STATE OF HAWAII
DEPARTMENT OF TAXATION

General Information and Scannable Specifications for Form G-45 (Rev. 2015)

Contact Information

Hawaii Department of Taxation
Technical Section
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tax.hawaii.gov/vendor/

Note: Reproductions must meet requirements as established in our current Forms Reproduction Policy and within this document.

Form G-45 (Rev. 2015)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form G-45. Form G-45 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form G-45 must create the form so the variable data (specified fields containing taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

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

GENERAL INFORMATION

1. Substitute Form

- Substitute scannable forms must be created according to Department specifications and be approved prior to release or distribution.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.

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 must utilize 12 pt Courier Font.
- All variable data fields require exact placement.
- Use a bold X (**X**) as a checkbox and/or negative indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

4. Variable Data Delimiters

- Tax Period Ending must be printed with spaces between the dash (-) delimiter. For example:
  MM - YY
  (2 digits for month, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits for the tax period ending).
- Taxpayer's Hawaii Tax I.D. Number should be printed with spaces between the dash (-) delimiters. For example:
  12345678 - 01
  (8 digits, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits)
  Note: The Taxpayer's Hawaii Tax ID Number begins with a "W". The W should be hardcoded on the form. If the "W" is not hardcoded on the form, the W must be included in the variable data field.

5. Dollar Amounts 123456789.00

- Do not use commas as thousand separators.
- Amounts are right justified.
- Fields with dollar amounts that are not rounded to whole dollar amounts must be followed by a decimal point showing "00" for cents if the amount is a whole dollar value.
- A horizontal line must be present below the dollar amounts and must be 1 point thick. The placement of the horizontal line must not touch the dollar amounts.

6. Negative Indicator

- Show negative amounts with a bold X (**X**) where indicated on the exhibits. The use of a minus sign (-), parentheses, or brackets are not acceptable.

7. Testing and Approval of the Scannable Form

- The printed 6x10 grid of the form on acetate overlays will be mailed to software vendors listed on our Hawaii software vendor website. If you have not received the overlays, please contact the Forms Coordinator. This should assist in the exact data field placement. Verify your test data filled facsimile samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16", do not submit them for approval as they will be rejected.
- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or tailing spaces).
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted samples.
- Approval of the facsimile must be obtained from the Department **prior** to filing.

SCANNABLE SPECIFICATIONS

1. Layout

- The form was designed on a 6x10 grid. See exhibits.
- Open space around variable data fields should be adhered to as much as possible except for the areas that do not require optical character recognition. Do not place any additional information in these areas.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label
  Page 1, on row 60 at columns 79 and 80
  Page 2, on row 63 at columns 20 and 21
- See our Hawaii software vendor website for your Hawaii Vendor I.D. Number. If your company is not listed, please contact the Forms Coordinator.

3. Registration Marks

- Registration marks are required on every page. The scanning equipment looks for "L's", or registration marks. Exact placement of the registration marks are required.
- The vertical and horizontal edges of the registration marks must be the same length of .5 inch long and .0278 inch thick.
- There are **two** registration marks on each page.
  1. The top right registration mark should extend from the beginning of column 76 to the end of column 80 and should rest at the top of row 11 for both pages:

  2. The bottom left registration mark should start at the beginning of column 6 and extend through the end of column 10 and rest on the top of row 64 for both pages.

- The tolerance is 1mm (¼ of a grid).
- No data or other stray marks are allowed to encroach within the white space in a .5 inch square of the registration mark.

4. Barcode

- A 1D barcode is specific to the form. The property of the 1D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is as follows:
  Page 1, approximately at the top of row 6 and at the beginning of column 6;
  Page 2, approximately at the top of row 8 and at the beginning of column 6.
- 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.
- Open space surrounding the barcode should be adhered to as much as possible.
- DO NOT stretch the barcode image.
- The required barcode is GBT151 for page 1:

GBT151

The required barcode is GBT152 for page 2:

GBT152

The barcode includes the form number code (GB), type of form (T), form year (15), 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.

