

## How to manage fuel tax holidays declared in other states

**Notices on the IFTA, Inc. website** - [www.iftach.org/important-notices.php](http://www.iftach.org/important-notices.php) include guidance for those carriers who traveled in jurisdictions that have declared fuel tax holidays.

Please note that some holidays might affect consumers of gasoline and gasohol only.

Keep up with tax holidays and important news from other jurisdictions by visiting the IFTAch.org website regularly. We suggest at least once per quarter, before beginning the quarterly filing process.

Electronic filers using MoDOT Carrier Express can claim qualifying fuel tax holiday miles and gallons in the **Miles in Non-IFTA Jurisdictions** and **Fuel for Non-IFTA Jurisdictions** fields. The entries are as follows:

- Report all miles traveled in the state or province during the suspension period in **Total Miles**.
- Exclude all miles traveled in the jurisdiction during suspension period in **Total Taxable Miles**.
- Report tax-free fuel gallons purchased in the jurisdiction in **Total Gallons**.
- Exclude tax-free fuel gallons purchased in the jurisdiction in **Tax-Paid Gallons**.

Be certain to make a comment which names the state/province specifically to indicate that the miles/gallons qualify for the fuel tax holidays in the jurisdiction(s).

**If you have already filed** an IFTA return and now learn some miles/gallons are affected by a fuel tax holiday, you can choose to file an amended return if you wish. Visit our IFTA webpage, <https://www.modot.org/IFTA>, to find a specific user guide that addresses how to amend a return.

As with all other fuel tax documentation, be sure to save your records for four years. Consult MoDOT's [IFTA and IRP Recordkeeping Booklet](#) for more details.