



GENERAL EXCISE/USE
TAX RETURN

G45_F 2023A 01 VID01

Place an X in this box ONLY if this is an AMENDED return

PERIOD ENDING

HAWAII TAX I.D. NO. **GE**

Last 4 digits of your FEIN or SSN

NAME: _____

ID NO 01

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 I - GENERAL EXCISE and USE TAXES @ 1/2 OF 1% (.005)

- 1. Wholesaling 1
- 2. Manufacturing 2
- 3. Producing 3
- 4. Wholesale Services 4
- 5. Landed Value of Imports for Resale 5
- 6. Business Activities of Disabled Persons 6
- 7. **Sum of Part I, Column c** (Taxable Income) — Enter the result here and on page 2, line 24, Column c 7

PART II - GENERAL EXCISE and USE TAXES @ 4% (.04)

- 8. Retailing 8
- 9. Services Including Professional 9
- 10. Contracting 10
- 11. Theater, Amusement and Broadcasting 11
- 12. Commissions 12
- 13. Transient Accommodations Rentals 13
- 14. Other Rentals 14
- 15. Interest and All Others 15
- 16. Landed Value of Imports for Consumption 16
- 17. **Sum of Part II, Column c** (Taxable Income) — Enter the result here and on page 2, line 25, Column c 17

• ATTACH CHECK OR MONEY ORDER HERE •

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.

IN THE CASE OF A CORPORATION OR PARTNERSHIP, THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.

SIGNATURE	TITLE	DATE	DAYTIME PHONE NUMBER
-----------	-------	------	----------------------

Name
Hawaii Tax I.D. No.
Last 4 digits of your FEIN or SSN
PERIOD ENDING



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) Enter this amount on line 26, Column c

18. Insurance Commissions 18

PART IV - COUNTY SURCHARGE — Enter the amounts from Part II, line 17, Column c attributable to each county. **Multiply Column c by the applicable county rate(s) and enter the total of the result(s) on Part VI, line 27, Column e.**

- 19. Oahu (rate = .005) 19
- 20. Maui (rate = .005) 20
- 21. Hawaii (rate = .005) 21
- 22. Kauai (rate = .005) 22

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.)
Place an X in the box of the taxation district in which you have conducted business. IF you did business in MORE THAN ONE district, place an X in the box for "MULTI" and attach Form G-75.

23.	Oahu	Maui	Hawaii	Kauai	MULTI	23
-----	------	------	--------	-------	-------	----

PART VI - TOTAL PERIODIC RETURN

	TAXABLE INCOME Column c	TAX RATE Column d	TOTAL TAX Column e = Column c X Column d
24. Enter the amount from Part I, line 7		x .005	24.
25. Enter the amount from Part II, line 17		x .04	25.
26. Enter the amount from Part III line 18, Column c.....		x .0015	26.
27. COUNTY SURCHARGE TAX. See Instructions for Part IV. Multi district complete Form G-75....			27.
28. TOTAL TAXES DUE. Add column e of lines 24 through 27 and enter result here (but not less than zero). If you did not have any activity for the period, enter "0.00" here			28.
29. Amounts Assessed During the Period,..... (For Amended Return Only) PENALTY \$ _____ INTEREST \$ _____			29.
30. TOTAL AMOUNT. Add lines 28 and 29.....			30.
31. TOTAL PAYMENTS MADE FOR THE PERIOD (For Amended Return ONLY).....			31.
32. CREDIT TO BE REFUNDED. Line 31 minus line 30 (For Amended Return ONLY).....			32.
33. ADDITIONAL TAXES DUE. Line 30 minus line 31 (For Amended Return ONLY).....			33.
34. FOR LATE FILING ONLY → PENALTY \$ _____ INTEREST \$ _____			34.
35. TOTAL AMOUNT DUE AND PAYABLE (Original Returns, add lines 30 and 34; Amended Returns, add lines 33 and 34).....			35.
36. PLEASE ENTER THE AMOUNT OF YOUR PAYMENT. Attach a check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars to Form G-45. Write the filing period and your Hawaii Tax I.D. No. on your check or money order. Mail to: HAWAII DEPARTMENT OF TAXATION, P. O. BOX 1425, HONOLULU, HI 96806-1425 or file and pay electronically at hitax.hawaii.gov. If you are NOT submitting a payment with this return, please enter "0.00" here.			36.
37. GRAND TOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED. (Attach Schedule GE) If Schedule GE is not attached, exemptions/deductions claimed will be disallowed.			37.

