STATE OF HAWAII
DEPARTMENT OF TAXATION

General Information
and Scannable Specifications
for
Form G-26 (Rev. 2018)

Contact Information for General Questions

Hawaii Department of Taxation
Technical Section
Attn: Sharlene Tagami, Forms Coordinator
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Telephone: (808) 587-1577
Fax: (808) 587-1584
E-mail: Tax.Technical.Section@hawaii.gov

**Contact Information for Mailing
Test Packages and Testing Inquiries**

Hawaii Department of Taxation
Attn: Document Processing — Quality
Assurance Test Team
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Email: tax.dp.qa@hawaii.gov

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

FORM G-26 (Rev. 2018)
General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form G-26. Form G-26 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form G-26 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 current 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-26 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. Century 725 Blk BT

- The following fonts and sizes should be used for the form number and revision year located at the top left corner on page 1 of the form:

  1. Form G-26: 10 pt Helvetica bold

  2. Rev. 2018: 10 pt Helvetica 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-26: 8 pt Helvetica bold

4. Variable Data

- Most variable data fields on page 1 must utilize 12 pt Courier Font. All variable data fields on page 2 must utilize 10 pt Courier Font.

- All variable data fields require exact placement.

- Print all alpha characters uppercase.

- Use a bold X (**X**) as a checkbox indicator. The use of a checkmark is not acceptable.

5. Variable Data Delimiters

- Month Ending must be printed with the dash (-) delimiter. For example:

  MM – YY

  (2 digits for month, followed by a dash (-), followed by 2 digits for the tax year ending).

- Taxpayer's Use Tax Only I.D. Number should be printed with dash (-) delimiters. For example:

  123-456-7890-01

  (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 Use Tax Only I.D. Number begins with "UO." The UO should be hardcoded on the form. If the "UO" is not hardcoded on the form, the UO must be included in the variable data field.

6. Dollar Amounts 999999999999.99

- Do not use commas as thousand separators.

- Do not use leading dollar signs.

- Dollar amount fields must utilize 10 pt Courier 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.

7. Testing and Approval of the Scannable Form

- All of page 1 and the computation worksheet for the landed value of motor vehicles on page 2 must be

included in the test sample. The instructions on page 2 may be included with the test sample, but it is not necessary to do so.

- 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.

- 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-26 (Rev. 2018) cannot be filed until 2019.

SCANNABLE SPECIFICATIONS

1. **Layout**

   - Open space around variable data fields should be adhered to as much as possible except for the areas that do not require optical character recognition. Do not place any additional information in these areas.

2. **Hawaii Vendor I.D. Number**

   - Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions:

     1. Page 1: The 2-digit Hawaii Vendor I.D. Number should begin at column 45, row 64.

3. **Anchor**

   - Anchors are required on the form. The scanning equipment looks for "L" anchors. 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's horizontal edge rests at 1.5 inches from the top edge of the form and the vertical edge rests at 0.5 inch from the right edge of the form.

     2. The bottom left "L" anchor's vertical edge rests at 0.5 inch from the left edge of the form and the horizontal edge rests at 0.5 inch from the bottom edge of the form.

   - 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.

4. **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):

     1. Page 1: The left bottom corner of the QR code is at the beginning of column 6 and at the bottom of row 8.

   - 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:
     G26_T 2018A 01 VIDXX

     The QR code includes the form number (G26), an underscore, type of form (T), space, 4-digit form year (2018), 1-letter revision indicator (A), space, 2-digit page number (01), space, vendor I.D. label (VID), and your 2-digit Hawaii Vendor I.D. Number (XX). 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 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.

5. **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-26. If you did not receive the acetate overlays, please contact the Forms Coordinator.

FORM G-26
(REV. 2018)

STATE OF HAWAII—DEPARTMENT OF TAXATION
USE TAX RETURN
Imports for Consumption

THIS SPACE FOR DATE RECEIVED STAMP

10

Place QR Code Here

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

CAUTION: DO NOT use this form if you file Form G-45.

