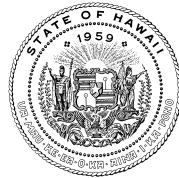


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February 26, 2025

**COMPTROLLER'S MEMORANDUM NO. 2025-06**

TO: Heads of Departments and Agencies  
ATTN: Fiscal Offices  
FROM: Keith A. Regan, Comptroller   
SUBJECT: Statewide Vendor Table Maintenance

Comptroller's Memorandum No. 2005-11, Statewide Vendor Table Maintenance, has been superseded by this memorandum.

To establish a new vendor code, the following are required for submission to DAGS Accounting:

1. State Accounting Form A-54, Vendor Table Maintenance (VTM)\*
2. Document from the vendor that contains the remittance address\*. Examples include:
  - a. Letterhead
  - b. Invoice
  - c. If either a. or b. are unavailable, a completed IRS Form W-9 can be submitted, provided it contains the remittance address.

\*For subsequent changes to a vendor's remittance address, submit items 1 and 2 above.

To establish an employee in the vendor code system, the requesting department should write "EMPLOYEE" in bold red letters in the upper-left section of the form. If the employee address is in the care of the employing department, supporting documentation is not required.

For vendors who are individuals, the department should check the "Individual (Non-Employee)" box and attach the required support documentation (i.e. letter, invoice, W-9) that reflects the individual's remittance address.

A federal taxpayer identification number is required to be entered in the "FED TAXPAYER ID NO." section of the VTM. For employees, individuals (non-employees), and sole proprietors with no employees, that would usually be a social security number. For other business-type entities (corporations, partnerships, associations, sole proprietorships with employees), that would usually be their federal employer identification number (obtaining an IRS Form W-9 from them is advisable).

Forms must be completely and accurately filled to avoid any delays in paying the State's vendors. Requests to establish additional vendor codes for previously established vendors should not be submitted for remittance address changes. Instead, a form coded as a "C" (change) in the existing vendor code should be submitted.

The VTM and instructions can be downloaded from the internet using this link: <https://ags.hawaii.gov/accounting/state-accounting-forms/>

After the VTMs are processed, they will be returned to the requesting department who will be responsible for maintenance and upkeep of their vendors' records.

Please contact Theoni Wong at [theoni.k.wong@hawaii.gov](mailto:theoni.k.wong@hawaii.gov) for questions related to this memorandum.