STATE OF HAWAII — DEPARTMENT OF TAXATION
General Excise/Use Tax
Schedule of Exemptions and Deductions



SCHGE_F 2023A 01 VID01

If you are claiming exemptions/deductions on your periodic and annual general excise/use tax return (Forms G-45 and G-49), you **MUST** complete and attach this form to your tax return.

Name: _____ Period Ending (MM YY) _____
 Hawaii Tax I.D. No. **GE** Tax Year Ending (MM DD YY) _____

PART I — LIST DETAILS CONCERNING “EXEMPTIONS” AND “DEDUCTIONS” CLAIMED

Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your general excise tax return.

If claims are not explained here, exemptions and/or deductions will be disallowed and proposed assessments prepared against you. If you are claiming a deduction for payments to subcontractors, you must complete both Parts I and III. For subleases, see Form G-72 and complete both Parts I and IV. For wholesale sales of amusements, see Form G-81. If you split your gross income with another licensed taxpayer under §237-18, complete Part V. See page 2 for *Specific Instructions*.

ACTIVITY	ED CODE	DISTRICT	AMOUNT	ACTIVITY	ED CODE	DISTRICT	AMOUNT
----------	---------	----------	--------	----------	---------	----------	--------

Grand Total of Exemptions and Deductions — Transfer to Form G-45, line 37 or Form G-49, line 39. If more space is needed, attach a schedule. Include the total deductions claimed from any attachments in this total.

PART II — FEDERALLY PREEMPTED DEDUCTION EXPLANATION

If the amount claimed is exempt due to federal preemption, cite the federal statute (i.e., title and section of the United States Code) and provide an explanation of the exemption. If more space is needed, attach a statement.

PART III — SUBCONTRACTOR INFORMATION

If you claimed a subcontractor deduction, complete the required information below. If you have more than three (3) subcontractors, show those accounting for the largest deductions on this page and attach a schedule with the information for the remaining subcontractors.

HAWAII TAX I.D. NO.	NAME AND DBA NAME	AMOUNT
---------------------	-------------------	--------

GE
 GE
 GE

Total Subcontract Deductions Claimed. Include the total deductions claimed from any attachments in this total. . .

PART IV — LESSOR INFORMATION FOR SUBLEASE DEDUCTION

If you claimed a sublease deduction, complete the required information below for each of your LESSORS. If you made deductible payments to more than two lessors, show those that received the largest amounts on this page and attach a statement that includes the information for the other Lessors.

HAWAII TAX I.D. NO.	NAME AND DBA NAME
---------------------	-------------------

GE
 GE

PART V — CLASSIFICATION AND INFORMATION FOR DIVISION OF INCOME

If you split your gross income with another licensed taxpayer under §237-18, complete the required information below for the other taxpayers and their share of the income. If you split income with more than three (3) taxpayers, show those with the largest income on this page and attach a list with the information for the other taxpayers. For more information, see the Part V Instructions.

HAWAII TAX I.D. NO.	NAME AND DBA NAME	§CODE	AMOUNT
---------------------	-------------------	-------	--------

GE
 GE
 GE



(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.

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					1
2 Manufacturing					2
3 Producing					3
4 Wholesale Services					4
5 Imports for Resale					5
6 Business Activities of Disabled Persons					6
7 Total Taxable Income by Districts for 0.5% Activities					7
Tax Rate	X .005	X .005	X .005	X .005	
TOTAL TAXES BY DISTRICT AT 0.5% RATE					24
PART II — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 4% RATE					
8 Retailing					8
9 Services Including Professional					9
10 Contracting					10
11 Theater Amusement and Broadcasting					11
12 Commissions					12
13 Transient Accommodations Rentals					13
14 Other Rentals					14
15 Interest and All Others					15
16 Imports for Consumption					16
17 Total Taxable Income by Districts for 4% Activities					17
Tax Rate	X .04	X .04	X .04	X .04	
TOTAL TAXES BY DISTRICT AT 4% RATE					25
PART III — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @0.15% RATE					
18 Insurance Commissions					18
Tax Rate	X .0015	X .0015	X .0015	X .0015	
TOTAL TAXES BY DISTRICT AT 0.15% RATE					26
PART IV — COUNTY SURCHARGE					
19, 20, 21 and 22 County Surcharge Taxable Income					
Tax Rate	X .005	X .005	X .005	X .005	
TOTAL COUNTY TAXES BY DISTRICT					27
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					23

Name
Hawaii Tax I.D. No.
Last 4 digits of your FEIN or SSN
PERIOD ENDING

Form G-45 Barcode

Please submit this page with your tax return when filing
DO NOT THROW AWAY