

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
7) On Highway Diesel Oil and Liquid Fuel — Add lines 2b (On Public Highway use) and 5b, enter here.				
8) Divide line 7 by 99, enter here.				
9) Diesel Oil and Liquid Fuel — County tax rates	33.5¢ ^b /32.5¢ ^c	35¢ ^b /34¢ ^{a,c}	25.8¢ ^b /24.8¢ ^c	34¢ ^b /33¢ ^c
10) Evaporation allowance deduction for on highway diesel oil and liquid fuel — Multiply line 8 by line 9, enter here.				
11) On Highway - Alternative Fuel — Enter the amount from line 4 which was used On Public Highways. (See instructions.)				
12) Divide line 11 by 99, enter here.				
13) Enter the applicable alternative fuel tax rate. (See instructions.)				
14) Evaporation allowance deduction for on highway - alternative fuel — Multiply line 12 by line 13, enter here.				
15) Off Highway Aviation and Diesel Oil — Add lines 1 and 2b (Off Public Highway Use). (Report diesel oil used in small boats on line 22)				
16) Divide line 15 by 99, enter here.				
17) Evaporation allowance deduction for off highway aviation and diesel oil — Multiply line 16 by 2¢(.02) ^b /1¢(.01) ^c , enter here.				
18) Off Highway Naphtha — Enter the amount from line 3.				
19) Divide line 18 by 99, enter here.				
20) Naphtha fuel tax rate	2¢ ^b /32.5¢ ^c	2¢ ^b /34¢ ^{a,c}	2¢ ^b /24.8¢ ^c	2¢ ^b /33¢ ^c
21) Evaporation allowance deduction for off highway naphtha — Multiply line 19 by line 20, enter here.				
22) Small Boats - Diesel Oil — Enter the amount from line 2a which was used in small boats.				
23) Divide line 22 by 99, enter here.				
24) Evaporation allowance deduction for small boats - diesel oil — Multiply line 23 by 2¢(.02) ^b /1¢(.01) ^c , enter here.				
25) Small Boats - Gasoline — Enter the amount from line 5a which was used in small boats.				
26) Divide line 25 by 99, enter here.				
27) Liquid Fuel — County tax rates	33.5¢ ^b /32.5¢ ^c	35¢ ^b /34¢ ^{a,c}	25.8¢ ^b /24.8¢ ^c	34¢ ^b /33¢ ^c
28) Evaporation allowance deduction for small boats - gasoline — Multiply line 26 by line 27, enter here.				
29) Total evaporation allowance deduction for retail sales of fuel by county — Add lines 10, 14, 17, 21, 24, and 28, enter the total here.				

^a Effective July 1, 2015, pursuant to Maui County Resolution No. 15-54

^b Effective January 1, 2016, pursuant to Act 103, SLH 2007, Act 198, SLH 2009 and Act 188, SLH 2012. The reduced rate of the fuel tax for naphtha sold for use in a power-generating facility will sunset. (For purchases prior to January 1, 2016)

^c Effective January 1, 2016, pursuant to Act 103, SLH 2007, Act 209, SLH 2007, and Act 188, SLH 2012. The license tax for each gallon of diesel oil and gasoline or other aviation fuel sold for use in or used for airplanes is 1 cent. The license tax for liquid fuel is 16 cents. (For purchases after December 31, 2015)