, go to [http://www.uspto.gov](http://www.uspto.gov) and seek help from an attorney familiar with patents.

11. **Follow the Money.** Even if you have an accountant or bookkeeper, learn to read a financial statement, update your cash flow statement monthly, sign your business checks personally and keep a running bank balance. Know your financial picture at all times. Accounting is not just so you can do your taxes, accounting provides statements with data that you can make business decisions from.

12. **Now: Market, Market, Market**
II. LICENSES AND PERMITS

OPERATIONAL LICENSE/PERMITS FOR MAUI COUNTY

Maui County requires licenses/permits for certain occupations and business activities in addition to any State of Hawaii requirement. This publication provides basic information on these permits.

Businesses that absolutely must obtain a license to operate in Maui County include:

- Auctioneers
- Bicycle Tours
- Boarding Houses
- Dismantling
- Firearms Dealers
- Ocean Recreation
- Pawn Shops
- Rebuilding Motor Vehicles for Resale
- Scrap Metal Recyclers
- Second Hand Dealers
- Taxi Cab
- Tenement House or Lodging
- Used vehicle Parts & Accessories
- Vendors (Road)
- Wrecking & Salvaging

Contact the Maui County Business Resource Center in Maui County Service Center at (808) 270-5767 to determine what type of license you need and what agencies you need to contact.

Motor Vehicles and Licensing Division (DMV)
Department of Finance, County of Maui
Maui County Service Center, 110 ‘Ala‘ihi St, Ste 101, Kahului, HI 96732
Tel: (808) 270-7363, Fax: (808) 270-7858
Website: http://www.mauicounty.gov/departments/finance

This Division issues most County business permits, including permits for roadside vendors such as lunch wagons.

CHILD CARE LICENSING

Licensing for childcare providers is issued by the State Department of Human Services:

Department of Human Services, State of Hawaii
270 Waiehu Beach Rd. #107, Wailuku, HI 96793
Tel: (808) 243-5866
Website: http://humanservices.hawaii.gov
Information is available through PATCH (People Attentive to Children), Hawaii’s statewide child care resource and referral agency:

**PATCH (People Attentive to Children)**
1063 Lower Main St. Unit C-217, Wailuku, HI 96793
Tel: (808) 242-9232 Fax: (808) 242-4672
Website: [http://www.patchhawaii.org](http://www.patchhawaii.org), Email: patch@patch-hi.org

**FOOD SALE & RESTAURANT PERMITS**
See also Health Department, State of Hawaii, Permits & Licenses (below).
Hawaii State mandate for Food Handlers Education certification requires at least one employee present at every food establishment during normal hours to have a formal food handlers training level certification. In addition to DOH Food Safety Education workshops, ANSI (American National Standards Institute) accredited courses will meet this requirement. The following link lists organizations that offer online courses that are ANSI-accredited: [ANSI Food Handler Training Certificate Programs](http://www.patchhawaii.org)

The Hawaii Dept of Health FOOD SAFETY CLASS (FOOD HANDLER LEVEL) is offered at NO CHARGE and is designed to provide the food handler with a basic understanding of food microbiology, major foodborne illnesses, and how to implement specific procedures to ensure safe food preparation. Certification is valid for 3 years from the date of successful completion of the class.

**HEALTH DEPARTMENT, STATE OF HAWAII PERMITS & LICENSES**
The following types of businesses require a permit, license, or certification from the Department of Health:

- **Environment**: Air, water, drinking water, wastewater, solid and hazardous waste.
- **Food and Eating Establishments**: Restaurants, supermarkets, grocery, convenience store, manufacturers, bottling/canning, food warehouse/wholesaling. (Inspection and Green placard system)
- **Hospitals and Medical Facilities**: including adult residential care homes
- **Trades and Professions in**: Alcohol and Drug Abuse Counseling Certification, Tattoo Licensing, Embalming, Licensing to Perform Marriages

**Department of Health, Hawaii State**
Maui District Office
54 S. High St. Rm. 301, Wailuku, HI 96793
Tel: (808) 984-8200, Fax: (808) 984-8222
Website: [http://health.hawaii.gov](http://health.hawaii.gov)
LIQUOR LICENSE

Department of Liquor Control, County of Maui
Maui County Service Center, 110 ‘Ala’ihi St, Ste 212, Kahului, HI 96732
Tel: (808) 243-7753, Fax: (808) 243-7558

Lahaina Office: 788 Pauoa St. Rm. 102, Lahaina, HI 96761
Tel: (808) 661-9581, Fax: (808) 661-8375
Website: http://www.mauicounty.gov/departments/liquor
Email: liquor@mauicounty.gov

BUILDING & ZONING PERMITS

Any building or structure being erected, constructed, enlarged, repaired, moved, improved, converted, altered, removed, or demolished will require a building permit. Contact:

Development Services Administration
County of Maui Department of Public Works and Environmental Management
Maui County Service Center, 110 ‘Ala’ihi St, Ste 214, Kahului, HI 96732
Tel: (808) 270-7379, Fax: (808) 270-7972
Website: http://www.mauicounty.gov
Email: dsa@mauicounty.org

It is important to consider zoning regulations when choosing a site for your business. For zoning permit information, contact:

Department of Planning, County of Maui
2200 Main St. #315, Wailuku, HI 96793
Tel: (808) 270-7735, Fax: (808) 270-7634
Website: http://www.mauicounty.gov/departments/planning
Email: planning@mauicounty.gov
PROFESSIONAL AND VOCATIONAL LICENSES
Hawaii requires that people in certain professions and occupations be licensed in order to assure high standards in their business activities. To learn more about a specific licensing area, contact:

Professional and Vocational Licensing Division
Hawaii State Department of Commerce & Consumer Affairs
Tel: (808) 586-3000
Website: http://cca.hawaii.gov/pvl
Email: pvl@dcca.hawaii.gov

<table>
<thead>
<tr>
<th>BOARDS</th>
<th>PROGRAMS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountancy</td>
<td>Activity Desk</td>
</tr>
<tr>
<td>Acupuncture</td>
<td>Athletic Trainers</td>
</tr>
<tr>
<td>Barbering and Cosmetology</td>
<td>Cemetery and Pre-Need Funeral Authority</td>
</tr>
<tr>
<td>Boxing</td>
<td>Collection Agency</td>
</tr>
<tr>
<td>Chiropractor</td>
<td>Condominium Property Regimes</td>
</tr>
<tr>
<td>Contractor</td>
<td>Dispensing Optician</td>
</tr>
<tr>
<td>Dentist and Dental Hygienist</td>
<td>Electrologist</td>
</tr>
<tr>
<td>Electrician and Plumber</td>
<td>Employment Agency</td>
</tr>
<tr>
<td>Elevator Mechanic</td>
<td>Hearing Aid Dealer and Fitter</td>
</tr>
<tr>
<td>Engineer, Architect, Surveyor and Landscape Architect</td>
<td>Marriage and Family Therapist</td>
</tr>
<tr>
<td>Massage Therapy</td>
<td>Mental Health Counselor</td>
</tr>
<tr>
<td>Medical and Osteopathy (MD, DO, EMT-Basic, EMT-Paramedic, Physician Assistant, and Podiatrist)</td>
<td>Mixed Martial Arts Contests</td>
</tr>
<tr>
<td>Motor Vehicle Industry</td>
<td>Nurse Aide</td>
</tr>
<tr>
<td>Motor Vehicle Repair</td>
<td>Nursing Home Administrator</td>
</tr>
<tr>
<td>Naturopathic Medicine</td>
<td>Occupational Therapist</td>
</tr>
<tr>
<td>Nursing</td>
<td>Port Pilot</td>
</tr>
<tr>
<td>Optometry</td>
<td>Real Estate Appraiser</td>
</tr>
<tr>
<td>Pest Control</td>
<td>Respiratory Therapist</td>
</tr>
<tr>
<td>Pharmacy and Pharmacist</td>
<td>Social Worker</td>
</tr>
<tr>
<td>Physical Therapy</td>
<td>Subdivision</td>
</tr>
<tr>
<td>Private Detective and Guard</td>
<td>Time Share</td>
</tr>
<tr>
<td>Psychology</td>
<td>Travel Agency</td>
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<td>Real Estate</td>
<td>Uniform Athlete Agents</td>
</tr>
<tr>
<td>Speech Pathology and Audiology</td>
<td></td>
</tr>
<tr>
<td>Veterinary</td>
<td></td>
</tr>
</tbody>
</table>
III. REGISTRATION REQUIREMENTS

BUSINESS REGISTRATION

In Hawaii, corporations, partnerships, limited liability companies and limited liability partnerships are registered with the Department of Commerce and Consumer Affairs, Business Registration Division (BREG). Registering a business with the Business Registration Division is relatively simple.

