# STATE OF HAWAII
# DEPARTMENT OF TAXATION

# General Information
# and Scannable Specifications
# for
# Form G-49 (Rev. 2018)

**Contact Information for General Questions**

Hawaii Department of Taxation
Technical Section
Attn: Sharlene Tagami, Forms Coordinator
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Telephone: (808) 587-1577
Fax: (808) 587-1584
E-mail: Tax.Technical.Section@hawaii.gov

**Contact Information for Mailing Test Packages and Testing Inquiries**

Hawaii Department of Taxation
Attn: Document Processing — Quality Assurance Test Team
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Email: tax.dp.qa@hawaii.gov

**Note:** Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

# Form G-49 (Rev. 2018)

## General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form G-49. Form G-49 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form G-49 must create the form so the variable data (specified fields containing taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable forms MUST meet requirements as established in this document and our Forms Reproduction Policy and be approved prior to release or distribution.

## GENERAL INFORMATION

1. **Substitute Form**
   - We highly recommend you use the Department's official Form G-49 PDF.
   - If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
   - Lines of text in a paragraph must break at the same location as the official form.
   - All forms and variable data must have a high standard of legibility for printing.
   - Photocopies of the scannable form must not be submitted to the Department for processing.
   - Substitute scannable forms must be proofread prior to submission.
2. **Paper and Ink**
   - The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
   - Black ink should be used in printing the text on the form and the variable data.
3. **Fonts**
   - The form was designed using the following fonts:
     1. Helvetica
     2. Times New Roman
   - The following fonts and sizes should be used for the form number and revision year located at the top left corner of the form:
     1. Form G-49: 10 pt Helvetica bold
     2. Rev. 2018: 8 pt Helvetica
   - The following font and size should be used for the form number and revision year located at the bottom right corner of the form:
     1. Form G-49: 8 pt Helvetica
     2. Rev. 2018: 8 pt Helvetica
4. **Variable Data**
   - All variable data fields must utilize 12 pt Courier font.
   - All variable data fields require exact placement.
   - Print all alpha characters uppercase.
   - Use a bold X (**X**) as a checkbox and negative indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.
5. **Variable Data Delimiters**
   - Tax Year Ending must be printed with dash (-) delimiters. For example:

     MM-DD-YY

     (2 digits for month, followed by a dash (-), followed by 2 digits for the day, followed by a dash (-), followed by 2 digits for the tax year ending).
   - Taxpayer's Hawaii Tax I.D. Number must be printed with dash (-) delimiters. For example:

     GE-123-456-7890-01

     (GE, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 4 digits, followed by a dash (-), followed by 2 digits)

     Note: The Taxpayer's Hawaii Tax I.D. Number begins with "GE." "GE" must be included in the variable data field.
6. **Dollar Amounts** `999999999999.99`
   - Do not use commas as thousand separators.
   - Do not use leading dollar signs.
   - Amounts are right justified.
   - Fields with dollar amounts that are not rounded to whole dollar amounts must be followed by a decimal point showing "00" for cents.
7. **Negative Indicator**
   - Show negative amounts with a bold X (**X**) where indicated on the exhibits. The use of a minus sign (-), parentheses, or brackets are not acceptable.

8. **Testing and Approval of the Scannable Form**
   - A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or tailing spaces).
   - Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
   - Test samples must be populated with unique sample variable data showing different scenarios.
   - It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted samples.
   - Approval of the facsimile must be obtained from the Department **prior** to filing.
   - Form G-49 (Rev. 2018) cannot be filed until 2019.

## SCANNABLE SPECIFICATIONS

1. **Hawaii Vendor I.D. Number**
   - Print your 2-digit Hawaii Vendor I.D. Number preceded with "ID NO" label (see exhibit for exact placement).
     1. Page 1: The 2-digit Hawaii Vendor I.D. Number should begin at column 77, row 16.
     2. Page 2: The 2-digit Hawaii Vendor I.D. Number should begin at column 70, row 6.
2. **QR Code**
   - A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
   - Placement of the QR code is as follows (See exhibit for exact placement.):
     1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 8.
     2. Page 2: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 9.
   - Height of the QR code is 0.5 inch.
   - Length of the barcode is 0.5 inch.
   - Narrow Module Size is set to 0.18.
   - Margin is set to 0.18.
   - Open space surrounding the QR code should be adhered to as much as possible.
   - DO NOT stretch the QR code image.
   - The required QR code for page 1 is
     G49_T 2018A 01 VIDXX

     The required QR code for page 2 is
     G49_T 2018A 02 VIDXX

     The QR code includes the form number (G49), an underscore, type of form (T), space, 4-digit form year (2018), 1-letter revision indicator (A), space, 2-digit page number (01) or (02), and vendor ID number. There are no hyphens.
   - The human readable text for the QR code MUST be printed at the bottom of each page at column 6, row 64 utilizing 6 pt Helvetica font.
   - Please do not print the outline around the human readable text and QR code. These were only used to show the placement of the human readable text and QR code.
   - DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.
3. **Acetate overlays**
   - Acetate overlays will assist in the exact data field placement. Verify your form samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.
   - Acetate overlays will be mailed to vendors who submitted a Letter of Intent to participate in the Forms Reproduction Program and who will be reproducing Form G-49. If you did not receive the acetate overlays, please contact the Forms Coordinator.

