

STATE OF HAWAII – DEPARTMENT OF TAXATION

FORM
N-163A

**INFORMATION STATEMENT
CONCERNING FUEL TAX CREDIT FOR COMMERCIAL FISHERS**

**TAX
YEAR**

(REV. 3/2003)

Or fiscal year beginning _____, 20__ and ending _____, 20__

20__

Name (Partnership, Estate, Trust, S Corporation)	Federal Employer I.D. No. (FEIN)
Number and Street	Check applicable box: <input type="checkbox"/> Partnership or Association <input type="checkbox"/> Estate or Trust <input type="checkbox"/> S Corporation
City or Town, State, and ZIP Code	
Information Statement for (Name of Individual or Corporation):	Social Security No. or FEIN.

Please see instructions on Page 2 of Form N-163A before completing Form N-163A

Part I. Distribution of fuel tax credit for commercial fishers

Enter amount of credit distributed to the above named individual or corporation \$ _____

Part II. Computation of fuel tax credit for commercial fishers

1. Enter the number of gallons of diesel oil, liquid petroleum gas, and/or other alternative fuel purchased and used by the principal operator. _____
2. Multiply the number of gallons from Line 1 by \$.01 and enter the amount here (Line 1 x \$.01). \$ _____
3. Add the amount of credit from Part III, Line 3, Columns A through D, and enter total here. \$ _____
4. Add the credit from Lines 2 and 3 (Line 2 plus Line 3). Enter the total here. This represents the amount of credit to distribute. \$ _____

Part III. Worksheet for gasoline purchased and used by principal operator

	<i>Column A</i> City & County of Honolulu	<i>Column B</i> County of Maui	<i>Column C</i> County of Hawaii	<i>Column D</i> County of Kauai
1. Enter the number of gallons of gasoline purchased and used by the principal operator.	_____	_____	_____	_____
2. Rate	x \$.325	x \$.290	x \$.248	x \$.290
3. Multiply the number of gallons from Line 1 by the rate listed on Line 2 (Line 1 x Line 2).	\$ _____	\$ _____	\$ _____	\$ _____

Instructions

Principal Operator:

General Instructions:

Form N-163A is used by a partnership, fishing cooperative, estate, trust, or S Corporation to calculate the credit to distribute to its partners, cooperative members, beneficiaries, or shareholders. A separate Form N-163A must be prepared for each partner, cooperative member, beneficiary, or shareholder to whom the partnership, fishing cooperative, estate, trust, or S Corporation is distributing the credit.

A principal operator of a commercial fishing vessel who files an income tax return for the taxable year, as indicated on Form N-163A, may be eligible for the fuel tax credit for commercial fishers. See sections 235-110.6, Hawaii Revised Statutes (HRS), and 18-235-110.6, Hawaii Administrative Rules.

The credit is available only to a principal operator who purchases and actually uses the fuel to operate a fishing vessel for commercial purposes. Fuel used in the operation of charter fishing boats and the like where the income is derived from fees and sources other than from commercial fishing and fuel used in the operation of a fishing vessel where the activity is not engaged in for profit as provided in Internal Revenue Code section 183 do not qualify for the credit.

The amount of the credit is limited to the fuel taxes imposed under section 243-4(a), HRS, and paid by the principal operator for use in the operation of the fishing vessel during the indicated taxable year.

Claims for the credit, including any amended claims thereof, must be filed on or before the end of the twelfth month following the close of the indicated taxable year.

Specific Instructions:

Part I. In order to determine the distributive share of the credit, compute the credit by beginning with Part II. For the Form N-163A prepared for each partner, cooperative member, beneficiary, or shareholder to whom the partnership, fishing cooperative, estate, trust, or S Corporation is distributing the credit, enter the respective distributive share of the credit in Part I.

Line 1 of Part II. Section 243-1, HRS, defines alternative fuel as methanol, denatured ethanol, and other alcohols; mixtures containing 85 percent or more by volume of methanol, denatured ethanol, and other alcohols with gasoline or other fuels; natural gas; liquefied petroleum gas; hydrogen; coal-derived liquid fuels; biodiesel; mixtures containing 20 percent or more by volume of biodiesel with diesel or other fuels; fuels (other than alcohol) derived from biological materials; and any other fuel that is substantially not a petroleum product and that the governor determines would yield a substantial energy security benefits or substantial environmental benefits.

Line 3 of Part II. Complete the worksheet in Part III first. Add the amount of credit from Part III, Line 3, Columns A through D, and enter total on Line 3 of Part II.

Line 5 of Part II. Add the credit from Lines 2, 3, and 4 of Part II. Determine the distributive share of the credit.

Partner, cooperative member, beneficiary, or shareholder:

For corporations, include the amount from Part I on Line 4 of Part I, Form N-308, Fuel Tax Credit for Commercial Fishers-Corporate. Complete Form N-308 and attach Form N-163A to Form N-308.

For individuals, include the amount from Part I on Line 4 of Part I, Form N-163, Fuel Tax Credit for Commercial Fishers-Individual. Complete Form N-163 and attach Form N-163A to Form N-163. A husband and wife filing separate returns, where a joint return could have been filed, shall claim only the credit to which the husband and wife would have been entitled had a joint return been filed.

If the properly claimed and allowed credit exceeds the amount of the income tax due and payable from the taxpayer, the excess will be refunded to the taxpayer under sections 235-110.6, HRS.

Claims for the credit, including any amended claims thereof, must be filed on or before the end of the twelfth month following the close of the indicated taxable year.