STATE OF HAWAII DEPARTMENT OF TAXATION



General Information and Scannable Specifications for Form G-75 (Rev. 2023)

Contact Information for General Questions

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Email: tax.dp.qa@hawaii.gov

Form G-75 (Rev. 2023)

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

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. Arial

- 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 Arial bold
 - 2. REV. 2023: 8 pt Arial 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 (REV. 2023): 10 pt Arial bold

4. Variable Data

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

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

- · 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

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Dollar amount fields must utilize 10 pt Courier New 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.

Form G-75 (Rev. 2023) General Information and Scannable Specifications

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 tailing spaces).
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.

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 64.

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 2023A 01 VIDXX

The QR code includes the form number (G75), an underscore, type of form (T), space, 4-digit form year (2023), 1-letter revision indicator (A), space, 2-digit

- 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. 2023) cannot be filed until 2024.

INABLE SPECIFICATIONS

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 63 utilizing 6 pt Arial 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. Form Serial Number

- The form serial number MUST be printed at column 6, row 64, utilizing 12 pt Courier New font.
- The required serial number for page 1 is: G751H7V9

4. 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.

	E OF ASSIGNMENT C	AII DEPARTMENT OF F GENERAL EXCISE/L Forms G-45 and G-49 when P	JSE TAXES BY DISTRI	Place CTS QR Code Here	4 5 6
Name: TAXPAYER NAM	EXXXXXXXXXXXXX	xxxxxxxxx	Period E	i nding (MM YY) 99-9	9
Hawaii Tax I.D. No.	-999-999-999-9	99	Tax Year Ending (1	VIM DD YY) 99-99-9	99
BUSINESS	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	10
ACTIVITIES PART I STATE TAXABLI	Column a	Column b		Column d	11
1 Wholesaling					13 14
2 Manufacturing	9999999999999	9999999999999	9999999999999	99999999999999	15 2 16
3 Producing	9999999999999	999999999999999	9999999999999	99999999999999	16 3 17
4 Wholesale Services	9999999999999		9999999999999	99999999999999	18 4 19
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6 Business Activities of	9999999999999	9999999999999	99999999999999	99999999999999	21 6 22
Disabled Persons 7 Total Taxable Income by	9999999999999	9999999999999	9999999999999	99999999999999	22 723
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TOTAL TAXES BY 24 DISTRICT AT 0.5% RATE	9999999999.99	99999999999.99	9999999999.99	999999999999999999999	
PART II STATE TAXABL	E INCOME AND TAXE	S REPORTED BY DIS	TRICT @ 4% RATE		27 28
8 Retailing	9999999999999	9999999999999	9999999999999	99999999999999	8 29
9 Services Including Professional	9999999999999	9999999999999	9999999999999	99999999999999	30 9 31
10 Contracting	9999999999999	9999999999999	9999999999999	99999999999999	10 ²
11 Theater Amusement and Broadcasting	99999999999999	99999999999999	9999999999999	99999999999999	33 11 34
12 Commissions	9999999999999	9999999999999	9999999999999	99999999999999	12 35
13 Transient Accommodations Rentals	9999999999999	9999999999999	9999999999999	99999999999999	13 37
14 Other Rentals	9999999999999	9999999999999	9999999999999	99999999999999	14 38
15 Interest and All Others	9999999999999	9999999999999	9999999999999	99999999999999	³⁹ 15 40
16 Imports for Consumption	9999999999999	9999999999999	9999999999999	99999999999999	16 41
17 Total Taxable Income by Districts for 4% Activities	9999999999999	9999999999999	9999999999999	99999999999999	17 ⁴² 43
Tax Rate	X .04	X .04	X .04	X .04	44
TOTAL TAXES BY 25 DISTRICT AT 4% RATE	999999999999999999999999999999999999999	999999999999999999999999999999999999999	999999999999999999999999999999999999999	999999999999999.9	46
PART III STATE TAXABI	LE INCOME AND TAX	ES REPORTED BY DIS	51RICT @0.15% RATE		47
18 Insurance Commissions	99999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999999999999999999999999999999	99999999999999999999999999999999999999	18 49
Tax Rate	X .0015	X .0015	X .0015	X .0015	50 9 26 ⁵¹
26 DISTRICT AT 0.15% RATE PART IV COUNTY SURG	99999999999999999999999999999999999999	999999999999999999999999999999999999999	999999999999999999999999999999999999999	99999999999999.9	9 26 52 53
19, 20, 21 and 22 County Surcharge Taxable Income Tax Rate	999999999999999	99999999999999999999999999999999999999	99999999999999999999999999 X .005	999999999999999999999999	54 55
TOTAL COUNTY TAXES BY	X .005	X .005	X .005	X .005	56 9 27 67
27 DISTRICT PART V SCHEDULE OF	99999999999999999999999999999999999999	99999999999999999999999999999999999999			58
23 Add Part I, line 24; Part II, line 25; Part III, line 26; AND Part IV, line 27	999999999999999.99	9999999999999999.99	99999999999999.99	99999999999999.9	60
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FORM G-75 (REV. 2023)

