



INSTRUCTIONS FOR COMPLETION OF FORM GAS-1276 INTERNATIONAL FUEL TAX AGREEMENT (IFTA) RETURN

Include the company name, street address, city, state, zip code, and return period. Each licensee was assigned a North Carolina Department of Revenue Identification Number (NCDOR ID) upon licensing. The NCDOR ID will appear on all correspondence from the Department. Please use the NCDOR ID when referring to your account.

Fill in the appropriate circle(s) to indicate if the return being filed is 1) No activity, 2) an amended return, or 3) includes an address change. To close an account, complete Form NC-BN, Out-of-Business Notification, and submit it with the Gas-1276 for processing by the Excise Tax Division. This form is located at www.dornco.com/downloads/ifta.html.

COMPLETE SCHEDULES A & B ON PAGE 2 BEFORE DETERMINING TAX LIABILITY OR (CREDIT) ON PAGE 1.

***NOTE: ALL CANADIAN LITERS MUST BE CONVERTED TO GALLONS. ONE LITER EQUALS .2642 GALLONS.
ALL CANADIAN KILOMETERS MUST BE CONVERTED TO MILES. ONE KILOMETER EQUALS .62137 MILES.
ALL MILES AND GALLON FIGURES SHOULD BE ROUNDED TO THE NEAREST WHOLE NUMBER.**

SCHEDULE A - MILES PER GALLON CALCULATION

The miles per gallon (MPG) figure will be used to determine the gallons of fuel consumed in each jurisdiction. Calculate the fleet MPG for the current reporting period for each product type listed. Divide the total miles traveled in all IFTA and non-IFTA jurisdictions (including total temporary trip permit miles) by the total fuel consumed in all jurisdictions. Round the number to the nearest two decimal places. Example: 5.768 rounds to 5.77.

SCHEDULE B - SUMMARY OF OPERATIONS

Column (1) Jurisdiction - In alphabetical order, indicate the member jurisdictions in which you operated during the period. Report each fuel type for each jurisdiction on a separate line. Miles traveled in jurisdictions that are not members of IFTA should be recorded as OT.

Column (2) Product Type - Only one product type per line is allowed. Enter the product type by abbreviations:

DI - Diesel	LN - Liquid Natural Gas	E8 - E85
GA - Gasoline	CN - Compressed Natural Gas	M8 - M85
GH - Gasohol	ET - Ethanol	A5 - A55
LP - Propane	MT - Methanol	BD - Biodiesel

Column (3) Total Jurisdiction Miles - Enter the total miles traveled by jurisdiction for each product type. Total miles should include taxable and nontaxable miles. Be sure to report all miles for vehicles displaying IFTA decals, both interstate and intrastate operations. The sum of total miles in Schedule B, Column 3 should equal the sum of total miles reported in Schedule A.

Column (4) Taxable Jurisdiction Miles - Enter the total taxable miles traveled by jurisdiction for each product type. If you deduct tax exempt miles, it is your responsibility to provide records of proper exemption for future review. You must contact jurisdictions individually to determine exempt miles. Miles traveled while operating under a North Carolina IFTA temporary permit are taxable.

Column (5) Taxable Gallons - Enter the total taxable gallons of fuel consumed for each jurisdiction. To determine this figure, divide Taxable Jurisdiction Miles (Column 4) by the average MPG for that product type (Schedule A). Be sure to report all fuel for vehicles displaying an IFTA decal, both interstate and intrastate operations.

NOTE: Some jurisdictions have an additional surcharge. **This surcharge is computed on taxable gallons.** For each jurisdiction that requires a surcharge, copy the taxable gallons from Column 5 to a separate line including jurisdiction and product type. Multiply the gallons in Column 5 by the surcharge tax rate to determine the surcharge due and enter this amount in Column 9.

Column (6) Taxpaid Gallons - Enter gallons by product type that were bought at the pump and included the fuel tax at the time of purchase and withdrawals from bulk storage if the fuel is tax-paid. Include fuel purchased while operating under a North Carolina IFTA temporary permit or a North Carolina temporary trip permit. If you operated under a temporary trip permit issued by another jurisdiction, contact that jurisdiction for regulations on reporting fuel purchases while operating under the permit. **NOTE:** Some jurisdictions do not collect fuel tax at the pump. Do not report any purchases that did not include the fuel tax.

Form Gas 1276 IFTA-I (Reverse)

Column (7) Net Taxable or (Credit) Gallons - This figure is the difference between taxable gallons and tax-paid gallons. To calculate this difference, subtract Column 6 from Column 5. If Column 5 is greater than Column 6, you will owe additional tax. If Column 5 is less than Column 6, this figure should include parenthesis () to indicate a credit is due.

Column (8) Tax Rate - Use the tax rate sheet (**Form Gas-1278**) to enter the tax rate by jurisdiction by product type.

Column (9) Tax or (Credit) - Multiply Column 7 by Column 8.

Column (10) Interest - If your return is late, you will be subject to interest for each jurisdiction on which tax is due (Column 9). For jurisdictions with surcharges, add the tax to or subtract the credit from the surcharge amount. If the result is a tax due, interest is calculated on this amount. To calculate the interest payment, multiply the **TAX DUE** (Column 9) by the interest rate by the number of months late. A partial month is considered a full month when determining the number of months late. The current interest rate can be obtained from the Department's website at www.dornc.com/taxes/motor/ifta_interestrates.
DO NOT CALCULATE INTEREST FOR CREDITS.

Column (11) Total Tax or (Credit) Due - Add the totals of Column 9 and Column 10 for each jurisdiction listed.

SUBTOTALS - Add the subtotals for each page and enter the total tax and total interest on Page 1, Lines 1 and 3.

PAGE 1 - Computation of Tax or (Credit)

Line 1 Tax or (Credit) Due - Enter the total tax or (credit) due from Schedule B, Column 9, all pages. If the amount on Line 1 is a (credit), fill in the circle to the left of the boxes to denote a credit amount. Do not use parentheses or dashes.

Line 2 Penalty - Returns are due on the last day of the month following the close of each quarter.

- a. If the return is late and no tax is due, a penalty of \$50 is due.
- b. If the return is late and tax is due, a penalty of \$50 **PLUS** 10% of the tax due or \$50, whichever is greater, is due.
- c. If the return is on time but underpaid, a penalty of 10% of the tax due or \$50, whichever is greater, is due.

Line 3 Interest Due - Enter the total interest due from Schedule B, Column 10, all pages.

Line 4 Total Balance or (Credit) Due - Add Lines 1 through 3.

1. If Balance Due - Mail the return and a check for the balance due to the North Carolina Department of Revenue, Excise Tax Division, P. O. Box 25000, Raleigh, NC 27640-0950.
Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.
2. If (Credit) Due - Fill in the circle to the left of the boxes to denote a credit amount. Do not use parentheses or dashes. Mail the return to the North Carolina Department of Revenue, Excise Tax Division, P. O. Box 25000, Raleigh, NC 27640-0950. Refunds less than \$1.00 must be requested in writing.

