

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Key From Image Specifications
for
Form G-26 (Rev. 2010)**

Contact Information

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**Hawaii Software Vendor Website
Address:**

www.hawaii.gov/tax/vendor/vendor.htm

Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

FORM G-26 (Rev. 2010)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form G-26. Form G-26 requires manually keying data from the image or KFI. A 1D barcode must be present on page 1 of the form.

The form must be an exact replica of the official version of the form with respect to layout, data dots, shading and content.

Substitute KFI forms MUST meet the requirements as established in this document and our current Forms Reproduction Policy, and be approved prior to release or distribution.

GENERAL INFORMATION**1. Substitute Form**

- Photocopies of the form must not be submitted to the Department for processing. This will distort the 1D barcode.

2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

3. Variable Data

- All variable data fields on page 1 must utilize 12 pt Courier font, and all variable text data must be in uppercase letters. Text labels must not touch variable data. All variable data fields on page 2 must utilize 10 pt Courier font.

4. Testing and Approval of the KFI Form

- A review of the form will be done based on processing specifications. It is assumed that there are no spelling errors, incorrect or missing words, missing lines, etc.
- 1 test sample is required to be submitted. The sample must be an original. Photocopies, fax submissions, etc. will not be accepted.
- All of page 1 and the computation worksheet for the landed value of motor vehicles on page 2 must be included in the test sample. The instructions on page 2 may be included with the test sample, but it is not necessary to do so.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.

KEY FROM IMAGE (KFI) SPECIFICATIONS**1. Layout**

- The form must be an exact replica of the official Form G-26 with respect to layout, data dots, shading, and content.
- Computation worksheet at the top of page 2 is considered part of the form and must be submitted along with page 1.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number preceded with "ID NO" label at the bottom center of the form below the mailing address section on page 1. Exact placement is not required.
- See www.hawaii.gov/tax/vendor/vendor.htm for the Hawaii Vendor I.D. Number Listing. If your company is not listed, please contact the Forms Coordinator.

4. Barcode

- A 1-D barcode is specific to the form. The property of the 1-D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is on page 1:

1-3/16 inches from top edge of form and 1/2 inch from left edge of form

- Height of the barcode is .5 inch.

- Length of the barcode is approximately 2 inches.
- Density of narrow bar width is set to 20 mils with resolution set to 300 dpi.
- Narrow to Wide Ratio is set to 2.
- A ¼ inch minimum clearance (blank space) must surround the barcode with the exception of the text required to be printed underneath the barcode.
- DO NOT stretch the barcode image.
- The required barcode is GFT101:



GFT101

- The barcode includes the form number code (GF), type of form (T), form year (10), and page number (1). There are no hyphens.
- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG files can be found at our software vendor website.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

1-3/16 inches
from top edge of
the form

DEPARTMENT OF TAXATION
TAX RETURN
Imports for Consumption

THIS SPACE FOR DATE RECEIVED STAMP **10**



GFT101

1/2 inch from
the left edge
of the form

NOT use this form if you file Form G-45 and/or have a Hawaii Tax I.D. Number.)

W _____ - _____ FOR OFFICE USE ONLY

PRINT OR TYPE	Name	Social Security Number
	Address (Number and Street)	Month Ending (MM/YY)
	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? <input type="checkbox"/> Oahu <input type="checkbox"/> Maui <input type="checkbox"/> Hawaii <input type="checkbox"/> Kauai	

IMPORTS FROM OUT-OF-STATE	(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)
16	.00	.00	.00	.04	
OAHU SURCHARGE	(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)
19	.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) TOTAL TAXES DUE (Line (i) minus line (j))	(k)	
(l) FOR LATE FILING ONLY → PENALTY \$ _____ INTEREST \$ _____	(l)	
(m) TOTAL AMOUNT DUE AND PAYABLE (Add lines (k) and (l)) — 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....	(m)	

COLUMN (b) EXEMPTIONS/DEDUCTIONS — Explain any exemptions/deductions claimed in column (b) in the spaces below. (Attach a separate schedule if more space is needed.)

	AMOUNT
	.00
	.00
SUBTOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED IN COLUMN (b)	.00

COLUMN (f) EXEMPTIONS/DEDUCTIONS — Explain any exemptions/deductions claimed in column (f) in the spaces below. (Attach a separate schedule if more space is needed.)

	AMOUNT
	.00
	.00
SUBTOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED IN COLUMN (f)	.00
TOTAL EXEMPTIONS/DEDUCTIONS CLAIMED IN COLUMNS (b) AND (f)	.00

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 _____

DATE () _____

PRINT OR TYPE NAME _____

DAYTIME PHONE NUMBER _____

This computation is required to be included in the test sample.

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						
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