

STATE OF HAWAII—DEPARTMENT OF TAXATION  
**HOTEL OPERATOR/SUBOPERATOR  
EXEMPTION CERTIFICATE**

(To obtain certification, Form G-79 must be submitted by March 15, 2012.)  
(To claim the exemption, this form must be certified and attached to Form G-49 and Schedule GE.)

• PRINT OR TYPE •	Taxpayer's Name	Last 4 digits of your FEIN or SSN _____
	Mailing Address	Hawaii Tax I.D. No. <b>W</b> _____ - _____
	Contact Information	
	Name:	
	Telephone:	
E-mail Address:		

Part I		Amounts Subject to a Exemption Under HRS §237-24.7(1) (To be Completed by the Taxpayer)	
		(a) Oahu District Exemption Amounts (4.5%)	(b) All Other Districts Exemption Amounts (4.0%)
January		January	
February		February	
March		March	
April		April	
May		May	
June		June	
July		July	
August		August	
September		September	
October		October	
November		November	
December		December	
Total Amount		Total Amount	

**DECLARATION** - I hereby declare under the penalties of perjury that I have the authority to sign on behalf of the above named taxpayer. I declare, under the applicable penalties set forth in sections 231-34, 231-35, and 231-36, HRS, that the information reported in Part I of Form G-79 (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete and made in good faith, for the calendar year stated, pursuant to the General Excise Tax Laws, Chapter 237, HRS, and the rules issued thereunder. I understand that submission of this completed form is a prerequisite for the above named taxpayer to claim this exemption, and that this information is collected by the Department of Taxation for preliminary fact finding only. I further understand that the above named taxpayer may be subject to audit at a later date.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

Part II		Certification (To Be Completed by the Department of Taxation)	
Maximum exemption allowable under HRS §237-24.7(1)			
<p><b>IMPORTANT AUDIT NOTICE:</b> All claims for the exemption are subject to audit. This certification is based solely on information provided by the taxpayer and solely acknowledges receipt of such information by the Department. Nothing in this certification shall be deemed to be an acknowledgment or admission by the Department that the taxpayer is entitled to the exemption claimed. The Department expressly reserves all rights to challenge, in whole or in part, the claim for exemption.</p>			
Signature of Certifying Officer		Date	
Print Name		Title	

## General Instructions

### Purpose of Form

Act 91, Session Laws of Hawaii (SLH) 2010 provides that the general excise tax (GET) exemption under Hawaii Revised Statutes (HRS) §237-24.7(1) for certain taxpayers is limited to \$400,000 in tax per calendar year in aggregate for all taxpayers. In order to claim this exemption, taxpayers must:

- (1) Obtain certification from the Department of Taxation (Department) by submitting a properly completed application on Form G-79 to the Department on or before **March 15, 2012** (Note: Failure to file Form G-79 on or before March 15, 2012 will result in the disallowance of the exemption);
- (2) Report the exemption on Form G-49 and Schedule GE (Note: The amount of the exemption claimed cannot exceed the amount certified by the Department); and
- (3) File Form G-49 with Schedule GE and the Department certified Form G-79 with the Department.

For more information, please see Tax Information Release No. 2010-08.

### Who Must File

Obtaining certification from the Department is a prerequisite for claiming a general excise tax exemption under HRS §237-24.7(1) for the following taxpayers:

- A hotel operator claiming a general excise tax exemption under section 237-24.7(1) for amounts received from a timeshare association and disbursed by the hotel operator for employee wages, salaries, payroll taxes, insurance premiums and benefits (including retirement, vacation, sick pay, and health benefits); or
- A hotel suboperator claiming a general excise tax exemption under section 237-24.7(1) for amounts received from the owner of the hotel, from a timeshare association, or from the operator of the hotel, and disbursed by the hotel suboperator for employee wages, salaries, payroll taxes, insurance premiums and benefits (including retirement, vacation, sick pay, and health benefits).