FORM G-49
(Rev. 2018)

Place QR Code Here

STATE OF HAWAII — DEPARTMENT OF TAXATION

DO NOT WRITE IN THIS AREA

16

# GENERAL EXCISE/USE ANNUAL RETURN & RECONCILIATION

X Place an X in this box ONLY if this is an AMENDED return

TAX YEAR ENDING 99-99-99 HAWAII TAX I.D. NO. GE-999-999-9999-99

Last 4 digits of your FEIN or SSN 1234

ID NO XX

NAME: TAXPAYER_NAMEXXXXXXXXXXXXXXXXXX

ATTACH CHECK OR MONEY ORDER HERE

| 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 | 999999999999 | 999999999999 | 999999999999 | X | 1 |
| **2.** Manufacturing | 999999999999 | 999999999999 | 999999999999 | X | 2 |
| **3.** Producing | 999999999999 | 999999999999 | 999999999999 | X | 3 |
| **4.** Wholesale Services | 999999999999 | 999999999999 | 999999999999 | X | 4 |
| **5.** Landed Value of Imports for Resale | 999999999999 | 999999999999 | 999999999999 | X | 5 |
| **6.** Business Activities of Disabled Persons | 999999999999 | 999999999999 | 999999999999 | X | 6 |
| **7. Sum of Part I, Column c** (Taxable Income) — Enter the result here and on page 2, line 24, Column c | | | 999999999999 | X | 7 |
| **PART II - GENERAL EXCISE and USE TAXES @ 4% (.04)** | | | | | |
| **8.** Retailing | 999999999999 | 999999999999 | 999999999999 | X | 8 |
| **9.** Services Including Professional | 999999999999 | 999999999999 | 999999999999 | X | 9 |
| **10.** Contracting | 999999999999 | 999999999999 | 999999999999 | X | 10 |
| **11.** Theater, Amusement and Broadcasting | 999999999999 | 999999999999 | 999999999999 | X | 11 |
| **12.** Commissions | 999999999999 | 999999999999 | 999999999999 | X | 12 |
| **13.** Transient Accommodations Rentals | 999999999999 | 999999999999 | 999999999999 | X | 13 |
| **14.** Other Rentals | 999999999999 | 999999999999 | 999999999999 | X | 14 |
| **15.** Interest and All Others | 999999999999 | 999999999999 | 999999999999 | X | 15 |
| **16.** Landed Value of Imports for Consumption | 999999999999 | 999999999999 | 999999999999 | X | 16 |
| **17. Sum of Part II, Column c** (Taxable Income) — Enter the result here and on page 2, line 25, Column c | | | 999999999999 | X | 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.

| SIGNATURE | TITLE | DATE | DAYTIME PHONE NUMBER |
|---|---|---|---|
| | TITLEXXXXXXXXX | 99/99/99 | (999) 999-9999 |

Human Readable text here

**Continued on page 2 — Parts V & VI *MUST* be completed**

**FORM G-49**
(Rev. 2018)


Place QR Code Here

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXX

ID NO XX

Hawaii Tax I.D. No. GE-999-999-9999-99

(mm/dd/yy)

Last 4 digits of your FEIN or SSN 1234

TAX YEAR ENDING 99-99-99

| BUSINESS ACTIVITIES | Column a<br>VALUES, GROSS PROCEEDS OR GROSS INCOME | Column b<br>EXEMPTIONS/DEDUCTIONS (Attach Schedule GE) | Column c<br>TAXABLE INCOME (Column a minus Column b) | | |
|---|---|---|---|---|---|
| **PART III - INSURANCE COMMISSIONS @ .15% (.0015)** | | | Enter this amount on line 26, Column c | | |
| **18.** Insurance Commissions | 999999999999 | 999999999999 | 999999999999 | X | **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) | 999999999999 | 999999999999 | 999999999999 | X | **19** |
| **20.** Maui | 999999999999 | | | | **20** |
| **21.** Hawaii (rate = .0025) | 999999999999 | 999999999999 | 999999999999 | X | **21** |
| **22.** Kauai (rate = .005) | 999999999999 | 999999999999 | 999999999999 | X | **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.)
Place an X in the box of the taxation district in which you have conducted business. IF you did business in MORE THAN ONE district, place an X in the box for "MULTI" and attach Form G-75.

