

Note: Only use this rate schedule for the period April 1 - June 30, 2005.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate 1.2110 - 0.8258

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	038	.19	.0608		038	.16	.0512		038	N/A	N/A		038	N/A	N/A		038	N/A	N/A
Alberta	AB	040	.2813	.09		040	.2813	.09		040	N/A	N/A		040	.2031	.065		039	N/A	N/A
Arizona	AZ	049	.26 <sup>1</sup>	.0832 <sup>1</sup>		040	N/A	N/A		040	N/A	N/A		049	N/A	N/A		042	N/A	N/A
Arkansas	AR	040	.225	.0719		040	.215	.0688		040	.215	.0688		040	.165	.0528		040	.05	.016
British Columbia	BC	039	.4689	.15		039	.4532	.145		037	N/A	N/A		039	.0844	.027		038	N/A	N/A
California	CA	038	.295	.0943		038	N/A	N/A		038	.09	.0288		038	.06	.0193		038	.07 <sup>2</sup>	.0224 <sup>2</sup>
Colorado	CO	040	.205	.0656		040	.22	.0704		039	.22	.0704		040	.205	.0656		040	.205	.0656
Connecticut	CT	039	.26	.0832		038	.25	.08		038	.32	.1023		038	N/A	N/A		038	N/A	N/A
Delaware	DE	036	.22	.0704		036	.23	.0736		036	.23	.0736		036	.22	.0704		036	.22	.0704
Florida	FL	040	.2937	.094		040	.1957	.0626		040	N/A	N/A		039	N/A	N/A		038	N/A	N/A
Georgia	GA	038	.1277	.0408		038	.126	.0403		038	.121	.0388		038	.114	.0364		038	.121	.0388
Idaho	ID	040	.25 <sup>3</sup>	.08 <sup>3</sup>		038	N/A	N/A		038	N/A	N/A		040	.181 <sup>3</sup>	.0579 <sup>3</sup>		040	.197 <sup>3</sup>	.063 <sup>3</sup>
Illinois	IL	040	.314	.1005		040	.287	.0918		040	.287	.0918		040	.27	.0863		040	.27	.0863
Indiana	IN	079	.16	.0512		079	.18	.0576		079	.16	.0512		079	.16	.0512		079	.16	.0512
Indiana*	IN	080	.11	.0352		080	.11	.0352		080	.11	.0352		080	.11	.0352		080	.11	.0352
Iowa	IA	040	.225	.0719		040	.205	.0656		040	.19	.0608		040	.20	.0639		039	.16	.0512
Kansas	KS	040	.26	.0832		040	.24	.0768		040	.26	.0832		040	.23	.0736		040	.23	.0736
Kentucky	KY	071	.13	.0415		071	.16	.0512		071	.16	.0512		071	.16	.0512		071	.13	.0415
Kentucky*	KY	072	.057	.0183		072	.024	.0076		072	.024	.0076		072	.024	.0076		072	.057	.0183
Louisiana	LA	040	.20	.0639		040	.20	.0639		040	.20	.0639		040	.16	.0512		040	.16	.0512
Maine	ME	035	.263	.0842		034	N/A	N/A		035	.178	.0569		035	.183	.0585		035	.218 <sup>4</sup>	.0698 <sup>4</sup>
Manitoba	MB	041	.3595	.115		040	.3595	.115		040	.2813	.09		040	.0938	.03		038	N/A	N/A
Maryland	MD	038	.2425	.0776		038	.235	.0752		038	.235	.0752		038	.235	.0752		038	.235	.0752
Massachusetts	MA	038	.21	.0672		038	.21	.0672		038	.21	.0672		038	.206	.0659		038	.206	.0659
Michigan	MI	062	.268	.0857		039	N/A	N/A		039	N/A	N/A		039	N/A	N/A		039	N/A	N/A
Minnesota	MN	040	.20	.0639		040	.20	.0639		040	.20	.0639		040	.15	.048		040	.20	.0639
Mississippi	MS	040	.18	.0576		040	.18	.0576		040	.18	.0576		040	.17	.0544		040	.18 <sup>5</sup>	.0576 <sup>5</sup>
Missouri	MO	040	.17	.0544		039	.17	.0544		038	.17	.0544		040	.17 <sup>6</sup>	.0544 <sup>6</sup>		040	.17 <sup>6</sup>	.0544 <sup>6</sup>
Montana	MT	040	.2775	.0888		040	N/A <sup>7</sup>	N/A <sup>7</sup>		040	N/A <sup>7</sup>	N/A <sup>7</sup>		038	.0518	.0166		039	.07	.0224
Nebraska	NE	040	.254	.0813		040	.254	.0813		040	N/A	N/A		040	.254	.0813		040	.254	.0813
Nevada	NV	040	.27	.0863		038	N/A	N/A		038	N/A	N/A		040	.22	.0704		040	.21	.0672
New Brunswick	NB	038	.5282	.169		038	.4532	.145		038	N/A	N/A		038	.2094	.067		038	.5282	.169
New Foundland	NL	038	.5157	.165		038	.5157	.165		038	N/A	N/A		038	.2188	.07		038	N/A	N/A

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

<sup>2</sup> 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.

