



State of Rhode Island
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800

Date: April 26, 2022

Re: State of Rhode Island Motor Vehicle Tax – 2022 International Fuel Tax Association (IFTA) Return Filing Guidance

Dear Taxpayer,

As you likely know, various states are considering or have passed legislation to implement reductions in the motor fuel tax, known as “Gas Tax Holidays.” To date, Connecticut, Georgia, and Maryland have declared Gas Tax Holidays.

Below is guidance on how to complete the 1st QTR 2022 RI IFTA-100 Tax Return as it pertains to miles and gallons if you traveled in those jurisdictions that have passed Gas Tax Holidays.

- Report all miles traveled in the jurisdiction(s) that passed a Gas Tax Holiday during the applicable holiday period in **Total IFTA Miles** (*Column B* on the RI IFTA-100 return).
- Exclude all miles traveled in the jurisdiction(s) that passed a Gas Tax Holiday during the applicable holiday period in **Taxable Miles** (*Column C* on the RI IFTA-100 return).
- Report tax-free fuel gallons purchased in the jurisdiction(s) that passed a Gas Tax Holiday during the applicable holiday period in **Total Gallons for all IFTA and Non-IFTA jurisdictions** (*Line 4* on the RI IFTA-100 return).
- Exclude tax-free fuel gallons purchased in the jurisdiction(s) that passed a Gas Tax Holiday during the applicable period in **Tax-Paid Gallons** (*Column E* on the RI IFTA-100 return).

If you have already filed your 1st QTR 2022 RI IFTA-100 Tax Return you will be required to file an amended return to reflect the above changes.

Additional information can be found on the Division of Taxation’s website at www.tax.ri.gov under Latest Tax News. For current rates and guidance regarding states with Gas Tax Holidays, please visit: www.iftach.org/important-notices.php

Please contact the Excise Section with any questions 401.574.8955 or Tax.Excise@tax.ri.gov