To File Online

You may file online by signing up for a free account with Hawaii Business Express (HBE) One-Stop Registration. Business Express is the quick and easy way to start a business in the state of Hawaii. One simple interface covers all the forms with all the state agencies and partners. Easy-to-read instructions and context-sensitive help make creating a business with Business Express safe, fast and efficient. http://hbe.ehawaii.gov/

To File by Mail or Fax,

All of BREG's business registration, amendment, correction, and reservation forms are available for download. These forms can be filled out on your computer and are for downloading and printing only for filing by mail, fax, or over-the-counter.

Business Registration Division
Department of Commerce & Consumer Affairs
P.O. Box 40, Honolulu, HI 96810
Tel: (808) 586-2727, Fax: (808) 586-2733
Website: http://cca.hawaii.gov/breg
Email: breg@dcca.hawaii.gov
Consumer Dial Fax on-Demand Service: (808) 587-1234

To File Over-the-Counter

Maui Business Action Center
Wells Street Professional Center
2145 Wells Street, Suite 106, Wailuku, 96793
Tel: (808) 243-8679, Website: http://cca.hawaii.gov/bac

Department of Commerce and Consumer Affairs, Hawaii State - Regulated Industries
Maui District Office (only forms available here):
2145 Wells Street, Suite 106, Wailuku, 96793
Tel: (808) 243-5808, Website: http://cca.hawaii.gov
CHOOSING THE RIGHT BUSINESS STRUCTURE
A specific business structure is generally chosen for liability and/or tax issues. It is recommended you research each legal structure thoroughly and consult a tax accountant and/or attorney prior to making your decision.

Sole Proprietorship
A business owned and managed by a single individual is a sole proprietorship.

General Partnership
A partnership exists when two or more persons join together in the operation and management of a business venture. A formal partnership agreement is recommended in order to address potential conflicts before they arise.

Limited Partnership
A partnership comprised of one or more general partners who manage the business and who are personally liable for partnership debts, and one or more limited partners who contribute capital and share in profits but who take no part in running business and incur no liability with respect to partnership obligations beyond contribution.

Limited Liability Companies & Partnerships – (“LLCs” and “LLPs”)
An LLC combines selected corporate and partnership characteristics while still maintaining status as a legal entity distinct from its owners. The Limited Liability Partnership (LLP) is similar to the LLC with the exception that it is aimed at professional organizations.

Subchapter “S” Corporation
A special section of the Internal Revenue Code permits a corporation to be taxed as a partnership or sole proprietorship, with the profits taxed at the individual rather than the corporate rate. IRS publication 589.

“C” Corporation
A “C” corporation is a legal entity made up of persons who have received a charter legally recognizing the corporation as a separate entity having its own rights, privileges and liabilities, apart from those of the individuals forming the corporation.

Additional information and forms can be found on the Department of Commerce and Consumer Affairs website at http://cca.hawaii.gov/breg.
EMPLOYER REGISTRATIONS

Federal, Internal Revenue Service (IRS)
An Employer Identification Number (EIN) is also known as a federal tax identification number, and is used to identify a business entity. Generally, businesses need an EIN. You may apply for an EIN in various ways. Online application (no cost) is the preferred method for customers to apply for and obtain an EIN. Once the application is completed, the information is validated during the online session, and an EIN is issued immediately.


NOTE: Despite being online, there are limited Hours of Operation:
Monday to Friday, 7 a.m. to 10 p.m. Eastern Standard Time -translated is Monday to Friday, 1 a.m. to 4 p.m. Hawaii Standard Time.
For further information, contact:

Internal Revenue Service
U.S. Department of Treasury
300 Ala Moana Blvd. #1002, Honolulu, HI 96850
Toll Free Tel: (800) 829-1040, Local Tel: (808) 566-2705
Website: https://www.irs.gov

State of Hawaii, Department of Taxation
In addition to the Federal Employer Identification Number (EIN) required by the IRS, the State of Hawaii also requires that an employer obtain a Hawaii employer’s withholding identification number (Form GEW-TA-RV-3). Contact:

Taxpayer Services
Hawaii State Department of Taxation
830 Punchbowl St., Honolulu, HI 96813
Tel: (808) 587-4242, Website: http://tax.hawaii.gov
- Maui: 54 S. High St. Rm. 208, Wailuku HI 96793
  Tel: (808) 984-8500, Fax: (808) 984-8522
  Email: tax.maui.office@hawaii.gov
- Molokai: 35 Ala Malama St. Rm. 101, Kaunakakai, HI 96748
  Tel: (808) 553-5541, Fax: (808) 553-9878
Hawaii requires all employers to pay unemployment contributions, and to obtain worker’s compensation insurance, temporary disability insurance and prepaid health care insurance. Each employer must register with the Unemployment Insurance Division Department of Labor and Industrial Relations. For further information, contact:

**Department of Labor and Industrial Relations, Hawaii State**
State of Hawaii, 830 Punchbowl St. Honolulu, HI 96813
Tel: (808) 586-8914
Website: [http://labor.hawaii.gov](http://labor.hawaii.gov)

(NOTE: Hawaii Business Express (online) is the quick and easy way to start a business in the state of Hawaii. One simple interface covers all the forms with all the state agencies and partners. Go to [http://hbe.ehawaii.gov/BizEx/home.eb](http://hbe.ehawaii.gov/BizEx/home.eb).)

**TRADE NAME, TRADEMARKS, SERVICE MARKS**
Any business may register a trade name, trademark or service mark to give notice to the public of the intent to use the trade name, trademark or service mark in Hawaii. Ownership of a trade name, trademark or service mark is acquired by adoption and usage of it.

**Trade Names** are fictitious names that are assumed by a business and that do not contain the owner’s names. **Trademarks** are words, designs, or words and designs in combination that are used as identifiers for goods and services. **Service Marks** are used to identify the type of service a business provides.

Before filing an application, the applicant should check the computerized list of registered names to determine if there is a registration that is substantially identical to the name he wishes to register. [https://hbe.ehawaii.gov/documents/search.html](https://hbe.ehawaii.gov/documents/search.html)
A check should also be made in the telephone directory of each island, the city directory and with the Department of Taxation.
To file an application with appropriate fees, contact:

**Business Registration Division**
Department of Commerce & Consumer Affairs
P.O. Box 40, Honolulu, HI 96810
Tel: (808) 586-2727, Fax: (808) 586-2733
Website: [http://cca.hawaii.gov/breg](http://cca.hawaii.gov/breg)
Email: breg@dcca.hawaii.gov
Consumer Dial Fax on-Demand Service: (808) 587-1234

To File Over-the-Counter
**Maui Business Action Center**
Wells Street Professional Center
2145 Wells Street, Suite 106, Wailuku, 96793
Tel: (808) 243-8679, Website: [http://cca.hawaii.gov/bac](http://cca.hawaii.gov/bac)

Federal registration of trademark (covers jurisdiction of all USA):

**Trademark Assistance Center**
U.S. Patent and Trademark Office
Toll-free Tel: (800) 786-9199
Website: [http://www.uspto.gov/trademark](http://www.uspto.gov/trademark)
Email: TrademarkAssistanceCenter@uspto.gov

Caution: Federally registered trademarks may conflict with and supersede state registered business and product names. Businesses are encouraged to check for conflicts with federal trademarks.
PATENTS
New and useful inventions (new processes) can be protected by a U.S. Patent.

Professional assistance from a patent attorney is strongly urged because patent procedures are detailed and technical. Patent attorneys are registered with the U.S. Patent and Trademark Office.

For further information, contact:

Inventors Assistance Center
Toll-free Tel: (800) 786-9199
Website: http://www.uspto.gov/patent

COPYRIGHTS
A Copyright is a form of protection provided to the authors of “original works of authorship” including literary, dramatic, musical, artistic, and certain other intellectual works, both published and unpublished. The 1976 Copyright Act generally gives the owner of copyright the exclusive right to reproduce the copyrighted work, to prepare derivative works, to distribute copies of the copyrighted work, to perform the copyrighted work publicly, or to display the copyrighted work publicly.

