

Use for 1st Quarter 2001 only.

IFTA Final Fuel Use Tax Rate and Rate Code Table 1

IFTA-105

Note: Only use this rate schedule for the period January 1 - March 31, 2001.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5254/.6556

Jurisdiction	D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))			
	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter
Alabama	AL	021	.17	.0685		021	.16	.0645		021	N/A	N/A		021	N/A	N/A		021	N/A	N/A
Alberta	AB	023	.2233	.09		023	.2233	.09		023	N/A	N/A		023	.1613	.065		022	N/A	N/A
Arizona	AZ	032	.26	.1048		023	N/A	N/A		023	N/A	N/A		032	N/A	N/A		025	N/A	N/A
Arkansas	AR	023	.225	.0907		023	.205	.0826		023	.205	.0826		023	.165	.0665		023	.05	.0201
British Columbia	BC	021	.2854	.115		021	.2729	.11		020	N/A	N/A		021	.0521	.021		021	N/A	N/A
California	CA	021	.271	.1092		021	N/A	N/A		021	.09 ¹	.0363 ¹		021	.06 ¹	.0242 ¹		021	.07 ¹	.0282 ¹
Colorado	CO	023	.205	.0826		023	.22	.0887		022	.205	.0826		023	.205	.0826		023	.205	.0826
Connecticut	CT	021	.18	.0725		021	.25	.1007		021	.32	.129		021	N/A	N/A		021	N/A	N/A
Delaware	DE	019	.22	.0887		019	.23	.0927		019	.23	.0927		019	.22	.0887		019	.22	.0887
Florida	FL	023	.2797	.1127		023	.1867	.0752		023	N/A	N/A		022	N/A	N/A		021	N/A	N/A
Georgia	GA	021	.1175	.0474		021	.1175	.0474		021	.1175	.0474		021	.1175	.0474		021	.1175	.0474
Idaho	ID	023	.25	.1007		021	N/A	N/A		021	N/A	N/A		023	.181	.0729		023	.197	.0794
Illinois	IL	023	.296	.1193		023	.258	.108		023	.268	.108		023	.256	.1032		023	.242	.0975
Indiana	IN	045	.16	.0645		045	.16	.0645		045	.16	.0645		045	.16	.0645		045	.16	.0645
Indiana*	IN	046	.11	.0443		046	.11	.0443		046	.11	.0443		046	.11	.0443		045	.11	.0443
Iowa	IA	023	.225	.0907		023	.20	.0806		023	.19	.0766		023	.20	.0806		022	.16	.0645
Kansas	KS	023	.22	.0887		023	.20	.0806		023	.22	.0887		023	.19	.0766		023	.19	.0766
Kentucky	KY	037	.12	.0484		037	.15	.0604		037	.15	.0604		037	.15	.0604		037	.12	.0484
Kentucky*	KY	038	.052	.021		038	.022	.0089		038	.022	.0089		038	.022	.0089		038	.052	.021
Louisiana	LA	023	.20	.0806		023	.20	.0806		023	.20	.0806		023	.16	.0645		023	.16	.0645
Maine	ME	018	.23	.0927		017	N/A	N/A		018	.156	.0629		018	.16	.0645		018	.0191 ²	.0077 ²
Manitoba	MB	023	.2705	.109		023	.2854	.115		023	.2854	.115		023	.1414	.057		021	N/A	N/A
Maryland	MD	021	.2425	.0977		021	.235	.0947		021	.235	.0947		021	.235	.0947		021	.235	.0947
Massachusetts	MA	021	.21	.0846		021	.21	.0846		021	.21	.0846		021	.134	.054		021	.134	.054
Michigan	MI	036	.09 ³	.0363 ³		022	N/A	N/A		022	N/A	N/A		022	N/A	N/A		022	N/A	N/A
Michigan*	MI	037	.12	.0484		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A
Minnesota	MN	023	.20	.0806		023	.20	.0806		023	.20	.0806		023	.15	.0604		023	.20	.0806
Mississippi	MS	023	.18	.0725		023	.18	.0725		023	.18	.0725		023	.17	.0685		023	.18	.0725
Missouri	MO	023	.17	.0685		022	.17	.0685		021	.17	.0685		023	.17	.0685		023	.17	.0685
Montana	MT	023	.2775	.1118		023	.27	.1088		023	.27	.1088		021	.0518	.0209		022	.07	.0282
Nebraska	NE	023	.239	.0963		023	.239	.0963		023	N/A	N/A		023	.239	.0963		023	.239	.0963
Nevada	NV	023	.27	.1088		021	N/A	N/A		021	.27	.1088		023	.22	.0887		023	.21	.0846
New Brunswick	NB	021	.3399	.137		021	.2655	.107		021	N/A	N/A		021	.1662	.067		021	.3399	.137

¹ CNG to be reported for each 100 cubic feet at standard pressure and temperature. Report as Ethanol, Methanol, or a blend of Alcohol when containing not more than 15% gasoline or diesel.

² Maine CNG Rate is per 100 standard cubic feet

³ Carriers will need to file a supplemental return with Michigan for the non-highway use of taxed diesel fuel; sales tax credit on Michigan diesel fuel purchases and payment of the full tax rate when purchasing diesel fuel into decal vehicles.

