STATE OF HAWAII - DEPARTMENT OF TAXATION **CERTIFICATE FOR SALES OF SERVICES AND** AMUSEMENTS WHICH QUALIFY AS WHOLESALE TRANSACTIONS

(PLEASE PRINT OR TYPE)

Note: Use Form G-17, Resale Certificate For Goods General Form 1 or Form G-18, Resale Certificate General Form 2 for wholesale sales of tangible personal property. Use this form only for sales of services and amusements.

| | (Name of Seller/Service Provi | der) | | |
|---|--|--|--|------------------------|
| (Address of Seller/Service Provider) | | (Date of this Certificate) | | |
| (City) | (State) | (ZIP Code) | | |
| The unde | ersigned hereby certifies: | | | |
| | e Purchaser is the holder Fax Law and subject to the | | ation No. W | under the Ge |
| That the | e nature and character of th | e Purchaser's busines | s* is <i>(Please describe)</i> : | |
| | | | | |
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| | | | | |
| 🗌 ser | purchases of: vices* usements | | ate applies: for resale at retail. for resale at wholesale. | |
| ☐ ser □ am That the | vices* usements | are purchases are purchases napter 237, HRS as ar | for resale at retail. for resale at wholesale. nended, will pay the appropriate genera | l excise tax on all se |
| That the and/or a | vices* usements Purchaser pursuant to ch musements for which the s Purchaser, pursuant to | are purchases are purchases napter 237, HRS as ar Seller/Service Provider section 237-13(2)(F)(i) | for resale at retail. for resale at wholesale. nended, will pay the appropriate genera | |
| That the and/or a That the imposed | vices* usements Purchaser pursuant to ch musements for which the s Purchaser, pursuant to d upon the seller with respe | are purchases are purchases napter 237, HRS as ar Seller/Service Provider section 237-13(2)(F)(i ect to any transactions of bing as Purchaser or a | for resale at retail. for resale at wholesale. nended, will pay the appropriate genera provides to the Purchaser. , HRS, shall pay to the seller, the am | ount of any addition |
| That the and/or a That the imposed | vices* usements Purchaser pursuant to ch musements for which the s Purchaser, pursuant to d upon the seller with respe- ther certifies to the forego | are purchases are purchases napter 237, HRS as ar Seller/Service Provider section 237-13(2)(F)(i ect to any transactions of bing as Purchaser or a | for resale at retail. for resale at wholesale. nended, will pay the appropriate genera provides to the Purchaser. , HRS, shall pay to the seller, the am covered** by this certificate; | ount of any addition |
| That the and/or a That the imposed | vices* usements Purchaser pursuant to ch musements for which the s Purchaser, pursuant to d upon the seller with respe- ther certifies to the forego e penalties set forth in sec | are purchases are purchases napter 237, HRS as ar Seller/Service Provider section 237-13(2)(F)(i ect to any transactions of bing as Purchaser or a | for resale at retail. for resale at wholesale. nended, will pay the appropriate general provides to the Purchaser. , HRS, shall pay to the seller, the am covered** by this certificate; as an authorized agent or representativ | oount of any addition |

from the sale of tangible personal property or the production and sale of tangible personal property." A service business DOES NOT include sales representatives receiving commissions, rental activity, public service companies, or any other business where the income subject to the general excise tax is received from intangible rights, such as royalties, licenses, and access fees. "Amusements" means entertainment provided as part of a show for which there is an admission charge.

**Transactions covered are services and amusements which remain identifiable elements of the final sale.