

STEP-BY-STEP INSTRUCTIONS FOR FILLING IN YOUR FORM G-45 (PERIODIC RETURN)

(The circled numbers in the figures correspond to the steps in the instructions.)

A periodic general excise/use tax return (Form G-45), including an amended return, can be filed and payment made electronically through the State's Internet portal. For more information, go to tax.hawaii.gov/eservices/.

Changes You Should Note

- **Effective immediately – Mail all general excise and use tax payments and a completed Form VP-1 to:**
Hawaii Department of Taxation
P.O. Box 1730
Honolulu, HI 96806-1730
- **Mail G-45 returns to:**
Hawaii Department of Taxation
P.O. Box 1425
Honolulu, HI 96806-1425
- **Act 201, Session Laws of Hawaii (SLH) 2015** – This act excludes from gross income, the amounts collected by electric utility companies acting as billing and collection agents for an on-bill program, from state and county taxes, including the general excise tax. "On-bill program" means any program approved by the public utilities commission that allows for the payment or repayment by an electric utility customer for the acquisition and installation of renewable energy, energy efficient, or energy conservation systems as part of the electric utility customer's electric bill. Effective July 2, 2015.
- **Act 216, SLH 2015** – This act authorizes and appropriates funds for the Hawaii small business innovation research program to provide grants to businesses with a federal small business innovation research phase II or III award. Section 237-24.7(10), Hawaii Revised Statutes (HRS), provides an exemption from general excise tax the amounts received as grants by the High Technology Development Corporation under section 206M-15, HRS, that supplement federal business innovation research phase 1 awards. Act 216, amends section 206M-15, HRS, to include phase II and III awards. Effective July 1, 2015.
- **Act 240, SLH 2015** – This act reauthorizes the counties' authority to establish a county surcharge on state tax for a limited time period, with the surcharge to be effective until 12/31/2027. Requires counties to adopt an ordinance to establish or extend a surcharge prior to 7/1/2016. *Effective July 1, 2015*
- **Schedule GE** - This form which is used to report exemptions has been revised. If you are claiming exemptions, please complete and attach Schedule GE (Form G-45/G-49) (Rev. 2014) to your Form G-45. Failing to use the most current form may result in the disallowance of your exemptions.

County Surcharge

Effective January 1, 2007, the general excise and use tax was amended to provide a 0.5% county surcharge on transactions attributable to the City and County of Honolulu and subject to the state general excise tax rate of 4% for a total rate of 4.5%. The county surcharge does not apply to activities taxed at the 0.5% rate (e.g., wholesaling) or the 0.15% rate for insurance commissions. If you do business on more than one island, you must complete Form G-75 and attach it to Form G-45. Form G-75 is used to report your taxable income for each type of business activity (e.g., wholesaling, retailing) in each taxation district (i.e., Oahu, Maui, Kauai, Hawaii)

and to help you complete Part IV (Oahu taxable income subject to the county surcharge) and Part V (assignment of taxes by district) on Form G-45. See pages 9-10 and 15-16 of the General Instructions for Filing the General Excise/Use Tax Returns for more information on completing Parts IV and V of Form G-45.

For more information on the county surcharge, see Department of Taxation Announcement Nos. 2005-11, 2006-15, 2006-17 and Tax Information Release (TIR) No. 2007-01 or click on the link to the County Surcharge webpage from the Department of Taxation's homepage at tax.hawaii.gov.

About this Form

The GET is a privilege tax imposed on the gross income received by every person engaging in business, including a one-time event (e.g., fundraiser, exhibition, conference) in the State of Hawaii. Use Form G-45, Periodic General Excise/Use Tax Return, to report your gross income, exemptions, and the tax attributable to the one-time event. Form G-45 is due on or before the 20th day of the calendar month following the one-time event. For example, if the event is on January 31st, then Form G-45 is due on February 20th. An individual not engaged in business (e.g., an employee performing personal services under the direction and control of an employer) is not required to file a general excise/use tax return.

