

ASSIGNMENT OF GENERAL EXCISE/USE TAXES BY DISTRICTS

WORKSHEET

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

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

**PART V — SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT**

	OAHU DISTRICT a	MAUI DISTRICT b	HAWAII DISTRICT c	KAUAI DISTRICT d	TOTALS e (Add cols. a thru d)
1 Add above Part I, Line 21; Part II, Line 22; & Part III, Line 23					
2 Enter the amount from Part VI, line 24, Column (c) of the Form G-45 or G-49					
3 TOTAL ASSIGNMENT OF TAXES BY DISTRICT (Add lines 1 and 2)					

## 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.

Make as many copies of this worksheet as you need to compute your assignments on your return(s). Use a separate worksheet for each of your general excise tax returns. This form is not required to be submitted with the periodic or annual return. For each taxable period, keep a copy of this worksheet with your own copy of the return should the department request a copy for verification purposes.

## PURPOSE OF THIS FORM

This form is generally 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 as well as assisting the taxpayer in determining the amount of taxable income subject to the City and County of Honolulu's Surcharge tax.

## SPECIFIC INSTRUCTIONS

### PARTS I, II, AND III ACTIVITIES

Each taxpayer doing business in more than one taxation district should use this worksheet 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.

*Additional Instructions* for Part II, column a, line 17 – This amount should also be entered in Part IV, line 19, Column a of the Form G-45 or G-49.

**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.

## PART V – SCHEDULE OF ASSIGNMENT OF TAXES BY DISTRICT

**Line 1** – Add the amounts from Part I, line 21; Part II, line 22; and Part III, line 23 of each column and enter the amount in the appropriate column in this Part.

**Line 2** – Enter the amount from Part VI, line 24, Column (c) of the corresponding Form G-45 or G-49.

**Line 3** – Add lines 1 and 2 of this Part for each column.

The total amount on line 3, column e should equal the amount entered on Form G-45 or G-49 in Part VI, line 25.

## 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](http://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](mailto:Taxpayer.Services@hawaii.gov)

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