Division of Motor Vehicles
Motor Fuel Manual
2015

TABLE OF CONTENTS

03-04. Introduction, Product Codes & Tax Rates
05-06. Tank Inspection Fees & Taxpayer's Bill of Rights
06. Electronic (EPath) Tax Returns & Schedules
06. Points of Taxation
07. Fuel Additives & Dyed Diesel Fuel
07-11. Licenses and Licensing
11. Amending Paper Tax Returns
11. Amending Electronic Tax Returns
11. Interest & Penalties
12-14. Reviews and Audits
14-15. Collections
16. Uniform Schedules of Receipts, Disbursements, & EPath
17-20. Biodiesel Producer
21-24. Blender
25-28. Bulk Plant Operator
29-32. CNG (Compressed Natural Gas) Vendor
33-37. Ethanol Broker
38-43. Ethanol Producer
44-46. Highway Contractor
47-53. Importer/Exporter
54-57. LNG **(**Liquid Natural Gas) Vendor
58-61. LPG (Liquid Petroleum Gas) User
62-65. LPG (Liquid Petroleum Gas) Vendor
66-71. Marketer
72-78. Supplier (Shipper)
79-82. Terminal Operator
83-86. Transporter (Carrier)
87-89. Tribal Marketer
90. Appendix
91. Summary for Amending Motor Fuel Tax Returns Worksheet
92. Affidavit for Bad Debt Loss – Supplier
93. Affidavit for Bad Debt Loss – Marketer
94. Affidavit of Accidental Mixing
95. Affidavit of Undyed Diesel Fuel Used as Heating Oil
96. Affidavit of Loss of Taxable Fuel
97. Affidavit of Inspection of LPG Bulk Tank
98-100. Uniform Schedule of Disbursements
101-103. Uniform Schedule of Receipts
104-106. Uniform EPath Schedule
107-108. Schedule of Tribal Sales – Schedule 10

South Dakota's Fuel Tax System

South Dakota's 8,000-mile network of roads and highways and its airport facilities and runways are essential to the state's economy and its citizens' quality of life. Through the taxation of fuels, the costs of creating and maintaining this transportation infrastructure are distributed proportionately to the individuals and businesses that use our transportation system.

Tax Rates

The chart below shows the South Dakota fuel type, product code & tax rate charged for each type of fuel:

Fuel Tax Rates Prior to April 1, 2015

FUELTYPE	FTA PRODUCT CODE	TAX RATE
Jet Fuel	130	.04 Cents per Gallon
AVGAS (Aviation Gasoline)	125	.06 Cents per Gallon
100% Ethyl Alcohol	123	.08 Cents per Gallon
100% Methyl Alcohol	243	.08 Cents per Gallon
Compressed Natural Gas(CNG)	224	.10 Cents per Gallon
Liquid Natural Gas (LNG)	225	.14 Cents per Gallon
Liquid Petroleum Gas (LPG)	054	.20 Cents per Gallon
*Biodiesel & Biodiesel Blends	284 & 170	.22 Cents per Gallon
Gasoline	065	.22 Cents per Gallon
Natural Gasoline	061	.22 Cents per Gallon
Undyed (Clear) Diesel (Including K1 & K2 Kerosene)	160	.22 Cents per Gallon

The South Dakota State Sales Tax of .04 cents per gallon is charged for sales of dyed fuel. Some of these fuel types are:

- 072 Dyed Kerosene
- 171 Dyed Biodiesel Blends
- 228 Dyed Diesel Fuel
- 290 Dyed Biodiesel

Any other type of fuel product that is used to propel a motor vehicle is taxed at a rate of .22 Cents per Gallon. Some of these other fuel types and product codes are as follows:

- 092 Other (Undefined) Products
- 142 Undyed Kerosene

In addition to the above taxes, there is a .02 cents per gallon Tank Inspection Fee charged for each gallon of fuel that is sold.

*Effective in the quarter after biodiesel production facilities in South Dakota reach a name plate capacity of at least twenty million gallons per year and fully produce at least ten million gallons of biodiesel within one year as determined by the Secretary of Revenue, the tax rate for Biodiesel and Biodiesel Blends will change to .20 Cents per gallon. This rate will be in effect until thirty-five million gallons of taxed Biodiesel and taxed Biodiesel Blend are sold. After that time the tax rate will return to .22 cents per gallon.

Fuel Tax Rates as of April 1, 2015

FUELTYPE	FTA PRODUCT CODE	TAX RATE
Jet Fuel	130	.04 Cents per Gallon
AVGAS (Aviation Gasoline)	125	.06 Cents per Gallon
100% Ethyl Alcohol	123	.14 Cents per Gallon
100% Methyl Alcohol	243	.14 Cents per Gallon
Compressed Natural Gas(CNG)	224	.10 Cents per Gallon
Liquid Natural Gas (LNG)	225	.14 Cents per Gallon
Liquid Petroleum Gas (LPG)	054	.20 Cents per Gallon
*Biodiesel & Biodiesel Blends	284 & 170	.28 Cents per Gallon
Gasoline	065	.28Cents per Gallon
Natural Gasoline	061	.28 Cents per Gallon
Undyed (Clear) Diesel (Including K1 & K2 Kerosene)	160	.28 Cents per Gallon

The South Dakota State Sales Tax of .04 cents per gallon is charged for sales of dyed fuel. Some of these fuel types are:

- 072 Dyed Kerosene
- 171 Dyed Biodiesel Blends
- 228 Dyed Diesel Fuel
- 290 Dyed Biodiesel

Any other type of fuel product that is used to propel a motor vehicle is taxed at a rate of .28 Cents per Gallon. Some of these other fuel types and product codes are as follows:

- 092 Other (Undefined) Products
- 142 Undyed Kerosene

In addition to the above taxes, there is a .02 cents per gallon Tank Inspection Fee charged for each gallon of fuel that is sold.

*Effective in the quarter after biodiesel production facilities in South Dakota reach a name plate capacity of at least twenty million gallons per year and fully produce at least ten million gallons of biodiesel within one year as determined by the Secretary of Revenue, the tax rate for Biodiesel and Biodiesel Blends will change to .26 Cents per gallon. This rate will be in effect until the quarter after thirty-five million gallons of taxed Biodiesel and taxed Biodiesel Blend are sold. After that time the tax rate will return to .28 cents per gallon.

Tank Inspection Fees

Both state and federal law require that most owners of petroleum storage tanks be able to demonstrate financial responsibility for pollution cleanup and third-party liability. The United States Environmental Protection Agency (EPA) has approved the South Dakota Petroleum Release Compensation Fund (PRCF) as an acceptable mechanism for tank owners to demonstrate financial responsibility for corrective action and third-party compensation. PRCF revenues are generated by a $0.02 per gallon tank inspection fee on petroleum products received, shipped and stored in the state. This fund is used for the clean-up of petroleum spills. Please refer to SDCL 34A-13-20 and Administrative Rule 74:32:02:01 for further information about the Tank Inspection Fee.

Taxpayers' Bill of Rights

The Taxpayers' Bill of Rights has formalized the fundamental principles that have guided the South Dakota Department of Revenue since 1986. These Rights are as follows:

1. **You have the right to confidentiality.**

2. **You have the right to tax information that is written in plain English.**

3. **You have the right of appeal.**

4. **You have the right to courteous, prompt, and accurate answers to your questions.**

5. **You have the right to be certain that collection procedures or assessments are not influenced by performance goals or quotas.**

6. **You have the right to rely on the written advice given to you by the Department of Revenue.**

7. **You have the right to be notified before the Department audits your records unless the Secretary of Revenue determines that a delay will jeopardize the collection of tax.**

8. **You have the right to clear and consistent policy regarding the deadlines for filing tax returns and making payments.**

9. **You have the right to seek a refund of any taxes you believe you have overpaid within the last three years.**

10. **You have the right to a process requiring that the seizure of your property for taxes be approved by a person no lower in authority than the division director.**

11. **You have the right to expect that a good-faith effort to comply with tax laws will be given consideration in disputed cases.**

12. **You have the right to a tax credit of interest or penalties that are determined to have been inappropriately levied.**

13. **You have the right to the removal of a lien on your property within 30 days after you have paid all tax, penalty, and interest due.**

14. **You have the right to have the South Dakota Department of Revenue correct the public record.**

Electronic (EPath) Tax Returns & Schedules

South Dakota is in the process of having all fuel tax licensees file their tax returns on line by using the newly implemented South Dakota EPath Tax Return System. This system will allow taxpayers to file EPath Tax Returns and Schedules, to amend previously filed tax returns and schedules (see conditions in each license section), to set up EFTs (electronic funds transfers) and to cancel fuel tax licenses. This information will be presented in detail in the sections that follow in this manual. You can log on to the Epath program at https://apps.sd.gov/rv23epath/login.aspx.

Points of Taxation

The point of taxation for motor fuel and special fuel, except ethyl alcohol and methyl alcohol, is at the terminal rack. This means that whoever owns the fuel immediately before it is withdrawn from a rack in South Dakota must be licensed as a Supplier. Suppliers have the major responsibility for collecting fuel tax and remitting it to the state. They are to charge fuel excise tax on any fuel that they sell, with these exceptions:

- Dyed diesel, dyed biodiesel, and dyed kerosene;
- Fuel sold to a licensed Exporter and destined for delivery outside of South Dakota;
- Biodiesel sold to a licensed Blender for blending or to a licensed Exporter for export; and
- Fuel sold to the U.S. Government or Defense Fuel Supply Center.

Taxes must also be reported and remitted on all motor or special fuel that is imported into the state if it is not purchased from a licensed South Dakota Supplier.

Fuel excise tax must also be paid by persons withdrawing ethyl alcohol at an ethanol plant in South Dakota unless they are a licensed Ethanol Broker that is purchasing the fuel for resale, or a licensed Exporter that is exporting the fuel directly to another state. Please see the section on the Ethanol Broker that lists circumstances in which they are responsible for collecting and remitting fuel tax to the state.

Fuel Additives

A fuel excise tax is imposed on all substances blended with motor fuel or undyed special fuel unless the substance has previously been taxed. The tax imposed shall be at the rate of the dominant motor fuel or special fuel with which the substance is blended.

Dyed Diesel and Dyed Biodiesel Program

Under the dyed diesel and dyed biodiesel program, diesel or biodiesel that is to be used for off-road purposes must have dye added to it at the refinery or at the terminal. This fuel is exempt from fuel taxes, however, a $.02 Tank Inspection Fee is due per gallon. Dyeing diesel or biodiesel makes it easier to differentiate taxable and non-taxable fuel.

Penalties for Illegal Use of Dyed Diesel or Dyed Biodiesel in Licensed Motor Vehicles

Penalties apply to anyone who uses dyed diesel or dyed biodiesel in a licensed motor vehicle operating on South Dakota roads and highways. Authorized personnel of the Department of Revenue, the Internal Revenue Service, and the Highway Patrol may withdraw fuel from licensed motor vehicles, machinery, equipment, and storage facilities in sufficient quantities to test for compliance with the law. Any person who refuses to allow an inspection of equipment or fuel as authorized by SDCL 10-47B-189 is guilty of a Class 2 misdemeanor.

