

# INSTRUCTIONS FOR FORM M-36

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

### Changes You Should Note

Effective July 1, 2019, Hawaii County Resolution No. 212-17 (Draft 2) increases the County of Hawaii fuel tax rates.

Effective September 1, 2019, taxpayers are required to file Form M-36 electronically. Act 66, Session Laws Hawaii 2018, amended section 231-8.5, HRS, to enable the Department of Taxation (Department) to require certain taxpayers to file electronically. For more information, see Department of Taxation Announcement No. 2019-2.

### General Instructions

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

1. Fuel taxes in excess of one 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 one 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.

If you are claiming a refund for alternative fuel, attach a separate schedule showing the type of alternative fuel, number of gallons, tax rates, and total refund for each alternative fuel.

### 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 should be filed within 20 days of the close of the 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

### Penalty - Failure to File Electronically

Effective September 1, 2019, Form M-36 MUST be filed electronically unless you obtain a waiver. (Use Form L-110 to apply for a waiver.) The penalty for failure to file electronically is 2% of the tax due. Where to Get Forms, Instructions, and Publications

### 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

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

### Signature

Form M-36 must be signed by the user of the fuel or the authorized representative of the user of the fuel.

### 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.

If your mailing address has changed, and you do not notify the Department of the change, your address may not be updated, any refund due to you may not be delivered (the U.S. Postal Service is not permitted to forward your State refund check), and important notices or correspondence to you may be delayed. To notify the Department of your new address, you can also complete Form ITPS-COA, Change of Address Form.

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.