Copyrights are registered by:

U.S. Copyright Office
101 Independence Avenue, S.E., Washington, D.C. 20559-6000
Tel: (202) 707-3000, Toll-free Tel: (877) 476-0778
Forms & Publications Tel: (202) 707-9100
Website: https://www.copyright.gov

There are times when you may desire a combination of copyright, patent and trademark protection for your work. You should consult an attorney to determine what forms of intellectual property protection are best suited to your needs.

IMPORTING / EXPORTING
The U.S. Customs and Border Protection (CBP) is responsible for ensuring that all goods entering and exiting the United States do so in accordance with all applicable U.S. laws and regulations. See Import/Export section of the website: https://www.cbp.gov.

Importers may also wish to obtain guidance from private-sector experts who specialize in importing, for example, licensed customs brokers, attorneys or
consultants. It is recommended that you obtain more specific import/export information from a Customs officer at the port nearest you.

**Customs Service**
U.S. Department of Homeland Security
- **Honolulu Port:** 300 Ala Moana Blvd. Rm. 2500, Honolulu, HI 96850
  Tel: (808) 356-4100, Fax: (808) 356-4185
- **Kahului Port:** P.O. Box 1458, Kahului, HI 96732
  Tel: (808) 877-6013, Fax: (808) 877-5703
Website: [https://www.cbp.gov/trade/basic-import-export](https://www.cbp.gov/trade/basic-import-export)

**The Hawaii Foreign-Trade Zone**
Hawaii’s Foreign-Trade Zone #9 is a duty-free, secure location authorized by the federal government that is legally outside of the customs territory of the United States. By operating in a Foreign-Trade Zone, companies are able to reduce some of the risks and costs that accompany international transactions.

**Foreign-Trade Zone No. 9**
521 Ala Moana Blvd. Pier 2, Honolulu, HI 96813
Tel: (808) 586-2507, Fax: (808) 586-2512
Website: [http://www.ftz9.org](http://www.ftz9.org)
Email: administrator@ftz9.org

**Export/Import Bank**
Export-Import Bank's mission is to assist in financing the export of U.S. goods and services to international markets by providing working capital guarantees (pre-export financing); export credit insurance; and loan guarantees and direct loans (buyer financing). Contact:

**U.S. Export-Import Bank**
2302 Martin Court Ste. 315, Irvine, CA 92612
Tel: (949) 660-1341, Fax: (949) 660-9553
Toll free Tel: (800) 565-3946
Website: [http://www.exim.gov/](http://www.exim.gov/)

**U.S. Export Assistance Center**
U.S. Export Assistance Centers provide trade promotion and export-finance assistance for entrepreneurs. For additional info, visit [http://www.export.gov/hawaii](http://www.export.gov/hawaii) or contact:

**Hawaii Export Assistance Center**
Hawaii Foreign-Trade Zone No. 9
521 Ala Moana Blvd. #214, Honolulu, HI 96813
Tel: (808) 522-8041, Toll-free Tel: (800) 872-8723
PRODUCT LABELING

Bar Coding
The first step to placing a U.P.C. (Universal Product Code) on your product is completing a membership application. Members receive a unique licensed number to create U.P.C.'s and other GS1 identification numbers, plus many exclusive tools and resources. For additional information, contact:

GS1 US
7887 Washington Village Drive Ste. 300, Dayton, OH 45459
Tel: (937) 435-3870, Fax: (937) 435-7317
Email: info@gs1us.org
Website: http://www.gs1us.org

Made in Maui
The Made in Maui Trade Council is a committee of the Maui Chamber of Commerce with over 70 members working together to increase awareness of locally made products. Their trademarked “Made in Maui” seal is a sign to the consumer of a product’s local Maui origin and that at least 51% of the value added to the product was done on Maui. For more information, contact:

Maui Chamber of Commerce
95 Mahalani St. Ste. 22A, Wailuku, HI 96793
Tel: (808) 244-0081, Fax: (808) 244-0083
Website: http://www.mauichamber.com
Email: office@mauichamber.com

Grown on Maui
Maui County Farm Bureau
P.O. Box 148, Kula HI 96790
Tel: (808) 281-9718
Website: http://www.mauicountyfarmbureau.org

Made in Molokai
Molokai Chamber of Commerce
P.O. Box 515, Kaunakakai, HI 96748
Tel: (808) 658-0608
Website: http://www.molokaichamber.org
Email: info@molokaichamber.org
Made in Hawaii (Statewide)
Business Development & Marketing Division
Hawaii State Department of Business, Economic Development &
Tourism (DBEDT)
250 S. Hotel St., Honolulu, HI 96813
Tel: (808) 587-2750, Fax: (808) 586-2589
Website: http://invest.hawaii.gov

Hawaii Seal of Quality
A program to distinguish Hawaii-grown fresh produce and processed
agricultural products from look-alike products. The primary produce must be
grown in Hawaii, and there are quality standards. For more information,
contact:

Agricultural Development Division, Market Development Branch
Hawaii Department of Agriculture
1428 South King St., Honolulu, HI 96814-2512
Tel: (808) 973-9595, Fax: (808) 973-9590
Website: http://hdoa.hawaii.gov
Email: hdoa.md@hawaii.gov

Made in USA
Federal Trade Commission
Bureau of Consumer Protection
Website: https://www.ftc.gov
IV. TAXES

**FEDERAL TAXES**

**Federal Self-Employment Tax**
Everyone must pay Social Security and Medicare coverage. Contributions (most customarily shared by Employers and Employee) are made totally by Self-Employed Business owners through the self-employment tax.

**Federal Income Tax**
Paying Federal income taxes depends upon your legal form of business (i.e. sole proprietorship, partnership or corporation). Seek professional assistance or go to the IRS website listed below.

**Federal Payroll Tax**
Any business with employees must register with the IRS and receive an EIN (Employer Identification Number) and pay federal withholding taxes at least quarterly (IRS Form 941).

Taxpayers can call a toll-free number (800) 829-1040 to get a Federal Employer Identification Number (EIN) for their business. For additional information contact:

**Internal Revenue Service**
U.S. Department of Treasury
300 Ala Moana Blvd. #1002, Honolulu, HI 96813
Toll Free Tel: (800) 829-1040, Local Tel: (808) 524-5953
Website: [https://www.irs.gov](https://www.irs.gov)

See other reference for IRS or Federal EIN for instructions on how to get a Federal Employer Identification Number (EIN) for a business.

**HAWAII TAXES**

**Hawaii Tax ID/Certificate**
Every person or company intending to do business in Hawaii, including every individual who is self-employed or who hires employees, must apply for a General Excise Tax Identification Number. This number is assigned by the State Department of Taxation and identifies each business for tax filing, withholding and paying purposes. This identification serves as “Hawaii’s Business License”.

The General Excise Tax License application (Basic Business Application BB-1) in paper form can be downloaded from the forms section of the Tax Department’s website at [http://tax.hawaii.gov/forms/a1_b2_1geuse/](http://tax.hawaii.gov/forms/a1_b2_1geuse/) -or- apply online with “Hawaii Business Express”: go to [https://hbe.ehawaii.gov/](https://hbe.ehawaii.gov/).
General Excise Tax - A Privilege Tax
A privilege tax is imposed on all businesses at 4% for retail and 0.5% of wholesale of the gross revenue of the business.

County Surcharge (added to GET)
Businesses that deliver goods or services per County and have a “physical presence” in that County are subject to additional County Surcharge tax (“Physical presence” means, for example, having an office in County, an employee or agent in County, or a sales representative or agent traveling to County to do business.) Only the portion of your business income generated from that respective County sales/services or that County rentals are subject to the additional County surcharge tax which is added to the State 4% GE tax.