5. Acetate overlays

- Acetate overlays will be mailed to vendors listed on our Hawaii software vendor website who previously reproduced Form G-45. If you are now reproducing Form G-45, contact the Forms Coordinator for the acetate overlays. If your company is not listed and you are reproducing Form G-45, please contact the Forms Coordinator.

FORM G-45
(Rev. 2015)

STATE OF HAWAII — DEPARTMENT OF TAXATION

DO NOT WRITE IN THIS AREA 10

GENERAL EXCISE/USE TAX RETURN

GBT151

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

X Month X Quarter X Semiannual

PERIOD ENDING (MM/YY) 12 - 12

NAME: TAXPAYER NAME HERE TO 30 CHARS

HAWAII TAX I.D. NO. W 12345678 - 12

Last 4 digits of your FEIN or SSN 1234

BUSINESS ACTIVITIES	Column a VALUES, GROSS PROCEEDS OR GROSS INCOME	Column b EXEMPTIONS/DEDUCTIONS (Attach Schedule GE)	Column c TAXABLE INCOME (Column a minus Column b)	
PART I - GENERAL EXCISE and USE TAXES @ ½ OF 1% (.005)				
1. Wholesaling	123456789	123456789	123456789	X
2. Manufacturing	123456789	123456789	123456789	X
3. Producing	123456789	123456789	123456789	X
4. Wholesale Services	123456789	123456789	123456789	X
5. Landed Value of Imports For Resale	123456789	123456789	123456789	X
6. Business Activities of Disabled Persons	123456789	123456789	123456789	X
7. **Sum of Part I, Column c** (Taxable Income) — Enter the result here and on Page 2, line 21, Column (a)			123456789	X
PART II - GENERAL EXCISE and USE TAXES @ 4% (.04)				
8. Retailing	123456789	123456789	123456789	X
9. Services Including Professional	123456789	123456789	123456789	X
10. Contracting	123456789	123456789	123456789	X
11. Theater, Amusement and Broadcasting	123456789	123456789	123456789	X
12. Commissions	123456789	123456789	123456789	X
13. Transient Accommodations Rentals	123456789	123456789	123456789	X
14. Other Rentals	123456789	123456789	123456789	X
15. Interest and All Others	123456789	123456789	123456789	X
16. Landed Value of Imports For Consumption	123456789	123456789	123456789	X
17. **Sum of Part II, Column c** (Taxable Income) — Enter the result here and on Page 2, line 22, Column (a)			123456789	X

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 for the tax period stated, pursuant to the General Excise and Use Tax Laws, and the rules issued thereunder.

IN THE CASE OF A CORPORATION OR PARTNERSHIP THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.

ID NO 12

SIGNATURE	TITLE	DATE	DAYTIME PHONE NUMBER
	TITLE FIELDXX	12-12-12	123-456-7890

Continued on Page 2 — Parts V & VI *MUST* be completed

GBT152

Name: TAXPAYER NAME HERE TO 30 CHARS
Hawaii Tax I.D. No. W 12345678 - 12 Period Ending 12 - 12
Last 4 digits of your FEIN or SSN 1234

BUSINESS ACTIVITIES	Column a VALUES, GROSS PROCEEDS OR GROSS INCOME	Column b EXEMPTIONS/DEDUCTIONS (Attach Schedule GE)	Column c TAXABLE INCOME (Column a minus Column b)
PART III - INSURANCE COMMISSIONS @ .15% (.0015)			
18. Insurance Commissions	123456789	123456789	123456789 X
			Enter this amount on line 23, Column (a)
PART IV - CITY & COUNTY OF HONOLULU SURCHARGE TAX @ ½ OF 1% (.005)			
19. Oahu Surcharge	123456789	123456789	123456789 X
			Enter this amount on line 24, Column (a)

PART V –- SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT (*ALL taxpayers MUST complete this Part and may be subject to a 10% penalty for noncompliance.)* See Instructions. **Place an X** in the box of the taxation district in which you have conducted business. IF you did business in MORE THAN ONE district, place an X in the box for "MULTI" and attach Form G-75.