Form G-45 is designed for electronic scanning that permits faster processing with fewer errors. To avoid delays:

1. Print amounts only on those lines that are applicable.
2. Use only a black or dark blue ink pen. Do not use red ink, pencil, felt tip pens, or erasable pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:



4. Do NOT print outside the boxes.
5. Fill in ovals completely. Do not ✓ or ✗ the ovals.
6. Do NOT enter cents. All numbers that are required to be rounded to the nearest dollar should NOT be printed over the zeros used to designate cents.
7. Do NOT use dollar signs, slashes, dashes or parentheses in the boxes.
8. We recommend that you print a new form from our website (tax.hawaii.gov) each time you need it. The form's barcode is necessary to process the return. Excessive photocopying of a photocopy will degrade the barcode, and the barcode will become unreadable.

Note: Form G-49 (Annual Return and Reconciliation) is not required to be filed.

Rounding to Whole Dollars in Columns a, b, and c

The Department of Taxation (Department) is requiring taxpayers to round off cents to the nearest whole dollar for all dollar entries

in Columns a, b, and c. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For

example: \$1.49 becomes \$1 and \$2.50 becomes \$3. If you have to add two or more amounts to figure the amount to enter in the column, include the cents when adding and round off only the total.

When Form G-45, Column b is Greater Than Column a

In the event that your exemptions (Column b) for the period exceeds your gross income (Column a), we recommend that you enter an amount in Column b that is equal to but not more than Column a. The remainder of the available exemption would then be reported

CAUTION: DO NOT enter the cents in Columns a, b, and c. The system will read all numbers entered as whole dollar amounts.

on the subsequent period's Form G-45. You are unable to claim a refund for the amount that results in a negative tax consequence on the periodic return.

Figure 1 shows the top of the Form G-45. It includes a section for 'PERIOD ENDING (MM/YY)' with radio buttons for 'Month', 'Quarter', and 'Semiannual'. The 'Quarter' button is selected. The date '03 / 16' is entered. The 'NAME' field contains 'Aloha, Mary'. The 'HAWAII TAX I.D.' field contains 'W' followed by a grid of numbers 1-8. The 'Last 4 digits of your FEIN or SSN' field contains '01' followed by a grid of numbers 4, 3, 2, 1.

Figure 1. Top of the Return

THE TOP OF THE TAX RETURN (Figure 1)

Step 1 — Fill in (darken) the oval for “Month” and complete the filing period information with the appropriate numeric (two digit) month and year of your filing period (e.g., Month of January 2016 = 01/16).

Step 2 — Write your name here. Individuals, write your last name first.

Step 3 — If you have received notification of your one-time event identification number, enter your number in the area provided. If you have not been assigned a number, leave the area blank.

Step 4 — Enter the last 4 digits of your FEIN or SSN.

Mary Aloha files quarterly returns so she darkens the “QUARTER” oval to indicate her filing frequency. Mary enters 03/15 for the numeric month and year for the last month of her filing period.

Figure 2 shows the 'PART I — GENERAL EXCISE TAXES @ 1/2 OF 1% (.005)' section. It lists '2. Manufacturing' with columns for gross income (a), exemptions (b), and taxable income (c). Circled numbers 5, 6, and 7 indicate the columns to be filled.

Figure 2. How to Fill in the Columns for General Excise Taxes

PART I — GENERAL EXCISE TAXES @ 1/2 OF 1% (.005) (Figure 2)

Report your business activities for the filing period that are subject to the GET/Use tax at the rate of 0.5% in Part I.

NOTE: Sugar processing and pineapple canning should be reported under the “Manufacturing” activity.

Step 5 — Enter the gross income from all your business activities for the filing period in Column a on the applicable business activity lines. If you did not derive any income from your business activities during this period, enter zero (0) on the applicable lines.

If a promoter, a contractor, or other person withheld general excise or use tax and paid it to the Department on your behalf, do not enter the amount paid or the income on which tax was withheld.

Step 6 — If you have allowable exemptions, enter the total in Column b on the appropriate business activity line(s). If you do not have any exemptions, enter zero (0) on the applicable line(s). IF

Column b is more than Column a, see “When Form G-45, Column b is Greater Than Column a” on page 1.

If you are claiming exemptions in Column b, complete Schedule GE (Form G-45/G-49), General Excise/Use Tax Schedule of Exemptions and Deductions. Please see the schedules of exemptions and deductions for general excise and use tax contained in these instructions for more information.

IMPORTANT: Most deductions allowed on net income tax returns (e.g., operating expenses or cost of goods sold) are NOT deductible on the GET returns.

