FORM M-2 (REV. 7/2016)

## STATE OF HAWAII — DEPARTMENT OF TAXATION CERTIFICATE OF RETAIL SALES OF LIQUID FUEL

	Name of Licensed Distributor Fron	Date of this Certificate			Prepare this form in DUPLICATE:				
Please Print	Name of Retail Dealer	Liquid Fuel Retail Dealer's Permit Number		F	Original shall be retained by the licensed				
or	Address (Number and Street)					Federal Employer I.D. No. or Social Security Number		1	distributor.
Type	City, State, Postal/ZIP code					RETAIL SALES FOR TH	IE MONTH OF (MM/VV)	<b>F</b>	Copy to be
	City, State, Postal/ZIF code					NETAIL SALES FOR TH	E MONTH OF (MIM/TT)		retained by the retail dealer.
TYPES C	F LIQUID FUEL*	(a)	(b)	(c)	(d)	(e) Add cols. b t	thru d (f)		(g)
Show Number of Gallons		OF HONOLULU	ISLAND OF MAUI	ISLAND OF LANAI	ISLAND OF MOLOKAI	TOTALS COUNTY OF N	COLINITY OF HA	WAII	COUNTY OF KAUAI
1) Aviation	on								
2) Diese						ŭ			
	Used in small boats							$\perp$	
2b)	Used for all other purposes							_	
3) Napht	ha								
4) Altern									
Biod	liesel							_	
Con	pressed Natural Gas								
Etha	anol								
Liqu	efied Natural Gas								
LPG	ì								
Met	nanol								
<b>5)</b> Gasol	ine								
5a)	Used in small boats								
5b)	Used for all other purposes								
6) Total (	Gallons By County								
The under • the p • the s • the p	E INFORMATION IS NEEDED signed hereby certifies that, for ermittee is the holder of a valid tatements made in the permit a ermittee is maintaining the prace best of my knowledge and belonger.	myself and for the above permit which is still in ef pplication are true, corre tices and records set for	DECLAR e named retail dealer, un fect; ect, and complete as of t rth in the application; an	ARATION BY RETANDER the penalties providenthis date;	ed by section 243-3				
Name of S	Signatory		Signature			Title	Date		

TYPES OF LIQUID FUEL*	(a) CITY AND COUNTY	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUA
(Enter the amounts from the respective county's column on page 1.)	OF HONOLULU	COONTT OF WAOI	COONTY OF HAWAII	COUNTY OF RADA
7) On Highway Diesel Oil and Liquid Fuel — Add lines 2b (On Public Highway use) and 5b, enter here.				
B) Divide line 7 by 99, enter here.				
D) Diesel Oil and Liquid Fuel — County tax rates	32.5¢ <sup>b</sup>	39¢ <sup>b,c</sup>	24.8¢ <sup>b</sup>	33¢ <sup>b</sup>
(0) Evaporation allowance deduction for on highway diesel oil and liquid fuel — Multiply line 8 by line 9, enter here.				
<ol> <li>On Highway - Alternative Fuel — Enter the amount from line 4 which was used On Public Highways. (See instructions.)</li> </ol>				
2) Divide line 11 by 99, enter here.				
(See instructions.)				
14) Evaporation allowance deduction for on highway - alternative fuel — Multiply line 12 by line 13, enter here.				
15) Off Highway Aviation and Diesel Oil — Add lines 1 and 2b (Off Public Highway Use). (Report diesel oil used in small boats on line 22)				
16) Divide line 15 by 99, enter here.				
(7) Evaporation allowance deduction for off highway aviation and diesel oil — Multiply line 16 by 1¢(.01) <sup>b</sup> , enter here.				
18) Off Highway Naphtha — Enter the amount from line 3.				
9) Divide line 18 by 99, enter here.				
20) Naphtha fuel tax rate	2¢ª	2¢ª	2¢ <sup>a</sup>	2¢ª
21) Evaporation allowance deduction for off highway naphtha — Multiply line 19 by line 20, enter here.				
22) Small Boats - Diesel Oil — Enter the amount from line 2a which was used in small boats.				
23) Divide line 22 by 99, enter here.				
24) Evaporation allowance deduction for small boats - diesel oil — Multiply line 23 by 1¢(.01) <sup>b</sup> , enter here.				
25) Small Boats - Gasoline — Enter the amount from line 5a which was used in small boats.				
26) Divide line 25 by 99, enter here.				
27) Liquid Fuel — County tax rates	32.5¢ <sup>b</sup>	39¢ <sup>b,c</sup>	24.8¢ <sup>b</sup>	33¢ <sup>b</sup>
28) Evaporation allowance deduction for small boats - gasoline — Multiply line 26 by line 27, enter here.				
29) Total evaporation allowance deduction for retail sales of fuel by county — Add lines 10, 14, 17, 21, 24, and 28, enter the total here.				

a Effective January 1, 2016, pursuant to Act 76, SLH 2016, naphtha fuel, used in a power-generating facility, is subject to the fuel tax rate of 2 cents per gallon retroactive to January 1, 2016.

b Effective January 1, 2016, pursuant to Act 103, SLH 2007, Act 209, SLH 2007, and Act 188, SLH 2012. The license tax for each gallon of diesel oil and gasoline or other aviation fuel sold for use in or used for airplanes is 1 cent. The license tax for liquid fuel is 16 cents. (For purchases after December 31, 2015)

<sup>&</sup>lt;sup>c</sup> Effective July 1, 2016, pursuant to Maui County Resolution No. 16-79.