Highway Contractor's Tax Return

License Number:
Return Period:
Return Due Date:

Mail Return to:	Remittance Center P.O. Box 5055 Sioux Falls, SD 57117-5055

STOP **Complete Reverse Side of this Return First.**

TAX COMPUTATIONS (continued from reverse side)

20	Total Fuel Tax Due -- Record amount from Line 19 on reverse here	20	$
21	Do you have an excise tax license? ☐ Yes ☐ No If "Yes", Record License number here	21	
22	Total Sales Tax Due -- Complete Sales Tax Worksheet below (Lines 27 through 33) and record amount on Line 33 here (NOTE: Sales tax may be remitted on your excise tax license return or on this return. If city sales taxes are due, they must be reported on your excise tax return.	22	$
23	Total Fuel and Sales Tax Liability -- Add Lines 20 and 22	23	$
24	Interest and Penalty (If filing after due date)	24	$
25	Balance Due or Credit from Prior Reporting Period (See Computer Notice)	25	$
26	Total Remittance -- Add Lines 23 and 24, and add or subtract Line 25 (Depending on balance due or credit)	26	$

I declare and affirm under the penalty of perjury that this report has been examined by me, and to the best of my knowledge and belief is in all things true and correct.

Signature	Title	Date

Report in Whole **Gross** Gallons Only

Sales Tax Worksheet

			Column A Dyed Diesel	Column B LPG	Column C Dyed Biodiesel Blend
27	Gallons used on which South Dakota Sales Tax has been paid -- Do not include gallons still in inventory	27			
28	Gallons subject to sales tax -- Record amounts from Line 2 on reverse	28			
29	Net Gallons subject to sales tax (Credit or Debit) -- Subtract Line 27 from Line 28	29			
30	Average Fuel Cost per Gallon (Determine this from your records -- Federal Taxes, if charged at time of purchase, must be included here)	30	$	$	$
31	Total Fuel Cost -- Multiply Line 29 by Line 30	31	$	$	$
32	Net Sales Tax Due (Credit or Debit) -- Multiply each column on Line 31 by $0.04	32	$	$	$
33	Total Sales Tax Due -- Add Columns A through C on Line 32	33	$		

Complete This Side First

☐ **Check here if this is an amended return**

Report in Whole **Gross** Gallons Only

FUEL USAGE

		Column A Dyed Diesel	Column B Undyed Diesel	Column C LPG	Column D Gasoline	Column E 100% Ethyl Alcoho	Column F Dyed Biodiesel Blend	Column G Undyed Biodiesel Blend
1	Total gallons used within the road right-of-way in movable equipment and licensed vehicles -- (Subject to fuel tax)							
2	Total gallons used in stationary equipment and in off-road machinery and equipment							
3	Total gallons used within this reporting period -- Add Lines 1 and 2							

FUEL INVENTORY RECONCILIATION

4	Beginning Fuel Inventory (from your records)							
5	Total gallons brought into South Dakota from another state during this reporting period upon which South Dakota fuel taxes have been paid -- Attach Uniform Schedule of Receipts - Type 1a (but only if gallons imported in bulk)							
6	Total gallons brought into South Dakota from another state during this reporting period upon which South Dakota fuel taxes have not been paid -- Attach Uniform Schedule of Receipts - Type 2a (but only if gallons imported in bulk)							
7	Total gallons purchased in South Dakota during this reporting period							
8	Subtotal Fuel Inventory -- Add Lines 4, 5, 6, and 7							
9	Total gallons used during this reporting period -- Record Amounts from Line 3 here							
10	Total gallons exported from SD during this reporting period -- Attach Uniform Schedule of Disbursements-Type 7(but only if gallons exported in bulk)							
11	Total gallons used and exported during this period -- Add Lines 9 and 10							
12	Ending Fuel Inventory -- Subtract Line 11 from Line 8							

TAX COMPUTATIONS

13	Total Gallons Reported on Line 1 for Columns A,C and F -- (Only subject to tax upon use)							
14	Total Gallons Reported on Line 6 for Columns B, D, E, and G -- (Only subject to tax upon import)							
15	Total Gallons Reported on Line 10 (Bulk Gallons Exported)							
16	Total Gallons Subject to Tax -- Add Lines 13 and 14 and subtract Line 15							
17	Tax Rates	X $0.22	X $0.22	X $0.20	X $0.22	X $0.08	X $0.22	X $0.22
18	Fuel Tax Due (Debit or Credit) -- Multiply Amounts in Line 16 by Tax Rate in Line 17	$	$	$	$	$	$	$
19	Total Fuel Tax Due -- Combine Columns A through G on Line 18							$

Continue Return on Front