

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Key From Image Specifications
for
Form G-75 (Rev. 2008)**

Contact Information

Hawaii Department of Taxation
Technical Section
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**Hawaii Software Vendor Website
Address:**

www.hawaii.gov/tax/vendor/vendor.htm

Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

Form G-75 (Rev. 2008)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form G-75. Form G-75 requires manually keying data from the image or KFI. A 1D barcode must be present on the form.

The form must be an exact replica of the official version of the form with respect to layout, data dots, shading and content.

Substitute KFI forms MUST meet the requirements as established in this document and our current Forms Reproduction Policy, and be approved prior to release or distribution.

GENERAL INFORMATION

1. Substitute Form

- Photocopies of the form must not be submitted to the Department for processing. This will distort the 1D barcode.

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. Testing and Approval of the KFI Form

- A review of the form will be done based on processing specifications. It is assumed that there

are no spelling errors, incorrect or missing words, missing lines, etc.

- 1 test sample is required to be submitted for testing of the barcodes and must be an original. Photocopies, fax submissions, etc. will not be accepted.
- 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.

KEY FROM IMAGE (KFI) SPECIFICATIONS

1. Layout

- The form must be an exact replica of the official Form G-75 with respect to layout, data dots, shading, and content.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number preceded with "ID NO" label at top middle of the form for each page. Exact placement is not required.
- See Appendix A for your Hawaii Vendor I.D. Number. If your company is not listed, please contact the Forms Coordinator.

4. Barcode

- A 1-D barcode is specific to the form. The property of the 1-D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is as follows:
Page 1:
1 inch from top edge of form and 1/2 inch from left edge of form

- Height of the barcode is .5 inch.
- Length of the barcode is approximately 2 inches.
- Density of narrow bar width is set to 20 mils with resolution set to 300 dpi.
- Narrow to Wide Ratio is set to 2.
- A ¼ inch minimum clearance (blank space) must surround the barcode with the exception of the text required to be printed underneath the barcode.
- DO NOT stretch the barcode image.
- The required barcode is GDT081 for page 1:



GDT081

The barcode includes the form number code (GD), type of form (T), form year (08), and page number (1) or (2). There are no hyphens.

General Information and Key From Image Specifications

- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG files can be found at our software vendor website.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

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Appendix A
HAWAII VENDOR I.D. NUMBER

Company	HI Vendor I.D. No.
2nd Story Software, Inc.	90
Aatrix Software, Inc.	11
AccountantsWorld	18
ACOM Solutions, Inc.	34
ADP Taxware	33
ADP, Inc.	21
Advanced Micro Solutions	29
Advantage Payroll	28
AME Software Products, Inc.	36
ATX II, LLC	10
Business Software, Inc.	22
CBIZ – Century Business Services	26
CCH Incorporated (CA)	16
CCH Incorporated (IL)	17
CCH Incorporated (KS)	15
Ceridian	27
Condominium Rentals Hawaii	32
CORPTax, LLC	25
CS Professional Suite	20
Data Technology Group	24
Destination Resorts Hawaii	39
Drake Software	30
H&R Block	40
H&R Block Digital Tax Solutions	19
IntelliTax	58
Intuit	50
iSystems LLC	38

Company	HI Vendor I.D. No.
Jackson Hewitt Tax Service	55
Liberty Tax Service	54
MasterTax	57
Nelco	56
Oishi Property Management	64
On-Line Taxes, Inc.	68
Pacific Data Services, Inc.	63
Paychex, Inc.	62
Payroll Tax People LLC	61
Petz Enterprises, Inc.	59
PrimePay, Inc.	67
Rhodes Computer Services, Inc.	60
Sage Software	23
STF Services Corporation	70
Tax\$imple, Inc.	74
TaxSation, Inc.	71
Taxware Systems Inc.	73
TaxWorks LLC	75
Thomson Tax & Accounting	65
TriTech Software Development	77
Trust Tax Services of America (TTSOA)	78
Universal Tax Systems, Inc.	79
Vertex Inc. – Sarasota	80
Wal-Mart Stores, Inc., Financial Support Division	85
Wolters Kluwer North America Shared Services (IL)	89
WSN Systems Corporation	37

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



GDT081

1 inch from top
edge of the form

attached to Form G-45 or Form G-49 when Part V, "Multi" selected)

or Period Ending ___ / ___ / ___ (MM/YY)

or Tax Year Ending ___ / ___ / ___ (MM/DD/YY)

