

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		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		036	.19	.065		036	.16	.0548		036	N/A	N/A		036	N/A	N/A		036	N/A	N/A
Alberta	AB		038	.2632	.09		038	.2632	.09		038	N/A	N/A		038	.19	.065		037	N/A	N/A
Arizona	AZ		047	.26 ¹	.0889 ¹		038	N/A	N/A		038	N/A	N/A		047	N/A	N/A		040	N/A	N/A
Arkansas	AR		038	.225	.0769		038	.215	.0735		038	.215	.0735		038	.165	.0564		038	.05	.0171
British Columbia	BC		037	.4387 ²	.15 ²		037	.424	.145		035	N/A	N/A		037	.079	.027		036	N/A	N/A
California	CA		036	.278	.095		036	N/A	N/A		036	.09	.0308		036	.06	.0206		036	.07 ³	.0239 ³
Colorado	CO		038	.205	.0702		038	.22	.0752		037	.22	.0752		038	.205	.0702		038	.205	.0702
Connecticut	CT		037	.26	.0889		036	.25	.0856		036	.32	.1094		036	N/A	N/A		036	N/A	N/A
Delaware	DE		034	.22	.0752		034	.23	.0787		034	.23	.0787		034	.22	.0752		034	.22	.0752
Florida	FL		038	.2907	.0994		038	.1937	.0663		038	N/A	N/A		037	N/A	N/A		036	N/A	N/A
Georgia	GA		036	.1203	.0412		036	.125	.0427		036	.112	.0383		036	.11	.0377		036	.112	.0383
Idaho	ID		038	.25	.0856		036	N/A ⁴	N/A ⁴		036	N/A	N/A		038	.181	.0619		038	.197	.0673
Illinois	IL		038	.296	.1012		038	.269	.092		038	.269	.092		038	.256	.0875		038	.289	.0989
Indiana	IN		075	.16	.0548		075	.18	.0616		075	.16	.0548		075	.16	.0548		075	.16	.0548
Indiana*	IN		076	.11	.0377		076	.11	.0377		076	.11	.0377		076	.11	.0377		076	.11	.0377
Iowa	IA		038	.225	.0769		038	.205	.0702		038	.19	.065		038	.20	.0683		037	.16	.0548
Kansas	KS		038	.26	.0889		038	.24	.0821		038	.26	.0889		038	.23	.0787		038	.23	.0787
Kentucky	KY		067	.13	.0444		067	.16	.0548		067	.16	.0548		067	.16	.0548		067	.13	.0444
Kentucky*	KY		068	.057	.0195		068	.024	.0082		068	.024	.0082		068	.024	.0082		068	.057	.0195
Louisiana	LA		038	.20	.0683		038	.20	.0683		038	.20	.0683		038	.16	.0548		038	.16	.0548
Maine	ME		033	.263	.09		032	N/A	N/A		033	.178	.0608		033	.183	.0625		033	.218 ⁵	.0746 ⁵
Manitoba	MB		039	.3363	.115		038	.3363	.115		038	.2632	.09		038	.0878	.03		036	N/A	N/A
Maryland	MD		036	.2425	.083		036	.235	.0804		036	.235	.0804		036	.235	.0804		036	.235	.0804
Massachusetts	MA		036	.21	.0718		036	.21	.0718		036	.21	.0718		036	.173	.0592		036	.173	.0592
Michigan	MI		060	.265	.0906		037	N/A	N/A		037	N/A	N/A		037	N/A	N/A		037	N/A	N/A
Minnesota	MN		038	.20	.0683		038	.20	.0683		038	.20	.0683		038	.15	.0513		038	.20	.0683
Mississippi	MS		038	.18	.0616		038	.18	.0616		038	.18	.0616		038	.17	.0581		038	.18 ⁶	.0616 ⁶
Missouri	MO		038	.17	.0581		037	.17	.0581		036	.17	.0581		038	.17 ⁷	.0581 ⁷		038	.17 ⁷	.0581 ⁷
Montana	MT		038	.2775	.0949		038	.27	.0923		038	.27	.0923		036	.0518	.0177		037	.07	.0239
Nebraska	NE		038	.248	.0848		038	.248	.0848		038	N/A	N/A		038	.248	.0848		038	.248	.0848
Nevada	NV		038	.27	.0923		036	N/A	N/A		036	N/A	N/A		038	.22	.0752		038	.21	.0718
New Brunswick	NB		036	.4942	.169		036	.424	.145		036	N/A	N/A		036	.1959	.067		036	.4942	.169
New Foundland	NL		036	.4825	.165		036	.4825	.165		036	N/A	N/A		036	.2047	.07		036	N/A	N/A

¹ Biodiesel fuel does not meet Arizona Statutory definition of alternate fuel and is taxable at a rate of .26 per gal.

² The exemption for PuriNOx expired 7/31/04.

³ CNG to be reported for each 100 cubic feet at standard pressure and temperature. Report as E-85 or M-85 when blend of alcohol contains not more than 15% gasoline or diesel.

⁴ ID does not have fuels use tax reporting requirement for gasoline powered IFTA vehicles. Tax paid gasoline purchased in ID by IFTA licensees and consumed in another jurisdiction where duplicate tax assessed on gasoline, may be eligible for refund. To obtain a refund form (Form 75) or assistance, contact taxrep@tax.state.id.us.

⁵ CNG rate is per 100 standard cubic feet.

