

STATE OF HAWAII - DEPARTMENT OF TAXATION
**MONTHLY RETURN OF LIQUID FUEL TAX (STATE AND COUNTY)
AND ENVIRONMENTAL RESPONSE TAX**

(Chapter 243, HRS)

**TO BE FILED
BY DISTRIBUTOR**

IF APPLICABLE, CHECK BOX: INITIAL RETURN AMENDED RETURN FINAL RETURN

Please Print or Type	Name of Distributor	Permit Number	NOTE: This return with payment must be submitted to the Department of Taxation on or before the last day of the month following the close of the filing period.
	Business address (Number and Street)	FEIN Number	
	City, State, ZIP code	Period Covered	

PART I — COMPUTATION OF FUEL AND ENVIRONMENTAL RESPONSE TAX

LIQUID FUEL CLASSIFICATION	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI (Use Part II Summary)	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
On Highway Diesel Oil and Liquid Fuel					
1. Diesel - On Hwy. Gals.					
2. Gasoline & Other Liquid Fuel Gals.					
3. Total (Add lines 1 and 2) Gals.					
4. Tax Rate	33.5¢^c	33¢^c	25.8¢^c	30¢^c	
5. Total tax for On Highway Diesel Oil and Liquid Fuel					
On Highway Alternative Fuel					
6. Biodiesel - On Hwy. Gals.					
7. Tax Rate	12.3¢^a	4¢^a	6.2¢^a/4¢^e	4¢^b	
8. Total tax for On Highway Biodiesel					
9. Compressed Natural Gas (CNG) - On Hwy. Gals.					
10. Tax Rate	8.4¢^a	8.4¢^a	8.4¢^a	8.4¢^a	
11. Total tax for On Highway CNG					
12. Ethanol - On Hwy. Gals.					
13. Tax Rate	4.8¢^a	6.2¢^a	3.7¢^a	4.3¢^a	
14. Total tax for On Highway Ethanol					
15. Liquefied Natural Gas (LNG) - On Hwy. Gals.					
16. Tax Rate	30.7¢^a	30.7¢^a	30.7¢^a	30.7¢^a	
17. Total tax for On Highway LNG					
18. LPG - On Hwy. Gals.					
19. Tax Rate	10.6¢^a	9.5¢^a	8.1¢^a	9.5¢^a	
20. Total tax for On Highway LPG					
21. Methanol - On Hwy. Gals.					
22. Tax Rate	3.7¢^a	4.8¢^a	2.9¢^a	3.3¢^a	
23. Total tax for On Highway Methanol					
24. Other Alternative Fuel ^(see instructions) Gals.					
25. Tax Rate (see instructions)					
26. Total tax for other On Highway Alternative Fuel					

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DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that this is a true, correct, and complete return, prepared in accordance with the provisions of chapter 243, HRS, the Fuel Tax Law, and chapter 18-243, HAR.

SIGNATURE

TITLE

DATE

^a Effective July 1, 2004, pursuant to Act 96, SLH 2004.

^b Effective July 1, 2004, pursuant to Kauai County Ordinance No. 816.

^c Effective July 1, 2007, pursuant to Act 209, SLH 2007.

^e Effective October 1, 2007, pursuant to Hawaii County Resolution No. 109-07 (Draft 2).

PART I — COMPUTATION OF FUEL AND ENVIRONMENTAL RESPONSE TAX

LIQUID FUEL CLASSIFICATION	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI (Use Part II Summary)	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
Off Highway Liquid Fuel					
27. Aviation Gals.					
28. Diesel - Off Hwy. Gals.					
29. Total (Add lines 27 and 28) Gals.					
30. Tax Rate	2¢^c	2¢^c	2¢^c	2¢^c	
31. Total tax for Off Highway Aviation and Diesel Oil					
32. Naphtha - Power-Generating Facility Gals.					
33. Tax Rate	1¢^d	1¢^d	1¢^d	1¢^d	
34. Total tax for Off Highway Naphtha					
Liquid Fuel for Small Boats (see instructions)					
35. Diesel Gals.					
36. Tax Rate	2¢^c	2¢^c	2¢^c	2¢^c	
37. Total tax for Diesel Oil					
38. Gasoline Gals.					
39. Tax Rate	33.5¢^c	33¢^c	25.8¢^c	30¢^c	
40. Total tax for Gasoline					
41. Grand Total Gallons - Add lines 3, 6, 9, 12, 15, 18, 21, 24, 29, 32, 35, and 38					
42. Total Fuel Tax - Add lines 5, 8, 11, 14, 17, 20, 23, 26, 31, 34, 37, and 40					
ENVIRONMENTAL RESPONSE TAX					
43. Petroleum Products (Number of barrels)					
44. Tax @ 5 cents per barrel					5¢
45. Total Environmental Response Tax					
46. TOTAL TAXES DUE — Add Lines 42e and 45e					

