FORM
M-36
(REV. 7/2016)

STATE OF HAWAII - DEPARTMENT OF TAXATION

COMBINED CLAIM FOR REFUND OF FUEL TAXES UNDER CHAPTER 243, HRS

FOR FUEL PURCHASES AFTER JUNE 30, 2016

THIS SPACE FOR DATE RECEIVED STAMP

FDT16B1

• PRINT OR TYPE •		
	Name	Federal Employer I.D. No. or Social Security No.
	DBA or C/O	Hawaii Tax I.D. No. W __ __ __ __ __ __ __ __ - __ __
	Address (Number and Street)	Period Beginning __ __ / __ __ (MM/YY)
	City or Town, State, and Postal/ZIP Code. If foreign address, see Instructions.	Period Ending __ __ / __ __ (MM/YY)

NOTE: All claims are to be filed with the Department of Taxation on or before the 20th day of the month following the close of the filing period.

STATEMENT OF FUEL TRANSACTIONS AND REFUND DUE			GASOLINE (GALLONS)	DIESEL OIL (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.

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

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SCHEDULE OF TAX RATES

SCHEDULE I. GASOLINE AND DIESEL OIL

APPLICABLE TAX	TYPE OF FUEL	CITY & COUNTY OF HONOLULU	COUNTY OF MAUI	COUNTY OF HAWAII	COUNTY OF KAUAI
State	Gasoline	15¢[d]	15¢[d]	15¢[d]	15¢[d]
	Diesel Oil	15¢	15¢	15¢	15¢
County	Gasoline	16.5¢	23¢[a]	8.8¢	17¢
	Diesel Oil	16.5¢	23¢[a]	8.8¢	17¢
Total	Gasoline	31.5¢	38¢	23.8¢	32¢
	Diesel Oil	31.5¢	38¢	23.8¢	32¢

COMPUTATION OF TAX REFUND

	Gasoline	Diesel Oil
State Tax	15¢[d] x _____ Gals.[1] = $_____	15¢ x _____ Gals.[1] = $_____
County Tax:		
Honolulu	16.5¢ x _____ Gals. = $_____	16.5¢ x _____ Gals. = $_____
Maui	23¢[a] x _____ Gals. = $_____	23¢[a] x _____ Gals. = $_____
Hawaii	8.8¢ x _____ Gals. = $_____	8.8¢ x _____ Gals. = $_____
Kauai	17¢ x _____ Gals. = $_____	17¢ x _____ Gals. = $_____
Refund on Gallons 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¢	4¢
	Compressed Natural Gas	4¢[c]	4¢[c]	4¢[c]	4¢[c]
	Ethanol	2.4¢	2.4¢	2.4¢	2.4¢
	Liquefied Natural Gas	4¢[b]	4¢[b]	4¢[b]	4¢[b]
	LPG	5.2¢	5.2¢	5.2¢	5.2¢
	Methanol	1.9¢	1.9¢	1.9¢	1.9¢
County	Biodiesel	8.3¢	0¢[a]	0¢	0¢
	Compressed Natural Gas	8.2¢[c]	11.4¢[a,c]	4.4¢[c]	8.4¢[c]
	Ethanol	2.4¢	11.5¢[a]	1.3¢	2.5¢
	Liquefied Natural Gas	8.2¢[b]	11.4¢[a,b]	4.4¢[b]	8.4¢[b]
	LPG	5.4¢	11.5¢[a]	2.9¢	5.6¢
	Methanol	1.8¢	11.5¢[a]	1¢	1.9¢
Total	Biodiesel	12.3¢	4¢	4¢	4¢
	Compressed Natural Gas	12.2¢[c]	15.4¢[c]	8.4¢[c]	12.4¢[c]
	Ethanol	4.8¢	13.9¢	3.7¢	4.9¢
	Liquefied Natural Gas	12.2¢[b]	15.4¢[b]	8.4¢[b]	12.4¢[b]
	LPG	10.6¢	16.7¢	8.1¢	10.8¢
	Methanol	3.7¢	13.4¢	2.9¢	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.[1] =	$_____
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)

[1] Same as line 4, front page

[a] Effective July 1, 2016, pursuant to Maui County Resolution No. 16-79

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

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

[d] Effective January 1, 2016, pursuant to Act 103, SLH 2007, Act 209, SLH 2007, and Act 188, SLH 2012.