**23.** X Oahu X Maui X Hawaii X Kauai X MULTI **23**

**PART VI - TOTAL RETURN AND RECONCILIATION**

| | TAXABLE INCOME<br>Column c | TAX RATE<br>Column d | | TOTAL TAX<br>Column e = Column c X Column d | |
|---|---|---|---|---|---|
| **24.** Enter the amount from Part I, line 7 .................. | 999999999999 | x .005 | **24.** | 999999999999.99 | X |
| **25.** Enter the amount from Part II, line 17 ............... | 999999999999 | x .04 | **25.** | 999999999999.99 | X |
| **26.** Enter the amount from Part III line 18, Column c............ | 999999999999 | x .0015 | **26.** | 999999999999.99 | X |
| **27. COUNTY SURCHARGE TAX.** See Instructions for Part IV. Multi district complete Form G-75 .... | | | **27.** | 999999999999.99 | X |
| **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.** | 999999999999.99 | X |
| **29.** Amounts Assessed During the Period...................... *(For Amended Return ONLY)* | PENALTY $ 9999999999.99<br>INTEREST $ 9999999999.99 | | **29.** | 999999999999.99 | |
| **30. TOTAL AMOUNT.** Add lines 28 and 29.......... | | | **30.** | 999999999999.99 | X |
| **31.** TOTAL PAYMENTS MADE LESS ANY REFUNDS RECEIVED FOR THE TAX YEAR .................. | | | **31.** | 999999999999.99 | |
| **32.** CREDIT CLAIMED ON ORIGINAL ANNUAL RETURN. *(For Amended Return ONLY)*.................. | | | **32.** | 999999999999.99 | |
| **33.** NET PAYMENTS MADE. Line 31 minus line 32 .......... | | | **33.** | 999999999999.99 | |
| **34. CREDIT TO BE REFUNDED.** Line 33 minus line 30.......... | | | **34.** | 999999999999.99 | |
| **35. ADDITIONAL TAXES DUE.** Line 30 minus line 33.......... | | | **35.** | 999999999999.99 | |
| **36. FOR LATE FILING ONLY ➔** | PENALTY $ 9999999999.99<br>INTEREST $ 9999999999.99 | | **36.** | 999999999999.99 | |
| **37. TOTAL AMOUNT DUE AND PAYABLE** (Add lines 35 and 36).......... | | | **37.** | 999999999999.99 | |
| **38. PLEASE ENTER THE AMOUNT OF YOUR PAYMENT.** If you are NOT submitting a payment with this return, please enter "0.00" here. .......... | | | **38.** | 999999999999.99 | |
| **39. GRAND TOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED.** (Attach Schedule GE) If Schedule GE is not attached, exemptions/deductions claimed will be disallowed. .......... | | | **39.** | 999999999999 | |

Human Readable text here

FORM G-49
(Rev. 2018)

Place QR Code Here

STATE OF HAWAII — DEPARTMENT OF TAXATION

# GENERAL EXCISE/USE ANNUAL RETURN & RECONCILIATION

DO NOT WRITE IN THIS AREA

16

X Place an X in this box ONLY if this is an AMENDED return

TAX YEAR ENDING 99-99-99 HAWAII TAX I.D. NO. GE-999-999-9999-99

Last 4 digits of your FEIN or SSN 1234

ID NO XX

NAME: TAXPAYER NAMEXXXXXXXXXXXXXXXXXX

• ATTACH CHECK OR MONEY ORDER HERE •

| 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 | 999999999999 | 999999999999 | 999999999999 | X | 1 |
| 2. Manufacturing | 999999999999 | 999999999999 | 999999999999 | X | 2 |
| 3. Producing | 999999999999 | 999999999999 | 999999999999 | X | 3 |
| 4. Wholesale Services | 999999999999 | 999999999999 | 999999999999 | X | 4 |
| 5. Landed Value of Imports for Resale | 999999999999 | 999999999999 | 999999999999 | X | 5 |
| 6. Business Activities of Disabled Persons | 999999999999 | 999999999999 | 999999999999 | X | 6 |
| 7. **Sum of Part I, Column c** (Taxable Income) — Enter the result here and on page 2, line 24, Column c | | | 999999999999 | X | 7 |
| **PART II - GENERAL EXCISE and USE TAXES @ 4% (.04)** | | | | | |
| 8. Retailing | 999999999999 | 999999999999 | 999999999999 | X | 8 |
| 9. Services Including Professional | 999999999999 | 999999999999 | 999999999999 | X | 9 |
| 10. Contracting | 999999999999 | 999999999999 | 999999999999 | X | 10 |
| 11. Theater, Amusement and Broadcasting | 999999999999 | 999999999999 | 999999999999 | X | 11 |
| 12. Commissions | 999999999999 | 999999999999 | 999999999999 | X | 12 |
| 13. Transient Accommodations Rentals | 999999999999 | 999999999999 | 999999999999 | X | 13 |
| 14. Other Rentals | 999999999999 | 999999999999 | 999999999999 | X | 14 |
| 15. Interest and All Others | 999999999999 | 999999999999 | 999999999999 | X | 15 |
| 16. Landed Value of Imports for Consumption | 999999999999 | 999999999999 | 999999999999 | X | 16 |
| 17. **Sum of Part II, Column c** (Taxable Income) — Enter the result here and on page 2, line 25, Column c | | | 999999999999 | X | 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.

