Use for 1st 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 January 1 - March 31, 2000.

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.48/.6757**

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		017	.17	.0665		017	.16	.0626		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
Alberta	AB		019	.2302	.09		019	.2302	.09		019	N/A	N/A		019	.1662	.065		018	N/A	N/A
Arizona	AZ		028	.27	.1056		019	N/A	N/A		019	N/A	N/A		028	N/A	N/A		021	N/A	N/A
Arkansas	AR		019	.205	.0802		019	.195	.0762		019	.185	.0723		019	.165	.0645		019	.05	.0196
British Columbia	BC		017	.2941	.115		017	.2813	.11		016	N/A	N/A		017	.0511	.02		017	N/A	N/A
California	CA		017	.25	.0978		017	N/A	N/A		017	.09 [1]	.0352[1]		017	.06 [1]	.0235 [1]		017	.07 [1]	.0274[1]
Colorado	CO		019	.205	.0802		019	.22	.086		018	.205	.0802		019	.205	.0802		019	.205	.0802
Connecticut	CT		017	.18	.0704		017	.32	.1251		017	.32	.1251		017	N/A	N/A		017	N/A	N/A
Delaware	DE		015	.22	.086		015	.23	.0899		015	.23	.0899		015	.22	.086		015	.22	.086
Florida	FL		019	.2747	.1074		019	.1537	.0601		019	N/A	N/A		018	N/A	N/A		017	N/A	N/A
Georgia	GA		017	.1067	.0417		017	.1067	.0417		017	.1067	.0417		017	.1067	.0417		017	.1067	.0417
Idaho	ID		019	.25	.0978		017	N/A	N/A		017	N/A	N/A		019	.181	.0708		019	N/A	N/A
Illinois	IL		019	.273	.1067		019	.245	.0958		019	.245	.0958		019	.245	.0958		019	.243	.095
Indiana	IN		037	.16	.0626		037	.16	.0626		037	.16	.0626		037	.16	.0626		037	.16	.0626
Indiana*	IN		038	.11	.043		038	.11	.043		038	.11	.043		038	.11	.043		038	.11	.043
Iowa	IA		019	.225	.088		019	.20	.0782		019	.19	.0743		019	.20	.0782		018	.16	.0626
Kansas	KS		019	.22	.086		019	.20	.0782		019	.22	.086		019	.19	.0743		019	.19	.0743
Kentucky	KY		029	.12	.0469		029	.15	.0587		029	.15	.0587		029	.15	.0587		029	.12	.0469
Kentucky*	KY		030	.052	.0203		030	.022	.0086		030	.022	.0086		030	.022	.0086		030	.052	.0203
Louisiana	LA		019	.20	.0782		019	.20	.0782		019	.20	.0782		019	.16	.0626		019	.16	.0626
Maine	ME		014	.23	.0899		013	N/A	N/A		014	.21	.0821		014	.21	.0821		014	.21	.0821
Manitoba	MB		019	.2788	.109		019	.2941	.115		019	.2941	.115		019	.1458	.057		017	N/A	N/A
Maryland	MD		017	.2425	.0948		017	.235	.0919		017	.235	.0919		017	.235	.0919		017	.235	.0919
Massachusetts	MA		017	.21	.0821		017	.21	.0821		017	.21	.0821		017	.074	.0289		017	.074	.0289
Michigan	MI		028	.09 [2]	.0352[2]		018	N/A	N/A		018	N/A	N/A		018	N/A	N/A		018	N/A	N/A
Michigan*	MI		029	.12	.0469		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		019	.20	.0782		019	.20	.0782		019	.20	.0782		019	.15	.0587		019	.20	.0782
Mississippi	MS		019	.18	.0704		019	.18	.0704		019	.18	.0704		019	.17	.0665		019	.18	.0704
Missouri	MO		019	.17	.0665		018	.17	.0665		017	.17	.0665		019	.17	.0665		019	.17	.0665
Montana	MT		019	.2775	.1085		019	.27	.1056		019	.27	.1056		017	.0518	.0203		018	.07	.0274
Nebraska	NE		019	.239	.0934		019	.239	.0934		019	N/A	N/A		019	.239	.0934		019	.239	.0934
Nevada	NV		019	.27	.1056		017	N/A	N/A		017	N/A	N/A		019	.22	.086		019	.21	.0821
New Brunswick	NB		017	.3504	.137		017	.2736	.107		017	N/A	N/A		017	.1713	.067		017	.3504	.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] 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 decaled vehicles.