Persons using dyed diesel or dyed biodiesel in a qualified vehicle, such as a semi-truck and similar large truck, are subject to the following penalties:

- $500 for the first violation
- $1,000 for each subsequent violation

Persons using dyed diesel or dyed biodiesel in vehicles other than qualified vehicles, such as cars or pickup trucks, are subject to these penalties:

- $250 for the first violation
- $500 for each subsequent violation

The first violation of the dyed special fuel law is a Class 2 misdemeanor; any subsequent violation is a Class 6 felony.

Required Licenses

If you act as a Biodiesel Producer, Blender, Bulk Plant Operator, CNG Vendor, Ethanol Broker, Ethanol Producer, Highway Contractor, Importer/Exporter, LNG Vendor, LPG User, LPG Vendor, Marketer, Supplier (Shipper), Terminal Operator, Transporter (Carrier), and/or Tribal Marketer you must be licensed with the state of South Dakota. A separate license is required for each type of business and for each location in the case of multiple sites. These license categories are discussed in detail later on in this manual.

License holders that are responsible for filing tax returns and remitting fuel tax to the state are as follows: Biodiesel Producer, Blender, CNG Vendor, Ethanol Broker, Ethanol Producer, Highway Contractor, Importer/Exporter, LNG Vendor, LPG User, LPG Vendor, and Supplier (Shipper).

Monthly informational reports are to be submitted by Terminal Operators and Tribal Marketers.

Highway Contractors must file tax returns on a quarterly basis. LPG Users must file returns on a semi-annual calendar basis. All other returns are filed on a monthly basis. If there is no activity during the reporting period, a zero tax return must be filed.

Informational reports are required to be submitted by Bulk Plant Operators and Transporters (Carriers) only when requested by the Department.

How and Where to Apply for a License

There are different ways to obtain a motor fuel tax license. You may complete an on line application at **https://apps.sd.gov/applications/rv23cedar/main/main.aspx**. Or you can log onto the web at **http://dor.sd.gov/motor_vehicles/**, click on "Motor Fuel", and "Obtain a License". You may also visit our Pierre, Rapid City, or Sioux Falls office. If you are completing a paper application form, return it to the Division of Motor Vehicles in Pierre. You will receive your license(s) approximately 10 working days after the receipt of your application. No fees are charged for fuel tax licenses and there are no bonding requirements (except for individuals who are delinquent in reporting and remitting fuel tax, and to reinstate a revoked license). Once a license card is received, it should be prominently displayed, at the place of business, within the public's view for which it was issued.

Licensees currently in good standing may send a written request to add a license using the same FEIN number.

Pierre Office

South Dakota Department of Revenue
Division of Motor Vehicles
445 East Capitol
Pierre, South Dakota 57501-3185
Phone: (605)773-3501
FAX: (605)773-4117

Rapid City Office

South Dakota Department of Revenue
Division of Motor Vehicles
1520 Haines Ave, Suite #3
Rapid City, South Dakota 57701-0710
Phone: (605)394-3397
FAX: (605)394-6076

Sioux Falls Office

South Dakota Department of Revenue
Division of Motor Vehicles
300 S Sycamore Ave, Suite #102
Sioux Falls, South Dakota 57110
Phone: (605) 367-5259
FAX: (605) 367-5830

Refusals to Issue or Reinstate a License

The Secretary of Revenue may refuse to issue or renew a license for any of the following reasons:

- The application is filed by a person whose license has been canceled for cause by the Secretary;
- The applicant has made false or misleading statements in the application;
- The application is filed by a person as a subterfuge for another person whose license has been canceled for cause by the Secretary;
- At the time of application for license renewal, the person is found to have been delinquent in the filing of tax returns or the payment of taxes two or more times during the preceding license year; or
- The applicant was convicted of a crime involving fuel tax or owes fuel tax, penalty, or interest to South Dakota or another state.

If your license application is refused, you may request an administrative hearing before the Secretary to review the application. Your request must be submitted within 15 days of the date of notification of refusal.

Canceling Your License

In order to properly cancel your license, a written request must be submitted indicating the reason and the requested date of cancellation. Before your license is cancelled, all returns must be filed and taxes must be paid up to the date of cancellation. Your license card must be returned with your cancellation request.

Those taxpayers that file tax returns electronically through EPath may cancel their licenses on line. You may do this by checking the box for the license(s) to be cancelled and entering the last day of business in South Dakota. You will be required to reenter your name to authorize the cancellation request, and then you will receive a confirmation page to print in EPath.

Changes in Ownership or Business Location

If your business ownership changes, for instance; from a sole proprietor to a corporation or there are changes in corporate officers, you must contact the Department. A new license will be issued in certain situations. If the business is sold, the new owner must apply for a new license. If your mailing address or business location changes, please notify us in writing immediately.

Amending Paper Tax Returns

If a taxpayer discovers they have reported the incorrect amount of fuel on a previous paper return, the taxpayer will need to file an amended tax return. The correction cannot be made on a subsequent return. To file an amended paper return, make a copy of the original return that was filed, check the amended return box, cross out the incorrect figure(s), and report the correct figure(s). The return must indicate what the correct figures are, and not just the difference between what was originally reported and what is correct. Interest and/or penalty will be due if additional tax is owed. The Uniform Schedule of Receipts and/or Disbursements must also be amended if individual transactions are changed, added, or deleted on the return.

A Summary for Amending Motor Fuel Tax Returns (see appendix) must also be completed and sent in with each amended paper return. This Summary must explain the reason or reasons that the return is being amended. The return and Summary, along with any tax payment, must be sent to the following address (not the address indicated on the return):

Department of Revenue
Division of Motor Vehicles
445 E Capitol Ave
Pierre, SD 57501-3185

Amending Electronic Tax Returns

A taxpayer is required to amend their electronic return if they have reported the fuel incorrectly on their original return.

Any needed corrections must be made on the original etax schedule when amending the return. The amended schedule is then uploaded into the Epath program. As with the original return, the taxpayer must follow the system all the way through and submit the amended return as required. Interest and/or penalty will be due if additional tax is owed.

Suppliers may electronically amend any electronic or paper return they have previously filed. Importers/Exporters may only file amended electronic returns from the April 2013 reporting period forward, because of reporting changes that have been made to the return.

Electronic returns may only be amended one time. If additional amended returns must be submitted for the same period, an amended paper return must be submitted. Please follow the instruction listed above in the section "Amending a Paper Tax Return" to do this.

Interest and Penalties

Taxpayers who fail to remit their fuel tax payment to the state by the due date are liable for interest and/or penalties. Interest charges accrue at the rate of 1.00 percent of the tax due per month (or part of a month) or $5, whichever is greater for the first month only. Interest is assessed at 1.00 percent of the tax due in any subsequent months.

The taxpayer, who fails to file a return or report which includes all taxable transactions within thirty days following the month the return or report is due, is assessed a penalty equal to 10 percent of the tax due or $10 whichever is greater. For example, if a taxpayer's return and/or payment for September does not arrive by the October 31st deadline and eventually arrives on November 15th, the licensee is liable for interest for the month of November. If the payment does not arrive until December 15th, the taxpayer will be charged interest for November and December, plus a penalty equal to 10 percent of the tax liability or $10, whichever is greater.

Licensee and Compliance Reviews

There are two programs designed to both help taxpayers with the proper maintenance of fuel tax records and to ensure that the appropriate amount of taxes are being reported and paid. These programs are the Licensee Review and the Compliance Review.

The Licensee Review is an educational tool that was developed by the Department to help educate taxpayers on the proper procedures to follow in keeping and maintaining fuel tax records. This type of review can take anywhere between a half an hour and three working days to complete. This will generally depend on the size of the company being reviewed and the amount of records that are being maintained. No assessments will result from this type of review and the taxpayer is given an opportunity to correct errors, usually by amending tax returns. Penalties and interest are assessed if it is found that additional tax is owed and amended tax returns have to be filed. Recommendations are also given on how to correct any minor errors that are found. Business, company, or corporate officer and license information is also updated. If major problems are found during a licensee review, the agent has the option of recommending the business for an audit.

The Compliance Review is a tool that is used in place of an audit to correct known problems that have been discovered with a business. This type of review can take between 1 working day and a working week to complete. During the review, records are inspected in order to determine if the problem is a valid one. Again, problems can be corrected by amending tax returns but the general solution to these types of problems is to schedule the company for an audit.

Audits

The Department of Revenue routinely audits taxpayers required to pay fuel taxes. The purpose of an audit is to verify the accuracy of reported fuel purchases, usage, deductions, credits, and refunds.

Notice of Intent to Audit

The audit process begins when the Department mails a “Notice of Intent to Audit” to the taxpayer. Taxpayers are normally notified at least 30 days prior to the audit date (unless the Department Secretary determines that a delay would jeopardize the collection of tax).

At the opening conference the taxpayer must supply all records of fuel purchases and sales, including tax-unpaid sales of special fuel and sales on which sales tax was charged; all distribution records; and all fuel inventory records.

Within 60 days after the beginning of the audit, the taxpayer must provide the auditor with all records supporting deductions and exemptions. If the taxpayer fails to present documentation to the auditor within the 60-day period, the auditor may disallow the claimed exemption or deduction, resulting in an assessment of additional taxes and interest. If the taxpayer’s records are not complete enough to show the true liability, the auditor may estimate the taxable receipts.

Certificate of Assessment

If the auditor determines, after reviewing the taxpayer's records, that additional taxes are due, a "Certificate of Assessment" will be issued. The certificate shows the type and amount of tax due and the reasons for the assessment. The taxpayer has 60 days from the date of the certificate to take the following action:

1. Pay the assessment, including accrued interest, or
2. Request a hearing (in writing) before the Secretary of Revenue.

Appealing an Audit Assessment

A request for hearing is the taxpayer's only way of contesting an audit assessment. If a taxpayer decides to appeal the assessment, he or she must submit a "Request for Hearing" within the 60-day time limitation. The request, submitted in letter form, must specifically identify the issues being contested. If it does not, the administrative hearing could be denied.

The request for hearing must state:

1. The portion of the assessment being contested, and
2. The mistake of fact or error of law the taxpayer believes resulted in an invalid assessment.

Once a proper request for hearing has been filed, the matter becomes a contested case and falls within the scope of the Administrative Procedures Act (SDCL 1-26). The South Dakota Office of Hearing Examiners schedules the matter for hearing and serves the taxpayer with a "Notice of Hearing."

Notice of Hearing

The notice of hearing informs the taxpayer of the time and place of hearing, the name and address of the hearing examiner, and sets forth the issues to be considered. The notice of hearing must be served on the taxpayer at least 10 days prior to the hearing to allow time for "discovery proceedings," which may include a pre-hearing conference involving the Department's attorney, the taxpayer and his or her representative, and the hearing examiner.

