STATE OF HAWAII **DEPARTMENT OF TAXATION**



General Information and Scannable Specifications for Form G-45 (Rev. 2023)

Contact Information for General Questions

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Form G-45 (Rev. 2023)

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. Arial
 - 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 Arial bold
 - 2. REV. 2023: 8 pt Arial
- 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 Arial
 - 2. REV. 2023: 8 pt Arial

4. Variable Data

- All variable data fields must utilize 12 pt Courier New 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

99999999999.99

- 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 tailing spaces).

Form G-45 (Rev. 2023) General Information and Scannable Specifications

- 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. 2023) cannot be filed until 2024.

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):
 - 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 2023A 01 VIDXX

The required QR code for page 2 is G45_T 2023A 02 VIDXX

The QR code includes the form number (G45), an underscore, type of form (T), space, 4-digit form year (2023), 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 utilizing 6 pt Arial font. Placement of the human readable text is as follows (see exhibit for exact placement):
 - 1. Page 1: The human readable text should begin at column 6, row 9
 - 2. Page 2: The human readable text should begin at column 6, row 62.
- 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: G451H7V9
- The required serial number for page 2 is: G452H7V9

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-45. If you did not receive the acetate overlays, please contact the Forms Coordinator.

(REV. 2023)	GENERA	AL EXCISE/USE	<u> </u>	U
Place QR Code		RETURN		
Here				
luman Readable text here				
				
X Place an X i	n this box ONLY if this i	s an AMENDED return		
PERIOD ENDING	99-99	HAWAII TAX I.D. NO. GE-9	99-999-999-99	
Last 4 digits of your F	EIN or SSN 9999			
NAME: TAXPAYER	NAMEXXXXXXXXXXXXX	(XXX	ID NO XX	ζ
BUSINESS	VALUES, GROSS PROCEEDS	Column b EXEMPTIONS/DEDUCTIONS	Column c TAXABLE INCOME	
ACTIVITIES	OR GROSS INCOME	(Attach Schedule GE)	(Column a minus Column b)	
ART I - GENERAL EX	CISE and USE TAXES @ 1/2 C)F 1% (.005)		
I. Wholesaling	9999999999	99999999999	99999999999	
2. Manufacturing	99999999999	99999999999	99999999999	+
wanaracumg				
3. Producing	99999999999	99999999999	99999999999	
I. Wholesale Services	99999999999	99999999999	99999999999	
5. Landed Value of Imports for Resale	99999999999	9999999999	99999999999	
Business Activities of Disabled Persons	99999999999	99999999999	99999999999	
			99999999999	
	CISE and USE TAXES @ 4%	ult here and on page 2, line 24, Column c		
B. Retailing	99999999999	99999999999	99999999999	
). Services Including	99999999999	99999999999	99999999999	
Professional				
IO. Contracting	99999999999	99999999999	99999999999	
1. Theater, Amusement				\perp
and Broadcasting	9999999999	99999999999	99999999999	+
12 Commission	99999999999	99999999999	99999999999	+
I2. Commissions				+
3. Transient Accommodations Rentals	99999999999	99999999999	99999999999	
				\parallel
14. Other Rentals	9999999999	99999999999	99999999999	+
5. Interest and All Others	99999999999	99999999999	99999999999	
				П
6. Landed Value of Imports for Consumption	99999999999	99999999999	99999999999	+
17. Sum of Part II, Column	c (Taxable Income) — Enter the resul	It here and on page 2, line 25, Column c	99999999999	
DECLARATION Leader	a under the regulation and forth in continu	31-36, HRS, that this return (including any accom	nanying schadules or statements) has been	
examined by me and, to the best	of my knowledge and belief, is a true, corre	31-36, FIRS, that this return (including any accome ect, and complete return, made in good faith for th		
Excise and Use Tax Laws, and th			WANTHODIZED COLUT	+
N THE CASE OF A CORPORATION O	UK PAKTNEKSHIP, THIS KETURN MUST BE SIC	GNED BY AN OFFICER, PARTNER OR MEMBER, OR DU	JLY AUTHORIZED AGENT. DAYTIME PHONE NUMB	ER