Step 7 — For each activity you engage in, subtract Column b from Column a and enter the result in Column c, Taxable Income. If the result is zero, enter zero (0).

Figure 3 shows the 'USE TAXES @ 1/2 OF 1% (.005)' section. It lists '4. Wholesale Services' and '5. Landed Value of Imports For Resale' with columns for gross income (a), exemptions (b), and taxable income (c). Circled numbers 8, 9, and 10 indicate the columns to be filled.

Figure 3. How to Fill in the Columns for Use Taxes

USE TAXES @ 1/2 OF 1% (.005) (Figure 3)

Step 8 — Enter the landed value of tangible personal property, services, or contracting imported into Hawaii in Column a.

Step 9 — If you have allowable exemptions, enter the total in Column b. If you do not have any exemptions, enter zero (0). IF Column b is more than Column a, see “When Form G-45, Column b is Greater Than Column a.”

A use tax and GET offset may be claimed for taxes paid to another state on property, services, or contracting imported into the State for resale.

CAUTION: Taxes paid for manufacturing, extraction, and the like, as well as license fees or transfer taxes, MAY NOT be taken as a credit against Hawaii use taxes due.

The following steps should be taken to claim the offset when reporting the use tax on the Form G-45.

Offset the use tax:

Step A– Enter the value of the imported property in Column a of Use Tax on Imports For Resale or Use Tax on Imports for Consumption, as applicable, and determine the exact amount of use tax due on that property.

Step B– Compare the use tax due (Step A) with the sales or use tax paid to another state on that property. Divide the LESSER of the two amounts by the applicable tax rate, and enter the result in Column b.

- Step C— Subtract Column b from Column a, and enter the result in Column c.
- Offset the general excise tax:**
- Step D— Enter the gross income from the sale of the imported property in Column a of the applicable line, and determine the exact amount of GET due on that property.
- Step E— Subtract the use tax due on that property (Step A) from the sales or use tax paid to another state on that item.
- Step F— Compare the GET due (Step D) with the remaining sales or use tax paid (Step E). Divide the LESSER of the two amounts by 0.005 or 0.04, as applicable, and enter the result in Column b.
- Step G— Subtract Column b from Column a, and enter the result in Column c.

EXAMPLE

Taxpayer A purchases widgets in State X on which \$125 of sales tax is paid, and imports the widgets into Hawaii for resale at retail. The landed value of the widgets is \$1,500, and they are sold at retail for \$2,700.

- Step A— $\$1,500 \times 0.005 = \7.50
- Step B— $\$7.50 \div 0.005 = \$1,500$
- Step C— $\$1,500 - \$1,500 = \$0$
- Step D— $\$2,700 \times 0.04 = \108
- Step E— $\$125 - 7.50 = \117.50
- Step F— $\$108 \div 0.04 = \$2,700$
- Step G— $\$2,700 - \$2,700 = \$0.00$

Step 10 — Subtract Column b from Column a, and enter the result in Column c. This is the taxable value.

6. Business Activities of Disabled Persons	11	12	13	Neg
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Figure 4. How to Fill in the Columns for Business Activities of Disabled Persons and Totaling the Taxable Income Amounts for General Excise and Use Taxes @1/2 of 1% (.005) (Figure 4)

BUSINESS ACTIVITIES OF DISABLED PERSONS @ 1/2 OF 1% (.005) (Figure 4)

- Step 11** — Certified disabled persons, enter the gross income from your business activity(ies) in Column a.
- Step 12** — There is an exemption for the first \$2,000 of gross income earned from all activities combined by any certified disabled person. Enter the total of this exemption plus any other allowable exemptions in Column b.

- Step 13** — Subtract Column b from Column a, and enter the result in Column c, Taxable Income. If the result is zero, enter zero (0).
- Step 14** — Add the taxable income amounts in Part I, Column c. Enter the result on line 7 and on page 2, line 21, Column a (see Figures 4 and 9). **Reminder:** This amount is rounded to the nearest dollar.

PART II - GENERAL EXCISE and USE TAXES @ 4% (.04)							
8. Retailing	5	15450.00	6	0.00	7	15450.00	Neg

Figure 5. How to Fill in the Columns for General Excise Taxes

PART II — GENERAL EXCISE and USE TAXES @ 4% (.04) (Figures 5 and 6)

Report your business activities for the filing period that are subject to the GET/Use tax at the rate of 4% in Part II.

