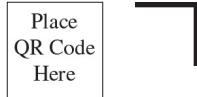


General Excise/Use Tax
Schedule of Exemptions and Deductions



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:

| | |
|---------------------------|---------------|
| ACTIVITY / ED CODE | AMOUNT |
| P 28 / 141 | , 000 .00 |

| Description (HRS) | ED Code | Description (HRS) | ED Code | Description (HRS) | ED Code |
|---|---------|---|---------|--|---------|
| A | | F | | P | |
| 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 | | H | | Producers (Certain property used (§238-4)) | 138 |
| Bad Debts (§237-3(b))..... | 104 | Hawaii Convention Center Operator (§237-24.75(2))..... | 121 | R | |
| C | | 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 | I | | 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 | S | |
| 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 – Certain Contracts Entered into Before 6/30/2006 - Oahu (§237-8.6(c)) | 108 | L | | Sales to Federal Government and Credit Unions (§237-25(a))..... | 141 |
| Before 6/30/2018 - Kauai and Hawaii (§237-8.6(c)) | 155 | Labor Organizations (§237-24.3(9))..... | 125 | Scientific Contracts (§§237-26, 238-3(j))..... | 142 |
| No Nexus Sales (§237-8.6)..... | 109 | Lease and Sublease of Real Property (§237-16.5)..... | 126* | Service Related to Ship & Aircraft (§237-24.3(3))..... | 143 |
| Sublease Deduction (§237-8.6(d)(1)) | 126 | M | | Shipbuilding and Ship Repairs (§237-28.1)..... | 144 |
| Wholesale Amusements (§237-8.6(d)(1))..... | 152 | Maintenance Fees (§§237-24.3(2), 237-24(16)) | 127 | Shipping and Handling of Agricultural Commodities (§237-24.3(1)) | 145 |
| D | | Mass Transit (§237-24.7(2)) | 128 | Small Business Innovation Research Grants (§237-24.7(10))..... | 146 |
| Diplomats and Consular Officials (§§237-24.3(10), 238-1)..... | 110 | Merchants' Association Dues (§237-24.3(8))..... | 129 | Stock Exchange Transactions (§237-24.5) | 147 |
| Disability Provisions (§237-24(13)) | 111 | N | | Subcontract Deduction (§237-13(3)(B))..... | 148* |
| Discounts and Returned Merchandise (§237-3(b))..... | 112 | Non-profit Organizations (§237-23) | 130 | Sugar Cane Payments to Independent Producers (§237-24(14))..... | 149 |
| Drugs and Prosthetic Devices (§237-24.3(6)) | 113 | O | | T | |
| E | | 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)) | 150 |
| Employee Benefit Plans (§237-24.3(4)) | 114 | Out of State Sales (§237-29.5(1))..... | 132 | (Caution, see Forms G-45/G-49 Instr.)..... | 150 |
| Enterprise Zones (§209E-11)..... | 115 | Out of State Services or Contracting to Foreign Customers (§238-2.3(1)(C))..... | 133 | W | |
| Exported Intangibles (§237-29.57)..... | 156 | | | Wholesale, Imported for Resale at (§238-2(1), §238-2.3(a)(1)(A))..... | 157 |
| Exported Services (§237-29.53) | 116 | | | Wholesale Amusements (§237-4(a)(13))..... | 152 |
| | | | | Wholesale Transactions (Sales of tangible property imported for further resale at 1/2%) (§§237-29.55)..... | 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 – | |
| Insurance Agents and Realtors (§237-18(e)) | 18E | Producers and Promoters (§237-18(b))..... | 18B | Tourism Related Services (§237-18(f))..... | 18F |
| | | | | Noncommissioned Transient Accommodations (§237-18(g))..... | 18G |