Use for 4th Quarter 2006 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, 2006.

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate 1.1169 - 0.8953**

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		044	.19	.0561		044	.16	.0472		044	N/A	N/A		044	N/A	N/A		044	N/A	N/A		002	N/A	N/A
Alberta	AB		046	.305	.09		046	.305	.09		046	N/A	N/A		046	.2203	.065		045	N/A	N/A		002	N/A	N/A
Arizona	AZ		055	.26[1]	.0767[1]		046	N/A	N/A		046	N/A	N/A		055	N/A	N/A		048	N/A	N/A		002	N/A	N/A
Arkansas	AR		046	.225	.0663		046	.215	.0634		046	.215	.0634		046	.165	.0487		046	.05	.0147		002	.225	.0663
British Columbia	BC		045	.5084	.15		045	.4914	.145		043	N/A	N/A		045	.0915	.027		044	N/A	N/A		002	N/A[2]	N/A[2]
California	CA		044	.33	.0974		044	N/A	N/A		044	.09	.0266		044	.06	.0178		044	.07[3]	.0207[3]		002	N/A	N/A
Colorado	CO		046	.205	.0605		046	.22	.0649		045	.22	.0649		046	.205	.0605		046	.205	.0605		002	.205	.0605
Connecticut	CT		045	.26	.0767		044	.25	.0738		044	.25	.0738		044	N/A	N/A		044	N/A	N/A		002	.26	.0767
Delaware	DE		042	.22	.0649		042	.23	.0679		042	.23	.0679		042	.22	.0649		042	.22	.0649		002	N/A	N/A
Florida	FL		046	.2997	.0885		046	.1997	.059		046	N/A	N/A		045	N/A	N/A		044	N/A	N/A		002	N/A	N/A
Georgia	GA		045	.152	.0449		045	.152	.0449		045	.146	.0431		045	.124	.0366		045	.146	.0431		002	.152	.0449
Georgia	GA		N/C	N/C	N/C	12/1/06	046	.132	.039	12/1/06	046	.127	.0375		N/C	N/C	N/C	12/1/06	046	.127	.0375		N/C	N/C	N/C
Idaho	ID		046	.25[4]	.0738[4]		044	N/A	N/A		044	N/A	N/A		046	.181[4]	.0534[4]		046	.197[4]	.0581[4]		002	N/A	N/A
Illinois	IL		046	.35	.1033		046	.309	.0911		046	.309	.0911		046	.288	.085		046	.288	.085		002	N/A	N/A
Indiana	IN		091	.16	.0472		091	.18	.0532		091	.16	.0472		091	.16	.0472		091	.16	.0472		002	N/A	N/A
Indiana*	IN		092	.11	.0325		092	.11	.0325		092	.11	.0325		092	.11	.0325		092	.11	.0325		N/A	N/A	N/A
Iowa	IA		046	.225	.0663		046	.21	.062		046	.19	.0561		046	.20	.059		045	.16	.0472		002	.225	.0663
Kansas	KS		046	.26	.0767		046	.24	.0708		046	.24	.0708		046	.23	.0679		046	.23	.0679		002	.26	.0767
Kentucky	KY		083	.153	.0451		083	.183	.0539		083	.183	.0539		083	.183	.0539		083	.153	.0451		002	N/A	N/A
Kentucky*	KY		084	.069	.0203		084	.03	.0088		084	.03	.0088		084	.03	.0088		084	.069	.0203		N/A	N/A	N/A
Louisiana	LA		046	.20	.059		046	.20	.059		046	.20	.059		046	.16	.0472		046	.16	.0472		002	.20	.059
Maine	ME		041	.279	.0823		040	N/A	N/A		041	.189	.0557		041	.194	.0573		041	.232[5]	.0685[5]		002	N/A	N/A
Manitoba	MB		047	.3897	.115		046	.3897	.115		046	.305	.09		046	.1017	.03		044	N/A	N/A		002	N/A	N/A
Maryland	MD		044	.2425	.0716		044	.235	.0694		044	.235	.0694		044	.235	.0694		044	.235	.0694		002	.2425	.0716
Massachusetts	MA		044	.21	.062		044	.21	.062		044	.21	.062		044	.229	.0676		044	.229	.0676		002	N/A	N/A
Michigan	MI		068	.278[6]	.082[6]		045	N/A	N/A		045	N/A	N/A		045	N/A	N/A		045	N/A	N/A		002	.248	.0732
Minnesota	MN		046	.20	.059		046	.20	.059		046	.20	.059		046	.15	.0442		046	.20	.059		002	N/A	N/A
Mississippi	MS		046	.18	.0532		046	.18	.0532		046	.18	.0532		046	.17	.0502		046	.18[7]	.0532[7]		002	.18	.0532
Missouri	MO		046	.17	.0502		045	.17	.0502		044	.17	.0502		046	.17[8]	.0502[8]		046	.17[8]	.0502[8]		002	N/A	N/A
Montana	MT		046	.2775	.0819		046	N/A[9]	N/A[9]		046	N/A[9]	N/A[9]		044	.0518	.0153		045	.07	.0207		002	N/A	N/A
Nebraska	NE		046	.271	.08		046	.271	.08		046	.271	.08		046	.271	.08		046	.271	.08		002	.271	.08
Nevada	NV		046	.27	.0796		044	N/A	N/A		044	N/A	N/A		046	.22	.0649		046	.21	.062		002	.27	.0796
New Brunswick	NB		044	.5727	.169		044	.3626	.107		044	N/A	N/A		044	.2271	.067		044	.5727	.169		002	.5727	.169
New Foundland	NL		044	.5591	.165		044	.5591	.165		044	N/A	N/A		044	.2373	.07		044	N/A	N/A		002	N/A	N/A

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

* Surcharge

** Period rate change is effective

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

[2] Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL".

