Schedule GE
(Form G-45/G-49)
(Rev. 2016)

STATE OF HAWAII — DEPARTMENT OF TAXATION

General Excise/Use Tax
Schedule of Exemptions and Deductions

If you are claiming exemptions/deductions on your periodic and annual general excise/use tax return (Forms G-45 and G-49), you MUST complete and attach this form to your tax return.

Name:

Hawaii Tax I.D. No. **GE** -

Period Ending
Tax Year Ending

PART I — List Details Concerning "Exemptions" and "Deductions" Claimed

Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your general excise tax return.

If claims are not explained here, exemptions and/or deductions will be disallowed and proposed assessments prepared against you. If you are claiming a deduction for payments to subcontractors, you must complete Part III below. For subleases, see Form G-72 and complete Part IV below. For wholesale sales of amusements, see Form G-81. *See page 2 for Specific Instructions.*

ACTIVITY / ED CODE		AMOUNT	ACTIVITY / ED CODE		AMOUNT	ACTIVITY / ED CODE		AMOUNT

Grand Total of Exemptions and Deductions — Transfer to Form G-45, line 34 or Form G-49, line 36. If more space is needed, attach a schedule. Include the total deductions claimed from any attachments in this total. . . . . .

PART II — Federally Preempted Deduction Explanation

If the amount claimed is exempt due to federal preemption, cite the federal statute (i.e., title and section of the United States Code) and provide an explanation of the exemption. If more space is needed, attach a statement.

PART III — Subcontractor Information

If you are claiming a deduction for payments made to a subcontractor, complete the required information below. If you have more than three (3) subcontractors, attach a schedule with the required information for each subcontractor.

	HAWAII TAX I.D. NO.	NAME AND DBA NAME	AMOUNT
GE			
GE			
GE			

Total Subcontract Deductions Claimed. Include the total deductions claimed from any attachments in this total . . .

PART IV — Lessor Information for Sublease Deduction

If you are leasing real property from a lessor and subsequently subleasing that same real property to a sublessee, complete the required information below for each of your LESSORs. If more space is needed, attach a statement that includes the required information for each Lessor.

	HAWAII TAX I.D. NO.	NAME AND DBA NAME
GE		
GE		

PART V — Classification and Information for Division of Income

If you split your gross income with another licensed taxpayer under §237-18, complete the required information below for the other taxpayers and their share of the income. If more space is needed, attach a list with the required information. For more information, see the Part V Instructions.

	HAWAII TAX I.D. NO.	NAME AND DBA NAME	§CODE	AMOUNT
GE				
GE				
GE				
GE				

Specific Instructions for Part I
Details of Exemptions/Deductions (ED)

Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your general excise tax return.

You must explain your exemptions and deductions, otherwise they will be disallowed and you will owe more taxes. For each exemptions/deductions you have claimed, enter:

1. For the "Activity" column, enter the Part and line number from your general excise tax return for the activity. For example, the activity code for Wholesaling is "P11", since Wholesaling is Part I, line 1; for Contracting it is "P210", since Contracting is Part II, line 10; for Insurance Commissions it is "P318", since Insurance Commissions is Part III, line 18; and for "City & County of Honolulu Surcharge Tax" it is "P419", since it is on line 19 of Part IV.
2. For the ED Code please see the list of codes below and enter the corresponding Exemption/Deduction code.
3. Enter your total amount of the exemption/deduction claimed for that Activity and ED Code.

Example: Taxpayer A has made a $2,000.00 sale of tangible personal property to the Federal Government. Taxpayer A enters the following to justify their deduction entered in Column b of the General Excise Tax Return:

ACTIVITY / ED CODE AMOUNT

P 28 / 141 ___,__2,000.00

Description (HRS) — ED Code

A

Affordable Housing (§§46-15.1, 201H-36, 237-29, 238-3(j)) 100
Air Pollution Control Facilities (§§237-27.5, 238-3(k)) 101
Aircraft Leasing (§§237-24.3(11), 238-1) 102
Aircraft Service and Maintenance Facility (§§237-24.9, 238-1) 103

