Use for 2nd 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 April 1 - June 30, 2001.

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.5698/.637**

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		022	.17	.0705		022	.16	.0664		022	N/A	N/A		022	N/A	N/A		022	N/A	N/A
Alberta	AB		024	.217	.09		024	.217	.09		024	N/A	N/A		024	.1567	.065		023	N/A	N/A
Arizona	AZ		033	.26	.1078		024	N/A	N/A		024	N/A	N/A		033	N/A	N/A		026	N/A	N/A
Arkansas	AR		024	.225	.0933		024	.205	.085		024	.205	.085		024	.165	.0684		024	.05	.0207
British Columbia	BC		022	.2773	.115		022	.2652	.11		021	N/A	N/A		022	.0506	.021		022	N/A	N/A
California	CA		022	.271	.1124		022	N/A	N/A		022	.09 [1]	.0373[1]		022	.06 [1]	.0249[1]		022	.07 [1]	.029 [1]
Colorado	CO		024	.205	.085		024	.22	.0912		023	.205	.085		024	.205	.085		024	.205	.085
Connecticut	CT		022	.18	.0747		022	.25	.1037		022	.32	.1327		022	N/A	N/A		022	N/A	N/A
Delaware	DE		020	.22	.0912		020	.23	.0954		020	.23	.0954		020	.22	.0912		020	.22	.0912
Florida	FL		024	.2797	.116		024	.1867	.0774		024	N/A	N/A		023	N/A	N/A		022	N/A	N/A
Georgia	GA		022	.1136	.0471		022	.1136	.0471		022	.1136	.0471		022	.1136	.0471		022	.1136	.0471
Idaho	ID		024	.25	.1037		022	N/A	N/A		022	N/A	N/A		024	.181	.0751		024	.197	.0817
Illinois	IL		024	.296	.1228		024	.268	.1112		024	.268	.1112		024	.256	.1062		024	.242	.1004
Indiana	IN		047	.16	.0664		047	.16	.0664		047	.16	.0664		047	.16	.0664		047	.16	.0664
Indiana*	IN		048	.11	.0456		048	.11	.0456		048	.11	.0456		048	.11	.0456		048	.11	.0456
Iowa	IA		024	.225	.0933		024	.20	.083		024	.19	.0788		024	.20	.083		023	.16	.0664
Kansas	KS		024	.22	.0912		024	.20	.083		024	.22	.0912		024	.19	.0788		024	.19	.0788
Kentucky	KY		039	.12	.0498		039	.15	.0622		039	.15	.0622		039	.15	.0622		039	.12	.0498
Kentucky*	KY		040	.052	.0216		040	.022	.0091		040	.022	.0091		040	.022	.0091		040	.052	.0216
Louisiana	LA		024	.20	.083		024	.20	.083		024	.20	.083		024	.16	.0664		024	.16	.0664
Maine	ME		019	.23	.0954		018	N/A	N/A		019	.156	.0647		019	.16	.0664		019	.0191 [2]	.0079[2]
Manitoba	MB		024	.2628	.109		024	.2773	.115		024	.2773	.115		024	.1374	.057		022	N/A	N/A
Maryland	MD		022	.2425	.1006		022	.235	.0975		022	.235	.0975		022	.235	.0975		022	.235	.0975
Massachusetts	MA		022	.21	.0871		022	.21	.0871		022	.21	.0871		022	.149	.0618		022	.149	.0618
Michigan	MI		038	.09 [3]	.0373[3]		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A
Michigan*	MI		039	.12	.0498		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		024	.20	.083		024	.20	.083		024	.20	.083		024	.15	.0622		024	.20	.083
Mississippi	MS		024	.18	.0747		024	.18	.0747		024	.18	.0747		024	.17	.0705		024	.18	.0747
Missouri	MO		024	.17	.0705		023	.17	.0705		022	.17	.0705		024	.17	.0705		024	.17	.0705
Montana	MT		024	.2775	.1151		024	.27	.112		024	.27	.112		022	.0518	.0215		023	.07	.029
Nebraska	NE		024	.239	.0991		024	.239	.0991		024	N/A	N/A		024	.239	.0991		024	.239	.0991
Nevada	NV		024	.27	.112		022	N/A	N/A		022	.27	.112		024	.22	.0912		024	.21	.0871
New Brunswick	NB		022	.3303	.137		022	.258	.107		022	N/A	N/A		022	.1615	.067		022	.3303	.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 decaled 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 2nd Quarter 2001 only.

