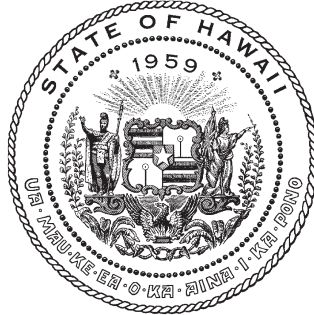


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Key From Image Specifications
for
Form M-20A (Rev. 2018)**

Contact Information for General Questions

Hawaii Department of Taxation
Technical Section
Attn: Sharlene Tagami, 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

**Contact Information for Mailing
Test Packages and Testing Inquiries**

Hawaii Department of Taxation
Attn: Document Processing — Quality
Assurance Test Team
830 Punchbowl Street, Rm 126
Honolulu, Hawaii 96813

Email: tax.dp.qa@hawaii.gov

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

FORM M-20A (Rev. 2018)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form M-20A. Form M-20A 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 8 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. The sample 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-20A 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 (see exhibit for exact placement).

Pages 1, 2, 3, and 4: The 2-digit Hawaii Vendor I.D. Number should begin at column 44, row 65.

3. Barcode

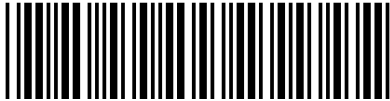
- A 1D barcode is specific to the form. The property of the 1D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is as follows:

1. Page 1: The left bottom corner of the 1D barcode is at the beginning of column 6 and at the bottom of row 10.

2. Pages 2, 3, and 4: The left bottom corner of the 1D barcode is at the beginning of column 6 and at the bottom of row 11.

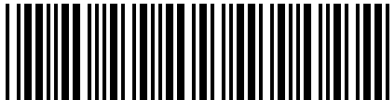
- Height of the barcode is 0.5 inch.
- Length of the barcode is approximately 2 inches.
- Density of narrow bar width is set to 20 mils with resolution set to 300 dpi.
- Narrow to Wide Ratio is set to 2.
- A 1/4 inch minimum clearance (blank space) must surround the barcode with the exception of the text required to be printed underneath the barcode.
- DO NOT stretch the barcode image.

- The required barcode is FBT181 for page 1:



FBT181

- The required barcode is FBT182 for page 2:



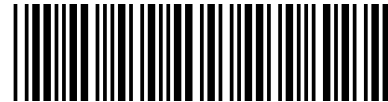
FBT182

- The required barcode is FBT183 for page 3:



FBT183

- The required barcode is FBT184 for page 4:



FBT184

- The barcode includes the form number code (FB), type of form (T), form year (18), and page number (1), (2), (3), or (4). 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.

**FORM
M-20A**
(REV. 2018)

**STATE OF HAWAII — DEPARTMENT OF TAXATION
MONTHLY RETURN OF LIQUID FUEL TAX (STATE AND COUNTY)
AND ENVIRONMENTAL RESPONSE, ENERGY,
AND FOOD SECURITY TAX**

THIS SPACE FOR DATE RECEIVED STAMP

For Sales AFTER June 30, 2018

TO BE FILED BY DISTRIBUTOR

IF APPLICABLE, CHECK BOX:

☐ Initial Return ☐ Amended Return
☐ Final Return ☐ Change in Name or Address

FBT181

• PRINT OR TYPE •	Name of Distributor	Federal Employer I.D. No or Social Security No.
	DBA or C/O	Hawaii Tax I.D. No. W _____ - ____
	Mailing Address (Number and Street)	Permit Number
	City or town, State, and Postal/ZIP code. If foreign address, see Instructions.	Month Ending ____ / ____ (MM/YY)

NOTE: This return with payment must be submitted to the Department of Taxation on or before the 20th day of the month following the close of the filing period.

