

International Fuel Tax Agreement (IFTA)
U.S./Canada Exchange Rate 1.3229 - 0.7559
3rd Quarter 2018 FINAL Fuel Tax Rates

3rd Quarter 2018		Gasoline	Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55	Biodiesel	Electricity	Hydrogen
ALBERTA	U.S.	\$ 0.5645	\$ 0.6017	\$ 0.3720	\$ 0.4012	\$ 0.1622	\$ 0.1568	\$ 0.3720	\$ 0.4652	\$ 0.4023	\$ 0.4815	\$ 0.4584	\$ 0.3720	\$ -	\$ -
BRITISH COLUMBIA	U.S.	\$ 0.6375	\$ 0.6852	\$ 0.6375	\$ 0.2315	\$ 0.2675	\$ 0.1903	\$ 0.6375	\$ 0.1093	\$ 0.6375	\$ 0.1262	\$ 0.6852	\$ 0.6852	\$ -	\$ -
MANITOBA	U.S.	\$ 0.4006	\$ 0.4006	\$ 0.4006	\$ 0.0859	\$ 0.2861	\$ 0.2861	\$ 0.4006	\$ 0.4006	\$ 0.4006	\$ 0.4006	\$ 0.4006	\$ 0.4006	\$ -	\$ -
NEW BRUNSWICK	U.S.	\$ 0.4435	\$ 0.6152	\$ 0.4435	\$ 0.1917	\$ 0.6152	\$ 0.6152	\$ 0.6152	\$ 0.6152	\$ 0.4435	\$ 0.6152	\$ 0.6152	\$ 0.6152	\$ -	\$ -
NEWFOUNDLAND	U.S.	\$ 0.5865	\$ 0.6152	\$ -	\$ 0.2003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NOVA SCOTIA	U.S.	\$ 0.4435	\$ 0.4406	\$ 0.4435	\$ 0.2003	\$ 0.4406	\$ 0.4406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.4406	\$ -	\$ -
ONTARIO	U.S.	\$ 0.4206	\$ 0.4092	\$ 0.4206	\$ 0.1231	\$ -	\$ -	\$ 0.4206	\$ -	\$ 0.4206	\$ 0.4206	\$ 0.4206	\$ 0.4092	\$ -	\$ -
PRINCE EDWARD ISLAND	U.S.	\$ 0.3748	\$ 0.5780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
QUEBEC	U.S.	\$ 0.5493	\$ 0.5780	\$ 0.5493	\$ -	\$ -	\$ -	\$ 0.5780	\$ 0.5493	\$ 0.5780	\$ 0.5493	\$ 0.5780	\$ 0.5780	\$ -	\$ -
SASKATCHEWAN	U.S.	\$ 0.4292	\$ 0.4292	\$ 0.4292	\$ 0.2575	\$ -	\$ -	\$ 0.4292	\$ 0.4292	\$ 0.4292	\$ 0.4292	\$ 0.4292	\$ 0.4292	\$ -	\$ -
ALABAMA	U.S.	\$ 0.1800	\$ 0.1900	\$ 0.1800	\$ 0.1900	\$ -	\$ -	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1900	\$ -	\$ -
ARIZONA	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	U.S.	\$ -	\$ 0.7000	\$ -	\$ 0.0600	\$ 0.1017	\$ 0.0887	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.7000	\$ 0.7000	\$ -	\$ -
COLORADO	U.S.	\$ 0.2200	\$ 0.2050	\$ 0.2200	\$ 0.1100	\$ 0.1000	\$ 0.1500	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2050	\$ -	\$ -
CONNECTICUT	U.S.	\$ 0.2500	\$ 0.4390	\$ 0.2500	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.4390	\$ -	\$ -
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	U.S.	\$ 0.3450	\$ 0.3437	\$ 0.3450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.3437	\$ -	\$ -
GEORGIA	U.S.	\$ 0.2680	\$ 0.3000	\$ 0.2680	\$ 0.2680	\$ 0.2680	\$ 0.2680	\$ 0.2680	\$ 0.2680	\$ 0.2680	\$ 0.2680	\$ 0.2680	\$ 0.3000	\$ -	\$ -
IDAHO	U.S.	\$ -	\$ 0.3200	\$ -	\$ 0.2320	\$ 0.3490	\$ 0.3200	\$ -	\$ -	\$ -	\$ -	\$ 0.3200	\$ 0.3200	\$ -	\$ 0.3200
ILLINOIS	U.S.	\$ 0.3240	\$ 0.3490	\$ 0.3240	\$ 0.3580	\$ 0.3500	\$ 0.2940	\$ 0.3240	\$ 0.3240	\$ 0.3240	\$ 0.3240	\$ 0.3240	\$ 0.3490	\$ -	\$ -
INDIANA	U.S.	\$ 0.2900	\$ 0.4800	\$ 0.2900	\$ -	\$ 0.4800	\$ 0.4800	\$ 0.2900	\$ 0.2900	\$ 0.2900	\$ 0.2900	\$ 0.2900	\$ 0.4800	\$ -	\$ -
INDIANA SurChg	U.S.	\$ -	\$ -	\$ -	\$ 0.4800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IOWA	U.S.	\$ 0.3070	\$ 0.3250	\$ 0.2900	\$ 0.3000	\$ 0.3250	\$ 0.3100	\$ 0.2900	\$ 0.3050	\$ 0.2900	\$ 0.3050	\$ 0.3050	\$ 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	\$ -	\$ -
LOUISIANA2	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	U.S.	\$ -	\$ 0.3120	\$ -	\$ 0.2190	\$ 0.1780	\$ 0.3073	\$ 0.1980	\$ 0.1470	\$ -	\$ -	\$ -	\$ 0.3120	\$ -	\$ -
MARYLAND	U.S.	\$ 0.3530	\$ 0.3605	\$ 0.3530	\$ 0.3530	\$ 0.3530	\$ 0.3530	\$ 0.3530	\$ 0.3530	\$ 0.3530	\$ 0.3530	\$ 0.3605	\$ 0.3605	\$ -	\$ -
MASSACHUSETTS	U.S.	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2180	\$ 0.2180	\$ 0.2180	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ -	\$ -
MICHIGAN	U.S.	\$ 0.4040	\$ 0.4270	\$ 0.4040	\$ 0.4270	\$ 0.4270	\$ 0.4040	\$ 0.4040	\$ 0.4040	\$ 0.4040	\$ 0.4040	\$ 0.4270	\$ 0.4270	\$ -	\$ 0.4270