Please include your signature, title, date, and telephone number.

Anyone who fails to file a return on time will be subject to a penalty of \$50.00 for each offense. This penalty is in addition to the penalty for failure to pay tax when due. In addition, your license plate(s) will be subject to revocation if returns and/or payments are not submitted to the Department.

MAIL TO:

North Carolina Department of Revenue
Excise Tax Division
Post Office Box 25000
Raleigh, North Carolina 27640-0950

QUESTIONS:

Contact the Excise Tax Division at:
Telephone Number (919) 707-7500
Toll Free Number (877) 308-9092
Fax Number (919) 733-8654



Pat McCrory
Governor

Jeffrey M. Epstein
Secretary

**Excise Tax Division
North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001
www.dornc.com**

**IMPORTANT NOTICE:
IFTA Taxpayers with a Base Jurisdiction State
Other than North Carolina**

The North Carolina Department of Revenue had a tax rate change for the 1st Quarter of 2016. Unfortunately, the update to the IFTA, Inc. 1st Quarter Tax Matrix did not reflect North Carolina's reduced tax rate. Therefore, a tax rate of \$0.36 per gallon was erroneously listed in the IFTA, Inc. 1st Quarter Matrix.

When notified of the incorrect rate, some IFTA Jurisdictions were unable to adjust the tax rate for North Carolina in their automated systems.

Please file and pay your IFTA quarterly tax return with your base jurisdiction as you would any other quarterly return. Do not delay in filing and paying your quarterly return beyond the due date, as this may result in penalties and/or interest.

The North Carolina Department of Revenue, Excise Tax Division is working with affected IFTA Jurisdictions, who are aware of this tax rate issue, to ensure any overpayments or underpayments that occur as a result of the erroneous tax rate are addressed appropriately.

We apologize for any inconvenience or confusion this may cause. If you have further questions, please feel free to contact the North Carolina Excise Tax Division at telephone number (919) 707-7500 or toll free at (877) 308-9092.

Issued April 22, 2016

GAS-1278

International Fuel Tax Agreement (IFTA)

Fuel Tax Rates for 1st Quarter 2016 Returns

North Carolina Department of Revenue
U.S./Canada Exchange Rate 1.3989 = 0.7148

STATE OR PROVINCE ST/ABBREV	Diesel (Gallons)	Gasoline (Gallons)	Gasohol (Gallons)	Propane (Gallons)	Liquid Natural Gas (Gallons)	Compressed Natural Gas (Gallons)	Ethanol (Gallons)	Methanol (Gallons)	E-85 (Gallons)	M-85 (Gallons)	A-55 (Gallons)	Biodiesel (Gallons)
AL Alabama	0.1900	0.1600	0.1600	0.1900	-	-	0.1600	0.1600	0.1600	0.1600	0.1600	0.1900
AB Alberta	0.3518	0.3518	0.3518	0.2543	-	-	0.3518	0.3518	0.3518	0.3518	0.3518	0.3518
AZ Arizona	0.2600	0.1800	0.1800	-	-	-	-	-	0.1800	0.1800	-	0.2600
AR Arkansas	0.2250	0.2150	0.2150	0.1650	0.0500	0.0500	0.2150	0.2150	0.2150	0.2150	-	0.2250
BC British Columbia	0.6134	0.5728	-	0.1981	-	-	-	-	-	-	-	-
CA California	0.4500	-	-	0.0600	0.1017	0.0887	0.0900	0.0900	0.0900	0.0900	0.4500	0.4500
CO Colorado	0.2050	0.2200	0.2200	0.0700	0.0700	0.0900	0.2200	0.2200	0.2200	0.2200	0.2200	0.2050
CT Connecticut	0.5030	0.2500	0.2500	0.2600	0.2600	0.2600	0.2500	0.2500	0.2500	0.2500	0.2500	0.5030
DE Delaware	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2200
FL Florida	0.3377	0.3159	0.2987	-	-	-	-	-	-	-	-	0.3377
GA Georgia	0.2900	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2900
ID Idaho	0.3200	-	-	0.2320	0.3490	0.3200	-	-	-	-	0.3200	0.3200
IL Illinois	0.3560	0.3180	0.3180	0.2810	0.2810	0.2810	0.3180	0.3180	0.3180	0.3180	0.3180	0.3560
IN Indiana	0.1600	0.1800	0.1800	0.1600	0.1600	0.1600	0.1600	0.1600	0.1800	0.1800	0.1800	0.1600
IN Indiana SurChg	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100
IA Iowa	0.3250	0.3080	0.2930	0.3000	0.3250	0.3100	0.2930	0.3000	0.2930	0.3000	0.3000	0.2950
KS Kansas	0.2600	0.2400	0.2400	0.2300	0.2600	0.2400	0.2400	0.2600	0.1700	0.2400	0.2600	0.2600
KY Kentucky	0.2160	0.2460	0.2460	0.2460	0.2160	0.2160	0.2460	0.2460	0.2460	0.2460	0.2160	0.2160
KY Kentucky SurChg	0.1020	0.0440	0.0440	0.0440	0.1020	0.1020	0.0440	0.0440	0.0440	0.0440	0.1020	0.1020
LA Louisiana	0.2000	0.2000	0.2000	0.1460	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
ME Maine	0.3120	-	-	0.2190	0.1780	0.2430	0.1980	0.1470	-	-	-	0.3120
MB Manitoba	0.3788	0.3788	0.3788	0.0812	0.2706	0.2706	0.3788	0.3788	0.3788	0.3788	0.3788	0.3788
MD Maryland	0.3335	0.3260	0.3260	0.3260	0.3260	0.3260	0.3260	0.3260	0.3260	0.3260	0.3335	0.3335
MA Massachusetts	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400
MI Michigan	0.2490	-	-	-	-	-	-	-	-	-	-	0.2490
MN Minnesota	0.2850	0.2850	0.2850	0.2135	0.1710	0.3134	0.2850	0.2850	0.2025	-	0.2850	0.2850
MS Mississippi	0.1800	0.1800	0.1800	0.1700	0.1800	0.2280	0.1800	0.1800	0.1800	0.1800	0.1800	0.1800
MO Missouri	0.1700	0.1700	0.1700	0.1700	-	-	0.1700	-	0.1700	0.1700	-	0.1700
MT Montana	0.2775	-	-	0.0518	-	0.0700	-	-	-	-	-	-
NE Nebraska	0.2680	0.2680	0.2680	0.2680	0.2680	0.2680	0.2680	0.2680	0.2680	0.2680	0.2680	0.2680
NV Nevada	0.2700	0.2300	0.2300	0.2200	0.2700	0.2100	0.2300	0.2300	0.2300	-	0.1900	0.2700

Please refer to the IFTA Inc website at www.iftach.org for a complete listing of all tax rates.