The Administrative Hearing

The administrative hearing is conducted according to the provisions of the Administrative Procedures Act (SDCL 1-26) and the rules set forth by the Office of Hearing Examiners. The taxpayer may be represented by an attorney. Essentially, the taxpayer is a plaintiff in a civil matter. Consequently, he or she must prove that the assessment is invalid because it is based on a mistake of fact or error of law. In most cases, the administrative hearing is the taxpayer's only opportunity to present testimony and evidence.

At the conclusion of the hearing, the hearing examiner may request briefs on the legal issues. Following the submission of briefs, the hearing examiner prepares proposed findings of fact and conclusions of law for the Secretary of Revenue to consider.

Findings of Fact, Conclusions of Law, and Order

The Secretary may adopt the proposals of the hearing examiner or, after reviewing the record, may submit their own findings, conclusions, and decision. Copies of the findings of fact, the conclusions of law and the order are sent to the taxpayer.

If the taxpayer is ordered to pay additional fees and/or tax and desires to appeal the decision to the circuit court, they must:

1. Pay the amounts ordered to be paid, or
2. File a bond with the Department to insure payment.

The South Dakota Supreme Court has ruled that if payment is not made, or a bond posted, the circuit court cannot hear an appeal.

Notice of Appeal

After the taxpayer has paid the fees and/or tax or filed a bond, the appeal to the circuit court is governed by the Administrative Procedures Act. The taxpayer must serve their notice of appeal upon the Department of Revenue and file it, along with proof of service, with the clerk of courts of the appropriate county. This notice of appeal must be filed within 30 days of the date the Secretary of Revenue serves the taxpayer notice of their decision.

When the court hears the appeal, it will base its review of the Department Secretary's decision upon the administrative record. With regard to the questions of fact, the Secretary's findings will be upheld unless "clearly erroneous." Questions of law are fully reviewable by the court.

The decision of the circuit court may be appealed to The South Dakota Supreme Court. The Supreme Court will review the Secretary's decision on the record, under the same standards of review employed by the circuit court.

Collections

If a taxpayer fails to pay taxes, penalties and interest, the Department of Revenue may begin a civil suit against the taxpayer for recovery of the debt. If successful, the Department becomes a judgment creditor and can use the normal collection procedures open to such a creditor.

Notice of Jeopardy Assessment

In some cases, the Department may bypass the formal audit procedure in determining if taxes are due. If the Secretary of Revenue finds that the assessment or collection of any tax is jeopardized by delay, they may immediately make an assessment of the estimated tax, penalty, or interest and demand payment from the taxpayer. Thus, when confronted with an uncooperative taxpayer who fails to file required returns or report taxable transactions, the Secretary may estimate the amounts due based upon available records or sources and issue the "Notice of Jeopardy Assessment."

If a taxpayer fails to pay the amounts noted in the jeopardy assessment and is a resident of South Dakota, the Department will file appropriate liens and request the issuance of distress warrants.

Notice of Tax Lien

Any tax, penalty, or interest due from a taxpayer results in an automatic lien on their real or personal property. To preserve the state's lien priority against other creditors, the Department files a "Notice of Tax Lien" with the Register of Deeds of the county in which the taxpayer's property is located.

Distress Warrant

If the taxpayer still fails to make payment, the Department requests the County Treasurer to issue a distress warrant to the County Sheriff. The distress warrant directs the Sheriff to proceed to collect the delinquent taxes by seizing and selling the taxpayer's property.

License Revocations

If you fail to file a report or remit a tax payment when due, the Secretary of Revenue may immediately schedule a license revocation hearing. If your license is revoked, you may not engage in any business activity authorized by the license. Written notice of the revocation will be given to you and all other current license holders.

A Hearing Examiner conducts the revocation hearing. The Department presents evidence to prove the failure to file or pay taxes. The taxpayer then submits their evidence or testimony to show compliance with the tax statutes. Following the hearing, the Hearing Examiner prepares minutes and a decision for the Secretary of Revenue to consider. The Secretary will then issue their order, which may include an assessment of additional taxes, penalty, and interest.

The Department and the taxpayer have the right of judicial review of the Secretary's order. The procedure for judicial review is essentially the same as that described in the previous section on audit appeals.

Declaratory Rulings

If a taxpayer believes that an error has been made in determining their liability, they may ask the Secretary of Revenue to render a formal opinion regarding the application or interpretation of a tax statute. This opinion is called a declaratory ruling and is made according to specific rules and procedures set forth in SDCL 1-26-15.

A taxpayer who wants a declaratory ruling from the Department Secretary must submit a verified petition. The petition must present the specific question on which they are requesting a ruling and the factual basis for the question. Typically, the petition will include a request for a refund of taxes. If the Secretary determines that additional facts or information are needed, they may call for a hearing on the petition. The Secretary must notify the taxpayer of the hearing at least ten days prior to the hearing date.

The Secretary may decline to render a decision if it is determined that a ruling will not settle the controversy. If a ruling is made, the Secretary will include findings of fact and conclusions of law.

The Secretary's ruling is subject to appeal to the courts. The appeal is the same as an appeal of any other agency decision in a contested case.

Uniform Schedules of Receipts, Uniform Schedules of Disbursements, and EPath Schedules

All licensees that are required to file reports with the Department are also required to file Uniform Schedules of Receipts and/or Disbursements or EPath Schedules. These schedules must identify each transaction that takes place during a reporting period.

- The Uniform Schedule of Receipts is used to show fuel products that are imported into the state for sale, use, or storage. The only Schedule Types that are to be entered on this form are Schedule Type 1a, for gallons imported on a tax-paid basis and Schedule Type 2a, for gallons imported on a tax-unpaid basis.

- The Uniform Schedule of Disbursements is used to show fuel products that are pulled from a South Dakota terminal or bulk plant for sale in-state or for export from the state. There are many Schedule Types that are identified on this form. Please see a copy of the form in the appendix at the back of this manual for the various types.

- Suppliers, Importer/Exporters and Ethanol Producers are required to file electronic tax returns. This is done by using a South Dakota Epath Schedule instead of the Uniform Schedule of Receipts and/or Disbursements. All transactions will now be reported electronically on this single schedule.

- All fuel that is sold, imported, or exported is to be reported using the Product Codes listed on page 3 of this manual. The mode of delivery must also be listed as type B for barge, type J for truck, type PL for pipeline and type R for railcar.

BIODIESEL PRODUCER

A Biodiesel producer is a person who engages in the business of producing biodiesel for sale, use, or distribution. Biodiesel is a fuel that is comprised of mono-alkyl esters of long chain fatty acids derived from vegetable oils or animal fats, designated B100 and/or a derivative of any organic material, without regard to the process used, that meets the registration requirements for fuels and chemicals established by the Environmental Protection Agency (EPA) and the American Society of Testing and Materials (ASTM), but does not include oil, natural gas, or coal (including lignite), or any products thereof. Biodiesel blend is a blended special fuel containing a minimum of five percent by volume of biodiesel.

All Biodiesel Producers that sell, use, or distribute biodiesel in South Dakota must be licensed. They are required to collect taxes and TI Fees for unblended biodiesel that they sell unless the biodiesel is sold to a licensed Blender, a licensed Supplier for resale, or a licensed Exporter for export.

The Biodiesel Producer shall maintain records of plant capacity. Production and sales of biodiesel shall be reported monthly on the Biodiesel Producer tax return. Once biodiesel production facilities in South Dakota reach a name plate capacity of at least twenty million gallons per year and fully produce at least ten million gallons of biodiesel within one year, a $.02 reduction on the tax rate of biodiesel will be implemented. This tax reduction will be repealed once thirty-five million gallons of taxed biodiesel and biodiesel blend are sold after the effective date of the tax rate reduction.

Record Keeping/Acceptable Records

To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota roads and highways, the law requires Biodiesel Producers to keep detailed records of all fuel transactions and deliveries. Biodiesel Producers will need these records to accurately complete tax returns and must present them to Department personnel if they are audited or have their licenses reviewed. Records are to be maintained for a period of at least 30 days at the business or delivery location or at a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Sales and Purchase Records

Licensed Biodiesel Producers must keep all sales and or purchase invoices. A copy of the invoice must be maintained in the records of both the seller and the purchaser. The invoices must be serially numbered and must contain the following information:

- The seller's name and address;
- The seller's supplier's license number issued by the department, if the fuel was sold at the pipeline or the seller's marketer's number if not sold at a pipeline;
- The purchaser's name and address;
- The date of sale and delivery of the fuel;
- The number of gallons of fuel sold and delivered to the purchaser, the type of fuel and if diesel whether it was dyed or not;
- The price charged per gallon of fuel;
- If charged, the amount of fuel tax or sales tax. Fuel tax must either be listed separately or as a statement by the marketer that the price per gallon required by law includes the South Dakota fuel tax; and
- The total amount of the sales invoice

Other Records Required of Biodiesel Producers

Biodiesel Producers are required to maintain inventory records that show:

- The total gallons on hand at the beginning of the month;
- The total gallons produced during the month;
- The total gallons sold during the month; and
- The total gallons remaining in storage at the end of the month.

Biodiesel Producers must keep records that show the total number of gallons blended with biodiesel and the total number of biodiesel gallons produced out of state each month. Total gallons of ethanol and/or methanol used to produce biodiesel during the reporting period are also required.

The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records.

Payment and Reporting Schedule

All fuel tax due from a Biodiesel Producer must be remitted to the Department of Revenue by electronic transfer on or before the second to the last day of the month following each monthly return period. For the purpose of remitting any tax by electronic transfer, the last day and the second to the last day of the month means the days that are not a Saturday, Sunday, legal holiday, or a day on which the Federal Reserve Bank is closed. Each Biodiesel Producer must file a monthly return with respect to information for the preceding calendar month by electronic means on an electronic reporting system furnished by the Department. The return must be submitted on or before the twenty-third day of the month following each monthly return period. If the twenty-third falls on a Saturday, Sunday, legal holiday or on a day that the Federal Reserve Bank is closed, the tax and report are due on the next day that is not a Saturday, Sunday, legal holiday, or a day the Federal Reserve Bank is closed.

Refunds

Biodiesel Producers may obtain a refund of the taxes paid for ethanol and/or methanol that is used in the production of biodiesel. This refund can be claimed on the Biodiesel Producer tax return.

