Use for 1st Quarter 2011 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, 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		D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))				J (Biodiesel)			
		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		061	.19	.0511		061	.16	.043		061	.16	.043		061	.19	.0511		061	.19	.0511		019	.19	.0511
Alberta	AB		063	.3348	.09		063	.3348	.09		063	.3348	.09†		063	.2417	.065		062	N/A	N/A		019	.3348	.09
Arizona	AZ		072	.26†	.0699†		063	N/A	N/A		063	N/A	N/A		072	N/A	N/A		065	N/A	N/A		019	.26	.0699
Arkansas	AR		063	.225	.0604		063	.215	.0578		063	.215	.0578		063	.165	.0444		063	.05	.0134		019	.225	.0604
British Columbia	BC		062	.748	.2011		062	.7049	.1895		060	N/A	N/A		062	.1146	.0308		061	N/A	N/A		019	N/A†	N/A†
California	CA		061	.397	.1067		061	N/A	N/A		061	.09	.0242		061	.06	.0162		061	.07†	.0188†		019	.397	.1067
Colorado	CO		063	.205	.0552		063	.22	.0591		062	.22	.0591		063	.205	.0552		063	.205	.0552		019	.205	.0552
Connecticut	CT		062	.396	.1064		061	.25	.0673		061	.25	.0673		061	.26†	.0699†		061	.26†	.0699†		019	.396	.1064
Delaware	DE		059	.22	.0591		059	.23	.0619		059	.23	.0619		059	.22	.0591		059	.22	.0591		019	.22	.0591
Florida	FL		063	.3207	.0862		063	.2987	.0803		063	N/A	N/A		062	N/A	N/A		061	N/A	N/A		019	.3207	.0862
Georgia	GA		062	.16	.043		066	.151	.0406		066	.15	.0403		062	.133	.0357		066	.15	.0403		019	.16	.043
Idaho	ID		063	.25†	.0673†		061	N/A	N/A		061	N/A	N/A		063	.181†	.0486†		063	.197†	.0529†		019	N/A	N/A
Illinois	IL		063	.378	.1017		063	.34	.0914		063	.34	.0914		063	.318	.0855		063	.318	.0855		019	.378	.1017
Indiana	IN		125	.16	.043		125	.18	.0484		125	.16	.043		125	.16	.043		125	.16	.043		032	.16	.043
Indiana*	IN		126	.11	.0296		126	.11	.0296		126	.11	.0296		126	.11	.0296		126	.11	.0296		033	.11	.0296
Iowa	IA		063	.225	.0604		063	.21	.0565		063	.19	.0511		063	.20	.0537		062	.16	.043		019	.225	.0604
Kansas	KS		063	.26	.0699		063	.24	.0645		063	.24	.0645		063	.23	.0619		063	.23	.0619		019	.26	.0699
Kentucky	KY		117	.215	.0578		117	.245	.0658		117	.245	.0658		117	.245	.0658		117	.215	.0578		019	N/A	N/A
Kentucky*	KY		118	.102	.0274		118	.043	.0116		118	.043	.0116		118	.043	.0116		118	.102	.0274		N/A	N/A	N/A
Louisiana	LA		063	.20	.0537		063	.20	.0537		063	.20	.0537		063	.16	.043		063	.16	.043		019	.20	.0537
Maine	ME		058	.307	.0825		057	N/A	N/A		058	.195	.0524		058	.215	.0578		058	.239†	.0642†		019	.307	.0825
Manitoba	MB		064	.4278	.115		063	.4278	.115		063	.3348	.09		063	.1116	.03		061	.4278	.115		019	.4278	.115
Maryland	MD		061	.2425	.0652		061	.235	.0632		061	.235	.0632		061	.235	.0632		061	.235	.0632		019	.2425	.0652
Massachusetts	MA		061	.21	.0565		061	.21	.0565		061	.21	.0565		061	.231	.0621		061	.231	.0621		019	.21	.0565
Michigan	MI		085	.34	.0914		062	N/A	N/A		062	N/A	N/A		062	N/A	N/A		062	N/A	N/A		019	.34	.0914
Minnesota	MN		064	.275	.074		064	.275	.074		064	.275	.074		064	.2062	.0555		064	.275	.074		020	.275	.074
Mississippi	MS		063	.18	.0484		063	.18	.0484		063	.18	.0484		063	.17†	.0457†		063	.18†	.0484†		019	.18	.0484
Missouri	MO		063	.17	.0457		062	.17	.0457		061	.17	.0457		063	.17†	.0457†		063	.17†	.0457†		019	N/A	N/A
Montana	MT		063	.2775	.0746		063	N/A†	N/A†		063	N/A†	N/A†		061	.0518	.0139		062	.07	.0188		019	N/A	N/A
Nebraska	NE		063	.264	.0709		063	.264	.0709		063	.264	.0709		063	.264	.0709		063	.264	.0709		019	.264	.0709
Nevada	NV		063	.27	.0726		061	.23	.0619		061	.23	.0619		063	.22	.0591		063	.21	.0565		019	.27	.0726
New Brunswick	NB		061	.6286	.169		061	.398	.107		061	.6286	.169		061	.2492	.067		061	.6286	.169		019	.6286	.169
Newfoundland	NL		061	.6137	.165		061	.6137	.165		061	N/A	N/A		061	.2604	.07		061	N/A	N/A		019	N/A	N/A

