

**STATE OF HAWAII  
DEPARTMENT OF TAXATION**



**General Information  
and Scannable Specifications  
for  
Schedule GE (Form G-45/G-49) (Rev. 2018)**

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## Schedule GE (Form G-45/G-49) (Rev. 2018)

### General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Schedule GE (Form G-45/G-49). Schedule GE (Form G-45/G-49) is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Schedule GE (Form G-45/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 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 Schedule GE (Form G-45/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. Schedule GE: 12 pt Helvetica bold
  2. Form G-45/G-49: 8 pt Helvetica
  3. 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. Schedule GE (Rev. 2018): 8 pt Helvetica bold

### 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.

### 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

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Amounts are right justified.
- Dollar amounts are rounded to whole dollar amounts. Do not enter 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 sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Schedule GE (Form G-45/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 following the "ID NO" label (see exhibit for exact placement).

Page 1: The 2-digit Hawaii Vendor I.D. Number should begin at column 47, row 64. See exhibit for exact placement.

### 2. Anchors

- Anchors are required on the form. The scanning equipment looks for "L" anchors printed on the form. Exact placement of the anchors are required.
- The vertical and horizontal edges of the "L" anchors must be the same length of 0.3125 inch long and 0.0278 inches thick.
- There are **two** anchors on the form.
  1. The top right "L" anchor should extend from the middle of column 77 to the end of column 80 and should rest at the top of row 4.



2. The bottom left "L" anchor should start at the beginning of column 6, extend through the middle of column 9 and rest on top of row 65.



- The tolerance is 1mm (1/4 of a grid).
- No data or other stray marks are allowed to encroach within the white space in a 0.3125 inch square of the anchor.



### 3. 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.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is SCHGE\_T 2018A 01 VIDXX:  
  
The QR code includes the form number (SCHGE), 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 11, 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.

### 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 Schedule GE (Form G-45/G-49). If you did not receive the acetate overlays, please contact the Forms Coordinator.

Schedule GE

(Form G-45/G-49)
(Rev. 2018)

STATE OF HAWAII — DEPARTMENT OF TAXATION

General Excise/Use Tax

Schedule of Exemptions and Deductions

Place QR Code Here

If you are claiming exemptions/deductions on your periodic and annual general excise/use tax return (Forms G-45 and G-49), you MUST complete and attach this form to your tax return.

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXXX 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

PART I -- LIST DETAILS CONCERNING "EXEMPTIONS" AND "DEDUCTIONS" CLAIMED

Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your general excise tax return.
If claims are not explained here, exemptions and/or deductions will be disallowed and proposed assessments prepared against you.

Table with 6 columns: ACTIVITY / ED CODE, AMOUNT, ACTIVITY / ED CODE, AMOUNT, ACTIVITY / ED CODE, AMOUNT. Contains placeholder data like 999 999 999999999999.

Grand Total of Exemptions and Deductions -- Transfer to Form G-45, line 37 or Form G-49, line 39. If more space is needed, attach a schedule. Include the total deductions claimed from any attachments in this total. 999999999999

PART II -- FEDERALLY PREEMPTED DEDUCTION EXPLANATION

If the amount claimed is exempt due to federal preemption, cite the federal statute (i.e., title and section of the United States Code) and provide an explanation of the exemption. If more space is needed, attach a statement.

PART II - FEDERALLY PREEMPTED DEDUCTION EXPLANATIONXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
PART II - FEDERALLY PREEMPTED DEDUCTION EXPLANATIONXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

PART III -- SUBCONTRACTOR INFORMATION

If you claimed a subcontractor deduction, complete the required information below. If you have more than three (3) subcontractors, show those accounting for the largest deductions on this page and attach a schedule with the information for the remaining subcontractors.

Table with 3 columns: HAWAII TAX I.D. NO., NAME AND DBA NAME, AMOUNT. Contains placeholder data like GE-999-999-9999-99 PART III - SUBCONTRACTOR INFORMATIONX 999999999999.

Total Subcontract Deductions Claimed. Include the total deductions claimed from any attachments in this total ... 999999999999

PART IV -- LESSOR INFORMATION FOR SUBLEASE DEDUCTION

If you claimed a sublease deduction, complete the required information below for each of your LESSORS. If you made deductible payments to more than two lessors, show those that received the largest amounts on this page and attach a statement that includes the information for the other Lessors.