| SIGNATURE | TITLE | DATE | DAYTIME PHONE NUMBER |
|---|---|---|---|
| | TITLEXXXXXXXX | 99/99/99 | (999) 999-9999 |

Human Readable text here

**Continued on page 2 — Parts V & VI *MUST* be completed**

Place QR Code Here

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXX

ID NO XX

Hawaii Tax I.D. No. GE-999-999-9999-99

(mm/dd/yy)

Last 4 digits of your FEIN or SSN 1234

TAX YEAR ENDING 99-99-99

| 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 III - INSURANCE COMMISSIONS @ .15% (.0015)** | | | Enter this amount on line 26, Column c | | |
| 18. Insurance Commissions | 999999999999 | 999999999999 | 999999999999 | X | 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) | 999999999999 | 999999999999 | 999999999999 | X | 19 |
| 20. Maui | 999999999999 | | | | 20 |
| 21. Hawaii (rate = .0025) | 999999999999 | 999999999999 | 999999999999 | X | 21 |
| 22. Kauai (rate = .005) | 999999999999 | 999999999999 | 999999999999 | X | 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.)
Place an X in the box of the taxation district in which you have conducted business. IF you did business in MORE THAN ONE district, place an X in the box for "MULTI" and attach Form G-75.

23. X Oahu X Maui X Hawaii X Kauai X MULTI 23

**PART VI - TOTAL RETURN AND RECONCILIATION**

| | TAXABLE INCOME Column c | TAX RATE Column d | | TOTAL TAX Column e = Column c X Column d | |
|---|---|---|---|---|---|
| 24. Enter the amount from Part I, line 7 | 999999999999 | x .005 | 24. | 999999999999.99 | X |
| 25. Enter the amount from Part II, line 17 | 999999999999 | x .04 | 25. | 999999999999.99 | X |
| 26. Enter the amount from Part III line 18, Column c | 999999999999 | x .0015 | 26. | 999999999999.99 | X |

| | | | |
|---|---|---|---|
| 27. **COUNTY SURCHARGE TAX.** See Instructions for Part IV. Multi district complete Form G-75 | 27. | 999999999999.99 | X |
| 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. | 999999999999.99 | X |
| 29. Amounts Assessed During the Period *(For Amended Return ONLY)* PENALTY $ 9999999999.99 INTEREST $ 9999999999.99 | 29. | 999999999999.99 | |
| 30. **TOTAL AMOUNT.** Add lines 28 and 29 | 30. | 999999999999.99 | X |
| 31. TOTAL PAYMENTS MADE LESS ANY REFUNDS RECEIVED FOR THE TAX YEAR | 31. | 999999999999.99 | |
| 32. CREDIT CLAIMED ON ORIGINAL ANNUAL RETURN. *(For Amended Return ONLY)* | 32. | 999999999999.99 | |
| 33. NET PAYMENTS MADE. Line 31 minus line 32 | 33. | 999999999999.99 | |
| 34. **CREDIT TO BE REFUNDED.** Line 33 minus line 30 | 34. | 999999999999.99 | |
| 35. **ADDITIONAL TAXES DUE.** Line 30 minus line 33 | 35. | 999999999999.99 | |
| 36. **FOR LATE FILING ONLY ➔** PENALTY $ 9999999999.99 INTEREST $ 9999999999.99 | 36. | 999999999999.99 | |
| 37. **TOTAL AMOUNT DUE AND PAYABLE** (Add lines 35 and 36) | 37. | 999999999999.99 | |
| 38. **PLEASE ENTER THE AMOUNT OF YOUR PAYMENT.** If you are NOT submitting a payment with this return, please enter "0.00" here. | 38. | 999999999999.99 | |
| 39. **GRAND TOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED.** (Attach Schedule GE) If Schedule GE is not attached, exemptions/deductions claimed will be disallowed. | 39. | 999999999999 | |

Human Readable text here