

STATE OF HAWAII — DEPARTMENT OF TAXATION
GENERAL EXCISE/USE TAX
SCHEDULE OF EXEMPTIONS AND DEDUCTIONS

(ATTACH THIS SCHEDULE TO FORMS G-45 AND G-49)

FOR PERIOD ENDING ___ / ___ / ___ (MM/YY) OR TAX YEAR ENDING ___ / ___ / ___ (MM/DD/YY)
(NOTE ALL SECTION REFERENCES ARE TO THE HAWAII REVISED STATUTES UNLESS OTHERWISE NOTED)

Do not use prior versions of Schedule GE, the most current revision must be used.

HAWAII TAX I.D. NO. **W** _____ — _____ NAME: _____

If you are claiming exemptions/deductions on your periodic and annual general excise/use tax return (Forms G-45 and G-49), complete and attach this form to your tax return. If you do not attach this form to your Forms G-45 and G-49, then your exemptions/deductions will be disallowed and additional taxes assessed. For more information on the exemptions/deductions, see the schedules of exemptions and deductions found in the General Instructions for Filing the General Excise/Use Tax Returns. Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g. materials, supplies, etc.) on your general excise/use tax return.

SECTION I GENERAL EXCISE/USE TAX EXEMPTIONS/DEDUCTIONS CLAIMED IN PART I, COLUMN B, OF FORMS G-45 AND G-49

(General Excise and Use Taxes @ 1/2 of 1% (.005)) Check the box of the applicable General Excise/Use tax exemptions/deductions you are claiming on Forms G-45 and G-49. Enter the applicable amount claimed for each box checked. If more space is needed, attach a statement which includes the Hawaii Revised Statutes section and amount claimed for each section.

- Air Pollution Control Facilities (§§237-27.5, 238-3(k)).... \$ _____
- Bad Debts (§237-3(b)) \$ _____
- Disability Provisions (§237-24(13)) \$ _____
- Discounts and Returned Merchandise (§237-3(b)).. \$ _____
- Enterprise Zones (§209E-11) \$ _____
- Exported Services (§237-29.53)..... \$ _____
- *Federal Preempted Amount (§§237-22, 238-3(a)) . \$ _____
- Out of State Sales (§237-29.5(1))..... \$ _____
- Out of State Services or Contracting to Foreign Customers (§238-2.3(1)(C)) \$ _____
- Petroleum Refining (§237-27)..... \$ _____
- Producers (Certain property used) (§238-4) \$ _____
- Taxes Passed On (§§237-24(8), 237-24(9), 237-24(10), 237-24(12)) (Caution, see Forms G-45/G-49 Instructions.) \$ _____
- Wholesale Transactions (Sales of tangible property imported for further resale at 1/2%) (§237-29.55) ... \$ _____
- Other: _____
HRS § _____ \$ _____

1. **SECTION I TOTAL** - Add the amounts from Section I. Enter the result here and on line 5 in Section V..... \$ _____

SECTION II GENERAL EXCISE/USE TAX EXEMPTIONS/DEDUCTIONS CLAIMED IN PART II, COLUMN B, OF FORMS G-45 AND G-49 (Continued on page 2)

(General Excise and Use Taxes @ 4% (.04)) Check the box of the applicable General Excise/Use tax exemptions/deductions you are claiming on Forms G-45 and G-49. Enter the applicable amount claimed for each box checked. If more space is needed, attach a statement which includes the Hawaii Revised Statutes section and amount claimed for each section.