Table with 3 columns: HAWAII TAX I.D. NO., NAME AND DBA NAME, AMOUNT. Contains placeholder data like GE-999-999-9999-99 PART IV - LESSOR INFORMATION FOR SUBLEASE DEDUCTIONX 999999999999.

PART V -- CLASSIFICATION AND INFORMATION FOR DIVISION OF INCOME

If you split your gross income with another licensed taxpayer under §237-18, complete the required information below for the other taxpayers and their share of the income. If you split income with more than three (3) taxpayers, show those with the largest income on this page and attach a list with the information for the other taxpayers. For more information, see the Part V Instructions.

Table with 4 columns: HAWAII TAX I.D. NO., NAME AND DBA NAME, %CODE, AMOUNT. Contains placeholder data like GE-999-999-9999-99 PART V - CLASSIFICATION AND INFO 999 999999999999.

Specific Instructions for Part I
Details of Exemptions/Deductions (ED)

Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your general excise tax return.

You must explain your exemptions and deductions, otherwise they will be disallowed and you will owe more taxes. For each exemptions/ deductions you have claimed, enter:

- 1. For the "Activity" column, enter the Part and line number from your general excise tax return for the activity. For example, the activity code for Wholesaling is "P11," since Wholesaling is Part I, line 1; for Contracting it is "P210," since Contracting is Part II, line 10; for Insurance Commissions it is "P318," since Insurance Commissions is Part III, line 18; and for "City & County of Honolulu Surcharge Tax" it is "P419," since it is on line 19 of Part IV.
2. For the ED Code please see the list of codes below and enter the corresponding Exemption/Deduction code.
3. Enter your total amount of the exemption/deduction claimed for that Activity and ED Code.

Example: Taxpayer A has made a \$2,000 sale of tangible personal property to the Federal Government. Taxpayer A enters the following to justify their deduction entered in Column b of the General Excise Tax Return:

ACTIVITY / ED CODE AMOUNT
P 28 / 141 000,000.00

Table with 6 columns: Description (HRS), ED Code, Description (HRS), ED Code, Description (HRS), ED Code. Rows include categories A through W with various tax-related descriptions and codes.

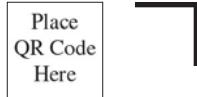
\*Additional information is required to claim these exemptions. Complete Parts II, III and/or IV.

PART V - CLASSIFICATION AND INFORMATION FOR DIVISION OF INCOME

If you split income with a taxpayer shown on page 1 under more than one § Code, total the amounts for the taxpayer, enter "See Attached" in the § Code field, and provide a separate statement listing each taxpayer's Hawaii Tax I.D. No., Name and DBA Name, § Code and amount.

Table with 6 columns: Description (HRS), § Code, Description (HRS), § Code, Description (HRS), § Code. Rows include categories like Coin Operated Devices, Insurance Agents, Motor Carriers, etc.

**General Excise/Use Tax**  
**Schedule of Exemptions and Deductions**



If you are claiming exemptions/deductions on your periodic and annual general excise/use tax return (Forms G-45 and G-49), you MUST complete and attach this form to your tax return.

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXXX 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

**PART I — LIST DETAILS CONCERNING “EXEMPTIONS” AND “DEDUCTIONS” CLAIMED**

**Note:** Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your general excise tax return. If claims are not explained here, exemptions and/or deductions will be disallowed and proposed assessments prepared against you. If you are claiming a deduction for payments to subcontractors, you must complete both Parts I and III. For subleases, see Form G-72 and complete both Parts I and IV. For wholesale sales of amusements, see Form G-81. See page 2 for Specific Instructions.

ACTIVITY / ED CODE	AMOUNT	ACTIVITY / ED CODE	AMOUNT	ACTIVITY / ED CODE	AMOUNT
999 999 99999999999999		999 999 99999999999999		999 999 99999999999999	
999 999 99999999999999		999 999 99999999999999		999 999 99999999999999	
999 999 99999999999999		999 999 99999999999999		999 999 99999999999999	
999 999 99999999999999		999 999 99999999999999		999 999 99999999999999	

**Grand Total of Exemptions and Deductions** — Transfer to Form G-45, line 37 or Form G-49, line 39. If more space is needed, attach a schedule. Include the total deductions claimed from any attachments in this total. 999999999999

**PART II — FEDERALLY PREEMPTED DEDUCTION EXPLANATION**

If the amount claimed is exempt due to federal preemption, cite the federal statute (i.e., title and section of the United States Code) and provide an explanation of the exemption. If more space is needed, attach a statement.

