Use for 3rd 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 July 1 - September 30, 2006.

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate 1.1232 - 0.8903**

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**		043	.19	.0564		043	.16	.0475		043	N/A	N/A		043	N/A	N/A		043	N/A	N/A		001	N/A	N/A
Alberta	**AB**		045	.3033	.09		045	.3033	.09		045	N/A	N/A		045	.219	.065		044	N/A	N/A		001	N/A	N/A
Arizona	**AZ**		054	.26[1]	.0772[1]		045	N/A	N/A		045	N/A	N/A		054	N/A	N/A		047	N/A	N/A		001	N/A	N/A
Arkansas	**AR**		045	.225	.0667		045	.215	.0638		045	.215	.0638		045	.165	.049		045	.05	.0148		001	N/A	N/A
British Columbia	**BC**		044	.5055	.15		044	.4886	.145		042	N/A	N/A		044	.091	.027		043	N/A	N/A		001	N/A	N/A
California	**CA**		043	.33	.0979		043	N/A	N/A		043	.09	.0267		043	.06	.0179		043	.07[2]	.0208[2]		001	N/A	N/A
Colorado	**CO**		045	.205	.0609		045	.22	.0653		044	.22	.0653		045	.205	.0609		045	.205	.0609		001	N/A	N/A
Connecticut	**CT**		044	.26	.0772		043	.25	.0742		043	.25	.0742		043	N/A	N/A		043	N/A	N/A		001	N/A	N/A
Delaware	**DE**		041	.22	.0653		041	.23	.0683		041	.23	.0683		041	.22	.0653		041	.22	.0653		001	N/A	N/A
Florida	**FL**		045	.2997	.089		045	.1997	.0593		045	N/A	N/A		044	N/A	N/A		043	N/A	N/A		001	N/A	N/A
Georgia	**GA**		044	.152	.0452		044	.152	.0452		044	.146	.0434		044	.124	.0368		044	.146	.0434		001	N/A	N/A
Idaho	**ID**		045	.25[3]	.0742[3]		043	N/A	N/A		043	N/A	N/A		045	.181[3]	.0537[3]		045	.197[3]	.0584[3]		001	N/A	N/A
Illinois	**IL**		045	.35	.1039		045	.309	.0917		045	.309	.0917		045	.288	.0855		045	.288	.0855		001	N/A	N/A
Indiana	**IN**		089	.16	.0475		089	.18	.0535		089	.16	.0475		089	.16	.0475		089	.16	.0475		001	N/A	N/A
Indiana*	**IN**		090	.11	.0327		090	.11	.0327		090	.11	.0327		090	.11	.0327		090	.11	.0327		N/A	N/A	N/A
Iowa	**IA**		045	.225	.0667		045	.21	.0623		045	.19	.0564		045	.20	.0593		044	.16	.0475		001	N/A	N/A
Kansas	**KS**		045	.26	.0772		045	.24	.0712		045	.24	.0712		045	.23	.0683		045	.23	.0683		001	N/A	N/A
Kentucky	**KY**		081	.153	.0454		081	.183	.0543		081	.183	.0543		081	.183	.0543		081	.153	.0454		N/A	N/A	N/A
Kentucky*	**KY**		082	.069	.0204		082	.03	.0089		082	.03	.0089		082	.03	.0089		082	.069	.0204		N/A	N/A	N/A
Louisiana	**LA**		045	.20	.0593		045	.20	.0593		045	.20	.0593		045	.16	.0475		045	.16	.0475		001	N/A	N/A
Maine	**ME**		040	.279	.0828		039	N/A	N/A		040	.189	.056		040	.194	.0576		040	.232[4]	.0689[4]		001	N/A	N/A
Manitoba	**MB**		046	.3876	.115		045	.3876	.115		045	.3033	.09		045	.1011	.03		043	N/A	N/A		001	N/A	N/A
Maryland	**MD**		043	.2425	.072		043	.235	.0698		043	.235	.0698		043	.235	.0698		043	.235	.0698		001	N/A	N/A
Massachusetts	**MA**		043	.21	.0623		043	.21	.0623		043	.21	.0623		043	.219	.065		043	.219	.065		001	N/A	N/A
Michigan	**MI**		067	.312[5]	.0926[5]		044	N/A	N/A		044	N/A	N/A		044	N/A	N/A		044	N/A	N/A		001	.282	N/A
Minnesota	**MN**		045	.20	.0593		045	.20	.0593		045	.20	.0593		045	.15	.0445		045	.20	.0593		001	N/A	N/A
Mississippi	**MS**		045	.18	.0535		045	.18	.0535		045	.18	.0535		045	.17	.0504		045	.18[6]	.0535[6]		001	N/A	N/A
Missouri	**MO**		045	.17	.0504		044	.17	.0504		043	.17	.0504		045	.17[7]	.0504[7]		045	.17[7]	.0504[7]		001	N/A	N/A
Montana	**MT**		045	.2775	.0823		045	N/A[8]	N/A[8]		045	N/A[8]	N/A[8]		043	.0518	.0154		044	.07	.0208		001	N/A	N/A
Nebraska	**NE**		045	.271	.0804		045	.271	.0804		045	.271	.0804		045	.271	.0804		045	.271	.0804		001	N/A	N/A
Nevada	**NV**		045	.27	.0801		043	N/A	N/A		043	N/A	N/A		045	.22	.0653		045	.21	.0623		001	N/A	N/A
New Brunswick	**NB**		043	.5695	.169		043	.4886	.145		043	N/A	N/A		043	.2258	.067		043	.5695	.169		001	N/A	N/A
New Foundland	**NL**		043	.556	.165		043	.556	.165		043	N/A	N/A		043	.2359	.07		043	N/A	N/A		001	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] 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.

