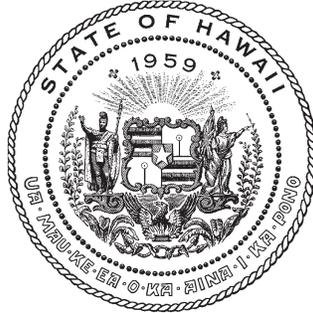


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Key From Image Specifications
for
Form M-18 (Rev. 2010)**

Contact Information

Hawaii Department of Taxation
Technical Section
Attn: Alexis Shiohira, Forms Coordinator
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Telephone: (808) 587-1577
Fax: (808) 587-1584
E-mail: Tax.Technical.Section@hawaii.gov

**Hawaii Software Vendor Website
Address:**

www.hawaii.gov/tax/vendor/vendor.htm

Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

FORM M-18 (Rev. 2010)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form M-18. Form M-18 requires manually keying data from the image or KFI. A 1D barcode must be present on each page of the form.

The form must be an exact replica of the official version of the form with respect to layout, data dots, shading and content.

Substitute KFI forms MUST meet the requirements as established in this document and our current Forms Reproduction Policy, and be approved prior to release or distribution.

GENERAL INFORMATION

1. Substitute Form

- Photocopies of the form must not be submitted to the Department for processing. This will distort the 1D barcode.

2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

3. Variable Data

- All variable data fields must utilize 10 pt Courier font, and all variable text data must be in uppercase letters. Text labels must not touch variable data.

4. Testing and Approval of the KFI Form

- A review of the form will be done based on processing specifications. It is assumed that there are no spelling errors, incorrect or missing words, missing lines, etc.
- 1 test sample is required to be submitted for testing of the barcodes and must be an original. Photocopies, fax submissions, etc. will not be accepted.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.
- Approval of the facsimile must be obtained from the Department **prior** to filing.

KEY FROM IMAGE (KFI) SPECIFICATIONS

1. Layout

- The form must be an exact replica of the official Form M-18 with respect to layout, data dots, shading, and content.

2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number preceded with "ID NO" label at top middle of the form. Exact placement is not required.
- See www.hawaii.gov/tax/vendor/vendor.htm for the Hawaii Vendor I.D. Number Listing. If your company is not listed, please contact the Forms Coordinator.

3. Barcode

- A 1-D barcode is specific to the form. The property of the 1-D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is as follows:
Page 1:
1-3/16 inch from top edge of form and 1/2 inch from left edge of form

- Height of the barcode is .5 inch.
- Length of the barcode is approximately 2 inches.
- Density of narrow bar width is set to 20 mils with resolution set to 300 dpi.
- Narrow to Wide Ratio is set to 2.
- A ¼ inch minimum clearance (blank space) must surround the barcode with the exception of the text required to be printed underneath the barcode.
- DO NOT stretch the barcode image.
- The required barcode is LBT101 for page 1:



LBT101

The barcode includes the form number code (LB), type of form (T), form year (10), and page number (1). There are no hyphens.

- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG files can be found at our software vendor website.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

DEPARTMENT OF TAXATION
**RETURN OF LIQUOR TAX AND
REPORT OF WINE GALLONS AND DOLLAR VOLUME
OF TAXABLE SALES OR USES**

THIS SPACE FOR DATE RECEIVED STAMP

1-3/16 inches
from top edge of
the form



LBT101

ID NO 12

Placement for Hawaii Vendor ID Number

1/2 inch from
the left edge
of the form

Amended Return Change in Name or Address

Month Ending ____ / ____ (MM/YY)

Permit No. _____

Hawaii Tax I.D. No.

W _____
Federal Employer I.D. No./Social Security No. _____

• PRINT OR TYPE

Address (Number and Street)

City or town, State, and Postal/ZIP Code

CATEGORIES OF LIQUORS AND SALES (a)	DOLLAR VOLUME (b)	WINE GALLONS (c)	TAX RATE (d)	TAX (c x d)
1. Distilled Spirits:				
Military				
All Others.....				
Less: Nontaxable and Exempt Sales*			\$5.98 per wine gallon	1
Net Taxable Sales				
2. Sparkling Wine:				
Military				
All Others.....				
Less: Nontaxable and Exempt Sales*			\$2.12 per wine gallon	2
Net Taxable Sales				
3. Still Wine:				
Military				
All Others.....				
Less: Nontaxable and Exempt Sales*			\$1.38 per wine gallon	3
Net Taxable Sales				
4. Cooler Beverages:				
Military				
All Others.....				
Less: Nontaxable and Exempt Sales*			\$.85 per wine gallon	4
Net Taxable Sales				
5. Beer (Other Than Draft):				
Military				
All Others.....				
Less: Nontaxable and Exempt Sales*			\$.93 per wine gallon	5
Net Taxable Sales				
6. Beer (Draft):				
Military				
All Others.....				
Less: Nontaxable and Exempt Sales*			\$.54 per wine gallon	6
Net Taxable Sales				
7. Total Tax Due (Add Lines 1 thru 6) ►				7●
8. Penalty				8
9. Interest				9
10. Sub-Total (Add Lines 7 thru 9) ►				10
11. Other Adjustments (Attach Schedule)				11●
12. Total Amount Due (Attach check or money order payable to the "Hawaii State Tax Collector.")..... (Line 10 minus line 11) ►				12●