PART II - FEDERALLY PREEMPTED DEDUCTION EXPLANATIONXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
PART II - FEDERALLY PREEMPTED DEDUCTION EXPLANATIONXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**PART III — SUBCONTRACTOR INFORMATION**

If you claimed a subcontractor deduction, complete the required information below. If you have more than three (3) subcontractors, show those accounting for the largest deductions on this page and attach a schedule with the information for the remaining subcontractors.

HAWAII TAX I.D. NO.	NAME AND DBA NAME	AMOUNT
GE-999-999-9999-99	PART III - SUBCONTRACTOR INFORMATIONX	99999999999999
GE-999-999-9999-99	PART III - SUBCONTRACTOR INFORMATIONX	99999999999999
GE-999-999-9999-99	PART III - SUBCONTRACTOR INFORMATIONX	99999999999999

**Total Subcontract Deductions Claimed.** Include the total deductions claimed from any attachments in this total ... 999999999999

**PART IV — LESSOR INFORMATION FOR SUBLEASE DEDUCTION**

If you claimed a sublease deduction, complete the required information below for each of your LESSORS. If you made deductible payments to more than two lessors, show those that received the largest amounts on this page and attach a statement that includes the information for the other Lessors.

HAWAII TAX I.D. NO.	NAME AND DBA NAME
GE-999-999-9999-99	PART IV - LESSOR INFORMATION FOR SUBLEASE DEDUCTIONX
GE-999-999-9999-99	PART IV - LESSOR INFORMATION FOR SUBLEASE DEDUCTIONX

**PART V — CLASSIFICATION AND INFORMATION FOR DIVISION OF INCOME**

If you split your gross income with another licensed taxpayer under §237-18, complete the required information below for the other taxpayers and their share of the income. If you split income with more than three (3) taxpayers, show those with the largest income on this page and attach a list with the information for the other taxpayers. For more information, see the Part V Instructions.

HAWAII TAX I.D. NO.	NAME AND DBA NAME	§CODE	AMOUNT
GE-999-999-9999-99	PART V - CLASSIFICATION AND INFO	999	99999999999999
GE-999-999-9999-99	PART V - CLASSIFICATION AND INFO	999	99999999999999
GE-999-999-9999-99	PART V - CLASSIFICATION AND INFO	999	99999999999999

**Specific Instructions for Part I  
Details of Exemptions/Deductions (ED)**

**Note:** Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your general excise tax return.

You must explain your exemptions and deductions, otherwise they will be disallowed and you will owe more taxes. For each exemptions/ deductions you have claimed, enter:

- For the "Activity" column, enter the Part and line number from your general excise tax return for the activity. For example, the activity code for Wholesaling is "P11," since Wholesaling is Part I, line 1; for Contracting it is "P210," since Contracting is Part II, line 10; for Insurance Commissions it is "P318," since Insurance Commissions is Part III, line 18; and for "City & County of Honolulu Surcharge Tax" it is "P419," since it is on line 19 of Part IV.
- For the ED Code please see the list of codes below and enter the corresponding Exemption/Deduction code.
- Enter your total amount of the exemption/deduction claimed for that Activity and ED Code.

*Example:* Taxpayer A has made a \$2,000 sale of tangible personal property to the Federal Government. Taxpayer A enters the following to justify their deduction entered in Column b of the General Excise Tax Return:

<b>ACTIVITY / ED CODE</b>	<b>AMOUNT</b>
P 28 / 141	, 000 .00

Description (HRS)	ED Code	Description (HRS)	ED Code	Description (HRS)	ED Code
<b>A</b>		<b>F</b>		<b>P</b>	
Affordable Housing (§§46-15.1, 201H-36, 237-29, 238-3(j)).....100		Federal Cost-Plus Contractors (§237-13(3)(C))....117		Patient-Centered Community Care (§237-24(18)) ....134	
Air Pollution Control Facilities (§§237-27.5, 238-3(k)) .....101		Federal Preempted Amount (§§237-22, 238-3(a)).....118*		Petroleum Refining (§237-27) .....135	
Aircraft Leasing (§§237-24.3(11), 238-1) .....102		Food Stamps and WIC (§237-24.3(5)) .....119		Potable Water (§237-23(a)(7)) .....136	
Aircraft Service and Maintenance Facility (§§237-24.9, 238-1) .....103		Foreign Trade Zone Sales (§212-8) .....120		Professional Employer Organizations (§237-24.75(3)).....137	
<b>B</b>		<b>H</b>		Producers (Certain property used (§238-4)) .....138	
Bad Debts (§237-3(b)) .....104		Hawaii Convention Center Operator (§237-24.75(2)).....121		<b>R</b>	
<b>C</b>		Hotel Operator/Suboperator (§237-24.7(1)) .....122		Real Estate Sales (§237-3(b)) .....139	
Certain Convention, Conference and Trade Show (§237-16.8) .....105		<b>I</b>		Reimbursement of Payroll Costs (§237-24.7(9)) .....140	
Common Paymaster Exemption (§237-23.5(b)) .....106		Insurance Proceeds Received Because of a Natural Disaster (§237-24.7(6)).....123		<b>S</b>	
Contracting Activity in an Enterprise Zone (§209E-11) .....107		Intercompany Charges (§237-23.5(a)).....124		Sales Tax Offset (§§237-22(b), 238-3(i)).....154	
County Surcharge – County of Oahu - Certain Contracts Entered into Before 6/30/2006 (§237-8.6(c)) .....108		<b>L</b>		Sales to Federal Government and Credit Unions (§237-25(a)).....141	
No Nexus Sales (§237-8.6) .....109		Labor Organizations (§237-24.3(9)) .....125		Scientific Contracts (§§237-26, 238-3(j)).....142	
Counties of Kauai and Hawaii - Certain Contracts Entered into Before 6/30/2018 (§237-8.6(c)) .....155		Lease and Sublease of Real Property (§237-16.5).....126*		Service Related to Ship & Aircraft (§237-24.3(3)).....143	
<b>D</b>		<b>M</b>		Shipbuilding and Ship Repairs (§237-28.1).....144	
Diplomats and Consular Officials (§§237-24.3(10), 238-1).....110		Maintenance Fees (§§237-24.3(2), 237-24(16)) .....127		Shipping and Handling of Agricultural Commodities (§237-24.3(1)) .....145	
Disability Provisions (§237-24(13)) .....111		Mass Transit (§237-24.7(2)) .....128		Small Business Innovation Research Grants (§237-24.7(10)).....146	
Discounts and Returned Merchandise (§237-3(b)).....112		Merchants' Association Dues (§237-24.3(8)) .....129		Stock Exchange Transactions (§237-24.5) .....147	
Drugs and Prosthetic Devices (§237-24.3(6)) .....113		<b>N</b>		Subcontract Deduction (§237-13(3)(B)).....148*	
<b>E</b>		Non-profit Organizations (§237-23) .....130		Sugar Cane Payments to Independent Producers (§237-24(14)).....149	
Employee Benefit Plans (§237-24.3(4)) .....114		<b>O</b>		<b>T</b>	
Enterprise Zones (§209E-11) .....115		Orchard Operator (§237-24.7(4)).....131		Taxes Passed On (§§237-24(8), 237-24(9), 237-24(10), 237-24(11), 237-24(12), 237-24.3(7), 237-24.7(3)) (Caution, see Forms G-45/G-49 Instr.).....150	
Exported Services (§237-29.53) .....116		Out of State Sales (§237-29.5(1)) .....132		TRICARE (§237-24(17)).....151	
		Out of State Services or Contracting to Foreign Customers (§238-2.3(1)(C)) .....133		<b>W</b>	
				Wholesale Amusements (§237-4(a)(13)).....152	
				Wholesale Transactions (Sales of tangible property imported for further resale at 1/2%) (§§237-29.55, 238-2(1)).....153	

\*Additional information is required to claim these exemptions. Complete Parts II, III and/or IV.

**PART V – CLASSIFICATION AND INFORMATION FOR DIVISION OF INCOME**

If you split income with a taxpayer shown on page 1 under more than one § Code, total the amounts for the taxpayer, enter "See Attached" in the § Code field, and provide a separate statement listing each taxpayer's Hawaii Tax I.D. No., Name and DBA Name, § Code and amount.

Description (HRS)	§ Code	Description (HRS)	§ Code	Description (HRS)	§ Code
Coin Operated Devices (§237-18(a)).....18A		Motor Carriers (§237-18(h)).....18H		Tour Packagers/Travel Agents – Tourism Related Services (§237-18(f)).....18F	
Insurance Agents and Realtors (§237-18(e)) .....18E		Producers and Promoters (§237-18(b)).....18B		Noncommissioned Transient Accommodations (§237-18(g)).....18G	