



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:

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

Period Ending (MM YY)

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
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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
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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
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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	SCODE	AMOUNT
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Specific Instructions for Part I
Details of Exemptions/Deductions (ED)

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

You must explain your exemptions and deductions by tax **District**, otherwise they will be **disallowed** and you will owe more taxes. For each ED code you claim, enter:

1. For the "Activity" column, enter the line number from your general excise tax return for the activity. For example, the activity code for Wholesaling is "1," since Wholesaling is reported on line 1; for Contracting it is "10," since Contracting is reported on line 10; for Insurance Commissions it is "18," since Insurance Commissions are reported on line 18; and for Part IV "Kauai" it is "22," since the Kauai County Surcharge is reported on line 22.
2. For the ED Code please see the list of codes below and enter the corresponding ED code. List each ED code only ONCE per Activity and District.
3. Enter the Tax District in which the exemption/deduction is claimed. (Oahu enter "1"; Maui enter "2"; Hawaii enter "3"; Kauai enter "4")
4. Enter your total amount of the exemption/deduction claimed for that Activity, ED Code and District.

Example: Taxpayer A has made a \$2,000 sale of tangible personal property to the Federal Government on Oahu. Taxpayer A enters the following to justify their deduction entered in Column b of the General Excise Tax Return:

ACTIVITY	ED CODE	DISTRICT	AMOUNT
8	141	1	111 12 000.00

Description (HRS)	ED Code	Description (HRS)	ED Code	Description (HRS)	ED Code
A		F		R	
Affordable Housing (§§46-15.1, 201H-36, 237-29, 238-3(j), Emergency Proc.)100		Federal Cost-Plus Contractors (§237-13(3)(C))....117		Reimbursement of Payroll Costs (§237-24.7(8))140	
Air Pollution Control Facilities (§§237-27.5, 238-3(k))101		Federal Preempted Amount (§§237-22, 238-3(a)).....118*		Sale of Land in Fee Simple (improved or unimproved) (§237-3(b))139	
Aircraft Leasing (§§237-24.3(11), 238-1)102		Food Stamps and WIC (§237-24.3(5))119		Sale of Goods to Federal Government and Credit Unions (§237-25(a)).....141	
Aircraft Service and Maintenance Facility (§§237-24.9, 238-1)103		Foreign Trade Zone Sales (§212-8)120		Sales Tax Offset (§§237-22(b), 238-3(i)).....154	
B		H		Scientific Contracts (§§237-26, 238-3(j)).....142	
Bad Debts (§237-3(b))104		Hawaii Convention Center Operator (§237-24.75(2)).....121		Service Related to Ship & Aircraft (§237-24.3(3)).....143	
C		Hotel Operator/Suboperator (§237-24.7(1))122		Shipbuilding and Ship Repairs (§237-28.1).....144	
Certain Convention, Conference and Trade Show (§237-16.8)105		I		Shipping and Handling of Agricultural Commodities (§237-24.3(1))145	
Common Paymaster Exemption (§237-23.5(b))106		Insurance Proceeds Received Because of a Natural Disaster (§237-24.7(5)).....123		Stock Exchange Transactions (§237-24.5)147	
Contracting Activity in an Enterprise Zone (§209E-11)107		Intercompany Charges (§237-23.5(a)).....124		Subcontract Deduction (§237-13(3)(B)).....148*	
County Surcharge – Certain Contracts Entered into Before 6/30/2006 - Oahu (§237-8.6(c))108		L		Sugar Cane Payments to Independent Producers (§237-24(14)).....149	
Before 6/30/2018 - Kauai and Hawaii (§237-8.6(c))155		Labor Organizations (§237-24.3(9)).....125			
Before 6/30/2023 - Maui (§237-8.6(c))158		Lease/Sublease of Real Property (§237-16.5).....126*			
Kalawao County Sales (§237-8.6(d)(3))159		M			
Sublease Deduction (§237-8.6(d)(1))126		Maintenance Fees (§§237-24.3(2), 237-24(16))127		Taxes Passed On (§§237-24(8), 237-24(9), 237-24(10), 237-24(11), 237-24(12), 237-24.3(7), 237-24.7(3))150	
Wholesale Amusements (§237-8.6(d)(1))152		Mass Transit (§237-24.7(2))128		Technology Research and Development Grants (§§206M-15, 237-24.7(9))146	
D		Medicare, Medicaid, or TRICARE programs (§237-24.3(12))160			
Diplomats and Consular Officials (§§237-24.3(10), 238-1)110		Merchants' Association Dues (§237-24.3(8))129			
Disability Provisions (§237-24(13))111		N			
Discounts and Returned Merchandise (§237-3(b))112		Non-profit Organizations (§237-23)130			
Drugs and Prosthetic Devices (§237-24.3(6))113		O			
E		Orchard Operator (§237-24.7(4))131			
Employee Benefit Plans (§237-24.3(4))114		Out of State Sales (§237-29.5(1))132			
Enterprise Zones (§209E-11)115		Out of State Services (§237-29.53)116			
Exported Intangibles (§237-29.57)156		P			
Exported Services (§237-29.53)116		Patient-Centered Community Care (§237-24(17))134			
Exported Tangible Personal Property (§237-29.5(1))...132		Petroleum Refining (§237-27)135			
		Potable Water (§237-23(a)(7))136			
		Professional Employer Organizations (§237-24.75(3))137			

*Additional information is required to claim these exemptions. Complete Parts II, III and/or IV.

PART V – CLASSIFICATION AND INFORMATION FOR DIVISION OF INCOME

If you split income with a taxpayer shown on page 1 under more than one § Code, total the amounts for the taxpayer, enter "See Attached" in the § Code field, and provide a separate statement listing each taxpayer's Hawaii Tax I.D. No., Name and DBA Name, § Code and amount.

Description (HRS)	§ Code	Description (HRS)	§ Code	Description (HRS)	§ Code
Coin Operated Devices (§237-18(a)).....18A		Motor Carriers (§237-18(h)).....18H		Tour Packagers/Travel Agents –	
Insurance Agents and Realtors (§237-18(e))18E		Producers and Promoters (§237-18(b)).....18B		Tourism Related Services (§237-18(f)).....18F	
				Noncommissioned Transient Accommodations (§237-18(g)).....18G	