2	6	8 10 12 14	16 18 2	20 22 24 26 28 30 32	34 36 38	2 40 42 44 46 49	50 52 54	56 58	60 62 64 66 69 70 72 74 76 79	2
3		8 10 12 14 RM G-45	10 18 2	.0 22 24 20 28 30 32	34 30 30	8 40 42 44 46 46	5 30 32 34	30 38	00 02 04 00 08 70 72 74 70 78	3
4		7. 2023)								4
5		e 2 of 2	Name:	TAXPAYER NAME	XXXXX	XXXXXXXXXX	XX			5
6									ID NO XX	6
7	Pl	ace	Hawaii Ta	ax I.D. No. GE-9	99-99	9-9999-99				7
8	1	Code								8
9	H	ere	Last 4 di	gits of your FEIN or SSN	9999				PERIOD ENDING 99-99	9
10				Column a		Coli	umn b		Column c	10
11		USINESS		VALUES, GROSS PROCE		EXEMPTIONS	S/DEDUCTIO	NS	TAXABLE INCOME	11
12	ΑĆ	CTIVITIES		OR GROSS INCOME		(Attach S	chedule GE)		(Column a minus Column b)	12
	DAI	OT III INICI	ID A NICE	COMMISSIONS &	150/ / 00)4E)				
	PAI	XI III - IIN'S(JRANCE	E COMMISSIONS @ .1	15% (.00	J(15)		E	inter this amount on line 26, Column c	13
14		Insurance		9999999999	0	00000	999999		99999999999	14
15		Commissions		9999999999	9	999999	פפפפפפי		9999999999	185
16	PA	RT IV - COL	JNTY SU	JRCHARGE Enter the	e amounts	s from Part II, line 17	, Column c al	tributable	to each county. Multiply Column c by	16
17				the appl	icable co	unty rate(s) and en	ter the total	of the res	ult(s) on Part VI, line 27, Column e.	17
18										18
19	19. (Dahu (rate = .0	0.5)	9999999999	9	999999	999999		99999999999	199
20										20
21	20. 1	Maui (rate = .00	05)	9999999999	9	999999	999999		99999999999	201
22		() () ()								22
	21 1	- Hawaii (rate = .	005)	9999999999	9	999999	999999		99999999999	213
	21.1	iawaii (iale – .	.003)							24
24	00.1		205)	9999999999	9	99999	999999		99999999999	
		Kauai (rate ≕ .0	1							2:25
26	PAR	T V SCHE	dule of	ASSIGNMENT OF TAXES	BY DIST	RICT (ALL taxpayers N	IUST complete t	his Part and	may be subject to a 10% penalty for noncomplic	
27	DAR	KEN the oval of the	ne taxation dis	strict in which you have conducted	l business. I	F you did business in MC	ORE THAN ONE	district, dar	ken the oval "MULT" and attach Form G-75.	27
28	23.	v	Oahu	X Maui	X	Hawaii	X Kauai		X MULTI	28
29					^	Idwall	A Nauai		A WISETI	23
30	PAF	RT VI - TOT	AL PER	IODIC RETURN		TAXABLE INCOME	TAX RAT	<u> </u>	TOTAL TAX	30
31						Column c	Column	i	Column e = Column c X Column d	31
32										32
33	24.	Enter the amo	ount from P	Part I, line 7	9999	99999999	x .005	24.	9999999999.00	33
34										34
35	25.	Enter the amo	ount from P	Part II line 17	9999	99999999	x .04	25.	99999999999.00	35
		Linter the diff.	Julie II OI II I				X.04			36
36	26	Enter the amount	t from Dort III	Lline 10 Column o	aaac	99999999	x .0015	26.	99999999999.00	
	20.	Enter the amoun	it iroini Part iii	I line 18, Column c			X .0015	20.		37
38				001					99999999999	38
				GE TAX. See Instructions for				27.	9999999999.00	39
40				E. Add column e of lines 24 throu			less than zero).			40
41		If you did no	t have any	activity for the period, en				28.	9999999999.00	41
42	20	Amounto Aco	occod Duri	ng the Period		Y \$ 9999999				42
43	∠3/.	(For Amende			INTERE	ST \$ 999999	999.99	29.	9999999999.00	43
44		`								44
45	30.	TOTAL AN	IOUNT.	Add lines 28 and 29				30.	9999999999.00	45
46										46
	31	TOTAL PAYM	ENTS MAI	DE FOR THE PERIOD (For	Amended	Return ONLY)		31.	99999999999.00	47
					. anomacu					48
48	20	CREDIT TO	DE DEELIN	IDED. Line 31 minus line 30	(Ear Am	anded Pature CALLY		32.	99999999999.00	
	J2	SKEDII IU I	JE KETUN	שבש. Line 31 millus line 30	, (FULATILE	snueu Retuiii ONLY)		54.		49
50					_				99999999999.00	50
51	33.	ADDITIONAL	. TAXES D	UE . Line 30 minus line 31 (000000	33.	00.000000000000000000000000000000000000	51
52	24	EOD I		LING ONLY ->		Y \$ 9999999				52
53	34.		\ I		INTERE	ST \$ 9999999	999.99	34.	9999999999.00	53
54	35.	TOTAL AMO	UNT DUE	AND PAYABLE (Original Re	turns, add	l lines 30 and 34;				54
55		Amended Rel	turns, add I	lines 33 and 34)				35.	9999999999.00	55
56	36.			AMOUNT OF YOUR P	AYMEN	T. Attach a check or n	noney order pa	yable		56
57		to "HAWAII STA	ATE TAX COL	LLECTOR' in U.S. dollars to Fo	rm G-45. V	Vrite the filing period an	d your Hawaii "	ax		57
58				oney order. Mail to: HAWAII I			, P. O. BOX	425,		58
	+			1425 or file and pay electroning a payment with this re			· a	36.	99999999999.00	
59										59
60	37.			EXEMPTIONS/DEDU					0000000000	60
61	$\vdash \vdash$		_	not attached, exemptions/de	ductions o	aimed will be disallo	owed	37.	99999999999	61
62	Huma	n Readable text he	re							62
63	6	8 10 12 14	16 10 2	20 22 24 26 28 30 32	34 36 38	3 40 42 44 46 48	3 50 52 54	56 58	60 62 64 66 68 70 Førnv-G-45 7	63
64	Ğ4	\$2H7₹9 ¹⁴	10 18 2	20 22 24 26 28 30 32	34 36 38	40 40 40	5 50 52 54	30 38	60 62 64 66 68 70 FORM G-45 7 (REV. 2023)	80 82 64

