FORM M-36 (REV. 2017)

### THIS SPACE FOR DATE RECEIVED STAMP

# STATE OF HAWAII - DEPARTMENT OF TAXATION COMBINED CLAIM FOR REFUND OF FUEL TAXES UNDER CHAPTER 243, HRS



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ᄬ		Name				Federal Employer I.D. No. or Social Security No.					
RTYI	DBA or C/O Mailing Address (Number and Street)			Hawaii Tax I.D. No. <b>W</b>							
PRINT OR TYPE				Period Beginning							
P. C.	City or Town, State, and Postal/ZIP Code. If foreign address, s	see Ins	structions.	Period Ending							
		/ (MM/YY)									
NOTI	E: All claims are to be filed with the Department of Taxation	n on	or before the 20th day	of the month follow	ing the	close of th	e filing	period.			
	STATEMENT OF FUEL TRANSACTIONS AND REFUND DU		GASOLINE DIESEL OI (GALLONS) (GALLONS			ALTERNATIVE FUEL (GALLONS)		-			
1.	On hand at beginning of period	1.									
2.	Purchases	2.									
3.	Total (Add lines 1 and 2)	3.									
4.	USED OFF PUBLIC HIGHWAYS (Enter amount(s) in the appropriate column(s) on page 2.)	4.									
	By checking this box and signing below, I attest that the fuel reported on line 4 meets one of the following conditions making it eligible for a refund of fuel taxes paid: (a) The fuel tax was imposed and collected because the purchaser failed to furnish an Exemption Certificate but, in fact, the fuel was ultimately used off the public highways, or (b) The fuel purchased was initially intended for use upon the public highways but was subsequently used off the public highways. For gasoline, the use was for operating agricultural equipment off the public highways.										
5.	Used for other purposes (State purpose:)	5.									
6.	Total (Add lines 4 and 5)	6.									
7.	On hand at end of period (Line 3 less line 6)	7.									
8.	REFUND ON GALLONS USED OFF PUBLIC HIGHWAYS (Use the computation(s) on page 2 to calculate your refund.)	8. •	\$	\$		\$					
9.	TOTAL REFUND AMOUNT (Add all amounts on line 8) .				9. •	\$					
10.	Used in the County of (File separate claim for each county)	10.									
11.	Name of seller(s)	11.									
	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.										
Sigr	nature Type or Prin	t Name	e and Title	Date		Daytime F	hone Nur	nber			

#### **SCHEDULE OF TAX RATES**

#### SCHEDULE I. GASOLINE AND DIESEL OIL

APPLICABLE	TYPE OF	CITY & COUNTY	COUNTY	COUNTY	COUNTY
TAX	FUEL	OF HONOLULU	OF MAUI	OF HAWAII	OF KAUAI
State	Gasoline	15¢ <sup>c</sup>	15¢ <sup>c</sup>	15¢ <sup>c</sup>	15¢ <sup>c</sup>
	Diesel Oil	15¢	15¢	15¢	15¢
County	Gasoline	16.5¢	23¢ <sup>d</sup>	8.8¢/15¢ <sup>e</sup>	17¢
,	Diesel Oil	16.5¢	23¢ <sup>d</sup>	8.8¢/15¢ <sup>e</sup>	17¢
Total	Gasoline	31.5¢	38¢	23.8¢/30¢ <sup>e</sup>	32¢
	Diesel Oil	31.5¢	38¢	23.8¢/30¢ <sup>e</sup>	32¢

# **COMPUTATION OF TAX REFUND**

	<u>G</u>	Gasoline		Diesel Oil	
State Tax	15¢ <sup>c</sup> x	Gals. <sup>1</sup> = \$	15¢ <sup>c</sup> x	Gals. <sup>1</sup> = \$	
County Tax:					
Honolulu	16.5¢ x	Gals. = \$	16.5¢ x	Gals. = \$	
Maui	23¢ <sup>d</sup> x	Gals. = \$	23¢ <sup>d</sup> x	Gals. = \$	
Hawaii	8.8¢/15¢ <sup>e</sup> x	Gals. = \$	8.8¢/15¢ <sup>e</sup> x	Gals. = \$	
Kauai	17¢ x	Gals. = \$	17¢ x	Gals. = \$	
Refund on Gal	lons Used Off Public Highways	\$		\$	=

(Enter amount(s) in the appropriate column(s) on line 8–Front Page)