* Surcharge

** Period rate change is effective

Use for 4th Quarter 2004 only.

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

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
New Hampshire	NH		.18	.0616		032	N/A	N/A		032	N/A	N/A		032	N/A	N/A		032	N/A	N/A
New Jersey	NJ		.175	.0598		034	.145	.0496		034	.145	.0496		034	.0925	.0316		034	.0925	.0316
New Mexico	NM		.21	.0718		036	N/A	N/A		036	N/A	N/A		038	N/A	N/A		037	N/A	N/A
New York	NY		.3275	.112		036	.349	.1193		036	.349	.1193		036	.203	.0694		036	.349	.1193
No. Carolina	NC		.246	.0841		038	.246	.0841		038	.246	.0841		038	.246	.0841		038	.246	.0841
No. Dakota	ND		.21	.0718		038	.21	.0718		038	N/A	N/A		038	.21	.0718		038	.21	.0718
Nova Scotia	NS		.4503	.154		037	.4533	.155		036	N/A	N/A		036	.2047	.07		036	N/A	N/A
Ohio	OH		.26	.0889		075	.26	.0889		075	.26	.0889		075	.26	.0889		052	N/A	N/A
Ohio*	OH		.02	.0069		076	.02	.0069		076	.02	.0069		076	.02	.0069		N/A	N/A	N/A
Oklahoma	OK		.13	.0444		038	.16	.0548		038	N/A	N/A		038	.16	.0548		038	.16	.0548
Ontario	ON		.4182	.143		032	.4299	.147		032	N/A ⁸	N/A ⁸		032	.1258	.043		032	N/A	N/A
Oregon	OR		N/A	N/A		036	N/A	N/A		036	N/A	N/A		036	N/A	N/A		036	N/A	N/A
Pennsylvania	PA		.312 ⁹	.1067 ⁹		043	.262	.0896		043	.175	.0598		043	.192	.0656		043	.067 ⁹	.0229 ⁹
Prince Edward Is	PE		.4825	.165		037	.4971	.17		036	N/A	N/A		037	.4971	.17		036	N/A	N/A
Quebec	QC		.4737	.162		036	.4445	.152		036	.4737	.162		036	N/A	N/A		036	N/A	N/A
Rhode Island	RI		.30	.1026		034	.30	.1026		034	.30	.1026		034	.30	.1026		034	N/A	N/A
Saskatchewan	SK		.4387	.15		038	.4387	.15		038	.4387	.15		038	.2632	.09		036	N/A	N/A
So. Carolina	SC		.16	.0548		036	.16	.0548		036	.16	.0548		036	.16	.0548		036	.16	.0548
So. Dakota	SD		.22	.0752		036	N/A	N/A		036	N/A	N/A		038	.20	.0683		038	.10	.0342
Tennessee	TN		.17	.0581		038	.20	.0683		036	N/A	N/A		038	.14	.0479		036	.13 ¹⁰	.0444 ¹⁰
Texas	TX		.20 ¹¹	.0683 ¹¹		038	.20	.0683		038	.20	.0683		038	.15	.0513		038	.15	.0513
Utah	UT		.245	.0837		038	.245	.0837		038	.245	.0837		038	N/A ¹²	N/A ¹²		038	N/A ¹²	N/A ¹²
Vermont	VT		.26	.0889		033	N/A	N/A		033	N/A	N/A		033	N/A	N/A		033	N/A	N/A
Virginia	VA		.16	.0548		071	.16	.0548		071	.16	.0548		071	.16	.0548		071	.16	.0548
Virginia*	VA		.035	.0119		072	.035	.0119		072	.035	.0119		072	.035	.0119		072	.035	.0119
Washington	WA		.28	.0958		038	.28	.0958		038	.28	.0958		036	N/A	N/A		036	N/A	N/A
West Virginia	WV		.2535	.0867		036	.2535	.0867		036	.2535	.0867		036	.2535	.0867		036	.2535	.0867
Wisconsin	WI		.321	.1098		038	.321	.1098		038	.321	.1098		038	.213	.0729		038	.233	.0797
Wyoming	WY		.14	.0479		038	.14	.0479		038	N/A	N/A		036	N/A	N/A		036	N/A	N/A

⁶ Natural gas - LNG and CNG 100 cubic feet.

⁷ Obtaining proper fuel decals eliminates the need for reporting propane and/or natural gas. Not obtaining fuel decals requires filing of fuel tax return using .17 rates.

⁸ Licensees may apply to ON for tax refund in respect of ethanol or methanol component of blend, and effective 6/18/02 for biodiesel fuel used as fuel or fuel additive

⁹ To convert CNG(scf) to gals, multiply units by .0314. To convert CNG (lbs) to gals, multiply units by .7087. 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.

¹⁰ CNG is 5.66 lbs. per gallon.

¹¹ Effective 9/1/03, a climate control system (air conditioner unit) may no longer be claimed as a power take-off unit for the purpose of a motor fuel tax refund.

¹² Tax on propane and natural gas (clean fuels in UT) is paid via purchase of clean special fuel certificate (Form TC-596). Form TC-596=\$82 for 2 axle vehicle with re. gross vehicle weight of 26,000 lbs. or less and \$126 for 3 axle vehicle or reg. gross vehicle weight over 26,000 lbs. Penalty in addition to federal penalties will be imposed for using dyed fuel on highways.

* Surcharge

** Period rate change is effective