Biodiesel Producer Return

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

Report in Whole **Gross** Gallons Only

☐ Check here if this is an amended report

BIODIESEL INVENTORY & SALES		Clear Bio-Diesel	Dyed Bio-Diesel
1	Total gallons of biodiesel in producer's inventory at beginning of reporting period		
2	Total gallons of biodiesel produced during reporting period		
3	Subtotal gallons of biodiesel – Add Lines 1 and 2		
4	Total gallons of biodiesel sold to licensed purchaser during reporting period Attach Uniform Schedule of Disbursements – Type 6a, 6b, 6d		
5	Total gallons of biodiesel sold to unlicensed purchaser during reporting period Attach Uniform Schedule of Disbursements – Type 5		
6	Total gallons of biodiesel sold during reporting period – Add Lines 4 and 5		
7	Total gallons of biodiesel remaining in inventory at end of reporting period. Subtract Line 6 from Line 3		

BIODIESEL PRODUCTION		Clear Bio-Diesel	Dyed Bio-Diesel
8	Total gallons of biodiesel sold during reporting period. (Record amount from Line 6 here)		
9	Total gallons of biodiesel produced out of state		
10	Net gallons produced (Subtract Line 9 from Line 8)		

TAXES AND FEES DUE		Clear Bio-Diesel	Dyed Bio-Diesel
11	Total gallons of ethanol/methanol used to produce biodiesel		
12	Net credit due for gallons of ethanol/methanol used in production (Multiply Line 11 by $0.14)		
13	Net credit due for gallons of ethanol/methanol used to produce biodiesel (Multiply Line 11 by $0.02 TI Fee)		
14	Total credit for this reporting period (Add Lines 12 and 13)		
15	Total gallons of biodiesel sold to unlicensed purchaser during reporting period (Record amount from Line 5 here)		
16	Fuel Tax Due (Multiply Line 15 by $0.28)		

TOTALS		
17	Total Inspection Fee (Multiply Line 5 by $0.02)	
18	Total Taxes and Fees (Add Lines 16, 17 and subtract Line 14)	
19	Interest	
20	Penalty	
21	Total Taxes and fees for this reporting period (Add Lines 18, 19, and 20)	

Biodiesel Producer ElectronicTax Return Instructions

1. Report total gallons of biodiesel in inventory. (Manual Entry)
2. Report total gallons of biodiesel produced during the reporting period. (Manual Entry)
3. Subtotal of biodiesel gallons – Add Lines 1 and 2
4. Report total gallons of biodiesel sold to licensed purchasers during the reporting period. A licensed purchaser is defined as a Supplier purchasing fuel for resale at a terminal, a Blender, or an Exporter purchasing fuel for export. Attach Uniform Schedule of Disbursements – Type 6a, 6b, or 6d. (Schedule type 284 or 290)
5. Report total gallons of biodiesel sold to unlicensed purchasers during reporting period. This includes anyone not covered on Line 4. Attach Uniform Schedule of Disbursements – Type 5.
6. Report total gallons of biodiesel sold during reporting period – Add Lines 4 and 5.
7. Report total gallons of biodiesel remaining in inventory – Subtract Line 6 from Line 3.
8. Report total gallons of biodiesel sold during reporting period. Record the amount from line 6.
9. Report total gallons of biodiesel produced out of state. (Manual Entry)
10. Net gallons of biodiesel produced – Subtract Line 9 from Line 8.
11. Report total gallons of ethanol/methanol used to produce biodiesel. (Manual Entry)
12. Net credit due for gallons of ethanol/methanol used to produce biodiesel – Multiply Line 11 by $.14.
13. Net credit due for gallons of ethanol/methanol used to produce biodiesel – Multiply Line 11 by $.02.
14. Report total credit for this reporting period – Add Lines 12 and 13.
15. Report total gallons of biodiesel sold to unlicensed purchasers. Record amount from Line 5.
16. Fuel tax due – Multiply Line 15 by $.28.
17. Tank Inspection Fee due – Multiply Line 15 by $.02.
18. Total Taxes and Fees – Add Lines 16 and 17 and subtract line 14.
19. Interest and Penalty. Interest is calculated the first month at 1percent or $5 whichever is greater and 1percent per month thereafter. The Penalty is calculated at 10 percent or $10, whichever is greater, for filing a return late even if no tax is due.
20. Balance Due or Credit from prior reporting periods (See computer notice).
21. Total Taxes and Fees for this reporting period – Add Lines 18, 19 and add or subtract Line 20 (depending on balance due or credit).

BLENDER

A Blender is a person engaged in the activity of making blends. A person need not be a blender to mix two or more substances which have previously been subject to the fuel excise tax. A person need not be a blender to mix two or more substances which have not been subject to the fuel excise tax if the mixed product does not result in producing a motor fuel or special fuel.

Who Needs a Blenders License

A person producing a biodiesel blend is required to be licensed as a Blender. A biodiesel blend is a blended special fuel containing a minimum of five percent by volume of biodiesel. Licensed Blenders are permitted to purchase undyed (clear) biodiesel on a tax exempt basis. Once the biodiesel is blended with another product to make a motor or special fuel, taxes and tank inspection fees that are due on the product must be reported on and submitted with the Blender's tax return.

Ethanol Blends

An ethanol blend is a blended motor fuel containing ethyl alcohol of at least ninety-nine percent purity typically derived from agricultural products which is blended exclusively with a product commonly or commercially known or sold as gasoline. A person producing an ethanol blend or methanol blend is no longer required to be licensed as a Blender.

The blending of casinghead or natural gasoline is not permitted in an ethanol blend fuel product in quantities larger than required to denature the alcohol. Notwithstanding this prohibition, a natural gasoline blended product can be made by blending natural gasoline and ethyl alcohol. The natural gasoline blended product shall contain no more than twenty-five percent of natural gasoline and shall contain a minimum of seventy-five percent ethyl alcohol. The natural gasoline blended product may only be further blended using gasoline.

Selling Ethanol Blends and Methanol Blends

Ethyl Alcohol and Methyl Alcohol are taxed at the rate of $.08 per gallon plus the $.02 per gallon Tank Inspection Fee. These products are now taxed because of the various levels of ethanol blends now being seen in the industry.

Record Keeping/Acceptable Records

To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota roads and highways, the law require~~s~~ Blenders to keep detailed records of all fuel transactions and deliveries. Blenders will need these records to accurately complete tax returns and must present them to Department personnel if they are audited or have their licenses reviewed. Records are to be maintained for a period of at least 30 days at the delivery location or a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Sales and Purchase Records

Licensed Blenders must keep all sales and or purchase invoices. A copy of the invoice must be maintained in the records of both the seller and the purchaser. The invoices must be serially numbered and must contain the following information:

- The seller's name and address;
- The seller's supplier's license number issued by the department, if the fuel was sold at the pipeline or the seller's marketer's number if not sold at a pipeline;
- The purchaser's name and address;
- The date of sale and delivery of the fuel;
- The number of gallons of fuel sold and delivered to the purchaser, the type of fuel and if diesel whether it was dyed or not;
- The price charged per gallon of fuel;
- If charged, the amount of fuel tax or sales tax. Fuel tax must either be listed separately or as a statement by the marketer that the price per gallon required by law includes the South Dakota fuel tax; and
- The total amount of the sales invoice

Other Records Required of Blenders

Blenders are required to maintain records that show the total gallons of each type of previously taxed and previously untaxed fuel blended during the month. They must also maintain records on the gallons of other fuels that are blended during the month and records of biodiesel that is sold to unlicensed parties.

The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records.

Electronic Payment and Reporting Schedule

All fuel tax due from a Blender must be remitted to the Department of Revenue by electronic transfer on or before the second to the last day of the month following each monthly return period. The last day and the second to the last day of the month means the last day and second to the last day of the month which are not a Saturday, Sunday, legal holiday or on a day that the Federal Reserve Bank is closed.

A monthly tax return must be submitted with respect to information for the preceding calendar month by electronic means on or before the twenty-third day of the month. For example, a Blender would submit the September tax return on or before October 23rd. If October 23rd falls on a Saturday, Sunday, legal holiday or on a day that the Federal Reserve Bank is closed, the return is due on the next day that is not a Saturday, Sunday, legal holiday, or a day the Federal Reserve Bank is closed.

Confirmation No: Not Submitted

Confirmation Date:

South Dakota Blender's Tax Return

☐ Check here if this is an amended return

Report in Gross Gallons		Previously Taxed Fuel		Previously Untaxed Fuel								
		Column A Gasoline	Column B Diesel	Column C Dyed Diesel	Column D Biodiesel	Column E Other Additive in Blend	Column F Total Gallons Add Columns A-E		Column G Blended Tax Rate		Column H Blended Tax Liability
1	Biodiesel Blend		0		0	0	0	X	$0.28	=	$0.00
2	Dyed Biodiesel Blend			0	0	0	0	X	$0.00	=	
3	Other Blends	0	0	0	0	0	0	X	$0.28	=	$0.00
4	Biodiesel Sold To Unlicensed				0		0	X	$0.28	=	$0.00
5	Total Gallons	0	0	0	0	0	0	6	Total Tax Liability	=	$0.00

7	Tank Inspection Fee Due on Blended Fuels (Line 5 in Col. F X $0.02)	7	$0.00	11	Subtotal: Taxes and Tank Inspection Fee Previously Paid (Add Lines 9a + 9b and Line 10)	11	$0.00
8	Total Tax and Tank Inspection Fee Due (Add Lines 6 & 7)	8	$0.00	12	Tax Due(Subtract Line 11 From Line 8)	12	$0.00
9a	Total Taxes Previously Paid for Gas (Line 5 Col. A X $0.28)	9a	$0.00	13	Interest (If filed after due date) Penalty (If filed after due date)	13	$0.00 $0.00
9b	Taxes Paid for Diesel (Line 5 Col. B X $0.28)	9b	$0.00	14	Balance or Credit	14	$0.00
10	Tank Inspection Fee on Previously Taxed Fuel (Line 5 Col. A, B + C X $0.02)	10	$0.00	15	Total Remittance (Add Lines 12, 13, & 14)	15	$0.00

Printed Name:_____ Phone: ( ) - ext._____

Date: Title:

MV-594 (4/15)

I declare and affirm under 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

Blender's Electronic Tax Return Instructions

Line 1: Biodiesel Blend - Enter gallons in columns B and D or E-

Line 2: Dyed Biodiesel Blend – Enter gallons in columns C and D or E.

Line 3: Other Blends - Enter gallons in applicable Columns A – F.

Line 4: Enter gallons sold to unlicensed purchaser during the reporting period

***Lines 5 through 15 are automatically calculated by the Epath program.**

Definitions

Biodiesel Blend
A blended of special fuel containing a minimum of five percent by volume of biodiesel.

BULK PLANT OPERATORS

A Bulk Plant Operator is a person who has responsibility and physical control over the operation of a bulk plant. Any person in this state who operates a bulk plant as defined by law must first obtain a bulk plant operator's license for each bulk plant. A bulk plant is a fuel storage facility, other than a terminal, that is primarily used for the redistribution of fuel by transport truck, tank wagon, or rail car.

Selling Ethanol Blends and Methanol Blends

Ethyl Alcohol and Methyl Alcohol are taxed at the rate of $.08 per gallon plus the $.02 per gallon Tank Inspection Fee. These products are now taxed because of the various levels of ethanol blends now being seen in the industry. **If a Bulk Plant Operator sells an ethanol blend or methanol blend, the bill of lading and the invoice must list the alcohol gallons and gasoline gallons separately.**

Additional Responsibilities

Bulk Plant Operators must prepare and provide a bill of lading to the driver of every transport truck or railcar removing motor fuel or special fuel from the bulk plant. The bill of lading must clearly show the destination state named by the Shipper or the Shipper's agent. Tank wagons removing fuel for delivery to an end consumer need not be issued a bill of lading.

