International Fuel Tax Agreement (IFTA)
U.S./Canada Exchange Rate 1.3249 - 0.7548
4th Quarter 2015 FINAL Fuel Tax Rates

4th Quarter 2015													
		Gasoline	Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55	Biodiesel
ALBERTA #15	U.S.	$ 0.3714	$ 0.3714	$ 0.3714	$ 0.2685	$ -	$ -	$ 0.3714	$ 0.3714	$ 0.3714	$ 0.3714	$ 0.3714	$ 0.3714
BRITISH COLUMBIA #14	U.S.	$ 0.6048	$ 0.6477	$ -	$ 0.2091	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
MANITOBA #18	U.S.	$ 0.4000	$ 0.4000	$ 0.4000	$ 0.0857	$ 0.2857	$ 0.2857	$ 0.4000	$ 0.4000	$ 0.4000	$ 0.4000	$ 0.4000	$ 0.4000
NEW BRUNSWICK	U.S.	$ 0.4428	$ 0.6142	$ 0.4428	$ 0.1914	$ 0.6142	$ 0.6142	$ 0.6142	$ 0.6142	$ 0.4428	$ 0.6142	$ 0.6142	$ 0.6142
NEWFOUNDLAND	U.S.	$ 0.4714	$ 0.4714	$ -	$ 0.2000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NOVA SCOTIA	U.S.	$ 0.4428	$ 0.4400	$ -	$ 0.2000	$ 0.4428	$ 0.4428	$ -	$ -	$ -	$ -	$ -	$ -
ONTARIO #5	U.S.	$ 0.4200	$ 0.4086	$ 0.4200	$ 0.1229	$ -	$ -	$ 0.4200	$ -	$ 0.4200	$ 0.4200	$ 0.4200	$ 0.4086
PRINCE EDWARD ISLAND	U.S.	$ 0.3742	$ 0.5771	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
QUEBEC	U.S.	$ 0.5485	$ 0.5771	$ 0.5485	$ -	$ -	$ -	$ 0.5771	$ 0.5485	$ 0.5771	$ 0.5485	$ 0.5771	$ 0.5771
SASKATCHEWAN	U.S.	$ 0.4286	$ 0.4286	$ 0.4286	$ 0.2572	$ -	$ -	$ 0.4286	$ 0.4286	$ 0.4286	$ 0.4286	$ 0.4286	$ 0.4286
ALABAMA	U.S.	$ 0.1600	$ 0.1900	$ 0.1600	$ 0.1900	$ -	$ -	$ 0.1600	$ 0.1600	$ 0.1600	$ 0.1600	$ 0.1600	$ 0.1900
ARIZONA #8	U.S.	$ 0.1800	$ 0.2600	$ 0.1800	$ -	$ -	$ -	$ -	$ -	$ 0.1800	$ 0.1800	$ -	$ 0.2600
ARKANSAS	U.S.	$ 0.2150	$ 0.2250	$ 0.2150	$ 0.1650	$ 0.0500	$ 0.0500	$ 0.2150	$ 0.2150	$ 0.2150	$ 0.2150	$ -	$ 0.2250
CALIFORNIA #1	U.S.	$ -	$ 0.4500	$ -	$ 0.0600	$ 0.1017	$ 0.0887	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.0900	$ 0.4500	$ 0.4500
COLORADO	U.S.	$ 0.2200	$ 0.2050	$ 0.2200	$ 0.0500	$ 0.0500	$ 0.0600	$ 0.2200	$ 0.2200	$ 0.2200	$ 0.2200	$ 0.2200	$ 0.2050