1st Quarter 2016 IFTA Tax Rates

STATE OR PROVINCE ST/ABBREV		Diesel (Gallons)	Gasoline (Gallons)	Gasohol (Gallons)	Propane (Gallons)	Liquid Natural Gas (Gallons)	Compressed Natural Gas (Gallons)	Ethanol (Gallons)	Methanol (Gallons)	E-85 (Gallons)	M-85 (Gallons)	A-55 (Gallons)	Biodiesel (Gallons)
NB	New Brunswick	0.5817	0.4194	0.4194	0.1813	0.5817	0.5817	0.5817	0.5817	0.4194	0.5817	0.5817	0.5817
NL	Newfoundland	0.4464	0.4464	-	0.1894	-	-	-	-	-	-	-	-
NH	New Hampshire	0.2220	-	-	0.2220	0.2220	0.2220	-	-	-	-	-	0.2220
NJ	New Jersey	0.1750	0.1450	0.1450	0.0925	0.0925	0.0925	0.1450	0.1450	-	-	-	-
NM	New Mexico	0.2100	-	-	-	-	-	-	-	-	-	-	-
NY	New York	0.3925	0.3920	0.3920	0.2220	-	-	0.3920	0.3920	-	0.3920	0.3920	-
NC	North Carolina	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
ND	North Dakota	0.2300	0.2300	0.2300	0.2300	-	0.2300	-	-	-	-	-	0.2300
NS	Nova Scotia	0.4167	0.4194	-	0.1894	0.4194	0.4194	-	-	-	-	-	-
OH	Ohio	0.2800	0.2800	0.2800	0.2800	0.2800	-	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800
OK	Oklahoma	0.1300	0.1600	0.1600	0.1600	0.0500	0.0500	0.1600	0.1600	0.1600	0.1600	0.1600	0.1300
ON	Ontario	0.3869	0.3977	0.3977	0.1164	-	-	0.3977	-	0.3977	0.3977	0.3977	0.3869
OR	Oregon	-	-	-	-	-	-	-	-	-	-	-	-
PA	Pennsylvania	0.6400	0.5030	0.5030	0.3710	0.3340	0.5030	0.3360	0.2520	0.3610	0.2900	0.6400	0.6400
PE	Prince Edward Island	0.5466	0.3544	-	-	-	-	-	-	-	-	-	-
QC	Quebec	0.5466	0.5195	0.5195	-	-	-	0.5466	0.5195	0.5466	0.5195	0.5466	0.5466
RI	Rhode Island	0.3300	0.3300	0.3300	0.3300	0.3300	-	0.3300	0.3300	0.3300	0.3300	0.3300	0.3300
SK	Saskatchewan	0.4059	0.4059	0.4059	0.2435	-	-	0.4059	0.4059	0.4059	0.4059	0.4059	0.4059
SC	South Carolina	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	-	-	-	-
SD	South Dakota	0.2800	-	-	-	-	-	-	-	-	-	-	0.2800
TN	Tennessee	0.1700	0.2000	0.2000	0.1400	0.2000	0.1300	0.2000	0.2000	0.2000	0.2000	0.2000	0.1700
TX	Texas	0.2000	0.2000	0.2000	-	0.1500	0.1500	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
UT	Utah	0.2940	0.2940	0.2940	-	0.1050	0.1050	0.2940	0.2940	0.2940	0.2940	0.2940	0.2940
VT	Vermont	0.3100	-	-	-	-	-	-	-	-	-	-	-
VA	Virginia	0.2020	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.2020
VA	Virginia SurChg	0.0350	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0350
WA	Washington	0.4450	0.4450	0.4450	-	-	-	0.4450	-	0.4450	-	-	0.4450
WV	West Virginia	0.3320	0.3320	0.3320	0.2050	0.1510	0.2350	0.3320	0.3320	0.3320	0.3320	0.3320	0.3320
WI	Wisconsin	0.3290	0.3290	0.3290	0.2260	0.1970	0.2470	0.3290	0.3290	0.3290	0.3290	0.3290	0.3290
WY	Wyoming	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	-	-	0.2400	0.2400	0.2400	0.2400



GAS-1278

International Fuel Tax Agreement (IFTA)

Fuel Tax Rates for 4th Quarter 2015 Returns

North Carolina Department of Revenue
U.S./Canada Exchange Rate 1.3249 = 0.7548

STATE OR PROVINCE ST/ABBREV	Diesel (Gallons)	Gasoline (Gallons)	Gasohol (Gallons)	Propane (Gallons)	Liquid Natural Gas (Gallons)	Compressed Natural Gas (Gallons)	Ethanol (Gallons)	Methanol (Gallons)	E-85 (Gallons)	M-85 (Gallons)	A-55 (Gallons)	Biodiesel (Gallons)
AL Alabama	0.1900	0.1600	0.1600	0.1900	-	-	0.1600	0.1600	0.1600	0.1600	0.1600	0.1900
AB Alberta	0.3714	0.3714	0.3714	0.2685	-	-	0.3714	0.3714	0.3714	0.3714	0.3714	0.3714
AZ Arizona	0.2600	0.1800	0.1800	-	-	-	-	-	0.1800	0.1800	-	0.2600
AR Arkansas	0.2250	0.2150	0.2150	0.1650	0.0500	0.0500	0.2150	0.2150	0.2150	0.2150	-	0.2250
BC British Columbia	0.6477	0.6048	-	0.2091	-	-	-	-	-	-	-	-
CA California	0.4500	-	-	0.0600	0.1017	0.0887	0.0900	0.0900	0.0900	0.0900	0.4500	0.4500
CO Colorado	0.2050	0.2200	0.2200	0.0500	0.0500	0.0600	0.2200	0.2200	0.2200	0.2200	0.2200	0.2050
CT Connecticut	0.5030	0.2500	0.2500	0.2600	0.2600	0.2600	0.2500	0.2500	0.2500	0.2500	0.2500	0.5030
DE Delaware	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2200
FL Florida	0.3367	0.3159	0.2987	-	-	-	-	-	-	-	-	0.3367
GA Georgia	0.2900	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2900
ID Idaho	0.3200	-	-	0.2320	0.3490	0.3200	-	-	-	-	0.3200	0.3200
IL Illinois	0.4270	0.3830	0.3830	0.2840	0.2840	0.2840	0.3830	0.3830	0.3830	0.3830	0.3830	0.4270
IN Indiana	0.1600	0.1800	0.1800	0.1600	0.1600	0.1600	0.1600	0.1600	0.1800	0.1800	0.1800	0.1600
IN Indiana SurChg	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100
IA Iowa	0.3250	0.3080	0.2930	0.3000	0.3250	0.3100	0.2930	0.3000	0.2930	0.3000	0.3000	0.2950
KS Kansas	0.2600	0.2400	0.2400	0.2300	0.2600	0.2400	0.2400	0.2600	0.1700	0.2400	0.2600	0.2600
KY Kentucky	0.2160	0.2460	0.2460	0.2460	0.2160	0.2160	0.2460	0.2460	0.2460	0.2460	0.2160	0.2160
KY Kentucky SurChg	0.1020	0.0440	0.0440	0.0440	0.1020	0.1020	0.0440	0.0440	0.0440	0.0440	0.1020	0.1020
LA Louisiana	0.2000	0.2000	0.2000	0.1600	0.1600	0.1600	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
ME Maine	0.3120	-	-	0.2190	0.1780	0.2430	0.1980	0.1470	-	-	-	0.3120
MB Manitoba	0.4000	0.4000	0.4000	0.0857	0.2857	0.2857	0.4000	0.4000	0.4000	0.4000	0.4000	0.4000
MD Maryland	0.3285	0.3210	0.3210	0.3210	0.3210	0.3210	0.3210	0.3210	0.3210	0.3210	0.3285	0.3285
MA Massachusetts	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400
MI Michigan	0.2820	-	-	-	-	-	-	-	-	-	-	0.2820
MN Minnesota	0.2850	0.2850	0.2850	0.2135	0.1710	0.2474	0.2850	0.2850	0.2025	-	0.2850	0.2850
MS Mississippi	0.1800	0.1800	0.1800	0.1700	0.1800	0.2280	0.1800	0.1800	0.1800	0.1800	0.1800	0.1800
MO Missouri	0.1700	0.1700	0.1700	0.1700	-	-	0.1700	-	0.1700	0.1700	-	0.1700
MT Montana	0.2775	-	-	0.0518	-	0.0700	-	-	-	-	-	-
NE Nebraska	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610
NV Nevada	0.2700	0.2300	0.2300	0.2200	0.2700	0.2100	0.2300	0.2300	0.2300	-	0.1900	0.2700

