

# USE TAX RETURN

Imports for Consumption

(Chapter 238, HRS)

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

DO NOT WRITE IN THIS AREA

10

NAME
ADDRESS
CITY, STATE AND POSTAL/ZIP CODE
Into which Island did you import the goods or services?

W \_\_\_\_\_ - \_\_\_\_\_

MONTH OF: \_\_\_\_\_

IMPORTS FROM OUT-OF-STATE <b>18</b>	(a) LANDED VALUE IN HAWAII	(b) EXEMPTIONS/ DEDUCTIONS (EXPLAIN BELOW)	(c) AMOUNT TAXABLE	RATE	(d) TAX
				<b>.04</b>	
COUNTY SURCHARGE ON STATE TAX <b>19</b>	(e) LANDED VALUE IN OAHU OF IMPORTS FROM OUT-OF-STATE	(f) EXEMPTIONS/ DEDUCTIONS (EXPLAIN BELOW)	(g) AMOUNT TAXABLE	RATE	(h) TAX
				<b>.005</b>	
(i) TOTAL TAXES (add lines (d) and (h)) .....					
(j) LESS ALLOWABLE SALES OR USE TAX PAID TO ANOTHER STATE (ATTACH RECEIPT) .....					
(k) TOTAL TAXES DUE (line (i) minus line (j)) .....					
(l) <b>FOR LATE FILING ONLY</b> → PENALTY \$ _____					
INTEREST \$ _____					
(m) TOTAL AMOUNT DUE AND PAYABLE (add lines (k) and (l)) — Pay in U. S. dollars .....					

**Make your check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars drawn on any U.S. bank.**

Explain fully any exemptions or deductions taken: (Attach separate schedule if more space is needed)

(b) _____	\$	
<b>TOTAL (b) Exemptions/Deductions</b>	\$	
(f) _____	\$	
<b>TOTAL (f) Exemptions/Deductions</b>	\$	

If you imported a motor vehicle into Hawaii, enter the Vehicle Identification Number (VIN): \_\_\_\_\_

I declare, under the penalties set forth in section 231-36, HRS, that this is a true and correct return, prepared in accordance with the provisions of the Use Tax Law and the rules issued thereunder.

\_\_\_\_\_  
SIGNATURE OF TAXPAYER, PARTNER OR MEMBER, OFFICER, OR DULY AUTHORIZED AGENT

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

DAYTIME PHONE NUMBER: (\_\_\_\_) \_\_\_\_\_

**MAILING ADDRESS**  
HAWAII DEPARTMENT OF TAXATION  
P.O. Box 1425  
Honolulu, HI 96806-1425

**TELEPHONE**  
808-587-4242  
Toll-Free: 1-800-222-3229

THIS SPACE FOR DATE RECEIVED STAMP

**USE TAX COMPUTATION WORKSHEET FOR LANDED VALUE OF MOTOR VEHICLES**

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

**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

Chapter 238, HRS, levies the use tax on the landed value of tangible personal property, services, or contracting that are imported into Hawaii, regardless if at the time of importation, the property, services, or contracting is owned by the importer, purchased from a seller that does not have a general excise tax license, or however acquired, and used in the State.

The landed value of the motor vehicle is calculated as follows:

Add the following (Lines 1 - 4 of the worksheet above):

1. Cost of the motor vehicle (usually the invoice price paid by the purchaser including any retail sales tax paid to another state or local government);
2. Freight charges;
3. Insurance costs;
4. Any customs duty; and
5. Any other charges incident to landing the motor vehicle in Hawaii.

Subtract from the above figure (Lines 6 and 8 of the worksheet above):

1. Any trade-in allowance received for the old motor vehicle; and
2. Any charges paid for license plates outside Hawaii.

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.

Credit For Taxes Paid to Other States Allowed

In addition, section 238-3(i), HRS, allows a credit against the Hawaii use tax for the combined amount of sales or use taxes imposed by and paid to another state (or any subdivision thereof) on tangible personal property, services or contracting before it is imported into Hawaii. Accordingly, a taxpayer may receive a credit up to the amount of Hawaii use tax due (4 percent of the landed value of the motor vehicle) for any sales or use taxes paid by the taxpayer to another state upon the purchase or use of the motor vehicle. The calculation of the credit shall not include any other taxes paid to other states, such as taxes on manufacturing, license fees, or transfer taxes. The amount of credit also shall not exceed the amount of use tax imposed by Hawaii on such tangible personal property, services or contracting. The Department may require copies of receipts or vouchers indicating the payment of the sales or use taxes to another state, which substantiate the claim for the credit allowance.

For more information about the Hawaii Use Tax, refer to the following Department of Taxation publications: Tax Facts No. 95-1, September, 1995; An Introduction to the Use Tax brochure; and Tax Information Release No. 2001-2.

These publications also may be viewed at our website: [www.hawaii.gov/tax](http://www.hawaii.gov/tax).

**NOTE:** The importation of household goods, personal effects, and private automobiles by certain persons are exempt from the use tax under section 238-1, HRS. Property acquired through transactions, such as casual sales, which would not be subject to the general excise tax if occurring in Hawaii are also exempt from the use tax.

County Surcharge on State Tax

Section 238-2.6, HRS, allows a county in Hawaii to impose a county surcharge on state tax of not more than 1/2 percent of the value of property and services taxable under chapter 238, HRS, that is imported from out-of-state into a county imposing the tax. At present, only imports into the County of Honolulu are subject to tax.