CONNECTICUT #16	U.S.	$ 0.2500	$ 0.5030	$ 0.2500	$ 0.2600	$ 0.2600	$ 0.2600	$ 0.2500	$ 0.2500	$ 0.2500	$ 0.2500	$ 0.2500	$ 0.5030
DELAWARE	U.S.	$ 0.2300	$ 0.2200	$ 0.2300	$ 0.2200	$ 0.2200	$ 0.2200	$ 0.2300	$ 0.2300	$ 0.2200	$ 0.2200	$ 0.2200	$ 0.2200
FLORIDA #19	U.S.	$ 0.3159	$ 0.3367	$ 0.2987	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0.3367
GEORGIA	U.S.	$ 0.2600	$ 0.2900	$ 0.2600	$ 0.2600	$ 0.2600	$ 0.2600	$ 0.2600	$ 0.2600	$ 0.2600	$ 0.2600	$ 0.2600	$ 0.2900
IDAHO #7	U.S.	$ -	$ 0.3200	$ -	$ 0.2320	$ 0.3490	$ 0.3200	$ -	$ -	$ -	$ -	$ 0.3200	$ 0.3200
ILLINOIS	U.S.	$ 0.3830	$ 0.4270	$ 0.3830	$ 0.2840	$ 0.2840	$ 0.2840	$ 0.3830	$ 0.3830	$ 0.3830	$ 0.3830	$ 0.3830	$ 0.4270
INDIANA	U.S.	$ 0.1800	$ 0.1600	$ 0.1800	$ 0.1600	$ 0.1600	$ 0.1600	$ 0.1600	$ 0.1600	$ 0.1800	$ 0.1800	$ 0.1800	$ 0.1600
INDIANA SurChg	U.S.	$ 0.1100	$ 0.1100	$ 0.1100	$ 0.1100	$ 0.1100	$ 0.1100	$ 0.1100	$ 0.1100	$ 0.1100	$ 0.1100	$ 0.1100	$ 0.1100
IOWA	U.S.	$ 0.3080	$ 0.3250	$ 0.2930	$ 0.3000	$ 0.3250	$ 0.3100	$ 0.2930	$ 0.3000	$ 0.2930	$ 0.3000	$ 0.3000	$ 0.2950
KANSAS	U.S.	$ 0.2400	$ 0.2600	$ 0.2400	$ 0.2300	$ 0.2600	$ 0.2400	$ 0.2400	$ 0.2600	$ 0.1700	$ 0.2400	$ 0.2600	$ 0.2600
KENTUCKY	U.S.	$ 0.2460	$ 0.2160	$ 0.2460	$ 0.2460	$ 0.2160	$ 0.2160	$ 0.2460	$ 0.2460	$ 0.2460	$ 0.2460	$ 0.2160	$ 0.2160
KENTUCKY SurChg	U.S.	$ 0.0440	$ 0.1020	$ 0.0440	$ 0.0440	$ 0.1020	$ 0.1020	$ 0.0440	$ 0.0440	$ 0.0440	$ 0.0440	$ 0.1020	$ 0.1020
LOUISIANA	U.S.	$ 0.2000	$ 0.2000	$ 0.2000	$ 0.1600	$ 0.1600	$ 0.1600	$ 0.2000	$ 0.2000	$ 0.2000	$ 0.2000	$ 0.2000	$ 0.2000
MAINE #6	U.S.	$ -	$ 0.3120	$ -	$ 0.2190	$ 0.1780	$ 0.2430	$ 0.1980	$ 0.1470	$ -	$ -	$ -	$ 0.3120
MARYLAND #21	U.S.	$ 0.3210	$ 0.3285	$ 0.3210	$ 0.3210	$ 0.3210	$ 0.3210	$ 0.3210	$ 0.3210	$ 0.3210	$ 0.3210	$ 0.3285	$ 0.3285
MASSACHUSETTS	U.S.	$ 0.2400	$ 0.2400	$ 0.2400	$ 0.2400	$ 0.2400	$ 0.2400	$ 0.2400	$ 0.2400	$ 0.2400	$ 0.2400	$ 0.2400	$ 0.2400
MICHIGAN	U.S.	$ -	$ 0.2820	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0.2820