Please refer to the IFTA Inc website at www.iftach.org for a complete listing of all tax rates.

4th Quarter 2015 IFTA Tax Rates

STATE OR PROVINCE ST/ABBREV		Diesel (Gallons)	Gasoline (Gallons)	Gasohol (Gallons)	Propane (Gallons)	Liquid Natural Gas (Gallons)	Compressed Natural Gas (Gallons)	Ethanol (Gallons)	Methanol (Gallons)	E-85 (Gallons)	M-85 (Gallons)	A-55 (Gallons)	Biodiesel (Gallons)
NB	New Brunswick	0.6142	0.4428	0.4428	0.1914	0.6142	0.6142	0.6142	0.6142	0.4428	0.6142	0.6142	0.6142
NL	Newfoundland	0.4714	0.4714	-	0.2000	-	-	-	-	-	-	-	-
NH	New Hampshire	0.2220	-	-	0.2220	0.2220	0.2220	-	-	-	-	-	0.2220
NJ	New Jersey	0.1750	0.1450	0.1450	0.0925	0.0925	0.0925	0.1450	0.1450	-	-	-	-
NM	New Mexico	0.2100	-	-	-	-	-	-	-	-	-	-	-
NY	New York	0.4005	0.4150	0.4150	0.2370	-	-	0.4150	0.4150	-	0.4150	0.4150	-
NC	North Carolina	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600
ND	North Dakota	0.2300	0.2300	0.2300	0.2300	-	0.2300	-	-	-	-	-	0.2300
NS	Nova Scotia	0.4400	0.4428	-	0.2000	0.4428	0.4428	-	-	-	-	-	-
OH	Ohio	0.2800	0.2800	0.2800	0.2800	0.2800	-	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800
OK	Oklahoma	0.1300	0.1600	0.1600	0.1600	0.0500	0.0500	0.1600	0.1600	0.1600	0.1600	0.1600	0.1300
ON	Ontario	0.4086	0.4200	0.4200	0.1229	-	-	0.4200	-	0.4200	0.4200	0.4200	0.4086
OR	Oregon	-	-	-	-	-	-	-	-	-	-	-	-
PA	Pennsylvania	0.6420	0.5050	0.5050	0.3720	0.3350	0.5050	0.3380	0.2530	0.3630	0.2920	0.6420	0.6420
PE	Prince Edward Island	0.5771	0.3742	-	-	-	-	-	-	-	-	-	-
QC	Quebec	0.5771	0.5485	0.5485	-	-	-	0.5771	0.5485	0.5771	0.5485	0.5771	0.5771
RI	Rhode Island	0.3300	0.3300	0.3300	0.3300	0.3300	-	0.3300	0.3300	0.3300	0.3300	0.3300	0.3300
SK	Saskatchewan	0.4286	0.4286	0.4286	0.2572	-	-	0.4286	0.4286	0.4286	0.4286	0.4286	0.4286
SC	South Carolina	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	-	-	-	-
SD	South Dakota	0.2800	-	-	-	-	-	-	-	-	-	-	0.2800
TN	Tennessee	0.1700	0.2000	0.2000	0.1400	0.2000	0.1300	0.2000	0.2000	0.2000	0.2000	0.2000	0.1700
TX	Texas	0.2000	0.2000	0.2000	-	0.1500	0.1500	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
UT	Utah	0.2450	0.2450	0.2450	-	0.1050	0.1050	0.2450	0.2450	0.2450	0.2450	0.2450	0.2450
VT	Vermont	0.3100	-	-	-	-	-	-	-	-	-	-	-
VA	Virginia	0.2020	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.2020
VA	Virginia SurChg	0.0350	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0350
WA	Washington	0.4450	0.4450	0.4450	-	-	-	0.4450	-	0.4450	-	-	0.4450
WV	West Virginia	0.3460	0.3460	0.3460	0.2110	0.1550	0.2400	0.3460	0.3460	0.3460	0.3460	0.3460	0.3460
WI	Wisconsin	0.3290	0.3290	0.3290	0.2260	0.1970	0.2470	0.3290	0.3290	0.3290	0.3290	0.3290	0.3290
WY	Wyoming	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	-	-	0.2400	0.2400	0.2400	0.2400

GAS-1278

International Fuel Tax Agreement (IFTA)