<table>
<thead>
<tr>
<th>County</th>
<th>State Rate +CntySurcharge</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>City &amp; County of Honolulu</td>
<td>4% +0.50%</td>
<td>Jan 1, 2007 to Dec 31, 2030</td>
</tr>
<tr>
<td>County of Kauai</td>
<td>4% +0.50%</td>
<td>Jan 1, 2019 to Dec 31, 2030</td>
</tr>
<tr>
<td>County of Hawaii</td>
<td>4% +0.50%</td>
<td>Jan 1, 2020 to Dec 31, 2030</td>
</tr>
<tr>
<td>County of Maui</td>
<td>4% +0.00%</td>
<td>No county surcharge</td>
</tr>
</tbody>
</table>

OTHER HAWAI  I STATE TAXES
Depending on the type of business, additional taxes may be required. The Hawaii Department of Taxation has published concise guidance on Licensing and Tax Information for New Businesses, Tax Facts 31-1. The guide is located at: [https://files.hawaii.gov/tax/legal/taxfacts/tf2015-31-1.pdf](https://files.hawaii.gov/tax/legal/taxfacts/tf2015-31-1.pdf)
For all state tax-related questions, contact:

Taxpayer Services
Hawaii State Department of Taxation (DOTAX)
830 Punchbowl St., Honolulu, HI 96813
Tel: (808) 587-4242, Website: [http://tax.hawaii.gov](http://tax.hawaii.gov)

- **Maui**: 54 S. High St. Rm. 208, Wailuku HI 96793
  Tel: (808) 984-8500, Fax: (808) 984-8522
  Email: tax.maui.office@hawaii.gov

- **Molokai**: 35 Ala Malama St. Rm. 101, Kaunakakai, HI 96748
  Tel: (808) 553-5541, Fax: (808) 553-9878
HAWAI'I TAX INCENTIVES
Depending on the business activity that your company performs, you may qualify for tax incentives.

High Technology
The following type of businesses should submit a request for a High Tech Comfort Ruling to the Hawaii Department of Taxation: Federally defined research and development; computer software development & design; biotechnology; performing arts products (that are created or perceived via a computer); sensor and optic technologies; ocean sciences; astronomy; non-fossil fuel energy related technology.

Enterprise Zones
The Enterprise Zones (EZ) program is a joint State-County effort intended to stimulate—via tax and other incentives—certain types of business activity, job preservation, and job creation in areas where they are most appropriate or most needed. For more information on the Hawaii Enterprise Zone Program, see http://invest.hawaii.gov/business/ez.

Maui County Business Resource Center
110 ‘Ala‘ihi Street, Suite 209, Kahului, Hi 96732
Tel: (808) 270-5767
Website: http://www.mauicounty.gov/mayor/economic
Email: economic.development@mauicounty.gov
V. FINANCING SOURCES

The State of Hawaii offers several programs to help businesses obtain loans, grants, and other investment resources, as well as to seek and encourage investments from sources both in and out of the State.

**Agricultural/Aquaculture Loan Programs:** Administered by the State of Hawaii, Department of Agriculture, the intent of the program is to help promote agricultural and aquaculture development by providing credit at reasonable rates and terms to qualifying individuals or entities. For further info, contact (808) 984-2400, ext. 39460 or visit [http://hdoa.hawaii.gov/agl](http://hdoa.hawaii.gov/agl).

**Commercial and Financial Institutions** provide loans secured by fixed assets, purchase agreements, accounts receivable and personal guarantees. See list at [http://invest.hawaii.gov/business/business-incentives](http://invest.hawaii.gov/business/business-incentives).

**Export/Import Bank:** Ex-Im Bank's mission is to assist in financing the export of U.S. goods and services to international markets by providing working capital guarantees (pre-export financing); export credit insurance; and loan guarantees and direct loans (buyer financing). For more information, call toll-free (800) 565-3946 or visit [http://www.exim.gov](http://www.exim.gov).

**Farm Credit Services of Hawaii** provides mortgage and operating loans exclusively to farmers, ranchers, fishermen, nursery owners and country home owners throughout the Islands. For more information, call (808) 836-8009, toll-free (800) 894-4996, or visit [https://www.hawaiifarmcredit.com](https://www.hawaiifarmcredit.com).

**Hawaii Angels:** Premier investment network for seed-level private equity investors in Hawaii to share investment opportunities, expertise and due diligence. For more information visit [http://www.hawaiiangels.org](http://www.hawaiiangels.org).

**Hawaii Strategic Development Corporation (HSDC)** provides investment capital to businesses through the investment of public and private funds in return for equity or ownership positions in private businesses. Emphasis is given to investment opportunities which further technological innovation, though almost all industry sectors are eligible for financing. (The corporation is currently precluded by law from investing in construction of housing.) For further information, call (808) 587-3830 or visit [http://hsdc.hawaii.gov](http://hsdc.hawaii.gov).

**Hawaii Venture Capital Association** seeks to foster entrepreneurial development through networking, education and access to venture capital. Call (808) 371-9403 or visit [http://www.hyca.org](http://www.hyca.org).
HEDCO Local Development Corporation: Private non-profit organization licensed as a Certified Development Company by the U. S. Small Business Administration to administer the federal government’s 504 Loan Program. For more information, call (808) 521-6502, toll-free (800) 455-1888, or visit http://hedcoldc.com.

Lokahi Pacific Rural Development Loan Program: For entrepreneurs unable to secure bank financing for business start-up and expansion & community development projects. Call (808) 242-5761 ext. 21 or visit http://www.lokahipacific.org for more information.

MEO Business Development Center: Micro-Enterprise Loan Program for low- and moderate-income people offering business loans from $500 to $50,000; also a six-week entrepreneurial course held six times a year on Maui and four times a year on Molokai; business consulting services; and personal credit improvement programs. For more information, call the Maui branch at (808) 249-2990, Molokai branch at (808) 553-3216, or visit http://www.meoinc.org.

Native Hawaiian Revolving Loan Fund: The Native Hawaiian Revolving Loan Fund (NHRLF) is a lending program for Native Hawaiians whose mission is to increase sustainable, Native Hawaiian-owned businesses by fostering economic independence, commitment and fiscal responsibility through entrepreneurial/job development. For more information call (808) 594-1888 or visit https://www.oha.org/malamaloan.

Small Business Administration (SBA): SBA administers various loan programs. SBA sets the guidelines for the loans while SBA’s partners (Lenders, Community Development Organizations and Microlending Institutions) make the loans to small businesses. SBA backs those loans with a guaranty that will eliminate some of the risk to the lending partners. For further information, call (808) 541-2990 or visit https://www.sba.gov/content/sba-loans.

Small Business Innovation Research Grants (SBIR). The Small Business Innovation Research Program (SBIR) is a $2.2 billion federal funding program that encourages small businesses to develop commercially viable technologies or innovations. For further information, call (808) 539-3806 or visit https://www.htdc.org.

Hawaii Angels: Premier investment network for seed-level private equity investors in Hawaii to share investment opportunities, expertise and due diligence. For more information visit http://www.hawaiianangels.org.
VI. OTHER RESOURCES

AGRICULTURE

Agricultural Loan Division
Hawaii State Department of Agriculture
1428 S. King St., Honolulu, HI 96814
Tel: (808) 984-2400, ext. 39460, Fax: (808) 973-9455
Website: http://hdoa.hawaii.gov/agl
Loan programs including direct, insured and participation loans to qualified farmers, aquaculturists and food manufacturers.

Cooperative Extension Service
UH Manoa College of Tropical Agriculture and Human Resources (CTHAR)
- Maui: 310 Kaahumanu Ave. Bldg. 214, Kahului, HI 96732
  Tel: (808) 244-3242, Fax: (808) 244-7089
- Molokai: P.O. Box 394, Hoolehua, HI 96729
  Tel: (808) 567-6929, Fax: (808) 567-6933
Website: http://www.ctahr.hawaii.edu
Email: kahului@ctahr.hawaii.edu, molokai@ctahr.hawaii.edu
Provides research-based information from the College of Tropical Agriculture & Human Resources (CTAHR) for individuals, families, businesses and communities on Maui, Molokai and Lanai.

Farm Credit Services of Hawaii
P.O. Box 31306, Honolulu, HI 96820
99-860 Iwaena St. Suite A, Aiea, HI 96701
Tel: (808) 836-8009, Fax: (808) 836-8610, Toll-free: (800) 894-4996
Website: https://www.hawaiifarmcredit.com
Email: info@hawaiifarmcredit.com
Provides mortgage and operating loans exclusively to farmers, ranchers, fishermen, nursery owners and country homeowners throughout the Islands.

