

International Fuel Tax Agreement (IFTA)  
U.S./Canada Exchange Rate 1.3202 - 0.7575  
3rd Quarter 2017 FINAL Fuel Tax Rates

3rd Quarter 2017		Gasoline	Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55	Biodiesel
ALBERTA #15	U.S.	\$ 0.5014	\$ 0.5261	\$ 0.3727	\$ 0.3578	\$ 0.1084	\$ 0.1084	\$ 0.3727	\$ 0.4352	\$ 0.3919	\$ 0.4452	\$ 0.4306	\$ 0.3727
BRITISH COLUMBIA #14	U.S.	\$ 0.6070	\$ 0.6500	\$ 0.6070	\$ 0.2099	\$ 0.2322	\$ 0.1634	\$ 0.6070	\$ 0.0938	\$ 0.6070	\$ 0.1084	\$ 0.6500	\$ 0.6500
MANITOBA #18	U.S.	\$ 0.4014	\$ 0.4014	\$ 0.4014	\$ 0.0860	\$ 0.2867	\$ 0.2867	\$ 0.4014	\$ 0.4014	\$ 0.4014	\$ 0.4014	\$ 0.4014	\$ 0.4014
NEW BRUNSWICK	U.S.	\$ 0.4444	\$ 0.6164	\$ 0.4444	\$ 0.1921	\$ 0.6164	\$ 0.6164	\$ 0.6164	\$ 0.6164	\$ 0.4444	\$ 0.6164	\$ 0.6164	\$ 0.6164
NEWFOUNDLAND	U.S.	\$ 0.7024	\$ 0.6164	\$ -	\$ 0.2007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NOVA SCOTIA	U.S.	\$ 0.4444	\$ 0.4415	\$ 0.4444	\$ 0.2007	\$ 0.4415	\$ 0.4415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.4415
ONTARIO #5	U.S.	\$ 0.4215	\$ 0.4100	\$ 0.4215	\$ 0.1233	\$ -	\$ -	\$ 0.4215	\$ -	\$ 0.4215	\$ 0.4215	\$ 0.4215	\$ 0.4100
PRINCE EDWARD ISLAND	U.S.	\$ 0.3755	\$ 0.5792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
QUEBEC	U.S.	\$ 0.5504	\$ 0.5792	\$ 0.5504	\$ -	\$ -	\$ -	\$ 0.5792	\$ 0.5504	\$ 0.5792	\$ 0.5504	\$ 0.5792	\$ 0.5792
SASKATCHEWAN	U.S.	\$ 0.4301	\$ 0.4301	\$ 0.4301	\$ 0.2581	\$ -	\$ -	\$ 0.4301	\$ 0.4301	\$ 0.4301	\$ 0.4301	\$ 0.4301	\$ 0.4301
ALABAMA	U.S.	\$ 0.1800	\$ 0.1900	\$ 0.1800	\$ 0.1900	\$ -	\$ -	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 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.	\$ -	\$ 0.3700	\$ -	\$ 0.0600	\$ 0.1017	\$ 0.0887	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.3700	\$ 0.3700
COLORADO	U.S.	\$ 0.2200	\$ 0.2050	\$ 0.2200	\$ 0.0900	\$ 0.0800	\$ 0.1200	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2050
CONNECTICUT #16	U.S.	\$ 0.2500	\$ 0.4170	\$ 0.2500	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.4170
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.	\$ 0.3400	\$ 0.3387	\$ 0.2987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.3387
GEORGIA	U.S.	\$ 0.2630	\$ 0.2940	\$ 0.2630	\$ 0.2630	\$ 0.2630	\$ 0.2630	\$ 0.2630	\$ 0.2630	\$ 0.2630	\$ 0.2630	\$ 0.2630	\$ 0.2940
IDAHO #7	U.S.	\$ -	\$ 0.3200	\$ -	\$ 0.2320	\$ 0.3490	\$ 0.3200	\$ -	\$ -	\$ -	\$ -	\$ 0.3200	\$ 0.3200
ILLINOIS #28	U.S.	\$ 0.3070	\$ 0.3340	\$ 0.3070	\$ 0.3530	\$ 0.3350	\$ 0.2910	\$ 0.3070	\$ 0.3070	\$ 0.3070	\$ 0.3070	\$ 0.3070	\$ 0.3340
INDIANA	U.S.	\$ 0.2600	\$ 0.4700	\$ 0.2600	\$ -	\$ 0.4700	\$ 0.4700	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.4700
INDIANA SurChg	U.S.	\$ 0.2100	\$ -	\$ 0.2100	\$ 0.4700	\$ -	\$ -	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ -
IOWA #27	U.S.	\$ 0.3050	\$ 0.3250	\$ 0.2900	\$ 0.3000	\$ 0.3250	\$ 0.3100	\$ 0.2900	\$ 0.3000	\$ 0.2900	\$ 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 #22	U.S.	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1460	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000
MAINE #6	U.S.	\$ -	\$ 0.3120	\$ -	\$ 0.2190	\$ 0.1780	\$ 0.3073	\$ 0.1980	\$ 0.1470	\$ -	\$ -	\$ -	\$ 0.3120
MARYLAND #25	U.S.	\$ 0.3380	\$ 0.3455	\$ 0.3380	\$ 0.3380	\$ 0.3380	\$ 0.3380	\$ 0.3380	\$ 0.3380	\$ 0.3380	\$ 0.3380	\$ 0.3455	\$ 0.3455
MASSACHUSETTS	U.S.	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.1420	\$ 0.1420	\$ 0.1420	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400