UO 999-999-9999-99

PRINT OR TYPE		
Name	Social Security Number	
TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999-99-9999	
Address (Number and Street)	Month Ending (MM/YY)	
TAXPAYER ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXX	99-99	
City, State, and Postal/ZIP Code	Vehicle Identification Number (If you imported a vehicle)	
TAXPAYER CITY, STATE, POSTAL/ZIP CODEXXXXX	Vehicle ID Number	

Which taxation district did you import the property, services, and/or contracting into?   X Oahu   X Maui   X Hawaii   X Kauai

IMPORTS FROM OUT-OF-STATE 16	(a) LANDED VALUE IN HAWAII	(b) EXEMPTIONS/DEDUCTIONS (Explain below)	(c) TAXABLE AMOUNT (Column (a) minus column (b))	RATE	(d) TAX (Column (c) X .04)
	999999999999 .00	999999999999 .00	999999999999 .00	.04	999999999999.99

COUNTY SURCHARGE 19	(e) LANDED VALUE SUBJECT TO COUNTY SURCHARGE OF IMPORTS FROM OUT-OF-STATE	(f) EXEMPTIONS/DEDUCTIONS (Explain below)	(g) TAXABLE AMOUNT (Column (e) minus column (f))	(h) RATE	(i) TAX (Column (g) X CS rate)
	999999999999 .00	999999999999 .00	999999999999 .00	.0099	999999999999.99

(j) TOTAL TAXES (Add columns (d) and (i))	(j)	999999999999.99
(k) LESS ALLOWABLE SALES OR USE TAX PAID TO ANOTHER STATE (ATTACH RECEIPT)	(k)	999999999999.99
(l) LESS PAYMENTS MADE (For Amended Return ONLY)...	(l)	999999999999.99
(m) CREDIT TO BE REFUNDED (Lines (k) and (l) minus line (j)) (For Amended Return ONLY)	(m)	999999999999.99
(n) TOTAL TAXES DUE (Line (j) minus line (k) and (l)) (Additional Tax Due for Amended Return)	(n)	999999999999.99
(o) **FOR LATE FILING ONLY** ➡ PENALTY $ 999999999999.99 INTEREST $ 999999999999.99	(o)	999999999999.99
(p) **TOTAL AMOUNT DUE AND PAYABLE** (Add lines (n) and (o)) –– Submit Form G-26 with your check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars to HAWAII DEPARTMENT OF TAXATION, P.O. BOX 1425, HONOLULU, HI 96806-1425. Write "Use Tax" and the month ending (MM/YY) on your check or money order............	(p)	999999999999.99

COLUMN (b) EXEMPTIONS/DEDUCTIONS — Explain any exemptions/deductions claimed in column (b) in the spaces below. (Attach a separate schedule if more space is needed.)

	AMOUNT
COLUMN (B) EXEMPTIONS/DEDUCTIONS EXPLANATIONXXXXXXXXXXXXXXX	999999999999 .00
SUBTOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED IN COLUMN (b)	999999999999 .00

COLUMN (f) EXEMPTIONS/DEDUCTIONS –– Explain any exemptions/deductions claimed in column (f) in the spaces below. (Attach a separate schedule if more space is needed.)

	AMOUNT
COLUMN (F) EXEMPTIONS/DEDUCTIONS EXPLANATIONXXXXXXXXXXXXXXX	999999999999 .00
SUBTOTAL OF EXEMPTIONS/DEDUCTIONS CLAIMED IN COLUMN (f)	999999999999 .00
TOTAL EXEMPTIONS/DEDUCTIONS CLAIMED IN COLUMNS (b) AND (f)	999999999999 .00

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 prepared in accordance with the provisions of the Use Tax Law, and the rules issued thereunder.

