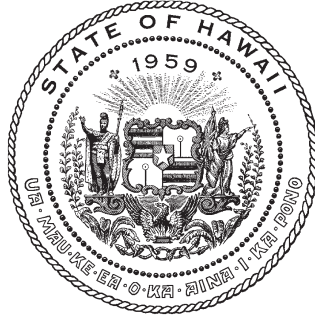


STATE OF HAWAII DEPARTMENT OF TAXATION



General Information and Scannable Specifications for Form G-75 (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-75 (Rev. 2017)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form G-75. Form G-75 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form G-75 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 the 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-75 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 font:
 1. Helvetica
- 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-75: 10 pt Helvetica bold
 2. Rev. 2018: 8 pt Helvetica bold
- The following font and size should be used for the form number located at the bottom right corner of the form:
 1. Form G-75: 8 pt Helvetica bold

4. Variable Data

- Some variable data fields must utilize 12 pt Courier font.

- All variable data fields require exact placement.
- Print all alpha characters uppercase.

5. Variable Data Delimiters

- Period Ending must be printed with a dash (-) delimiter. For example:
MM-YY

(2 digits for month, followed by a dash (-), followed by 2 digits for the period ending).
- 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.
- Dollar amount fields must utilize 10 pt Courier font.
- 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 if the amount is a whole dollar value.

7. 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 trailing 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 sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form G-75 (Rev. 2018) cannot be filed until 2019.

SCANNABLE SPECIFICATIONS

1. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label (see exhibit for exact placement).

Page 1: The 2-digit Hawaii Vendor ID Number should begin at column 47, row 65.

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):

Page 1: The left bottom corner of the QR code is at the beginning of column 71 and at the bottom of row 6.

- Height of the QR code is 0.5 inch.
- Length of the QR 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
G75_T 2018A 01 VIDXX

The QR code includes the form number (G75), an underscore, type of form (T), space, 4-digit form year (2018), 1-letter revision indicator (A), space, 2-digit page number (01), and vendor ID number. There are no hyphens.

- The human readable text for the QR code MUST be printed at the bottom of page 1 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-75. If you did not receive the acetate overlays, please contact the Forms Coordinator.

(Required to be attached to Forms G-45 and G-49 when Part V, "Multi" selected)

Place
QR Code
Here

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXXXXX

Period Ending (MM/YY) 99-99

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

Tax Year Ending (MM/DD/YY) 99-99-99

BUSINESS ACTIVITIES	OAHU DISTRICT Column a	MAUI DISTRICT Column b	HAWAII DISTRICT Column c	KAUAI DISTRICT Column d
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PART I — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 0.5% RATE

1	Wholesaling	999999999999	999999999999	999999999999	999999999999	14
2	Manufacturing	999999999999	999999999999	999999999999	999999999999	15
3	Producing	999999999999	999999999999	999999999999	999999999999	16
4	Wholesale Services	999999999999	999999999999	999999999999	999999999999	17
5	Imports for Resale	999999999999	999999999999	999999999999	999999999999	18
6	Business Activities of Disabled Persons	999999999999	999999999999	999999999999	999999999999	19
7	Total Taxable Income by Districts for 0.5% Activities	999999999999	999999999999	999999999999	999999999999	20
	Tax Rate	X .005	X .005	X .005	X .005	21
24	TOTAL TAXES BY DISTRICT AT 0.5% RATE	9999999999.99	9999999999.99	9999999999.99	9999999999.99	22

PART II — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 4% RATE

8	Retailing	999999999999	999999999999	999999999999	999999999999	23
9	Services Including Professional	999999999999	999999999999	999999999999	999999999999	24
10	Contracting	999999999999	999999999999	999999999999	999999999999	25
11	Theater Amusement and Broadcasting	999999999999	999999999999	999999999999	999999999999	26
12	Commissions	999999999999	999999999999	999999999999	999999999999	27
13	Transient Accommodations Rentals	999999999999	999999999999	999999999999	999999999999	28
14	Other Rentals	999999999999	999999999999	999999999999	999999999999	29
15	Interest and All Others	999999999999	999999999999	999999999999	999999999999	30
16	Imports for Consumption	999999999999	999999999999	999999999999	999999999999	31
17	Total Taxable Income by Districts for 4% Activities	999999999999	999999999999	999999999999	999999999999	32
	Tax Rate	X .04	X .04	X .04	X .04	33
25	TOTAL TAXES BY DISTRICT AT 4% RATE	999999999999.99	999999999999.99	999999999999.99	999999999999.99	34

PART III — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @0.15% RATE

18	Insurance Commissions	999999999999	999999999999	999999999999	999999999999	35
	Tax Rate	X .0015	X .0015	X .0015	X .0015	36
26	TOTAL TAXES BY DISTRICT AT 0.15% RATE	999999999999.99	999999999999.99	999999999999.99	999999999999.99	37

PART IV — COUNTY SURCHARGE

19, 21 and 22	County Surcharge Taxable Income	999999999999		999999999999	999999999999	38
	Tax Rate	X .005		X .0025	X .005	39
27	TOTAL COUNTY TAXES BY DISTRICT	999999999999.99		999999999999.99	999999999999.99	40

PART V — SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT

23	Add Part I, line 24; Part II, line 25; Part III, line 26; AND Part IV, line 27	999999999999.99	999999999999.99	999999999999.99	999999999999.99	41
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FORM G-75
(REV. 2018)

(Required to be attached to Forms G-45 and G-49 when Part V, "Multi" selected)

Page 2

PURPOSE OF THIS FORM

This form is to be used by taxpayers who have income from more than one taxation district. This form will assist the taxpayer in determining the amount of taxes attributable to each taxation district and the amount of taxable income subject to the County Surcharge.