B

Bad Debts (§237-3(b)) 104

C

Certain Convention, Conference and Trade Show (§237-16.8) 105
Common Paymaster Exemption (§237-23.5(b)) 106
Contracting Activity in an Enterprise Zone (§209E-11) 107
County Surcharge –
Certain Contracts Entered into Before 6/30/2006 (§237-8.6(c)) 108
Certain Oahu Sales (§237-8.6) 109

D

Diplomats and Consular Officials (§§237-24.3(10), 238-1) 110
Disability Provisions (§237-24(13)) 111
Discounts and Returned Merchandise (§237-3(b)) 112
Drugs and Prosthetic Devices (§237-24.3(6)) 113

E

Employee Benefit Plans (§237-24.3(4)) 114
Enterprise Zones (§209E-11) 115
Exported Services (§237-29.53) 116

F

Federal Cost-Plus Contractors (§237-13(3)(C)) 117
Federal Preempted Amount (§§237-22, 238-3(a)) 118*
Food Stamps and WIC (§237-24.3(5)) 119
Foreign Trade Zone Sales (§212-8) 120

H

Hawaii Convention Center Operator (§237-24.75(2)) 121
Hotel Operator/Suboperator (§237-24.7(1)) 122

I

Insurance Proceeds Received Because of a Natural Disaster (§237-24.7(6)) 123
Intercompany Charges (§237-23.5(a)) 124

L

Labor Organizations (§237-24.3(9)) 125
Lease and Sublease of Real Property (§237-16.5) 126*

M

Maintenance Fees (§§237-24.3(2), 237-24(16)) 127
Mass Transit (§237-24.7(2)) 128
Merchants' Association Dues (§237-24.3(8)) 129

N

Non-profit Organizations (§237-23) 130

O

Orchard Operator (§237-24.7(4)) 131
Out of State Sales (§237-29.5(1)) 132
Out of State Services or Contracting to Foreign Customers (§238-2.3(1)(C)) 133

P

Patient-Centered Community Care (§237-24(18)) 134
Petroleum Refining (§237-27) 135
Potable Water (§237-23(a)(7)) 136
Professional Employer Organizations (§237-24.75(3)) 137
Producers (Certain property used (§238-4)) 138

R

Real Estate Sales (§237-3(b)) 139
Reimbursement of Payroll Costs (§237-24.7(9)) 140

S

Sales to Federal Government and Credit Unions (§237-25(a)) 141
Scientific Contracts (§§237-26, 238-3(j)) 142
Service Related to Ship & Aircraft (§237-24.3(3)) 143
Shipbuilding and Ship Repairs (§237-28.1) 144
Shipping and Handling of Agricultural Commodities (§237-24.3(1)) 145
Small Business Innovation Research Grants (§237-24.7(10)) 146
Stock Exchange Transactions (§237-24.5) 147
Subcontract Deduction (§237-13(3)(B)) 148*
Sugar Cane Payments to Independent Producers (§237-24(14)) 149

T

Taxes Passed On (§§237-24(8), 237-24(9), 237-24(10), 237-24(11), 237-24(12), 237-24.3(7), 237-24.7(3)) *(Caution, see Forms G-45/G-49 Instr.)* 150
TRICARE (§237-24(17)) 151

W

Wholesale Amusements (§237-4(a)(13)) 152
Wholesale Transactions (Sales of tangible property imported for further resale at 1/2%) (§237-29.55) 153

*Additional information is required to claim these exemptions. Complete Parts II, III and/or IV.

PART V – CLASSIFICATION AND INFORMATION FOR DIVISION OF INCOME

If you have more than one entry for each type of division of income, please attach a separate statement listing each taxpayer's Hawaii Tax I.D. No., Name and DBA Name, § Code and amount. Total the amounts by § Code and enter "See Attached" in the Name field, the § Code for the type of Division of Income, and the Grand Total Amount for that type of Division of Income.

Description (HRS) — § Code

Coin Operated Devices (§237-18(a)) 18A
Insurance Agents and Realtors (§237-18(e)) 18E
Motor Carriers (§237-18(h)) 18H
Producers and Promoters (§237-18(b)) 18B
Tour Packagers/Travel Agents –
Tourism Related Services (§237-18(f)) 18F
Noncommissioned Transient Accommodations (§237-18(g)) 18G