

Use for 4th Quarter 2000 only.

IFTA Final Fuel Use Tax Rate and Rate Code Table 1

IFTA-105

Note: Only use this rate schedule for the period October 1 - December 31, 2000.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.4905/6.709

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		020	.17	.0669		020	.16	.063		020	N/A	N/A		020	N/A	N/A		020	N/A	N/A
Alberta	AB		022	.2285	.09		022	.2285	.09		022	N/A	N/A		022	.1651	.065		021	N/A	N/A
Arizona	AZ		031	.26	.1024		022	N/A	N/A		022	N/A	N/A		031	N/A	N/A		024	N/A	N/A
Arkansas	AR		022	.225	.0886		022	.205	.0807		022	.205	.0807		022	.165	.065		022	.05	.0197
British Columbia	BC		020	.292	.115		020	.2793	.11		019	N/A	N/A		020	.0762	.03		020	N/A	N/A
California	CA		020	.25	.0985		020	N/A	N/A		020	.09	.0354 ¹		020	.06	.0236 ¹		020	.07	.0276 ¹
Colorado	CO		022	.205	.0807		022	.22	.0866		021	.205	.0807		022	.205	.0807		022	.205	.0807
Connecticut	CT		020	.18	.0709		020	.25	.0985		020	.32	.126		020	N/A	N/A		020	N/A	N/A
Delaware	DE		018	.22	.0866		018	.23	.0906		018	.23	.0906		018	.22	.0866		018	.22	.0866
Florida	FL		022	.2747	.1082		022	.1537	.0605		022	N/A	N/A		021	N/A	N/A		020	N/A	N/A
Georgia	GA		020	.1144	.0451		020	.1144	.0451		020	.1144	.0451		020	.1144	.0451		020	.1144	.0451
Idaho	ID		022	.25	.0985		020	N/A	N/A		020	N/A	N/A		022	.181	.0713		022	.197	.0776
Illinois	IL		022	.227	.0894		022	.201	.0792		022	.201	.0792		022	.201	.0792		022	.201	.0792
Indiana	IN		043	.16	.063		043	.16	.063		043	.16	.063		043	.16	.063		043	.16	.063
Indiana*	IN		044	.11	.0433		044	.11	.0433		044	.11	.0433		044	.11	.0433		044	.11	.0433
Iowa	IA		022	.225	.0886		022	.20	.0788		022	.19	.0748		022	.20	.0788		021	.16	.063
Kansas	KS		022	.22	.0866		022	.20	.0788		022	.22	.0866		022	.19	.0748		022	.19	.0748
Kentucky	KY		035	.12	.0473		035	.15	.0591		035	.15	.0591		035	.15	.0591		035	.12	.0473
Kentucky*	KY		036	.052	.0205		036	.022	.0087		036	.022	.0087		036	.022	.0087		036	.052	.0205
Louisiana	LA		022	.20	.0788		022	.20	.0788		022	.20	.0788		022	.16	.063		022	.16	.063
Maine	ME		017	.23	.0906		016	N/A	N/A		017	.156	.0514		017	.16	.063		017	.0191 ²	.0075 ²
Manitoba	MB		022	.2768	.109		022	.292	.115		022	.292	.115		022	.1447	.057		020	N/A	N/A
Maryland	MD		020	.2425	.0955		020	.235	.0925		020	.235	.0925		020	.235	.0925		020	.235	.0925
Massachusetts	MA		020	.21	.0827		020	.21	.0827		020	.21	.0827		020	.127	.05		020	.127	.05
Michigan	M		034	.09 ³	.0354 ³		021	N/A	N/A		021	N/A	N/A		021	N/A	N/A		021	N/A	N/A
Michigan*	M		035	.12	.0473		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		022	.20	.0788		022	.20	.0788		022	.20	.0788		022	.15	.0591		022	.20	.0788
Mississippi	MS		022	.18	.0709		022	.18	.0709		022	.18	.0709		022	.17	.0669		022	.18	.0709
Missouri	MO		022	.17	.0669		021	.17	.0669		020	.17	.0669		022	.17	.0669		022	.17	.0669
Montana	MT		022	.2775	.1093		022	.27	.1063		022	.27	.1063		020	.0518	.0204		021	.07	.0276
Nebraska	NE		022	.239	.0941		022	.239	.0941		022	N/A	N/A		022	.239	.0941		022	.239	.0941
Nevada	NV		022	.27	.1063		020	N/A	N/A		020	.27	.1063		022	.22	.0866		022	.21	.0827
New Brunswick	NB		020	.3479	.137		020	.2717	.107		020	N/A	N/A		020	.1701	.067		020	.3479	.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 decaded 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*.

