

Fuel tax holidays and Wyoming-based IFTA carriers How to complete your quarterly IFTA return(s)

Wyoming has created this document to assist you in completing your quarterly IFTA returns to account for the tax holidays while ensuring your miles per gallon figure is correct.

We are aware* of the following states which have passed a 2022 fuel tax holiday:


- [Maryland](#): Effective March 18 – April 16
- [Georgia](#): Effective March 18 – July 14
- [Connecticut](#): April 1 – June 30 (Gasoline and gasohol only)
- [New York](#): June 1 – December 31 (Percentage based reduction, see link for instructions)
- [Newfoundland & Labrador](#): April 1 – December 31 (Staggered partial reduction)

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

Please use the following instructions for reporting activity during the suspension period. Note that some jurisdictions have a tax holiday or reduction for only part of the quarter.

- Report all miles traveled in qualifying states during suspension period in Total Miles
- Exclude all miles traveled in qualifying states during suspension period in Taxable Miles in Jurisdiction
- Report tax-free fuel gallons purchased in qualifying states in Total Gallons
- Exclude tax-free fuel gallons purchased in qualifying states in Tax-Paid Gallons

Paper filer example:




Mark Gordon
Governor

WYOMING

Department of Transportation

"Providing a safe, high quality, and efficient transportation system"

5300 Bishop Boulevard, Cheyenne, Wyoming 82009-3340



K. Luke Reiner
Director

INTERNATIONAL FUEL TAX AGREEMENT (IFTA) TAX RETURN

Report Period: _____

Due Date: _____

WY License #: _____

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

Report all miles traveled in qualifying states during suspension period in Total Miles

Exclude all miles traveled in qualifying states during suspension period in Taxable Miles in Jurisdiction

5. FUEL SUMMARY

FUEL TYPE	A Total Miles In All Jurisdictions (Rounded)	B Total Gallons Placed In Fuel Tank In All Jurisdictions (Rounded)	C Average Miles Per Gallons (MPG) (2 decimal places) A ÷ B = C
D-Diesel			
G-Gasoline			
GH-Gasohol			
LNG-Liquid Natural Gas			
CNG-Compressed Natural Gas			
E-Ethanol			
M-Methanol			
P-Propane			
A55-A55			
E85-E85			
M85-M85			
BIO-Biodiesel			

Report tax-free fuel gallons purchased in qualifying states in Total Gallons

Exclude tax-free fuel gallons purchased in qualifying states in Tax-Paid Gallons

a	b	c	d	e	f	g	h	i	j	k
Jurisdiction	Fuel Type	Total Miles In Jurisdiction	Taxable Miles In Jurisdiction	Taxable Gals. (d ÷ MPG)	Tax Paid Gallons	Net Taxable Gallons (e - f)	Tax Rate	Tax Due (g X h)	Interest Due	Total Due (i + j)
Round to Nearest Gallon and Mile (No decimals)										
CT								\$	\$	\$
GA								\$	\$	\$
MD								\$	\$	\$
								\$	\$	\$

Online filer example: Note that when you first click Proceed, you will get an error saying your Total Miles and Total Taxable Miles are not the same. Please click on the plus sign next to Comment field, add a comment relating to the fuel tax holiday, click on Add/update comment, and then you should be able to proceed to the next screen.

Please make sure you enter all jurisdiction where you traveled for the quarter.

Remove	Jur (A)	Waive Int.	Eff. Date (B)	Rate (C)	Total Miles (D)	Total Taxable Miles (E)	Tax Paid Gallons (G)	Prv. Total Miles	Prv. Total Taxable Miles	Prv. Tax Paid Gallons
<input type="checkbox"/>	CT	<input type="checkbox"/>		0.4010				0	0	0
<input type="checkbox"/>	GA	<input type="checkbox"/>		0.3220				0	0	0
<input type="checkbox"/>	MD	<input type="checkbox"/>		0.3685				0	0	0

Report all miles traveled in qualifying states during suspension period in Total Miles
 Exclude all miles traveled in qualifying states during suspension period in Total Taxable Miles
 Exclude tax-free fuel gallons purchased in qualifying states in Tax-Paid Gallons

Return Details

Current Return "Schedule A" Total Miles (I): <input type="text"/> Total Gallons (II): <input type="text"/> MPG (III): <input type="text" value="0.0"/>	Total Column D: <input type="text"/> Total Column G: <input type="text"/>	Previous Return Total Miles (I): <input type="text"/> Total Gallons (II): <input type="text"/> MPG (III): <input type="text"/>
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Report tax-free fuel gallons purchased in qualifying states in Total Gallons

Comments

Comment :

To reduce the possibility of a large balance due on your IFTA return, you may want to top off your tank just prior to entering a fuel-tax holiday state and then top it off again before you leave the tax-holiday state. Example: Fuel in Pennsylvania just before entering Maryland during the tax-holiday period. Fuel again in Maryland just before leaving the state.

It is important for all motor carriers to maintain all mileage and fuel records during this suspension period to support filed IFTA returns.

If you have any questions, please email MVS@wyo.gov or call us at 307-777-4827, Monday – Friday, 8:00 am – 4:30 pm Mountain Time.

*Please also refer to IFTA’s Notices page for other items of interest to the IFTA community, including additional fuel rate changes: <https://www.iftach.org/important-notices.php>