



**INSTRUCTIONS**  
**"TAX COMPUTATION"**

**MFD SCHEDULE 22-RETAIL SALES TO LOCAL AND STATE GOVERNMENT OR ITS AGENCIES**

(As defined for line 22 of the MFD 1-S/AF report)

This form is required by RSA 260:38, I and is designated as Form MFD 22. It is to be completed by an authorized representative and shall include the following information:

1. Distributor Name
2. Federal Employer Identification Number (FEIN)
3. Period covered
4. Indicate if more than one page is used for a schedule
5. **Each Local or State Agency name must be listed. Delivery date gallons by retailer as well as product type and gallons sold must be given. The term "various" for these items is NOT ACCEPTABLE**
6. The total gallon for the page is to be shown. If more than one page is used for the individual schedule, the **FINAL** page of that schedule will contain the amount to forward to line 22 on the MFD 1-S/AF report.

Tabulated computer listings containing the above data may be used, when approved, but must be attached to the appropriate schedule.

**RSA 260:38 Determination and Payment of Road Toll.**

I. For the purpose of determining the amount of road toll imposed and to be collected under this subdivision, each distributor shall on or before the twentieth day of each calendar month render a return to the department on forms prescribed and furnished by the commissioner. The return shall show the total number of gallons sold and used in the state during the previous calendar month together with such other information as the commissioner may require for the reasonable administration of this subdivision. Each distributor shall accompany the return with a check payable to the state treasurer for the total amount of road toll shown by such return to be due.