PART I — COMPUTATION OF FUEL TAX AND ENVIRONMENTAL RESPONSE, ENERGY, AND FOOD SECURITY TAX

LIQUID FUEL CLASSIFICATION	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI (Use Part II Summary)	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add col.s. a to d TOTAL OF ALL COUNTIES
On Highway Diesel Oil and Liquid Fuel					
1. Diesel - On Hwy. Gals.					1
2. Gasoline & Other Liquid Fuel Gals.					2
3. Total (Add lines 1 and 2) Gals.					3
4. Tax Rate	32.5¢	39¢	35¢ ^d	33¢	
5. Total Tax for On Highway Diesel Oil and Liquid Fuel					5
On Highway Alternative Fuel					
6. Biodiesel - On Hwy. Gals.					6
7. Tax Rate	12.3¢	4¢	4¢ ^d	4¢	
8. Total Tax for On Highway Biodiesel					8
9. Compressed Natural Gas (CNG) - On Hwy. Gals.					9
10. Tax Rate	12.2¢ ^c	15.4¢ ^c	13.4¢ ^{c,d}	12.4¢ ^c	
11. Total Tax for On Highway CNG					11
12. Ethanol - On Hwy. Gals.					12
13. Tax Rate	4.8¢	13.9¢	5.2¢ ^d	4.9¢	
14. Total Tax for On Highway Ethanol					14
15. Liquefied Natural Gas (LNG) - On Hwy. Gals.					15
16. Tax Rate	12.2¢ ^b	15.4¢ ^b	13.4¢ ^{b,d}	12.4¢ ^b	
17. Total Tax for On Highway LNG					17
18. LPG - On Hwy. Gals.					18
19. Tax Rate	10.6¢	16.7¢	11.5¢ ^d	10.8¢	
20. Total Tax for On Highway LPG					20
21. Methanol - On Hwy. Gals.					21
22. Tax Rate	3.7¢	13.4¢	4.0¢ ^d	3.8¢	
23. Total Tax for On Highway Methanol					23
24. Other Alternative Fuel (See Instr.) Gals.					24
25. Tax Rate (See Instructions)					
26. Total Tax for other On Highway Alternative Fuel					26

Continue on page 2

DECLARATION

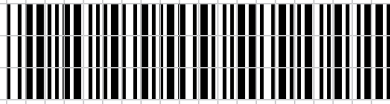
I declare, under the penalties set forth in section 231-36, HRS, that this is a true, correct, and complete return, prepared in accordance with the provisions of chapter 243, HRS, the Fuel Tax Law, and chapter 18-243, HAR.

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

**FORM M-20A
Rev. 2018**

ID NO XX

Name _____ Permit Number _____ Month Ending ____/____/____ (MM/YY)



FBT182

PART I — COMPUTATION OF FUEL TAX AND ENVIRONMENTAL RESPONSE, ENERGY, AND FOOD SECURITY TAX

LIQUID FUEL CLASSIFICATION	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI (Use Part II Summary)	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add col.s. a to d
					TOTAL OF ALL COUNTIES
Off Highway Liquid Fuel					
27. Aviation Gals.					27
28. Diesel - Off Hwy. Gals.					28
29. Total (Add lines 27 and 28) Gals.					29
30. Tax Rate	1¢	1¢	1¢	1¢	
31. Total Tax for Off Highway Aviation and Diesel Oil					31
32. Naphtha - Power-Generating Facility Gals.					32
33. Tax Rate	2¢	2¢	2¢	2¢	
34. Total Tax for Off Highway Naphtha					34
Liquid Fuel for Small Boats (See Instructions.)					
35. Diesel Gals.					35
36. Tax Rate	1¢	1¢	1¢	1¢	
37. Total Tax for Diesel Oil					37
38. Gasoline Gals.					38
39. Tax Rate	32.5¢	39¢	35¢ ^d	33¢	
40. Total Tax for Gasoline					40
41. Grand Total Gallons - Add lines 3, 6, 9, 12, 15, 18, 21, 24, 29, 32, 35, and 38					41
42. Total Fuel Tax - Add lines 5, 8, 11, 14, 17, 20, 23, 26, 31, 34, 37, and 40					42●
ENVIRONMENTAL RESPONSE, ENERGY, AND FOOD SECURITY TAX					
43a. Petroleum Products ^a			43a		
43b. Tax Rate			43b	\$1.05	
43. Total Environmental Response, Energy, and Food Security Tax on Petroleum Products			Multiply line 43a by 43b		43●
44a. Fossil Fuel Products ^b			44a		
44b. Tax Rate			44b	\$0.19	
44c. Total Environmental Response, Energy, and Food Security Tax on Fossil Fuel Products			Multiply line 44a by 44b		44●
45. Total Environmental Response, Energy, and Food Security Tax — Add lines 43 and 44					45
46. TOTAL TAXES DUE — Add line 42, column (e) and line 45					46●
47. AMENDED RETURN ONLY — Amount paid on original return. (See Instructions)					47
48. AMENDED RETURN ONLY — Balance due (refund) with amended return. (See Instructions)					48

Complete Parts II, III, and IV on pages 3 and 4^a Does not include aviation fuel.^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 July 1, 2018, Hawaii County Resolution No. 212-17 (Draft 2), increases the tax on diesel oil and liquid fuel.