- Affordable Housing (§§46-15.1, 201H-36 237-29, 238-3(j)) \$ _____
- Air Pollution Control Facilities (§§237-27.5, 238-3(k)) ... \$ _____
- Aircraft Leasing (§§237-24.3(11), 238-1)... \$ _____
- Aircraft Service and Maintenance Facility (§§237-24.9, 238-1) \$ _____
- Bad Debts (§237-3(b)) \$ _____
- Certain Convention, Conference and Trade Show (§237-16.8) \$ _____
- Common Paymaster Exemption (§237-23.5(b))..... \$ _____
- Contracting Activity in an Enterprise Zone (§209E-11).. \$ _____
- Diplomats and Consular Officials (§§237-24.3(10), 238-1)..... \$ _____
- Discounts and Returned Merchandise (§237-3(b)).. \$ _____
- Drugs and Prosthetic Devices (§237-24.3(6)) \$ _____
- Employee Benefit Plans (§237-24.3(4))..... \$ _____
- Enterprise Zones (§209E-11) \$ _____
- Exported Services (§237-29.53)..... \$ _____
- Federal Cost-Plus Contractors (§237-13(3)(C))..... \$ _____
- *Federal Preempted Amount (§§237-22, 238-3(a)) . \$ _____
- Food Stamps and WIC (§237-24.3(5))..... \$ _____
- Foreign Trade Zone Sales (§212-8) \$ _____
- Hawaii Convention Center Operator (§237-24.75(2))..... \$ _____
- Hotel Operator/Suboperator (§237-24.7(1)) \$ _____
- Insurance Proceeds Received Because of a Natural Disaster (§237-24.7(6)) \$ _____
- Intercompany Charges (§237-23.5(a)) \$ _____
- Labor Organizations (§237-24.3(9)) \$ _____
- *Lease and Sublease of Real Property (§237-16.5) . \$ _____
- Maintenance Fees (§§237-24.3(2), 237-24(16)) \$ _____
- Mass Transit (§237-24.7(2))..... \$ _____
- Merchants' Association Dues (§237-24.3(8)) \$ _____
- Non-profit Organizations (§237-23) \$ _____
- Orchard Operator (§237-24.7(4)) \$ _____
- Out of State Sales (§237-29.5(1))..... \$ _____
- Patient-Centered Community Care (§237-24(18)) ... \$ _____
- Potable Water (§237-23(a)(7)) \$ _____
- Professional Employer Organizations (§237-24.75(3))..... \$ _____
- Producers (Certain property used (§238-4))..... \$ _____
- Real Estate Sales (§237-3(b)) \$ _____
- Reimbursement of Payroll Costs (§237-24.7(9)) \$ _____

Name	Hawaii Tax I.D. Number	Period Ending (MM/YY) or Tax Year Ending (MM/DD/YY)
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SECTION II GENERAL EXCISE/USE TAX EXEMPTIONS/DEDUCTIONS CLAIMED IN PART II, COLUMN B, OF FORMS G-45 AND G-49 (Continued from page 1)

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|---|--|
| <input type="checkbox"/> Sales to Federal Government and Credit Unions (§237-25(a)).....\$ _____
<input type="checkbox"/> Scientific Contracts (§§237-26, 238-3(j))...\$ _____
<input type="checkbox"/> Service Related to Ship & Aircraft (§237-24.3(3))...\$ _____
<input type="checkbox"/> Shipbuilding and Ship Repairs (§237-28.1)...\$ _____
<input type="checkbox"/> Shipping and Handling of Agricultural Commodities (§237-24.3(1)).....\$ _____
<input type="checkbox"/> Small Business Innovation Research Grants (§237-24.7(10)).....\$ _____
<input type="checkbox"/> Stock Exchange Transactions (§237-24.5).\$ _____ | <input type="checkbox"/> *Subcontract Deduction (§237-13(3)(B))...\$ _____
<input type="checkbox"/> Sugar Cane Payments to Independent Producers (§237-24(14))\$ _____
<input type="checkbox"/> 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)) (Caution, see Forms G-45/G-49 Instr.) \$ _____
<input type="checkbox"/> TRICARE (§237-24(17)).....\$ _____
<input type="checkbox"/> Wholesale Amusements (§237-4(a)(13))...\$ _____
<input type="checkbox"/> Other: _____
HRS \$ _____ \$ _____ |
|---|--|

2. SECTION II TOTAL - Add the amounts from Section II. Enter the result here and on line 6 in Section V..... ➤ \$ _____

SECTION III GENERAL EXCISE/USE TAX EXEMPTIONS/DEDUCTIONS CLAIMED IN PART III, COLUMN B, OF FORMS G-45 AND G-49

(Insurance Commissions taxed @ .15% (.0015)) Check the box of the applicable General Excise/Use tax exemptions/deductions you are claiming on Forms G-45 and G-49. Enter the applicable amount claimed for each box checked.