In addition, Bulk Plant Operators may not accept delivery of fuel products into their storage facilities if that delivery is not accompanied by a bill of lading, a diversion ticket, or a drop load ticket that clearly names South Dakota as the destination state of the fuel.

Sales and Purchase Records

Licensed Bulk Plant Operators must keep all sales and or purchase invoices. A copy of the invoice must be maintained in the records of both the seller and the purchaser. The invoices must be serially numbered and must contain the following information:

- The seller's name and address;
- The seller's supplier's license number issued by the department, if the fuel was sold at the pipeline or the seller's marketer's number if not sold at a pipeline;
- The purchaser's name and address;
- The date of sale and delivery of the fuel;
- The number of gallons of fuel sold and delivered to the purchaser, the type of fuel and if diesel whether it was dyed or not;
- The price charged per gallon of fuel;
- If charged, the amount of fuel tax or sales tax. Fuel tax must either be listed separately or as a statement by the marketer that the price per gallon required by law includes the South Dakota fuel tax; and
- The total amount of the sales invoice

Record Keeping/Acceptable Records

To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota roads and highways, the law requires Bulk Plant Operator to keep detailed records of all fuel transactions and deliveries, and in some cases, of fuel usage. Bulk Plant Operators will need these records to accurately complete tax returns and must present them to

Department personnel if they are audited or have their licenses reviewed. Records are to be maintained for a period of at least 30 days at the delivery location or a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Fuel Shipping Records

Licensed Bulk Plant Operators must maintain all fuel delivery documents in their records, including bills of lading, diversion tickets, and drop load tickets.

1. Copies of the bill of lading. The bill of lading must contain the following:
    - The terminal or bulk plant name and address;
    - The date the fuel was withdrawn from the terminal;
    - The name and address of the Supplier, Shipper, or owner of fuel within a bulk plant if withdrawn from a bulk plant;
    - The name of the Transporter or Carrier;
    - The destination state. A petroex or similar number does not fulfill this requirement;
    - The bill of lading number;
    - The number of gross gallons of each type of fuel;
    - The type of fuel product transported;
    - If the fuel contains ethyl alcohol or methyl alcohol, the number of gallons of ethyl alcohol, the number of gallons of methyl alcohol, the number of gallons of gasoline or the number of gallons of any other motor fuel that are contained therein;
    - The name and address of the Consignee; and
    - Any other information which the Secretary deems necessary for the administration and enforcement of this chapter.

2. Drop load tickets for product delivered within South Dakota. The drop load ticket must contain the following:
    - The Transporter's or Carrier's name and address;
    - The date of delivery of the fuel;
    - The drop load ticket number;
    - The destination state on the original bill of lading, or diversion ticket, if issued;
    - The original bill of lading, and if available, the diversion ticket number;
    - The destination state of each location at which the fuel was off-loaded;
    - The number of gross gallons off-loaded at each location;
    - The type of fuel off-loaded at each location;
    - If the fuel contains ethyl alcohol or methyl alcohol, the number of gallons of ethyl alcohol, the number of gallons of methyl alcohol, the number of gallons of gasoline or the number of gallons of any other motor fuel that are contained therein;
    - Any other information which the Secretary deems necessary for the administration and enforcement of this chapter.

3. Diversion tickets must be issued when the actual destination state differs from the destination indicated on the bill of lading. A diversion ticket must contain the following:
    - The Transporter's or Carrier's name and address;
    - The date and time the fuel was withdrawn from the terminal;
    - The diversion ticket number;
    - The name and address of the Supplier or Shipper indicated on the original bill of lading or the owner of fuel within the bulk plant if withdrawn from a bulk plant;
    - The destination state;
    - The bill of lading number;
    - The terminal or bulk plant from which the product was withdrawn;
    - The number of gross gallons for each fuel type being diverted;
    - The type of fuel being diverted;
    - If the fuel contains ethyl alcohol or methyl alcohol, the number of gallons of ethyl alcohol, the number of gallons of methyl alcohol, the number of gallons of gasoline or the number of gallons of any other motor fuel that are contained therein;
    - Any other information which the Secretary deems necessary for the administration and enforcement of this chapter.

Other Records Required of Bulk Plant Operators

Licensed Bulk Plant Operators are required to keep fuel receipt and disbursement records in addition to those already discussed. The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including inventory records, storage tank measurements, meter reading, journals, ledgers, payment records and banking records.

Reporting Schedule

Bulk Plant Operators are required to file a monthly report only if transport trucks or railcars are loaded at the facility. In that case, copies of all bills of lading issued by the bulk plant, or computer-generated bill of lading information approved by the Department must be included.

Bulk Plant Operators' reports must be filed on or before the last day of the month following the month in which the transactions took place. For example, a Bulk Plant Operator would submit a report detailing all transactions conducted in September by October 31st. If October 31st falls on a Saturday, Sunday, legal holiday or on a day that the Federal Reserve Bank is closed, the tax and report are due on the next day that is not a Saturday, Sunday, legal holiday, or a day the Federal Reserve Bank is closed.

Bulk Plant Operator's Report
Transport Load Reporting

Company Name	License Number	Reporting Period

Mail Report to: South Dakota Department of Revenue & Regulation
445 E Capitol Ave
Pierre, SD 57501-3100

☐ **Check Here if this is an amended report**

Attach bills of lading for each transport load of 4,200 gallons or more

Report in whole **gross** gallons only

				Column A Gasoline	Column B 100% Ethyl Alcohol	Column C AVGAS	Column D Dyed Diesel & Kerosene	Column E Undyed Diesel & Kerosene	Column F Dyed Biodiesel	Column G Clear Biodiesel	Column H Jet Fuel	Column I LPG	Column J Other
1	Customer Name	Customer License No. (if applicable)											
a	Gallons withdrawn by this customer with a destination in SD		a										
b	Gallons withdrawn by this customer with a destination outside SD		b										
c	Total gallons withdrawn by this customer (add lines 1a & 1b)		c										
2	Customer Name	Customer License No. (if applicable)											
a	Gallons withdrawn by this customer with a destination in SD		a										
b	Gallons withdrawn by this customer with a destination outside SD		b										
c	Total gallons withdrawn by this customer (add lines 2a & 2b)		c										
3	Customer Name	Customer License No. (if applicable)											
a	Gallons withdrawn by this customer with a destination in SD		a										
b	Gallons withdrawn by this customer with a destination outside SD		b										
c	Total gallons withdrawn by this customer (add lines 3a & 3b)		c										
4	Customer Name	Customer License No. (if applicable)											
a	Gallons withdrawn by this customer with a destination in SD		a										
b	Gallons withdrawn by this customer with a destination outside SD		b										
c	Total gallons withdrawn by this customer (add lines 4a & 4b)		c										
5	Customer Name	Customer License No. (if applicable)											
a	Gallons withdrawn by this customer with a destination in SD		a										
b	Gallons withdrawn by this customer with a destination outside SD		b										
c	Total gallons withdrawn by this customer (add lines 5a & 5b)		c										

Attach additional sheets if necessary

6	Totals											
a	Total gallons withdrawn by all customers with a destination in SD (add lines 1a, 2a, 3a, etc and, if necessary, information from additional sheets)	a										
b	Total gallons withdrawn by all customers with a destination outside SD (add lines 1b, 2b, 3b, etc and, if necessary, information from additional sheets)	b										
c	Grand total gallons withdrawn by all customers for this reporting period (add lines 6a and 6b)	c										

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

Printed Name	Signature	Title	Date

CNG (COMPRESSED NATURAL GAS) VENDOR

A CNG Vendor is a person engaged in the business of selling compressed natural gas for use in the engine fuel supply tanks of motor vehicles. For purposes of taxation, CNG must be converted into equivalent liquid gallons of gasoline at the rate of 126.67 cubic feet of natural gas at its natural service delivery line pressure to one volumetric gross gallon of gasoline.

In South Dakota only utility companies may operate as CNG Vendors. These companies must be regulated by the Public Utilities Commission and must also be licensed by the Department of Revenue. CNG Vendors are to collect and remit fuel tax on all CNG sold for use in motor vehicles.

Record Keeping/Acceptable Records

The law requires CNG Vendors to keep detailed records of all fuel transactions and deliveries to ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota roads and highways. CNG Vendors will need these records to accurately complete tax returns and must present them to Department personnel if they are audited or have their licenses reviewed. Records are to be maintained for a period of at least 30 days at the delivery location or a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Sales and Purchase Records

Licensed CNG Vendors must keep all sales and or purchase invoices. A copy of the invoice must be maintained in the records of both the seller and the purchaser. The invoices must be serially numbered and must contain the following information:

- The seller's name and address;
- The seller's supplier's license number issued by the department, if the fuel was sold at the pipeline or the seller's marketer's number if not sold at a pipeline;
- The purchaser's name and address;
- The date of sale and delivery of the fuel;
- The number of gallons of fuel sold and delivered to the purchaser, the type of fuel and if diesel whether it was dyed or not;
- The price charged per gallon of fuel;
- If charged, the amount of fuel tax or sales tax. Fuel tax must either be listed separately or as a statement by the marketer that the price per gallon required by law includes the South Dakota fuel tax; and
- The total amount of the sales invoice

Other Records Required of CNG Vendors

Licensed CNG Vendors are required to keep fuel receipt and disbursement records in addition to those already discussed. The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records.

Payment and Reporting Schedule

All fuel tax due from a CNG Vendor must be sent to the Department of Revenue on or before the last day of the month following the month in which the CNG was sold. For example, a CNG Vendor would remit all tax collected in September by October 31st. A

monthly tax return providing all information requested by the Department must be submitted at the same time. If October 31st falls on a Saturday, Sunday, legal holiday or on a day that the Federal Reserve Bank is closed, the tax and report are due on the next day that is not a Saturday, Sunday, legal holiday, or a day the Federal Reserve Bank is closed.