20. X Oahu X Maui X Hawaii X Kauai X MULTI

PART VI - TOTAL PERIODIC RETURN

		TAXABLE INCOME Column (a)	TAX RATE Column (b)	TOTAL TAX Column (c) = Column (a) X Column (b)
21. Enter the amount from Part I, line 7	$	123456789.00	x .005	= $ 123456789.12
22. Enter the amount from Part II, line 17	$	123456789.00	x .04	= $ 123456789.12
23. Enter the amount from Part III line 18, Column c	$	123456789.00	x .0015	= $ 123456789.12
24. Enter the amount from Part IV, line 19, Column c	$	123456789.00	x .005	= $ 123456789.12

25. **TOTAL TAXES DUE.** Add column (c) of lines 21 through 24 and enter result here. **If you did not have any activity for the period, enter "0.00" here** ..... 25. 123456789.12 X

26. Amounts Assessed During the Period..... *(For Amended Return ONLY)* PENALTY $ 123456789.12 INTEREST $ 123456789.12 26. 123456789.12

27. **TOTAL AMOUNT.** Add lines 25 and 26..... 27. 123456789.12

28. TOTAL PAYMENTS MADE FOR THE PERIOD *(For Amended Return ONLY)*..... 28. 123456789.12

29. **CREDIT TO BE REFUNDED.** Line 28 minus line 27 *(For Amended Return ONLY)* 29. 123456789.12

30. **ADDITIONAL TAXES DUE.** Line 27 minus line 28 *(For Amended Return ONLY)*..... 30. 123456789.12

31. **FOR LATE FILING ONLY ➔** PENALTY $ 123456789.12 INTEREST $ 123456789.12 31. 123456789.12

32. **TOTAL AMOUNT DUE AND PAYABLE** (Original Returns, add lines 27 and 31; Amended Returns, add lines 30 and 31)..... 32. 123456789.12

33. **PLEASE ENTER THE AMOUNT OF YOUR PAYMENT.** Write "GE", the filing period, and your Hawaii Tax I.D. No. on your check or money order.

Mail your check or money order payable to "Hawaii State Tax Collector" in U.S. dollars and a completed Form VP-1 to:
Hawaii Department of Taxation, P.O. Box 1730, Honolulu, HI 96806-1730

Mail Form G-45 with the required forms and attachments (Schedule GE and Form G-75 if applicable) to:
Hawaii Department of Taxation, P.O. Box 1425, Honolulu, HI 96806-1425

If you are NOT submitting a payment with this return, please enter "0.00" here. 33. 123456789.12

34. **GRAND TOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED.** *(Attach Schedule GE)* If Schedule GE is not attached, exemptions/deductions claimed will be disallowed..... 34. 123456789

ID NO 12

FORM G-45
(Rev. 2015)

