

**USE TAX RETURN**

Imports for Consumption



Place an X in this box ONLY if this is an AMENDED return

**UO**

CAUTION: DO NOT use this form if you file Form G-45.

• PRINT OR TYPE •	Name	Social Security Number
	Address (Number and Street)	Month Ending
	City, State, and Postal/ZIP Code	Vehicle Identification Number (If you imported a vehicle)
	Which taxation district did you import the property, services, and/or contracting into?	Oahu      Maui      Hawaii      Kauai

IMPORTS FROM OUT-OF-STATE <b>16</b>	(a) LANDED VALUE IN HAWAII	(b) EXEMPTIONS/DEDUCTIONS (Explain below)	(c) TAXABLE AMOUNT (Column (a) minus column (b))	RATE	(d) TAX (Column (c) X .04)
	.00	.00	.00	.04	
OAHU SURCHARGE <b>19</b>	(e) LANDED VALUE IN OAHU OF IMPORTS FROM OUT-OF-STATE	(f) EXEMPTIONS/DEDUCTIONS (Explain below)	(g) TAXABLE AMOUNT (Column (e) minus column (f))	RATE	(h) TAX (Column (g) X .005)
	.00	.00	.00	.005	

(i) TOTAL TAXES (Add columns (d) and (h)) .....	(i)	
(j) LESS ALLOWABLE SALES OR USE TAX PAID TO ANOTHER STATE (ATTACH RECEIPT) .....	(j)	
(k) LESS PAYMENTS MADE (For Amended Return ONLY).....	(k)	
(l) CREDIT TO BE REFUNDED (Lines (j) and (k) minus line (i)) (For Amended Return ONLY) .....	(l)	
(m) TOTAL TAXES DUE (Line (i) minus line (j) and (k)) (Additional Tax Due for Amended Return) .....	(m)	
(n) <b>FOR LATE FILING ONLY</b> —————→ PENALTY \$ _____ INTEREST \$ _____	(n)	
(o) <b>TOTAL AMOUNT DUE AND PAYABLE</b> (Add lines (m) and (n)) — Submit Form G-26 with your check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars to HAWAII DEPARTMENT OF TAXATION, P.O. BOX 1425, HONOLULU, HI 96806-1425. Write "Use Tax" and the month ending (MM/YY) on your check or money order ....	(o)	

<b>COLUMN (b) EXEMPTIONS/DEDUCTIONS</b> — Explain any exemptions/deductions claimed in column (b) in the spaces below. (Attach a separate schedule if more space is needed.)	<b>AMOUNT</b>
	.00
SUBTOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED IN COLUMN (b)	.00

<b>COLUMN (f) EXEMPTIONS/DEDUCTIONS</b> — Explain any exemptions/deductions claimed in column (f) in the spaces below. (Attach a separate schedule if more space is needed.)	<b>AMOUNT</b>
	.00
SUBTOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED IN COLUMN (f)	.00

<b>TOTAL EXEMPTIONS/DEDUCTIONS CLAIMED IN COLUMNS (b) AND (f)</b>	<b>.00</b>
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**DECLARATION** - I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith prepared in accordance with the provisions of the Use Tax Law, and the rules issued thereunder.

Signature of Taxpayer or Duly Authorized Agent \_\_\_\_\_  
Print or Type Name \_\_\_\_\_

Date (      ) \_\_\_\_\_  
Daytime Phone Number \_\_\_\_\_



USE TAX COMPUTATION WORKSHEET FOR LANDED VALUE OF MOTOR VEHICLES

1. Cost of the motor vehicle..... \_\_\_\_\_

2. Freight charges. .... \_\_\_\_\_

3. Insurance costs. .... \_\_\_\_\_

4. Customs duty and other costs (See instructions below.) ..... \_\_\_\_\_

5. Total costs (Add lines 1 through 4.)..... \_\_\_\_\_

6. Cost of out-of-state license plates and retail sales tax paid to another state or local government. .... \_\_\_\_\_

7. Line 5 minus line 6. .... \_\_\_\_\_

8. Other adjustments (Attach schedule.)..... \_\_\_\_\_

9. Landed value before depreciation allowance (Line 7 minus line 8.)..... \_\_\_\_\_

10. Depreciation allowance (Line 9 multiplied by the applicable factor from the depreciation chart below.)..... \_\_\_\_\_

11. **Landed value of motor vehicle.** (Line 9 minus line 10. Enter here and in column (a) on the front of this form.) ..... \_\_\_\_\_

USE TAX COMPUTATION WORKSHEET INSTRUCTIONS

Chapter 238, Hawaii Revised Statutes (HRS), imposes the use tax on the landed value of a motor vehicle purchased outside of Hawaii and imported into Hawaii for use in Hawaii. The landed value of the motor vehicle is calculated by adding the cost of the motor vehicle and the charges that were incurred to import the motor vehicle into Hawaii. Use the above worksheet to calculate the landed value of a motor vehicle.