[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_Idaho_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.

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IFTA-105

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		D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))				J (Biodiesel)			
Jurisdiction		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**		039	.18	.0535		039	N/A	N/A		039	N/A	N/A		039	N/A	N/A		039	N/A	N/A		001	N/A	N/A
New Jersey	**NJ**		041	.175	.0519		041	.145	.043		041	.145	.043		041	.0925	.0274		041	.0925	.0274		001	N/A	N/A
New Mexico	**NM**		045	.21	.0623		043	N/A	N/A		043	N/A	N/A		045	N/A	N/A		044	N/A	N/A		001	N/A	N/A
New York	**NY**		043	.3615[9]	.1073[9]		043	.379	.1124		043	.379	.1124		043	.22	.0653		043	.252	.0748		001	N/A	N/A
No. Carolina	**NC**		045	.299	.0887		045	.299	.0887		045	.299	.0887		045	.299	.0887		045	.299	.0887		001	N/A	N/A
No. Dakota	**ND**		045	.23	.0683		045	.23	.0683		045	N/A	N/A		045	.23	.0683		045	.23	.0683		001	N/A	N/A
Nova Scotia	**NS**		043	.519	.154		044	.5223	.155		043	N/A	N/A		043	.2359	.07		043	N/A	N/A		001	N/A	N/A
Ohio	**OH**		085	.28	.0831		085	.28	.0831		085	.28	.0831		085	.28	.0831		059	N/A	N/A		001	N/A	N/A
Oklahoma	**OK**		045	.13	.0385		045	.16	.0475		045	N/A	N/A		045	.16	.0475		045	.16	.0475		001	N/A	N/A
Ontario	**ON**		039	.4819	.143		039	.4954	.147		039	N/A[10]	N/A[10]		039	.1449	.043		039	N/A	N/A		001	N/A	N/A
Oregon	**OR**		043	N/A[11]	N/A[11]		043	N/A	N/A		043	N/A	N/A		043	N/A	N/A		043	N/A[11]	N/A[11]		001	N/A	N/A
Pennsylvania	**PA**		050	.381	.1131		050	.312	.0926		050	.208	.0618		050	.228	.0676		050	.079	.0235		001	N/A	N/A
Prince Edward Is	**PE**		044	.7009	.208		044	.7245	.215		043	N/A	N/A		044	.5729	.17		043	N/A	N/A		001	N/A	N/A
Quebec	**QC**		045	.5459	.162		043	.5122	.152		043	.5459	.162		043	N/A	N/A		043	N/A	N/A		001	N/A	N/A
Rhode Island	**RI**		041	.30	.0891		041	.30	.0891		041	.30	.0891		041	.30	.0891		041	N/A	N/A		001	N/A	N/A
Saskatchewan	**SK**		045	.5055	.15		045	.5055	.15		045	.5055	.15		045	.3033	.09		043	N/A	N/A		001	N/A	N/A
So. Carolina	**SC**		043	.16	.0475		043	.16	.0475		043	.16	.0475		043	.16	.0475		043	.16	.0475		001	N/A	N/A
So. Dakota	**SD**		045	.22	.0653		043	N/A	N/A		043	N/A	N/A		045	.20	.0593		045	.10	.0297		001	N/A	N/A
Tennessee	**TN**		045	.17	.0504		045	.20	.0593		043	N/A	N/A		045	.14	.0416		043	.13[12]	.0385[12]		001	N/A	N/A
Texas	**TX**		045	.20	.0593		045	.20	.0593		045	.20	.0593		045	.15	.0445		045	.15	.0445		001	N/A	N/A
Utah	**UT**		045	.245	.0727		045	.245	.0727		045	.245	.0727		045	N/A[13]	N/A[13]		045	N/A[13]	N/A[13]		001	N/A	N/A
Vermont	**VT**		053	.26	.0772		040	N/A	N/A		040	N/A	N/A		040	N/A	N/A		040	N/A	N/A		001	N/A	N/A
Virginia	**VA**		085	.16	.0475		085	.16	.0475		085	.16	.0475		085	.16	.0475		085	.16	.0475		001	N/A	N/A
Virginia*	**VA**		086	.035	.0103		086	.035	.0103		086	.035	.0103		086	.035	.0103		086	.035	.0103		N/A	N/A	N/A
Washington	**WA**		045	.34	.1009		045	.34[14]	.1009[14]		045	.34	.1009		043	N/A	N/A		043	N/A	N/A		001	N/A	N/A
West Virginia	**WV**		043	.27	.0801		043	.27	.0801		043	.27	.0801		043	.27	.0801		043	.27	.0801		001	N/A	N/A
Wisconsin	**WI**		045	.329	.0976		045	.329	.0976		045	.329	.0976		045	.226	.0671		045	.247	.0733		001	N/A	N/A
Wyoming	**WY**		045	.14	.0416		045	.14	.0416		045	N/A	N/A		043	N/A	N/A		043	N/A	N/A		001	N/A	N/A

* Surcharge

** Period rate change is effective

[5] Diesel fuel that is at least 5% biodiesel qualifies for the biodiesel rate. Effective 9/1/2006.

[6] Natural gas - LNG and CNG 100 cubic feet.

[7] 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.

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

[9] If you purchased B20 fuel in NYS and the number of gallons purchased on or after 9/1/2006 exceeds the number of taxable gallons of Diesel shown as used in NYS on your return, please call 1 800 972-1232.

[10] 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

[11] 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.

[12] CNG is 5.66 lbs. per gallon.

[13] 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.

[14] 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.