



DEPARTMENT OF TAXATION

News Release

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**DEPARTMENT OF TAXATION PUBLISHES
NEW GENERAL EXCISE/USE TAX RETURN FORMS**

HONOLULU—The Department of Taxation has published new General Excise/Use Tax Return Forms – the first revisions in more than twenty years – for use with tax periods beginning January 1, 2006.

Both the periodic and annual General Excise/Use Tax Return Forms have been redesigned for machine scanning and data capture. The information required is the same, only the appearance has changed. Taxpayers will still need to enter gross income, and subtract allowable deductions or exemptions from income to calculate taxable income and tax. The new forms will group activities by the rate of tax, whether wholesale, retail, or insurance commissions, and two categories of activities, sugar and pineapple are now reported by actual activity, whether producing, manufacturing, or wholesaling.

The Department of Taxation emphasizes that any taxpayer claiming allowable deductions or exemptions must attach the new Schedule GE to the periodic or annual return (Form G-45 or G-49). Schedule GE is used to explain allowable deductions or exemptions, which formerly were explained on page two of Form G-45 or G-49.

Employers will also see a new periodic Hawaii withholding return, Form HW-14. New Form HW-14 will have scanning and data capture features similar to general excise/use tax returns, and will enable faster processing of employers' withholding information.

(more)

These forms will be available beginning January 3, 2006. At that time, a taxpayer needing any of these forms may obtain them from the Department's website, www.hawaii.gov/tax or from any Department of Taxation district office during business hours, or by calling the 24-hour forms request line, 808-587-7572 or 1-800-222-7572 (Toll Free).

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