Farm Service Agency
U.S. Department of Agriculture (USDA)
77 Hookele St. Ste. 201, Kahului HI 96732
Tel: (808) 871-5500 ext. 2, Fax: (855) 356-9494
Website: http://www.fsa.usda.gov
Loans for farm ownership, operating costs, emergencies, guaranteed loans, special assistance for beginning farmers and ranchers.
Maui County Farm Bureau
P.O. Box 148, Kula, HI 96790
Tel: (808) 281-9718
Website: http://www.mauicountyfarmbureau.org
Assists in the promotion of Maui’s agriculture industry in partnership with other agricultural organizations.

Maui Farmer’s Union United (HFUU) – 4 Maui Chapters
Website: https://hfuuhi.org/
Serves as an advocate for local agriculture, provides an apprentice mentoring program, educational resources, and support for local farmers. Composed of 13 Chapters across the Hawaiian Islands -4 chapters in Maui County:
- Lahaina: https://hfuuhi.org/chapters/maui-lahaina-chapter/
- Kahalawai: https://hfuuhi.org/chapters/maui-mauna-kahalawai/
- Haleakala: https://hfuuhi.org/chapters/haleakala/
- Hana: https://hfuuhi.org/chapters/maui-hana-chapter/

Natural Resources Conservation Service (NRCS)
U.S. Department of Agriculture
77 Hookele St. Ste. 202, Kahului, HI 96732
Tel: (808) 871-5500 ext. 3, Fax: (808) 873-6184
Website: https://www.nrcs.usda.gov
Serves farmers; provides engineering design for conservation measures and resource management systems.

BOOKKEEPING AND ACCOUNTING
Any entrepreneur will need assistance with managing their accounts, their taxes, and preparing financial statements. There are several different types of professionals that can assist in this area.

Bookkeepers are responsible for recording transactions, usually using accounting software. This work could involve making payments, tracking payments received, and recording any other financial transaction. This person might be an employee within your company, or an outside contractor. Bookkeepers cannot give tax advice.

Accountants prepare financial statements and reports for analysis, as well as providing tax advice and preparing tax returns. An accountant cannot sign or file a tax return for you, and cannot represent you in case of an audit.

Certified Public Accountants (CPAs) have received additional licensing that allows them to perform the same functions as accountants, but they can also sign tax returns and represent you during audits or other taxation issues.
BUSINESS SIGNAGE

Please be aware that the contents of this chapter are not "exclusive" and other restrictive requirements may be imposed based on your town district. It is recommended that you thoroughly understand and comply with the code whether you need a permit or not as well as confer with a licensed sign contractor within the State of Hawaii. All signage must be erected by a licensed sign contractor. If your sign is larger than 12 square feet you are required to obtain a permit from the County of Maui. Permit requests are normally submitted by a licensed sign contractor as they should be familiar with proper placement and size for your district and building.

LABOR/WORKFORCE
There are several types of companies that can help you manage workforce and accounting issues to ensure that you are compliant with State and Federal payroll laws and taxes. The type you choose depends on your own finances and the experience you have with human resources.

Employee leasing firms allow you to outsource a wide range of tasks, such as managing payroll, employee benefits, worker’s compensation and labor-related taxes. In this case, your employees would be employed by the third party and “leased” back to your company.

Payroll service companies provide tools and advice to manage your payroll. These firms will usually process your payroll, which means cutting checks and making appropriate deductions. You are the sole employer of your employees and will be responsible for choosing benefits.

Staffing agencies, also known as “temp agencies,” are companies that can provide you with temporary workers, which is best for limited projects or filling in for an employee on extended leave. Many staffing agencies also have “temp-to-hire” services that allow you to try out an employee in a position. Staffing agencies can also help with recruitment of employees.
EDUCATION

Office of Extended Learning & Workforce Development
University of Hawaii Maui College
310 W. Kaahumanu Ave., Kahului, HI 96732
Tel: (808) 984-3231, Fax: (808) 984-3874
Website: http://maui.hawaii.edu/elwd
Training in specific skills for starting and managing a business, career training and personal development. To address Maui County workforce training needs, community job placement demands, international engagement opportunities, diversified agriculture and food entrepreneurship opportunities, and continue providing broader access to higher education. Apprentice, Food Innovation Center, CareerLink, Sustainability, Language Institute.

University of Hawaii - Maui College (UHMC)
310 W. Kaahumanu Ave., Kahului, HI 96732
Tel: (808) 984-3500
Website: http://maui.hawaii.edu

University of Hawaii Center - Maui
Laulima Building Rm. 216
310 W. Kaahumanu Ave., Kahului, HI 96732
Tel: (808) 984-3525, Email: uctrmaui@hawaii.edu
Website: http://uctrmaui.hawaii.edu
Offers undergraduate and graduate programs through distance learning via partnerships with other University of Hawaii colleges.

FILM/VIDEO/TV

Maui County Film Office
County of Maui Office of Economic Development
2200 Main St. Ste. 305, Wailuku, HI 96793
Tel: (808) 270-8237, Fax: (808) 270-7995Website: http://www.filmmaui.com
Through the Office of Economic Development (OED), the Maui County Film Office provides a one-stop shop for assistance with locations, permits, police, fire and other government agencies to assist producers in all aspects of production on the islands of Maui, Molokai and Lanai.
INSURANCE
Contact your insurance agent or broker. It is prudent for any business to purchase a number of basic types of insurance. Law requires some types of coverage; others simply make good business sense.

The types of insurance listed below are among the most commonly used and are merely a starting point for evaluating the needs of your business.

**General Liability Insurance:** One of the most common types of liability is general liability, which may be incurred when a customer suffers harm when interacting with the business. This is often asked for by venue operators who invite/contract your business to operate on their site. This is distinguished from Product Liability Insurance to protect from harm caused by using the business’ product.

**Property:** It is important to determine the property you need to insure for the continuation of your business and the level of insurance you need to replace or rebuild.

**Business Interruption:** This insurance can provide sufficient funds to pay your fixed expenses during a period of time when your business is not operational.

**Key Man:** If you are so critical to the operation of your business that it cannot continue in the event of your illness or death, you should consider this type of insurance.

**Automobile:** You may need special insurance (called “non-owned automobile coverage”) if you use your personal vehicle on company business.

**Officer and Director:** Officers and directors of a corporation may become personally liable for their actions on behalf of the company.

**Home Office:** It’s a good idea to update your homeowners’ insurance policy to include coverage for office equipment.
HIGH TECHNOLOGY
For further information about starting or bringing a high technology business to Maui or Hawaii, visit these websites:

High Technology Development Corporation, Department of Business, Economic Development & Tourism, State of Hawaii, HTDC is a State agency tasked with the development and growth of Hawaii’s commercial high technology industry.  [http://www.htdc.org](http://www.htdc.org)

High Tech Hawaii is Hawaii’s high-tech portal website for marketing and promoting high technology in the Islands.  [http://www.hitechhawaii.com](http://www.hitechhawaii.com)

High Tech Maui provides assistance, information and collateral about Maui’s technology assets.  [http://www.hightechmaui.com](http://www.hightechmaui.com)


Maui High Performance Computing Center (MHPCC): MHPCC is an Air Force Research Laboratory Center managed by the University of Hawaii. MHPCC is a Department of Defense Supercomputing Resource Center (DSRC) providing computing time to the research, science, and warfighter communities.  [https://www.mhpcc.hpc.mil](https://www.mhpcc.hpc.mil)

Maui Research & Technology Center: A high-tech business incubator dedicated to supporting technology-oriented businesses and promoting the growth of high added-value jobs.  [https://www.htdc.org/programs](https://www.htdc.org/programs)

Pacific Disaster Center: The PDC is an information, technology-based applications center designed to provide information resources supporting natural hazard mitigation, preparation, response and recovery and humanitarian assistance within the Indian/Pacific Ocean region.  [http://www.pdc.org](http://www.pdc.org)

Hawaii Small Business Development Center Network  
[https://www.hisbdc.org](https://www.hisbdc.org)

Small Business Innovation Research – Hawaii: Hawaii-based companies that receive Phase I feasibility study SBIR awards can apply for funds from HTDC’s Hawaii SBIR Matching Grant program.  [https://www.htdc.org](https://www.htdc.org)
PUBLICATIONS
The following publications are useful references.

