

STATE OF HAWAII—DEPARTMENT OF TAXATION
INSTRUCTIONS FOR FORM M-22
QUARTERLY TAX RETURN FOR ADDITIONAL FUEL TAXES DUE

General Instructions

Form M-22 is completed by the purchaser of fuel to report and pay any additional taxes due on:

1. Diesel oil or alternative fuel initially purchased for use off the public highways but subsequently used upon the public highways, and
2. Naphtha initially purchased for use in a power-generating facility but subsequently not used in a power-generating facility.

Definition of Certain Terms Used in Chapter 243, HRS

“**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.

“**Power-generating facility**” means any electricity-generating facility that requires a permit issued under the Federal Clean Air Act (42 U.S.C. 7401-7671q), the Hawaii air pollution control law (chapter 342B, HRS), or both.

When to File

Form M-22 must be filed on or before the last day of the month following the close of the filing period. If the due date falls on a Saturday, Sunday, or legal holiday, file by the next regular workday.

Where to File

File Form M-22 with:

Hawaii Department of Taxation
P.O. Box 259
Honolulu, Hawaii 96809-0259
808-587-4242
Toll-Free: 1-800-222-3229

Signature

Form M-22 must be signed and dated by a person who is authorized to sign Form M-22.

Specific Instructions

Lines 1(a) and 2(a) – Enter the number of gallons of diesel oil initially pur-

chased for use off the public highways but subsequently used upon the public highways.

Line 5(a) - Enter the type of alternative fuel purchased and the number of gallons of alternative fuel initially purchased for use off the public highways but subsequently used upon the public highways. If you purchased more than one type of alternative fuel, attach a separate schedule showing the type of alternative fuel, number of gallons purchased, tax rate, and additional taxes due. See definition of alternative fuel on this page.

Line 5(b) - Enter the tax rate for the alternative fuel purchased. See the box below for the tax rate for alternative fuels.

Lines 7(a) and 8(a) – Enter the number of gallons of naphtha initially purchased for use in a power-generating facility but subsequently not used in a power-generating facility. See definition of power-generating facility on this page.

Alternative Fuel

| | City & County of Honolulu | County of Maui | County of Hawaii | County of Kauai |
|------------------------|------------------------------|-------------------|------------------------------------|--------------------|
| Biodiesel | 12.3¢ ^a | 4¢ ^a | 6.2¢ ^a /4¢ ^e | 4¢ ^b |
| Compressed Natural Gas | 2.1¢ ^a | 2¢ ^a | 1.5¢ ^a | 1.8¢ ^a |
| Ethanol | 4.8¢ ^a | 6.2¢ ^a | 3.7¢ ^a | 4.3¢ ^a |
| Liquefied Natural Gas | 7.1¢ ^a | 6.9¢ ^a | 4.9¢ ^a | 6.1¢ ^a |
| LPG | 10.6¢ ^a | 9.5¢ ^a | 8.1¢ ^a | 9.5¢ ^a |
| Methanol | 3.7¢ ^a | 4.8¢ ^a | 2.9¢ ^a | 3.3¢ ^a |

^a Effective July 1, 2004, pursuant to Act 96, SLH 2004.

^b Effective July 1, 2004, pursuant to Kauai County Ordinance No. 816.

^e Effective October 1, 2007, pursuant to Hawaii County Resolution No. 109-07 (Draft 2).