

**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Key From Image Specifications
for
Form M-36 (Rev. 2011)**

Contact Information

Hawaii Department of Taxation
Technical Section
Attn: Alexis Shiohira, 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

**Hawaii Software Vendor Website
Address:**

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-36 (Rev. 2011)

General Information and Key From Image Specifications

This document provides software vendors with the requirements for reproducing Form M-36. Form M-36 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 Courier font, and all variable text data must be in uppercase letters. Text labels must not touch variable data.

3. 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-36 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 center of the form for each page. Exact placement is not required. See attached exhibit for suggested placement.
- See 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:

1-3/16 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 FDT111 for page 1:



FDT111

- The barcode includes the form number code (FD), type of form (T), form year (11), and page number (1). There are no hyphens.
- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG file 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



FDT111

1/2 inch from
the left edge
of the form

• PRINT OR TYPE	DBA or C/O	Federal Employer I.D. No. or Social Security No.
	Address (Number and Street)	Hawaii Tax I.D. No. W _____ - ____
	City or Town, State, and Postal/ZIP Code. If foreign address, see Instructions.	Period Beginning ____ / ____ (MM/YY)
		Period Ending ____ / ____ (MM/YY)

NOTE: All claims are to be filed with the Department of Taxation on or before the 20th day of the month following the close of the filing period.

STATEMENT OF FUEL TRANSACTIONS AND REFUND DUE		GASOLINE (GALLONS)	DIESEL OIL (GALLONS)	ALTERNATIVE FUEL (GALLONS)
1.	On hand at beginning of period	1.		
2.	Purchases	2.		
3.	Total (Add lines 1 and 2)	3.		
4.	USED OFF PUBLIC HIGHWAYS (Enter amount(s) in the appropriate column(s) on page 2.)	4.		
<input type="checkbox"/> By checking this box and signing below, I attest that the fuel reported on line 4 meets one of the following conditions making it eligible for a refund of fuel taxes paid: (a) The fuel tax was imposed and collected because the purchaser failed to furnish an Exemption Certificate but, in fact, the fuel was ultimately used off the public highways, or (b) The fuel purchased was initially intended for use upon the public highways but was subsequently used off the public highways. For gasoline, the use was for operating agricultural equipment off the public highways.				
5.	Used for other purposes (State purpose: _____)	5.		
6.	Total (Add lines 4 and 5)	6.		
7.	On hand at end of period (Line 3 less line 6)	7.		
8.	REFUND ON GALLONS USED OFF PUBLIC HIGHWAYS (Use the computation(s) on page 2 to calculate your refund.)	8. ● \$	\$	\$
9.	TOTAL REFUND AMOUNT (Add all amounts on line 8)	9. ● \$		
10.	Used in the County of (File separate claim for each county)	10.		
11.	Name of seller(s)	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

Placement for Hawaii Vendor ID Number → ID NO 12

SCHEDULE OF TAX RATES

SCHEDULE I. GASOLINE AND DIESEL OIL

APPLICABLE TAX	TYPE OF FUEL	CITY & COUNTY OF HONOLULU	COUNTY OF MAUI	COUNTY OF HAWAII	COUNTY OF KAUAI
State	Gasoline	16¢ ^c	16¢ ^c	16¢ ^c	16¢ ^c
	Diesel Oil	15¢	15¢	15¢	15¢
County	Gasoline	16.5¢	16¢	8.8¢	13¢
	Diesel Oil	16.5¢	16¢	8.8¢	13¢
Total	Gasoline	32.5¢ ^c	32¢ ^c	24.8¢ ^c	29¢ ^c
	Diesel Oil	31.5¢	31¢	23.8¢	28¢

COMPUTATION OF TAX REFUND

	Gasoline		Diesel Oil	
State Tax	16¢ ^c x _____	Gals. ¹ = \$ _____	15¢ x _____	Gals. ¹ = \$ _____
County Tax:				
Honolulu	16.5¢ x _____	Gals. = \$ _____	16.5¢ x _____	Gals. = \$ _____
Maui	16¢ x _____	Gals. = \$ _____	16¢ x _____	Gals. = \$ _____
Hawaii	8.8¢ x _____	Gals. = \$ _____	8.8¢ x _____	Gals. = \$ _____
Kauai	13¢ x _____	Gals. = \$ _____	13¢ x _____	Gals. = \$ _____
Refund on Gallons Used Off Public Highways	\$ _____		\$ _____	

(Enter amount(s) in the appropriate column(s) on line 8–Front Page)

SCHEDULE II. ALTERNATIVE FUEL

APPLICABLE TAX	TYPE OF FUEL	CITY & COUNTY OF HONOLULU	COUNTY OF MAUI	COUNTY OF HAWAII	COUNTY OF KAUAI
State	Biodiesel	4¢ ^a	4¢ ^a	4¢ ^a	4¢ ^a
	Compressed Natural Gas	0.8¢ ^a	0.8¢ ^a	0.8¢ ^a	0.8¢ ^a
	Ethanol	2.4¢ ^a	2.4¢ ^a	2.4¢ ^a	2.4¢ ^a
	Liquefied Natural Gas	2.4¢ ^a	2.4¢ ^a	2.4¢ ^a	2.4¢ ^a
	LPG	5.2¢ ^a	5.2¢ ^a	5.2¢ ^a	5.2¢ ^a
	Methanol	1.9¢ ^a	1.9¢ ^a	1.9¢ ^a	1.9¢ ^a
County	Biodiesel	8.3¢	0¢	2.2¢ ^a /0¢ ^e	0¢ ^b
	Compressed Natural Gas	1.3¢ ^a	1.2¢ ^a	0.7¢ ^a	1¢ ^a
	Ethanol	2.4¢ ^a	3.8¢	1.3¢ ^a	1.9¢ ^a
	Liquefied Natural Gas	4.7¢ ^a	4.5¢ ^a	2.5¢ ^a	3.7¢ ^a
	LPG	5.4¢	4.3¢	2.9¢	4.3¢
	Methanol	1.8¢ ^a	2.9¢	1¢ ^a	1.4¢ ^a
Total	Biodiesel	12.3¢	4¢	6.2¢/4¢	4¢
	Compressed Natural Gas	2.1¢	2¢	1.5¢	1.8¢
	Ethanol	4.8¢	6.2¢	3.7¢	4.3¢
	Liquefied Natural Gas	7.1¢	6.9¢	4.9¢	6.1¢
	LPG	10.6¢	9.5¢	8.1¢	9.5¢
	Methanol	3.7¢	4.8¢	2.9¢	3.3¢

COMPUTATION OF TAX REFUND

Note: If you are requesting a refund for more than one type of alternative fuel, attach a separate schedule showing the type of alternative fuel, tax rate, number of gallons, and total refund claimed.

Type of Alternative Fuel _____

State Tax	_____ (Tax rate from Schedule II) x _____	Gals. ¹ = \$ _____
County Tax:		
Honolulu	_____ (Tax rate from Schedule II) x _____	Gals. = \$ _____
Maui	_____ (Tax rate from Schedule II) x _____	Gals. = \$ _____
Hawaii	_____ (Tax rate from Schedule II) x _____	Gals. = \$ _____
Kauai	_____ (Tax rate from Schedule II) x _____	Gals. = \$ _____

Refund on Gallons Used Off Public Highways \$ _____

(Enter amount in the alternative fuel column on line 8–Front Page)

¹ Same as Line 4, front page

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

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

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

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