**Line 1** — Enter the cost of the motor vehicle. This includes the invoice price paid by the purchaser, retail sales tax paid to another state or local government, and the cost of any repairs or replacement parts added to the motor vehicle to maintain or increase its value during the taxpayer’s use of the motor vehicle prior to shipping the motor vehicle into Hawaii. Do not include maintenance costs (e.g., oil changes).

**Line 2** — Enter the amount of freight charges incurred to ship the motor vehicle into Hawaii.

**Line 3** — Enter the amount of insurance charges incurred to ship the motor vehicle into Hawaii.

**Line 4** — Enter customs duty and any other charges incident to landing the motor vehicle in Hawaii. Attach an itemized schedule of the amounts listed on line 4.

**Line 5** — Add lines 1 through 4 and enter the total on line 5.

**Line 6** — Enter any charges paid for license plates outside Hawaii and retail sales tax paid to another state or local government.

**Line 7** — Enter the result of line 5 minus line 6.

**Line 8** — Enter any trade-in allowance received for the old motor vehicle; and other adjustments. Attach an itemized schedule of the amounts listed on line 8.

**Line 9** — Enter the result of line 7 minus line 8.

**Line 10** — To determine the depreciation allowance, multiply line 9 by the applicable factor from the Use Tax Depreciation Chart below and enter the amount.

Calculation of a Depreciation Allowance

When a taxpayer has used the motor vehicle prior to bringing it into Hawaii, the taxpayer may further reduce the landed value of the motor vehicle for the purpose of calculating the use tax by applying a depreciation allowance for normal use of the motor vehicle by the taxpayer outside Hawaii. The amount of depreciation allowed depends upon the mileage and condition of the motor vehicle. No depreciation is allowed for a motor vehicle brought into Hawaii within 90 days of its date of purchase. The 90-day period shall not include any shipping time or any time during which a motor vehicle was placed in storage prior to its import into Hawaii.

For purposes of depreciation, the calculation of the landed value of a motor vehicle used prior to its importation into Hawaii also may include the cost of any repairs or replacement parts added to the vehicle to maintain or increase its value during the taxpayer’s use of the motor vehicle prior to shipping the motor vehicle to Hawaii. The Department may require an explanation and supporting information for any reduction of the landed value of a motor vehicle for depreciation.

**Line 11** — Enter the result of line 9 minus line 10 on line 11 of the worksheet and in column (a) on the front of Form G-26.

USE TAX DEPRECIATION CHART

Months Used	Factor	Months Used	Factor	Months Used	Factor	Months Used	Factor
1.....	.0000	16.....	.2672	31.....	.5177	46.....	.7682
2.....	.0000	17.....	.2839	32.....	.5344	47.....	.7849
3.....	.0000	18.....	.3006	33.....	.5511	48.....	.8000
4.....	.0668	19.....	.3173	34.....	.5678	49.....	.8183
5.....	.0835	20.....	.3340	35.....	.5845	50.....	.8350
6.....	.1002	21.....	.3507	36.....	.6000	51.....	.8517
7.....	.1169	22.....	.3674	37.....	.6179	52.....	.8684
8.....	.1336	23.....	.3841	38.....	.6346	53.....	.8851
9.....	.1503	24.....	.4000	39.....	.6513	54.....	.9018
10.....	.1670	25.....	.4175	40.....	.6680	55.....	.9185
11.....	.1837	26.....	.4342	41.....	.6847	56.....	.9352
12.....	.2000	27.....	.4509	42.....	.7014	57.....	.9519
13.....	.2172	28.....	.4676	43.....	.7181	58.....	.9686
14.....	.2338	29.....	.4843	44.....	.7348	59.....	.9853
15.....	.2505	30.....	.5010	45.....	.7515	60.....	1.0000