**Maui County Data Book [annual]** (Hawaii Business Research Library):
A statistical overview of the current state of Maui and Hawaii's visitor industry, including data on arrivals, visitor expenditures, visitor plant inventory, hotel occupancies, etc. Printed hardcopy can be purchased at the Hawaii Business Research Library, call (808) 875-5990, or visit [https://www.hisbdc.org/BusinessResearchLibrary/MauiCountyDataBook.aspx](https://www.hisbdc.org/BusinessResearchLibrary/MauiCountyDataBook.aspx).


**Native Hawaiian Data Book** (Office of Hawaiian Affairs). Email: demography@oha.org, or visit [http://www.ohadatabook.com](http://www.ohadatabook.com).

NEWSLETTERS

**Connections**: Maui Chamber of Commerce’s membership newsletter. Tel: (808) 244-0081, or website: [http://www.mauichamber.com/news.html](http://www.mauichamber.com/news.html).

**High Tech Maui**: Quarterly newsletter features high technology news and issues related to Maui. Tel (808) 875-2300, or sign up at [http://hightechmaui.com/programs/high-tech-maui-email-list](http://hightechmaui.com/programs/high-tech-maui-email-list).

PERIODICALS

**The Maui News**, Tel: (808) 244-3981, Fax: (808) 242-9087
Website: [http://www.mauinews.com](http://www.mauinews.com)

**Lahaina News**, Tel: (808) 667-7866, Fax: (808) 667-2726
Website: [http://lahainanews.com](http://lahainanews.com), Email: lahnews@maui.net

**Maui Time Weekly**, Tel: (808) 244-0777
Website: [https://mauitime.com](https://mauitime.com)

**Molokai Dispatch**, Tel: (808) 552-2781, Fax: (808) 552-2334
Website: [https://themolokaidispatch.com](https://themolokaidispatch.com)
Email: editor@themolokaidispatch.com
SUSTAINABILITY
As the world's most isolated archipelago and oil-dependent state in America, a clean energy future for Hawaii isn’t simply a desire – it's a necessity. In addition to reducing our state's greenhouse gas emissions, the pursuit of energy independence will also diversify our economy, generate new businesses, develop a skilled workforce and advance technology.

There are significant opportunities to improve energy efficiency; make better use of our renewable resources; and plan for increased energy security and preparedness.

Hawaii 2050 Sustainability Task Force
http://www.publicpolicycenter.hawaii.edu/projects-programs/hawaii-2050.html

Hawaii Clean Energy Initiative
http://www.hawaiicleanenergyinitiative.org

Kanu Hawaii
http://www.kanuhawaii.org

University of Hawaii Maui College Go Green Club
http://sustainablemaui.org/programs-projects/student-go-green-club

Maui Tomorrow
http://maui-tomorrow.org

Sierra Club Hawaii Chapter, Maui Group
https://mauisierraclub.org

South Maui Sustainability
https://southmauisustainability.wordpress.com
WEBSITE DEVELOPMENT
Having a website has become almost a requirement for small businesses. However, when it comes to setting up a website there are so many options that choosing what to do is often confusing for a small business owner.

Why do you need a website?
Today, most small businesses need an online presence as much as they need a phone or mailbox. Customers and clients -- current and potential -- expect you to have one. For some small businesses, a website has become the primary selling tool -- a means to access inventory or collaborate on client projects. Having a website, especially a web site that is designed to be an effective Internet marketing tool, can be very valuable for small businesses. Without the right web site, people will not be able to find your business.

Should you hire a developer or do it yourself? The most important thing to remember about hiring a developer is to do your research. If you are going to pay the money, make sure you are going to get the result you want and in the time frame you expect.

Do it yourself:
PROS: You'll save money by doing it yourself, not to mention have complete control over the look and feel of the site. If you make yourself the administrator, you have the freedom to update and make changes whenever you feel it's necessary. If you have a working knowledge of basic web design, there are free tools that will allow you to create a professional looking website on your own.

CONS: If you don't know much about computers and/or web design, it could take a while to learn everything and get your site up and running. Also, if you choose to become an administrator, you will have to spend even more time dedicated to making any updates and changes to the site.

Hire a developer:
PROS: You will get a clean, well designed web page in a short amount of time if you hire a web developer. Also, they will take care of any changes and updates in the future. A professional designer also will have the ability to create a completely unique site that is beyond the scope of what you could do yourself.
Plus, it will give you more time to devote to the other responsibilities you have running your business.

**CONS:** You may not always have as much control over the outcome of your site. Also, some busy developers may take a while to get your site completed.

**How to determine what type of website you need**
The vast array of options one has for setting up a website can add confusion to the process. One way to begin considering the options is to decide if your needs are simple or complex:

**Simple:** If you merely want a presence on the web, there are many off-the-shelf, even free, web “brochures” that may be all you need. Marketing awareness (search engine) and contact information is the primary purpose.

**Less Simple:** If you are selling products online and need to set up simple online ordering, there are inexpensive and easy-to-set up products and services.

**Complex:** If your site is going to the basis of an online business, then an eCommerce site with frictionless purchasing involves not just order processing but extra security and shopping cart management for credit card processing, inventory control and fulfillment management.

**Very Complex:** If your site is going to contain vast amounts of content and data used in a specialized way, it will also require custom development to create and launch.

**Selecting a domain name**
A domain name or URL is the "web address" string of letters that will serve as a means for people to find your website. You register your unique address easily through services called "domain registrars".

**Choosing a web hosting service**
Website code and applications are “hosted” on the servers of service providers which are then pointed to by your domain name. This may be the same or different provider/registrar of your domain name. Prices vary depending on storage capacity, amount of bandwidth and scaling abilities for visitor volume.

**Designing a website**
A simple website can utilize design templates that are available from your web hosting service or from other sources that incorporate design and code, but note that graphic design, marketing messaging and copy writing are different skills than web coding and web development.
VII. ALPHABETICAL DIRECTORY

Agricultural Development Division, Market Development Branch
Hawaii Department of Agriculture
1428 South King St., Honolulu, HI 96814
Tel: (808) 973-9595, Fax: (808) 973-9590
Website: http://hdoa.hawaii.gov
E-mail: hdoa.md@hawaii.gov

Agricultural Loan Division
Hawaii State Department of Agriculture
1428 S. King St., Honolulu, HI 96814
Tel: (808) 984-2400, ext. 39460, Fax: (808) 973-9455
Website: http://hdoa.hawaii.gov/agl

AKAKU Maui Community Television, Inc.
333 Dairy Rd., Kahului, HI 96732
Tel: (808) 871-5554, Fax: (808) 871-5510
Website: http://www.akaku.org

Business Development & Marketing Division
Hawaii State Department of Business, Economic Development & Tourism (DBEDT)
250 S. Hotel St., Honolulu, HI 96813
Tel: (808) 587-2750, Fax: (808) 586-2589
Website: http://invest.hawaii.gov

Business Registration Division
Department of Commerce & Consumer Affairs (DCCA)
P.O. Box 40, Honolulu, HI 96810
Tel: (808) 586-2727, Fax: (808) 586-2733
Website: http://cca.hawaii.gov/breg
Email: breg@dcca.hawaii.gov
Consumer Dial Fax on-Demand Service: (808) 587-1234
- or on Maui –

Business Action Center - Maui
Wells Street Professional Center
2145 Wells Street, Suite 106, Wailuku, 96793
Tel: (808) 243-8679,
Website: http://cca.hawaii.gov/bac
Cooperative Extension Service
UH Manoa College of Tropical Agriculture and Human Resources (CTAHR)
- **Maui**: 310 Kaahumanu Ave. Bldg. 214, Kahului, HI 96732
  Tel: (808) 244-3242, Fax: (808) 244-7089
- **Molokai**: P.O. Box 394, Hoolehua, HI 96729
  Tel: (808) 567-6929, Fax: (808) 567-6933
Website: [http://www.ctahr.hawaii.edu](http://www.ctahr.hawaii.edu), Email: kahului@ctahr.hawaii.edu, or molokai@ctahr.hawaii.edu

Customs Service
U.S. Department of Homeland Security
**Honolulu Port**: 300 Ala Moana Blvd. Rm. 2500, Honolulu, HI 96850
  Tel: (808) 356-4100, Fax: (808) 356-4185
**Kahului Port**: P.O. Box 1458, Kahului, HI 96732
  Tel: (808) 877-6013, Fax: (808) 877-5703
Website: [https://www.cbp.gov/trade/basic-import-export](https://www.cbp.gov/trade/basic-import-export)

