

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 returns to:**

Hawaii Department of Taxation
 P.O. Box 1425
 Honolulu, HI 96806-1425

- **Mandatory filing frequency to be changed in certain circumstances** – Taxpayers filing more frequently than is required are filing returns that cannot be properly tracked. To address this, the Department will change the required filing frequency of taxpayers who file more frequently than is required beginning August 2017. Quarterly filers will be changed to monthly if a return for the month ending July 31, 2017, or any month thereafter is filed. Similarly, semi-annual filers will be changed to monthly if a return for the month ending July 31, 2017, or any month thereafter is filed.
- **Schedule GE and Form G-75 required with Forms G-45 and G-49** – For periods beginning on or after July 1, 2017, the Department will enforce the requirement that a completed Schedule GE accompany any periodic and annual general

excise tax (GET) return that is filed. If a taxpayer makes no claim for any GET exemptions, deductions, or other benefits reported on Schedule GE, then a completed Schedule GE is not required with the return. If a taxpayer fails to file a completed Schedule GE with the periodic or annual GET return, any exemptions, deductions, or other benefits claimed by the taxpayer will be denied by the Department. For periods beginning on or after July 1, 2017, the Department will also enforce the requirement that a completed Form G-75 accompany the GET return which reports income assigned to more than one district. When income is assigned to more than one district, the "MULTI" oval in Part V of Form G-45 or G-49 must be shaded. If a taxpayer does business in only one district in any period, and thus does not shade the "MULTI" oval, then a completed Form G-75 is not required to be filed with the return.

- **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. 2017) to your Form G-45. Failing to use the most current form will 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, pencils, 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 QR code is necessary to process the return. Excessive photocopying of a photocopy will degrade the QR code, and the QR code will become unreadable.
9. Please use a color printer and print in color.

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.

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

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), 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 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. Top of the Return

THE TOP OF THE TAX RETURN (Figure 1)

Step 1 — Enter the appropriate numeric (*two digit*) month and year of your filing period (*e.g., Month of January 2018 = 01/18*).

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 enters 03/18 for the numeric month and year for the last month of her filing period.

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

PART I — GENERAL EXCISE TAXES @ ½ 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. How to Fill in the Columns for Use Taxes

USE TAXES @ ½ 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.

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.

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.

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	Name: Aloha, Mary	16	
	Hawaii Tax I.D. No. GE 1 2 3 4 5 6 7 8 9 0 1		
	Last 4 digits of your FEIN or SSN 4 3 2 1		PERIOD ENDING 03 18

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.

	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	17 00 00 00	18 00 00 00	19 00 00 00
			Enter this amount on line 23, Column (a)
PART IV - CITY & COUNTY OF HONOLULU SURCHARGE TAX @ 1/2 OF 1% (.005)			
19. Oahu Surcharge	20 15 450 00	21 0 00 00	22 15 450 00
			Enter this amount on line 24, Column (a)

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.					
20. 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.

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.” You are unable to claim a refund on an original periodic return (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.

Enter 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. Write 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 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

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

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 the filing period (e.g., “Jan 2018”), 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. 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 made with the amended Form G-45. If the amended Form G-45 is 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. Write 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 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

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

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 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 the filing period (e.g., “Jan 2018”), 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.*