Complete Parts II, III, and IV on pages 3 and 4

^c Effective July 1, 2007, pursuant to Act 209, SLH 2007.

^d Act 103, SLH 2007.

PART II — SUMMARY OF GALLONS TAXABLE IN THE COUNTY OF MAUI

LIQUID FUEL CLASSIFICATION	(a) ISLAND OF MAUI	(b) ISLAND OF LANAI	(c) ISLAND OF MOLOKAI	(d) Add cols. a to c TOTAL FOR COUNTY OF MAUI
On Highway Diesel Oil and Liquid Fuel				
Diesel - On Hwy. Gals.				
Gasoline & Other Liquid Fuel Gals.				
On Highway Alternative Fuel				
Biodiesel - On Hwy. Gals.				
Compressed Natural Gas - On Hwy. Gals.				
Ethanol - On Hwy. Gals.				
Liquefied Natural Gas - On Hwy. Gals.				
LPG - On Hwy. Gals.				
Methanol - On Hwy. Gals.				
Other Alternative Fuel - On Hwy. Gals.				
Off Highway Liquid Fuel				
Aviation Gals.				
Diesel - Off Hwy. Gals.				
Naphtha - Power-Generating Facility Gals.				
Liquid Fuel for Small Boats				
Diesel Gals.				
Gasoline Gals.				

Note: Gallons taxable in the County of Maui, column (d), should be entered in Part I, column (b).

PART III — EXEMPT SALES

Gallons	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
Liquid fuel sold for official Federal Government use:					
1. Used on military bases:					
a. Diesel					
b. Gasoline					
c. Alternative Fuels					
2. Not used on military bases:					
a. Diesel					
b. Gasoline					
c. Alternative Fuels					
Sales in the foreign trade zone					
Sales of bonded aviation fuel to air carriers coming from or going to foreign ports					
Sales to another licensed distributor					
Liquid fuel sold for use in Kalawao County					
Other exempt sales of liquid fuel:					
Total Gallons					

Note: Total Gallons, column (e) should be equal to the amount of exempt sales entered on the schedules in Part IV.

PART IV — SUMMARY OF SALES

On Highway Diesel Oil and Liquid Fuel (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Deduction for retail sales from Form M-2					
4. Add lines 2 and 3					
5. Taxable sales (Line 1 minus line 4)					

Note: Taxable sales (line 5) should be the same amount entered in Part I, line 3.

On Highway - Alternative Fuel (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Deduction for retail sales from Form M-2					
4. Add lines 2 and 3					
5. Taxable sales (Line 1 minus line 4)					

Note: Taxable sales (line 5) should be the same as the total of the amounts entered in Part I, lines 6, 9, 12, 15, 18, 21, and 24.

Off Highway Aviation, Diesel Oil, and Naphtha (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Deduction for retail sales from Form M-2					
4. Add lines 2 and 3					
5. Taxable sales (Line 1 minus line 4)					

Note: Taxable sales (line 5) should be the same amount entered in Part I, lines 29 and 32.

Small Boats - Diesel Oil (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Deduction for retail sales from Form M-2					
3. Taxable sales (Line 1 minus line 2)					

Note: Taxable sales (line 3) should be the same amount entered in Part I, line 35.

Small Boats - Gasoline (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Deduction for retail sales from Form M-2					
3. Taxable sales (Line 1 minus line 2)					

Note: Taxable sales (line 3) should be the same amount entered in Part I, line 38.

Off Highway Alternative Fuel (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Net sales (Line 1 minus line 2)					

Note: Net sales (line 3) is not taxable pursuant to section 243-4(c)(3), HRS.