

Use for 4th 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 October 1 - December 31, 2001

Note: Gallon U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5686/.6375

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		024	.17	.0705		024	.16	.0663		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A
Alberta AB		026	.2172	.09		026	.2172	.09		026	N/A	N/A		026	.1568	.065		025	N/A	N/A
Arizona AZ		035	.26	.1078		026	N/A	N/A		026	N/A	N/A		035	N/A	N/A		028	N/A	N/A
Arkansas AR		026	.225	.0932		026	.215	.0891		026	.215	.0891		026	.165	.0684		026	.05	.0207
British Columbia BC		024	.2775	.115		024	.2654	.11		023	N/A	N/A		024	.0507	.021		024	N/A	N/A
California CA		024	.271	.1123		024	N/A	N/A		024	.09 ¹	.0373 ¹		024	.06 ¹	.0249 ¹		024	.07 ¹	.029 ¹
Colorado CO		026	.205	.085		026	.22	.0912		025	.205	.085		026	.205	.085		026	.205	.085
Connecticut CT		024	.18	.0746		024	.25	.1036		024	.32	.1326		024	N/A	N/A		024	N/A	N/A
Delaware DE		022	.22	.0912		022	.23	.0953		022	.23	.0953		022	.22	.0912		022	.22	.0912
Florida FL		026	.2797	.1159		026	.1867	.0774		026	N/A	N/A		025	N/A	N/A		024	N/A	N/A
Georgia GA		024	.1108	.0459		024	.1108	.0459		024	.1108	.0459		024	.1108	.0459		024	.1108	.0459
Idaho ID		026	.25	.1036		024	N/A	N/A		024	N/A	N/A		026	.181	.075		026	.197	.0816
Illinois IL		026	.296	.1227		026	.268	.1111		026	.268	.1111		026	.256	.1061		026	.242	.1003
Indiana IN		051	.16	.0663		051	.16	.0663		051	.16	.0663		051	.16	.0663		051	.16	.0663
Indiana IN		052	.11	.0456		052	.11	.0456		052	.11	.0456		052	.11	.0456		052	.11	.0456
Iowa IA		026	.225	.0932		026	.20	.0829		026	.19	.0787		026	.20	.0829		025	.16	.0663
Kansas KS		026	.23	.0953		026	.21	.087		026	.23	.0953		026	.20	.0829		026	.20	.0829
Kentucky KY		043	.12	.0497		043	.15	.0622		043	.15	.0622		043	.15	.0622		043	.12	.0497
Kentucky KY		044	.052	.0216		044	.022	.0091		044	.022	.0091		044	.022	.0091		044	.052	.0216
Louisiana LA		026	.20	.0829		026	.20	.0829		026	.20	.0829		026	.16	.0663		026	.16	.0663
Maine ME		021	.23	.0953		020	N/A	N/A		021	.156	.0647		021	.16	.0663		021	.0191 ²	.0079 ²
Manitoba MB		026	.263	.109		026	.2775	.115		026	.2775	.115		026	.1375	.057		024	N/A	N/A
Maryland MD		024	.2425	.1005		024	.235	.0974		024	.235	.0974		024	.235	.0974		024	.235	.0974
Massachusetts MA		024	.21	.087		024	.21	.087		024	.21	.087		024	.12	.0497		024	.12	.0497
Michigan MI		042	.09 ³	.0373 ³		025	N/A	N/A		025	N/A	N/A		025	N/A	N/A		025	N/A	N/A
Michigan MI		043	.12	.0497		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		026	.20	.0829		026	.20	.0829		026	.20	.0829		026	.15	.0622		026	.20	.0829
Mississippi MS		026	.18	.0746		026	.18	.0746		026	.18	.0746		026	.17	.0705		026	.18	.0746
Missouri MO		026	.17	.0705		025	.17	.0705		024	.17	.0705		026	.17	.0705		026	.17	.0705
Montana MT		026	.2775	.115		026	.27	.1119		026	.27	.1119		024	.0518	.0215		025	.07	.029
Nebraska NE		026	.245	.1015		026	.245	.1015		026	N/A	N/A		026	.245	.1015		026	.245	.1015
Nevada NV		026	.27	.1119		024	N/A	N/A		024	.27	.1119		026	.22	.0912		026	.21	.087
New Brunswick NB		024	.3306	.137		024	.2582	.107		024	N/A	N/A		024	.1617	.067		024	.3306	.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.