For these activities, follow Steps 5 through 10, as applicable.

(see Figures 5 and 10). **Reminder:** This amount is rounded to the nearest dollar.

- Step 15** — Add the taxable income amounts in Part II, Column c. Enter the result on line 17 and on page 2, line 22, Column a

In Column a, line 8, Retailing, Mary enters \$15,450. Mary enters zero in Column b since she is not claiming any exemptions. In Column c, Mary subtracts Column b from Column a and enters the result, \$15,450. On Column c, line 17, Mary enters the sum of Column c lines 8 through 16, \$15,450.

17. Sum of Part II, Column c (Taxable Income) — Enter the result here and on Page 2, line 22, Column	15	15450.00	Neg										
<p>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.</p> <p style="font-size: 0.8em;">IN THE CASE OF A CORPORATION OR PARTNERSHIP, THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; border-bottom: 1px solid black; font-size: 0.8em;">SIGNATURE</td> <td style="width: 15%; text-align: center; border: 1px solid black; border-radius: 50%; font-weight: bold; font-size: 1.2em;">38</td> <td style="width: 20%; border-bottom: 1px solid black; font-size: 0.8em;">TITLE</td> <td style="width: 20%; border-bottom: 1px solid black; font-size: 0.8em;">DATE</td> <td style="width: 15%; border-bottom: 1px solid black; font-size: 0.8em;">DAYTIME PHONE NUMBER</td> </tr> <tr> <td style="text-align: center;"><i>Mary Aloha</i></td> <td></td> <td style="text-align: center;">Owner</td> <td style="text-align: center;">4/20/2016</td> <td style="text-align: center;">808-123-4567</td> </tr> </table>				SIGNATURE	38	TITLE	DATE	DAYTIME PHONE NUMBER	<i>Mary Aloha</i>		Owner	4/20/2016	808-123-4567
SIGNATURE	38	TITLE	DATE	DAYTIME PHONE NUMBER									
<i>Mary Aloha</i>		Owner	4/20/2016	808-123-4567									

Figure 6. Totaling the Taxable Income Amounts for General Excise and Use Taxes @4% (.04) and Signing the Return


FORM G-45 Page 2 of 2  GBB152	Name: <u>Aloha, Mary</u> 16 Hawaii Tax I.D. No. <u>W 12345678</u> — <u>01</u> Period Ending <u>03/16</u> Last 4 digits of your FEIN or SSN <u>4 3 2 1</u>
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Figure 7. Top of Page 2

Step 16 — Please complete the information at the top of the page as it is entered on page 1 at the top of the return.

At the top of page 2, Mary enters the same information that she entered on page 1 at the top of the return.

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	<input type="text" value="17"/> <input type="text" value="00"/> <input type="text" value="00"/>	<input type="text" value="18"/> <input type="text" value="00"/> <input type="text" value="00"/>	<input type="text" value="19"/> <input type="text" value="00"/> <input type="text" value="00"/> Neg <input type="checkbox"/>
Enter this amount on line 23, Column (a)			
PART IV - CITY & COUNTY OF HONOLULU SURCHARGE TAX @ 1/2 OF 1% (.005)			
19. Oahu Surcharge	<input type="text" value="20"/> <input type="text" value="15"/> <input type="text" value="450"/> <input type="text" value="00"/>	<input type="text" value="21"/> <input type="text" value="0"/> <input type="text" value="00"/>	<input type="text" value="22"/> <input type="text" value="15"/> <input type="text" value="450"/> <input type="text" value="00"/> Neg <input type="checkbox"/>

Figure 8. Calculating the General Excise Tax on Insurance Companies @.15% (.0015) and the City & County of Honolulu Surcharge Tax @ 1/2 of 1% (.005)

PART III — INSURANCE COMMISSIONS @ .15% (.0015) (Figure 8)

Step 17 — Enter your insurance commissions in Column a.

Step 18 — If you have allowable exemptions, enter the total in Column b. If you do not have any exemptions, enter zero (0).

Step 19 — Subtract Column b from Column a, and enter the result in Column c, Taxable Income, and on page 2, line 23, Column a (see Figures 7 and 9). IF Column b is more than Column a, see “When Form G-45, Column b is Greater Than Column a.”

