

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Form G-45 (Rev. 2019)**

Contact Information for General Questions

Hawaii Department of Taxation
Technical Section
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**Contact Information for Mailing
Test Packages and Testing Inquiries**

Hawaii Department of Taxation
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Assurance Test Team
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Email: tax.dp.qa@hawaii.gov

Form G-45 (Rev. 2019)

General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form G-45. Form G-45 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form G-45 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-45 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-45: 10 pt Helvetica bold
 2. Rev. 2019: 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-45: 8 pt Helvetica
 2. Rev. 2019: 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. See exhibit for exact placement. The use of a checkmark is not acceptable.

5. Variable Data Delimiters

- Tax 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 tax period 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. 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 samples.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form G-45 (Rev. 2019) cannot be filed until 2020.

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 71, 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 QR code 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 G45_T 2019A 01 VIDXX

The required QR code for page 2 is G45_T 2019A 02 VIDXX

The QR code includes the form number (G45), an underscore, type of form (T), space, 4-digit form year (2019), 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-45. If you did not receive the acetate overlays, please contact the Forms Coordinator.

Place QR Code Here

GENERAL EXCISE/USE TAX RETURN

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

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

Last 4 digits of your FEIN or SSN 9999

NAME: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXX ID NO XX

ATTACH CHECK OR MONEY ORDER HERE

Column a: BUSINESS ACTIVITIES, VALUES, GROSS PROCEEDS OR GROSS INCOME; Column b: EXEMPTIONS/DEDUCTIONS; Column c: TAXABLE INCOME

PART I - GENERAL EXCISE and USE TAXES @ 1/2 OF 1% (.005)

Table with 4 columns: Description, Column a, Column b, Column c. Rows include Wholesaling, Manufacturing, Producing, Wholesale Services, Landed Value of Imports for Resale, Business Activities of Disabled Persons, and Sum of Part I.

PART II - GENERAL EXCISE and USE TAXES @ 4% (.04)

Table with 4 columns: Description, Column a, Column b, Column c. Rows include Retailing, Services Including Professional, Contracting, Theater, Amusement and Broadcasting, Commissions, Transient Accommodations Rentals, Other Rentals, Interest and All Others, Landed Value of Imports for Consumption, and Sum of Part II.

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 fields with placeholder text.

Continued on page 2 -- Parts V & VI MUST be completed

FORM G-45

(Rev. 2019)

Page 2 of 2

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXX

ID NO XX

Place QR Code Here

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

Last 4 digits of your FEIN or SSN 9999

PERIOD ENDING 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 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 19

20. Maui 999999999999 20

21. Hawaii (rate = .005) 999999999999 999999999999 999999999999 21

22. Kauai (rate = .005) 999999999999 999999999999 999999999999 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 PERIODIC RETURN

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 .00 24

25. Enter the amount from Part II, line 17 999999999999 x .04 25. 999999999999 .00 25

26. Enter the amount from Part III line 18, Column c 999999999999 x .0015 26. 999999999999 .00 26

27. COUNTY SURCHARGE TAX. See Instructions for Part IV. Multi district complete Form G-75 27. 999999999999 .00 27

28. TOTAL TAXES DUE. Add column e of lines 24 through 27 and enter result here (but not less than zero). 28. 999999999999 .00 28

If you did not have any activity for the period, enter "0.00" here 28. 999999999999 .00 28

29. Amounts Assessed During the Period, PENALTY \$ 9999999999.99 29. 999999999999 .00 29

(For Amended Return Only) INTEREST \$ 9999999999.99 29. 999999999999 .00 29

30. TOTAL AMOUNT. Add lines 28 and 29 30. 999999999999 .00 30

31. TOTAL PAYMENTS MADE FOR THE PERIOD (For Amended Return ONLY) 31. 999999999999 .00 31

32. CREDIT TO BE REFUNDED. Line 31 minus line 30 (For Amended Return ONLY) 32. 999999999999 .00 32

33. ADDITIONAL TAXES DUE. Line 30 minus line 31 (For Amended Return ONLY) 33. 999999999999 .00 33

34. FOR LATE FILING ONLY -> PENALTY \$ 9999999999.99 34. 999999999999 .00 34

INTEREST \$ 9999999999.99 34. 999999999999 .00 34

35. TOTAL AMOUNT DUE AND PAYABLE (Original Returns, add lines 30 and 34; Amended Returns, add lines 33 and 34) 35. 999999999999 .00 35

36. PLEASE ENTER THE AMOUNT OF YOUR PAYMENT. Attach a check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars to Form G-45. Write the filing period and your Hawaii Tax I.D. No. on your check or money order. Mail to: HAWAII DEPARTMENT OF TAXATION, P. O. BOX 1425, HONOLULU, HI 96806-1425 or file and pay electronically at hitax.hawaii.gov. If you are NOT submitting a payment with this return, please enter "0.00" here. 36. 999999999999 .00 36