- | | |
|---|--|
| <input type="checkbox"/> Bad Debts (§237-3(b)).....\$ _____ | <input type="checkbox"/> Other: _____
HRS \$ _____ \$ _____ |
|---|--|

3. SECTION III TOTAL - Add the amounts from Section III. Enter the result here and on line 7 in Section V..... ➤ \$ _____

SECTION IV COUNTY SURCHARGE EXEMPTIONS/DEDUCTIONS CLAIMED IN PART IV, COLUMN B, OF FORMS G-45 AND G-49

(City and County of Honolulu Surcharge Tax @ 1/2 of 1% (.005)) Select the County Surcharge Tax exemptions/deductions that you are claiming. Enter the total amount claimed for each exemption/deduction.

- | | |
|--|---|
| <input type="checkbox"/> Certain Contracts Entered into Before 6/30/2006 (§237-8.6(c)).....\$ _____
<input type="checkbox"/> Certain Oahu Sales (§237-8.6).....\$ _____ | <input type="checkbox"/> Subleases of Real Property (§237-16.5) ...\$ _____
<input type="checkbox"/> Wholesale Amusements (§237-4(a)(13))...\$ _____ |
|--|---|

4. SECTION IV TOTAL - Add the amounts from Section IV. Enter the result here and on line 8 in Section V..... ➤ \$ _____

SECTION V TOTAL EXEMPTIONS/DEDUCTIONS CLAIMED ON FORMS G-45 AND G-49

5. Section I Total - Enter the amount from Section I, line 1 \$ _____
6. Section II Total - Enter the amount from Section II, line 2 \$ _____
7. Section III Total - Enter the amount from Section III, line 3 \$ _____
8. Section IV Total - Enter the amount from Section IV, line 4..... \$ _____
9. **GRAND TOTAL.** Add lines 5 through 8 and enter the result on this line and on Form G-45, line 34 or Form G-49, line 36..... ➤ \$ _____

SECTION VI ADDITIONAL INFORMATION REQUIRED FOR FEDERALLY PREEMPTED AMOUNTS CLAIMED

If the amount claimed is exempt due to federal preemption, provide an explanation of the exemption and the federal statute (i.e., title and section of the United States Code) under which the exemption is being claimed (If more space is needed, attach a statement):

SECTION VII ADDITIONAL INFORMATION REQUIRED FOR SUBCONTRACT DEDUCTIONS AMOUNTS CLAIMED

If you are claiming a deduction for payments made to a subcontractor or a specialty contractor, complete the required information below: (If more space is needed, attach a statement. Include the total subcontract deductions claimed from any attachments in the total line below.)

SUBCONTRACTOR'S NAME AND/OR DBA NAME	SUBCONTRACTOR'S HAWAII TAX I.D. NO.	AMOUNT OF DEDUCTION

TOTAL SUBCONTRACT DEDUCTIONS CLAIMED ➤ \$ _____

SECTION VIII ADDITIONAL INFORMATION REQUIRED FOR LEASE AND SUBLEASE DEDUCTION AMOUNTS CLAIMED

If you are leasing real property from a lessor and subsequently subleasing that same real property to a sublessee, complete the required information below.

LESSEE'S LESSOR NAME	LESSOR'S HAWAII TAX I.D. NO.

*Additional information is required to claim these exemptions, complete Sections VI, VII and/or VIII.