Department of Commerce and Consumer Affairs, Hawaii State (DCCA)
On Maui: **Business Action Center** (BAC)
Wells Street Professional Center, 2145 Wells St, Suite 106, Wailuku, HI 96793
  Tel: (808) 243-8679, Fax: (808) 243-5807, Website: [http://cca.hawaii.gov/bac](http://cca.hawaii.gov/bac)

Department of Health, Hawaii State (DOH)
Maui District Office
54 S. High St. Rm. 301, Wailuku, HI 96793
  Tel: (808) 984-8200, Fax: (808) 984-8222
Website: [http://health.hawaii.gov](http://health.hawaii.gov)

Department of Human Services, Hawaii State
270 Waiehu Beach Rd. #107, Wailuku, HI 96793
  Tel: (808) 243-5866
Website: [http://humanservices.hawaii.gov](http://humanservices.hawaii.gov)

Department of Labor and Industrial Relations, Hawaii State (DLIR)
State of Hawaii, 830 Punchbowl St. Honolulu, HI 96813
  Tel: (808) 586-8914
Website: [http://labor.hawaii.gov](http://labor.hawaii.gov)
Department of Liquor Control, County of Maui
Maui County Service Center, 110 ‘Ala‘ihi St, Ste 212, Kahului, HI 96732
Tel: (808) 243-7753, Fax: (808) 243-7558
Lahaina Office: 788 Pauoa St. Rm. 102, Lahaina, HI 96761
Tel: (808) 661-9581, Fax: (808) 661-8375
Website: http://www.mauicounty.gov/departments/liquor
Email: liquor@mauicounty.gov

Department of Motor Vehicles and Licensing Division (DMV)
Department of Finance, County of Maui
Maui County Service Center, 110 ‘Ala‘ihi St, Ste 101, Kahului, HI 96732
Tel: (808) 270-7363, Fax: (808) 270-7858
Website: http://www.mauicounty.gov/departments/finance
This division issues most county business permits, including permits for roadside vendors such as lunch wagons.

Department of Planning, County of Maui
2200 Main St. Ste. 315, Wailuku, HI 96793
Tel: (808) 270-7735, Fax: (808) 270-7634
Website: http://www.mauicounty.gov/departments/planning
Email: planning@mauicounty.gov

Development Services Administration, County of Maui
Department of Public Works and Environmental Management
Maui County Service Center, 110 ‘Ala‘ihi St, Ste 214, Kahului, HI 96732
Tel: (808) 270-7379, Fax: (808) 270-7972
Website: http://www.mauicounty.gov, Email: dsa@mauicounty.org

Office of Extended Learning & Workforce Development
University of Hawaii Maui College
310 Kaahumanu Ave., Kahului, HI 96732
Tel: (808) 984-3231, Fax: (808) 984-3874
Website: http://maui.hawaii.edu/elwd

Farm Credit Services of Hawaii
P.O. Box 31306, Honolulu, HI 96820
99-860 Iwaena St. Suite A, Aiea, HI 96701
Tel: (808) 836-8009, Fax: (808) 836-8610, Toll-free: (800) 894-4996
Website: https://www.hawaiifarmcredit.com
Email: info@hawaiifarmcredit.com
Farm Service Agency
U.S. Department of Agriculture
77 Hookele St. Ste. 201, Kahului, HI 96732
Tel: (808) 871-5500 ext. 2, Fax: (855) 356-9494
Website: http://www.fsa.usda.gov

Federal Trade Commission
Bureau of Consumer Protection
Website: https://www.ftc.gov

Foreign-Trade Zone No. 9
521 Ala Moana Blvd. Pier 2, Honolulu, HI 96813
Tel: (808) 586-2507, Fax: (808) 586-2512
Website: http://www.ftz9.org
Email: administrator@ftz9.org

GS1 US
7887 Washington Village Drive Ste. 300, Dayton, OH 45459
Tel: (937) 435-3870, Fax: (937) 435-7317
Email: info@gs1us.org
Website: http://www.gs1us.org

Hawaii 2050 Sustainability Task Force
Website: http://www.publicpolicycenter.hawaii.edu/projects-programs/hawaii-2050.html

Hawaii Angels (Investors)
Website: http://www.hawaiiangels.org

Hawaii Business Express (One-Stop Online Registrations)
https://hbe.ehawaii.gov

Hawaii Business Magazine
Tel: (808) 537-9500, Fax: (808) 537-6455
Website: http://www.hawaiibusiness.com

Hawaii Business Research Library (HBRL)
Maui Research & Technology Park
590 Lipoa Parkway, Ste 264, Kihei, HI 96753
Tel: (808) 875-5990, Fax: (808) 875-5989
Website: https://hisbdc.org/BusinessResearchLibrary.aspx
Email: library@hisbdc.org
Hawaii Clean Energy Initiative
Website: http://www.hawaiicleanenergyinitiative.org

Hawaii Export Assistance Center
Hawaii Foreign-Trade Zone No. 9
521 Ala Moana Blvd. #214, Honolulu, HI 96813
Tel: (808) 522-8041, Toll-free Tel: (800) 872-8723
http://www.export.gov/hawaii

Hawaii Small Business Development Center Network, Maui Center
Maui Research and Technology Park
590 Lipoa Parkway, Ste 264, Kihei, HI 96753
Tel: (808) 875-5990 Fax: (808) 875-5989
Website: https://www.hisbdc.org, Email: pat.diaz@hisbdc.org

Hawaii Strategic Development Corporation
Hawaii State Department of Business, Economic Development & Tourism
P.O. Box 2359, Honolulu, HI 96804
Tel: (808) 587-3830, Website: http://hsdc.hawaii.gov

Hawaii Venture Capital Association
Tel: (808) 371-9403
Website: http://www.hvca.org

HEDCO Local Development Corporation
222 S. Vineyard St. Ste. PH1 Honolulu, HI 96813
Tel: (808) 521-6502, Toll-free Tel: (800) 455-1888
Website: http://hedcoldc.com

High Technology Development Corporation
Hawaii State Department of Business, Economic Development & Tourism
2800 Woodlawn Dr. Ste. 100, Honolulu, HI 96822
Tel: (808) 539-3806, Fax: (808) 539-3795
Website: http://www.htdc.org

High Tech Hawaii
Website: http://www.hitechhawaii.com

High Tech Maui
Website: http://www.hightechmaui.com
Honolulu Business Action Center
1130 N. Nimitz Hwy. Ste. A-220, Honolulu, HI 96817
Tel: (808) 586-2545, Fax: (808) 586-2544
Website: http://cca.hawaii.gov/breg
Email: bac@dcca.hawaii.gov

Honolulu Star-Advertiser
Website: http://www.staradvertiser.com

Internal Revenue Service (IRS)
Website: https://www.irs.gov
Online application (no cost) for Federal Business Identification Number - also known as Employer’s Identification Number (EIN). The Internet ONLINE EIN application is the preferred method for customers to apply for and obtain an EIN. Once the application is completed, the information is validated during the online session, and an EIN is issued immediately.
NOTE: Despite being online, there are limited Hours of Operation:
Monday to Friday, 7 a.m. to 10 p.m. Eastern Standard Time - translated is Monday to Friday, 1 a.m. to 4 p.m. Hawaii Standard Time.