#### **SCHEDULE II. ALTERNATIVE FUEL**

APPLICABLE TAX	TYPE OF FUEL	CITY & COUNTY OF HONOLULU	COUNTY OF MAUI	COUNTY OF HAWAII	COUNTY OF KAUAI
State	Biodiesel	4¢	4¢	4¢	OF KAUAI  4¢ 4¢ 4¢ 2.4¢ 4¢ 5.2¢ 1.9¢ 0¢ 8.4¢ 2.5¢ 8.4¢ 5.6¢ 1.9¢ 4¢ 12.4¢ 4.9¢ 12.4¢ 10.8¢
June	Compressed Natural Gas	4¢ <sup>b</sup>	4¢ <sup>b</sup>	4¢ <sup>b</sup>	4¢ <sup>b</sup>
	Ethanol	2.4¢	2.4¢	2.4¢	2.4¢
	Liquefied Natural Gas	4¢ <sup>a</sup>	4¢ <sup>a</sup>	4¢ <sup>a</sup>	4¢ <sup>a</sup>
	LPG	5.2¢	5.2¢	5.2¢	5.2¢
	Methanol	1.9¢	1.9¢	1.9¢	1.9¢
County	Biodiesel	8.3¢	0¢	0¢	
County	Compressed Natural Gas	8.2¢ <sup>b</sup>	11.4¢ <sup>b,d</sup>	4.4¢ <sup>b</sup> /7.4¢ <sup>b,e</sup>	OF KAUAI  4¢ 4¢ <sup>b</sup> 2.4¢ 4¢ <sup>a</sup> 5.2¢ 1.9¢ 0¢ 8.4¢ <sup>b</sup> 2.5¢ 8.4¢ <sup>a</sup> 5.6¢ 1.9¢ 4¢ 12.4¢ 4.9¢ 12.4¢a
	Ethanol	2.4¢	11.5¢ <sup>d</sup>	1.3¢/2.2¢ <sup>e</sup>	
	Liquefied Natural Gas	8.2¢ <sup>a</sup>	11.4¢ <sup>a,d</sup>	4.4¢ <sup>a</sup> /7.4¢ <sup>a,e</sup>	8.4¢ <sup>a</sup>
	LPG	5.4¢	11.5¢ <sup>d</sup>	2.9¢/5¢ <sup>e</sup>	5.6¢
	Methanol	1.8¢	11.5¢ <sup>d</sup>	1¢/1.7¢ <sup>e</sup>	1.9¢
Total	Biodiesel	12.3¢	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		
Total	Compressed Natural Gas	12.2¢ <sup>b</sup>	15.4¢	8.4¢/11.4¢	12.4¢
	Ethanol	4.8¢	13.9¢	3.7¢/4.6¢	4.9¢
	Liquefied Natural Gas	12.2¢	15.4¢	8.4¢/11.4¢	12.4¢a
	LPG	10.6¢	16.7¢	8.1¢/10.2¢	10.8¢
	Methanol	3.7¢	13.4¢	2.9¢/3.6¢	3.8¢

## **COMPUTATION OF TAX REFUND**

**Note:** If you are requesting a refund for more than one type of alternative fuel, attach a separate schedule showing the type of alternative fuel, tax rate, number of gallons, and total refund claimed.

Type of Alternative Fuel			
State Tax	(Tax rate from Schedule II) x	Gals. <sup>1</sup> = \$	
County Tax:			
Honolulu	(Tax rate from Schedule II) x	Gals. = \$	
Maui	(Tax rate from Schedule II) x	Gals. = \$	
Hawaii	(Tax rate from Schedule II) x	Gals. = \$	
Kauai	(Tax rate from Schedule II) x	Gals. = \$	
Refund on Gallons Used Off Public Highways		\$	

(Enter amount in the alternative fuel column on line 8–Front Page)

<sup>&</sup>lt;sup>1</sup>Same as line 4, front page

 $<sup>^{\</sup>rm a}$  Effective July 1, 2015, LNG calculation is based on the energy content of 128,714 BTU.

<sup>&</sup>lt;sup>b</sup> Effective July 1, 2015, CNG calculation is based on the energy content of 128,621 BTU.

<sup>&</sup>lt;sup>c</sup> Effective January 1, 2016, pursuant to Act 103, SLH 2007; Act 209, SLH 2007; and Act 188, SLH 2012

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

<sup>&</sup>lt;sup>e</sup> Effective August 1, 2017, Hawaii County Resolution No. 212-17 (Draft 2)