

**IFTA Final Fuel Use Tax Rate and Rate Code Table 2**

Note: Only use this rate schedule for the period October 1 - December 31, 2004.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.2944 - 0.7726

Jurisdiction		A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
		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	Effective Date**	Rate Code	Gallon	Liter
Alabama	AL		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	.16	.0548		024	N/A	N/A		024	N/A	N/A
Alberta	AB		024	.2632	.09		024	.0395	.0135		024	.2632	.09		024	.25	.0855		024	N/A	N/A		024	.2632	.09
Arizona	AZ		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A
Arkansas	AR		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	.215	.0735		024	N/A	N/A		024	.215	.0735
British Columbia	BC		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A
California	CA		024	.278	.095		024	.09	.0308		024	.09	.0308		024	N/A	N/A		024	.06	.0206		024	.09	.0308
Colorado	CO		024	.22	.0752		024	.22	.0752		024	.22	.0752		024	.22	.0752		024	.205	.0702		024	.22	.0752
Connecticut	CT		024	.32	.1094		024	.32	.1094		024	.32	.1094		024	.25	.0856		024	N/A	N/A		024	.32	.1094
Delaware	DE		024	.22	.0752		024	.22	.0752		024	.22	.0752		024	.23	.0787		024	.22	.0752		024	.23	.0787
Florida	FL		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	.1937	.0663		024	N/A	N/A		024	N/A	N/A
Georgia	GA		024	.112	.0383		024	.112	.0383		024	.112	.0383		024	.125	.0427		024	.112	.0383		024	.112	.0383
Idaho	ID		024	.25	.0856		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A
Illinois	IL		024	.269	.092		024	.269	.092		024	.269	.092		024	.269	.092		024	.289	.0989		024	.269	.092
Indiana	IN		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		047	.18	.0616		047	.16	.0548		047	.16	.0548
Indiana*	IN		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		048	.11	.0377		048	.11	.0377		048	.11	.0377
Iowa	IA		024	.20	.0683		024	.19	.065		024	.20	.0683		024	.19	.065		024	.20	.0683		024	.20	.0683
Kansas	KS		024	.26	.0889		024	.24	.0821		024	.24	.0821		024	.24	.0821		024	.23	.0787		024	.26	.0889
Kentucky	KY		047	.13	.0444		047	.16	.0548		047	.16	.0548		047	.16	.0548		047	.13	.0444		047	.16	.0548
Kentucky*	KY		048	.057	.0195		048	.024	.0082		048	.024	.0082		048	.024	.0082		048	.057	.0195		048	.024	.0082
Louisiana	LA		024	.20	.0683		024	.20	.0683		024	.20	.0683		024	.20	.0683		024	.16	.0548		024	.20	.0683
Maine	ME		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		025	.218	.0746		025	.143	.0489
Manitoba	MB		024	N/A	N/A		024	.2632	.09		024	.3363	.115		024	.2632	.09		024	N/A	N/A		024	.3363	.115
Maryland	MD		024	.2425	.083		024	.235	.0804		024	.235	.0804		024	.235	.0804		024	.235	.0804		024	.235	.0804
Massachusetts	MA		024	.21	.0718		024	.21	.0718		024	.21	.0718		024	.21	.0718		024	.173	.0592		024	.21	.0718
Michigan	MI		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A
Minnesota	MN		024	.20	.0683		024	.142	.0485		024	.20	.0683		024	.20	.0683		024	.12	.041		024	.20	.0683
Mississippi	MS		024	.18	.0616		024	.18	.0616		024	.18	.0616		024	.18	.0616		024	.18	.0616		024	.18	.0616
Missouri	MO		024	.17	.0581		024	.17	.0581		024	.17	.0581		024	.17	.0581		024	.17	.0581		024	.17	.0581
Montana	MT		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	.27	.0923		024	N/A	N/A		024	N/A	N/A
Nebraska	NE		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	.248	.0848		024	N/A	N/A		024	N/A	N/A
Nevada	NV		024	.19	.065		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	.27	.0923		024	N/A	N/A
New Brunswick	NB		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	.4942	.169		024	N/A	N/A
Newfoundland	NL		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A

\* Surcharge  
 \*\* Period rate change is effective

Use for 4th Quarter 2004 only.

IFTA-105.1

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.2944 - 0.7726

Jurisdiction	A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
	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	Effective Date**	Rate Code	Gallon	Liter
New Hampshire NH		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A
New Jersey NJ		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	.145	.0496		024	.0925	.0316		024	.145	.0496
New Mexico NM		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A
New York NY		024	.349	.1193		024	.349	.1193		024	.349	.1193		024	.349	.1193		024	.349	.1193		024	.349	.1193
No. Carolina NC		024	.246	.0841		024	.246	.0841		024	.246	.0841		024	.246	.0841		024	.246	.0841		024	.246	.0841
No. Dakota ND		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	.21	.0718		024	N/A	N/A		024	N/A	N/A
Nova Scotia NS		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A
Ohio OH		047	.26	.0889		047	.26	.0889		047	.26	.0889		047	.26	.0889		047	.26	.0889		047	.26	.0889
Ohio* OH		048	.02	.0069		048	.02	.0069		048	.02	.0069		048	.02	.0069		048	.02	.0069		048	.02	.0069
Oklahoma OK		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	.16	.0548		024	.16	.0548		024	N/A	N/A
Ontario ON		024	.4299	.147		024	.4299	.147		024	.4299	.147		024	.4299	.147		024	N/A	N/A		024	N/A	N/A
Oregon OR		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A
Pennsylvania PA		024	.312	.1067		024	.242	.0827		024	.15	.0513		024	.262	.0896		024	.153	.0523		024	.13	.0444
Prince Edward Is PE		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A
Quebec QC		024	.4737	.162		024	.4737	.162		024	.4445	.152		024	.4445	.152		024	N/A	N/A		024	.4445	.152
Rhode Island RI		024	.30	.1026		024	.30	.1026		024	.30	.1026		024	.30	.1026		024	.30	.1026		024	.30	.1026
Saskatchewan SK		024	.4387	.15		024	.4387	.15		024	.4387	.15		024	.4387	.15		024	N/A	N/A		024	.4387	.15
So. Carolina SC		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	.16	.0548		024	.16	.0548		024	.16	.0548
So. Dakota SD		024	N/A	N/A		024	.10	.0342		024	.10	.0342		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A
Tennessee TN		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A
Texas TX		024	.20	.0683		024	.20	.0683		024	.20	.0683		024	.20	.0683		024	.15	.0513		024	.20	.0683
Utah UT		024	.245	.0837		024	.245	.0837		024	.245	.0837		024	.245	.0837		024	N/A	N/A		024	.245	.0837
Vermont VT		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A
Virginia VA		047	.16	.0548		047	.16	.0548		047	.16	.0548		047	.16	.0548		047	.16	.0548		047	.16	.0548
Virginia* VA		048	.035	.0119		048	.035	.0119		048	.035	.0119		048	.035	.0119		048	.035	.0119		048	.035	.0119
Washington WA		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	.28	.0958		024	N/A	N/A		024	N/A	N/A
West Virginia WV		024	.2535	.0867		024	.2535	.0867		024	.2535	.0867		024	.2535	.0867		024	.2535	.0867		024	.2535	.0867
Wisconsin WI		024	.321	.1098		024	.321	.1098		024	.321	.1098		024	.321	.1098		024	.233	.0797		024	.321	.1098
Wyoming WY		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	.14	.0479		024	N/A	N/A		024	N/A	N/A

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