PART IV — CITY & COUNTY OF HONOLULU SURCHARGE TAX @ 1/2 OF 1% (.005) (Figure 8)

If you conducted business on Oahu during the filing period, you must complete this part. If you did not conduct business on Oahu, skip this part and go to Part V.

Step 20 — Enter your Oahu taxable income in Column a.

- If you did business in only the Oahu District, enter the amount from Form G-45, Part II, line 17, Column c.
- If you did business in more than one District, including the Oahu District, enter the amount from Form G-75, Part II, Column a, line 17, Oahu District Taxable Income.

- The **additional** deduction for wholesale amusements for Form G-81, line 6;
- Amounts of sales assigned to the Oahu Taxation District by a seller who does not have Oahu nexus; and
- Gross receipts received under a written contract entered into before June 30, 2006, which does not allow for the pass-on of an increased rate of tax.

Step 21 — If you have allowable County surcharge exemptions, enter the total in Column b. If you do not have any exemptions, enter zero (0).

Step 22 — Subtract Column b from Column a, and enter the result in Column c, Taxable Income, and on page 2, line 24, Column a (see Figures 8 and 10). IF Column b is more than Column a, see “When Form G-45, Column b is Greater Than Column a.”

Allowable County surcharge exemptions/deductions include:

- The **additional** sublease deduction from Form G-72, line 6;

Mary must complete line 19 since she conducted business in the Oahu District. On line 19, Column a, Mary enters \$15,450, the amount from line 17, Column c, since she did business in the Oahu District only. Mary enters zero in Column b since she is not claiming any County Surcharge exemptions/deductions and enters \$15,450 in Column c.

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. DARKEN the oval of the taxation district in which you have conducted business. IF you did business in MORE THAN ONE district, darken the oval “MULTI” and attach Form G-75.					
23	<input checked="" type="radio"/> Oahu	<input type="radio"/> Maui	<input type="radio"/> Hawaii	<input type="radio"/> Kauai	<input type="radio"/> MULTI

Figure 9. Completing the Schedule of Assignment of Taxes By District

PART V — SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT (Figure 9)

Indicate the taxation district in which you conducted your business activities for the filing period in Part V.

Step 23 — If you did not have any activity for the period, darken the oval for your District. Otherwise:

- 1) IF you did business only in the OAHU District, darken the oval “Oahu”.

- 2) IF you did business in only ONE District OTHER THAN Oahu, darken the oval for that taxation district.

- 3) IF you did business in MORE THAN one District, darken the oval “MULTI” and attach Form G-75, Assignment of General Excise/Use Taxes By Districts.

IMPORTANT: ALL taxpayers MUST complete Part V and may be subject to a penalty of 10% of the combined State and county surcharge taxes for noncompliance.

Mary must complete the Schedule of Assignment of Taxes By District. She darkens the oval for Oahu since she did business only in the Oahu District.

On line 22, Column a, Mary enters \$15,450, which is the amount from Part II, line 17. In Column c, Mary multiplies \$15,450 by the tax rate of .04 and enters \$618.00 in Column c.

On line 24, Column a, Mary enters \$15,450, which is the amount from Part IV, line 19, Column c. In Column c, Mary multiplies \$15,450 by the tax rate of .005 and enters \$77.25 in Column c.

Mary adds lines 22 and 24 and enters the result, \$695.25, on line 25.

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	\$ 15,450.00	x .005	= \$ 77.25
22.	Enter the amount from Part II, line 17	\$ 15,450.00	x .04	= \$ 618.00
23.	Enter the amount from Part III line 18, Column c	\$ 15,450.00	x .0015	= \$ 23.18
24.	Enter the amount from Part IV, line 19, Column c	\$ 15,450.00	x .005	= \$ 77.25
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			695.25 <input type="checkbox"/> Neg
26.	Amounts Assessed During the Period (For Amended Return ONLY)	PENALTY \$ INTEREST \$		
27.	TOTAL AMOUNT. Add lines 25 and 26			695.25
28.	TOTAL PAYMENTS MADE FOR THE PERIOD (For Amended Return ONLY)			
29.	CREDIT TO BE REFUNDED. Line 28 minus line 27 (For Amended Return ONLY)			
30.	ADDITIONAL TAXES DUE. Line 27 minus line 28 (For Amended Return ONLY)			
31.	FOR LATE FILING ONLY → PENALTY \$ INTEREST \$			
32.	TOTAL AMOUNT DUE AND PAYABLE (Original Returns, add lines 27 and 31; Amended Returns, add lines 30 and 31)			695.25
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			695.25
34.	GRAND TOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED. (Attach Schedule GE) If Schedule GE is not attached, exemptions/deductions claimed will be disallowed.			00

