

STATE OF HAWAII — DEPARTMENT OF TAXATION
General Excise/Use Tax
Schedule of Exemptions and Deductions



SCHGE_F 2021A 01 VID01

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. If you split your gross income with another licensed taxpayer under §237-18, complete Part V. See page 2 for *Specific Instructions*.

ACTIVITY	ED CODE	DISTRICT	AMOUNT	ACTIVITY	ED CODE	DISTRICT	AMOUNT
----------	---------	----------	--------	----------	---------	----------	--------

Grand Total of Exemptions and Deductions — Transfer to Form G-45, line 37 or Form G-49, line 39. If more space is needed, attach a schedule. Include the total deductions claimed from any attachments in this total.

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
 GE
 GE

Total Subcontract Deductions Claimed. Include the total deductions claimed from any attachments in this total. . .

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
 GE

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
 GE
 GE

**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 by tax **District**, otherwise they will be **disallowed** and you will owe more taxes. For each ED code you claim, enter:

1. For the "Activity" column, enter the line number from your general excise tax return for the activity. For example, the activity code for Wholesaling is "1," since Wholesaling is reported on line 1; for Contracting it is "10," since Contracting is reported on line 10; for Insurance Commissions it is "18," since Insurance Commissions are reported on line 18; and for Part IV "Kauai" it is "22," since the Kauai County Surcharge is reported on line 22.
2. For the ED Code please see the list of codes below and enter the corresponding ED code. List each ED code only ONCE per Activity and District.
3. Enter the Tax District in which the exemption/deduction is claimed. (Oahu enter "1"; Maui enter "2"; Hawaii enter "3"; Kauai enter "4")
4. Enter your total amount of the exemption/deduction claimed for that Activity, ED Code and District.

Example: Taxpayer A has made a \$2,000 sale of tangible personal property to the Federal Government on Oahu. Taxpayer A enters the following to justify their deduction entered in Column b of the General Excise Tax Return:

ACTIVITY	ED CODE	DISTRICT	AMOUNT
8	141	1	0002000.00

Description (HRS)	ED Code	Description (HRS)	ED Code	Description (HRS)	ED Code
A		F		R	
Affordable Housing (§§46-15.1, 201H-36, 237-29, 238-3(j)).....	100	Federal Cost-Plus Contractors (§237-13(3)(C)).....	117	Reimbursement of Payroll Costs (§237-24.7(9))	140
Air Pollution Control Facilities (§§237-27.5, 238-3(k))	101	Federal Preempted Amount (§§237-22, 238-3(a)).....	118*	S	
Aircraft Leasing (§§237-24.3(11), 238-1)	102	Food Stamps and WIC (§237-24.3(5))	119	Sale of Land in Fee Simple (improved or unimproved) (§237-3(b))	139
Aircraft Service and Maintenance Facility (§§237-24.9, 238-1)	103	Foreign Trade Zone Sales (§212-8)	120	Sale of Goods to Federal Government and Credit Unions (§237-25(a)).....	141
B		H		Sales Tax Offset (§§237-22(b), 238-3(i)).....	154
Bad Debts (§237-3(b))	104	Hawaii Convention Center Operator (§237-24.75(2)).....	121	Scientific Contracts (§§237-26, 238-3(j)).....	142
C		Hotel Operator/Suboperator (§237-24.7(1)).....	122	Service Related to Ship & Aircraft (§237-24.3(3)).....	143
Certain Convention, Conference and Trade Show (§237-16.8)	105	I		Shipbuilding and Ship Repairs (§237-28.1).....	144
Common Paymaster Exemption (§237-23.5(b))	106	Insurance Proceeds Received Because of a Natural Disaster (§237-24.7(6)).....	123	Shipping and Handling of Agricultural Commodities (§237-24.3(1))	145
Contracting Activity in an Enterprise Zone (§209E-11)	107	Intercompany Charges (§237-23.5(a)).....	124	Small Business Innovation Research Grants (§237-24.7(10)).....	146
County Surcharge – Certain Contracts Entered into Before 6/30/2006 - Oahu (§237-8.6(c))	108	L		Stock Exchange Transactions (§237-24.5)	147
Before 6/30/2018 - Kauai and Hawaii (§237-8.6(c))	155	Labor Organizations (§237-24.3(9)).....	125	Subcontract Deduction (§237-13(3)(B)).....	148*
Sublease Deduction (§237-8.6(d)(1))	126	Lease/Sublease of Real Property (§237-16.5).....	126*	Sugar Cane Payments to Independent Producers (§237-24(14)).....	149
Wholesale Amusements (§237-8.6(d)(1)).....	152	M		T	
D		Maintenance Fees (§§237-24.3(2), 237-24(16))	127	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
Diplomats and Consular Officials (§§237-24.3(10), 238-1).....	110	Mass Transit (§237-24.7(2))	128	(Caution, see Forms G-45/G-49 Instr.).....	150
Disability Provisions (§237-24(13))	111	Merchants' Association Dues (§237-24.3(8)).....	129	U	
Discounts and Returned Merchandise (§237-3(b)).....	112	N		Use Tax, Only for (not for GE) — Imported for Resale at Wholesale (§§238-2(1), 238-2.3)	157
Drugs and Prosthetic Devices (§237-24.3(6))	113	Non-profit Organizations (§237-23)	130	Imported Services or Contracting to be used Outside of Hawaii (§238-1).....	133
E		O		Producers (Certain property used (§238-4)).....	138
Employee Benefit Plans (§237-24.3(4))	114	Orchard Operator (§237-24.7(4)).....	131	W	
Enterprise Zones (§209E-11)	115	Out of State Sales (§237-29.5(1))	132	Wholesale Amusements (§237-4(a)(13)).....	152
Exported Intangibles (§237-29.57)	156	Out of State Services (§237-29.53).....	116	Wholesale Transactions (Sales of tangible imported property for further resale at 1/2%) (§§237-29.55).....	153
Exported Services (§237-29.53)	116	P			
Exported Tangible Personal Property (§237-29.5(1)).....	132	Patient-Centered Community Care (§237-24(17))	134		
		Petroleum Refining (§237-27)	135		
		Potable Water (§237-23(a)(7))	136		
		Professional Employer Organizations (§237-24.75(3)).....	137		

*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 – Tourism Related Services (§237-18(f)).....	18F
Insurance Agents and Realtors (§237-18(e))	18E	Producers and Promoters (§237-18(b)).....	18B	Noncommissioned Transient Accommodations (§237-18(g)).....	18G