Clear Form

**SCHEDULE GE**
**(FORM G-45/G-49)**
(REV. 2011)

STATE OF HAWAII — DEPARTMENT OF TAXATION

# General Excise/Use Tax
# Schedule of Exemptions and Deductions

*(To be filed with Forms G-45 or G-49)*

For Period Ending __ __ / __ __ (MM/YY) or Tax Year Ending __ __ / __ __ / __ __ (MM/DD/YY)

**Hawaii Tax I.D. No. W** __ __ __ __ __ __ __ __ — __ __

If you are claiming exemptions/deductions on your periodic or annual general excise/use tax return (Forms G-45 or G-49), complete and attach this form to your tax return (Forms G-45 or G-49). If you do not attach this form to your Forms G-45 or G-49, then your exemptions/deductions will be disallowed and additional taxes assessed. Use this form to explain the exemptions/deductions that you are claiming in Column b on Forms G-45 or G-49. *Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g. materials, supplies, etc.) on your general excise/use tax return.*

**Act. Code** — For each business activity in which you are claiming an exemption/deduction for in Column b on your general excise/use tax return (Forms G-45 or G-49), enter the part and line number in the Act. Code column (e.g., the activity code for exemptions/deductions claimed for Wholesaling is "P11" because Wholesaling is listed in Part I, line 1 on Forms G-45 and G-49; for Contracting it is "P210", since Contracting is Part II, line 10; for "Imports for Consumption" it is "P216", since Imports for Consumption is Part II, line 16; for Insurance Commissions it is "P318", since Insurance Commissions is Part III, line 18).

**Amount** — Enter the amount of the exemption/deduction you are claiming. In the last column, enter the Hawaii Revised Statutes section for each exemption/deduction you are claiming. The schedules of exemptions and deductions are at the end of the general excise/use tax return instructions. If you are claiming a deduction for payments to subcontractors, you must indicate the subcontractor's name and general excise Hawaii Tax I.D. No. For subleases, see Form G-72. For wholesale sales of amusements, see Form G-81.

| ACT. CODE | AMOUNT | | ACTIVITIES UNDER CHAPTER 237, HRS — GENERAL EXCISE TAX LAW |
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| | | | SUBTOTAL — General Excise Tax Exemptions/Deductions |

| ACT. CODE | AMOUNT | | ACTIVITIES UNDER CHAPTER 238, HRS — USE TAX LAW |
|---|---|---|---|
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| | | | SUBTOTAL — Use Tax Exemptions/Deductions |

| | AMOUNT | | ACTIVITIES — CITY & COUNTY OF HONOLULU SURCHARGE |
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| | | | SUBTOTAL — City & County of Honolulu Surcharge Exemptions/Deductions |
| | | 00 | **GRAND TOTAL (Add the general excise tax, use tax, and City & County of Honolulu surcharge exemptions/deductions subtotal lines above, and enter the amount on this line and on Form G-45, line 34 or Form G-49, line 36)** |

(If more space is needed, please attach a separate schedule.)