Figure 10. Completing the Periodic Return (Form G-45)

PART VI — TOTAL PERIODIC RETURN (Figure 10)

Calculate the total amount of taxes due for the filing period in Part VI.

Step 24 — Multiply the taxable income amount on line 21, Column a by the tax rate of .005 (line 21, Column b) and enter the result, including the cents, on line 21, Column c. The result is the General Excise and Use Taxes @ ½ of 1% (.005) due. If the result is zero, enter "0.00".

Step 25 — Multiply the taxable income amount on line 22, Column a by the tax rate of .04 (line 22, Column b) and enter the result, including the cents, on line 22, Column c. The result is the General Excise and Use Taxes @ 4% (.04) due. If the result is zero, enter "0.00".

Step 26 — Multiply the taxable income amount on line 23, Column a by the tax rate of .0015 (line 23, Column b) and enter the result, including the cents, on line 23, Column c. The result is the GET on Insurance Commissions @ .15% (.0015) due. If the result is zero, enter "0.00".

Step 27 — Multiply the taxable income amount on line 24, Column a by the tax rate of .005 (line 24, Column b) and enter the result, including the cents, on line 24, Column c. The result is the City & County of Honolulu Surcharge Tax @ ½ of 1% (.005) due. If the result is zero, enter "0.00".

Step 28 — Add the amounts in Column c of lines 21 through 24 and enter the total on line 25. This is the "TOTAL TAXES DUE". If the result is a negative figure, darken the "Neg" box to the right of the amount field. If this is an original return, skip to line 33 and enter "0.00". You are unable to claim a refund with an original Form G-45.

CAUTION: LINE 25 MUST BE FILLED IN. If you did not have any activity for the period, enter "0.00" here.

Step 29 — Leave line 26 blank (to be used for Amended Returns ONLY).

Step 30 — Enter the amount from line 25 on line 27, "TOTAL AMOUNT".

Step 31 — Leave line 28 blank (to be used for Amended Returns ONLY).

Step 32 — Leave line 29 blank (to be used for Amended Returns ONLY).

Step 33 — Leave line 30 blank (to be used for Amended Returns ONLY).

Step 34 — If you file a tax return after the due date, and if there is tax due on the return, then you must compute penalty and interest

charges. After computing the amounts, enter the results to the right of "PENALTY \$" and "INTEREST \$" and enter the total of the two amounts on line 31.

If you need help computing the penalty and interest, please call the Taxpayer Services Branch for assistance at 808-587-4242 or toll-free 1-800-222-3229; or leave these lines blank, and the Department will compute the charges for you and send you a bill.

Step 35 — Add the amounts on lines 27 and 31, and enter the "TOTAL AMOUNT DUE AND PAYABLE" on line 32.

Step 36 — **NOTE:** If you are NOT submitting a check with your return, enter "0.00" on line 33.

Write the "AMOUNT OF YOUR PAYMENT", including any penalty and interest, on line 33. Mail your check or money order for this amount payable to "Hawaii State Tax Collector" in U.S. dollars drawn on any U.S. bank to the P.O. Box below and include a completed Form VP-1. Write "GE", the filing period, your Hawaii Tax I.D. No., and your daytime phone number on your check or money order.

Send your check or money order and a completed Form VP-1 to:

Hawaii Department of Taxation
P.O. Box 1730
Honolulu, HI 96806-1730

DO NOT SEND CASH. Form G-45 can also be filed and payment made electronically at tax.hawaii.gov/eservices/.

Send 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

Step 37 — If you are claiming any exemptions for the period, complete Schedule GE (Form G-45/G-49), General Excise/Use Tax Schedule of Exemptions and Deductions, enter the "GRAND TOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED" from Schedule GE (Form G-45/G-49) on line 34, and attach Schedule GE (Form G-45/G-49) to Form G-45.

