Use for 1st Quarter 2015 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, 2015.

Note: Gallon - U.S. $ per gallon (p/g); Liter - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.1629 - 0.8599**

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		066	.16	.0492		066	.16	.0492		066	.16	.0492		066	.16	.0492		066	N/A	N/A		066	.16	.0492
Alberta	AB		065	.293	.09		065	.293†	.09†		065	.293	.09		065	.293†	.09†		065	N/A	N/A		065	.293	.09
Arizona	AZ†		065	N/A	N/A		065	.18	.0554		065	.18	.0554		065	.18	.0554		065	N/A	N/A		065	N/A	N/A
Arkansas	AR		065	N/A	N/A		065	.215	.0661		065	.215	.0661		065	.215	.0661		065	.05	.0154		065	.215	.0661
British Columbia	BC		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A
California	CA		065	.447	.1373		065	.09†	.0277†		065	.09†	.0277†		065	N/A	N/A		065	.1017	.0313		065	.09	.0277
Colorado	CO		065	.22	.0676		065	.22	.0676		065	.22	.0676		065	.22	.0676		065	.05	.0154		065	.22	.0676
Connecticut	CT		065	.25	.0769		065	.25	.0769		065	.25	.0769		065	.25	.0769		065	.26	.0799		065	.25	.0769
Delaware	DE		065	.22	.0676		065	.22	.0676		065	.22	.0676		065	.23	.0707		065	.22	.0676		065	.23	.0707
Florida	FL		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	.2987	.0918		065	N/A	N/A		065	N/A	N/A
Georgia	GA		071	.163	.0501		071	.163	.0501		071	.163	.0501		071	.163	.0501		071	.162	.0498		071	.162	.0498
Idaho	ID		065	.25	.0769		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	.197	.0605		065	N/A	N/A
Illinois	IL		065	.383	.1177		065	.383	.1177		065	.383	.1177		065	.383	.1177		065	.284	.0872		065	.383	.1177
Indiana	IN		094	.18	.0554		094	.18	.0554		094	.18	.0554		129	.18	.0554		129	.16	.0492		129	.16	.0492
Indiana*	IN		095	.11	.0338		095	.11	.0338		095	.11	.0338		130	.11	.0338		130	.11	.0338		130	.11	.0338
Iowa	IA		065	.20	.0614		065	.19	.0584		065	.20	.0614		065	.19	.0584		065	.225	.0691		065	.20	.0614
Iowa	IA	03/01/15	066	.30	.0922	03/01/15	066	.29	.0891	03/01/15	066	.30	.0922	03/01/15	066	.29	.0891	03/01/15	066	.325	.0999	03/01/15	066	.30	.0922
Kansas	KS		065	.26	.0799		065	.17	.0522		065	.24	.0737		065	.24	.0737		065	.26	.0799		065	.26	.0799
Kentucky	KY		129	.232	.0713		129	.262	.0805		129	.262	.0805		129	.262	.0805		129	.232	.0713		129	.262	.0805
Kentucky*	KY		130	.111	.0341		130	.047	.0144		130	.047	.0144		130	.047	.0144		130	.111	.0341		130	.047	.0144
Louisiana	LA		065	.20	.0614		065	.20	.0614		065	.20	.0614		065	.20	.0614		065	.16	.0492		065	.20	.0614
Maine	ME		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		066	.178	.0547		066	.147	.0451
Manitoba	MB		066	.4557	.14		066	.4557	.14		066	.4557	.14		066	.4557	.14		066	.1953†	.06†		066	.4557	.14
Maryland	MD†		065	.3105	.0954		065	.303	.0932		065	.303	.0932		065	.303	.0932		065	.303	.0932		065	.303	.0932
Massachusetts	MA		066	.24	.0737		066	.24	.0737		066	.24	.0737		066	.24	.0737		065	.181	.0556		066	.24	.0737
Michigan	MI		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A
Minnesota	MN		066	.285	.0876		066	.2025	.0622		066	N/A	N/A		066	.285	.0876		066	.171	.0526		066	.285	.0876
Mississippi	MS		065	.18	.0554		065	.18	.0554		065	.18	.0554		065	.18	.0554		065	.19†	.0584†		065	.18	.0554
Missouri	MO		065	N/A	N/A		065	.17	.0522		065	.17	.0522		065	.17	.0522		065	N/A	N/A		065	N/A	N/A
Montana	MT		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A†	N/A†		065	N/A	N/A		065	N/A	N/A
Nebraska	NE		065	.256			065	.256	.0786		065	.256	.0786		065	.256	.0786		065	.256	.0786		065	.256	.0786
Nevada	NV		065	.19	.0786		065	.23	.0707		065	N/A	N/A		065	.23	.0707		065	.27	.0829		065	.23	.0707
New Brunswick	NB		065	.6249	.192		065	.4427	.136		065	.6249	.192		065	.4427	.136		065	.6249	.192		065	.6249	.192
Newfoundland	NL		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	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 2015 only.