* Surcharge

** Period rate change is effective

ALL OTHER FUEL TYPES: A-55, E-85, M-85, Gasohol, LNG and Methanol. If you need an IFTA-105.1, IFTA Final Fuel Use Tax Rate and Tax Rate Code Table 2, for any of these fuels, call the phone number shown in the Need Help? box on the back of the IFTA-101-I, Instructions for Form IFTA-101.

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Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5254/6556

Jurisdiction	D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))			
	Effective Date **	Rate Code	Gallon	Liter	Effective Date **	Rate Code	Gallon	Liter	Effective Date **	Rate Code	Gallon	Liter	Effective Date **	Rate Code	Gallon	Liter	Effective Date **	Rate Code	Gallon	Liter
Newfoundland NF		021	.4094	.165		021	.4094	.165		021	N/A	N/A		021	.1737	.07		021	N/A	N/A
New Hampshire NH		017	.18	.0725		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
New Jersey NJ		019	.175	.0705		019	.145	.0584		019	.145	.0584		019	.0925	.0373		019	.0925	.0373
New Mexico NM		023	.18	.0725		021	N/A	N/A		021	N/A	N/A		023	N/A	N/A		022	N/A	N/A
New York NY		021	.3125	.1259		021	.321	.1294		021	.321	.1294		021	.181	.0729		021	.321	.1294
No. Carolina NC		023	.243	.0979		023	.243	.0979		023	.243	.0979		023	.243	.0979		023	.243	.0979
No. Dakota ND		023	.21	.0846		023	.21	.0846		023	N/A	N/A		023	.21	.0846		023	.21	.0846
Nova Scotia NS		021	.3821	.154		021	.335	.135		021	N/A	N/A		021	.1737	.07		021	N/A	N/A
Ohio OH		045	.22	.0887		045	.22	.0887		045	.22	.0887		045	.22	.0887		037	N/A	N/A
Ohio* OH		046	.03	.0121		046	.03	.0121		046	.03	.0121		046	.03	.0121		N/A	N/A	N/A
Oklahoma OK		023	.13	.0524		023	.16	.0645		023	N/A	N/A		023	.16	.0645		023	.16	.0645
Ontario ON		017	.3548	.143		017	.3648	.147		017	N/A	N/A		017	.1067	.043		017	N/A	N/A
Oregon OR		021	N/A	N/A		021	N/A	N/A		021	N/A	N/A		021	N/A	N/A		021	N/A	N/A
Pennsylvania PA		028	.309 ¹	.1245 ¹		028	.26	.1048		028	.173	.0697		028	.19	.0766		028	.066 ¹	.0266 ¹
Prince Edward Is PE		022	.335	.135		022	.3226	.13		021	N/A	N/A		022	.3226	.13		021	N/A	N/A
Quebec PQ		023	.402	.162		021	.3772	.152		021	.402	.162		021	N/A	N/A		021	N/A	N/A
Rhode Island RI		019	.28	.1128		019	.28	.1128		019	.28 ²	.1128 ²		019	.28 ²	.1128 ²		019	N/A	N/A
Saskatchewan SK		023	.3722	.15		023	.3722	.15		023	.3722	.15		023	.2233	.09		021	N/A	N/A
So. Carolina SC		021	.16	.0645		021	.16	.0645		021	.16	.0645		021	.16	.0645		021	.16	.0645
So. Dakota SD		023	.22	.0887		021	N/A	N/A		021	N/A	N/A		023	.20	.0806		023	.10	.0403
Tennessee TN		023	.17	.0685		023	.20	.0806		021	N/A	N/A		023	.14	.0564		021	N/A	N/A
Texas TX		023	.20	.0806		023	.20	.0806		023	.20	.0806		023	.15	.0604		023	.15	.0604
Utah UT		023	.245	.0987		023	.245	.0987		023	.245	.0987		023	N/A	N/A		023	N/A	N/A
Vermont VT		031	.26	.1048		018	N/A	N/A		018	N/A	N/A		018	N/A	N/A		018	N/A	N/A
Virginia VA		041	.16	.0645		041	.16	.0645		041	.16	.0645		041	.16	.0645		041	.16	.0645
Virginia* VA		042	.035	.0141		042	.035	.0141		042	.035	.0141		042	.035	.0141		042	.035	.0141
Washington WA		023	.23	.0927		023	.23	.0927		023	.23	.0927		021	N/A	N/A		021	N/A	N/A
West Virginia WV		021	.2565	.1034		021	.2565	.1034		021	.2565	.1034		021	.2565	.1034		021	.2565	.1034
Wisconsin WI		023	.294	.1185		023	.294	.1185		023	.294	.1185		023	.193	.0778		023	.211	.085
Wyoming WY		023	.13	.0524		023	.13	.0524		023	N/A	N/A		021	N/A	N/A		021	N/A	N/A

¹ To convert CNG(scf) to gallons, multiply units by .0314. To convert CNG(lbs) to gallons, multiply units by .7087. Effective 10/1/97, dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by IRS to use dyed fuel or highway, is not taxable.

² Effective January 1, 1998, propane gas and ethanol gasohol (containing 85% or more by volume of ethanol or other blend of alcohol) used in a fleet of ten(10) or more vehicles are exempt from fuel use tax.

* Surcharge

** Period rate change is effective