Place QR Code Here Human Readable text here

GENERAL EXCISE/USE TAX RETURN

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

PERIOD ENDING

HAWAII TAX I.D. NO. GE-999-999-999-99

Last 4 digits of your FEIN or SSN

9999

NAME: TAXPAYER NAMEXXXXXXXXXXXXXXXX

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)	
	PA	RT I - GENERAL EX	CISE and USE TAXES @ $1/2$ OI	F 1% (.005)		
	1.	Wholesaling	99999999999	99999999999	99999999999	1
HERE •	2.	Manufacturing	99999999999	99999999999	99999999999	2
RDER I	3.	Producing	99999999999	99999999999	99999999999	3
IEY OI	4.	Wholesale Services	99999999999	99999999999	99999999999	4
R MON	5.	Landed Value of Imports for Resale	99999999999	99999999999	99999999999	5
ECK O	6.	Business Activities of Disabled Persons	99999999999	99999999999	99999999999	6
ATTACH CHECK OR MONEY ORDER HERE			c (Taxable Income) — Enter the result	t here and on page 2, line 24, Column c	99999999999	7
·AT	8.	Retailing	99999999999	99999999999	99999999999	8
	9.	Services Including Professional	99999999999	99999999999	99999999999	9
	10	. Contracting	99999999999	99999999999	99999999999	10
	11	. Theater, Amusement and Broadcasting	99999999999	99999999999	99999999999	11
	12	2. Commissions	99999999999	99999999999	99999999999	12
	13	. Transient Accommodations Rentals	99999999999	99999999999	99999999999	13
	14	. Other Rentals	99999999999	99999999999	99999999999	14
	15	. Interest and All Others	99999999999	99999999999	99999999999	15
	16	Landed Value of Imports for Consumption	99999999999	99999999999	99999999999	16
	17	. Sum of Part II, Column	c (Taxable Income) — Enter the result	here and on page 2, line 25, Column c	99999999999	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		

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TAXPAYER NAMEXXXXXXXXXXXXXXXXX Name:

ID NO XX

Place QR Code Here

18. Insurance

Hawaii Tax I.D. No.