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3rd Quarter 2018		Gasoline	Diesel	Gasohol	Propane	LNG	CHG	Ethanol	Methanol	E-85	M-85	A55	Biodiesel	Electricity	Hydrogen
MINNESOTA	U.S.	\$ 0.2850	\$ 0.2850	\$ 0.2850	\$ 0.2135	\$ 0.1710	\$ 0.2850	\$ 0.2850	\$ 0.2850	\$ 0.2025	\$ -	\$ 0.2850	\$ 0.2850	\$ -	\$ -
MISSISSIPPI	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	U.S.	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.0500	\$ 0.0500	\$ 0.1700	\$ -	\$ 0.1700	\$ 0.1700	\$ -	\$ 0.1700	\$ -	\$ -
MONTANA	U.S.	\$ -	\$ 0.2925	\$ -	\$ 0.0518	\$ -	\$ 0.0700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.2925	\$ -	\$ -
NEBRASKA	U.S.	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ -	\$ -
NEVADA	U.S.	\$ 0.2300	\$ 0.2700	\$ 0.2300	\$ 0.0640	\$ 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	U.S.	\$ 0.4010	\$ 0.3915	\$ 0.4010	\$ 0.2320	\$ -	\$ -	\$ 0.4010	\$ 0.4010	\$ -	\$ 0.4010	\$ 0.4010	\$ -	\$ -	\$ -
NORTH CAROLINA	U.S.	\$ 0.3510	\$ 0.3510	\$ 0.3510	\$ 0.3510	\$ 0.3510	\$ 0.3510	\$ 0.3510	\$ 0.3510	\$ 0.3510	\$ 0.3510	\$ 0.3510	\$ 0.3510	\$ -	\$ 0.3510
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.	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.0500	\$ 0.0500	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ -	\$ -
OREGON	U.S.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	U.S.	\$ 0.5760	\$ 0.7410	\$ 0.5760	\$ 0.4250	\$ 0.6480	\$ 0.5760	\$ 0.3840	\$ 0.2890	\$ 0.4130	\$ 0.3320	\$ 0.7410	\$ 0.7410	\$ 0.0172	\$ 0.5760
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.	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SOUTH DAKOTA	U.S.	\$ -	\$ 0.2800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.2800	\$ -	\$ -
TENNESSEE	U.S.	\$ 0.2500	\$ 0.2400	\$ 0.2500	\$ 0.1900	\$ 0.1800	\$ 0.1800	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2400	\$ -	\$ -
TEXAS	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	U.S.	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ -	\$ 0.1650	\$ 0.1650	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ -	\$ 0.1650
VERMONT	U.S.	\$ -	\$ 0.3100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VIRGINIA	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	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	U.S.	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ -	\$ -	\$ -	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ -	\$ -
WEST VIRGINIA	U.S.	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.2000	\$ 0.1520	\$ 0.2370	\$ 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	\$ -	\$ 0.2400

SEE CURRENT FOOTNOTES ON THE CLEARING HOUSE AND OTHER INFORMATION ON ALL JURISDICTIONS

ifta.org/taxmatrix/choose2.php

Enclosed is the 3rd Quarter 2018 Tax Return form. The 3rd Quarter includes the months of July, August and September 2018. 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 3rd quarter 2018 tax return is October 31, 2018 (mailed or online). Tax returns need to be postmarked no later than October 31, 2018. Tax returns postmarked after October 31, 2018, 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 ifta.org/taxmatmatrix2/choose_tables2.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 ifta.org/taxmatmatrix2/choose_tables2.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 by the average MPG. Fuel used, 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.