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4th quarter 2015	U.S.	Gasoline	Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55	Biodiesel
MINNESOTA #17	U.S.	$ 0.2850	$ 0.2850	$ 0.2850	$ 0.2135	$ 0.1710	$ 0.2474	$ 0.2850	$ 0.2850	$ 0.2025	$ -	$ 0.2850	$ 0.2850
MISSISSIPPI #2	U.S.	$ 0.1800	$ 0.1800	$ 0.1800	$ 0.1700	$ 0.1800	$ 0.2280	$ 0.1800	$ 0.1800	$ 0.1800	$ 0.1800	$ 0.1800	$ 0.1800
MISSOURI #3	U.S.	$ 0.1700	$ 0.1700	$ 0.1700	$ 0.1700	$ -	$ -	$ 0.1700	$ -	$ 0.1700	$ 0.1700	$ -	$ 0.1700
MONTANA #10	U.S.	$ -	$ 0.2775	$ -	$ 0.0518	$ -	$ 0.0700	$ -	$ -	$ -	$ -	$ -	$ -
NEBRASKA	U.S.	$ 0.2610	$ 0.2610	$ 0.2610	$ 0.2610	$ 0.2610	$ 0.2610	$ 0.2610	$ 0.2610	$ 0.2610	$ 0.2610	$ 0.2610	$ 0.2610
NEVADA	U.S.	$ 0.2300	$ 0.2700	$ 0.2300	$ 0.2200	$ 0.2700	$ 0.2100	$ 0.2300	$ 0.2300	$ 0.2300	$ -	$ 0.1900	$ 0.2700
NEW HAMPSHIRE	U.S.	$ -	$ 0.2220	$ -	$ 0.2220	$ 0.2220	$ 0.2220	$ -	$ -	$ -	$ -	$ -	$ 0.2220
NEW JERSEY	U.S.	$ 0.1450	$ 0.1750	$ 0.1450	$ 0.0925	$ 0.0925	$ 0.0925	$ 0.1450	$ 0.1450	$ -	$ -	$ -	$ -
NEW MEXICO	U.S.	$ -	$ 0.2100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NEW YORK #12	U.S.	$ 0.4150	$ 0.4005	$ 0.4150	$ 0.2370	$ -	$ -	$ 0.4150	$ 0.4150	$ -	$ 0.4150	$ 0.4150	$ -
NORTH CAROLINA	U.S.	$ 0.3600	$ 0.3600	$ 0.3600	$ 0.3600	$ 0.3600	$ 0.3600	$ 0.3600	$ 0.3600	$ 0.3600	$ 0.3600	$ 0.3600	$ 0.3600
NORTH DAKOTA	U.S.	$ 0.2300	$ 0.2300	$ 0.2300	$ 0.2300	$ -	$ 0.2300	$ -	$ -	$ -	$ -	$ -	$ 0.2300
OHIO	U.S.	$ 0.2800	$ 0.2800	$ 0.2800	$ 0.2800	$ 0.2800	$ -	$ 0.2800	$ 0.2800	$ 0.2800	$ 0.2800	$ 0.2800	$ 0.2800
OKLAHOMA	U.S.	$ 0.1600	$ 0.1300	$ 0.1600	$ 0.1600	$ 0.0500	$ 0.0500	$ 0.1600	$ 0.1600	$ 0.1600	$ 0.1600	$ 0.1600	$ 0.1300
OREGON	U.S.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PENNSYLVANIA #4	U.S.	$ 0.5050	$ 0.6420	$ 0.5050	$ 0.3720	$ 0.3350	$ 0.5050	$ 0.3380	$ 0.2530	$ 0.3630	$ 0.2920	$ 0.6420	$ 0.6420
RHODE ISLAND	U.S.	$ 0.3300	$ 0.3300	$ 0.3300	$ 0.3300	$ 0.3300	$ -	$ 0.3300	$ 0.3300	$ 0.3300	$ 0.3300	$ 0.3300	$ 0.3300
SOUTH CAROLINA	U.S.	$ 0.1600	$ 0.1600	$ 0.1600	$ 0.1600	$ 0.1600	$ 0.1600	$ 0.1600	$ 0.1600	$ -	$ -	$ -	$ -
SOUTH DAKOTA #22	U.S.	$ -	$ 0.2800	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 0.2800
TENNESSEE #9	U.S.	$ 0.2000	$ 0.1700	$ 0.2000	$ 0.1400	$ 0.2000	$ 0.1300	$ 0.2000	$ 0.2000	$ 0.2000	$ 0.2000	$ 0.2000	$ 0.1700
TEXAS #13	U.S.	$ 0.2000	$ 0.2000	$ 0.2000	$ 0.1500	$ 0.1500	$ 0.1500	$ 0.2000	$ 0.2000	$ 0.2000	$ 0.2000	$ 0.2000	$ 0.2000
UTAH #23	U.S.	$ 0.2450	$ 0.2450	$ 0.2450	$ -	$ 0.1050	$ 0.1050	$ 0.2450	$ 0.2450	$ 0.2450	$ 0.2450	$ 0.2450	$ 0.2450
VERMONT	U.S.	$ -	$ 0.3100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
VIRGINIA #20	U.S.	$ 0.1620	$ 0.2020	$ 0.1620	$ 0.1620	$ 0.1620	$ 0.1620	$ 0.1620	$ 0.1620	$ 0.1620	$ 0.1620	$ 0.1620	$ 0.2020
VIRGINIA SurChg #20	U.S.	$ 0.0750	$ 0.0350	$ 0.0750	$ 0.0750	$ 0.0750	$ 0.0750	$ 0.0750	$ 0.0750	$ 0.0750	$ 0.0750	$ 0.0750	$ 0.0350
WASHINGTON #11	U.S.	$ 0.4450	$ 0.4450	$ 0.4450	$ -	$ -	$ -	$ 0.4450	$ -	$ 0.4450	$ -	$ -	$ 0.4450
WEST VIRGINIA	U.S.	$ 0.3460	$ 0.3460	$ 0.3460	$ 0.2110	$ 0.1550	$ 0.2400	$ 0.3460	$ 0.3460	$ 0.3460	$ 0.3460	$ 0.3460	$ 0.3460
WISCONSIN	U.S.	$ 0.3290	$ 0.3290	$ 0.3290	$ 0.2260	$ 0.1970	$ 0.2470	$ 0.3290	$ 0.3290	$ 0.3290	$ 0.3290	$ 0.3290	$ 0.3290
WYOMING	U.S.	$ 0.2400	$ 0.2400	$ 0.2400	$ 0.2400	$ 0.2400	$ 0.2400	$ -	$ -	$ 0.2400	$ 0.2400	$ 0.2400	$ 0.2400

