

STATE OF HAWAII — DEPARTMENT OF TAXATION
**MONTHLY RETURN OF LIQUID FUEL TAX (STATE AND COUNTY)
AND ENVIRONMENTAL RESPONSE, ENERGY,
AND FOOD SECURITY TAX**

THIS SPACE FOR DATE RECEIVED STAMP



FBF151

TO BE FILED BY DISTRIBUTOR

IF APPLICABLE, CHECK BOX:

- ☐ Initial Return ☐ Amended Return
☐ Final Return ☐ Change in Name or Address

• PRINT OR TYPE •	Name of Distributor	Federal Employer I.D. No or Social Security No.
	DBA or C/O	Hawaii Tax I.D. No. W _____ - _____
	Address (Number and Street)	Permit Number
	City or town, State, and Postal/ZIP code. If foreign address, see Instructions.	Month Ending ____ / ____ (MM/YY)

NOTE: This return with payment must be submitted to the Department of Taxation on or before the 20th day of the month following the close of the filing period.

PART I — COMPUTATION OF FUEL TAX AND ENVIRONMENTAL RESPONSE, ENERGY, AND FOOD SECURITY 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.					1
2. Gasoline & Other Liquid Fuel Gals.					2
3. Total (Add lines 1 and 2) Gals.					3
4. Tax Rate	33.5¢	35¢^b	25.8¢	34¢	
5. Total tax for On Highway Diesel Oil and Liquid Fuel					5
On Highway Alternative Fuel					
6. Biodiesel - On Hwy. Gals.					6
7. Tax Rate	12.3¢	13¢^b	4¢	4¢	
8. Total tax for On Highway Biodiesel					8
9. Compressed Natural Gas (CNG) - On Hwy. Gals.					9
10. Tax Rate	12.2¢^e	12.9¢^{b,e}	8.4¢^e	12.4¢^e	
11. Total tax for On Highway CNG					11
12. Ethanol - On Hwy. Gals.					12
13. Tax Rate	4.8¢	6.6¢^b	3.7¢	4.9¢	
14. Total tax for On Highway Ethanol					14
15. Liquefied Natural Gas (LNG) - On Hwy. Gals.					15
16. Tax Rate	12.2¢^d	12.9¢^{b,d}	8.4¢^d	12.4¢^d	
17. Total tax for On Highway LNG					17
18. LPG - On Hwy. Gals.					18
19. Tax Rate	10.6¢	9.9¢^b	8.1¢	10.8¢	
20. Total tax for On Highway LPG					20
21. Methanol - On Hwy. Gals.					21
22. Tax Rate	3.7¢	5.1¢^b	2.9¢	3.8¢	
23. Total tax for On Highway Methanol					23
24. Other Alternative Fuel (See Instr.) Gals.					24
25. Tax Rate (See Instructions)					
26. Total tax for other On Highway Alternative Fuel					26

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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 _____ Type or Print Name and Title _____ Date _____ () Daytime Phone Number _____

Name _____	Permit Number _____	Month Ending _____ / _____ (MM/YY)
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PART I — COMPUTATION OF FUEL TAX AND ENVIRONMENTAL RESPONSE, ENERGY, AND FOOD SECURITY 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.					27
28. Diesel - Off Hwy. Gals.					28
29. Total (Add lines 27 and 28) Gals.					29
30. Tax Rate	2¢	2¢	2¢	2¢	
31. Total Tax for Off Highway Aviation and Diesel Oil					31
32. Naphtha - Power-Generating Facility Gals.					32
33. Tax Rate ^b	2¢	2¢	2¢	2¢	
34. Total Tax for Off Highway Naphtha					34
Liquid Fuel for Small Boats (See Instructions.)					
35. Diesel Gals.					35
36. Tax Rate	2¢	2¢	2¢	2¢	
37. Total Tax for Diesel Oil					37
38. Gasoline Gals.					38
39. Tax Rate	33.5¢	35¢ ^b	25.8¢	34¢	
40. Total Tax for Gasoline					40
41. Grand Total Gallons - Add lines 3, 6, 9, 12, 15, 18, 21, 24, 29, 32, 35, and 38					41
42. Total Fuel Tax - Add lines 5, 8, 11, 14, 17, 20, 23, 26, 31, 34, 37, and 40					42●
ENVIRONMENTAL RESPONSE, ENERGY, AND FOOD SECURITY TAX					
43a. Petroleum Products ^a			43a		
43b. Tax Rate			43b	\$1.05	
43. Total Environmental Response, Energy, and Food Security Tax on Petroleum Products	Multiply line 43a by 43b				43●
44a. Fossil Fuel Products ^c			44a		
44b. Tax Rate			44b	\$0.19 ^c	
44c. Total Environmental Response, Energy, and Food Security Tax on Fossil Fuel Products	Multiply line 44a by 44b				44●
45. Total Environmental Response, Energy, and Food Security Tax — Add lines 43 and 44					45
46. TOTAL TAXES DUE — Add line 42, column (e) and line 45					46●
47. AMENDED RETURN ONLY — Amount paid on original return. (See Instructions)					47
48. AMENDED RETURN ONLY — Balance due (refund) with amended return. (See Instructions)					48

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

a Does not include aviation fuel.

b Effective July 1, 2015, pursuant to Maui County Resolution No. 15-54.

c Effective July 1, 2015, pursuant to Act 185, SLH 2015.

d Effective July 1, 2015, LNG calculation is based on the energy content of 128,714 BTU.

e Effective July 1, 2015, CNG calculation is based on the energy content of 128,621 BTU.

Name	Permit Number	Month Ending ____ / ____ (MM/YY)
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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 — SUMMARY OF EXEMPT SALES IN GALLONS

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					
Liquid fuel sold to an intra-county ferry operating solely within the County of Maui*					
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.

* Applies to taxable years beginning after December 31, 2007.

Name	Permit Number	Month Ending ____ / ____ (MM/YY)
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PART IV – SUMMARY OF SALES IN GALLONS

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.