Name _____ Permit Number _____ Month Ending ____/____ (MM/YY)



FBT183

PART II — SUMMARY OF GALLONS TAXABLE IN THE COUNTY OF MAUI

LIQUID FUEL CLASSIFICATION	(a) ISLAND OF MAUI	(b) ISLAND OF LANAI	(c) ISLAND OF MOLOKAI	(d) Add cols. a to c TOTAL FOR COUNTY OF MAUI
On Highway Diesel Oil and Liquid Fuel				
Diesel - On Hwy. Gals.				
Gasoline & Other Liquid Fuel Gals.				
On Highway Alternative Fuel				
Biodiesel - On Hwy. Gals.				
Compressed Natural Gas - On Hwy. Gals.				
Ethanol - On Hwy. Gals.				
Liquefied Natural Gas - On Hwy. Gals.				
LPG - On Hwy. Gals.				
Methanol - On Hwy. Gals.				
Other Alternative Fuel - On Hwy. Gals.				
Off Highway Liquid Fuel				
Aviation Gals.				
Diesel - Off Hwy. Gals.				
Naphtha - Power-Generating Facility Gals.				
Liquid Fuel for Small Boats				
Diesel Gals.				
Gasoline Gals.				

Note: Gallons taxable in the County of Maui, column (d), should be entered in Part I, column (b).

PART III — SUMMARY OF EXEMPT SALES IN GALLONS

Gallons	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
Liquid fuel sold for official Federal Government use:					
1. Used on military bases:					
a. Diesel					
b. Gasoline					
c. Alternative Fuels					
2. Not used on military bases:					
a. Diesel					
b. Gasoline					
c. Alternative Fuels					
Sales in the foreign trade zone					
Sales of bonded aviation fuel to air carriers coming from or going to foreign ports					
Sales to another licensed distributor					
Liquid fuel sold for use in Kalawao County					
Liquid fuel sold to an intra-county ferry operating solely within the county of Maui*					
Other exempt sales of liquid fuel:					
Total Gallons					

Note: Total Gallons, column (e) should be equal to the amount of exempt sales entered on the schedules in Part IV.

* Applies to taxable years beginning after December 31, 2007.

Name _____ Permit Number _____ Month Ending ____/____/____ (MM/YY)



FBT184

PART IV – SUMMARY OF SALES IN GALLONS

On Highway Diesel Oil and Liquid Fuel (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Deduction for retail sales from Form M-2					
4. Add lines 2 and 3					
5. Taxable sales (Line 1 minus line 4)					

Note: Taxable sales (line 5) should be the same amount entered in Part I, line 3.

On Highway - Alternative Fuel (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Deduction for retail sales from Form M-2					
4. Add lines 2 and 3					
5. Taxable sales (Line 1 minus line 4)					

Note: Taxable sales (line 5) should be the same as the total of the amounts entered in Part I, lines 6, 9, 12, 15, 18, 21, and 24.

Off Highway Aviation, Diesel Oil, and Naphtha (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Deduction for retail sales from Form M-2					
4. Add lines 2 and 3					
5. Taxable sales (Line 1 minus line 4)					

Note: Taxable sales (line 5) should be the same amount entered in Part I, lines 29 and 32.

Small Boats - Diesel Oil (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Deduction for retail sales from Form M-2					
3. Taxable sales (Line 1 minus line 2)					

Note: Taxable sales (line 3) should be the same amount entered in Part I, line 35.

Small Boats - Gasoline (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Deduction for retail sales from Form M-2					
3. Taxable sales (Line 1 minus line 2)					

Note: Taxable sales (line 3) should be the same amount entered in Part I, line 38.

Off Highway Alternative Fuel (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Net sales (Line 1 minus line 2)					

Note: Net sales (line 3) is not taxable pursuant to section 243-4(c)(8), HRS.

STATE OF HAWAII — DEPARTMENT OF TAXATION
**MONTHLY RETURN OF LIQUID FUEL TAX (STATE AND COUNTY)
AND ENVIRONMENTAL RESPONSE, ENERGY,
AND FOOD SECURITY TAX**

THIS SPACE FOR DATE RECEIVED STAMP



FBT181

TO BE FILED BY DISTRIBUTOR

IF APPLICABLE, CHECK BOX:

☐ Initial Return ☐ Amended Return
☐ Final Return ☐ Change in Name or Address

• PRINT OR TYPE •	Name of Distributor	Federal Employer I.D. No or Social Security No.
	DBA or C/O	Hawaii Tax I.D. No. W _____ - ____
	Mailing Address (Number and Street)	Permit Number
	City or town, State, and Postal/ZIP code. If foreign address, see Instructions.	Month Ending ____ / ____ (MM/YY)

NOTE: This return with payment must be submitted to the Department of Taxation on or before the 20th day of the month following the close of the filing period.

