



STATE OF HAWAII  
DEPARTMENT OF TAXATION

## News Release

**LINDA LINGLE**  
Governor

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### **INFORMATIONAL VIDEO ON OAHU COUNTY SURCHARGE TAX AVAILABLE ONLINE**

HONOLULU – The State Department of Taxation has posted a 26-minute informational video on its Website on the new ½ percent Oahu County Surcharge tax. The Oahu County Surcharge tax, which took effect January 1, 2007, is a tax added to the general excise tax to pay for O’ahu’s mass transit system.

The program provides basic information on the County Surcharge tax, including who is subject to the tax and what transactions are subject to the tax. It also includes information to help businesses complete their 2007 general excise tax forms. The program was prepared by the State Department of Taxation, which is required by law to administer the tax.

To view the video go to: [www.hawaii.gov/tax](http://www.hawaii.gov/tax) and look on the right under County Surcharge Information.

Taxpayers who have questions may call the department’s customer call center at 587-4242 or toll free at 1-800-222-3229 between the hours of 7:00 a.m. and 5:00 p.m., Monday through Friday (excluding State holidays).

(more)

Additionally, the Department of Taxation reports an unusually high error rate by business taxpayers on the Form G-45, General Excise/Use Tax Return. To assist business taxpayers to properly complete the G-45, the Tax Department is mailing businesses a flyer describing the correct way to complete Form G-45 and how to avoid common errors. The flyers will be mailed to the monthly and quarterly general excise tax filers in April and to the semi-annual filers in May.

When completing the G-45, businesses are reminded to:

- 1) complete **both** pages 1 **and** 2;
- 2) complete Part IV, City & County of Honolulu Surcharge @ 0.5 percent, if the business is subject to the ½ percent Oahu County Surcharge tax;
- 3) complete Part V, Schedule of Assignment of Taxes by District (all businesses are required to completed Part V, regardless of whether they are subject to the Oahu County Surcharge tax or not);
- 4) sign the return on the bottom of page 2.

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