

FORM G-37 PRE

(2026)

TAX YEAR**20**

STATE OF HAWAII — DEPARTMENT OF TAXATION
Pre-Certification of Affordable Rental Income
General Excise Tax Exemption for Certified or Approved Housing Projects
(Section 201H-36, Hawaii Revised Statutes (HRS))

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or other tax year beginning _____ and ending _____

PRINT OR TYPE	Name of individual, trust, estate, partnership, association, company, or corporation	Hawaii Tax Identification No. GE _____
	Name under which business is operated	Date Rental Income Will Begin _____ Jan 1 - Dec 31 of the tax year noted above _____ - Dec 31 of the tax year noted above
	Business address (Number and Street)	Estimated ED Code 100 Affordable Rental Income this Tax Year \$
	City	Postal / Zip Code
	Project Address	Project Name
		Tax Map Key Number

DECLARATION

I declare under the penalties set forth in section 231-36, HRS, that this form (including any accompanying schedules or statements) has been examined by me and to the best of my knowledge and belief is true, correct, and complete. It is further understood that this pre-certification is non-binding. In the event that final certification is not obtained, I acknowledge that any applicable taxes, penalties, and interest may be assessed in accordance with applicable laws.

Signature of Taxpayer or Authorized Agent (General Contractor/Developer)

Contact Phone Number

Date

Type or Print Name

Type or Print Title (Owner, Partner or Member, Officer, or Duly Authorized Agent)

PRE-CERTIFICATION

This is to certify that the entity indicated above is contractually participating in the above mentioned project and the associated rental income is exempt from general excise tax under section 237-29, HRS.

Signature of Certifying Officer

Certified Date

Type or Print Name and Title

Name of Certifying Agency

GENERAL INSTRUCTIONS

Purpose of this Form

Taxpayers who intend to claim the general excise tax exemption for rental income under section 237-29, HRS, may complete Form G-37 PRE to obtain a pre-certification for each housing project for which this exemption will be approved by Hawai'i Housing Finance and Development Corporation (HHFDC).

- Form G-37 PRE is optional.
- File Form G-37 PRE with the certifying agency for approval.

This pre-certification is non-binding. In the event that final certification is not obtained, taxpayers shall file the appropriate general excise tax return(s) to report and pay any applicable taxes, penalties, and interest on their rental income in accordance with applicable laws.

See Tax Announcement No. 2026-02 for more information.

Where to File Form G-37 PRE

Pre-certification may be obtained by submitting a completed Form G-37 PRE with the following required documentation to HHFDC:

- Estimated Income Statement
- Estimated Rent Roll

After pre-certification by HHFDC (677 Queen Street, Suite 300, Honolulu, HI 96813), HHFDC will file the original copy of Form G-37 PRE with the Oahu Office Audit Branch Chief. A copy will be retained by HHFDC, and a copy will also be given to the qualified entity for its records.

Once approved, the pre-certification remains valid until it is superseded by a new certification or for a period of five (5) years, whichever occurs first.

HHFDC may certify for exemption from general excise taxes any qualified entity involved with a newly constructed or rehabilitated project development under section 201H-36, HRS.

Continue to File Form G-37

Qualified entities shall submit Form G-37 with the required supporting documentation (see chapter 15-306, Hawaii Administrative Rules

(HAR) for more information) to HHFDC for certification. See Form G-37 and its instructions for more information.

Section Reference

The pertinent parts of section 201H-36, HRS, referred to above are as follows:

§201H-36 Exemption from general excise taxes. (a) In accordance with section 237-29, the corporation may approve and certify for exemption from general excise taxes any qualified person or firm involved with a newly constructed, or moderately or substantially rehabilitated project:

(b) To obtain certification for exemption under this section, rental housing projects shall, unless exempted by the corporation, enter into a regulatory agreement with the corporation to ensure the project's continued compliance with the applicable eligibility requirements set forth in subsection (a),

(c) All claims for exemption under this section shall be filed with and certified by the corporation and forwarded to the department of taxation. Any claim for exemption that is filed and approved, shall not be considered a subsidy for the purpose of this part.