SEE CURRENT FOOT NOTES ON THE IFTA CLEARING HOUSE AND OTHER INFORMATION ON ALL JURISDICTIONS

Ifta.org/taxmatrix2/choose tables2.php

NORTH DAKOTA DEPARTMENT OF TRANSPORTATION
MOTOR VEHICLE DIVISION - MOTOR CARRIER SECTION/IFTA
608 East Boulevard Ave, Bismarck, North Dakota 58505
Phone (701) 328-2928

Enclosed is the 4th Quarter 2015 Tax Return form. The 4th Quarter includes the months of October, November, and December 2015. See reverse side for instructions.

***Your fuel summary must be completed and the IFTA quarterly must be signed. An incomplete fuel summary and/or* unsigned IFTA quarterly will be returned to you.**

The due date on the 4th quarter 2015 tax return is January 31, 2016 (mailed or online). Tax returns need to be postmarked no later than January 31, 2016. Tax returns postmarked after January 31, 2016, are subject to a penalty of $50 (or 10 percent of net tax due (column 9), whichever is greater) and interest.

Exempt miles or gallons have not been allowed in North Dakota since July 1, 1999. Any fuel placed in an IFTA-LICENSED vehicle must be tax paid. Refunds will not be given by the North Dakota Tax Department for off-road usage.

NO OPERATIONS FOR THIS QUARTER OR LEASED ON WITH ANOTHER COMPANY: ***You are still responsible for sending in the Tax Return form by the due date.*** If you are no longer in business and wish to cancel your IFTA, you must file the quarterly and indicate to cancel.

ALTERNATIVE FUEL TYPES: If your vehicle operates in other jurisdictions using alternative fuel of LNG, Ethanol, Methanol, E-85, M-85, A55, please contact our office for those specific tax rates.

JURISDICTIONAL FOOTNOTES & IMPORTANT NOTICES: View this information and important notices on the IFTA website at iftach.org/tax matrix2/choose_tableq2.php.

U.S. / CANADIAN EXCHANGE RATE: This exchange rate changes once every three months. It is automatically built into ten Canadian provinces' tax rates. If you are interested in knowing what the exchange rate is for a given quarter, refer to the IFTA website at iftach.org/tax matrix2/choose_tableq2.php and select the appropriate quarter.

Section C: Fuel Summary

Enter miles and gallons in whole numbers. Example: 12.4 enter as 12, 12.5 enter as 13.

Enter total miles traveled in all jurisdictions for all IFTA qualified and decaled vehicles.

Enter total gallons placed into all IFTA qualified and decaled vehicles.

Calculate the Average fleet MPG by dividing the total miles by the total gallons and using a two decimal point figure. Example: 5.0356 rounds to 5.04. Calculate MPG separately for each fuel type.

Enter information in each column by jurisdiction traveled.

1. Jurs – Enter jurisdiction (state or province) abbreviations
2. Fuel Type – Enter fuel type abbreviation; refer to above listing
3. Total Miles – Enter total miles traveled in each jurisdiction
4. Taxable Miles – Enter total miles traveled in each jurisdiction; column 3 & 4 will be the same
5. Taxable Gallons – Divide column 3 or 4 by the average MPG. Enter taxable gallons
6. Tax Paid Gallons – Enter tax paid gallons purchased in each jurisdiction and placed in your IFTA qualified and decaled vehicle.
7. Net Taxable Gallons – Subtract column 6 from column 5. If column 6 is more than column 5, this is a credit. Enter this credit on the return with a parenthesis ( ) around it.
8. Tax Rate – Enter the tax rate for each jurisdiction you are reporting travel. Refer to the Tax Rate Schedule received with your return.
9. Tax/Credit Due – Multiply column 7 by column 8. If this is a credit, enter the amount with parenthesis around it.
10. Interest Due – Enter interest due for each IFTA jurisdiction on late returns only. Multiply the tax due amount from each column by .0042.
11. Total Tax Due – Add columns 9 and 10 and enter amount.
12. Enter the net difference in box 13. If report is late, apply the penalty charge of $50 or 10% of net taxes, whichever is greater.