[3] 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 than15% gasoline or diesel.

[4] 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 or for additional info call 1-800-972-7660 ext 7536.

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IFTA-105

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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		040	.18	.0532		040	N/A	N/A		040	N/A	N/A		040	N/A	N/A		040	N/A	N/A		002	N/A	N/A
New Jersey	NJ		042	.175	.0516		042	.145	.0428		042	.145	.0428		042	.0925	.0273		042	.0925	.0273		002	N/A	N/A
New Mexico	NM		046	.21	.062		044	N/A	N/A		044	N/A	N/A		046	N/A	N/A		045	N/A	N/A		002	N/A	N/A
New York	NY		044	.3615[10]	.1067[10]		044	.379	.1118		044	.379	.1118		044	.22	.0649		044	N/A	N/A		002	N/A	N/A
No. Carolina	NC		046	.299	.0882		046	.299	.0882		046	.299	.0882		046	.299	.0882		046	.299	.0882		002	N/A	N/A
No. Dakota	ND		046	.23	.0679		046	.23	.0679		046	N/A	N/A		046	.23	.0679		046	.23	.0679		002	N/A	N/A
Nova Scotia	NS		044	.5219	.154		045	.5253	.155		044	N/A	N/A		044	.2373	.07		044	N/A	N/A		002	N/A	N/A
Ohio	OH		086	.28	.0827		086	.28	.0827		086	.28	.0827		086	.28	.0827		060	N/A	N/A		002	.28	.0827
Oklahoma	OK		046	.13	.0383		046	.16	.0472		046	N/A	N/A		046	.16	.0472		046	.16	.0472		002	N/A	N/A
Ontario	ON		040	.4846	.143		040	.4982	.147		040	N/A[11]	N/A[11]		040	.1458	.043		040	N/A	N/A		002	N/A	N/A
Oregon	OR		044	N/A	N/A		044	N/A	N/A		044	N/A	N/A		044	N/A	N/A		044	N/A	N/A		002	N/A	N/A
Pennsylvania	PA		051	.381[12]	.1125[12]		051	.312	.092		051	.208	.0614		051	.228	.0672		051	.079[12]	.0233[12]		002	N/A	N/A
Prince Edward Is	PE		045	.6642	.196		045	.6744	.199		044	N/A	N/A		045	.5761	.17		044	N/A	N/A		002	N/A	N/A
Quebec	QC		046	.549	.162		044	.5151	.152		044	.549	.162		044	N/A	N/A		044	N/A	N/A		002	.549	.162
Rhode Island	RI		042	.30	.0886		042	.30	.0886		042	.30	.0886		042	.30	.0886		042	N/A	N/A		002	.30	.0886
Saskatchewan	SK		046	.5084	.15		046	.5084	.15		046	.5084	.15		046	.305	.09		044	N/A	N/A		002	.5084	.15
So. Carolina	SC		044	.16	.0472		044	.16	.0472		044	.16	.0472		044	.16	.0472		044	.16	.0472		002	N/A	N/A
So. Dakota	SD		046	.22	.0649		044	N/A	N/A		044	N/A	N/A		046	.20	.059		046	.10	.0295		002	N/A	N/A
Tennessee	TN		046	.17	.0502		046	.20	.059		044	N/A	N/A		046	.14	.0413		044	.13[13]	.0383[13]		002	N/A	N/A
Texas	TX		046	.20	.059		046	.20	.059		046	.20	.059		046	.15	.0442		046	.15	.0442		002	.20[14]	.059[14]
Utah	UT		046	.245	.0723		046	.245	.0723		046	.245	.0723		046	N/A[15]	N/A[15]		046	N/A[15]	N/A[15]		002	.245	.0723
Vermont	VT		054	.26	.0767		041	N/A	N/A		041	N/A	N/A		041	N/A	N/A		041	N/A	N/A		002	N/A	N/A
Virginia	VA		087	.16	.0472		087	.16	.0472		087	.16	.0472		087	.16	.0472		087	.16	.0472		002	.16	.0472
Virginia*	VA		088	.035	.0103		088	.035	.0103		088	.035	.0103		088	.035	.0103		088	.035	.0103		003	.035	.0103
Washington	WA		046	.34	.1003		046	.34[16]	.1003[16]		046	.34	.1003		044	N/A	N/A		044	N/A	N/A		002	N/A	N/A
West Virginia	WV		044	.27	.0796		044	.27	.0796		044	.27	.0796		044	.27	.0796		044	.27	.0796		002	.27	.0796
Wisconsin	WI		046	.329	.0971		046	.329	.0971		046	.329	.0971		046	.226	.0667		046	.247	.0729		002	N/A	N/A
Wyoming	WY		046	.14	.0413		046	.14	.0413		046	N/A	N/A		044	N/A	N/A		044	N/A	N/A		002	N/A	N/A

* Surcharge
** Period rate change is effective

5 CNG rate is per 100 standard cubic feet.
6 Diesel fuel that is at least 5% biodiesel qualifies for the biodiesel rate. Effective 9/1/2006.
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 MT no longer requires gasoline, gasohol or ethanol to be reported on the IFTA Tax Report.
10 If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at www.nystax.gov or call 1-800-972-1233.
11 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
12 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.
13 CNG is 5.66 lbs. per gallon.
14 Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "Diesel". Instructions for reporting biodiesel and biodiesel blends are online at http://window.state.tx.us/taxinfo/fuels/ifta.html or call toll free 1 800 252-1383
15 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.
16 Effective 4/01/2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinnomish Indian Tribal Community reservations located in WA do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchases of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: KamilcheTrading Post, 93 W. State Route 108 Shelton, WA and Swinnomish Northern Lights Gas Station, 12929 Casino Dr, Anacortes WA.