Use for 4th Quarter 2002 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, 2002.

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.583/0.6317**

		D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))			
Jurisdiction		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		028	.17	.0711		028	.16	.0669		028	N/A	N/A		028	N/A	N/A		028	N/A	N/A
Alberta	AB		030	.2152	.09		030	.2152	.09		030	N/A	N/A		030	.1554	.065		029	N/A	N/A
Arizona	AZ		039	.26[1]	.1087[1]		030	N/A	N/A		030	N/A	N/A		039	N/A	N/A		032	N/A	N/A
Arkansas	AR		030	.225	.0941		030	.215	.0899		030	.215	.0899		030	.165	.069		030	.05	.0209
British Columbia	BC		028	.275[2]	.115[2]		028	.263	.11		027	N/A	N/A		028	.0502	.021		028	N/A	N/A
California	CA		028	.282	.1179		028	N/A	N/A		028	.09	.0376		028	.06	.0251		028	.07[3]	.0293[3]
Colorado	CO		030	.205	.0857		030	.22	.092		029	.205	.0857		030	.205	.0857		030	.205	.0857
Connecticut	CT		029	.26	.1087		028	.25	.1046		028	.32	.1338		028	N/A	N/A		028	N/A	N/A
Delaware	DE		026	.22	.092		026	.23	.0962		026	.23	.0962		026	.22	.092		026	.22	.092
Florida	FL		030	.2847	.1191		030	.1897	.0793		030	N/A	N/A		029	N/A	N/A		028	N/A	N/A
Georgia	GA		028	.1095	.0458		028	.1095	.0458		028	.1095	.0458		028	.1095	.0458		028	.1095	.0458
Idaho	ID		030	.25	.1046		028	N/A[4]	N/A[4]		028	N/A	N/A		030	.181	.0757		030	.197	.0824
Illinois	IL		030	.294	.123		030	.266	.1113		030	.266	.1113		030	.263	.11		030	.261	.1092
Indiana	IN		059	.16	.0669		059	.16	.0669		059	.16	.0669		059	.16	.0669		059	.16	.0669
Indiana*	IN		060	.11	.046		060	.11	.046		060	.11	.046		060	.11	.046		060	.11	.046
Iowa	IA		030	.225	.0941		030	.20	.0836		030	.19	.0795		030	.20	.0836		029	.16	.0669
Kansas	KS		030	.25	.1046		030	.23	.0962		030	.25	.1046		030	.22	.092		030	.22	.092
Kentucky	KY		051	.12	.0502		051	.15	.0627		051	.15	.0627		051	.15	.0627		051	.12	.0502
Kentucky*	KY		052	.052	.0217		052	.022	.0092		052	.022	.0092		052	.022	.0092		052	.052	.0217
Louisiana	LA		030	.20	.0836		030	.20	.0836		030	.20	.0836		030	.16	.0669		030	.16	.0669
Maine	ME		025	.23	.0962		024	N/A	N/A		025	.156	.0652		025	.16	.0669		025	.0191[5]	.008[5]
Manitoba	MB		030	.2606	.109		030	.275	.115		030	.275	.115		030	.1363	.057		028	N/A	N/A
Maryland	MD		028	.2425	.1014		028	.235	.0983		028	.235	.0983		028	.235	.0983		028	.235	.0983
Massachusetts	MA		028	.21	.0878		028	.21	.0878		028	.21	.0878		028	.104	.0435		028	.104	.0435
Michigan	MI		050	.09[6]	.0376[6]		029	N/A	N/A		029	N/A	N/A		029	N/A	N/A		029	N/A	N/A
Michigan*	MI		051	.12	.0502		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		030	.20	.0836		030	.20	.0836		030	.20	.0836		030	.15	.0627		030	.20	.0836
Mississippi	MS		030	.18	.0753		030	.18	.0753		030	.18	.0753		030	.17	.0711		030	.18[7]	.0753[7]
Missouri	MO		030	.17	.0711		029	.17	.0711		028	.17	.0711		030	.17[8]	.0711[8]		030	.17[8]	.0711[8]
Montana	MT		030	.2775	.1161		030	.27	.1129		030	.27	.1129		028	.0518	.0217		029	.07	.0293
Nebraska	NE		030	.245	.1025		030	.245	.1025		030	N/A	N/A		030	.245	.1025		030	.245	.1025
Nevada	NV		030	.27	.1129		028	N/A	N/A		028	N/A	N/A		030	.22	.092		030	.21	.0878
New Brunswick	NB		028	.3682	.154		028	.3108	.13		028	N/A	N/A		028	.1602	.067		028	.3682	.154

[1] Biodiesel fuel does not meet Arizona Statutory definition of alternate fuel and is taxable at a rate of .26 per gal.
[2] PuriNOx exempt from tax 8/1/01 to 7/31/04.
[3] CNG to be reported for each 100 cubic foot at standard pressure and temperature. Report as E-85 or M-85 when blend of alcohol contains not more than15% 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 licenses 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 2002 only.

