Fuel Tax Holidays and Idaho-Based IFTA Carriers

This document shows how to calculate miles per gallon on your quarterly IFTA returns during the fuel tax holidays.

The following states are observing a fuel tax holiday:

Maryland: Effective March 18, 2022 – April 16, 2022
Georgia: Effective March 18, 2022 – July 14, 2022
Connecticut: Effective April 1, 2022 – June 30, 2022 (Gasoline only)

You must report all miles traveled and fuel gallons purchased in qualifying states during the suspension period as nontaxable miles and nontaxable gallons on the IFTA return.

Please note that the 1Q return will include suspension effective dates of 3/18/2022 through the end of the quarter on 3/31/2022. You must report the remainder of each state's suspension period on the Q2 and/or Q3 (Georgia) 2022 IFTA tax return. Use the instructions below to report activity during the suspension period:

- Report all miles traveled, including miles traveled in qualifying states, under **Total Miles**.
- Exclude miles traveled in qualifying states during the suspension period under **Total Taxable Miles**.
- Report all fuel gallons purchased, including tax-free gallons purchased in qualifying states, in **Total Gallons**.
- Exclude tax-free fuel gallons purchased in qualifying states during the suspension period in **Tax-Paid Gallons**.

 (*Paper filer example on page 2*)

Online filing status:
The Idaho State Tax Commission is developing its Taxpayer Access Point (TAP) to allow IFTA returns to take advantage of the tax holidays. Once we finish development, we'll update this section with instructions on how to e-file. In the meantime, please file a paper return to take advantage of the tax holidays for the affected states. If you've already filed your 1Q return for the suspension period, you'll need to file an amended return for a refund.

It's important for all motor carriers to maintain all mileage and fuel records during this suspension period to support any IFTA returns you file.

Paper filer example:

IDAHO State Tax Commission | **Form 3150**
International Fuel Tax Agreement (IFTA) Report

245
IFTAL7
01-22-2019

☐ AMENDED RETURN
☐ Address Change
☐ Cancel IFTA License

Report all fuel gallons purchased, including tax-free gallons purchased in qualifying states, under Total Gallons.

On the IFTA return, all filers should report all miles traveled and fuel gallons purchased in qualifying states during the suspension period as nontaxable miles and nontaxable gallons.

3. MILES & GALLONS DURING THIS QUARTER FOR EACH FUEL

Fuel Type	A. Total Miles — All miles traveled by the IFTA fleet vehicles including nontaxable and non-IFTA jurisdiction miles.	÷	B. Total Gallons — All gallons pumped into the main fuel supply tank of IFTA fleet vehicles.	=	C. Average MPG — Divide Col. A by Col. B round to two decimal places.
2-Diesel		÷		=	
		÷		=	
		÷		=	

Report all miles traveled, including miles traveled in qualifying states, under Total Miles.

Exclude miles traveled in qualifying states during the suspension period in Total Taxable Miles.

Exclude tax-free fuel gallons purchased in qualifying states during the suspension period in Tax-Paid Gallons.

1=Gasoline 2=Diesel (includes biodiesel & biodiesel blends) 3=Gasohol 4=Propane 5=LNG 6=CNG
7=Ethanol 8=Methanol 9=E-85 0=M-85 A=A55 E=Electricity F=Hydrogen

4. JURIS-DICTION	5. FUEL TYPE	6. TAX RATE	7. TOTAL MILES	8. TOTAL TAXABLE MILES	9. TAXABLE GALLONS Col.8÷Col.3C	10. TAX PAID GALLONS *	11. NET TAXABLE GALLONS Col.9 – Col.10	12. TAX DUE/REFUND Col.11 x Col. 6	13. INTEREST DUE (See instructions)	14. TOTAL DUE/REFUND Col.12 + Col.13
			(Round to nearest whole mile and gallon)				*(Enter negative numbers in brackets i.e. <50>)*			