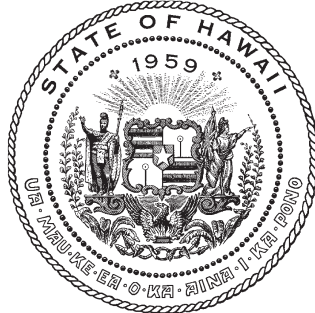


**STATE OF HAWAII  
DEPARTMENT OF TAXATION**



**FORMS APPROVAL  
DEADLINE IS  
DECEMBER 31, 2011**

**General Information  
and Key From Image Specifications  
for  
Form M-20A (Rev. 2011)**

**Contact Information**

Hawaii Department of Taxation  
Technical Section  
Attn: Alexis Shiohira, Forms Coordinator  
830 Punchbowl Street, Rm 126  
Honolulu, Hawaii 96813

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E-mail: Tax.Technical.Section@hawaii.gov

**Hawaii Software Vendor Website  
Address:**

[www.hawaii.gov/tax/vendor/vendor.htm](http://www.hawaii.gov/tax/vendor/vendor.htm)

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

## FORM M-20A (Rev. 2011)

### 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 10 pt Times New Roman font, and all variable text data must be in uppercase letters.

#### 3. Testing and Approval of the KFI Form

- The deadline to submit substitute forms for approval is December 31, 2011.
- 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 at the bottom right of the form for page 1 and top right for pages 2-4. Exact placement is not required. See exhibits for suggested placements.
- See [www.hawaii.gov/tax/vendor/vendor.htm](http://www.hawaii.gov/tax/vendor/vendor.htm) for the Hawaii Vendor I.D. Number Listing. If your company is not listed, please contact the Forms Coordinator.

#### 4. Barcode

- A 1-D barcode is specific to the form. The property of the 1-D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is as follows:  
Page 1:  
1-3/16 inches from top edge of form and 1/2 inch from left edge of form

Pages 2, 3, and 4:

1-5/16 inches from top edge of form and 1/2 inch from left edge of form

- Height of the barcode is .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 FBT111 for page 1:



FBT111

- The required barcode is FBT112 for page 2:



FBT112

- The required barcode is FBT113 for page 3:



FBT113

- The required barcode is FBT114 for page 4:



FBT114

- The barcode includes the form number code (FB), type of form (T), form year (11), 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.

1-3/16 inches from top edge of the form

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

THIS SPACE FOR DATE RECEIVED STAMP



FBT111

**TO BE FILED BY DISTRIBUTOR**

IF APPLICABLE, CHECK BOX:

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

1/2 inch from the left edge of the form

• PRINT OR TYPE	Distributor		Federal Employer I.D. No or Social Security No.	
	DBA or C/O		Hawaii Tax I.D. No. <b>W</b> _____ - _____	
	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
<b>On Highway Diesel Oil and Liquid Fuel</b>					
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	<b>33.5¢<sup>c</sup></b>	<b>33¢<sup>c</sup></b>	<b>25.8¢<sup>c</sup></b>	<b>30¢<sup>c</sup></b>	
5. Total tax for On Highway Diesel Oil and Liquid Fuel					5
<b>On Highway Alternative Fuel</b>					
6. Biodiesel - On Hwy. Gals.					6
7. Tax Rate	<b>12.3¢<sup>a</sup></b>	<b>4¢<sup>a</sup></b>	<b>6.2¢<sup>a</sup>/4¢<sup>d</sup></b>	<b>4¢<sup>b</sup></b>	
8. Total tax for On Highway Biodiesel					8
9. Compressed Natural Gas (CNG) - On Hwy. Gals.					9
10. Tax Rate	<b>2.1¢<sup>a</sup></b>	<b>2¢<sup>a</sup></b>	<b>1.5¢<sup>a</sup></b>	<b>1.8¢<sup>a</sup></b>	
11. Total tax for On Highway CNG					11
12. Ethanol - On Hwy. Gals.					12
13. Tax Rate	<b>4.8¢<sup>a</sup></b>	<b>6.2¢<sup>a</sup></b>	<b>3.7¢<sup>a</sup></b>	<b>4.3¢<sup>a</sup></b>	
14. Total tax for On Highway Ethanol					14
15. Liquefied Natural Gas (LNG) - On Hwy. Gals.					15
16. Tax Rate	<b>7.1¢<sup>a</sup></b>	<b>6.9¢<sup>a</sup></b>	<b>4.9¢<sup>a</sup></b>	<b>6.1¢<sup>a</sup></b>	
17. Total tax for On Highway LNG					17
18. LPG - On Hwy. Gals.					18
19. Tax Rate	<b>10.6¢<sup>a</sup></b>	<b>9.5¢<sup>a</sup></b>	<b>8.1¢<sup>a</sup></b>	<b>9.5¢<sup>a</sup></b>	
20. Total tax for On Highway LPG					20
21. Methanol - On Hwy. Gals.					21
22. Tax Rate	<b>3.7¢<sup>a</sup></b>	<b>4.8¢<sup>a</sup></b>	<b>2.9¢<sup>a</sup></b>	<b>3.3¢<sup>a</sup></b>	
23. Total tax for On Highway Methanol					23
24. Other Alternative Fuel (see instructions) 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