Compressed Natural Gas (CNG) Vendor Tax Return

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

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

Report in Whole **Gross** Gallons Only

SALES SUMMARY

			Column A Compressed Natural Gas (CNG)
1	Gallons sold tax-exempt to U.S. government agencies for use in motor vehicles (Attach Uniform Schedule of Disbursements - Type 8)	1	
2	Gallons on which South Dakota fuel tax is due	2	
3	Total gallons used or sold for use in motor vehicles -- Add Lines 1 and 2	3	

TAX CALCULATION AND REMITTANCE

4	Fuel Taxable Gallons -- Record Amount from Line 2 here	4	
5	Fuel Tax Rate	5	$0.10
6	Fuel Tax Liability for this reporting period -- Multiply amount on Line 4 by tax rate on Line 5	6	$
7	Interest and/or Penalty (If filing after due date)	7	$
8	Balance Due or Credit from prior records (See Computer Notice)	8	$
9	Total Remittance -- Add Lines 6 and 7, and add or subtract Line 8 (Depending on balance due or credit)	9	$

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

DOR/DMV FORM 590 (08/2007)

CNG Vendor Tax Return Instructions

1. Report gallons sold tax-exempt to US Government agencies for use in motor vehicles – Attach Uniform Schedule of Disbursements – Type 8
2. Report gallons on which South Dakota fuel tax is due.
3. Total gallons used or sold for use in motor vehicles – Add Lines 1 and 2
4. Fuel taxable gallons – Record amount from Line 2.
5. Fuel Tax rate
6. Fuel tax due – Multiply Line 4 by Line 5.
7. Interest and/or Penalty. Interest is calculated at 1.00 percent per month. First month is $5 or 1.00 percent, whichever is greater. Penalty is calculated at 10 percent or $10, whichever is greater, for filing a return late even if no tax is due.
8. Balance Due or Credit from prior reporting periods (See computer notice).
9. Total Taxes and Fees for this reporting period – Add Lines 6, 7 and add or subtract Line 8 (depending on balance due or credit).

ETHANOL BROKER

An Ethanol Broker is any person who engages in the business of marketing ethyl alcohol produced by Ethanol Producers located in South Dakota. Ethyl alcohol is a motor fuel typically derived from agricultural products that has been denatured.

All Ethanol Brokers that sell, use, or distribute ethyl alcohol in South Dakota must be licensed. They are required to collect and remit taxes and TI Fees for ethyl alcohol that they sell unless the ethyl alcohol is sold to a licensed Exporter for export, to the U.S. Government, or to another licensed Ethanol Broker for resale.

An ethanol blend is defined as a blended motor fuel containing ethyl alcohol of at least ninety-nine percent purity, typically derived from agricultural products which are blended exclusively with a product commonly or commercially know or sold as gasoline.

The blending of casinghead or natural gasoline is not permitted in an ethanol blend fuel product in quantities larger than required to denature the alcohol. Notwithstanding this prohibition, a natural gasoline blended product can be made by blending natural gasoline and ethyl alcohol. The natural gasoline blended product shall contain no more than twenty-five percent of natural gasoline and shall contain a minimum of seventy-five percent ethyl alcohol. The natural gasoline blended product may only be further blended using gasoline.

Record Keeping/Acceptable Records

To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota roads and highways, the laws require Ethanol Brokers to keep detailed records of all fuel transactions and deliveries. Ethanol Brokers will need these records to accurately complete tax returns and must present them to Department personnel if they are audited or have their licenses reviewed. Records are to be maintained for a period of at least 30 days at the delivery location or a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Fuel Sales, Purchase, and Shipping Records

Licensed Ethanol Brokers must keep all sales and purchase invoices in either their original format, through film retrieval or electronic media. They must also maintain shipping records that indicate the destination state for all products sold. The Consignee must also be identified on all bills of lading. The titles “Unlisted” and/or “Unknown” are not acceptable names for the Consignee listed on the bill of lading, since the Ethanol Broker should know who is purchasing the fuel. If a shipment is going to multiple locations in a state, the title “Various” may be used on the bill of lading to identify destination cities, but the titles “Unlisted” and/or “Unknown” are not acceptable. Bills of lading must be retained in their original format, film retrieval, or electronic media.

The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records.

Sales and Purchase Records

Licensed Ethanol Brokers must keep all sales and or purchase invoices. A copy of the invoice must be maintained in the records of both the seller and the purchaser. The invoices must be serially numbered and must contain the following information:

- The seller's name and address;
- The seller's supplier's license number issued by the department, if the fuel was sold at the pipeline or the seller's marketer's number if not sold at a pipeline;
- The purchaser's name and address;
- The date of sale and delivery of the fuel;
- The number of gallons of fuel sold and delivered to the purchaser, the type of fuel and if diesel whether it was dyed or not;
- The price charged per gallon of fuel;
- If charged, the amount of fuel tax or sales tax. Fuel tax must either be listed separately or as a statement by the marketer that the price per gallon required by law includes the South Dakota fuel tax; and
- The total amount of the sales invoice

Other Records Required of Ethanol Brokers

The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records.

Ethanol Broker Electronic Uniform Schedules of Disbursements

An electronic Uniform Schedule~~s~~ of Disbursement is required to be filed by Ethanol Brokers with each monthly electronic tax return. This schedule must show each individual transaction that takes place during the month. The FEIN number of the purchaser is entered on the schedule and must match the number that is authorized for purchaser. The correct schedule type must also be entered for each transaction. The fuel type is to be identified by the FTA Product Code that is listed for it in the chart at the beginning of this manual.

Allowances

Ethanol Brokers who properly remit tax as discussed earlier are allowed to retain an amount equal to two and one-fourth percent (2.25 percent) of the tax due on each gallon of fuel withdrawn from the rack. The Ethanol Broker may keep one-third of this amount (.75 percent) to help offset the administrative expenses involved in reporting and remitting taxes. The remaining two-thirds (1.5 percent) is passed on to the customer who withdrew the fuel.

If an Ethanol Broker is late in submitting the monthly tax return or remitting the taxes due, the Ethanol Broker may not retain any of the 2.25 percent allowance. If a customer is late in paying the fuel tax owed, the Ethanol Broker may retain the entire 2.25 percent allowance.

Payment and Reporting Schedule

All fuel tax due from an Ethanol Broker must be remitted to the Department of by electronic transfer on or before the second to the last day of the month following each monthly return period. The last day and the second to the last day of the month means the last day and second to the last day of the month which are not a Saturday, Sunday, legal holiday or on a day that the Federal Reserve Bank is closed.

A monthly tax return must be submitted with respect to information for the preceding calendar month by electronic means on or before the twenty-third day of the month. For example, an Ethanol Broker would submit the September tax return on or before the 23rd of October. If October 23rd falls on a Saturday, Sunday, legal holiday or on a day that the Federal Reserve Bank is closed, the return is due on the next day that is not a Saturday, Sunday, legal holiday, or a day the Federal Reserve Bank is closed.

Bulk Transfers of Alcohol into or Within a SD Terminal

Ethyl alcohol or methyl alcohol transferred in bulk by transport truck and railcar into a terminal or in bulk within a terminal will NOT be exempt from South Dakota taxes and TI fees. Ethanol Producers however, may sell ethyl alcohol; tax free, to an Ethanol Broker. Once this fuel is transferred from the Ethanol Broker to a licensed South Dakota Supplier, taxes and TI fees need to be collected from the Supplier by the Ethanol Broker and remitted on the Ethanol Broker's tax return.

Ethanol Broker Return

South Dakota
Department of Revenue
Reporting Period:
Return Due:

Confirmation Number:
Confirmation Date:

ETHYL ALCOHOL RECEIPTS & SALES

Report in Whole **Gross** Gallons Only

1	Total gallons of ethyl alcohol received from the Ethanol Producer and/or licensed Ethanol Broker for resale (Schedule Type 2b)	1	
2	Total gallons of ethyl alcohol sold to a licensed exporter for export. Attach Uniform Schedule of Disbursements - Type 6a	2	
3	Total gallons of ethyl alcohol sold to U.S. government. Attach Uniform Schedule of Disbursements -- Type 8	3	
4	Total gallons of ethyl alcohol sold to a licensed Ethanol Broker for resale. Attach Uniform Schedule of Disbursements -- Type 10	4	
5	Total taxable gallons –(Subtract Lines 2, 3, and 4 from Line 1)	5	

TAXES AND FEES DUE

6	Subtotal taxable gallons of ethyl alcohol -- Attach Uniform Schedule of Disbursements -- Type 5	6	
7	Allowance (if filing on time) -- Multiply Line 6 by 0.0225	7	
8	Total taxable gallons -- Subtract Line 7 from Line 6	8	
9	Tax Rate	9	$0.14
10	Taxes Due -- Multiply Line 8 by Line 9	10	
11	Tank Inspection Fee -- Multiply Line 6 by 0.0200	11	
12	Total Taxes and Fees Due -- Add Lines 10 and 11	12	
13	Interest (if filing after due date)	13	
14	Penalty (If filing after due date)	14	
15	Grand Total -- Add Lines 12, 13, and 14	15	

SIGNATURE

I, _____, for the ethanol broker named on the front of this tax return, do hereby certify under penalty of perjury that I have examined this claim, and, to the best of my knowledge and belief, it is correct and complete.

Signature Title Date

DOR/DMV FORM 593(4/15)

Ethanol Broker Electronic Tax Return Instructions

1. Report total gallons of ethyl alcohol received from an Ethanol producer and/or licensed Ethanol Broker for resale during the reporting period. – Report as a Type 2b on the Epath Schedule.
2. Report total gallons of ethyl alcohol sold to a licensed Exporter for export during reporting period.– Report as a Type 6a on the Epath Schedule.
3. Report total gallons of ethyl alcohol sold to the U.S. Government during reporting period. Report as a Type 8 on the Epath Schedule.
4. Report total gallons of ethyl alcohol sold to a licensed Ethanol Broker for resale during reporting period. Report as a Type 10 on the Epath Schedule.
5. Subtotal taxable gallons of ethyl alcohol received & sold – Subtract Lines 2, 3 and 4 from Line 1.
6. Subtotal taxable gallons of ethyl alcohol Report as a Type 5 on the Epath Schedule.
7. Allowance (If filing on time) on gallons of ethyl alcohol sold – Multiply Line 6 by 2.25%.
8. Total taxable gallons of ethyl alcohol – Subtract Line 7 from Line 6.
9. Tax Rate
10. Taxes due – Multiply Line 8 by Line 9.
11. Tank Inspection Fee – Multiply Line 6 by $.02.
12. Total Taxes and Fees due – Add Lines 10 and 11.
13. Interest is calculated at 1.00 percent per month. First month is $5 or 1.00 percent, whichever is greater.
14. Penalty is calculated at 10 percent or $10, whichever is greater, for filing a return late even if no tax is due.
15. Total Taxes and Fees for this reporting period – Add Lines 12, 13, and 14.

ETHANOL PRODUCER

An Ethanol Producer is any person who engages in the business of producing ethyl alcohol for sale, use, or distribution. Ethyl alcohol is a motor fuel typically derived from agricultural products that has been denatured.

Uniform EPath Schedule

An Ethanol Producer is to report "Gallons of fuel-grade alcohol that stay in South Dakota when sold to licensed brokers" as a Schedule Type 10, "Gallons of fuel-grade alcohol sold to exporters" as Schedule Type 6a, and "Gallons of taxable fuel-grade alcohol sold to non-licensed brokers and exporters as a Schedule Type 5 on the Uniform EPath Schedule. The EPath schedule must be used to create your monthly tax return. A sample of the schedule is in the template section located in the back of this manual. The EPath schedule can be created in Microsoft Excel and saved as a .csv or .txt file. The file must be saved in one of these formats for the EPath program to recognize the data when the file is uploaded. Data may also be entered manually and saved before submitting the tax return. Follow the prompts given to create the schedule.