PART I — COMPUTATION OF FUEL TAX AND ENVIRONMENTAL RESPONSE, ENERGY, AND FOOD SECURITY TAX

LIQUID FUEL CLASSIFICATION	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI (Use Part II Summary)	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
On Highway Diesel Oil and Liquid Fuel					
1. Diesel - On Hwy. Gals.					1
2. Gasoline & Other Liquid Fuel Gals.					2
3. Total (Add lines 1 and 2) Gals.					3
4. Tax Rate	32.5¢	39¢	35¢ ^d	33¢	
5. Total Tax for On Highway Diesel Oil and Liquid Fuel					5
On Highway Alternative Fuel					
6. Biodiesel - On Hwy. Gals.					6
7. Tax Rate	12.3¢	4¢	4¢ ^d	4¢	
8. Total Tax for On Highway Biodiesel					8
9. Compressed Natural Gas (CNG) - On Hwy. Gals.					9
10. Tax Rate	12.2¢ ^c	15.4¢ ^c	13.4¢ ^{c,d}	12.4¢ ^c	
11. Total Tax for On Highway CNG					11
12. Ethanol - On Hwy. Gals.					12
13. Tax Rate	4.8¢	13.9¢	5.2¢ ^d	4.9¢	
14. Total Tax for On Highway Ethanol					14
15. Liquefied Natural Gas (LNG) - On Hwy. Gals.					15
16. Tax Rate	12.2¢ ^b	15.4¢ ^b	13.4¢ ^{b,d}	12.4¢ ^b	
17. Total Tax for On Highway LNG					17
18. LPG - On Hwy. Gals.					18
19. Tax Rate	10.6¢	16.7¢	11.5¢ ^d	10.8¢	
20. Total Tax for On Highway LPG					20
21. Methanol - On Hwy. Gals.					21
22. Tax Rate	3.7¢	13.4¢	4.0¢ ^d	3.8¢	
23. Total Tax for On Highway Methanol					23
24. Other Alternative Fuel (See Instr.) Gals.					24
25. Tax Rate (See Instructions)					
26. Total Tax for other On Highway Alternative Fuel					26

Continue on page 2

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

Name _____	Permit Number _____	Month Ending _____ / _____ (MM/YY)
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FBT182

PART I — COMPUTATION OF FUEL TAX AND ENVIRONMENTAL RESPONSE, ENERGY, AND FOOD SECURITY TAX

LIQUID FUEL CLASSIFICATION	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI (Use Part II Summary)	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
Off Highway Liquid Fuel					
27. Aviation Gals.					27
28. Diesel - Off Hwy. Gals.					28
29. Total (Add lines 27 and 28) Gals.					29
30. Tax Rate	1¢	1¢	1¢	1¢	
31. Total Tax for Off Highway Aviation and Diesel Oil					31
32. Naphtha - Power-Generating Facility Gals.					32
33. Tax Rate	2¢	2¢	2¢	2¢	
34. Total Tax for Off Highway Naphtha					34
Liquid Fuel for Small Boats (See Instructions.)					
35. Diesel Gals.					35
36. Tax Rate	1¢	1¢	1¢	1¢	
37. Total Tax for Diesel Oil					37
38. Gasoline Gals.					38
39. Tax Rate	32.5¢	39¢	35¢^d	33¢	
40. Total Tax for Gasoline					40
41. Grand Total Gallons - Add lines 3, 6, 9, 12, 15, 18, 21, 24, 29, 32, 35, and 38					41
42. Total Fuel Tax - Add lines 5, 8, 11, 14, 17, 20, 23, 26, 31, 34, 37, and 40					42●
ENVIRONMENTAL RESPONSE, ENERGY, AND FOOD SECURITY TAX					
43a. Petroleum Products ^a			43a		
43b. Tax Rate			43b	\$1.05	
43. Total Environmental Response, Energy, and Food Security Tax on Petroleum Products Multiply line 43a by 43b					43●
44a. Fossil Fuel Products ^b			44a		
44b. Tax Rate			44b	\$0.19	
44c. Total Environmental Response, Energy, and Food Security Tax on Fossil Fuel Products Multiply line 44a by 44b					44●
45. Total Environmental Response, Energy, and Food Security Tax — Add lines 43 and 44					45
46. TOTAL TAXES DUE — Add line 42, column (e) and line 45					46●
47. AMENDED RETURN ONLY — Amount paid on original return. (See Instructions)					47
48. AMENDED RETURN ONLY — Balance due (refund) with amended return. (See Instructions)					48

Complete Parts II, III, and IV on pages 3 and 4

a Does not include aviation fuel.