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*.

* Surcharge

** Period rate change is effective

Use for 1st Quarter 2000 only.

IFTA-105

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.48/.6757**

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		017	.422	.165		017	.422	.165		017	N/A	N/A		017	.179	.07		017	N/A	N/A
New Hampshire	NH		013	.18	.0704		013	N/A	N/A		013	N/A	N/A		013	N/A	N/A		013	N/A	N/A
New Jersey	NJ		015	.175	.0684		015	.145	.0567		015	.145	.0567		015	.0925	.0362		015	.0925	.0362
New Mexico	NM		019	.18	.0704		017	N/A	N/A		017	N/A	N/A		019	.09	.0352		018	.09	.0352
New York	NY		017	.2805	.1097		017	.297	.1161		017	.297	.1161		017	.163	.0637		017	.297	.1161
No. Carolina	NC		019	.22	.086		019	.22	.086		019	.22	.086		019	.22	.086		019	.22	.086
No. Dakota	ND		019	.21	.0821		019	.21	.0821		019	N/A	N/A		019	.21	.0821		019	.21	.0821
Nova Scotia	NS		017	.3938	.154		017	.3453	.135		017	N/A	N/A		017	.179	.07		017	N/A	N/A
Ohio	OH		037	.22	.086		037	.22	.086		037	.22	.086		037	.22	.086		033	N/A	N/A
Ohio*	OH		038	.03	.0117		038	.03	.0117		038	.03	.0117		038	.03	.0117		N/A	N/A	N/A
Oklahoma	OK		019	.13	.0508		019	.16	.0626		019	N/A	N/A		019	.16	.0626		019	.16	.0626
Ontario	ON		013	.3657	.143		013	.3759	.147		013	N/A	N/A		013	.11	.043		013	N/A	N/A
Oregon	OR		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
Pennsylvania	PA		024	.308[1]	.1204[1]		024	.259	.1013		024	.173	.0676		024	.189	.0739		024	.066[1]	.0258[1]
Prince Edward Is	PE		018	.3453	.135		018	.3325	.13		017	N/A	N/A		018	.3325	.13		017	N/A	N/A
Quebec	PQ		019	.4143	.162		017	.3887	.152		017	.4143	.162		017	N/A	N/A		017	N/A	N/A
Rhode Island	RI		015	.28	.1095		015	.28	.1095		015	.28[2]	.1095[2]		015	.28[2]	.1095[2]		015	N/A	N/A
Saskatchewan	SK		019	.3836	.15		019	.3836	.15		019	.3836	.15		019	.2302	.09		017	N/A	N/A
So. Carolina	SC		017	.16	.0626		017	.16	.0626		017	.16	.0626		017	.16	.0626		017	.16	.0626
So. Dakota	SD		019	.22	.086		017	N/A	N/A		017	N/A	N/A		019	.20	.0782		019	.10	.0391
Tennessee	TN		019	.17	.0665		019	.20	.0782		017	N/A	N/A		019	.14	.0547		017	N/A	N/A
Texas	TX		019	.20	.0782		019	.20	.0782		019	.20	.0782		019	.15	.0587		019	.15	.0587
Utah	UT		019	.245	.0958		019	.245	.0958		019	.245	.0958		019	N/A	N/A		019	N/A	N/A
Vermont	VT		025	.17	.0665		014	N/A	N/A		014	N/A	N/A		014	N/A	N/A		014	N/A	N/A
Vermont*	VT		026	.09	.0352		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A
Virginia	VA		033	.16	.0626		033	.16	.0626		033	.16	.0626		033	.16	.0626		033	.16	.0626
Virginia*	VA		034	.035	.0137		034	.035	.0137		034	.035	.0137		034	.035	.0137		034	.035	.0137
Washington	WA		019	.23	.0899		019	.23	.0899		019	.23	.0899		017	N/A	N/A		017	N/A	N/A
West Virginia	WV		017	.2535	.0991		017	.2535	.0991		017	.2535	.0991		017	.2535	.0991		017	.2535	.0991
Wisconsin	WI		019	.288	.1126		019	.288	.1126		019	.288	.1126		019	.189	.0739		019	.206	.0805
Wyoming	WY		019	.13	.0508		019	.13	.0508		019	N/A	N/A		017	N/A	N/A		017	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

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