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.1629 - 0.8599**

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†		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	.222	.0683		065	N/A	N/A
New Jersey	NJ		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	.145	.0445		065	.0925	.0284		065	.145	.0445
New Mexico	NM		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A
New York	NY		065	.418	.1284		065	N/A	N/A		065	.418	.1284		065	.418	.1284		065	N/A†	N/A†		065	.418†	.1284†
No. Carolina	NC		065	.375	.1152		065	.375	.1152		065	.375	.1152		065	.375	.1152		065	.375	.1152		065	.375	.1152
No. Dakota	ND		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	.23	.0707		065	N/A	N/A		065	N/A	N/A
Nova Scotia	NS		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	.5045	.155		065	N/A	N/A
Ohio	OH		091	.28	.0861		091	.28	.0861		091	.28	.0861		091	.28	.0861		091	.28	.0861		091	.28	.0861
Oklahoma	OK		065	.16	.0492		065	.16	.0492		065	.16	.0492		065	.16	.0492		065	.05†	.0154†		065	.16	.0492
Ontario	ON		065	.4785	.147		065	.4785	.147		065	.4785	.147		065	.4785	.147		065	N/A	N/A		065	N/A†	N/A†
Oregon	OR		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A
Pennsylvania	PA		065	.642	.1972		065	.363	.1115		065	.292	.0897		065	.505	.1551		065	.335	.1029		065	.253	.0777
Prince Edward Is	PE		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A
Quebec	QC		065	.6575	.202		065	.6575	.202		065	.6249	.192		065	.6249	.192		065	N/A	N/A		065	.6249	.192
Rhode Island	RI		065	.32	.0983		065	.32	.0983		065	.32	.0983		065	.32	.0983		065	.32	.0983		065	.32	.0983
Saskatchewan	SK		065	.4883	.15		065	.4883	.15		065	.4883	.15		065	.4883	.15		065	N/A	N/A		065	.4883	.15
So. Carolina	SC		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	.16	.0492		065	.16	.0492		065	.16	.0492
So. Dakota	SD		065	N/A	N/A		065	.10	.0307		065	.10	.0307		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A
Tennessee	TN		065	.20	.0614		065	.20	.0614		065	.20	.0614		065	.20	.0614		065	.20	.0614		065	.20	.0614
Texas	TX		065	.20	.0614		065	.20	.0614		065	.20	.0614		065	.20	.0614		065	.15	.0461		065	.20	.0614
Utah	UT		065	.245	.0752		065	.245	.0752		065	.245	.0752		065	.245	.0752		065	.085	.0262		065	.245	.0752
Vermont	VT†		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A
Virginia	VA		129	.162	.0498		129	.162	.0498		129	.162	.0498		129	.162	.0498		129	.162	.0498		129	.162	.0498
Virginia*	VA		130	.075	.023		130	.075	.023		130	.075	.023		130	.075	.023		130	.075	.023		130	.075	.023
Washington	WA†		065	N/A	N/A		065	N/A	N/A		065	N/A	N/A		065	.375	.1152		065	N/A	N/A		065	N/A	N/A
West Virginia	WV		065	.346	.1063		065	.346	.1063		065	.346	.1063		065	.346	.1063		065	.155	.0477		065	.346	.1063
Wisconsin	WI		065	.329	.1011		065	.329	.1011		065	.329	.1011		065	.329	.1011		065	.197	.0605		065	.329	.1011
Wyoming	WY		065	.24	.0737		065	.24	.0737		065	.24	.0737		065	.24	.0737		065	.24	.0737		065	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