Fuel Tax Rates for 3rd Quarter 2015 Returns

North Carolina Department of Revenue
U.S./Canada Exchange Rate 1.2321 = 0.8116

STATE OR PROVINCE ST/ABBREV	Diesel (Gallons)	Gasoline (Gallons)	Gasohol (Gallons)	Propane (Gallons)	Liquid Natural Gas (Gallons)	Compressed Natural Gas (Gallons)	Ethanol (Gallons)	Methanol (Gallons)	E-85 (Gallons)	M-85 (Gallons)	A-55 (Gallons)	Biodiesel (Gallons)
AL Alabama	0.1900	0.1600	0.1600	0.1900	-	-	0.1600	0.1600	0.1600	0.1600	0.1600	0.1900
AB Alberta	0.3994	0.3994	0.3994	0.2888	-	-	0.3994	0.3994	0.3994	0.3994	0.3994	0.3994
AZ Arizona	0.2600	0.1800	0.1800	-	-	-	-	-	0.1800	0.1800	-	0.2600
AR Arkansas	0.2250	0.2150	0.2150	0.1650	0.0500	0.0500	0.2150	0.2150	0.2150	0.2150	-	0.2250
BC British Columbia	0.6965	0.6504	-	0.2249	-	-	-	-	-	-	-	-
CA California	0.4500	-	-	0.0600	0.1017	0.0887	0.0900	0.0900	0.0900	0.0900	0.4500	0.4500
CO Colorado	0.2050	0.2200	0.2200	0.0500	0.0500	0.0600	0.2200	0.2200	0.2200	0.2200	0.2200	0.2050
CT Connecticut	0.5030	0.2500	0.2500	0.2600	0.2600	0.2600	0.2500	0.2500	0.2500	0.2500	0.2500	0.5030
DE Delaware	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2200
FL Florida	0.3367	0.3159	0.2987	-	-	-	-	-	-	-	-	0.3367
GA Georgia	0.2900	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2900
ID Idaho	0.3200	-	-	0.3200	0.3490	0.3200	-	-	-	-	0.3200	0.3200
IL Illinois	0.4270	0.3830	0.3830	0.2840	0.2840	0.2840	0.3830	0.3830	0.3830	0.3830	0.3830	0.4270
IN Indiana	0.1600	0.1800	0.1800	0.1600	0.1600	0.1600	0.1600	0.1600	0.1800	0.1800	0.1800	0.1600
IN Indiana SurChg	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100
IA Iowa	0.3250	0.3080	0.2930	0.3000	0.3250	0.3100	0.2930	0.3000	0.2930	0.3000	0.3000	0.2950
KS Kansas	0.2600	0.2400	0.2400	0.2300	0.2600	0.2400	0.2400	0.2600	0.1700	0.2400	0.2600	0.2600
KY Kentucky	0.2160	0.2460	0.2460	0.2460	0.2160	0.2160	0.2460	0.2460	0.2460	0.2460	0.2160	0.2160
KY Kentucky SurChg	0.1020	0.0440	0.0440	0.0440	0.1020	0.1020	0.0440	0.0440	0.0440	0.0440	0.1020	0.1020
LA Louisiana	0.2000	0.2000	0.2000	0.1600	0.1600	0.1600	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
ME Maine	0.3120	-	-	0.2190	0.1780	0.2430	0.1980	0.1470	-	-	-	0.3120
MB Manitoba	0.4301	0.4301	0.4301	0.0922	0.3072	0.3072	0.4301	0.4301	0.4301	0.4301	0.4301	0.4301
MD Maryland	0.3285	0.3210	0.3210	0.3210	0.3210	0.3210	0.3210	0.3210	0.3210	0.3210	0.3285	0.3285
MA Massachusetts	0.2400	0.2400	0.2400	0.2400	0.1800	0.1800	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400
MI Michigan	0.2870	-	-	-	-	-	-	-	-	-	-	0.2870
MN Minnesota	0.2850	0.2850	0.2850	0.2135	0.1710	0.2474	0.2850	0.2850	0.2025	-	0.2850	0.2850
MS Mississippi	0.1800	0.1800	0.1800	0.1700	0.1800	0.2280	0.1800	0.1800	0.1800	0.1800	0.1800	0.1800
MO Missouri	0.1700	0.1700	0.1700	0.1700	-	-	0.1700	-	0.1700	0.1700	-	-
MT Montana	0.2775	-	-	0.0518	-	0.0700	-	-	-	-	-	-
NE Nebraska	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610
NV Nevada	0.2700	0.2300	0.2300	0.2200	0.2700	0.2100	0.2300	0.2300	0.2300	-	0.1900	0.2700

Please refer to the IFTA Inc website at www.iftach.org for a complete listing of all tax rates.

3rd Quarter 2015 IFTA Tax Rates

STATE OR PROVINCE ST/ABBREV		Diesel (Gallons)	Gasoline (Gallons)	Gasohol (Gallons)	Propane (Gallons)	Liquid Natural Gas (Gallons)	Compressed Natural Gas (Gallons)	Ethanol (Gallons)	Methanol (Gallons)	E-85 (Gallons)	M-85 (Gallons)	A-55 (Gallons)	Biodiesel (Gallons)
NB	New Brunswick	0.6605	0.4762	0.4762	0.2058	0.6605	0.6605	0.6605	0.6605	0.4762	0.6605	0.6605	0.6605
NL	Newfoundland	0.5069	0.5069	-	0.2151	-	-	-	-	-	-	-	-
NH	New Hampshire	0.2220	-	-	0.2220	0.2220	0.2220	-	-	-	-	-	0.2220
NJ	New Jersey	0.1750	0.1450	0.1450	0.0925	0.0925	0.0925	0.1450	0.1450	-	-	-	-
NM	New Mexico	0.2100	-	-	-	-	-	-	-	-	-	-	-
NY	New York	0.4005	0.4050	0.4050	0.2270	-	-	0.4050	0.4050	-	0.4050	0.4050	-
NC	North Carolina	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600
ND	North Dakota	0.2300	0.2300	0.2300	0.2300	-	0.2300	-	-	-	-	-	0.2300
NS	Nova Scotia	0.4731	0.4762	-	0.2151	0.4762	0.4762	-	-	-	-	-	-
OH	Ohio	0.2800	0.2800	0.2800	0.2800	0.2800	-	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800
OK	Oklahoma	0.1300	0.1600	0.1600	0.1600	0.0500	0.0500	0.1600	0.1600	0.1600	0.1600	0.1600	0.1300
ON	Ontario	0.4393	0.4516	0.4516	0.1321	-	-	0.4516	-	0.4516	0.4516	0.4516	0.4393
OR	Oregon	-	-	-	-	-	-	-	-	-	-	-	-
PA	Pennsylvania	0.6420	0.5050	0.5050	0.3720	0.3350	0.5050	0.3380	0.2530	0.3630	0.2920	0.6420	0.6420
PE	Prince Edward Island	0.6206	0.4024	-	-	-	-	-	-	-	-	-	-
QC	Quebec	0.6206	0.5898	0.5898	-	-	-	0.6206	0.5898	0.6206	0.5898	0.6206	0.6206
RI	Rhode Island	0.3300	0.3300	0.3300	0.3300	0.3300	-	0.3300	0.3300	0.3300	0.3300	0.3300	0.3300
SK	Saskatchewan	0.4608	0.4608	0.4608	0.2765	-	-	0.4608	0.4608	0.4608	0.4608	0.4608	0.4608
SC	South Carolina	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	-	-	-	-
SD	South Dakota	0.2800	-	-	-	-	-	-	-	-	-	-	0.2800
TN	Tennessee	0.1700	0.2000	0.2000	0.1400	0.2000	0.1300	0.2000	0.2000	0.2000	0.2000	0.2000	0.1700
TX	Texas (eff 7/1 to 8/31)	0.2000	0.2000	0.2000	0.1500	0.1500	0.1500	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
TX	Texas (eff 9/1)	0.2000	0.2000	0.2000	-	0.1500	0.1500	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
UT	Utah	0.2450	0.2450	0.2450	-	0.1050	0.1050	0.2450	0.2450	0.2450	0.2450	0.2450	0.2450
VT	Vermont	0.3100	-	-	-	-	-	-	-	-	-	-	-
VA	Virginia	0.2020	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.2020
VA	Virginia SurChg	0.0350	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0350
WA	Washington	0.3750	0.3750	0.3750	-	-	-	0.3750	-	-	-	-	0.3750
WA	Washington (eff 8/1)	0.4450	0.4450	0.4450	-	-	-	0.4450	-	0.4450	-	-	0.4450
WV	West Virginia	0.3460	0.3460	0.3460	0.2110	0.1550	0.2400	0.3460	0.3460	0.3460	0.3460	0.3460	0.3460
WI	Wisconsin	0.3290	0.3290	0.3290	0.2260	0.1970	0.2470	0.3290	0.3290	0.3290	0.3290	0.3290	0.3290
WY	Wyoming	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	-	-	0.2400	0.2400	0.2400	0.2400

