

Note: Only use this rate schedule for the period October 1 - December 31, 2005.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate 1.1691 - 0.8554

Jurisdiction	Effective Date**	D (Diesel)			G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))				
		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	040	.19	.0587		040	.16	.0495		040	N/A	N/A		040	N/A	N/A		040	N/A	N/A	
Alberta	AB	042	.2914	.09		042	.2914	.09		042	N/A	N/A		042	.2104	.065		041	N/A	N/A	
Arizona	AZ	051	.26 ¹	.0803 ¹		042	N/A	N/A		042	N/A	N/A		051	N/A	N/A		044	N/A	N/A	
Arkansas	AR	042	.225	.0694		042	.215	.0664		042	.215	.0664		042	.165	.051		042	.05	.0154	
British Columbia	BC	041	.4857	.15		041	.4694	.145		039	N/A	N/A		041	.0874	.027		040	N/A	N/A	
California	CA	040	.295	.0911		040	N/A	N/A		040	.09	.0278		040	.06	.0186		040	.07 ²	.0216 ²	
Colorado	CO	042	.205	.0634		042	.22	.0679		041	.22	.0679		042	.205	.0634		042	.205	.0634	
Connecticut	CT	041	.26	.0803		040	.25	.0773		040	.32	.0988		040	N/A	N/A		040	N/A	N/A	
Delaware	DE	038	.22	.0679		038	.23	.0711		038	.23	.0711		038	.22	.0679		038	.22	.0679	
Florida	FL	042	.2937	.0907		042	.1957	.0604		042	N/A	N/A		041	N/A	N/A		040	N/A	N/A	
Georgia	GA	040	.133	.041		040	.131	.0404		040	.126	.0389		040	.117	.0361		040	.126	.0389	
Georgia	GA	12/1/2005	041	.148	.0457	12/1/2005	041	.147	.0454	12/1/2005	041	.142	.0438	12/1/2005	041	.123	.038	12/1/2005	041	.142	.0438
Idaho	ID	042	.25 ³	.0773 ³		040	N/A	N/A		040	N/A	N/A		042	.181 ³	.0559 ³		042	.197 ³	.0608 ³	
Illinois	IL	042	.314	.097		042	.287	.0886		042	.287	.0886		042	.27	.0834		042	.27	.0834	
Indiana	IN	083	.16	.0495		083	.18	.0556		083	.16	.0495		083	.16	.0495		083	.16	.0495	
Indiana*	IN	084	.11	.034		084	.11	.034		084	.11	.034		084	.11	.034		084	.11	.034	
Iowa	IA	042	.225	.0694		042	.207	.0639		042	.19	.0587		042	.20	.0617		041	.16	.0495	
Kansas	KS	042	.26	.0803		042	.24	.0741		042	.26	.0803		042	.23	.0711		042	.23	.0711	
Kentucky	KY	075	.141	.0436		075	.171	.0528		075	.171	.0528		075	.171	.0528		075	.141	.0436	
Kentucky*	KY	076	.063	.0194		076	.027	.0083		076	.027	.0083		076	.027	.0083		076	.063	.0194	
Louisiana	LA	042	.20	.0617		042	.20	.0617		042	.20	.0617		042	.16	.0495		042	.16	.0495	
Maine	ME	037	.27	.0834		036	N/A	N/A		037	.183	.0565		037	.188	.0581		037	.224 ⁴	.0692 ⁴	
Manitoba	MB	043	.3723	.115		042	.3723	.115		042	.2914	.09		042	.0972	.03		040	N/A	N/A	
Maryland	MD	040	.2425	.0749		040	.235	.0726		040	.235	.0726		040	.235	.0726		040	.235	.0726	
Massachusetts	MA	040	.21	.0649		040	.21	.0649		040	.21	.0649		040	.193	.0596		040	.193	.0596	
Michigan	MI	064	.302	.0933		041	N/A	N/A		041	N/A	N/A		041	N/A	N/A		041	N/A	N/A	
Minnesota	MN	042	.20	.0617		042	.20	.0617		042	.20	.0617		042	.15	.0463		042	.20	.0617	
Mississippi	MS	042	.18	.0556		042	.18	.0556		042	.18	.0556		042	.17	.0525		042	.18 ⁵	.0556 ⁵	
Missouri	MO	042	.17	.0525		041	.17	.0525		040	.17	.0525		042	.17 ⁶	.0525 ⁶		042	.17 ⁶	.0525 ⁶	
Montana	MT	042	.2775	.0857		042	N/A ⁷	N/A ⁷		042	N/A ⁷	N/A ⁷		040	.0518	.016		041	.07	.0216	
Nebraska	NE	042	.253	.0781		042	.253	.0781		042	.253	.0781		042	.253	.0781		042	.253	.0781	
Nevada	NV	042	.27	.0834		040	N/A	N/A		040	N/A	N/A		042	.22	.0679		042	.21	.0649	
New Brunswick	NB	040	.5472	.169		040	.4694	.145		040	N/A	N/A		040	.2169	.067		040	.5472	.169	
New Foundland	NL	040	.5342	.165		040	.5342	.165		040	N/A	N/A		040	.2267	.07		040	N/A	N/A	

¹ Biodiesel fuel does not meet Arizona Statutory definition of alternate fuel and is taxable at a rate of .26 per gal.

² CNG to be reported for each 100 cubic feet at standard pressure and temperature. Report as E-85 or M-85 when blend of alcohol contains not more than 15% gasoline or diesel.

