

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



• PRINT OR TYPE •	Name	Federal Employer I.D. No. or Social Security No.
	DBA or C/O	Hawaii Tax I.D. No. (LF-###-###-####-##) LF-
	Mailing 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.	Use Off Public Highways or Other Exempt Purposes (Enter amount(s) in the appropriate column(s) on page 2.)	4.				
5.	Used for other taxable 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 or OTHER EXEMPT PURPOSES (Use the computation(s) on page 2 to calculate refund.)	8. ● \$		\$	\$	
9.	TOTAL REFUND AMOUNT (Add all amounts on line 8)	9. ● \$				
10.	Used in the County of (Check only one): (File separate claim for each county)	10.	<input type="checkbox"/> Honolulu	<input type="checkbox"/> Maui	<input type="checkbox"/> Hawaii	<input type="checkbox"/> Kauai
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. 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 other exempt purposes; 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.

Signature

Type or Print Name and Title

Date

()

Daytime Phone Number

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¢	15¢	15¢	15¢
	Diesel Oil	15¢	15¢	15¢	15¢
County	Gasoline	16.5¢	23¢	19¢ ^c /23¢ ^d	17¢
	Diesel Oil	16.5¢	23¢	19¢ ^c /23¢ ^d	17¢

COMPUTATION OF TAX REFUND

	Gasoline		Diesel Oil	
State Tax	15¢ x _____	Gals. ¹ = \$ _____	15¢ x _____	Gals. ¹ = \$ _____
County Tax:				
Honolulu	16.5¢ x _____	Gals. = \$ _____	16.5¢ x _____	Gals. = \$ _____
Maui	23¢ x _____	Gals. = \$ _____	23¢ x _____	Gals. = \$ _____
Hawaii	19¢ ^c /23¢ ^d x _____	Gals. = \$ _____	19¢ ^c /23¢ ^d x _____	Gals. = \$ _____
Kauai	17¢ x _____	Gals. = \$ _____	17¢ x _____	Gals. = \$ _____
Refund on Gallons Used Off Public Highways or Other Exempt Purposes		\$ _____		\$ _____

(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¢ ^b	4¢ ^b	4¢ ^b	4¢ ^b
	Ethanol	2.4¢	2.4¢	2.4¢	2.4¢
	Liquefied Natural Gas	4¢ ^a	4¢ ^a	4¢ ^a	4¢ ^a
	LPG	5.2¢	5.2¢	5.2¢	5.2¢
	Methanol	1.9¢	1.9¢	1.9¢	1.9¢
	Biodiesel Blend	0.0¢	3.9¢ ^e	0.0¢	0.0¢
County	Biodiesel	8.3¢	0¢	0¢	0¢
	Compressed Natural Gas	8.2¢ ^b	11.4¢ ^b	9.4¢ ^{b,c} /11.4¢ ^{b,d}	8.4¢ ^b
	Ethanol	2.4¢	11.5¢	2.8¢ ^c /3.3¢ ^d	2.5¢
	Liquefied Natural Gas	8.2¢ ^a	11.4¢ ^a	9.4¢ ^{a,c} /11.4¢ ^{a,d}	8.4¢ ^a
	LPG	5.4¢	11.5¢	6.3¢ ^c /7.6¢ ^d	5.6¢
	Methanol	1.8¢	11.5¢	2.1¢ ^c /2.5¢ ^d	1.9¢
	Biodiesel Blend	0¢ ^e	6¢ ^e	0¢ ^e	0¢ ^e

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 or for Other Exempt Purposes \$ _____

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

¹ Same as line 4, front page

^a Effective July 1, 2015, LNG calculation is based on the energy content of 128,714 BTU.

^b Effective July 1, 2015, CNG calculation is based on the energy content of 128,621 BTU.

^c Effective July 1, 2018, Hawaii County Resolution No. 212-17 (Draft 2)

^d Effective July 1, 2019, Hawaii County Resolution No. 212-17 (Draft 2)

^e Effective July 1, 2019, Biodiesel Blend is based on the energy content of 127,210 BTU and created based upon Maui County Resolution No. 19-100.