GAS-1278

International Fuel Tax Agreement (IFTA)

Fuel Tax Rates for 2nd Quarter 2015 Returns

North Carolina Department of Revenue
U.S./Canada Exchange Rate 1.2763 = 0.7835

STATE OR PROVINCE ST/ABBREV	Diesel (Gallons)	Gasoline (Gallons)	Gasohol (Gallons)	Propane (Gallons)	Liquid Natural Gas (Gallons)	Compressed Natural Gas (Gallons)	Ethanol (Gallons)	Methanol (Gallons)	E-85 (Gallons)	M-85 (Gallons)	A-55 (Gallons)	Biodiesel (Gallons)
AL Alabama	0.1900	0.1600	0.1600	0.1900	-	-	0.1600	0.1600	0.1600	0.1600	0.1600	0.1900
AB Alberta	0.3856	0.3856	0.3856	0.2788	-	-	0.3856	0.3856	0.3856	0.3856	0.3856	0.3856
AZ Arizona	0.2600	0.1800	0.1800	-	-	-	-	-	0.1800	0.1800	-	0.2600
AR Arkansas	0.2250	0.2150	0.2150	0.1650	0.0500	0.0500	0.2150	0.2150	0.2150	0.2150	-	0.2250
BC British Columbia	0.6723	0.6278	-	0.2171	-	-	-	-	-	-	-	-
CA California	0.4470	-	-	0.0600	0.1017	0.0887	0.0900	0.0900	0.0900	0.0900	0.4470	0.4470
CO Colorado	0.2050	0.2200	0.2200	0.0500	0.0500	0.0600	0.2200	0.2200	0.2200	0.2200	0.2200	0.2050
CT Connecticut	0.5450	0.2500	0.2500	0.2600	0.2600	0.2600	0.2500	0.2500	0.2500	0.2500	0.2500	0.5450
DE Delaware	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2200
FL Florida	0.3367	0.3159	0.2987	-	-	-	-	-	-	-	-	0.3367
GA Georgia	0.1790	0.1630	0.1630	0.1340	0.1620	0.1620	0.1620	0.1620	0.1630	0.1630	0.1630	0.1790
ID Idaho	0.2500	-	-	0.1810	0.1970	0.1970	-	-	-	-	0.2500	0.2500
IL Illinois	0.4270	0.3830	0.3830	0.2840	0.2840	0.2840	0.3830	0.3830	0.3830	0.3830	0.3830	0.4270
IN Indiana	0.1600	0.1800	0.1800	0.1600	0.1600	0.1600	0.1600	0.1600	0.1800	0.1800	0.1800	0.1600
IN Indiana SurChg	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100
IA Iowa	0.3250	0.3100	0.2900	0.3000	0.3250	0.3100	0.2900	0.3000	0.2900	0.3000	0.3000	0.3250
KS Kansas	0.2600	0.2400	0.2400	0.2300	0.2600	0.2400	0.2400	0.2600	0.1700	0.2400	0.2600	0.2600
KY Kentucky	0.2160	0.2460	0.2460	0.2460	0.2160	0.2160	0.2460	0.2460	0.2460	0.2460	0.2160	0.2160
KY Kentucky SurChg	0.1020	0.0440	0.0440	0.0440	0.1020	0.1020	0.0440	0.0440	0.0440	0.0440	0.1020	0.1020
LA Louisiana	0.2000	0.2000	0.2000	0.1600	0.1600	0.1600	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
ME Maine	0.3120	-	-	0.2190	0.1780	0.2430	0.1980	0.1470	-	-	-	0.3120
MB Manitoba	0.4152	0.4152	0.4152	0.0890	0.2966	0.2966	0.4152	0.4152	0.4152	0.4152	0.4152	0.4152
MD Maryland	0.3105	0.3030	0.3030	0.3030	0.3030	0.3030	0.3030	0.3030	0.3030	0.3030	0.3105	0.3105
MA Massachusetts	0.2400	0.2400	0.2400	0.1800	0.1800	0.1800	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400
MI Michigan	0.2960	-	-	-	-	-	-	-	-	-	-	0.2960
MN Minnesota	0.2850	0.2850	0.2850	0.2135	0.1710	0.2474	0.2850	0.2850	0.2025	-	0.2850	0.2850
MS Mississippi	0.1800	0.1800	0.1800	0.1700	0.1900	0.2280	0.1800	0.1800	0.1800	0.1800	0.1800	0.1800
MO Missouri	0.1700	0.1700	0.1700	0.1700	-	-	0.1700	-	0.1700	0.1700	-	-
MT Montana	0.2775	-	-	0.0518	-	0.0700	-	-	-	-	-	-
NE Nebraska	0.2560	0.2560	0.2560	0.2560	0.2560	0.2560	0.2560	0.2560	0.2560	0.2560	0.2560	0.2560

Please refer to the IFTA Inc website at www.iftach.org for a complete listing of all tax rates.

