

Information Return for Unlicensed Contractors on Federal Construction Projects

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1. Name of contractor		2. Contractor's SSN or FEIN	
3. DBA or C/O			
4. Address (number and street) of contractor		5. City, state, and postal/ZIP code	
6. Name of common parent, if applicable (see instructions)		7. Common parent's FEIN	
8. Name of federal agency		9. Federal agency's phone number ()	
10. Address (number and street) of federal agency		11. City, state, and postal/ZIP code of federal agency	
12. Contract award date	13. Expected date of completion	14. Contract number	15. Contract award amount \$
PENALTY FOR FAILING TO FILE WITHIN THIRTY DAYS OF THE CONTRACT AWARD DATE (\$1,000 PER MONTH, OR FRACTION THEREOF, MAX \$6,000)		16. Number of months	17. PENALTY DUE \$

DECLARATION

I declare, under the penalties set forth in section 231-36, Hawaii Revised Statutes (HRS), that I have examined this form, including attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGNATURE _____ TITLE _____ DATE _____

General Instructions

Purpose of form. Every person or company intending to do business in Hawaii, including every individual who is self-employed, must apply for a general excise tax (GET) license. Every contractor that is awarded a contract with the federal government for any construction project located in Hawaii and does not possess a valid GET license on the date that the contract is awarded is required to report information about their federal contract to the Department of Taxation. For the purpose of completing Form G-15, a "contract with the federal government" is an obligation of a federal agency to pay money or other property to a contractor in return for the performance of contracting activities as defined in Chapter 237, HRS, for a construction project located in Hawaii. A contract includes a written agreement between the federal agency and the contractor, an award or notice of award, a job order or task letter issued under a basic ordering agreement, a letter contract, or an order that is effective only on written acceptance or performance.

Who must file. Every contractor that does not possess a valid GET license on the date it is awarded a contract with the federal government for any construction project located in Hawaii is required to file Form G-15 and obtain a GET license.

When to file. You must file within thirty days of the contract being awarded. If the regular due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

Penalty. The penalty for failure to file a return within thirty days of the contract award date is \$1,000 per month, or fraction thereof, for each month that a failure to file exists, up to a maximum of \$6,000.

Where to file. File Form G-15 with:

Hawaii Department of Taxation
Office Audit Branch
P.O. Box 259
Honolulu, HI 96809-0259.

Exceptions. You do not need to file Form G-15 for any contract:

1. With a subcontractor (unless the subcontractor is the federal government).
2. Where, in making the agreement, you are acting in your capacity as an employee of the federal government; for example, any employment contract under which the employee is paid wages subject to federal income tax withholding.
3. With a state or local government or agency or any subsidiary agency.
4. That is confidential or classified and that meets the requirements of Internal Revenue Code section 6050M(e).

Specific Instructions

Box 1. Enter the full legal name of the contractor. For individuals, including sole proprietors, enter your first name, middle initial, and last name.

Box 2. If the contractor is an individual, including a sole proprietor, enter the contractor's social security number (SSN). For all others, enter the contractor's federal employer identification number (FEIN).

Box 3. Enter the trade name of the business if different from the legal name. The trade name is the "doing business as" (DBA) name.

Box 4. Enter the address (number and street) of the contractor.

Box 5. Enter the city, state, and postal/zip code of the contractor.

Box 6. If the contractor is a member of an affiliated group of corporations that files its federal income tax returns on a consolidated basis, enter the name of the common parent of the affiliated group.

Box 7. If the name of the common parent is entered in box 6, enter the FEIN of the common parent.

Box 8. Enter the name of the federal agency that the contractor entered into a contract with.

Box 9. Enter the federal agency's office telephone number.

Box 10. Enter the address (number and street) of the federal agency listed in Box 8.

Box 11. Enter the city, state, and postal/zip code of the federal agency listed in Box 8.

Box 12. Enter the date that the contract was awarded.

Box 13. Enter the expected date of completion of the contract. To determine this date, use any reasonable method, such as the expected contract delivery date under the contract schedule.

Box 14. Enter the contract number.

Box 15. Enter the total amount of the contract awarded.

Box 16. Enter the number of months, if any, that are subject to the penalty. See **Penalty** above for more information.

Box 17. Multiply the number in Box 16 by \$1,000 (max \$6,000). This is the amount of penalty due. Enclose a check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars with Form G-15. Write "Form G-15 penalty" on your check or money order.

Signature. This form is not valid unless you sign it. Sign your name, write your title and the date in the spaces provided. For corporations or partnerships, this form must be signed by an officer, partner, member or duly authorized agent.