*Attach Schedule Mailing address: Hawaii Department of Taxation, P.O. Box 259, Honolulu, HI 96809-0259

DECLARATION: I declare, under the penalties set forth in section 231-36, HRS, that this is a true and correct return, prepared in accordance with the provisions of the Liquor Tax Law.

Signature _____ Title _____ Date _____

INSTRUCTIONS

SPECIFIC INSTRUCTIONS:

- In computing dollar volume, exclude federal and state excise taxes.
- Carry wine gallonages to two decimal places. Round up decimals of .005 or larger. Round down decimals of .004 or less.
- Submit separate schedules for nontaxable sales, exempt sales, and other adjustments. Each nontaxable sale should be separately shown by designating name of purchaser and applicable item number of nontaxable sales indicated below in parentheses before the names of the purchasers:
 - (1) Liquor sold by one permittee to another permittee;
 - (2) Liquor which under the Constitution and laws of the United States cannot be legally subjected to the tax imposed by this chapter so long as and to the extent to which the State is without power to impose the tax;
 - (3) Liquor sold for sacramental purposes or the use of liquor for sacramental purposes, or any liquor imported pursuant to section 281-33, HRS;
 - (4) Alcohol sold pursuant to section 281-37, HRS, to a person holding a purchase permit or prescription therefor, or any sale or use of alcohol, so purchased, for other than beverage purposes.
 - (5) Liquor sold and shipped to a point outside the State for use or resale outside the State pursuant to section 244D-4.3, HRS.
- Prepare this return for each month and file the original with the Department of Taxation whether or not any tax is due by the twentieth day of the month following the taxable period. **Mail the return to Hawaii Department of Taxation, P.O. Box 259, Honolulu, HI 96809-0259.** Retain the duplicate of this return at licensed premises for verification by the Department's auditors.
- Return must be completed in every detail.
- Remittance for total tax due on line 7 or total amount on line 12 must accompany the return.
- Documentary evidence must be retained and be available to the Department of Taxation at licensed premises to support all entries on this return.
- Return must be signed by licensee or authorized agent.
- Penalty and interest for late payment: The penalty for failure to file a return on time is assessed on the tax due at a rate of 5% per month, or part of a month, up to a maximum of 25%. Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

DEFINITIONS OF TERMS USED TO CATEGORIZE LIQUORS. As used in chapter 244D, HRS, as amended, “**Distilled spirits**” means an alcoholic beverage obtained by distillation of fermented agricultural products, and includes alcohol for beverage use, spirits of wine, whiskey, rum, brandy, and gin, including all dilutions and mixtures thereof, but does not include beer, draft beer, cooler beverage, or wine.

“**Sparkling wine**” means champagne and any other effervescent wine charged with more than 0.392 grams of carbon dioxide per 100 milliliters of wine, whether artificially or as a result of secondary fermentation of wine within the container.

“**Still wine**” means any nonsparkling wine and shall include those wines containing not more than 0.392 grams of carbon dioxide per 100 milliliters of wine.

“**Cooler beverage**” means either (1) a wine cooler containing wine and more than fifteen per cent added natural or artificial blending material, such as fruit juices, flavors, flavorings, or adjuncts, water (plain, carbonated, or sparkling), colorings, or preservatives, and which contains less than seven per cent of alcohol by volume; or (2) a malt beverage cooler containing beer and added natural or artificial blending material such as fruit juices, flavors, flavoring, colorings, or preservatives and which contain less than seven per cent of alcohol by volume.

“**Beer**” means any alcoholic beverage obtained by the fermentation or any infusion or decoction of barley, malt, hops, or any other similar product, or any combination thereof in water, and includes ale, porter, brown, stout, lager beer, small beer, and strong beer but does not include sake, known as Japanese rice wine, or cooler beverage.

“**Draft beer**” means beer in an individual container of seven gallons or more.