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)

Name:

Place QR Code Here

Name: TAXPAYER NAM	EXXXXXXXXXXXXXXXX	XXXXXXXXX	Period Ending (MM YY) 99-99										
Hawaii Tax I.D. No. GE	-999-999-9999-9	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 TAXABL	E INCOME AND TAXE	S REPORTED BY DIST	TRICT @ 0.5% RATE										
1 Wholesaling	9999999999999	9999999999999	9999999999999	999999999999 1									
2 Manufacturing	9999999999999	9999999999999	9999999999999	999999999999 2									
3 Producing	9999999999999	9999999999999	9999999999999	999999999999 3									
4 Wholesale Services	9999999999999	9999999999999	9999999999999	999999999999 4									
5 Imports for Resale	9999999999999	9999999999999	9999999999999	999999999999 5									
6 Business Activities of Disabled Persons	9999999999999	9999999999999	9999999999999	999999999999 6									
7 Total Taxable Income by Districts for 0.5% Activities	9999999999999	9999999999999	9999999999999	999999999999 7									
Tax Rate	X .005	X .005	X .005	X .005									
TOTAL TAXES BY 24 DISTRICT AT 0.5% RATE	9999999999.99	9999999999.99	9999999999.99	99999999999.99 24									
PART II — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 4% RATE													
8 Retailing	9999999999999	9999999999999	9999999999999	999999999999 8									
9 Services Including Professional	9999999999999	9999999999999	9999999999999	99999999999999999999 9									
10 Contracting	9999999999999	9999999999999	9999999999999	999999999999999999 10									
11 Theater Amusement and Broadcasting	9999999999999	9999999999999	9999999999999	9999999999999999999 11									
12 Commissions	9999999999999	9999999999999	9999999999999	9999999999999999999 12									
13 Transient Accommodations Rentals	9999999999999	9999999999999	9999999999999	9999999999999999999 13									
14 Other Rentals	9999999999999	9999999999999	9999999999999	999999999999999999 14									
15 Interest and All Others	9999999999999	9999999999999	9999999999999	9999999999999999999 15									
16 Imports for Consumption	9999999999999	9999999999999	9999999999999	999999999999999999 16									
17 Total Taxable Income by Districts for 4% Activities	9999999999999	9999999999999	9999999999999	9999999999999 17									
Tax Rate	X .04	X .04	X .04	X .04									
TOTAL TAXES BY 25 DISTRICT AT 4% RATE	9999999999999.99	9999999999999.99	99999999999999.99 25										
PART III — STATE TAXAB	LE INCOME AND TAXI	ES REPORTED BY DIS	STRICT @0.15% RATE										
18 Insurance Commissions	99999999999999	99999999999999	99999999999999	9999999999999 18									
Tax Rate TOTAL TAXES BY	X .0015	X .0015	X .0015	X .0015									
26 DISTRICT AT 0.15% RATE	999999999999.99	999999999999.99	999999999999.99	999999999999.99 26									
PART IV COUNTY SUR	CHARGE												
19, 20, 21 and 22 County Surcharge Taxable Income	999999999999999	999999999999999	99999999999999	9999999999999									
Tax Rate TOTAL COUNTY TAXES BY	X .005	X .005	X .005	X .005									
27 DISTRICT	9999999999999.99	9999999999999.99	9999999999999.99	9999999999999999999999999 27									
PART V — SCHEDULE OF	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	9999999999999.99	9999999999999.99	9999999999999.99	99999999999999999999 23									

Human Readable text here

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

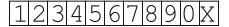
Section 237-8.6(f), Hawaii Revised Statutes (HRS), requires that every taxpayer assign their general excise, use, and county surcharge taxes to each taxation district from which the income was derived and report this assignment on a schedule required to be attached to the return. Section 237-8.6(g), 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:



- 4. Do NOT print outside the boxes.
- 5. Fill in ovals completely. Do not \checkmark or \mathbf{X} 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.
- 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.

 $\label{eq:column} \begin{array}{l} \textbf{Column c} - \text{is used for taxable income sourced to the Hawaii Taxation} \\ \text{District, also known as the County of Hawaii or the island of Hawaii.} \end{array}$

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, 20, 21 and 22 — Enter the amount from Forms G-45 or G-49, Part IV, column c of lines 19, 20, 21 and 22.

Line 27 — Multiply line 19, 20, 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.

NOTE: If you are a fiscal year filer ending in 2024 and earned income in the Maui district for the period after January 1, 2024, you will need to calculate the county surcharge tax on the taxable income attributed to the 0.5% rate. The county surcharge is 0.5% after December 31, 2023. Enter the sum of the calculated taxes of the 0.5% rates on line 27, Column b.

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