

**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:

Period Ending MM/YY

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

Tax Year Ending MM/DD/YY

**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
P <input type="text"/> / <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	P <input type="text"/> / <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	P <input type="text"/> / <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
P <input type="text"/> / <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	P <input type="text"/> / <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	P <input type="text"/> / <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
P <input type="text"/> / <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	P <input type="text"/> / <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	P <input type="text"/> / <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
P <input type="text"/> / <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	P <input type="text"/> / <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	P <input type="text"/> / <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>Grand Total of Exemptions and Deductions</b> — 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. ....					<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00

**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 - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
GE - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
GE - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>Total Subcontract Deductions Claimed.</b> Include the total deductions claimed from any attachments in this total ...		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00

**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 - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>
GE - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>

**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 - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
GE - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
GE - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
GE - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00

**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:

- 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.
- For the ED Code please see the list of codes below and enter the corresponding Exemption/Deduction code.
- 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:

<b>ACTIVITY / ED CODE</b>	<b>AMOUNT</b>
P 28 / 141	, 000 .00

Description (HRS)	ED Code	Description (HRS)	ED Code	Description (HRS)	ED Code
<b>A</b>		<b>F</b>		<b>P</b>	
Affordable Housing (§§46-15.1, 201H-36, 237-29, 238-3(j)).....	100	Federal Cost-Plus Contractors (§237-13(3)(C)).....	117	Patient-Centered Community Care (§237-24(18)).....	134
Air Pollution Control Facilities (§§237-27.5, 238-3(k)).....	101	Federal Preempted Amount (§§237-22, 238-3(a)).....	118*	Petroleum Refining (§237-27).....	135
Aircraft Leasing (§§237-24.3(11), 238-1).....	102	Food Stamps and WIC (§237-24.3(5)).....	119	Potable Water (§237-23(a)(7)).....	136
Aircraft Service and Maintenance Facility (§§237-24.9, 238-1).....	103	Foreign Trade Zone Sales (§212-8).....	120	Professional Employer Organizations (§237-24.75(3)).....	137
<b>B</b>		<b>H</b>		Producers (Certain property used (§238-4)).....	138
Bad Debts (§237-3(b)).....	104	Hawaii Convention Center Operator (§237-24.75(2)).....	121	<b>R</b>	
<b>C</b>		Hotel Operator/Suboperator (§237-24.7(1)).....	122	Real Estate Sales (§237-3(b)).....	139
Certain Convention, Conference and Trade Show (§237-16.8).....	105	<b>I</b>		Reimbursement of Payroll Costs (§237-24.7(9)).....	140
Common Paymaster Exemption (§237-23.5(b)).....	106	Insurance Proceeds Received Because of a Natural Disaster (§237-24.7(6)).....	123	<b>S</b>	
Contracting Activity in an Enterprise Zone (§209E-11).....	107	Intercompany Charges (§237-23.5(a)).....	124	Sales to Federal Government and Credit Unions (§237-25(a)).....	141
County Surcharge – Certain Contracts Entered into Before 6/30/2006 (§237-8.6(c)).....	108	<b>L</b>		Scientific Contracts (§§237-26, 238-3(j)).....	142
Certain Oahu Sales (§237-8.6).....	109	Labor Organizations (§237-24.3(9)).....	125	Service Related to Ship & Aircraft (§237-24.3(3)).....	143
<b>D</b>		Lease and Sublease of Real Property (§237-16.5).....	126*	Shipbuilding and Ship Repairs (§237-28.1).....	144
Diplomats and Consular Officials (§§237-24.3(10), 238-1).....	110	<b>M</b>		Shipping and Handling of Agricultural Commodities (§237-24.3(1)).....	145
Disability Provisions (§237-24(13)).....	111	Maintenance Fees (§§237-24.3(2), 237-24(16)).....	127	Small Business Innovation Research Grants (§237-24.7(10)).....	146
Discounts and Returned Merchandise (§237-3(b)).....	112	Mass Transit (§237-24.7(2)).....	128	Stock Exchange Transactions (§237-24.5).....	147
Drugs and Prosthetic Devices (§237-24.3(6)).....	113	Merchants' Association Dues (§237-24.3(8)).....	129	Subcontract Deduction (§237-13(3)(B)).....	148*
<b>E</b>		<b>N</b>		Sugar Cane Payments to Independent Producers (§237-24(14)).....	149
Employee Benefit Plans (§237-24.3(4)).....	114	Non-profit Organizations (§237-23).....	130	<b>T</b>	
Enterprise Zones (§209E-11).....	115	<b>O</b>		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)).....	150
Exported Services (§237-29.53).....	116	Orchard Operator (§237-24.7(4)).....	131	(Caution, see Forms G-45/G-49 Instr.).....	150
		Out of State Sales (§237-29.5(1)).....	132	TRICARE (§237-24(17)).....	151
		Out of State Services or Contracting to Foreign Customers (§238-2.3(1)(C)).....	133	<b>W</b>	
				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	Description (HRS)	§ Code	Description (HRS)	§ Code
Coin Operated Devices (§237-18(a)).....	18A	Motor Carriers (§237-18(h)).....	18H	Tour Packagers/Travel Agents –	
Insurance Agents and Realtors (§237-18(e)).....	18E	Producers and Promoters (§237-18(b)).....	18B	Tourism Related Services (§237-18(f)).....	18F
				Noncommissioned Transient Accommodations (§237-18(g)).....	18G