STATE OF HAWAII — DEPARTMENT OF TAXATION

DO NOT WRITE IN THIS AREA **10**

GENERAL EXCISE/USE TAX RETURN

GBT151

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

X Month X Quarter X Semiannual

PERIOD ENDING (MM/YY) 12 - 12

NAME: TAXPAYER NAME HERE TO 30 CHARS

HAWAII TAX I.D. NO. **W** 12345678 - 12

Last 4 digits of your FEIN or SSN 1234

BUSINESS ACTIVITIES	Column a VALUES, GROSS PROCEEDS OR GROSS INCOME	Column b EXEMPTIONS/DEDUCTIONS (Attach Schedule GE)	Column c TAXABLE INCOME (Column a minus Column b)	
PART I - GENERAL EXCISE and USE TAXES @ ½ OF 1% (.005)				
1. Wholesaling	123456789	123456789	123456789	X
2. Manufacturing	123456789	123456789	123456789	X
3. Producing	123456789	123456789	123456789	X
4. Wholesale Services	123456789	123456789	123456789	X
5. Landed Value of Imports For Resale	123456789	123456789	123456789	X
6. Business Activities of Disabled Persons	123456789	123456789	123456789	X
7. **Sum of Part I, Column c** (Taxable Income) — Enter the result here and on Page 2, line 21, Column (a)			123456789	X
PART II - GENERAL EXCISE and USE TAXES @ 4% (.04)				
8. Retailing	123456789	123456789	123456789	X
9. Services Including Professional	123456789	123456789	123456789	X
10. Contracting	123456789	123456789	123456789	X
11. Theater, Amusement and Broadcasting	123456789	123456789	123456789	X
12. Commissions	123456789	123456789	123456789	X
13. Transient Accommodations Rentals	123456789	123456789	123456789	X
14. Other Rentals	123456789	123456789	123456789	X
15. Interest and All Others	123456789	123456789	123456789	X
16. Landed Value of Imports For Consumption	123456789	123456789	123456789	X
17. **Sum of Part II, Column c** (Taxable Income) — Enter the result here and on Page 2, line 22, Column (a)			123456789	X

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 for the tax period stated, pursuant to the General Excise and Use Tax Laws, and the rules issued thereunder.

IN THE CASE OF A CORPORATION OR PARTNERSHIP, THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT. ID NO 12

SIGNATURE	TITLE	DATE	DAYTIME PHONE NUMBER
	TITLE FIELDXX	12-12-12	123-456-7890

Continued on Page 2 — Parts V & VI *MUST* be completed

Name: TAXPAYER NAME HERE TO 30 CHARS
Hawaii Tax I.D. No. W 12345678 - 12 Period Ending 12 - 12
Last 4 digits of your FEIN or SSN 1234

GBT152

BUSINESS ACTIVITIES	Column a VALUES, GROSS PROCEEDS OR GROSS INCOME	Column b EXEMPTIONS/DEDUCTIONS (Attach Schedule GE)	Column c TAXABLE INCOME (Column a minus Column b)	

PART III - INSURANCE COMMISSIONS @ .15% (.0015)

18. Insurance Commissions	123456789	123456789	123456789	X

Enter this amount on line 23, Column (a)

PART IV - CITY & COUNTY OF HONOLULU SURCHARGE TAX @ ½ OF 1% (.005)

19. Oahu Surcharge	123456789	123456789	123456789	X

Enter this amount on line 23, Column (a)

PART V — SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT (*ALL taxpayers MUST complete this Part and may be subject to a 10% penalty for noncompliance.)* See Instructions. **Place an X** in the box of the taxation district in which you have conducted business. IF you did business in MORE THAN ONE district, place an X in the box for "MULTI" and attach Form G-75.

20. X Oahu X Maui X Hawaii X Kauai X MULTI

PART VI - TOTAL PERIODIC RETURN

		TAXABLE INCOME Column (a)	TAX RATE Column (b)	TOTAL TAX Column (c) = Column (a) X Column (b)
21.	Enter the amount from Part I, line 7	$ 123456789.00	x .005	= $ 123456789.12
22.	Enter the amount from Part II, line 17	$ 123456789.00	x .04	= $ 123456789.12
23.	Enter the amount from Part III line 18, Column c	$ 123456789.00	x .0015	= $ 123456789.12
24.	Enter the amount from Part IV, line 19, Column c	$ 123456789.00	x .005	= $ 123456789.12

25. TOTAL TAXES DUE. Add column (c) of lines 21 through 24 and enter result here. **If you did not have any activity for the period, enter "0.00" here** ..... **25.** 123456789.12 X

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If you are NOT submitting a payment with this return, please enter "0.00" here. **33.** 123456789.12

34. GRAND TOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED. *(Attach Schedule GE)* If Schedule GE is not attached, exemptions/deductions claimed will be disallowed..... **34.** 123456789

ID NO 12