## FORM M-2 (REV. 2019)

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

	Name of Licensed Distributor From Whom the Liquid Fuel Was Purchased						Date of this Certificate			Prepare this form in DUPLICATE:
Please Print	Name of Retail Dealer       Mailing Address (Number and Street)						Liquid Fuel Retail Dealer's Permit Number Federal Employer I.D. No. or Social Security Number		Ē	Original shall be retained by the
or Type										licensed distributor.
Туре	City, State, Postal/ZIP Code						AIL SALES FOR THE MON	TH OF (MM-YY)	e de la	Copy to be retained by the retail dealer.
TYPES OF LIQUID FUEL* Show Number of Gallons		<b>(a)</b> CITY AND COUNTY OF HONOLULU	<b>(b)</b> ISLAND OF MAUI	(c) ISLAND OF LANAI	<b>(d)</b> ISLAND OF MOLOKAI		(e) Add cols. b thru d TOTALS COUNTY OF MAUI	(f) COUNTY OF HAV	VAII	<b>(g)</b> COUNTY OF KAUAI
1) Aviatio	on									
2) Diesel				-						
2a) Used in small boats										
<b>2b)</b> Used for all other purposes										
<b>3)</b> Naphtha (Power-Generating Facility)										
4) Alternative Fuel										
Biodiesel										
Compressed Natural Gas										
Ethanol										
Liqu	efied Natural Gas									
LPG	à									
Met	hanol									
5) Gasoline										
5a)	Used in small boats									
5b)	Used for all other purposes								ĺ	
6) Total Gallons By County										

\*Note: THE INFORMATION IS NEEDED BY THE DISTRIBUTOR TO COMPLETE ITS FUEL TAX RETURN.

## **DECLARATION BY RETAIL DEALER**

The undersigned hereby certifies that, for myself and for the above named retail dealer, under the penalties provided by section 243-3(b), HRS:

- the permittee is the holder of a valid permit which is still in effect;
- the statements made in the permit application are true, correct, and complete as of this date;
- the permittee is maintaining the practices and records set forth in the application; and
- to the best of my knowledge and belief this certificate is a true, correct, and complete statement for the above mentioned period.

Type or Print Name and Title

Date

COMPUTATION OF THE EVAPORATION ALLOWA	NCE DEDUCTION	(To be completed by the licensed distributor)					
TYPES OF LIQUID FUEL* (Enter the amounts from the respective county's column on page 1.)	(a) CITY AND COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI			
<ol> <li>On Highway Diesel Oil and Liquid Fuel — Add lines 2b (On Public Highway use) and 5b, enter here.</li> </ol>							
8) Divide line 7 by 99, enter here.							
<ol> <li>Diesel Oil and Liquid Fuel — County tax rates</li> </ol>	32.5¢	39¢	39¢ <sup>a</sup>	33¢			
10) Evaporation allowance deduction for on highway diesel oil and liquid fuel — Multiply line 8 by line 9, enter here.							
11) On Highway - Alternative Fuel — Enter the amount from line 4 which was used On Public Highways. (See instructions.)							
12) Divide line 11 by 99, enter here.							
13) Enter the applicable alternative fuel tax rate. (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.							
<ul> <li>17) Evaporation allowance deduction for off highway aviation and diesel oil — Multiply line 16 by 1¢(.01)<sup>b</sup>, enter here.</li> </ul>							
18) Off Highway Naphtha — Enter the amount from line 3.							
<b>19)</b> Divide line 18 by 99, enter here.							
20) Naphtha fuel tax rate	2¢	2¢	2¢	2¢			
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¢	39¢	39¢ <sup>a</sup>	33¢			
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.							

<sup>a</sup> Effective July 1, 2019, Hawaii County Resolution No. 212-17 (Draft 2) increases the tax on diesel oil and liquid fuel.