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IFTA-105

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5686/.6375

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		024	.3981	.165		024	.3981	.165		024	N/A	N/A		024	.1689	.07		024	N/A	N/A
New Hampshire NH		020	.18	.0746		020	N/A	N/A		020	N/A	N/A		020	N/A	N/A		020	N/A	N/A
New Jersey NJ		022	.175	.0725		022	.145	.0601		022	.145	.0601		022	.0925	.0383		022	.0925	.0383
New Mexico NM		026	.18	.0746		024	N/A	N/A		024	N/A	N/A		026	N/A	N/A		025	N/A	N/A
New York NY		024	.2985	.1237		024	.315	.1305		024	.315	.1305		024	.175	.0725		024	.315	.1305
No. Carolina NC		026	.241	.0999		026	.241	.0999		026	.241	.0999		026	.241	.0999		026	.241	.0999
No. Dakota ND		026	.21	.087		026	.21	.087		026	N/A	N/A		026	.21	.087		026	.21	.087
Nova Scotia NS		024	.3716	.154		024	.3258	.135		024	N/A	N/A		024	.1689	.07		024	N/A	N/A
Ohio OH		051	.22	.0912		051	.22	.0912		051	.22	.0912		051	.22	.0912		040	N/A	N/A
Ohio OH		052	.03	.0124		052	.03	.0124		052	.03	.0124		052	.03	.0124		N/A	N/A	N/A
Oklahoma OK		026	.13	.0539		026	.16	.0663		026	N/A	N/A		026	.16	.0663		026	.16	.0663
Ontario ON		020	.3451	.143		020	.3547	.147		020	N/A	N/A		020	.1038	.043		020	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
Pennsylvania PA		031	.309 ¹	.1281 ¹		031	.26	.1078		031	.173	.0717		031	.19	.0787		031	.066 ¹	.0274 ¹
Prince Edward Is PE		025	.3258	.135		025	.3137	.13		024	N/A	N/A		025	.3137	.13		024	N/A	N/A
Quebec PQ		026	.3909	.162		024	.3668	.152		024	.3909	.162		024	N/A	N/A		024	N/A	N/A
Rhode Island RI		022	.28	.116		022	.28	.116		022	.28 ²	.116 ²		022	.28 ²	.116 ²		022	N/A	N/A
Saskatchewan SK		026	.3619	.15		026	.3619	.15		026	.3619	.15		026	.2172	.09		024	N/A	N/A
So. Carolina SC		024	.16	.0663		024	.16	.0663		024	.16	.0663		024	.16	.0663		024	.16	.0663
So. Dakota SD		026	.22	.0912		024	N/A	N/A		024	N/A	N/A		026	.20	.0829		026	.10	.0414
Tennessee TN		026	.17	.0705		026	.20	.0829		024	N/A	N/A		026	.14	.058		024	N/A	N/A
Texas TX		026	.20	.0829		026	.20	.0829		026	.20	.0829		026	.15	.0622		026	.15	.0622
Utah UT		026	.245	.1015		026	.245	.1015		026	.245	.1015		026	N/A	N/A		026	N/A	N/A
Vermont VT		034	.26	.1078		021	N/A	N/A		021	N/A	N/A		021	N/A	N/A		021	N/A	N/A
Virginia VA		047	.16	.0663		047	.16	.0663		047	.16	.0663		047	.16	.0663		047	.16	.0663
Virginia VA		048	.035	.0145		048	.035	.0145		048	.035	.0145		048	.035	.0145		048	.035	.0145
Washington WA		026	.23	.0953		026	.23	.0953		026	.23	.0953		024	N/A	N/A		024	N/A	N/A
West Virginia WV		024	.2565	.1063		024	.2565	.1063		024	.2565	.1063		024	.2565	.1063		024	.2565	.1063
Wisconsin WI		026	.303	.1256		026	.303	.1256		026	.303	.1256		026	.20	.0829		026	.218	.0903
Wyoming WY		026	.14	.058		026	.14	.058		026	N/A	N/A		024	N/A	N/A		024	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 on 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