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

b Effective July 1, 2004, pursuant to Kauai County Ordinance No. \_\_\_\_\_.

c Effective July 1, 2007, pursuant to Act 209, SLH 2007.

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

Placement for Hawaii Vendor ID Number

→ ID NO 12

1-5/16 inches from top edge of the form

Placement for Hawaii Vendor ID Number

ID NO 12

Name \_\_\_\_\_ Permit Number \_\_\_\_\_ Month Ending \_\_\_\_ / \_\_\_\_ (MM/YY)

A 1/4 inch minimum clearance must surround the barcode except for the text required to be printed underneath the barcode.



1/2 inch from the left edge of the form

**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
<b>Off Highway Liquid Fuel</b>					
27. Aviation Gals.					27
28. Diesel - Off Hwy. Gals.					28
29. Total (Add lines 27 and 28) Gals.					29
30. Tax Rate	2¢ <sup>c</sup>	2¢ <sup>c</sup>	2¢ <sup>c</sup>	2¢ <sup>c</sup>	
31. Total tax for Off Highway Aviation and Diesel Oil					31
32. Naphtha - Power-Generating Facility Gals.					32
33. Tax Rate	1¢ <sup>e</sup> /2¢ <sup>d</sup>	1¢ <sup>e</sup> /2¢ <sup>d</sup>	1¢ <sup>e</sup> /2¢ <sup>d</sup>	1¢ <sup>e</sup> /2¢ <sup>d</sup>	
34. Total tax for Off Highway Naphtha					34
<b>Liquid Fuel for Small Boats (see instructions)</b>					
35. Diesel Gals.					35
36. Tax Rate	2¢ <sup>c</sup>	2¢ <sup>c</sup>	2¢ <sup>c</sup>	2¢ <sup>c</sup>	
37. Total tax for Diesel Oil					37
38. Gasoline Gals.					38
39. Tax Rate	33.5¢ <sup>c</sup>	33¢ <sup>c</sup>	25.8¢ <sup>c</sup>	30¢ <sup>c</sup>	
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 ●
<b>ENVIRONMENTAL RESPONSE, ENERGY, AND FOOD SECURITY TAX</b>					
43. Petroleum Products <sup>g</sup>					43
44. Tax Rate					44 \$1.05 <sup>h</sup>
45. Total Environmental Response, Energy, and Food Security Tax					45 ●
46. <b>TOTAL TAXES DUE</b> — Add Lines 42e and 45e					46 ●

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

c Effective July 1, 2007, pursuant to Act 209, SLH 2007.  
 d Effective October 1, 2007, pursuant to Hawaii County Resolution No.109-07 (Draft 2).  
 e Act 103, SLH 2007.  
 f Effective July 1, 2009, pursuant to Act 198, SLH 2009.  
 g Does not include aviation fuel.  
 h Effective July 1, 2010, pursuant to Act 73, SLH 2010.

1-5/16 inches from top edge of the form

Placement for Hawaii Vendor ID Number

ID NO 12

Name \_\_\_\_\_ Permit Number \_\_\_\_\_ Month Ending \_\_\_\_ / \_\_\_\_ (MM/YY)

A 1/4 inch minimum clearance must surround the barcode except for the text required to be printed underneath the barcode.



1/2 inch from the left edge of the form

**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
<b>On Highway Diesel Oil and Liquid Fuel</b>				
Diesel - On Hwy. Gals.				
Gasoline & Other Liquid Fuel Gals.				
<b>On Highway Alternative Fuel</b>				
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.				
<b>Off Highway Liquid Fuel</b>				
Aviation Gals.				
Diesel - Off Hwy. Gals.				
Naphtha - Power-Generating Facility Gals.				
<b>Liquid Fuel for Small Boats</b>				
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.

1-5/16 inches from top edge of the form

Placement for Hawaii Vendor ID Number

ID NO 12

Name \_\_\_\_\_ Permit Number \_\_\_\_\_ Month Ending \_\_\_\_ / \_\_\_\_ (MM/YY)

A 1/4 inch minimum clearance must surround the barcode except for the text required to be printed underneath the barcode.



1/2 inch from the left edge of the form

**PART IV – SUMMARY OF SALES IN GALLONS**

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.