GE-999-999-9999-99

9999 Last 4 digits of your FEIN or SSN

99999999999

Column a Column b Column c **BUSINESS** VALUES, GROSS PROCEEDS **EXEMPTIONS/DEDUCTIONS** TAXABLE INCOME **ACTIVITIES** OR GROSS INCOME (Attach Schedule GE) (Column a minus Column b)

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

Enter this amount on line 26, Column c

99999999999

18

PERIOD ENDING 99-99

Commissions 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.

99999999999

19 . Oahu (rate = .005)	99999999999	99999999999	99999999999	19
20. Maui (rate = .005)	99999999999	99999999999	9999999999	20
21. Hawaii (rate = .005)	99999999999	99999999999	99999999999	21
22. Kauai (rate = .005)	99999999999	99999999999	9999999999	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.) DARKEN the oval of the taxation district in which you have conducted business. IF you did business in MORE THAN ONE district, darken the oval "MULTI" and attach Form G-75.

23.	X Oahu	X Ma	aui	х	Hawaii	х	Kauai		х	MULTI		23
PA	RT VI - TOTAL PERIOD	IC RETUR	RN		TAXABLE INCOM Column c	ΛE	TAX RATI Column o				TAL TAX olumn c X Column d	_
24.	Enter the amount from Part I,	line 7		999	9999999	99	x .005	24.	9	999999	99999.0	O
25.	Enter the amount from Part II	, line 17		999	9999999	99	x .04	25.	9	999999	99999.0	0
26.	Enter the amount from Part III line 1	8, Column c		999	9999999	99	x .0015	26.	9	999999	99999.0	0
	COUNTY SURCHARGE 1							27.	9	999999	99999.0	0
	TOTAL TAXES DUE. A	vity for the	period, e	nter "0.0	00" here			28.	9	999999	99999.0	0
29.	Amounts Assessed During th (For Amended Return Only)	e Period,		PENA INTER	LTY \$ <u>999</u> REST \$ <u>999</u>	<u>99999</u> 99999	99.99	29.		999999	99999.0	<u>0</u>
30.	TOTAL AMOUNT. Add I	ines 28 and 2	29					30.	9	999999	99999.0	0
31.	TOTAL PAYMENTS MADE F	OR THE PE	RIOD (Fo	r Amend	ed Return ONL	Y)		31.	9	999999	99999.0	0
32.	CREDIT TO BE REFUNDED	. Line 31 mi	nus line 3	80 (For A	mended Return	ONLY)		32.	9	999999	99999.0)
33.	ADDITIONAL TAXES DUE.	Line 30 minu	ıs line 31	`	ended Return C	,		33.	9	999999	99999.0	0
34.	FOR LATE FILIN	NG ONI	_Y →		REST \$ 999			34.	9	999999	99999.00	O
35.	TOTAL AMOUNT DUE AND Amended Returns, add lines	,	-	teturns, a	add lines 30 and	34;				999999	99999.0	 O
36.	PLEASE ENTER THE AMC to "HAWAII STATE TAX COLLEC I.D. No. on your check or money	TOR" in U.S. o	dollars to F	orm G-45	. Write the filing p	eriod and y	our Hawaii T	ax				
	HONOLULU, HI 96806-1425 If you are NOT submitting a	or file and p	ay electro	onically a	at hitax.hawaii.g	JOV.			9	999999	99999.0	0
	GRAND TOTAL OF EX	EMPTION tached, exer	NS/DED nptions/d	UCTIC eduction	NS CLAIME s claimed will be	ED. (Attace e disallow	ch Schedule ed	37 .	9	999999	99999	

Human Readable text here