

# INSTRUCTIONS FOR FORM M-36

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

### Changes You Should Note

Effective January 1, 2016, pursuant to Act 103, SLH 2007, Act 198, SLH 2009, and Act 188, SLH 2012, the reduced rate of the fuel tax for naphtha sold for use in a power-generating facility will sunset.

Effective January 1, 2016, pursuant to Act 103, SLH 2007, Act 209, SLH 2009, and Act 188, SLH 2012, the license tax will revert to 1 cent for each gallon of diesel oil, gasoline or other aviation fuel for use in or used for airplanes. The state will revert to 16 cents for each gallon of liquid fuel.

Effective July 1, 2015, County of Maui, Resolution No. 15-54, increases the County of Maui fuel tax rates.

Effective July 1, 2015, Act 185, Session Laws of Hawaii 2015, the environmental response, energy, and food security tax is also imposed on \$0.19 on each one million British thermal units of fossil fuel sold by a distributor of the fossil fuel.

The July 1, 2015, liquefied natural gas (LNG) tax rates are based on the energy content of 128,714 BTU and the compressed natural gas (CNG) tax rates are based on the energy content of 128,621 BTU. This data is provided by the Alternative Fuels Data Center (AFDC).

### General Instructions

Form M-36 is completed by the user of fuel to obtain a refund of:

1. Fuel taxes in excess of 1 cent per gallon for liquid fuels used for operating agricultural equipment in areas other than upon the public highways of the State,
2. Fuel taxes in excess of 1 cent per gallon for diesel oil used for operating motor vehicles in areas other than upon the public highways of the State, and
3. Fuel taxes for alternative fuel used for operating an internal combustion engine or motor vehicles in areas

other than upon the public highways of the State.

### Definition of Alternative Fuel

“**Alternative fuel**” means methanol, denatured ethanol, and other alcohols; mixtures containing 85 percent or more by volume of methanol, denatured ethanol, and other alcohols with gasoline or other fuels; natural gas; liquefied petroleum gas; hydrogen; coal-derived liquid fuels; biodiesel; mixtures containing 20 percent or more by volume of biodiesel with diesel or other fuels; fuels (other than alcohol) derived from biological materials; and any other fuel that is substantially not a petroleum product and that the governor determines would yield a substantial energy security benefits or substantial environmental benefits.

### When to File

All claims are to be filed on a calendar year basis. However, claims exceeding \$1,000 within any calendar quarter or claims exceeding \$1,000 within two or more calendar quarters may be filed quarterly.

Form M-36 must be filed on or before the 20th day of the month following the close of the filing period. If the due date falls on a Saturday, Sunday, or legal holiday, file by the next regular workday.

### Where to File

Mail Form M-36 to:  
Hawaii Department of Taxation  
P.O. Box 259  
Honolulu, Hawaii 96809-0259

### Where to Get Forms, Instructions, and Publications

Forms, publications, and other documents, such as copies of Tax Information Releases and Administrative Rules issued by the Department, are available on the Department’s website at

[tax.hawaii.gov](http://tax.hawaii.gov) or you may contact a customer service representative at:

Voice: 808-587-4242  
1-800-222-3229 (Toll-Free)

Telephone for the Hearing Impaired:  
808-587-1418  
1-800-887-8974 (Toll-Free)

Fax: 808-587-1488

E-mail: [Taxpayer.Services@hawaii.gov](mailto:Taxpayer.Services@hawaii.gov)

Mail: Taxpayer Services Branch  
P.O. Box 259  
Honolulu, HI 96809-0259

### Signature

Form M-36 must be signed and dated by a person who is authorized to sign Form M-36.

### Specific Instructions

#### Address

If your address is outside the United States or its possessions or territories, enter the information on the line for “City or town, State and Postal/ZIP Code” in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

Records should be kept showing separately the number of gallons of liquid fuel, diesel oil, or alternative fuel used, and supporting the accuracy of the refund claimed.

The information for lines 1 through 3 and lines 5 through 7 need not be furnished on Form M-36 if separate records are maintained for fuel used for each piece of agricultural equipment or motor vehicle pursuant to sections 18-243-4-01(e) and 18-243-4-02(f), Hawaii Administrative Rules. However, line 4, and lines 8 through 11 must be completed.