STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Jim Justice
Governor

Dale Steager
State Tax Commissioner

Notice to IFTA Jurisdictions

March 8, 2017

To all IFTA Commissioners and IFTA Inc. Staff:

The West Virginia State Tax Department had a tax rate change for the 1st Quarter of 2017 that we failed to correctly update prior to the 1st Quarter Matrix Closing date for Gasohol. The rate of $0.332 listed in the 1st Quarter Matrix is in error. The correct Gasohol rate for this period is $0.322. Please note, this error is limited to the posting in the 1st Quarter Matrix and does not affect West Virginia’s electronic filing system.

We are requesting that all jurisdictions accept our late filing and honor our rate correction for the 1st Quarter of 2017 per below:

<table>
<thead>
<tr>
<th>State / Province</th>
<th>Gasoline</th>
<th>Special Diesel</th>
<th>Gasohol</th>
<th>Propane</th>
<th>LNG</th>
<th>CNG</th>
<th>Ethanol</th>
<th>Methanol</th>
<th>E-85</th>
<th>M-85</th>
<th>A55</th>
<th>Biodiesel</th>
</tr>
</thead>
<tbody>
<tr>
<td>WEST VIRGINIA</td>
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<tr>
<td>(WV) #23</td>
<td>U.S.</td>
<td>0.322</td>
<td>0.322</td>
<td>0.199</td>
<td>0.152</td>
<td>0.236</td>
<td>0.322</td>
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<tr>
<td>Can.</td>
<td>0.114</td>
<td>0.114</td>
<td>0.114</td>
<td>0.0705</td>
<td>0.054</td>
<td>0.084</td>
<td>0.114</td>
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</tbody>
</table>

We apologize for any inconvenience or confusion this may cause. If you have further questions, please feel free to contact the West Virginia State Tax Department by phone at (800) 542-1902.

Sincerely,

Tim Wells
FTA Unit Supervisor / Assistant IFTA Commissioner
Tax Account Administration Division
West Virginia State Tax Department
Tim.J.Wells@wv.gov