<sup>3</sup> 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\\_Idaho\\_IndianReservations\\_04-15-05.htm](http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm) or for additional info call 1-800-972-7660 ext 7536.

<sup>4</sup> CNG rate is per 100 standard cubic feet.

\* Surcharge

\*\* Period rate change is effective

Use for 2nd Quarter 2005 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.2110 - 0.8258

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	034	.18	.0576		034	N/A	N/A		034	N/A	N/A		034	N/A	N/A		034	N/A	N/A
New Jersey	NJ	036	.175	.0559		036	.145	.0464		036	.145	.0464		036	.0925	.0295		036	.0925	.0295
New Mexico	NM	040	.21	.0672		038	N/A	N/A		038	N/A	N/A		040	N/A	N/A		039	N/A	N/A
New York	NY	038	.3535	.1131		038	.353	.113		038	.353	.113		038	.201	.0643		038	.353	.113
No. Carolina	NC	040	.266	.0851		040	.266	.0851		040	.266	.0851		040	.266	.0851		040	.266	.0851
No. Dakota	ND	040	.21	.0672		040	.21	.0672		040	N/A	N/A		040	.21	.0672		040	.21	.0672
Nova Scotia	NS	038	.4813	.154		039	.4845	.155		038	N/A	N/A		038	.2188	.07		038	N/A	N/A
Ohio	OH	079	.26	.0832		079	.26	.0832		079	.26	.0832		079	.26	.0832		054	N/A	N/A
Ohio*	OH	080	.02	.0064		080	.02	.0064		080	.02	.0064		080	.02	.0064		N/A	N/A	N/A
Oklahoma	OK	040	.13	.0415		040	.16	.0512		040	N/A	N/A		040	.16	.0512		040	.16	.0512
Ontario	ON	034	.447	.143		034	.4595	.147		034	N/A <sup>8</sup>	N/A <sup>8</sup>		034	.1344	.043		034	N/A	N/A
Oregon	OR	038	N/A	N/A		038	N/A	N/A		038	N/A	N/A		038	N/A	N/A		038	N/A	N/A
Pennsylvania	PA	045	.364 <sup>9</sup>	.1165 <sup>9</sup>		045	.30	.096		045	.201	.0643		045	.219	.0701		045	.076 <sup>9</sup>	.0243 <sup>9</sup>
Prince Edward Is	PE	039	.6032	.193		039	.6126	.196		038	N/A	N/A		039	.5314	.17		038	N/A	N/A
Quebec	QC	040	.5064	.162		038	.4751	.152		038	.5064	.162		038	N/A	N/A		038	N/A	N/A
Rhode Island	RI	036	.30	.096		036	.30	.096		036	.30	.096		036	.30	.096		036	N/A	N/A
Saskatchewan	SK	040	.4689	.15		040	.4689	.15		040	.4689	.15		040	.2813	.09		038	N/A	N/A
So. Carolina	SC	038	.16	.0512		038	.16	.0512		038	.16	.0512		038	.16	.0512		038	.16	.0512
So. Dakota	SD	040	.22	.0704		038	N/A	N/A		038	N/A	N/A		040	.20	.0639		040	.10	.032
Tennessee	TN	040	.17	.0544		040	.20	.0639		038	N/A	N/A		040	.14	.0448		038	.13 <sup>10</sup>	.0415 <sup>10</sup>
Texas	TX	040	.20	.0639		040	.20	.0639		040	.20	.0639		040	.15	.048		040	.15	.048
Utah	UT	040	.245	.0783		040	.245	.0783		040	.245	.0783		040	N/A <sup>11</sup>	N/A <sup>11</sup>		040	N/A <sup>11</sup>	N/A <sup>11</sup>
Vermont	VT	048	.26	.0832		035	N/A	N/A		035	N/A	N/A		035	N/A	N/A		035	N/A	N/A
Virginia	VA	075	.16	.0512		075	.16	.0512		075	.16	.0512		075	.16	.0512		075	.16	.0512
Virginia*	VA	076	.035	.0111		076	.035	.0111		076	.035	.0111		076	.035	.0111		076	.035	.0111
Washington	WA	040	.28	.0896		040	.28	.0896		040	.28	.0896		038	N/A	N/A		038	N/A	N/A
West Virginia	WV	038	.27	.0863		038	.27	.0863		038	.27	.0863		038	.27	.0863		038	.27	.0863
Wisconsin	WI	040	.329	.1052		040	.329	.1052		040	.329	.1052		040	.219	.0701		040	.239	.0764
Wyoming	WY	040	.14	.0448		040	.14	.0448		040	N/A	N/A		038	N/A	N/A		038	N/A	N/A

<sup>5</sup> Natural gas - LNG and CNG 100 cubic feet.

<sup>6</sup> 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.

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

<sup>8</sup> 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

<sup>9</sup> 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.

<sup>10</sup> CNG is 5.66 lbs. per gallon.

<sup>11</sup> 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