Step 38 — Sign your name and write your title, date and daytime phone number in the spaces provided on page 1 of the Form G-45 (see Figure 6).

IMPORTANT: Please fill in each column of your business activity(ies) with a dollar amount or zero (0) or processing errors will result. Also, write "GE", the filing period (e.g., "Jan 2016"), your Hawaii Tax I.D. No., and your daytime phone number on your check or money order so it will be properly credited if it is accidentally separated from your tax return.

INSTRUCTIONS FOR FILING AN AMENDED FORM G-45

If you file your Form G-45 and later become aware of any changes you must make to reported income and/or exemptions, you may file an amended return on Form G-45 to change the Form G-45 you already filed.

Complete your amended Form G-45 as follows:

1. Darken the oval at the top of page 1 of Form G-45 to designate that this is an amended return (see Figure 1).
2. Enter the correct amounts of values, gross proceeds or gross income, exemptions, taxable income, and taxes due which should have been reported on the original Form G-45. Follow Steps 1 through 28 to complete your amended Form G-45. (**NOTE:** Entries which were correctly reported on the original Form G-45 also must be entered on the appropriate line(s). **Failure to do so will result in a change from the correct amount to -0-.**)
3. As of the date the amended Form G-45 is filed, enter on line 26 the amounts of any penalty and/or interest assessed for the period. Penalty and interest are generally assessed because the original return was filed after the filing deadline or because the taxes due were not paid in full by the filing deadline.
4. Enter on line 28 the total amount of taxes, additional assessments, and penalty and/or interest paid less any refunds received for the period. Include payments made with the original periodic return as well as any supplemental payments made after the original periodic return was filed. **REMINDER:** Payments are applied first to recover costs incurred by the Department, then to any interest due, then to penalties, and finally, to taxes.
5. If line 27 is LESS THAN line 28, subtract line 27 from line 28 and enter the result on line 29, "CREDIT TO BE REFUNDED".
6. If line 27 is MORE THAN line 28, subtract line 28 from line 27 and enter the result on line 30, "ADDITIONAL TAXES DUE".
7. If the amended Form G-45 is being filed after the due date of the original Form G-45, and if there is an amount entered on line 30, enter on line 31 the amount of any penalty and/or interest now due. On a timely filed original Form G-45, a penalty of 20% of the tax due will be assessed if any tax remains unpaid after 60 days from the prescribed due date of the original Form G-45. The 60-day period is calculated beginning with the prescribed due date, even if the prescribed due date falls on a Saturday, Sunday, or legal holiday. This penalty is applicable to amended Form G-45s for timely filed original Form G-45s. Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties assessed beginning

with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on Saturday, Sunday, or legal holiday.

8. Add lines 30 and 31 and enter the total on line 32, "TOTAL AMOUNT DUE AND PAYABLE".
9. Enter on line 33 the amount of any payment being made with the amended Form G-45. If the amended Form G-45 is being filed after the due date of the original Form G-45, include any additional penalty and interest in your payment. Mail your check or money order for this amount payable to "Hawaii State Tax Collector" in U.S. dollars drawn on any U.S. bank to the P.O. Box below and include a completed Form VP-1. Write "GE", the filing period, your Hawaii Tax I.D. No., and your daytime phone number on your check or money order.

Send your check or money order and a completed Form VP-1 to:

Hawaii Department of Taxation
P.O. Box 1730
Honolulu, HI 96806-1730

DO NOT SEND CASH. An amended Form G-45 can also be filed and payment made electronically at tax.hawaii.gov/eservices/. Send your amended 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

10. If any exemptions are claimed, complete and attach Schedule GE to the amended Form G-45. The amount and type of exemptions claimed must be completed even if reported correctly on the original Form G-45 filed.
11. Enter the total of all exemptions reported on Schedule GE on line 34.
12. Sign your name and write your title, date and daytime phone number in the spaces provided on page 1 of the amended Form G-45 (see Figure 5).

IMPORTANT: Please fill in each column of your business activity(ies) with a dollar amount or zero (0) or processing errors will result. Also, write "GE", the filing period (e.g., "Jan 2016"), your Hawaii Tax I.D. No., and your daytime phone number on your check or money order, if applicable, so that it may be properly credited if it is accidentally separated from the tax return.