*Surcharge

**Period rate change is effective

† **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**

IFTA-105

Jurisdiction		D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))				J (Biodiesel)			
		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		057	.18	.0484		057	N/A	N/A		057	N/A	N/A		057	N/A	N/A		057	N/A	N/A		019	.18	.0484
New Jersey	NJ		059	.175	.047		059	.145	.039		059	.145	.039		059	.0925	.0248		059	.0925	.0248		019	N/A	N/A
New Mexico	NM		063	.21	.0565		061	N/A	N/A		061	N/A	N/A		063	N/A	N/A		062	N/A	N/A		019	N/A	N/A
New York	NY		061	.3925†	.1055†		061	.409	.11		061	.409	.11		061	.239	.0642		061	N/A	N/A		019	N/A	N/A
No. Carolina	NC		063	.325	.0874		063	.325	.0874		063	.325	.0874		063	.325	.0874		063	.325	.0874		019	.325	.0874
No. Dakota	ND		063	.23	.0619		063	.23	.0619		063	N/A	N/A		063	.23	.0619		063	.23	.0619		019	.23	.0619
Nova Scotia	NS		061	.5728	.154		062	.5766	.155		061	N/A	N/A		061	.2604	.07		061	N/A	N/A		019	N/A	N/A
Ohio	OH		103	.28	.0753		103	.28	.0753		103	.28	.0753		103	.28	.0753		077	.28	.0753		019	.28	.0753
Oklahoma	OK		063	.13	.0349		063	.16	.043		063	N/A	N/A		063	.16	.043		063	.16	.043		019	N/A	N/A
Ontario	ON		057	.5319	.143		057	.5468	.147		057	.5468†	.147†		057	.16	.043		057	N/A	N/A		019	N/A	N/A
Oregon	OR		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		019	N/A	N/A
Pennsylvania	PA		068	.381†	.1025†		068	.312	.0839		068	.208	.056		068	.228	.0613		068	.079†	.0213†		019	.381	.1025
Prince Edward Is	PE		062	.7514	.202		062	.5877	.158		061	N/A	N/A		063	N/A	N/A		061	N/A	N/A		019	N/A	N/A
Quebec	QC		063	.6397	.172		061	.6026	.162		061	.6397	.172		061	N/A	N/A		061	N/A	N/A		019	.6397	.172
Rhode Island	RI		059	.32	.086		059	.32	.086		059	.32	.086		059	.32	.086		059	.32	.086		019	.32	.086
Saskatchewan	SK		063	.558	.15		063	.558	.15		063	.558	.15		063	.3348	.09		061	N/A	N/A		019	.558	.15
So. Carolina	SC		061	.16	.043		061	.16	.043		061	.16	.043		061	.16	.043		061	.16	.043		019	N/A	N/A
So. Dakota	SD		063	.22	.0591		061	N/A	N/A		061	N/A	N/A		063	.20	.0537		063	.10	.0269		019	.22	.0591
Tennessee	TN		063	.17	.0457		063	.20	.0537		061	N/A	N/A		063	.14	.0377		061	.13†	.0349†		019	N/A	N/A
Texas	TX		063	.20	.0537		063	.20	.0537		063	.20	.0537		063	.15	.0403		063	.15	.0403		019	.20†	.0537†
Utah	UT		063	.245	.0658		063	.245	.0658		063	.245	.0658		063	N/A†	N/A†		063	.085†	.0229†		019	.245	.0658
Vermont	VT		071	.29	.0779		058	N/A	N/A		058	N/A	N/A		058	N/A	N/A		058	N/A	N/A		019	N/A	N/A
Virginia	VA		121	.175	.047		121	.175	.047		121	.175	.047		121	.175	.047		121	.175	.047		036	.175	.047
Virginia*	VA		122	.035	.0094		122	.035	.0094		122	.035	.0094		122	.035	.0094		122	.035	.0094		037	.035	.0094
Washington	WA		063	.375	.1008		063	.375†	.1008†		063	.375	.1008		061	N/A	N/A		061	N/A	N/A		019	N/A	N/A
West Virginia	WV		061	.322	.0866		061	.322	.0866		061	.322	.0866		061	.322	.0866		061	.322	.0866		019	.322	.0866
Wisconsin	WI		063	.329	.0884		063	.329	.0884		063	.329	.0884		063	.226	.0608		063	.247	.0664		019	N/A	N/A
Wyoming	WY		063	.14	.0377		063	.14	.0377		063	N/A	N/A		061	N/A	N/A		061	N/A	N/A		019	N/A	N/A

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

N/C = No Change

* Surcharge
** Period rate change is effective