Inventors Assistance Center
Toll-free Tel: (800) 786-9199
Website: http://www.uspto.gov/patent

Kanu Hawaii
Website: http://www.kanuhawaii.org

Kuha’o Business Center – County of Maui (Molokai)
2 Kamoi St. Ste. 600, Kaunakakai, HI
Tel: (808) 553-8100, Fax: (808) 553-8110
Website: http://www.mauicounty.gov/kuhao

Lahaina News, Tel: (808) 667-7866, Fax: (808) 667-2726
Website: http://lahainanews.com, Email: lahnews@maui.net

Lanai Chamber of Commerce
P.O Box 630730, Lanai City, HI 96763-0730
Website: http://www.lanaichamber.com
Email: info@lanaichamber.com
Lokahi Pacific  
1935 Main St. Ste. 204, Wailuku, HI 96793  
Tel: (808) 242-5761 Fax: (808) 244-2057  
Website: http://www.lokahipacific.org

Maui Business Action Center (DCCA on Maui)  
Wells Street Professional Center  
2145 Wells Street. Suite 106, Wailuku, HI 96793  
Tel: (808) 270-5769, Fax: (808) 270-5765, Website: http://cca.hawaii.gov/bac

Maui Chamber of Commerce  
62 North Market Street, Ste 302, Wailuku, HI 96793  
Tel: (808) 244-0081, Fax: (808) 240-0083  
Website: http://www.mauichamber.com, Email: office@mauichamber.com

Maui County Business Resource Center (MCBRC)  
Maui County Service Center, 110 ‘Ala‘ihi St, Ste 209, Kahului, HI 96732  
Tel: (808) 270-5767, Fax: (808) 270-5765  
Website: http://www.mauicounty.gov/mcbrc

Maui County Farm Bureau  
P.O. Box 148, Kula, HI 96790  
Tel: (808) 281-9718  
Website: http://www.mauicountyfarmbureau.org

Maui County Film Office  
County of Maui Office of Economic Development  
2200 Main St. Ste. 305, Wailuku, HI 96793  
Tel: (808) 270-8237, Fax: (808) 270-7995  
Website: http://www.filmmaui.com

Maui Economic Development Board, Inc. (MEDB)  
1305 N. Holopono St. Ste. 1, Kihei, HI 96753  
Tel: (808) 875-2300, Fax: (808) 879-0011  
Website: http://www.medb.org, Email: info@medb.org

Maui Farmer’s Union United (HFUU) – 4 Maui Chapters  
Website: https://hfuuhi.org/  
Lahaina: https://hfuuhi.org/chapters/maui-lahaina-chapter/  
Kahalawai: https://hfuuhi.org/chapters/maui-mauna-kahalawai/  
Haleakala: https://hfuuhi.org/chapters/haleakala/  
Hana: https://hfuuhi.org/chapters/maui-hana-chapter/
Maui Filipino Chamber of Commerce
Website: http://www.mauifilipinochamber.com

Maui High Performance Computing Center
Website: http://www.mhpcc.hpc.mil

Maui Native Hawaiian Chamber of Commerce
Website: http://www.mnhcoc.org

Maui News, The
Tel: (808) 244-3981, Fax: (808) 242-9087
Website: http://www.mauinews.com

Maui Research & Technology Center (MRTC)
Website: https://www.htdc.org/programs

Maui Time Weekly
Tel: (808) 244-0777
Website: https://www.mauitime.com

Maui Tomorrow
Website: http://maui-tomorrow.org

County of Maui Office of Economic Development (OED)
2200 Main St. Ste. 305, Wailuku, HI 96793
Tel: (808) 270-7710, Fax: (808) 270-7995
Website: http://www.mauicounty.gov/mayor/economic
Email: economic.development@mauicounty.gov

Maui Economic Opportunity (MEO) - Business Development Center (BDC)
- Maui Island: 99 Mahalani St., Wailuku, HI 96793
  Tel: (808) 249-2990, Fax: (808) 249-2991
  Website: http://www.meoinc.org, Email: micro@meoinc.org
- Molokai Branch: 380 Kolapa Pl., Kaunakakai, HI 96748
  Tel: (808) 553-3216, Fax: (808) 553-3776, Email: molokai@meoinc.org

Molokai Chamber of Commerce
P.O. Box 515, Kaunakakai, HI 96748
Tel: (808) 658-0608
Website: http://www.molokaichamber.org
Email: info@molokaichamber.org
Molokai Community Services Council
P.O. Box 2047, Kaunakakai, HI 96748
Tel: (808) 553-3244, Fax: (808) 553-3370
Website: https://www.molokai.org, Email: mcsc@molokai.org

Molokai Dispatch
Tel: (808) 552-2781, Fax: (808) 552-2334
Website: https://themolokaidispatch.com
Email: editor@themolokaidispatch.com

Motor Vehicles and Licensing Division (DMV)
Department of Finance, County of Maui
Maui County Service Center, 110 ‘Ala‘ihi St, Ste 101, Kahului, HI 96732
Tel: (808) 270-7363, Fax: (808) 270-7858
Website: http://www.mauicounty.gov/departments/finance

Native Hawaiian Revolving Loan Fund (see OHA)
Tel: (808) 594-1888
Website: https://www.oha.org/malamaloan

Natural Resources Conservation Service (NRCS)
U.S. Department of Agriculture
77 Hookele St. Ste. 202, Kahului HI 96732
Tel: (808) 871-5500 ext. 3, Fax: (808) 873-6184
Website: https://www.nrcs.usda.gov

Office of Hawaiian Affairs (OHA)
737 Lower Main St., Suite B2, Wailuku, HI 96793
Tel: (808) 873-3364, Fax: (808) 873-3361
Website: http://www.oha.org

Pacific Business News
Tel: (808) 955-8100, Fax: (808) 955-8078
Website: https://www.bizjournals.com/pacific
Email: pacific@bizjournals.com

Pacific Disaster Center - Headquarters (Maui)
1305 N Holopono St, Ste 2, Kihei, HI 96753
Tel: (808) 891-0525 Fax: (808) 891-0526
Website: http://www.pdc.org
PATCH (People Attentive to Children)
1063 Lower Main St. Unit C-217, Wailuku, HI 96793
Tel: (808) 242-9232 Fax: (808) 242-4672
Website: http://www.patchhawaii.org, Email: patch@patch-hi.org

Professional and Vocational Licensing Division (of the DCCA)
Hawaii State Department of Commerce & Consumer Affairs
Tel: (808) 586-3000
Website: http://cca.hawaii.gov/pvl
Email: pvl@dcca.hawaii.gov

SCORE of Maui County
Maui County Business Resource Center
Maui County Service Center, 110 ‘Ala‘ihi St, Ste 209, Kahului, HI 96732
Tel: (808) 270-5767
Website: https://maui.score.org/ or https://www.hawaii.score.org

Sierra Club Hawaii Chapter, Maui Group
Website: https://mauisierraclub.org

Small Business Administration, U.S. (SBA)
Hawaii District Office
500 Ala Moana Blvd. Ste. 1-306, Honolulu, HI 96813
Tel: (808) 541-2990, Fax: (808) 541-2976
Website: http://www.sba.gov/hawaii

Small Business Development Center (SBDC), Maui (see: Hawaii Small Business Development Center Network)

Small Business Innovation Research Program
Tel: (808) 589-3806
Website: https://www.htdc.org

South Maui Sustainability
Website: https://southmauisustainability.wordpress.com

Sustainability Association of Hawaii
Website: http://www.sahawaii.org

Sustainable Living Institute of Maui
Website: http://sustainablemaui.org
Hawaii State Department of Taxation (DOTAX)
830 Punchbowl St., Honolulu, HI 96813
Tel: (808) 587-4242, Website: http://tax.hawaii.gov

Maui Office of Hi Dept of Taxation
54 S. High St. Rm. 208, Wailuku HI 96793
Tel: (808) 984-8500, Fax: (808) 984-8522
Email: tax.maui.office@hawaii.gov

Molokai Office of Hi Dept of Taxation
35 Ala Malama St. Rm. 101, Kaunakakai, HI 96748
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310 W. Kaahumanu Ave., Kahului, HI 96732
Tel: (808) 984-3525, Email: uctrmaui@hawaii.edu
Website: http://uctrmaui.hawaii.edu

University of Hawaii Maui College (UHMC)
310 W. Kaahumanu Ave., Kahului, HI 96732
Tel: (808) 984-3500
Website: http://maui.hawaii.edu

University of Hawaii Maui College Go Green Club
http://sustainablemaui.org/programs-projects/student-go-green-club

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Website: https://www.copyright.gov

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Tel: (949) 660-1341, Fax: (949) 660-9553
Toll-free Tel: (800) 565-3946
Website: http://www.exim.gov
Workforce Development Division - Maui
2065 Main St. Ste. 110, Wailuku, HI 96793
Tel: (808) 984-2091, Fax: (808) 984-2090
Email: dlr.wdd.maui@hawaii.gov
Website: http://labor.hawaii.gov/wdd
- Molokai: 55 Makaena Pl. Rm. 4, Kaunakakai, HI 96748
  Tel: (808) 553-1755, Fax: (808) 553-1754
- Lanai (Tel only): (808) 984-2091