

STATE OF HAWAII — DEPARTMENT OF TAXATION  
MOTOR VEHICLE USE TAX CERTIFICATION

Make of Vehicle: \_\_\_\_\_ Model Year of Vehicle: \_\_\_\_\_

Vehicle Identification Number (VIN): \_\_\_\_\_  
(Please type or print legibly)

The undersigned hereby certifies that:

1. **The total use tax (including the county surcharge if applicable) due on the landed value of the imported vehicle described above has been paid to the Hawaii Department of Taxation.** *(Attach a copy of: (1) Form G-26, Form G-45, Form G-49, or the letter used to report the use tax, (2) proof that the use tax was paid, and (3) the documentation used to determine the vehicle's landed value. See the instructions on the back of this form.)*

2. **No use tax is due on the importation of the vehicle described above because of the following exemption:** *(See section 238-1, Hawaii Revised Statutes (HRS), and instructions on the back of this form.)*

The vehicle was: (1) imported into Hawaii as part of the owner's household goods, (2) purchased more than three (3) months prior to importation for use outside of Hawaii (this 3-month period does not include any shipping time or any time during which a vehicle was placed in storage prior to its import into Hawaii), AND (3) the owner was a bona fide nonresident of Hawaii at the time the vehicle was purchased. *(Attach copies of the dated invoice issued by the movers of the household goods and the current out-of-state vehicle registration.)*

**Note:** This exemption does not apply to any vehicle that was purchased by a resident of Hawaii that is being imported to Hawaii after any use outside of Hawaii. The import of a vehicle used by a resident of Hawaii while attending an out-of-state educational institution does not qualify for this exemption. The import of a vehicle used by a resident of Hawaii purchased to be used during an out-of-state trip of any duration does not qualify for this exemption.

The vehicle was a gift from another person. *(The person making the gift must first purchase the vehicle, which is then given as a gift. This exemption does not apply if the vehicle was purchased with money given as a gift. To claim this exemption, complete and attach Form G-27A, Affidavit in Support of a Claim for Exemption from Use Tax for a Motor Vehicle Transferred as a Gift, and attach a copy of the Transfer of Title document to support the gift.)*

The vehicle was purchased in a "casual sale" from a person who is not in the business of selling vehicles. *(Attach a copy of the Transfer of Title documenting the casual seller and the buyer.)*

The vehicle will be in Hawaii for less than one (1) year before being re-exported out of Hawaii.

Sales or use tax in excess of the Hawaii use tax due on the vehicle were paid to another state. *(Attach a copy of: (1) Form G-26, Form G-45, Form G-49, or the letter used to report the use tax, and (2) a copy invoice or other proof that the tax was paid to another state.)*

Other (Describe): \_\_\_\_\_

3. **The vehicle is being leased.** Since the lessor is the owner and importer of the vehicle, the lessor is subject to the use tax. *(Attach a copy of the lease agreement.)*

**NOTE:** All required applicable documents must be attached. These documents include copies of Form G-45, Form G-26, a bona fide Bill of Sale stating the dollar value of the vehicle and the date sold, vehicle purchase invoice, freight bill incurred to transport the vehicle, bills for other charges incurred to import the vehicle to Hawaii as applicable and proof (receipt or cancelled check) of the tax payment made.

The undersigned further certifies to the foregoing as the owner, authorized agent or representative of the owner, or lessee of the vehicle described above under section 231-36, HRS, which provides that misstatements relating to the use tax on returns, statements, or other documents shall be a misdemeanor, punishable by a fine of up to \$2,000 or imprisonment of not more than one year, and/or probation.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print or Type Name

\_\_\_\_\_  
Last 4 digits of your FEIN or SSN

\_\_\_\_\_  
Address

\_\_\_\_\_  
Name of Firm (If Applicable)

\_\_\_\_\_  
City State Postal/ZIP Code

Date Submitted: \_\_\_\_\_

## General Instructions

### Purpose of Form

Section 286-41(d), Hawaii Revised Statutes (HRS), requires the owner of a motor vehicle of a current, previous, and subsequent year model purchased outside Hawaii and subject to the use tax to provide proof that the use tax due was paid in order to register the vehicle in Hawaii.

Form G-27 is used to certify to the Motor Vehicle Registration Office in the county your vehicle will be registered that the use tax has been paid or that no use tax is due. The following do not have to fill out this form:

- (1) Dealers as defined in section 437-1.1, HRS, who are required to submit a report to the Director of Taxation under section 238-9.5, HRS,
- (2) A member of the United States Armed Forces on active duty and stationed in Hawaii who:
  - (a) Is not a Hawaii resident and
  - (b) Has already paid sales or use tax on the vehicle to the member's home state (i.e., state of record), and
- (3) Federal, state, and county governments.

### The Use Tax

The use tax is an excise tax imposed on the landed value of tangible personal property, services, and/or contracting imported into the State from an unlicensed out-of-state seller for use in the State, regardless if at the time of importation, the property, services, and/or contracting is owned by the importer, purchased from a seller that does not have a general excise tax license, or however acquired.

Motor vehicles imported into Hawaii for the owners' use in Hawaii are subject to the use tax. The use tax is levied on the landed value of the imported vehicle.