Signature of Taxpayer or Duly Authorized Agent

PRINT OR TYPE NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXX
Print or Type Name

99-99-99
Date

(999) 999-9999
Daytime Phone Number

FORM G-26

ID No XX

USE TAX COMPUTATION WORKSHEET FOR LANDED VALUE OF MOTOR VEHICLES

1. Cost of the motor vehicle.. 999999999999.99
2. Freight charges. 999999999999.99
3. Insurance costs. 999999999999.99
4. Customs duty and other costs (See instructions below.) 999999999999.99
5. Total costs (Add lines 1 through 4.) 999999999999.99
6. Cost of out-of-state license plates and retail sales tax paid to another state or local government. 999999999999.99
7. Line 5 minus line 6. .... 999999999999.99
8. Other adjustments (Attach schedule.)... 999999999999.99
9. Landed value before depreciation allowance (Line 7 minus line 8.).. 999999999999.99
10. Depreciation allowance (Line 9 multiplied by the applicable factor from the depreciation chart below.)............ 999999999999.99
11. **Landed value of motor vehicle.** (Line 9 minus line 10. Enter here and in column (a) on the front of this form.) 999999999999.99

USE TAX COMPUTATION WORKSHEET INSTRUCTIONS

Chapter 238, Hawaii Revised Statutes (HRS), imposes the use tax on the landed value of a motor vehicle purchased outside of Hawaii and imported into Hawaii for use in Hawaii. The landed value of the motor vehicle is calculated by adding the cost of the motor vehicle and the charges that were incurred to import the motor vehicle into Hawaii. Use the above worksheet to calculate the landed value of a motor vehicle.

Line 1 — Enter the cost of the motor vehicle. This includes the invoice price paid by the purchaser, retail sales tax paid to another state or local government, and the cost of any repairs or replacement parts added to the motor vehicle to maintain or increase its value during the taxpayer's use of the motor vehicle prior to shipping the motor vehicle into Hawaii. Do not include maintenance costs (e.g., oil changes).

Line 2 — Enter the amount of freight charges incurred to ship the motor vehicle into Hawaii.

Line 3 — Enter the amount of insurance charges incurred to ship the motor vehicle into Hawaii.

Line 4 — Enter customs duty and any other charges incident to landing the motor vehicle in Hawaii. Attach an itemized schedule of the amounts listed on line 4.

Line 5 — Add lines 1 through 4 and enter the total on line 5.

Line 6 — Enter any charges paid for license plates outside Hawaii and retail sales tax paid to another state or local government.

Line 7 — Enter the result of line 5 minus line 6.

Line 8 — Enter any trade-in allowance received for the old motor vehicle; and other adjustments. Attach an itemized schedule of the amounts listed on line 8.

Line 9 — Enter the result of line 7 minus line 8.

Line 10 — To determine the depreciation allowance, multiply line 9 by the applicable factor from the Use Tax Depreciation Chart below and enter the amount.

Calculation of a Depreciation Allowance

When a taxpayer has used the motor vehicle prior to bringing it into Hawaii, the taxpayer may further reduce the landed value of the motor vehicle for the purpose of calculating the use tax by applying a depreciation allowance for normal use of the motor vehicle by the taxpayer outside Hawaii. The amount of depreciation allowed depends upon the mileage and condition of the motor vehicle. No depreciation is allowed for a motor vehicle brought into Hawaii within 90 days of its date of purchase. The 90-day period shall not include any shipping time or any time during which a motor vehicle was placed in storage prior to its import into Hawaii.

For purposes of depreciation, the calculation of the landed value of a motor vehicle used prior to its importation into Hawaii also may include the cost of any repairs or replacement parts added to the vehicle to maintain or increase its value during the taxpayer's use of the motor vehicle prior to shipping the motor vehicle to Hawaii. The Department may require an explanation and supporting information for any reduction of the landed value of a motor vehicle for depreciation.

Line 11 — Enter the result of line 9 minus line 10 on line 11 of the worksheet and in column (a) on the front of Form G-26.