Use for 4th Quarter 2000 only.

IFTA-105

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.49051.6709

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		020	.419	.165		020	.419	.165		020	N/A	N/A		020	.1778	.07		020	N/A	N/A
New Hampshire NH		016	.18	.0709		016	N/A	N/A		016	N/A	N/A		016	N/A	N/A		016	N/A	N/A
New Jersey NJ		018	.175	.0689		018	.145	.0571		018	.145	.0571		018	.0925	.0364		018	.0925	.0364
New Mexico NM		022	.18	.0709		020	N/A	N/A		020	N/A	N/A		022	N/A	N/A		021	N/A	N/A
New York NY		020	.2945	.116		020	.319	.1256		020	.319	.1256		020	.185	.0729		020	.319	.1256
No. Carolina NC		022	.231	.091		022	.231	.091		022	.231	.091		022	.231	.091		022	.231	.091
No. Dakota ND		022	.21	.0827		022	.21	.0827		022	N/A	N/A		022	.21	.0827		022	.21	.0827
Nova Scotia NS		020	.3911	.154		020	.3428	.135		020	N/A	N/A		020	.1778	.07		020	N/A	N/A
Ohio OH		043	.22	.0866		043	.22	.0866		043	.22	.0866		043	.22	.0866		035	N/A	N/A
Ohio* OH		044	.03	.0118		044	.03	.0118		044	.03	.0118		044	.03	.0118		N/A	N/A	N/A
Oklahoma OK		022	.13	.0512		022	.16	.063		022	N/A	N/A		022	.16	.063		022	.16	.063
Ontario ON		016	.3631	.143		016	.3733	.147		016	N/A	N/A		016	.1092	.043		015	N/A	N/A
Oregon OR		020	N/A	N/A		020	N/A	N/A		020	N/A	N/A		020	N/A	N/A		020	N/A	N/A
Pennsylvania PA		027	.308 ¹	.1213 ¹		027	.259	.102		027	.173	.0681		027	.189	.0744		027	.066	.026 ¹
Prince Edward Is PE		021	.3428	.135		021	.3301	.13		020	N/A	N/A		021	.3301	.13		020	N/A	N/A
Quebec PQ		022	.4114	.162		020	.386	.152		020	.4114	.162		020	N/A	N/A		020	N/A	N/A
Rhode Island RI		018	.28	.1103		018	.28	.1103		018	.28 ²	.1103 ²		018	.28 ²	.1103 ²		018	N/A	N/A
Saskatchewan SK		022	.3809	.15		022	.3809	.15		022	.3809	.15		022	.2285	.09		020	N/A	N/A
So. Carolina SC		020	.16	.063		020	.16	.063		020	.16	.063		020	.16	.063		020	.16	.063
So. Dakota SD		022	.22	.0866		020	N/A	N/A		020	N/A	N/A		022	.20	.0788		022	.10	.0394
Tennessee TN		022	.17	.0669		022	.20	.0788		020	N/A	N/A		022	.14	.0551		020	N/A	N/A
Texas TX		022	.20	.0788		022	.20	.0788		022	.20	.0788		022	.15	.0591		022	.15	.0591
Utah UT		022	.245	.0965		022	.245	.0965		022	.245	.0965		022	N/A	N/A		022	N/A	N/A
Vermont VT		030	.26	.1024		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
Virginia VA		039	.16	.063		039	.16	.063		039	.16	.063		039	.16	.063		039	.16	.063
Virginia* VA		040	.035	.0138		040	.035	.0138		040	.035	.0138		040	.035	.0138		040	.035	.0138
Washington WA		022	.23	.0906		022	.23	.0906		022	.23	.0906		020	N/A	N/A		020	N/A	N/A
West Virginia WV		020	.2535	.0998		020	.2535	.0998		020	.2535	.0998		020	.2535	.0998		020	.2535	.0998
Wisconsin WI		022	.294	.1158		022	.294	.1158		022	.294	.1158		022	.193	.076		022	.211	.0831
Wyoming WY		022	.13	.0512		022	.13	.0512		022	N/A	N/A		020	N/A	N/A		020	N/A	N/A

¹ To convert CNG(scf) to gallons, multiply units by .0314. To convert CNG(lbs) to gallons, multiply units by .7037. 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 on highway, is not taxable.

² Effective January 1, 1998, propane gas and ethanol gasohol (containing 35% 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