STATE OF HAWAII
DEPARTMENT OF TAXATION

General Information and Key From Image Specifications for Form M-22 (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-22 (Rev. 2018)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form M-22. Form M-22 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-22 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. Page 2: 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 FCT181 for page 1:

FCT181

- The required barcode is FCT182 for page 2:

FCT182

- The barcode includes the form number code (FC), type of form (T), form year (18), and page number (1), or (2). 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-22
(REV. 2018)

STATE OF HAWAII—DEPARTMENT OF TAXATION

QUARTERLY TAX RETURN FOR ADDITIONAL FUEL TAXES DUE

TO BE FILED BY END USER

THIS SPACE FOR DATE RECEIVED STAMP

FCT181

☐ Address Change

• PRINT OR TYPE •

Name

Federal Employer I.D. No or Social Security No.

DBA or C/O

Hawaii Tax I.D. No.
W _ _ _ _ _ _ _ _ _ _ _ _ - _ _ _

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: 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.

TYPES OF LIQUID FUEL	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) TOTAL TAXES DUE (add cols. a thru d)
PART I — DIESEL OIL					
1. (a) Gallons purchased where only 1¢ tax previously paid					
(b) Tax Rate	31.5¢	38¢	30¢[a]/34¢[b]	32¢	
(c) Additional Tax Due. Multiply line 1(a) by 1(b) of cols. a thru d					1¢
2. (a) Gallons purchased where NO tax was previously paid					
(b) Tax Rate	32.5¢	39¢	31¢[a]/35¢[b]	33¢	
(c) Additional Tax Due. Multiply line 2(a) by 2(b) of cols. a thru d					2¢
3. TOTAL DIESEL OIL TAX DUE — Add column (e), lines 1(c) and 2(c)					3
PART II — ALTERNATIVE FUEL					
4. (a) Type/Gallons purchased where NO tax was previously paid					
(b) Tax Rate (see instructions)					
(c) Additional Tax Due. Multiply line 4(a) by 4(b) of cols. a thru d					4¢
PART III — NAPHTHA					
5. (a) Gallons purchased where only 2¢ tax previously paid					
(b) Tax Rate	30.5¢	37¢	29¢[a]/33¢[b]	31¢	
(c) Additional Tax Due. Multiply line 5(a) by 5(b) of cols. a thru d					5¢
6. (a) Gallons purchased where NO tax was previously paid					
(b) Tax Rate	32.5¢	39¢	31¢[a]/35¢[b]	33¢	
(c) Additional Tax Due. Multiply line 6(a) by 6(b) of cols. a thru d					6¢
7. TOTAL NAPHTHA TAX DUE — Add column (e), lines 5(c) and 6(c)					7
8. TOTAL TAXES NOW DUE & PAYABLE — Add column (e), lines 3, 4(c), and 7, enter the total here. Include a check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars with this form. Write "fuel," the period ending date, your FEIN or SSN, and daytime phone number on your check or money order. Mail to: HAWAII DEPARTMENT OF TAXATION, P. O. BOX 259, HONOLULU, HI 96806-0259.					8•

Continue on page 2

[a] Tax rate for fuel used on or after August 1, 2017, Hawaii County Resolution No. 212-17 (Draft 2)..

[b] Tax rate for fuel used on or after July 1, 2018, Hawaii County Resolution No. 212-17 (Draft 2).

ID NO XX

Name	FEIN or SSN	Period Ending (MM/YY)
		__ __ __ __ / __ __ __ __ (MM/YY)

FCT182

PART IV -- SUMMARY OF GALLONS IN THE COUNTY OF MAUI

TYPES OF LIQUID FUEL	(a) ISLAND OF LANAI	(b) ISLAND OF MOLOKAI	(c) ISLAND OF MAUI	(d) TOTAL GALS. FOR COUNTY OF MAUI (Add cols. a to c)	
9. Diesel Oil				9	
10. Alternative Fuel				10	
11. Naphtha				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

ID NO 01

FORM
M-22
(REV. 2018)

STATE OF HAWAII—DEPARTMENT OF TAXATION
QUARTERLY TAX RETURN FOR ADDITIONAL FUEL TAXES DUE
TO BE FILED BY END USER

THIS SPACE FOR DATE RECEIVED STAMP

FCT181

☐ **Address Change**

• PRINT OR TYPE •		
	Name	Federal Employer I.D. No or Social Security No.
	DBA or C/O	Hawaii Tax I.D. No. **W** __ __ __ __ __ __ __ __ - __ __
	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: 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.

TYPES OF LIQUID FUEL	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) TOTAL TAXES DUE (add cols. a thru d)
PART I — DIESEL OIL					
1. (a) Gallons purchased where only 1¢ tax previously paid					
(b) Tax Rate	31.5¢	38¢	30¢[a]/34¢[b]	32¢	
(c) Additional Tax Due. Multiply line 1(a) by 1(b) of cols. a thru d					**1c**
2. (a) Gallons purchased where NO tax was previously paid					
(b) Tax Rate	32.5¢	39¢	31¢[a]/35¢[b]	33¢	
(c) Additional Tax Due. Multiply line 2(a) by 2(b) of cols. a thru d					**2c**
3. TOTAL DIESEL OIL TAX DUE — Add column (e), lines 1(c) and 2(c)					**3**
PART II — ALTERNATIVE FUEL					
4. (a) Type/Gallons purchased where NO tax was previously paid					
(b) Tax Rate (see instructions)					
(c) Additional Tax Due. Multiply line 4(a) by 4(b) of cols. a thru d					**4c**
PART III — NAPHTHA					
5. (a) Gallons purchased where only 2¢ tax previously paid					
(b) Tax Rate	30.5¢	37¢	29¢[a]/33¢[b]	31¢	
(c) Additional Tax Due. Multiply line 5(a) by 5(b) of cols. a thru d					**5c**
6. (a) Gallons purchased where NO tax was previously paid					
(b) Tax Rate	32.5¢	39¢	31¢[a]/35¢[b]	33¢	
(c) Additional Tax Due. Multiply line 6(a) by 6(b) of cols. a thru d					**6c**
7. TOTAL NAPHTHA TAX DUE — Add column (e), lines 5(c) and 6(c)					**7**
8. TOTAL TAXES NOW DUE & PAYABLE — Add column (e), lines 3, 4(c), and 7, enter the total here. Include a check or money order payable to "HAWAII STATE TAX COLLECTOR" in U.S. dollars with this form. Write "fuel," the period ending date, your FEIN or SSN, and daytime phone number on your check or money order. Mail to: HAWAII DEPARTMENT OF TAXATION, P. O. BOX 259, HONOLULU, HI 96806-0259.					**8●**

Continue on page 2

[a] Tax rate for fuel used on or after August 1, 2017, Hawaii County Resolution No. 212-17 (Draft 2)..

[b] Tax rate for fuel used on or after July 1, 2018, Hawaii County Resolution No. 212-17 (Draft 2).

ID NO XX

Name	FEIN or SSN	Period Ending (MM/YY)
		___ ___ / ___ ___ (MM/YY)

FCT182

PART IV — SUMMARY OF GALLONS IN THE COUNTY OF MAUI

TYPES OF LIQUID FUEL	(a) ISLAND OF LANAI	(b) ISLAND OF MOLOKAI	(c) ISLAND OF MAUI	(d) TOTAL GALS. FOR COUNTY OF MAUI (Add cols. a to c)	
9. Diesel Oil				9	
10. Alternative Fuel				10	
11. Naphtha				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

ID NO 01