37. GRAND TOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED. (Attach Schedule GE) If Schedule GE is not attached, exemptions/deductions claimed will be disallowed. 37. 999999999999 37

Place
QR Code
Here

**GENERAL EXCISE/USE
TAX RETURN**

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

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

Last 4 digits of your FEIN or SSN 9999

NAME: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXX ID NO XX

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 @ 1/2 OF 1% (.005)				
1. Wholesaling	999999999999	999999999999	999999999999	1
2. Manufacturing	999999999999	999999999999	999999999999	2
3. Producing	999999999999	999999999999	999999999999	3
4. Wholesale Services	999999999999	999999999999	999999999999	4
5. Landed Value of Imports for Resale	999999999999	999999999999	999999999999	5
6. Business Activities of Disabled Persons	999999999999	999999999999	999999999999	6
7. Sum of Part I, Column c (Taxable Income) — Enter the result here and on page 2, line 24, Column c			999999999999	7
PART II - GENERAL EXCISE and USE TAXES @ 4% (.04)				
8. Retailing	999999999999	999999999999	999999999999	8
9. Services Including Professional	999999999999	999999999999	999999999999	9
10. Contracting	999999999999	999999999999	999999999999	10
11. Theater, Amusement and Broadcasting	999999999999	999999999999	999999999999	11
12. Commissions	999999999999	999999999999	999999999999	12
13. Transient Accommodations Rentals	999999999999	999999999999	999999999999	13
14. Other Rentals	999999999999	999999999999	999999999999	14
15. Interest and All Others	999999999999	999999999999	999999999999	15
16. Landed Value of Imports for Consumption	999999999999	999999999999	999999999999	16
17. Sum of Part II, Column c (Taxable Income) — Enter the result here and on page 2, line 25, Column c			999999999999	17

• ATTACH CHECK OR MONEY ORDER HERE •

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

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXX

ID NO XX

Place
QR Code
Here

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

Last 4 digits of your FEIN or SSN 9999

PERIOD ENDING 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)	
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PART III - INSURANCE COMMISSIONS @ .15% (.0015)

Enter this amount on line 26, Column c

18. Insurance Commissions	999999999999	999999999999	999999999999	18
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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	19
20. Maui	999999999999			20
21. Hawaii (rate = .005)	999999999999	999999999999	999999999999	21
22. Kauai (rate = .005)	999999999999	999999999999	999999999999	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.	<input checked="" type="checkbox"/> Oahu	<input checked="" type="checkbox"/> Maui	<input checked="" type="checkbox"/> Hawaii	<input checked="" type="checkbox"/> Kauai	<input checked="" type="checkbox"/> MULTI	23
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PART VI - TOTAL PERIODIC RETURN

	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 .00
25. Enter the amount from Part II, line 17	999999999999	x .04	25.	999999999999 .00
26. Enter the amount from Part III line 18, Column c	999999999999	x .0015	26.	999999999999 .00
27. COUNTY SURCHARGE TAX. See Instructions for Part IV. Multi district complete Form G-75			27.	999999999999 .00
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 .00
29. Amounts Assessed During the Period,..... (For Amended Return Only)	PENALTY \$ 9999999999.99 INTEREST \$ 9999999999.99		29.	999999999999 .00
30. TOTAL AMOUNT. Add lines 28 and 29.....			30.	999999999999 .00
31. TOTAL PAYMENTS MADE FOR THE PERIOD (For Amended Return ONLY).....			31.	999999999999 .00
32. CREDIT TO BE REFUNDED. Line 31 minus line 30 (For Amended Return ONLY)			32.	999999999999 .00
33. ADDITIONAL TAXES DUE. Line 30 minus line 31 (For Amended Return ONLY)			33.	999999999999 .00
34. FOR LATE FILING ONLY →	PENALTY \$ 9999999999.99 INTEREST \$ 9999999999.99		34.	999999999999 .00
35. TOTAL AMOUNT DUE AND PAYABLE (Original Returns, add lines 30 and 34; Amended Returns, add lines 33 and 34).....			35.	999999999999 .00
36. PLEASE ENTER THE AMOUNT OF YOUR PAYMENT. Attach a check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars to Form G-45. Write the filing period and your Hawaii Tax I.D. No. on your check or money order. Mail to: HAWAII DEPARTMENT OF TAXATION, P. O. BOX 1425, HONOLULU, HI 96806-1425 or file and pay electronically at hitax.hawaii.gov. If you are NOT submitting a payment with this return, please enter "0.00" here.			36.	999999999999 .00
37. GRAND TOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED. (Attach Schedule GE) If Schedule GE is not attached, exemptions/deductions claimed will be disallowed.....			37.	999999999999