



(Required to be attached to Forms G-45 and G-49 when Part V, "Multi" selected)

Name:

Period Ending (MM-YY) -

Hawaii Tax I.D. No. **GE** - - - -

Tax Year Ending (MM-DD-YY) - -

BUSINESS ACTIVITIES	OAHU DISTRICT Column a	MAUI DISTRICT Column b	HAWAII DISTRICT Column c	KAUAI DISTRICT Column d
PART I — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 0.5% RATE				
1 Wholesaling	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2 Manufacturing	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3 Producing	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4 Wholesale Services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5 Imports for Resale	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6 Business Activities of Disabled Persons	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7 Total Taxable Income by Districts for 0.5% Activities	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax Rate	X .005	X .005	X .005	X .005
24 TOTAL TAXES BY DISTRICT AT 0.5% RATE	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
PART II — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 4% RATE				
8 Retailing	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9 Services Including Professional	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 Contracting	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11 Theater Amusement and Broadcasting	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12 Commissions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13 Transient Accommodations Rentals	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14 Other Rentals	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15 Interest and All Others	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
16 Imports for Consumption	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17 Total Taxable Income by Districts for 4% Activities	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax Rate	X .04	X .04	X .04	X .04
25 TOTAL TAXES BY DISTRICT AT 4% RATE	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
PART III — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 0.15% RATE				
18 Insurance Commissions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax Rate	X .0015	X .0015	X .0015	X .0015
26 TOTAL TAXES BY DISTRICT AT 0.15% RATE	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
PART IV — COUNTY SURCHARGE				
19, 21 and 22 County Surcharge Taxable Income	<input type="text"/>		<input type="text"/>	<input type="text"/>
Tax Rate	X .005		X .005	X .005
27 TOTAL COUNTY TAXES BY DISTRICT	<input type="text"/>		<input type="text"/>	<input type="text"/>
PART V — SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT				
23 Add Part I, line 24; Part II, line 25; Part III, line 26; AND Part IV, line 27	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

PURPOSE OF THIS FORM

This form is to be used by taxpayers who have income from more than one taxation district. This form will assist the taxpayer in determining the amount of taxes attributable to each taxation district and the amount of taxable income subject to the County Surcharge.

GENERAL INSTRUCTIONS

Section 237-8.6(f), Hawaii Revised Statutes (HRS), requires that every taxpayer assign their general excise, use, and county surcharge taxes to each taxation district from which the income was derived and report this assignment on a schedule required to be attached to the return. Section 237-8.6(g), HRS, in addition to a failure to file penalty, imposes a 10% penalty for the failure to file the schedule or the failure to correctly report the assignment of the general excise tax by taxation district on the schedule.

This form **IS** required to be attached to and submitted with Forms G-45 and G-49 for taxpayers with business activities in more than one taxation district. Use a separate Form G-75 for each of your general excise tax returns.

ABOUT THIS FORM

Form G-75 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.

SPECIFIC INSTRUCTIONS

At the top of the form, enter the filing period or tax year for the corresponding Form G-45 or G-49 for which this form is to be attached. Also, enter the Name and Hawaii Tax I.D. number.

PARTS I, II, AND III ACTIVITIES

Each taxpayer doing business in more than one taxation district should use this form to determine the taxes assigned to each taxation district. Enter the amount of taxable income derived from each activity in the appropriate taxation district's column. See the instructions below, *Source of Income*, for a general discussion on how the taxable income should be sourced to each district. **The combined total of the column a, b, c and d amounts for each activity should equal the amount entered in Column c for the same activity on the corresponding Form G-45 or G-49.**

Column a – is used for taxable income sourced to the Oahu Taxation District, also known as the City and County of Honolulu or the island of Oahu.

Column b – is used for taxable income sourced to the Maui Taxation District, also known as the County of Maui or the islands of Maui, Lanai and Molokai.

Column c – is used for taxable income sourced to the Hawaii Taxation District, also known as the County of Hawaii or the island of Hawaii.

Column d – is used for taxable income sourced to the Kauai Taxation District, also known as the County of Kauai or the island of Kauai.

Part I, line 7; and Part II, line 17 – Total the amounts for each column.

IMPORTANT NOTE about Part II, line 17 – This amount should also be included in the amount on the corresponding Form G-45 or G-49, Part IV, Column a.

Part I, line 24; Part II, line 25; and Part III, line 26 – Multiply the appropriate rates by the corresponding amounts on Part I, line 7; Part II, line 17; and Part III, line 18.

PART IV — COUNTY SURCHARGE

Line 19, 21 and 22 — Enter the amount from Forms G-45 or G-49, Part IV, column c of lines 19, 21 and 22.

Line 27 — Multiply line 19, 21 and 22 by the appropriate tax rate. Total the amounts from this line and enter the total amount on Forms G-45 or G-49, line 27.

NOTE: If you are a fiscal year filer ending in 2020 and earned income in the Hawaii district for the period prior to January 1, 2020, you will need to calculate the county surcharge tax on the taxable income attributed to the 0.25% and 0.5% rates. The county surcharge is 0.25% prior to January 1, 2020 and 0.5% after December 31, 2019. Enter the sum of the calculated taxes of the 0.25% and 0.5% rates on line 27, Column c.

PART V — SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT

Line 23 — Add the amounts from Part I, line 24; Part II, line 25; Part III, line 26; and Part IV, line 27 of each column and enter the amount in the appropriate column in this Part.

SOURCE OF INCOME

The following is a general summary by activity of how income should be assigned to each taxation district.

Sales of Tangible Personal Property

- Where the property is delivered.
 - Examples of tangible personal property: Retail merchandise, machinery, vehicles, office equipment, etc.

Services

- Where the services are used or consumed.

Commissions (sales representatives, real estate broker or salespersons, insurance producers)

- Where services are rendered, **except** real estate services, where the real estate is located, and online transactions (see TIR No. 2018-06).

Rental, Lease, or License of Tangible and Intangible Personal Property

- Where the property is used.

Rental or Lease of Real Property

- Where the property is located.

Contracting

- Where the job site is located.

Investment Interest

- Where the investment is controlled; OR
- Reasonable allocation method.

Interest on Deferred Payment Sales

- Where sale is sourced **except** real property, where the real property is located.

Theaters, Amusements

- Where the event takes place; OR
- Reasonable allocation method.

WHERE TO GET MORE INFORMATION

More information is available on the Department's website at:

tax.hawaii.gov

or you may contact a customer service representative at:

Voice: 808-587-4242
1-800-222-3229 (Toll-Free)

Telephone for the Hearing Impaired:
808-587-1418
1-800-887-8974 (Toll-Free)

Fax: 808-587-1488

Mail: Taxpayer Services Branch
P.O. Box 259
Honolulu, HI 96809-0259