All Ethanol Producers that sell, use, or distribute ethyl alcohol in South Dakota must be licensed. They are required to collect taxes and TI Fees for ethyl alcohol that they sell unless the ethyl alcohol is sold to a licensed Ethanol Broker or to a licensed Exporter for export.

Ethanol blend is defined as a blended motor fuel containing ethyl alcohol of at least ninety-nine percent purity, typically derived from agricultural products which are blended exclusively with a product commonly or commercially know or sold as gasoline.

The blending of casinghead is not permitted in an ethanol blend fuel product in quantities larger than required to denature the alcohol.

Marketing Companies

The majority of Ethanol Producers in South Dakota have a company that also markets the ethyl alcohol. The marketing company purchases the ethyl alcohol from the Ethanol Producer and resells it. This company will need to obtain an Ethanol Broker license.

Selling Ethanol Blends and Methanol Blends

Ethyl Alcohol and Methyl Alcohol are taxed at the rate of $.14 per gallon plus the $.02 per gallon Tank Inspection Fee. These products are now taxed because of the various levels of ethanol blends now being seen in the industry. **If an Ethanol Producer sells an ethanol blend or methanol blend, the bill of lading and the invoice must list the alcohol gallons and gasoline gallons separately.**

Record Keeping/Acceptable Records

To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota roads and highways, the laws require Ethanol Producers to keep detailed records of all fuel transactions and deliveries. Ethanol Producers will need these records to accurately complete tax returns and must present them to Department personnel if they are audited or have their licenses reviewed. Records are to be maintained for a period of at least 30 days at the delivery location or a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Fuel Sales, Purchase, and Shipping Records

Licensed Ethanol Producers must keep all sales and purchase invoices in either their original format, through film retrieval or electronic media. They must also maintain shipping records that indicate the destination state for all products sold. The Consignee must also be identified on all bills of lading. The titles "Unlisted" and/or "Unknown" are not acceptable names for the Consignee listed on the bill of lading, since the Supplier should know who is purchasing the fuel. If a shipment is going to multiple locations in a state, the title "Various" may be used on the bill of lading to identify destination cities, but the titles "Unlisted" and/or "Unknown" are not acceptable. Bills of lading will also be retained in their original format, film retrieval, or electronic media.

The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records.

Sales and Purchase Records

Licensed Ethanol Producers must keep all sales and or purchase invoices. A copy of the invoice must be maintained in the records of both the seller and the purchaser. The invoices must be serially numbered and must contain the following information:

- The seller's name and address;
- The seller's supplier's license number issued by the department, if the fuel was sold at the pipeline or the seller's marketer's number if not sold at a pipeline;
- The purchaser's name and address;
- The date of sale and delivery of the fuel;
- The number of gallons of fuel sold and delivered to the purchaser, the type of fuel and if diesel whether it was dyed or not;
- The price charged per gallon of fuel;
- If charged, the amount of fuel tax or sales tax. Fuel tax must either be listed separately or as a statement by the marketer that the price per gallon required by law includes the South Dakota fuel tax; and
- The total amount of the sales invoice

Other Records Required of Ethanol Producers

Ethanol Producers are required to maintain inventory records that show the total gallons on hand at the beginning of the month, the total gallons produced during the month, the total gallons sold during the month, and the total gallons remaining in storage at the end of the month. Ethanol Producers must keep records that show the total number of ethyl alcohol gallons produced out of state each month. Total gallons of natural gasoline and/or gasoline used to denature the alcohol during the reporting period are also required.

Ethanol Producers are required to keep all alcohol denaturing records. The Ethanol Producer may denature alcohol by adding gasoline or natural gasoline to it in amounts equal to at least 5 gallons of gasoline for each 95 gallons of alcohol. The alcohol may also be denatured by any other method common in the industry. All alcohol for in-state sale or distribution must be denatured **prior** to being delivered into a delivery vehicle. Splash blending is not an acceptable means for denaturing alcohol.

The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records.

Ethanol Producer Electronic Uniform Schedules of Disbursements

An electronic Uniform Schedule~~s~~ of Disbursement is required to be filed by Ethanol Producers with each monthly electronic tax return. This schedule must show each individual transaction that takes place during the month. The FEIN number of the purchaser is entered on the schedule must match the number that is authorized for the purchaser. The correct schedule type must also be entered for each transaction. The fuel type is to be identified by the FTA Product Code that is listed for it in the chart at the beginning of this manual.

Allowances

Ethanol Producers who properly remit tax as discussed earlier are allowed to retain an amount equal to two and one-fourth percent (2.25 percent) of the tax due on each gallon of fuel withdrawn from the rack. The Ethanol Producer may keep one-third of this amount (.75 percent) to help offset the administrative expenses involved in reporting and remitting taxes. The remaining two-thirds (1.5 percent) is passed on to the customer who withdrew the fuel.

If an Ethanol Producer is late in submitting the monthly return or remitting the taxes due, the Ethanol Producer may not retain any of the 2.25 percent allowance. If a customer is late in paying the fuel tax owed, the Ethanol Producer may retain the entire 2.25 percent allowance.

Payment and Reporting Schedule

All fuel tax due from an Ethanol Producer must be remitted to the Department of Revenue by electronic transfer on or before the second to the last day of the month following each monthly return period. The last day and the second to the last day of the month means the last day and second to the last day of the month which are not a Saturday, Sunday, legal holiday or on a day that the Federal Reserve Bank is closed. The tax is due on the next day that is not a Saturday, Sunday, legal holiday or a day that the Federal Reserve Bank is closed.

A monthly tax return must be submitted with respect to information for the preceding calendar month by electronic means on or before the twenty-third day of the month For example, an Ethanol Producer would submit the September tax return on or before October 23rd. If October 23rd falls on a Saturday, Sunday, legal holiday or on a day that the Federal Reserve Bank is closed, the return is due on the next day that is not a Saturday, Sunday, legal holiday, or a day the Federal Reserve Bank is closed

Ethanol Incentive Payments

A production incentive payment (based on available funding) of 20 cents per gallon is available to ethanol producers for ethyl alcohol that is fully distilled and produced in South Dakota and to qualified biobutanol producers for biobutanol fully produced in South Dakota. The ethyl alcohol must be ninety-nine percent pure and must be distilled from cereal grains. If ethyl alcohol is to be shipped outside of the United States, it does not need to meet these provisions to qualify for the ethanol production incentive payment.

Annual production incentive payments for any facility may not exceed $1 million. An ethanol production facility is eligible for a production incentive payment only if the facility has produced qualifying ethyl alcohol on or before December 31, 2006. No facility may receive any production incentive payments in an amount greater than $9,682,000 dollars.

Refunds

Ethanol Producers may obtain a refund of the taxes paid for natural gasoline and or gasoline that is used to denature alcohol. This refund can be claimed on the Ethanol Producer tax return.

Bulk Transfers of Alcohol into or Within a SD Terminal

As of July 1, 2011, ethyl alcohol or methyl alcohol transferred in bulk by pipeline into a terminal or in bulk by pipeline within a terminal will NOT be exempt from South Dakota taxes and TI fees. Ethanol Brokers may however obtain ethyl alcohol tax free from an Ethanol Producer. Once this fuel is transferred from the Ethanol Broker to a licensed South Dakota Supplier, taxes and TI fees need to be collected from the Supplier by the Ethanol Broker and remitted on the Ethanol Broker's tax return.

Ethanol Producer Return

South Dakota
Department of Revenue
Reporting Period:
Return Due:

DENATURED FUEL-GRADE ALCOHOL INVENTORY SALES		
1	Total gallons of fuel-grade alcohol in inventory at beginning of reporting period	
2	Total gallons of fuel-grade alcohol produced or upgraded during reporting period	
3	Subtotal gallons of fuel-grade alcohol (Add Lines 1 and 2)	
4	Total gallons of fuel-grade alcohol sold to licensed brokers and exporters	
5	Total gallons of taxable fuel-grade alcohol sold to non-licensed brokers and exporters	
6	Total gallons of fuel-grade alcohol sold during reporting period (Add Lines 4 and 5)	
7	Total gallons of fuel-grade alcohol in inventory at end of reporting period (Subtract Line 6 from Line 3)	
ETHANOL PRODUCTION INCENTIVE		
8	Total gallons biobutanol produced	
9	Total gallons ethyl alcohol shipped out of the United States of America	
10	Total gallons fuel-grade sold during reporting period (Record amount from Line 6 here)	
11	Total gallons fuel-grade alcohol produced out-of-state	
12	Net gallons eligible for production payment (Subtract Line 11 from Line 10 and add Line 8 + Line 9)	
13	Production Payment Rate	$0.20
14	Production payments allowance for this reporting period (Multiply Line 12 by rate on Line 13)	
TAXES AND FEES DUE		
15	Allowance (If Filing on Time) (Multiply Line 5 by 0.0225)	
16	Fuel Tax Due (Subtract Line 15 from Line 5 and multiply by $0.14)	
17	Tank Inspection Fee (Multiply Line 5 by $0.02)	
18	Total gallons of natural gasoline used for denaturing alcohol	
19	Total gallons of gasoline used for denaturing alcohol	
20	Net Credit Due for gallons used as a denaturant (Multiply Lines 18 & 19 by $0.28 tax rate)	
21	Tank Inspection Fee (Multiply Lines 18 & 19 by $0.02)	
22	Total credit for this reporting period (Add Lines 20 and 21)	
23	Total taxes and fees for this reporting period (Add Lines 16, 17, and subtract Line 22)	
24	Interest	
25	Penalty	
26	Total Due (Add Lines 25, 24, and 23)	

Ethanol Producer ElectronicTax Return Instructions

1. Report total gallons of fuel-grade alcohol in Producer's inventory at beginning of reporting period.
2. Report total gallons of fuel-grade alcohol produced or upgraded during reporting period.
3. Subtotal gallons of fuel-grade alcohol (Add Lines 1 and 2).
4. Report total gallons of fuel-grade alcohol sold to licensed ethanol brokers and exporters. Attach Uniform Schedule of Disbursements (Type 6a or 10).
5. Report total gallons of fuel-grade alcohol sold to non-licensed ethanol brokers. (Type 5).
6. Total gallons of fuel-grade alcohol sold during reporting period (Add Lines 4 and 5).
7. Total gallons of fuel-grade alcohol remaining in inventory at end of reporting period (Subtract Line 6 from Line 3).
8. Total gallons of biobutanol produced.
9. Total gallons of ethyl alcohol shipped out of the United States of America. (Ethyl alcohol shipped outside of the United States, does not need to be denatured to qualify for the ethanol production incentive payment).
10. Report total gallons of fuel-grade alcohol sold during reporting period (Record amount from Line 6 here).
11. Total gallons of fuel-grade alcohol produced out-of-state.
12. Net gallons eligible for production payment (Subtract Line 11 from Line 10 and add Line 8 and Line 9).
13. Production payment rate.
14. Production payment allowance for this reporting period (Multiply Line 12 by rate on Line 13).
15. Allowance (If filing on time) (Multiply Line 5 by 0.0225).
16. Fuel Tax due (Subtract line 15 from Line 5 and multiply by $.14).
17. Tank Inspection Fee due (Multiply Line 5 by $.02).
18. Report total gallons of natural gasoline used for denaturing alcohol (Determine from your records).
19. Report total gallons of gasoline used for denaturing alcohol (Determine from your records).
20. Net tax credit due for gallons of gasoline and/or natural gasoline used as denaturant (Multiply Lines 18 & 19 by $.28 tax rate).
21. Tank Inspection Fee (Multiply Lines 18 & 19 by $.02).
22. Total credit for this reporting period (Add Lines 20 and 21).
23. Total taxes and fees for this reporting period (Add Lines 16, 17, and subtract Line 22).
24. Interest Due (Interest is calculated at 1.00 percent per month. First month is $5 or 1.00 percent, whichever is greater).
25. Penalty Due (Penalty is calculated at 10 percent or $10, whichever is greater, for filing a return late even if no tax is due).
26. Total Due (Add Lines 23, 24 and Line 25).

