

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**GENERAL EXCISE SUBLEASE DEDUCTION  
CERTIFICATE**  
(Required for lessee's files)

**PART I Information About the Lessor**

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

City State Postal/ZIP Code

Hawaii Tax I.D. Number: **GE** \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Name of agent (if applicable):

\_\_\_\_\_

**PART II Information About the Lessee**

Name \_\_\_\_\_

Hawaii Tax I.D. Number: **GE** \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

**PART III Real Property or Space Leased**

A. **Description** of real property or space leased. Check the appropriate box(es):  vacant land;  apartment, hotel, or similar residential property;  store, office, or other commercial property;  mining, manufacturing, or other industrial property;  farm or ranch; or  other (please describe) \_\_\_\_\_

B. **Address of real property or space leased** \_\_\_\_\_

C. **Effective date of the lease** \_\_\_\_\_

D. **Term of the lease** \_\_\_\_\_

**CERTIFICATION BY LESSOR**

(The absence of this certification by the lessor shall give rise to the presumption that the lessee is not allowed the sublease deduction.)

The undersigned lessor hereby certifies, pursuant to section 237-16.5, Hawaii Revised Statutes, that the lessor is subject to the general excise tax on the gross proceeds or gross income received from the lessee.

Signature of Lessor or Authorized Agent Title Date

COPY FOR LESSOR AND LESSEE

## GENERAL INSTRUCTIONS

### Sublease Deduction

Section 237-16.5, Hawaii Revised Statutes (HRS), provides that where real property is subleased by a lessee to a sublessee, the lessee shall be allowed a deduction from the amount of gross proceeds or gross income received from its sublease of the real property. A deduction shall only be allowed with respect to leases and subleases in writing and relating to the same real property.

### Purpose of Certificate

The lessee shall obtain from its lessor, Form G-71, General Excise Sublease Deduction Certificate, certifying that the lessor is subject to the general excise tax on the gross proceeds or gross income received from the lessee. The absence of Form G-71 in itself shall give rise to the presumption that the lessee is not allowed the deduction under section 237-16.5, HRS.

### Definitions

**Lease** means the rental of real property under an instrument in writing by which one conveys real property for a specified term and for a specified consideration, and includes the written extension or renegotiation of a lease, and any holdover tenancy.

**Lessee** means one who holds real property under a lease, and includes a sublessee. A lessee or sublessee includes a sublessor who is subject to the general excise tax and qualifies for the deduction under section 237-16.5, HRS, provided real property or space is conveyed by a written sublease.

**Lessor** means one who conveys real property by a lease, and includes a sublessor. A lessor does not include a person who is not subject to the taxes imposed by chapter 237, HRS, or a person whose gross proceeds or gross income from leasing the real property or space is not taxable under chapter 237, HRS.

**Sublessee** means one who holds real property under a sublease.

**Sublessor** means one who conveys real property by a written sublease, is subject to the general excise tax on the gross rental receipts derived from the subletting of such real property, and qualifies for the deduction under section 237-16.5, HRS.

### Where to Send Form G-71

The lessor must submit Form G-71 to the lessee. The lessee is to retain Form G-71 for the lessee's records. The lessee should not file Form G-71 with the Department of Taxation.

## SPECIFIC INSTRUCTIONS

### Part I

Enter information regarding the lessor.

### Part II

Enter information regarding the lessee.

### Part III

Enter information regarding the real property or space leased in this transaction.

### Signing of the Certificate

The certificate shall be signed and dated by the lessor or the lessor's authorized agent.

**Where to Get More Information** — More information is available on the Department's website at [tax.hawaii.gov](http://tax.hawaii.gov) or you may contact a customer service representative 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

Mail: Taxpayer Services Branch  
P.O. Box 259  
Honolulu, HI 96809-0259