Hawaii Tax I.D. No. W _____

1/2 inch from the left
edge of the form

PART I — STATE TAXABLE INCOME AND TAXES REPORTED BY DISTRICT @ 0.5% RATE

BUSINESS ACTIVITIES	a OAHU DISTRICT	b MAUI DISTRICT	c HAWAII DISTRICT	d KAUAI DISTRICT	e TOTALS (Add cols. a thru d)
1 WHOLESALING					
2 MANUFACTURING					
3 PRODUCING					
4 WHOLESALE SERVICES					
5 IMPORTS FOR RESALE					
6 BUSINESS ACTIVITIES OF DISABLED PERSONS					
7 Taxable Income by Districts for 0.5% Activities					
Tax Rate	.005	.005	.005	.005	.005
21 TOTAL TAXES BY DISTRICT AT 0.5% RATE					

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

BUSINESS ACTIVITIES	a OAHU DISTRICT	b MAUI DISTRICT	c HAWAII DISTRICT	d KAUAI DISTRICT	e TOTALS (Add cols. a thru d)
8 RETAILING					
9 SERVICES INCL. PROFESSIONAL					
10 CONTRACTING					
11 THEATER AMUSEMENT AND BROADCASTING					
12 COMMISSIONS					
13 TRANSIENT ACCOMMODATIONS RENTALS					
14 OTHER RENTALS					
15 INTEREST AND ALL OTHERS					
16 IMPORTS FOR CONSUMPTION					
17 Taxable Income by Districts for 4% Activities					
Tax Rate	.04	.04	.04	.04	.04
22 TOTAL TAXES BY DISTRICT AT 4% RATE					

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

BUSINESS ACTIVITY	a OAHU DISTRICT	b MAUI DISTRICT	c HAWAII DISTRICT	d KAUAI DISTRICT	e TOTALS (Add cols. a thru d)
18 INSURANCE COMMISSIONS					
Tax Rate	.0015	.0015	.0015	.0015	.0015
23 TOTAL TAXES BY DISTRICT AT 0.15% RATE					

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 City and County of Honolulu's Surcharge tax.

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 submitted with the periodic or annual return when you have income from more than one district reported on your Form G-45 or G-49. Make as many copies of this form as you need to compute your assignments on your return(s). Use a separate form for each of your general excise tax returns.

NOTE: It is **highly** recommended that you print a new form from our website at www.hawaii.gov/tax each time you need it. The form's barcode in the upper left-hand corner is necessary to process return. Excessive photocopying of a photocopy will degrade the barcode, and the barcode will become unreadable. If you choose to reproduce this form on your own software (e.g., Microsoft Excel, etc.), see our *Forms Reproduction Policy* at www.hawaii.gov/tax.

SPECIAL NOTE FOR ELF USERS who are filing electronically through the State's Internet portal at www.ehawaii.gov/efile. If you have income from more than one district, complete this form, and report the total taxable income by districts online in Part V of Forms G-45 and G-49, as applicable. Although this form is not required to be submitted when filing general excise/use tax returns electronically, this form should be retained for your records.

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 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.

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.

Column e – Total the amounts in columns a, b, c and d. Enter the amount in column e. This amount should equal the amount entered in Column c for the same activity line on the corresponding Form G-45 or G-49.

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

IMPORTANT NOTE about Part II, column a, line 17 – This amount should also be included in the amount on the corresponding Form G-45 or G-49, Part IV, line 19, Column a.

Part I, Line 21; Part II, Line 22; and Part III, Line 23 – Multiply the appropriate rates by the corresponding amounts on Part I, line 7; Part II, line 17; or Part III, line 18.

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 intended to be used or consumed; OR
- Reasonable allocation method.

Commissions

- Where services are rendered **except** real estate services, where the real estate is located.

Rental or Lease of Tangible and Intangible Personal Property

- Where the property is used; OR
- Reasonable allocation method.

Rental or Lease of Real Property

- Where the property is located.

Contracting

- Where the job site is located.

Investment Interest

- Where the control of the investment is located **unless** the taxpayer can show that a different location should control; 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.

Where to Get More Information — More information is available on the Department's website at www.hawaii.gov/tax or you may contact the customer service staff of our Taxpayer Services Branch 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