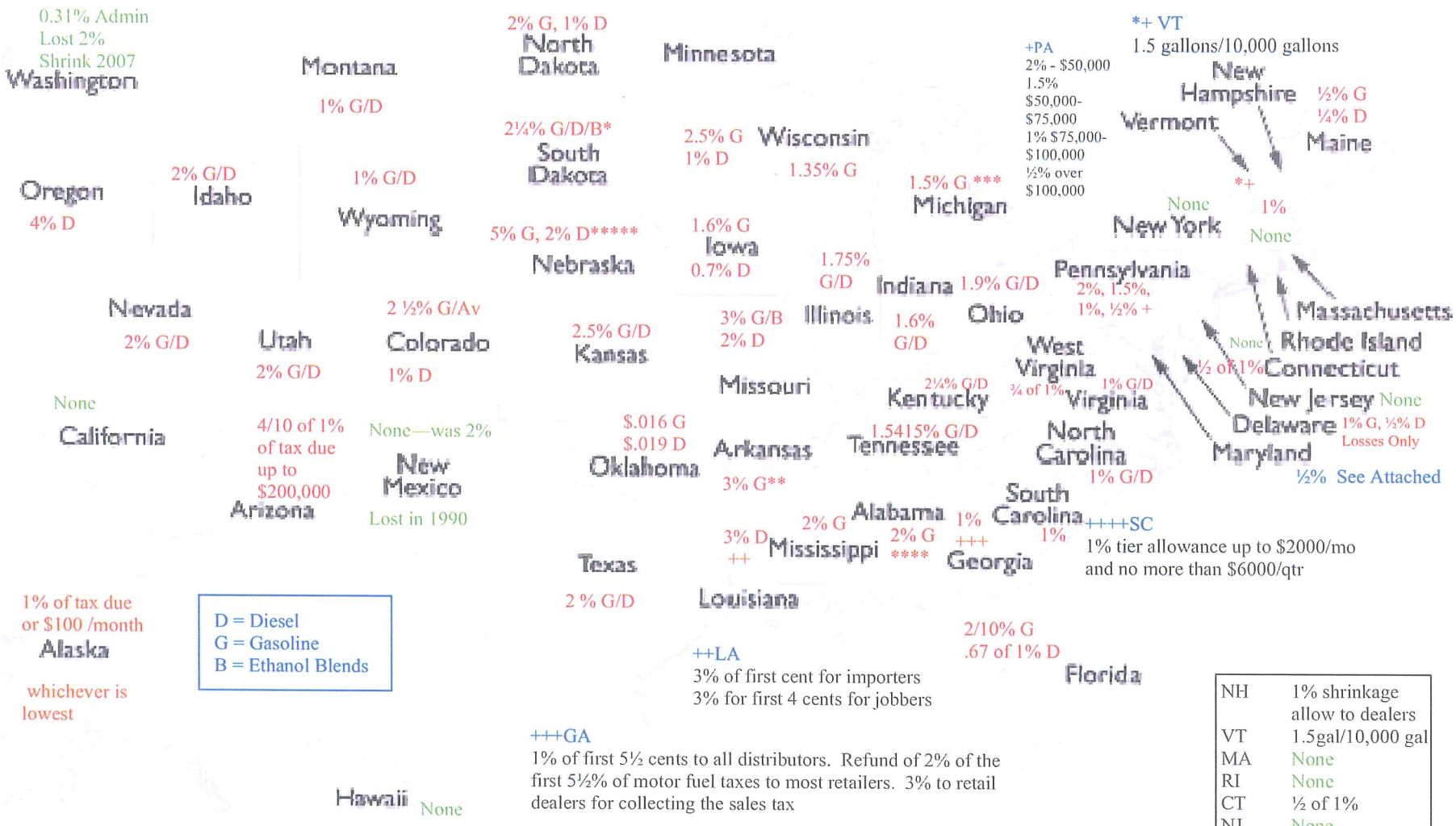
Collection Allowance/Shrink by State—2008



NH	1% shrinkage allow to dealers
VT	1.5gal/10,000 gal
MA	None
RI	None
CT	½ of 1%
NJ	None
DE	1% G, ½% Special Fuels Losses Only
MD	See Attached
Washington, DC	None

- * SD 1/3 of 2 ¼% goes to supplier for admin, 2/3 of 2 ¼% goes to retailer, wholesaler, end user for shrink & evaporation
- ** AR 1st 1 million gallons/month per corporation or partnership. 0 after that 1st 1 million gallons/month.
- *** MI 2/3 of 1.5% goes to supplier of gasoline, 1/3 of 1.5% goes to retailer when the supplier or wholesalers sells gasoline to them
- **** AL Shrinkage allowance is 2%, not to exceed $500 in any month, on gasoline only.
  Collection allowance for gasoline is 2% of the first $5,000 tax paid, then 1% all amounts in excess of $5000, not to exceed $400 on taxes paid in any one month, and for diesel, 2% of the first $10,000 of tax paid, then 1% of all amts of tax paid in excess of $10,000, but discount capped at $500
- ***** NE Gasoline: commission of five percent on the first five thousand dollars and two and one-half percent upon all amounts above five thousand dollars remitted each reporting period. Diesel: two percent upon the first five thousand dollars and one-half of one percent upon all amounts in excess of five thousand dollars remitted each reporting period.