The **landed value** of the vehicle includes the cost of the vehicle, shipping and handling costs to import the vehicle to Hawaii, import duties, insurance, etc. The landed value does not include any sales or use taxes paid to another state. The landed value of the vehicle may be reduced due to depreciation for use outside of Hawaii. A depreciation schedule is provided on Form G-26, Use Tax Return (see "How to Report & Pay the Use Tax Due on a Motor Vehicle Imported for Use in Hawaii" below). See section 18-238-2(g), Hawaii Administrative Rules (HAR).

The use tax complements the general excise tax, which is imposed on the gross income of businesses in Hawaii. These businesses are at a price disadvantage with purchases from businesses outside Hawaii that are not subject to the general excise tax. The use tax attempts to equalize the price disadvantage by requiring persons acquiring tangible personal property, services, and/or contracting from businesses outside Hawaii to pay a tax at the same rate that a Hawaii business would have paid in general excise tax.

### Exemptions From the Use Tax

Pursuant to section 238-1, HRS, no use tax is due on imported vehicles in the following situations:

- (1) The vehicle was imported into Hawaii for nonbusiness use by a person who:
    - (a) Acquired it in another state, territory, district, or country;
    - (b) Was a bona fide resident of another state, territory, district, or country at the time the vehicle was acquired;
    - (c) Acquired the vehicle for use outside Hawaii; and
    - (d) Made actual and substantial use of the vehicle outside Hawaii. If the vehicle was acquired less than three (3) months prior to the time it was imported, then it is presumed to have been acquired for use within Hawaii and that the actual and substantial use requirement has therefore not been met unless clearly proven otherwise. This 3-month period does not include any shipping time or any time during which a vehicle was placed in storage prior to its import into Hawaii.
  - (2) The vehicle was a gift from another person. Note that an imported vehicle purchased with money given as a gift is NOT exempt from the use tax. A completed Form G-27A, Affidavit in Support of a Claim for Exemption from Use Tax for a Motor Vehicle Transferred as a Gift, is required for this exemption to be considered.
  - (3) The vehicle was purchased in a "casual sale" from a person who is not in the business of selling vehicles. See section 18-237-1, HAR, for the definition of casual sale.
  - (4) The vehicle was imported into Hawaii for temporary use only. Generally, property that is in Hawaii for 365 days or less is deemed in the State for temporary use. See section 18-238-2(g)(3), HAR.
  - (5) Any sales or use tax paid to another state or country may be used to offset the Hawaii use tax that would otherwise be due on the vehicle. If the sales or use tax paid to the other state or country is more than the Hawaii use tax due on the vehicle, then no Hawaii use tax is due.
- (1) Purchaser's name;
  - (2) Purchaser's social security number;
  - (3) Date the vehicle was imported;
  - (4) Make of vehicle;
  - (5) Model year of vehicle;
  - (6) Vehicle identification number; and
  - (7) The landed value of the vehicle, the calculation of which must be documented and supported by copies of the vehicle purchase invoice, the freight bill, etc.

## Specific Instructions

Enter the make, model year, and vehicle identification number (VIN) of the vehicle where indicated.

Check off box 1, 2, or 3, whichever is applicable.

**Box 1.** Check this box if you paid the Hawaii use tax due on the vehicle, and attach a copy of: (1) Form G-26, Form G-45, Form G-49, or letter used to report the use tax, (2) proof that the use tax was paid, and (3) the documentation (such as vehicle purchase invoice freight bill used to determine the vehicle's landed value).

**Box 2.** Check this box if no use tax is due, and check off one of the listed explanations, as applicable, and provide the additional information and documentation as indicated. If "Other" is selected, state the reason no use tax is due.

**Box 3.** Check this box if you are the lessee of the vehicle, and attach a copy of the lease agreement.

Read and sign the declaration and complete the owner's/lessee's information as indicated.

### Where to File

File Form G-27 with the required attachments and your application for motor vehicle registration with the Motor Vehicle Registration Office of the county that you are registering your vehicle in.

### Where to Get Forms, Instructions, and Publications

For more information about registering your vehicle, contact the Motor Vehicle Registration Office in the county your vehicle will be registered.

Information about the use tax, forms, publications, and other documents, such as copies of Tax Information Releases and Administrative Rules issued by the Department, are available on the Department's website at [tax.hawaii.gov](http://tax.hawaii.gov) or you may contact a customer service representative at:

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

Telephone for the Hearing Impaired:  
808-587-1418  
1-800-887-8974 (Toll-Free)

Fax: 808-587-1488

E-mail: [Taxpayer.Services@hawaii.gov](mailto:Taxpayer.Services@hawaii.gov)

Mail: Taxpayer Services Branch  
P.O. Box 259  
Honolulu, HI 96809-0259

*For more information, see section 238-1, HRS, and the Department of Taxation brochure entitled, "An Introduction to the Use Tax".*

### How to Report & Pay the Use Tax Due on a Motor Vehicle Imported for Use in Hawaii

**Form G-26.** If you do not have a general excise tax license or a Hawaii Tax Identification Number, use Form G-26 to report and pay any use tax due.

**Forms G-45 and G-49.** If you have a general excise tax license or a Hawaii Tax Identification Number, use Forms G-45 and G-49 to report and pay any use tax due instead of Form G-26.

**Letter.** Instead of filing Form G-26, an individual that does not have a general excise tax license or a Hawaii Tax Identification Number may send a letter to the Department of Taxation with a check or money order payable to the "Hawaii State Tax Collector" to report and pay any use tax due. The letter should contain the following information: