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|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| South Carolina (SC) | 0.1600 | 0.1600 | 0.1600 | 0.1600 | 0.1600 | 0.1600 | 0.1600 | 0.1600 | 0.1600 | - | - | - |
| South Dakota (SD) | - | 0.2200 | - | 0.2000 | - | 0.1000 | - | - | 0.1000 | 0.1000 | - | - |
| Tennessee (TN) | 0.2000 | 0.1700 | - | 0.1400 | - | 0.1300 | - | - | - | - | - | - |
| Texas (TX) | 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 (UT) | 0.2450 | 0.2450 | 0.2450 | - | 0.0850 | 0.0850 | 0.2450 | 0.2450 | 0.2450 | 0.2450 | 0.2450 | 0.2450 |
| Virginia (VA) | 0.1750 | 0.1750 | 0.1750 | 0.1750 | 0.1750 | 0.1750 | 0.1750 | 0.1750 | 0.1750 | 0.1750 | 0.1750 | 0.1750 |
| Virginia Sur Chg | 0.0350 | 0.0350 | 0.0350 | 0.0350 | 0.0350 | 0.0350 | 0.0350 | 0.0350 | 0.0350 | 0.0350 | 0.0350 | 0.0350 |
| Vermont (VT) | - | 0.2900 | - | - | - | - | - | - | - | - | - | - |
| Washington (WA) | 0.3750 | 0.3750 | 0.3750 | - | - | - | 0.3750 | - | - | - | - | - |
| Wisconsin (WI) | 0.3290 | 0.3290 | 0.3290 | 0.2260 | 0.2470 | 0.2470 | 0.3290 | 0.3290 | 0.3290 | 0.3290 | 0.3290 | 0.3290 |
| West Virginia (WV) | 0.3220 | 0.3220 | 0.3220 | 0.3220 | 0.3220 | 0.3220 | 0.3220 | 0.3220 | 0.3220 | 0.3220 | 0.3220 | 0.3220 |
| Wyoming (WY) | 0.1400 | 0.1400 | 0.1400 | - | - | - | - | - | - | - | - | - |
| Alberta (AB) | 0.3442 | 0.3442 | 0.3442 | 0.2486 | - | - | 0.3442 | 0.3442 | 0.3442 | 0.3442 | 0.3442 | 0.3442 |
| British Columbia (BC) | 0.7672 | 0.8180 | - | 0.1472 | - | - | - | - | - | - | - | - |
| Manitoba (MB) | 0.4398 | 0.4398 | 0.4398 | 0.1148 | 0.4398 | 0.4398 | 0.3442 | 0.4398 | 0.3442 | 0.4398 | 0.4398 | 0.4398 |
| New Brunswick (NB) | 0.5202 | 0.7343 | 0.5202 | 0.2562 | 0.7343 | 0.7343 | 0.7343 | 0.7343 | 0.5202 | 0.7343 | 0.7343 | 0.7343 |
| Newfoundland (NL) | 0.6310 | 0.6310 | - | 0.2678 | - | - | - | - | - | - | - | - |
| Nova Scotia (NS) | 0.5928 | 0.5890 | - | 0.2678 | - | - | - | - | - | - | - | - |
| Ontario (ON) | 0.5622 | 0.5469 | 0.5622 | 0.1645 | - | - | 0.5622 | - | 0.5622 | 0.5622 | 0.5622 | 0.5622 |
| Prince Edward Island (PE) | 0.6042 | 0.7726 | - | - | - | - | - | - | - | - | - | - |
| Quebec (QC) | 0.6578 | 0.6961 | 0.6578 | - | - | - | 0.6961 | 0.6578 | 0.6961 | 0.6578 | 0.6961 | 0.6961 |
| Saskatchewan (SK) | 0.5737 | 0.5737 | 0.5737 | 0.3442 | - | - | 0.5737 | 0.5737 | 0.5737 | 0.5737 | 0.5737 | 0.5737 |

US/CANADA EXCHANGE RATE 0.9897/1.0104

FOOTNOTES TO THE TAX RATES ARE LOCATED ON THE IFTA, INC. WEBSITE @ WWW.IFTACH.ORG LOCATED UNDER THE TAX RATE MATRIX TAB