GENERAL INSTRUCTIONS

Section 237-8.6(f), Hawaii Revised Statutes (HRS), requires that every taxpayer assign their general excise, use, and county surcharge taxes to each taxation district from which the income was derived and report this assignment on a schedule required to be attached to the return. Section 237-8.6(g), HRS, in addition to a failure to file penalty, imposes a 10% penalty for the failure to file the schedule or the failure to correctly report the assignment of the general excise tax by taxation district on the schedule.

This form **IS** required to be attached to and submitted with Forms G-45 and G-49 for taxpayers with business activities in more than one taxation district. Use a separate Form G-75 for each of your general excise tax returns.

ABOUT THIS FORM

Form G-75 is designed for electronic scanning that permits faster processing with fewer errors. To avoid delays:

1. Print amounts only on those lines that are applicable.
2. Use only a black or dark blue ink pen. Do not use red ink, pencils, felt tip pens, or erasable pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:

1	2	3	4	5	6	7	8	9	0	X
---	---	---	---	---	---	---	---	---	---	---

4. Do NOT print outside the boxes.
5. Fill in ovals completely. Do not ✓ or ✗ the ovals.
6. Do NOT enter cents. All numbers that are required to be rounded to the nearest dollar should **NOT** be printed over the zeros used to designate cents.
7. Do NOT use dollar signs, slashes, dashes or parentheses in the boxes.
8. We recommend that you print a new form from our website (**tax.hawaii.gov**) each time you need it. The form's QR code is necessary to process the return. Excessive photocopying of a photocopy will degrade the QR code, and the QR code will become unreadable.
9. Please use a color printer and print in color.

SPECIFIC INSTRUCTIONS

At the top of the form, enter the filing period or tax year for the corresponding Form G-45 or G-49 for which this form is to be attached. Also, enter the Name and Hawaii Tax I.D. number.

PARTS I, II, AND III ACTIVITIES

Each taxpayer doing business in more than one taxation district should use this form to determine the taxes assigned to each taxation district. Enter the amount of taxable income derived from each activity in the appropriate taxation district's column. See the instructions below, *Source of Income*, for a general discussion on how the taxable income should be sourced to each district. **The combined total of the column a, b, c and d amounts for each activity should equal the amount entered in Column c for the same activity on the corresponding Form G-45 or G-49.**

Column a – is used for taxable income sourced to the Oahu Taxation District, also known as the City and County of Honolulu or the island of Oahu.

Column b – is used for taxable income sourced to the Maui Taxation District, also known as the County of Maui or the islands of Maui, Lanai and Molokai.

Column c – is used for taxable income sourced to the Hawaii Taxation District, also known as the County of Hawaii or the island of Hawaii.

Column d – is used for taxable income sourced to the Kauai Taxation District, also known as the County of Kauai or the island of Kauai.

Part I, line 7; and Part II, line 17 – Total the amounts for each column.

IMPORTANT NOTE about Part II, line 17 – This amount should also be included in the amount on the corresponding Form G-45 or G-49, Part IV, Column a.

Part I, line 24; Part II, line 25; and Part III, line 26 – Multiply the appropriate rates by the corresponding amounts on Part I, line 7; Part II, line 17; and Part III, line 18.

PART IV — COUNTY SURCHARGE

Line 19, 21 and 22 — Enter the amount from Forms G-45 or G-49, Part IV, column c of lines 19, 21 and 22.

Line 27 — Multiply line 19, 21 and 22 by the appropriate tax rate. Total the amounts from this line and enter the total amount on Forms G-45 or G-49, line 27.

PART V — SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT

Line 23 — Add the amounts from Part I, line 24; Part II, line 25; Part III, line 26; and Part IV, line 27 of each column and enter the amount in the appropriate column in this Part.

SOURCE OF INCOME

The following is a general summary by activity of how income should be assigned to each taxation district.

Sales of Tangible Personal Property

- Where the property is delivered.
 - Examples of tangible personal property: Retail merchandise, machinery, vehicles, office equipment, etc.

Services

- Where the services are used or consumed.

Commissions (sales representatives, real estate broker or salespersons, insurance producers)

- Where services are rendered, **except** real estate services, where the real estate is located, and online transactions (see TIR No. 2018-06).

Rental, Lease, or License of Tangible and Intangible Personal Property

- Where the property is used.

Rental or Lease of Real Property

- Where the property is located.

Contracting

- Where the job site is located.

Investment Interest

- Where the investment is controlled; OR
- Reasonable allocation method.

