

GENERAL EXCISE/USE  
TAX RETURNFill in this oval **ONLY** if this is an **AMENDED** return

PERIOD ENDING

(mm-yy)

Last 4 digits of your FEIN or SSN

HAWAII TAX I.D. NO.

GE

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 @ 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

**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.

## FORM G-45

(Rev. 2019)

Page 2 of 2

Name: \_\_\_\_\_

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

ID NO 01

(mm-yy)

Last 4 digits of your FEIN or SSN

BUSINESS  
ACTIVITIES**Column a**  
VALUES, GROSS PROCEEDS  
OR GROSS INCOME**Column b**  
EXEMPTIONS/DEDUCTIONS  
(Attach Schedule GE)PERIOD ENDING  
**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

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.)**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.

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

**PART VI - TOTAL PERIODIC RETURN**TAXABLE INCOME  
Column cTAX RATE  
Column dTOTAL TAX  
Column e = Column c X Column d24. 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 \$ _____	29.	_____
(For Amended Return Only)	INTEREST \$ _____		

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. <b>FOR LATE FILING ONLY</b> →	PENALTY \$ _____	34.	_____
	INTEREST \$ _____		

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.**