

## Multistate Tax Alerts

Throughout the week, we highlight selected developments involving state tax legislative, judicial, and administrative matters. The alerts provide a brief summary of specific multistate developments relevant to taxpayers, tax professionals, and other interested persons. Read the recent alerts below or visit the archive.

**Archive:** <https://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive.html?id=us:2em:3na:stm:awa:tax>

### IRS Notice 2022-39 – Alternative fuel credit claims

On September 13, 2022, the Internal Revenue Service (IRS) issued Notice 2022-39, which provides guidance that taxpayers must follow in claiming the alternative fuel tax credit under Internal Revenue Code (IRC) section 6426(d) and the alternative fuel mixture credit under IRC section 6426(e) for the 2022 claim period as outlined in the attached for the different credits.

**URL:** <https://www.irs.gov/pub/irs-drop/n-22-39.pdf>

This Multistate Tax Alert summarizes some of the IRS guidelines outlined in Notice 2022-39.

[Issued January 20, 2023]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-irs-notice-2022-39-alternative-fuel-credit-claims.pdf>

### Treasury and the IRS issue guidance on new sustainable aviation fuel credits

On December 19, 2022, the Treasury Department and Internal Revenue Service (IRS) issued Notice 2023-06 (the “Notice”), which provides guidance on the new sustainable aviation fuel credits under Internal Revenue Code sections 40B and 6426(k).

This Multistate Tax Alert summarizes some of the IRS guidelines outlined in the Notice.

[Issued January 20, 2023]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-treasury-and-the-irs-issue-guidance-on-new-sustainable-aviation-fuel-credits.pdf>

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