Interest on Deferred Payment Sales

- Where sale is sourced **except** real property, where the real property is located.

Theaters, Amusements

- Where the event takes place; OR
- Reasonable allocation method.

WHERE TO GET MORE INFORMATION

More information is available on the Department's website at:

tax.hawaii.gov

or you may contact a customer service representative at:

Voice: 808-587-4242
1-800-222-3229 (Toll-Free)

Telephone for the Hearing Impaired:
808-587-1418
1-800-887-8974 (Toll-Free)

Fax: 808-587-1488

E-mail: Taxpayer.Services@hawaii.gov

Mail: Taxpayer Services Branch
P.O. Box 259
Honolulu, HI 96809-0259

STATE OF HAWAII — DEPARTMENT OF TAXATION
SCHEDULE OF ASSIGNMENT OF GENERAL EXCISE/USE TAXES BY DISTRICTS

(Required to be attached to Forms G-45 and G-49 when Part V, "Multi" selected)

Place
QR Code
Here

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXXXXX

Period Ending (MM/YY) 99-99

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

Tax Year Ending (MM/DD/YY) 99-99-99

BUSINESS ACTIVITIES	OAHU DISTRICT Column a	MAUI DISTRICT Column b	HAWAII DISTRICT Column c	KAUAI DISTRICT Column d	
PART I — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 0.5% RATE					
1 Wholesaling	999999999999	999999999999	999999999999	999999999999	1
2 Manufacturing	999999999999	999999999999	999999999999	999999999999	2
3 Producing	999999999999	999999999999	999999999999	999999999999	3
4 Wholesale Services	999999999999	999999999999	999999999999	999999999999	4
5 Imports for Resale	999999999999	999999999999	999999999999	999999999999	5
6 Business Activities of Disabled Persons	999999999999	999999999999	999999999999	999999999999	6
7 Total Taxable Income by Districts for 0.5% Activities	999999999999	999999999999	999999999999	999999999999	7
Tax Rate	X .005	X .005	X .005	X .005	
24 TOTAL TAXES BY DISTRICT AT 0.5% RATE	9999999999 .99	9999999999 .99	9999999999 .99	9999999999 .99	24
PART II — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 4% RATE					
8 Retailing	999999999999	999999999999	999999999999	999999999999	8
9 Services Including Professional	999999999999	999999999999	999999999999	999999999999	9
10 Contracting	999999999999	999999999999	999999999999	999999999999	10
11 Theater Amusement and Broadcasting	999999999999	999999999999	999999999999	999999999999	11
12 Commissions	999999999999	999999999999	999999999999	999999999999	12
13 Transient Accommodations Rentals	999999999999	999999999999	999999999999	999999999999	13
14 Other Rentals	999999999999	999999999999	999999999999	999999999999	14
15 Interest and All Others	999999999999	999999999999	999999999999	999999999999	15
16 Imports for Consumption	999999999999	999999999999	999999999999	999999999999	16
17 Total Taxable Income by Districts for 4% Activities	999999999999	999999999999	999999999999	999999999999	17
Tax Rate	X .04	X .04	X .04	X .04	
25 TOTAL TAXES BY DISTRICT AT 4% RATE	999999999999 .99	999999999999 .99	999999999999 .99	999999999999 .99	25
PART III — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @0.15% RATE					
18 Insurance Commissions	999999999999	999999999999	999999999999	999999999999	18
Tax Rate	X .0015	X .0015	X .0015	X .0015	
26 TOTAL TAXES BY DISTRICT AT 0.15% RATE	999999999999 .99	999999999999 .99	999999999999 .99	999999999999 .99	26
PART IV — COUNTY SURCHARGE					
19, 21 and 22 County Surcharge Taxable Income	999999999999		999999999999	999999999999	
Tax Rate	X .005		X .0025	X .005	
27 TOTAL COUNTY TAXES BY DISTRICT	999999999999 .99		999999999999 .99	999999999999 .99	27
PART V — SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT					
23 Add Part I, line 24; Part II, line 25; Part III, line 26; AND Part IV, line 27	999999999999 .99	999999999999 .99	999999999999 .99	999999999999 .99	23

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4. Do NOT print outside the boxes.
5. Fill in ovals completely. Do not ✓ or ✕ the ovals.
6. Do NOT enter cents. All numbers that are required to be rounded to the nearest dollar should **NOT** be printed over the zeros used to designate cents.
7. Do NOT use dollar signs, slashes, dashes or parentheses in the boxes.
8. We recommend that you print a new form from our website (**tax.hawaii.gov**) each time you need it. The form's QR code is necessary to process the return. Excessive photocopying of a photocopy will degrade the QR code, and the QR code will become unreadable.
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WHERE TO GET MORE INFORMATION

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tax.hawaii.gov

or you may contact a customer service representative at:

Voice: 808-587-4242
1-800-222-3229 (Toll-Free)

Telephone for the Hearing Impaired:
808-587-1418
1-800-887-8974 (Toll-Free)

Fax: 808-587-1488

E-mail: Taxpayer.Services@hawaii.gov

Mail: Taxpayer Services Branch
P.O. Box 259
Honolulu, HI 96809-0259