Note: Due date is the 20th day of the 4th month following the close of your tax year

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FORM G-49
(REV. 2025)

STATE OF HAWAII — DEPARTMENT OF TAXATION

DO NOT WRITE IN THIS AREA

ID NO 01

GENERAL EXCISE/USE ANNUAL RETURN & RECONCILIATION

Place an X AMENDED return ☐

G49_F 2025A 01 VID01

Name

Mailing Address (number and street)

City or town, State, and Postal/ZIP Code

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

Tax Year Ending (mm dd yy)

Last 4 digits of your FEIN/SSN

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 @ ½ 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
Please print & sign. Do not use e-Signature.			

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Continued on page 2 — Parts V & VI *MUST* be completed

FORM G-49
(REV. 2025)

Name:

ID NO 01

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

(mm dd yy)

G49_F 2025A 02 VID01

Last 4 digits of your FEIN/SSN

TAX YEAR 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 RETURN AND RECONCILIATION

	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 — PENALTY $ ____ INTEREST $ ____ **29.**

30. TOTAL AMOUNT. Add lines 28 and 29 — **30.**

31. TOTAL PAYMENTS MADE LESS ANY REFUNDS RECEIVED FOR THE TAX YEAR — **31.**

To enter a value in line 32 mark the "Amended" checkbox on page 1

32. CREDIT CLAIMED ON ORIGINAL ANNUAL RETURN. *(For Amended Return ONLY)* — **32.**

33. NET PAYMENTS MADE. Line 31 minus line 32 — **33.**

34. CREDIT TO BE REFUNDED. Line 33 minus line 30 — **34.**

35. ADDITIONAL TAXES DUE. Line 30 minus line 33 — **35.**

36. FOR LATE FILING ONLY ➔ PENALTY $ ____ INTEREST $ ____ **36.**

37. TOTAL AMOUNT DUE AND PAYABLE (Add lines 35 and 36) — **37.**

38. PLEASE ENTER THE AMOUNT OF YOUR PAYMENT. If you are NOT submitting a payment with this return, please enter "0.00" here. — **38.**

39. GRAND TOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED. (Attach Schedule GE) If Schedule GE is not attached, exemptions/deductions claimed will be disallowed. — **39.**

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Schedule GE
(Form G-45/G-49)
(REV. 2025)

STATE OF HAWAII — DEPARTMENT OF TAXATION

General Excise/Use Tax
Schedule of Exemptions and Deductions

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.

SCHGE_F 2025A 01 VID01

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				

FORM G-75
(REV. 2025)

STATE OF HAWAII — DEPARTMENT OF TAXATION

SCHEDULE OF ASSIGNMENT OF GENERAL EXCISE/USE TAXES BY DISTRICTS

(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**	
24 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**	
25 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**	
26 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**	
27 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**