

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 both Parts I and III. For subleases, see Form G-72 and complete both Parts I and IV. 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
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. <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 claimed a subcontractor deduction, complete the required information below. If you have more than three (3) subcontractors, show those accounting for the largest deductions on this page and attach a schedule with the information for the remaining subcontractors.

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
Total Subcontract Deductions Claimed. 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 claimed a sublease deduction, complete the required information below for each of your LESSORS. If you made deductible payments to more than two lessors, show those that received the largest amounts on this page and attach a statement that includes the information for the other Lessors.

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 you split income with more than three (3) taxpayers, show those with the largest income on this page and attach a list with the information for the other taxpayers. 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

**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 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	, 000 .00

Description (HRS)	ED Code	Description (HRS)	ED Code	Description (HRS)	ED Code
A		F		P	
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		H		Producers (Certain property used (§238-4)).....	138
Bad Debts (§237-3(b)).....	104	Hawaii Convention Center Operator (§237-24.75(2)).....	121	R	
C		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	I		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	S	
Contracting Activity in an Enterprise Zone (§209E-11).....	107	Intercompany Charges (§237-23.5(a)).....	124	Sales Tax Offset (§§237-22(b), 238-3(i)).....	154
County Surcharge – Certain Contracts Entered into Before 6/30/2006 (§237-8.6(c)).....	108	L		Sales to Federal Government and Credit Unions (§237-25(a)).....	141
Certain Oahu Sales (§237-8.6).....	109	Labor Organizations (§237-24.3(9)).....	125	Scientific Contracts (§§237-26, 238-3(j)).....	142
D		Lease and Sublease of Real Property (§237-16.5).....	126*	Service Related to Ship & Aircraft (§237-24.3(3)).....	143
Diplomats and Consular Officials (§§237-24.3(10), 238-1).....	110	M		Shipbuilding and Ship Repairs (§237-28.1).....	144
Disability Provisions (§237-24(13)).....	111	Maintenance Fees (§§237-24.3(2), 237-24(16)).....	127	Shipping and Handling of Agricultural Commodities (§237-24.3(1)).....	145
Discounts and Returned Merchandise (§237-3(b)).....	112	Mass Transit (§237-24.7(2)).....	128	Small Business Innovation Research Grants (§237-24.7(10)).....	146
Drugs and Prosthetic Devices (§237-24.3(6)).....	113	Merchants' Association Dues (§237-24.3(8)).....	129	Stock Exchange Transactions (§237-24.5).....	147
E		N		Subcontract Deduction (§237-13(3)(B)).....	148*
Employee Benefit Plans (§237-24.3(4)).....	114	Non-profit Organizations (§237-23).....	130	Sugar Cane Payments to Independent Producers (§237-24(14)).....	149
Enterprise Zones (§209E-11).....	115	O		T	
Exported Services (§237-29.53).....	116	Orchard Operator (§237-24.7(4)).....	131	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
		Out of State Sales (§237-29.5(1)).....	132	(Caution, see Forms G-45/G-49 Instr.).....	150
		Out of State Services or Contracting to Foreign Customers (§238-2.3(1)(C)).....	133	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, 238-2(1)).....	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 split income with a taxpayer shown on page 1 under more than one § Code, total the amounts for the taxpayer, enter "See Attached" in the § Code field, and provide a separate statement listing each taxpayer's Hawaii Tax I.D. No., Name and DBA Name, § Code and amount.

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