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MICHIGAN	U.S.	\$ 0.3750	\$ 0.3900	\$ 0.3750	\$ 0.3900	\$ 0.3900	\$ 0.3750	\$ 0.3750	\$ 0.3750	\$ 0.3750	\$ 0.3750	\$ 0.3900	\$ 0.3900
MINNESOTA #17	U.S.	\$ 0.2850	\$ 0.2850	\$ 0.2850	\$ 0.2135	\$ 0.1710	\$ 0.3134	\$ 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	\$ 0.0500	\$ 0.0500	\$ 0.1700	\$ -	\$ 0.1700	\$ 0.1700	\$ -	\$ 0.1700
MONTANA #10	U.S.	\$ -	\$ 0.2925	\$ -	\$ 0.0518	\$ -	\$ 0.0700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NEBRASKA	U.S.	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700
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.	\$ 0.3710	\$ 0.4420	\$ 0.3710	\$ 0.3225	\$ -	\$ -	\$ 0.3710	\$ 0.3710	\$ 0.3710	\$ 0.3710	\$ 0.3710	\$ 0.4420
NEW MEXICO	U.S.	\$ -	\$ 0.2100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NEW YORK #12	U.S.	\$ 0.3880	\$ 0.3815	\$ 0.3880	\$ 0.2260	\$ -	\$ -	\$ 0.3880	\$ 0.3880	\$ -	\$ 0.3880	\$ 0.3880	\$ -
NORTH CAROLINA #26	U.S.	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430
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.	\$ 0.5820	\$ 0.7470	\$ 0.5820	\$ 0.4290	\$ 0.6550	\$ 0.5820	\$ 0.3880	\$ 0.2920	\$ 0.4180	\$ 0.3350	\$ 0.7470	\$ 0.7470
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 #24	U.S.	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ -	\$ -	\$ -	\$ -
SOUTH DAKOTA	U.S.	\$ -	\$ 0.2800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.2800
TENNESSEE #9	U.S.	\$ 0.2400	\$ 0.2100	\$ 0.2400	\$ 0.1700	\$ 0.1600	\$ 0.1600	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2100
TEXAS #13	U.S.	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ -	\$ 0.1500	\$ 0.1500	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000
UTAH #21	U.S.	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ -	\$ 0.1450	\$ 0.1450	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ 0.2940
VERMONT	U.S.	\$ -	\$ 0.3100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VIRGINIA #20	U.S.	\$ 0.1620	\$ 0.2020	\$ 0.1620	\$ 0.1620	\$ 0.1830	\$ 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	\$ 0.0850	\$ 0.0750	\$ 0.0750	\$ 0.0750	\$ 0.0750	\$ 0.0750	\$ 0.0750	\$ 0.0350
WASHINGTON #11	U.S.	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ -	\$ -	\$ -	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ 0.4940
WEST VIRGINIA #23	U.S.	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.1990	\$ 0.1520	\$ 0.2360	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.3570
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 FOOTNOTES ON THE IFTA CLEARING HOUSE AND OTHER INFORMATION ON ALL JURISDICTIONS

[ifta.org/taxmatmatrix2/choose tables2.php](http://ifta.org/taxmatmatrix2/choose tables2.php)

Enclosed is the 3rd Quarter 2017 Tax Return form. The 3rd Quarter includes the months of July, August and September 2017. 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 3<sup>rd</sup> quarter 2017 tax return is October 31, 2017 (mailed or online). Tax returns need to be postmarked no later than October 31, 2017. Tax returns postmarked after October 31, 2017, 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/taxmatrix2/choose\\_tableq2.php](http://iftach.org/taxmatrix2/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/taxmatrix2/choose\\_tableq2.php](http://iftach.org/taxmatrix2/choose_tableq2.php) and select the appropriate quarter.

## INSTRUCTIONS

### 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.