USE TAX DEPRECIATION CHART

Months Used	Factor	Months Used	Factor	Months Used	Factor	Months Used	Factor
1	.0000	16	.2672	31	.5177	46	7682
2	.0000	17	.2839	32	.5344	47	7849
3	.0000	18	.3006	33	.5511	48	8000
4	.0668	19	.3173	34	.5678	49	8183
5	.0835	20	.3340	35	.5845	50	8350
6	.1002	21	.3507	36	.6000	51	8517
7	.1169	22	.3674	37	.6179	52	8684
8	.1336	23	.3841	38	.6346	53	8851
9	.1503	24	.4000	39	.6513	54	9018
10	.1670	25	.4175	40	.6680	55	9185
11	.1837	26	.4342	41	.6847	56	9352
12	.2000	27	.4509	42	.7014	57	9519
13	.2172	28	.4676	43	.7181	58	9686
14	.2338	29	.4843	44	.7348	59	9853
15	.2505	30	.5010	45	.7515	60	1.0000

FORM G-26
(REV. 2018)

STATE OF HAWAII—DEPARTMENT OF TAXATION
USE TAX RETURN
Imports for Consumption

THIS SPACE FOR DATE RECEIVED STAMP **10**

Place QR Code Here

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

CAUTION: DO NOT use this form if you file Form G-45.

UO 999-999-9999-99

• PRINT OR TYPE •

Name	Social Security Number
TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999-99-9999
Address (Number and Street)	Month Ending (MM/YY)
TAXPAYER ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXX	99-99
City, State, and Postal/ZIP Code	Vehicle Identification Number (If you imported a vehicle)
TAXPAYER CITY, STATE, POSTAL/ZIP CODEXXXXX	Vehicle ID Number

Which taxation district did you import the property, services, and/or contracting into? **X** Oahu **X** Maui **X** Hawaii **X** Kauai

IMPORTS FROM OUT-OF-STATE 16	(a) LANDED VALUE IN HAWAII		(b) EXEMPTIONS/DEDUCTIONS (Explain below)		(c) TAXABLE AMOUNT (Column (a) minus column (b))		RATE	(d) TAX (Column (c) X .04)
	999999999	.00	999999999	.00	999999999	.00	.04	999999999999.99

COUNTY SURCHARGE 19	(e) LANDED VALUE SUBJECT TO COUNTY SURCHARGE OF IMPORTS FROM OUT-OF-STATE		(f) EXEMPTIONS/DEDUCTIONS (Explain below)		(g) TAXABLE AMOUNT (Column (e) minus column (f))		(h) RATE	(i) TAX (Column (g) X CS rate)
	999999999	.00	999999999	.00	999999999	.00	.0099	999999999999.99

(j) TOTAL TAXES (Add columns (d) and (i))	(j)	999999999999.99
(k) LESS ALLOWABLE SALES OR USE TAX PAID TO ANOTHER STATE (ATTACH RECEIPT)	(k)	999999999999.99
(l) LESS PAYMENTS MADE (For Amended Return ONLY)......................................	(l)	999999999999.99
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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 prepared in accordance with the provisions of the Use Tax Law, and the rules issued thereunder.

Signature of Taxpayer or Duly Authorized Agent

PRINT OR TYPE NAMEXXXXXXXXXXXXXXXXXXXXXXXXXX
Print or Type Name

Date 99-99-99

(999) 999-9999
Daytime Phone Number

FORM G-26

ID NO XX

Human Readable text here

USE TAX COMPUTATION WORKSHEET FOR LANDED VALUE OF MOTOR VEHICLES

1. Cost of the motor vehicle.. `999999999999.99`
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7. Line 5 minus line 6. .... `999999999999.99`
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3	.0000	18	.3006	33	.5511	48	.8000
4	.0668	19	.3173	34	.5678	49	.8183
5	.0835	20	.3340	35	.5845	50	.8350
6	.1002	21	.3507	36	.6000	51	.8517
7	.1169	22	.3674	37	.6179	52	.8684
8	.1336	23	.3841	38	.6346	53	.8851
9	.1503	24	.4000	39	.6513	54	.9018
10	.1670	25	.4175	40	.6680	55	.9185
11	.1837	26	.4342	41	.6847	56	.9352
12	.2000	27	.4509	42	.7014	57	.9519
13	.2172	28	.4676	43	.7181	58	.9686
14	.2338	29	.4843	44	.7348	59	.9853
15	.2505	30	.5010	45	.7515	60	1.0000