Use for 1st Quarter 2011 only.

IFTA Final Fuel Use Tax Rate and Rate Code Table 2

IFTA-105.1

Note: Only use this rate schedule for the period January 1 - March 31, 2011.

Note: Gallon - U.S. $ per gallon (p/g); Liter - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.0176 - 0.9827**

Jurisdiction		A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
		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	Effective Date**	Rate Code	Gallon	Liter
Alabama	AL		049	.16	.043		049	.16	.043		049	.16	.043		049	.16	.043		049	.19	.0511		049	.16	.043
Alberta	AB		049	.3348	.09		049	.3348†	.09†		049	.3348	.09		049	.3348†	.09†		049	N/A	N/A		049	.3348	.09
Arizona	AZ		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A
Arkansas	AR		049	N/A	N/A		049	.215	.0578		049	.215	.0578		049	.215	.0578		049	N/A	N/A		049	.215	.0578
British Columbia	BC		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A
California	CA		049	.397	.1067		049	.09	.0242		049	.09	.0242		049	N/A	N/A		049	.06	.0162		049	.09	.0242
Colorado	CO		049	.22	.0591		049	.22	.0591		049	.22	.0591		049	.22	.0591		049	.205	.0552		049	.22	.0591
Connecticut	CT		049	.25	.0673		049	.25	.0673		049	.25	.0673		049	.25	.0673		049	.26	.0699		049	.25	.0673
Delaware	DE		049	.22	.0591		049	.22	.0591		049	.22	.0591		049	.23	.0619		049	.22	.0591		049	.23	.0619
Florida	FL		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	.2987	.0803		049	N/A	N/A		049	N/A	N/A
Georgia	GA		054	.15	.0403		054	.151	.0406		054	.15	.0403		054	.151	.0406		054	.15	.0403		054	.15	.0403
Idaho	ID		049	.25	.0673		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A
Illinois	IL		049	.34	.0914		049	.34	.0914		049	.34	.0914		049	.34	.0914		049	.318	.0855		049	.34	.0914
Indiana	IN		062	.18	.0484		062	.18	.0484		062	.18	.0484		097	.18	.0484		097	.16	.043		097	.16	.043
Indiana*	IN		063	.11	.0296		063	.11	.0296		063	.11	.0296		098	.11	.0296		098	.11	.0296		098	.11	.0296
Iowa	IA		049	.20	.0537		049	.19	.0511		049	.20	.0537		049	.19	.0511		049	.20	.0537		049	.20	.0537
Kansas	KS		049	.26	.0699		049	.17	.0457		049	.24	.0645		049	.24	.0645		049	.23	.0619		049	.26	.0699
Kentucky	KY		097	.215	.0578		097	.245	.0658		097	.245	.0658		097	.245	.0658		097	.215	.0578		097	.245	.0658
Kentucky*	KY		098	.102	.0274		098	.043	.0116		098	.043	.0116		098	.043	.0116		098	.102	.0274		098	.043	.0116
Louisiana	LA		049	.20	.0537		049	.20	.0537		049	.20	.0537		049	.20	.0537		049	.16	.043		049	.20	.0537
Maine	ME		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		050	.175	.047		050	.145	.039
Manitoba	MB		049	.4278	.115		049	.3348	.09		049	.4278	.115		049	.4278	.115		049	.4278	.115		049	.4278	.115
Maryland	MD		049	.2425	.0652		049	.235	.0632		049	.235	.0632		049	.235	.0632		049	.235	.0632		049	.235	.0632
Massachusetts	MA		049	.21	.0565		049	.21	.0565		049	.21	.0565		049	.21	.0565		049	.231	.0621		049	.21	.0565
Michigan	MI		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A
Minnesota	MN		050	.275	.074		050	.1952	.0525		050	.1602	.043		050	.275	.074		050	.165	.0444		050	.275	.074
Mississippi	MS		049	.18	.0484		049	.18	.0484		049	.18	.0484		049	.18	.0484		049	.18	.0484		049	.18	.0484
Missouri	MO		049	.17	.0457		049	.17	.0457		049	.17	.0457		049	.17	.0457		049	.17	.0457		049	.17	.0457
Montana	MT		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A
Nebraska	NE		049	.264	.0709		049	.264	.0709		049	.264	.0709		049	.264	.0709		049	.264	.0709		049	.264	.0709
Nevada	NV		049	.19	.0511		049	.23	.0619		049	N/A	N/A		049	.23	.0619		049	.27	.0726		049	.23	.0619
New Brunswick	NB		049	.6286	.169		049	.398	.107		049	.6286	.169		049	.398	.107		049	.6286	.169		049	.6286	.169
Newfoundland	NL		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A