2nd Quarter 2015 IFTA Tax Rates

STATE OR PROVINCE ST/ABBREV		Diesel (Gallons)	Gasoline (Gallons)	Gasohol (Gallons)	Propane (Gallons)	Liquid Natural Gas (Gallons)	Compressed Natural Gas (Gallons)	Ethanol (Gallons)	Methanol (Gallons)	E-85 (Gallons)	M-85 (Gallons)	A-55 (Gallons)	Biodiesel (Gallons)
NV	Nevada	0.2700	0.2300	0.2300	0.2200	0.2700	0.2100	0.2300	0.2300	0.2300	-	0.1900	0.2700
NB	New Brunswick	0.6376	0.4597	0.4597	0.1987	0.6376	0.6376	0.6376	0.6376	0.4597	0.6376	0.6376	0.6376
NL	Newfoundland	0.4893	0.4893	-	0.2076	-	-	-	-	-	-	-	-
NH	New Hampshire	0.2220	-	-	0.2220	0.2220	0.2220	-	-	-	-	-	0.2220
NJ	New Jersey	0.1750	0.1450	0.1450	0.0925	0.0925	0.0925	0.1450	0.1450	-	-	-	-
NM	New Mexico	0.2100	-	-	-	-	-	-	-	-	-	-	-
NY	New York	0.4005	0.4080	0.4080	0.2300	-	-	0.4080	0.4080	-	0.4080	0.4080	-
NC	North Carolina	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600
ND	North Dakota	0.2300	0.2300	0.2300	0.2300	-	0.2300	-	-	-	-	-	0.2300
NS	Nova Scotia	0.4567	0.4597	-	0.2076	0.4597	0.4597	-	-	-	-	-	-
OH	Ohio	0.2800	0.2800	0.2800	0.2800	0.2800	-	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800
OK	Oklahoma	0.1300	0.1600	0.1600	0.1600	0.0500	0.0500	0.1600	0.1600	0.1600	0.1600	0.1600	0.1300
ON	Ontario	0.4241	0.4359	0.4359	0.1276	-	-	0.4359	-	0.4359	0.4359	0.4359	0.4241
OR	Oregon	-	-	-	-	-	-	-	-	-	-	-	-
PA	Pennsylvania	0.6420	0.5050	0.5050	0.3720	0.3350	0.5050	0.3380	0.2530	0.3630	0.2920	0.6420	0.6420
PE	Prince Edward Island	0.5991	0.3885	-	-	-	-	-	-	-	-	-	-
QC	Quebec	0.5991	0.5694	0.5694	-	-	-	0.5991	0.5694	0.5991	0.5694	0.5991	0.5991
RI	Rhode Island	0.3200	0.3200	0.3200	0.3200	0.3200	-	0.3200	0.3200	0.3200	0.3200	0.3200	0.3200
SK	Saskatchewan	0.4449	0.4449	0.4449	0.2669	-	-	0.4449	0.4449	0.4449	0.4449	0.4449	0.4449
SC	South Carolina	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	-	-	-	-
SD	South Dakota	0.2800	0.2800	-	0.2000	0.1400	0.1000	0.1400	0.1400	-	-	-	0.2800
TN	Tennessee	0.1700	0.2000	0.2000	0.1400	0.2000	0.1300	0.2000	0.2000	0.2000	0.2000	0.2000	0.1700
TX	Texas	0.2000	0.2000	0.2000	0.1500	0.1500	0.1500	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
UT	Utah	0.2450	0.2450	0.2450	-	0.0850	0.0850	0.2450	0.2450	0.2450	0.2450	0.2450	0.2450
VT	Vermont	0.3100	-	-	-	-	-	-	-	-	-	-	-
VA	Virginia	0.2020	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.2020
VA	Virginia SurChg	0.0350	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0350
WA	Washington	0.3750	0.3750	0.3750	-	-	-	0.3750	-	-	-	-	0.3750
WV	West Virginia	0.3460	0.3460	0.3460	0.2110	0.1550	0.2400	0.3460	0.3460	0.3460	0.3460	0.3460	0.3460
WI	Wisconsin	0.3290	0.3290	0.3290	0.2260	0.1970	0.2470	0.3290	0.3290	0.3290	0.3290	0.3290	0.3290
WY	Wyoming	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	-	-	0.2400	0.2400	0.2400	0.2400

GAS-1278

International Fuel Tax Agreement (IFTA)