IFTA-105

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.583/0.6317**

		D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))			
Jurisdiction		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		028	.3945	.165		028	.3945	.165		028	N/A	N/A		028	.1674	.07		028	N/A	N/A
New Hampshire	NH		024	.18	.0753		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A
New Jersey	NJ		026	.175	.0732		026	.145	.0606		026	.145	.0606		026	.0925	.0387		026	.0925	.0387
New Mexico	NM		030	.18	.0753		028	N/A	N/A		028	N/A	N/A		030	N/A	N/A		029	N/A	N/A
New York	NY		028	.2975	.1244		028	.316	.1322		028	.316	.1322		028	.17	.0711		028	.316	.1322
No. Carolina	NC		030	.221	.0924		030	.221	.0924		030	.221	.0924		030	.221	.0924		030	.221	.0924
No. Dakota	ND		030	.21	.0878		030	.21	.0878		030	N/A	N/A		030	.21	.0878		030	.21	.0878
Nova Scotia	NS		028	.3682	.154		029	.3706	.155		028	N/A	N/A		028	.1674	.07		028	N/A	N/A
Ohio	OH		059	.22	.092		059	.22	.092		059	.22	.092		059	.22	.092		044	N/A	N/A
Ohio*	OH		060	.03	.0125		060	.03	.0125		060	.03	.0125		060	.03	.0125		N/A	N/A	N/A
Oklahoma	OK		030	.13	.0544		030	.16	.0669		030	N/A	N/A		030	.16	.0669		030	.16	.0669
Ontario	ON		024	.3419	.143		024	.3515	.147		024	N/A[9]	N/A[9]		024	.1028	.043		024	N/A	N/A
Oregon	OR		028	N/A	N/A		028	N/A	N/A		028	N/A	N/A		028	N/A	N/A		028	N/A	N/A
Pennsylvania	PA		035	.318[10]	.133[10]		035	.266	.1113		035	.178	.0744		035	.194	.0811		035	.067[10]	.028[10]
Prince Edward Is	PE		029	.3228	.135		029	.3347	.14		028	N/A	N/A		029	.3347	.14		028	N/A	N/A
Quebec	PQ		030	.3873	.162		028	.3634	.152		028	.3873	.162		028	N/A	N/A		028	N/A	N/A
Rhode Island	RI		026	.30	.1255		026	.30	.1255		026	.30[11]	.1255[11]		026	.30[11]	.1255[11]		026	N/A	N/A
Saskatchewan	SK		030	.3587	.15		030	.3587	.15		030	.3587	.15		030	.2152	.09		028	N/A	N/A
So. Carolina	SC		028	.16	.0669		028	.16	.0669		028	.16	.0669		028	.16	.0669		028	.16	.0669
So. Dakota	SD		030	.22	.092		028	N/A	N/A		028	N/A	N/A		030	.20	.0836		030	.10	.0418
Tennessee	TN		030	.17	.0711		030	.20	.0836		028	N/A	N/A		030	.14	.0586		028	N/A	N/A
Texas	TX		030	.20[12]	.0836[12]		030	.20	.0836		030	.20	.0836		030	.15	.0627		030	.15	.0627
Utah	UT		030	.245	.1025		030	.245	.1025		030	.245	.1025		030	N/A[13]	N/A[13]		030	N/A[13]	N/A[13]
Vermont	VT		038	.26	.1087		025	N/A	N/A		025	N/A	N/A		025	N/A	N/A		025	N/A	N/A
Virginia	VA		055	.16	.0669		055	.16	.0669		055	.16	.0669		055	.16	.0669		055	.16	.0669
Virginia*	VA		056	.035	.0146		056	.035	.0146		056	.035	.0146		056	.035	.0146		056	.035	.0146
Washington	WA		030	.23	.0962		030	.23	.0962		030	.23	.0962		028	N/A	N/A		028	N/A	N/A
West Virginia	WV		028	.2535	.106		028	.2535	.106		028	.2535	.106		028	.2535	.106		028	.2535	.106
Wisconsin	WI		030	.311	.1301		030	.311	.1301		030	.311	.1301		030	.206	.0862		030	.225	.0941
Wyoming	WY		030	.14	.0586		030	.14	.0586		030	N/A	N/A		028	N/A	N/A		028	N/A	N/A

* Surcharge
** Period rate change is effective

[6] Carriers need to file supplemental return with MI for sales tax credit on MI diesel fuel purchases.
[7] Natural gas - LNG and CNG 100 cubic feet.
[8] 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.
[9] 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
[10] To convert CNG(scf) to gals, multiply units by .0314. To convert CNG (lbs) to gals, 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.
[11] Effective 1/1/98, propane gas and ethanol gasahol (containing 85% or more by volume of ethanol or other blend of alcohol) used in fleet of 10 or more alternative fueled vehicles are exempt from fuel use tax.
[12] Effective 9/1/01, volume of water, fuel ethanol or biodiesel blended with petroleum diesel fuel is exempt from fuel use tax and refunds for TX fuel use taxes paid for these fuels via IFTA tax returns may be requested from TX comptroller of public accounts. Continue to report water based emulsions, fuel ethanol or biodiesel fuel blends as diesel fuel on IFTA tax returns.
[13] 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.