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.5698/.637**

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		022	.3978	.165		022	.3978	.165		022	N/A	N/A		022	.1688	.07		022	N/A	N/A
New Hampshire	NH		018	.18	.0747		018	N/A	N/A		018	N/A	N/A		018	N/A	N/A		018	N/A	N/A
New Jersey	NJ		020	.175	.0726		020	.145	.0601		020	.145	.0601		020	.0925	.0384		020	.0925	.0384
New Mexico	NM		024	.18	.0747		022	N/A	N/A		022	N/A	N/A		024	N/A	N/A		023	N/A	N/A
New York	NY		022	.3105	.1288		022	.315	.1306		022	.315	.1306		022	.175	.0726		022	.315	.1306
No. Carolina	NC		024	.243	.1008		024	.243	.1008		024	.243	.1008		024	.243	.1008		024	.243	.1008
No. Dakota	ND		024	.21	.0871		024	.21	.0871		024	N/A	N/A		024	.21	.0871		024	.21	.0871
Nova Scotia	NS		022	.3713	.154		022	.3255	.135		022	N/A	N/A		022	.1688	.07		022	N/A	N/A
Ohio	OH		047	.22	.0912		047	.22	.0912		047	.22	.0912		047	.22	.0912		038	N/A	N/A
Ohio*	OH		048	.03	.0124		048	.03	.0124		048	.03	.0124		048	.03	.0124		N/A	N/A	N/A
Oklahoma	OK		024	.13	.0539		024	.16	.0664		024	N/A	N/A		024	.16	.0664		024	.16	.0664
Ontario	ON		018	.3448	.143		018	.3544	.147		018	N/A	N/A		018	.1037	.043		018	N/A	N/A
Oregon	OR		022	N/A	N/A		022	N/A	N/A		022	N/A	N/A		022	N/A	N/A		022	N/A	N/A
Pennsylvania	PA		029	.309[1]	.1282[1]		029	.26	.1078		029	.173	.0718		029	.19	.0788		029	.066[1]	.0274[1]
Prince Edward Is	PE		023	.3255	.135		023	.3134	.13		022	N/A	N/A		023	.3134	.13		022	N/A	N/A
Quebec	PQ		024	.3906	.162		022	.3665	.152		022	.3906	.162		022	N/A	N/A		022	N/A	N/A
Rhode Island	RI		020	.28	.1161		020	.28	.1161		020	.28 [2]	.1161[2]		020	.28 [2]	.1161[2]		020	N/A	N/A
Saskatchewan	SK		024	.3617	.15		024	.3617	.15		024	.3617	.15		024	.217	.09		022	N/A	N/A
So. Carolina	SC		022	.16	.0664		022	.16	.0664		022	.16	.0664		022	.16	.0664		022	.16	.0664
So. Dakota	SD		024	.22	.0912		022	N/A	N/A		022	N/A	N/A		024	.20	.083		024	.10	.0415
Tennessee	TN		024	.17	.0705		024	.20	.083		022	N/A	N/A		024	.14	.0581		022	N/A	N/A
Texas	TX		024	.20	.083		024	.20	.083		024	.20	.083		024	.15	.0622		024	.15	.0622
Utah	UT		024	.245	.1016		024	.245	.1016		024	.245	.1016		024	N/A	N/A		024	N/A	N/A
Vermont	VT		032	.26	.1078		019	N/A	N/A		019	N/A	N/A		019	N/A	N/A		019	N/A	N/A
Virginia	VA		043	.16	.0664		043	.16	.0664		043	.16	.0664		043	.16	.0664		043	.16	.0664
Virginia*	VA		044	.035	.0145		044	.035	.0145		044	.035	.0145		044	.035	.0145		044	.035	.0145
Washington	WA		024	.23	.0954		024	.23	.0954		024	.23	.0954		022	N/A	N/A		022	N/A	N/A
West Virginia	WV		022	.2565	.1064		022	.2565	.1064		022	.2565	.1064		022	.2565	.1064		022	.2565	.1064
Wisconsin	WI		024	.303	.1257		024	.303	.1257		024	.303	.1257		024	.20	.083		024	.218	.0904
Wyoming	WY		024	.13	.0539		024	.13	.0539		024	N/A	N/A		022	N/A	N/A		022	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