



**COMPUTATION OF THE EVAPORATION ALLOWANCE DEDUCTION (To be completed by the licensed distributor)**

TYPES OF LIQUID FUEL* (Enter the amounts from the respective county's column on page 1.)	(a) CITY AND COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI
<b>7) On Highway Diesel Oil and Liquid Fuel</b> — Add lines 2b (On Public Highway use) and 5b, enter here.				
<b>8)</b> Divide line 7 by 99, enter here.				
<b>9) Diesel Oil and Liquid Fuel</b> — County tax rates	33.5¢ <sup>c</sup>	33¢ <sup>c</sup>	25.8¢ <sup>c</sup>	30¢ <sup>c</sup>
<b>10) Evaporation allowance deduction for on highway diesel oil and liquid fuel</b> — Multiply line 8 by line 9, enter here.				
<b>11) On Highway - Alternative Fuel</b> — Enter the amount from line 4 which was used On Public Highways. (See instructions.)				
<b>12)</b> Divide line 11 by 99, enter here.				
<b>13)</b> Enter the applicable alternative fuel tax rate. (See instructions.)				
<b>14) Evaporation allowance deduction for on highway - alternative fuel</b> — Multiply line 12 by line 13, enter here.				
<b>15) Off Highway Aviation and Diesel Oil</b> — Add lines 1 and 2b (Off Public Highway Use). (Report diesel oil used in small boats on line 21)				
<b>16)</b> Divide line 15 by 99, enter here.				
<b>17) Evaporation allowance deduction for off highway aviation and diesel oil</b> — Multiply line 16 by 2¢ <sup>c</sup> (.02), enter here.				
<b>18) Off Highway Naphtha</b> — Enter the amount from line 3.				
<b>19)</b> Divide line 18 by 99, enter here.				
<b>20)</b> Enter the applicable naphtha fuel tax rate. (See instructions.)				
<b>21) Evaporation allowance deduction for off highway naphtha</b> — Multiply line 19 by line 20, enter here.				
<b>22) Small Boats - Diesel Oil</b> — Enter the amount from line 2a which was used in small boats.				
<b>23)</b> Divide line 22 by 99, enter here.				
<b>24) Evaporation allowance deduction for small boats - diesel oil</b> — Multiply line 23 by 2¢ <sup>c</sup> (.02), enter here.				
<b>25) Small Boats - Gasoline</b> — Enter the amount from line 5a which was used in small boats.				
<b>26)</b> Divide line 25 by 99, enter here.				
<b>27) Liquid Fuel</b> — County tax rates	33.5¢ <sup>c</sup>	33¢ <sup>c</sup>	25.8¢ <sup>c</sup>	30¢ <sup>c</sup>
<b>28) Evaporation allowance deduction for small boats - gasoline</b> — Multiply line 26 by line 27, enter here.				
<b>29) Total evaporation allowance deduction for retail sales of fuel by county</b> — Add lines 10, 14, 17, 21, 24, and 28, enter the total here.				

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