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 July 1, 2018, Hawaii County Resolution No. 212-17 (Draft 2), increases the tax on diesel oil and liquid fuel.

Name	Permit Number	Month Ending ____ / ____ (MM/YY)
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FBT183

PART II — SUMMARY OF GALLONS TAXABLE IN THE COUNTY OF MAUI

LIQUID FUEL CLASSIFICATION	(a) ISLAND OF MAUI	(b) ISLAND OF LANAI	(c) ISLAND OF MOLOKAI	(d) Add cols. a to c TOTAL FOR COUNTY OF MAUI
On Highway Diesel Oil and Liquid Fuel				
Diesel - On Hwy. Gals.				
Gasoline & Other Liquid Fuel Gals.				
On Highway Alternative Fuel				
Biodiesel - On Hwy. Gals.				
Compressed Natural Gas - On Hwy. Gals.				
Ethanol - On Hwy. Gals.				
Liquefied Natural Gas - On Hwy. Gals.				
LPG - On Hwy. Gals.				
Methanol - On Hwy. Gals.				
Other Alternative Fuel - On Hwy. Gals.				
Off Highway Liquid Fuel				
Aviation Gals.				
Diesel - Off Hwy. Gals.				
Naphtha - Power-Generating Facility Gals.				
Liquid Fuel for Small Boats				
Diesel Gals.				
Gasoline Gals.				

Note: Gallons taxable in the County of Maui, column (d), should be entered in Part I, column (b).

PART III — SUMMARY OF EXEMPT SALES IN GALLONS

Gallons	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
Liquid fuel sold for official Federal Government use:					
1. Used on military bases:					
a. Diesel					
b. Gasoline					
c. Alternative Fuels					
2. Not used on military bases:					
a. Diesel					
b. Gasoline					
c. Alternative Fuels					
Sales in the foreign trade zone					
Sales of bonded aviation fuel to air carriers coming from or going to foreign ports					
Sales to another licensed distributor					
Liquid fuel sold for use in Kalawao County					
Liquid fuel sold to an intra-county ferry operating solely within the county of Maui*					
Other exempt sales of liquid fuel:					
Total Gallons					

Note: Total Gallons, column (e) should be equal to the amount of exempt sales entered on the schedules in Part IV.

* Applies to taxable years beginning after December 31, 2007.

Name	Permit Number	Month Ending ____ / ____ (MM/YY)
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FBT184

PART IV – SUMMARY OF SALES IN GALLONS

On Highway Diesel Oil and Liquid Fuel (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Deduction for retail sales from Form M-2					
4. Add lines 2 and 3					
5. Taxable sales (Line 1 minus line 4)					

Note: Taxable sales (line 5) should be the same amount entered in Part I, line 3.

On Highway - Alternative Fuel (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Deduction for retail sales from Form M-2					
4. Add lines 2 and 3					
5. Taxable sales (Line 1 minus line 4)					

Note: Taxable sales (line 5) should be the same as the total of the amounts entered in Part I, lines 6, 9, 12, 15, 18, 21, and 24.

Off Highway Aviation, Diesel Oil, and Naphtha (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Deduction for retail sales from Form M-2					
4. Add lines 2 and 3					
5. Taxable sales (Line 1 minus line 4)					

Note: Taxable sales (line 5) should be the same amount entered in Part I, lines 29 and 32.

Small Boats - Diesel Oil (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Deduction for retail sales from Form M-2					
3. Taxable sales (Line 1 minus line 2)					

Note: Taxable sales (line 3) should be the same amount entered in Part I, line 35.

Small Boats - Gasoline (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Deduction for retail sales from Form M-2					
3. Taxable sales (Line 1 minus line 2)					

Note: Taxable sales (line 3) should be the same amount entered in Part I, line 38.

Off Highway Alternative Fuel (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Net sales (Line 1 minus line 2)					

Note: Net sales (line 3) is not taxable pursuant to section 243-4(c)(3), HRS.