³ As of 3/1/2005, retail fuel outlets located on Indian reservations in ID and owned by a tribe or an enrolled member of a tribe are not required to pay ID fuel tax. If you purchase untaxed fuel from one of these retail outlets for use in an IFTA vehicle, the untaxed fuel must be included in total gals, but not included as tax paid fuel on your IFTA Tax Report. See http://www.tax.idaho.gov/Fuel_PurchasedOn_Indaho_IndianReservations_04-15-05.htm or for additional info call 1-800-972-7660 ext 7536.

⁴ CNG rate is per 100 standard cubic feet.

* Surcharge
** Period rate change is effective

Use for 4th Quarter 2005 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.1691 - 0.8554

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
New Hampshire	NH	036	.18	.0556		036	N/A	N/A		036	N/A	N/A		036	N/A	N/A		036	N/A	N/A
New Jersey	NJ	038	.175	.054		038	.145	.0448		038	.145	.0448		038	.0925	.0285		038	.0925	.0285
New Mexico	NM	042	.21	.0649		040	N/A	N/A		040	N/A	N/A		042	N/A	N/A		041	N/A	N/A
New York	NY	040	.3795	.1173		040	.384	.1187		040	.384	.1187		040	.232	.0717		040	.384	.1187
No. Carolina	NC	042	.271	.0837		042	.271	.0837		042	.271	.0837		042	.271	.0837		042	.271	.0837
No. Dakota	ND	042	.23	.0711		042	.23	.0711		042	N/A	N/A		042	.23	.0711		042	.23	.0711
Nova Scotia	NS	040	.4986	.154		041	.5018	.155		040	N/A	N/A		040	.2267	.07		040	N/A	N/A
Ohio	OH	082	.28	.0865		082	.28	.0865		082	.28	.0865		082	.28	.0865		056	N/A	N/A
Oklahoma	OK	042	.13	.0401		042	.16	.0495		042	N/A	N/A		042	.16	.0495		042	.16	.0495
Ontario	ON	036	.463	.143		036	.4759	.147		036	N/A ⁸	N/A ⁸		036	.1393	.043		036	N/A	N/A
Oregon	OR	040	N/A	N/A		040	N/A	N/A		040	N/A	N/A		040	N/A	N/A		040	N/A	N/A
Pennsylvania	PA	047	.364 ⁹	.1125 ⁹		047	.30	.0927		047	.201	.0621		047	.219	.0677		047	.076 ⁹	.0235 ⁹
Prince Edward Is	PE	041	.6573	.203		041	.6669	.206		040	N/A	N/A		041	.5504	.17		040	N/A	N/A
Quebec	QC	042	.5245	.162		040	.4921	.152		040	.5245	.162		040	N/A	N/A		040	N/A	N/A
Rhode Island	RI	038	.30	.0927		038	.30	.0927		038	.30	.0927		038	.30	.0927		038	N/A	N/A
Saskatchewan	SK	042	.4857	.15		042	.4857	.15		042	.4857	.15		042	.2914	.09		040	N/A	N/A
So. Carolina	SC	040	.16	.0495		040	.16	.0495		040	.16	.0495		040	.16	.0495		040	.16	.0495
So. Dakota	SD	042	.22	.0679		040	N/A	N/A		040	N/A	N/A		042	.20	.0617		042	.10	.0309
Tennessee	TN	042	.17	.0525		042	.20	.0617		040	N/A	N/A		042	.14	.0433		040	.13 ¹⁰	.0401 ¹⁰
Texas	TX	042	.20	.0617		042	.20	.0617		042	.20	.0617		042	.15	.0463		042	.15	.0463
Utah	UT	042	.245	.0756		042	.245	.0756		042	.245	.0756		042	N/A ¹¹	N/A ¹¹		042	N/A ¹¹	N/A ¹¹
Vermont	VT	050	.26	.0803		037	N/A	N/A		037	N/A	N/A		037	N/A	N/A		037	N/A	N/A
Virginia	VA	079	.16	.0495		079	.16	.0495		079	.16	.0495		079	.16	.0495		079	.16	.0495
Virginia*	VA	080	.035	.0108		080	.035	.0108		080	.035	.0108		080	.035	.0108		080	.035	.0108
Washington	WA	042	.31	.0957		042	.31	.0957		042	.31	.0957		040	N/A	N/A		040	N/A	N/A
West Virginia	WV	040	.27	.0834		040	.27	.0834		040	.27	.0834		040	.27	.0834		040	.27	.0834
Wisconsin	WI	042	.329	.1016		042	.329	.1016		042	.329	.1016		042	.219	.0677		042	.239	.0738
Wyoming	WY	042	.14	.0433		042	.14	.0433		042	N/A	N/A		040	N/A	N/A		040	N/A	N/A

⁵ Natural gas - LNG and CNG 100 cubic feet.

⁶ 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.

⁷ MT no longer requires gasoline, gasohol or ethanol to be reported on the IFTA Tax Report.

⁸ 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

⁹ To convert CNG(scf) to gals, multiply units by .0314. To convert CNG (lbs) to gals, multiply units by .7087. 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.

¹⁰ CNG is 5.66 lbs. per gallon.

¹¹ 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.

* Surcharge

** Period rate change is effective

* Footnotes may have been edited due to space constraints. For complete wording of footnotes, go to www.iftach.org.