* Surcharge

** Period rate change is effective

†**NOTE: FOR FOOTNOTES CONCERNING EACH OF THESE TAX RATES, GO TO WWW.IFTACH.ORG AND CLICK ON TAX RATES.**

N/C = No Change

Use for 1st Quarter 2011 only.

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.0176 - 0.9827**

Jurisdiction		A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
		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	Effective Date**	Rate Code	Gallon	Liter
New Hampshire	NH		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A
New Jersey	NJ		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	.145	.039		049	.0925	.0248		049	.145	.039
New Mexico	NM		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A
New York	NY		049	.409	.11		049	N/A	N/A		049	.409	.11		049	.409	.11		049	.409	.11		049	.409	.11
No. Carolina	NC		049	.325	.0874		049	.325	.0874		049	.325	.0874		049	.325	.0874		049	.325	.0874		049	.325	.0874
No. Dakota	ND		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	.23	.0619		049	N/A	N/A		049	N/A	N/A
Nova Scotia	NS		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A
Ohio	OH		075	.28	.0753		075	.28	.0753		075	.28	.0753		075	.28	.0753		075	.28	.0753		075	.28	.0753
Oklahoma	OK		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	.16	.043		049	.16	.043		049	N/A	N/A
Ontario	ON		049	.5468	.147		049	.5468	.147		049	.5468	.147		049	.5468	.147		049	N/A	N/A		049	N/A	N/A
Oregon	OR		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A
Pennsylvania	PA		049	.381	.1025		049	.219	.0589		049	.178	.0478		049	.312	.0839		049	.182	.0489		049	.154	.0414
Prince Edward Is	PE		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A
Quebec	QC		049	.6397	.172		049	.6397	.172		049	.6026	.162		049	.6026	.162		049	N/A	N/A		049	.6026	.162
Rhode Island	RI		049	.32	.086		049	.32	.086		049	.32	.086		049	.32	.086		049	.32	.086		049	.32	.086
Saskatchewan	SK		049	.558	.15		049	.558	.15		049	.558	.15		049	.558	.15		049	N/A	N/A		049	.558	.15
So. Carolina	SC		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	.16	.043		049	.16	.043		049	.16	.043
So. Dakota	SD		049	N/A	N/A		049	.10	.0269		049	.10	.0269		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A
Tennessee	TN		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A
Texas	TX		049	.20	.0537		049	.20	.0537		049	.20	.0537		049	.20	.0537		049	.15	.0403		049	.20	.0537
Utah	UT		049	.245	.0658		049	.245	.0658		049	.245	.0658		049	.245	.0658		049	N/A	N/A		049	.245	.0658
Vermont	VT		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A
Virginia	VA		097	.175	.047		097	.175	.047		097	.175	.047		097	.175	.047		097	.175	.047		097	.175	.047
Virginia*	VA		098	.035	.0094		098	.035	.0094		098	.035	.0094		098	.035	.0094		098	.035	.0094		098	.035	.0094
Washington	WA		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	.375	.1008		049	N/A	N/A		049	N/A	N/A
West Virginia	WV		049	.322	.0866		049	.322	.0866		049	.322	.0866		049	.322	.0866		049	.322	.0866		049	.322	.0866
Wisconsin	WI		049	.329	.0884		049	.329	.0884		049	.329	.0884		049	.329	.0884		049	.247	.0664		049	.329	.0884
Wyoming	WY		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	.14	.0377		049	N/A	N/A		049	N/A	N/A

* Surcharge
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