Fuel Tax Rates for 1st Quarter 2015 Returns

North Carolina Department of Revenue
U.S./Canada Exchange Rate 1.1629 = 0.8599

STATE OR PROVINCE ST/ABBREV	Diesel (Gallons)	Gasoline (Gallons)	Gasohol (Gallons)	Propane (Gallons)	Liquid Natural Gas (Gallons)	Compressed Natural Gas (Gallons)	Ethanol (Gallons)	Methanol (Gallons)	E-85 (Gallons)	M-85 (Gallons)	A-55 (Gallons)	Biodiesel (Gallons)
AL Alabama	0.1900	0.1600	0.1600	0.1900	-	-	0.1600	0.1600	0.1600	0.1600	0.1600	0.1900
AB Alberta	0.2930	0.2930	0.2930	0.2115	-	-	0.2930	0.2930	0.2930	0.2930	0.2930	0.2930
AZ Arizona	0.2600	0.1800	0.1800	-	-	-	-	-	0.1800	0.1800	-	0.2600
AR Arkansas	0.2250	0.2150	0.2150	0.1650	0.0500	0.0500	0.2150	0.2150	0.2150	0.2150	-	0.2250
BC British Columbia	0.7379	0.6891	-	0.2383	-	-	-	-	-	-	-	-
CA California	0.4470	-	-	0.0600	0.1017	0.0887	0.0900	0.0900	0.0900	0.0900	0.4470	0.4470
CO Colorado	0.2050	0.2200	0.2200	0.0500	0.0500	0.0600	0.2200	0.2200	0.2200	0.2200	0.2200	0.2050
CT Connecticut	0.5450	0.2500	0.2500	0.2600	0.2600	0.2600	0.2500	0.2500	0.2500	0.2500	0.2500	0.5450
DE Delaware	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2200
FL Florida	0.3367	0.3159	0.2987	-	-	-	-	-	-	-	-	0.3367
GA Georgia	0.1790	0.1630	0.1630	0.1340	0.1620	0.1620	0.1620	0.1620	0.1630	0.1630	0.1630	0.1790
ID Idaho	0.2500	-	-	0.1810	0.1970	0.1970	-	-	-	-	0.2500	0.2500
IL Illinois	0.4270	0.3830	0.3830	0.2840	0.2840	0.2840	0.3830	0.3830	0.3830	0.3830	0.3830	0.4270
IN Indiana	0.1600	0.1800	0.1800	0.1600	0.1600	0.1600	0.1600	0.1600	0.1800	0.1800	0.1800	0.1600
IN Indiana SurChg	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100
IA Iowa (Jan 1 to Feb 28)	0.2250	0.2100	0.1900	0.2000	0.2250	0.2100	0.1900	0.2000	0.1900	0.2000	0.2000	0.2250
IA Iowa (March 1 thru 31)	0.3250	0.3100	0.2900	0.3000	0.3250	0.3100	0.2900	0.3000	0.2900	0.3000	0.3000	0.3250
KS Kansas	0.2600	0.2400	0.2400	0.2300	0.2600	0.2400	0.2400	0.2600	0.1700	0.2400	0.2600	0.2600
KY Kentucky	0.2320	0.2620	0.2620	0.2620	0.2320	0.2320	0.2620	0.2620	0.2620	0.2620	0.2320	0.2320
KY Kentucky SurChg	0.1110	0.0470	0.0470	0.0470	0.1110	0.1110	0.0470	0.0470	0.0470	0.0470	0.1110	0.1110
LA Louisiana	0.2000	0.2000	0.2000	0.1600	0.1600	0.1600	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
ME Maine	0.3120	-	-	0.2190	0.1780	0.2430	0.1980	0.1470	-	-	-	0.3120
MB Manitoba	0.4557	0.4557	0.4557	0.0977	0.1953	0.1953	0.4557	0.4557	0.4557	0.4557	0.4557	0.4557
MD Maryland	0.3105	0.3030	0.3030	0.3030	0.3030	0.3030	0.3030	0.3030	0.3030	0.3030	0.3105	0.3105
MA Massachusetts	0.2400	0.2400	0.2400	0.1810	0.1810	0.1810	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400
MI Michigan	0.2970	-	-	-	-	-	-	-	-	-	-	0.2970
MN Minnesota	0.2850	0.2850	0.2850	0.2135	0.1710	0.2474	0.2850	0.2850	0.2025	-	0.2850	0.2850
MS Mississippi	0.1800	0.1800	0.1800	0.1700	0.1900	0.2280	0.1800	0.1800	0.1800	0.1800	0.1800	0.1800
MO Missouri	0.1700	0.1700	0.1700	0.1700	-	-	0.1700	-	0.1700	0.1700	-	-
MT Montana	0.2775	-	-	0.0518	-	0.0700	-	-	-	-	-	-
NE Nebraska	0.2560	0.2560	0.2560	0.2560	0.2560	0.2560	0.2560	0.2560	0.2560	0.2560	0.2560	0.2560

Please refer to the IFTA Inc website at www.iftach.org for a complete listing of all tax rates.

1st Quarter 2015 IFTA Tax Rates

STATE OR PROVINCE ST/ABBREV		Diesel (Gallons)	Gasoline (Gallons)	Gasohol (Gallons)	Propane (Gallons)	Liquid Natural Gas (Gallons)	Compressed Natural Gas (Gallons)	Ethanol (Gallons)	Methanol (Gallons)	E-85 (Gallons)	M-85 (Gallons)	A-55 (Gallons)	Biodiesel (Gallons)
NV	Nevada	0.2700	0.2300	0.2300	0.2200	0.2700	0.2100	0.2300	0.2300	0.2300	-	0.1900	0.2700
NB	New Brunswick	0.6249	0.4427	0.4427	0.2181	0.6249	0.6249	0.6249	0.6249	0.4427	0.6249	0.6249	0.6249
NL	Newfoundland	0.5370	0.5370	-	0.2279	-	-	-	-	-	-	-	-
NH	New Hampshire	0.2220	-	-	0.2220	0.2220	0.2220	-	-	-	-	-	0.2220
NJ	New Jersey	0.1750	0.1450	0.1450	0.0925	0.0925	0.0925	0.1450	0.1450	-	-	-	-
NM	New Mexico	0.2100	-	-	-	-	-	-	-	-	-	-	-
NY	New York	0.4005	0.4180	0.4180	0.2400	-	-	0.4180	0.4180	-	0.4180	0.4180	-
NC	North Carolina	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750
ND	North Dakota	0.2300	0.2300	0.2300	0.2300	-	0.2300	-	-	-	-	-	0.2300
NS	Nova Scotia	0.5012	0.5045	-	0.2279	0.5045	0.5045	-	-	-	-	-	-
OH	Ohio	0.2800	0.2800	0.2800	0.2800	0.2800	-	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800
OK	Oklahoma	0.1300	0.1600	0.1600	0.1600	0.0500	0.0500	0.1600	0.1600	0.1600	0.1600	0.1600	0.1300
ON	Ontario	0.4655	0.4785	0.4785	0.1400	-	-	0.4785	-	0.4785	0.4785	0.4785	0.4655
OR	Oregon	-	-	-	-	-	-	-	-	-	-	-	-
PA	Pennsylvania	0.6420	0.5050	0.5050	0.3720	0.3350	0.5050	0.3380	0.2530	0.3630	0.2920	0.6420	0.6420
PE	Prince Edward Island	0.6575	0.4263	-	-	-	-	-	-	-	-	-	-
QC	Quebec	0.6575	0.6249	0.6249	-	-	-	0.6575	0.6249	0.6575	0.6249	0.6575	0.6575
RI	Rhode Island	0.3200	0.3200	0.3200	0.3200	0.3200	-	0.3200	0.3200	0.3200	0.3200	0.3200	0.3200
SK	Saskatchewan	0.4883	0.4883	0.4883	0.2930	-	-	0.4883	0.4883	0.4883	0.4883	0.4883	0.4883
SC	South Carolina	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	-	-	-	-
SD	South Dakota	0.2200	-	-	0.2000	-	0.1000	-	-	0.1000	0.1000	-	0.2200
TN	Tennessee	0.1700	0.2000	0.2000	0.1400	0.2000	0.1300	0.2000	0.2000	0.2000	0.2000	0.2000	0.1700
TX	Texas	0.2000	0.2000	0.2000	0.1500	0.1500	0.1500	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
UT	Utah	0.2450	0.2450	0.2450	-	0.0850	0.0850	0.2450	0.2450	0.2450	0.2450	0.2450	0.2450
VT	Vermont	0.3100	-	-	-	-	-	-	-	-	-	-	-
VA	Virginia	0.2020	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.2020
VA	Virginia SurChg	0.0350	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0350
WA	Washington	0.3750	0.3750	0.3750	-	-	-	0.3750	-	-	-	-	0.3750
WV	West Virginia	0.3460	0.3460	0.3460	0.2110	0.1550	0.2400	0.3460	0.3460	0.3460	0.3460	0.3460	0.3460
WI	Wisconsin	0.3290	0.3290	0.3290	0.2260	0.1970	0.2470	0.3290	0.3290	0.3290	0.3290	0.3290	0.3290
WY	Wyoming	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	-	-	0.2400	0.2400	0.2400	0.2400