### When to File

**Obtaining Certification.** Taxpayers (including both calendar year and fiscal year taxpayers) who are eligible to claim this exemption must submit a properly completed and signed Form G-79 to the Department on or before **March 15, 2012** in order to obtain certification from the Department. Failure to comply with the foregoing provision shall constitute a waiver of the right to claim the exemption. No extensions for filing Form G-79 for certification will be allowed. The Department will certify the maximum exemption amount that may be claimed by the taxpayer who submits Form G-79 for certification based on the taxpayer's proportionate share of the exemption under HRS §237-24.7(1) subject to the \$400,000 tax cap.

**Amending Form G-79.** If you submit Form G-79 for certification and later become aware of any changes to the information reported, file an amended Form G-79. Write "Amended" at the top of Form G-79 to indicate it is an amended Form G-79. Form G-79, including amendments, will not be accepted after March 15, 2012.

**Claiming the Exemption.** Report the amount of the exemption on Form G-49 and Schedule GE (Form G-45/G-49). File Form G-49, Schedule GE (Form G-45/G-49), and your certified Form G-79 on or before the due date (including extensions) for filing Form G-49. Form G-49 is due on or before the 20th day of the 4th month following the close of the tax year.

### Where to File

To obtain certification, file Form G-79 with:

Rules Office  
Hawaii Department of Taxation  
P.O. Box 259  
Honolulu, HI 96809-0259

(Note: Photocopied or facsimile transmissions of Form G-79 will not be accepted.)

### Specific Instructions

**Step 1** - Enter the taxpayer's name, the last four digits of the taxpayer's federal identification number (FEIN) or social security number (SSN), whichever is applicable, and mailing address in the designated spaces of the form.

**Step 2** - Enter the name of a contact person, his/her daytime telephone number, and e-mail address in the spaces provided in contact information area of the form.

#### Part I

**Column (a)** - For amounts sourced to Oahu, enter by month, the total amount of employee wages, salaries, payroll taxes, insurance premiums and benefits (including retirement, vacation, sick pay, and health benefits) eligible to be taken as a general excise tax exemption under HRS §237-24.7(1) and subject to the cap under Act 91, SLH 2010.

**Column (b)** - For amounts sourced to all other districts except Oahu, enter by month, the total amount of employee wages, salaries, payroll taxes, insurance premiums and benefits (including retirement, vacation, sick pay, and health benefits) eligible to be taken as a general excise tax exemption under HRS §237-24.7(1) and subject to the cap under Act 91, SLH 2010.

**Total Amount** - Add the amounts reported in column (a) and report the total in column (a) on the "Total Amount" line. Add the amounts reported in column (b) and report the total in column (b) on the "Total Amount" line.

#### Signature of Taxpayer

**Individuals** - To obtain certification, you or your duly authorized agent must sign, date, and print the signatory's name and title in the spaces provided on the form.

**Corporations, S-Corporations, Partnerships, and Limited Liability Companies** - To obtain certification, the president, vice president, treasurer, secretary, or any other corporate officer (such as a tax officer), partner, or member who is authorized to sign on the taxpayer's behalf must sign and date, and print his/her name and title in the spaces provided on the form.

#### Part II

Part II will be completed by the Department if Form G-79 has been properly completed by the taxpayer. Upon completion of Part II, the Department will mail the certified Form G-79 to the taxpayer at the mailing address listed on the form.

#### How to Claim the Exemption

Report the exemption on Form G-49 in part II, column (b) and on Schedule GE (Form G-45/G-49). The amount of the exemption claimed cannot exceed the amount allocated to the taxpayer by the Department on the certified Form G-79. Schedule GE (Form G-45/G-49) and the certified Form G-79 must be attached to and filed with the annual general excise/use tax return (Form G-49). Failure to attach the required attachments and/or claiming an exemption that exceeds the maximum allowable exemption amount may result in the disallowance of the exemption, in whole or in part. Taxpayers claiming this exemption may not file Form G-49 electronically.

#### For Fiscal Year Taxpayers

Please see Tax Information Release No. 2010-08 for information on when the exemption may be claimed.