HIGHWAY CONTRACTOR

A Highway Contractor is any person engaged in the activity of highway construction work in this state. The term does not include any person who only owns and operates motor vehicles within the right-of-way hauling gravel or concrete and does not own or operate off-road machinery in the highway construction work.

Public Roads & Highways are defined as any way or place of whatever nature, including waterways and snowmobile trails, which are open to the use of the public as a matter of right for the purpose of vehicular, snowmobile, or watercraft travel, even if the way or place is temporarily closed for the purpose of construction, reconstruction, maintenance, or repair.

The Road Right-of-Way is defined as a strip of land over which a public road is built. The boundaries for public highways and township roads are from fence post to fence post, while city streets are from curb to curb. Storm sewers, ditches, and gutters are included within the road right-of-way.

Highway Construction Work is defined as all work which is performed in any capacity to propel vehicles, machinery, or equipment within the right-of-way in the construction, reconstruction, repair, or maintenance of public roads & highways.

No state, county, township, or municipality may award a public highway or street contract to a contractor who has not been issued a highway contractor fuel tax license.

For further information regarding the Highway Contractor license, please refer to the Highway Contractor's Fuel Tax Manual.

Highway Contractor's Tax Return

License Number:
Return Period:
Return Due Date:

Mail Return to:
Remittance Center
PO 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

Sales Tax Worksheet

Report in Whole **Gross** Gallons Only

			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 ☐

FUEL USAGE

Report in Whole Gross Gallons Only

			Column A Dyed Diesel	Column B Undyed Diesel	Column C LPG	Column D Gasoline	Column E 100% Ethyl Alcohol	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)	1							
2	Total gallons used within Road Right-of-way in stationary equipment and outside of Road Right-of-way in off-road machinery and equipment.	2							
3	Total gallons used within this reporting period - Add Lines 1 and 2.	3							

FUEL INVENTORY RECONCILIATION

4	Beginning Fuel Inventory (From your records)	4							
5	Total gallons brought into South Dakota from another state during this reporting period upon which South Dakota fuel taxes have been paid - Attach USOR - Type 1a (Only gallons imported in bulk)	5							
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 USOR - Type 2a (Only gallons imported in bulk)	6							
7	Total gallons purchased in South Dakota during this reporting period.	7							
8	Subtotal Fuel Inventory - Add Lines 4, 5, 6, and 7	8							
9	Total gallons used during this reporting period - Record Amounts From Line 3 here.	9							
10	Total gallons exported from SD during this reporting period - Attach USOD - Type 7 (Only gallons exported in bulk).	10							
11	Total gallons used and exported during this period - Add Lines 9 and 10.	11							
12	Ending Fuel Inventory - Subtract Line 11 from Line 8.	12							

TAX COMPUTATIONS

13	Total Gallons Reported on Line 1 for Columns A, C, and F - Only subject to tax upon use.	13							
14	Total Gallons Reported on Line 6 for Columns B, D, E, and G (Only subject to tax upon import)	14							
15	Total Gallons Reported on Line 10 (Bulk Gallons Exported)	15							
16	Total Gallons Subject to Tax -- Add Lines 13 and 14 and subtract Line 15	16							
17	Tax Rates	17	X $0.28	x $0.28	x $.20	X $0.28	X $0.14	X $0.28	X $0.28
18	Fuel Tax Due (Debit or Credit) -- Multiply Amounts in Line 16 by Tax Rate in Line 17	18	$	$	$	$	$	$	$
19	Total Fuel Tax Due - Combine Columns A through G on Line 18.	19							$

Continue Return on Front

IMPORTER/EXPORTER

An Importer is any person who purchases or owns motor fuel or special fuel in another state or country and transports or delivers or causes the fuel to be transported or delivered into South Dakota. Importers must be licensed in South Dakota and are responsible for paying fuel tax to South Dakota on any fuel that enters the state by any means other than a pipeline, unless the South Dakota tax has already been collected and paid to the State by a licensed Supplier.

Uniform EPath Schedule

An Importer is to report "Gallons that have been imported into South Dakota on a tax-paid basis" as Schedule Type 1a and "Gallons that have been imported into South Dakota on a tax-unpaid basis" as Schedule Type 2a on the Uniform EPath Schedule. The EPath schedule must be used to create your monthly tax return. A sample of the schedule is in the template section located in the back of this manual. The EPath schedule can be created in Microsoft Excel and saved as a .csv or .txt file. The file must be saved in one of these formats for the EPath program to recognize the data when the file is uploaded. Data may also be entered manually and saved before submitting the tax return. Follow the prompts given to create the schedule.

An Exporter is any person that purchases or owns motor fuel or special fuel in South Dakota and transports or delivers or causes the fuel to be transported or delivered to another state or country. Exporters must be licensed to do business in South Dakota. In order to obtain a South Dakota license, the Exporter must first be licensed to collect and remit taxes or deal in tax-exempt fuel in the state which they intend to export the fuel. By law, certain penalties may be assessed on persons who export fuel from South Dakota without a valid Exporter license. Penalties will also be assessed on Ethanol Brokers, Ethanol Producers, Suppliers and Bulk Plant Operators that fail to collect and remit fuel excise tax and tank inspection fees on fuel products that they sell to a person who does not have a valid Exporters license.

If an Exporter purchases or acquires fuel at a South Dakota terminal and the bill of lading indicates a destination outside of South Dakota, no fuel tax is charged. However, if the Exporter later diverts the fuel back into South Dakota, the Exporter is required to remit fuel tax on that diversion. If an Exporter withdraws fuel from their bulk storage for export, upon which South Dakota fuel tax has been paid, they will qualify for a credit of South Dakota fuel excise tax that has been paid on that fuel.

South Dakota relies on the information that is printed on the bill of lading to determine the taxability of fuel products. The Supplier must bill the customer in accordance with the destination information that is presented on the bill of lading, and their involvement with the transaction is to end there. If the load is to be diverted, the Importer/Exporter must prepare or have the Transporter prepare a proper diversion ticket. If a credit of taxes paid or a refund is due on a diverted load, the Importer/Exporter (not the Supplier) must apply for it. A copy of all diversion tickets and bills of lading prepared by the transporter must be provided to the department in a manner required by the department before the fuel is imported.

In short, the following responsibilities apply:

- **SUPPLIER –** remits taxes to South Dakota based on the destination state information printed out on the bill of lading.
- **IMPORTER/EXPORTER –** responsible for paying taxes or applying for a refund of taxes that is caused by the diversion of fuel from the original destination listed on the bill of lading.

Ethanol Blends and Methanol Blends

Ethyl Alcohol and Methyl Alcohol are taxed at the rate of $.08 per gallon plus the $.02 per gallon Tank Inspection Fee. These products are now taxed because of the various levels of ethanol blends now being seen in the industry. **If an Importer transports an ethanol or methanol blend into South Dakota, the drop load ticket and/or diversion ticket must list the alcohol gallons and gasoline gallons separately. If an Exporter transports an ethanol or methanol blend out of South Dakota, the bill of lading, drop load ticket, and/or diversion ticket must also list the alcohol gallons and gasoline gallons separately.** The components of ethanol blends are also to be listed separately on the Importer/Exporter tax-return and Uniform EPath Schedule~~s~~.

Record Keeping/Acceptable Records

To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota roads and highways, the law requires Importers/Exporters to keep detailed records of all fuel transactions and deliveries. Importers/Exporters will need these records to accurately complete tax returns and must present them to Department personnel if they are audited or have their licenses reviewed. Records are to be maintained for a period of at least 30 days at the delivery location or a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Sales and Purchase Records

Licensed Importers/Exporters must keep all sales and or purchase invoices. A copy of the invoice must be maintained in the records of both the seller and the purchaser. The invoices must be serially numbered and must contain the following information:

- The seller's name and address;
- The seller's supplier's license number issued by the department, if the fuel was sold at the pipeline or the seller's marketer's number if not sold at a pipeline;
- The purchaser's name and address;
- The date of sale and delivery of the fuel;
- The number of gallons of fuel sold and delivered to the purchaser, the type of fuel and if diesel whether it was dyed or not;
- The price charged per gallon of fuel;
- If charged, the amount of fuel tax or sales tax. Fuel tax must either be listed separately or as a statement by the marketer that the price per gallon required by law includes the South Dakota fuel tax; and
- The total amount of the sales invoice

Other Records Required of Importers/Exporters

Licensed Importers/Exporters must maintain shipping records that indicate the ultimate destination for all products. These records must contain:

1. Copies of the bill of lading. The bill of lading must contain the following:
    - The terminal or bulk plant name and address;
    - The date the fuel was withdrawn from the terminal;
    - The name and address of the Supplier, Shipper, or owner of fuel within a bulk plant if withdrawn from a bulk plant bulk plant;
    - The name of the Transporter or Carrier;
    - The destination state. A petroex or similar number does not fulfill this requirement;
    - The bill of lading number;
    - The number of gross gallons of each type of fuel;
    - The type of fuel product transported;
    - If the fuel contains ethyl alcohol or methyl alcohol, the number of gallons of ethyl alcohol, the number of gallons of methyl alcohol, the number of gallons of gasoline or the number of gallons of any other motor fuel that are contained therein;
    - The name and address of the Consignee; and
    - Any other information which the Secretary deems necessary for the administration and enforcement of this chapter.

2. Drop load tickets for product delivered within South Dakota. The drop load ticket must contain the following:
    - The Transporter's or Carrier's name and address;
    - The date of delivery of the fuel;
    - The drop load ticket number;
    - The destination state on the original bill of lading, or diversion ticket, if issued;
    - The original bill of lading, and if available, the diversion ticket number;
    - The destination state of each location at which the fuel was off-loaded;
    - The number of gross gallons off-loaded at each location;
    - The type of fuel off-loaded at each location;
    - If the fuel contains ethyl alcohol or methyl alcohol, the number of gallons of ethyl alcohol, the number of gallons of methyl alcohol, the number of gallons of gasoline or the number of gallons of any other motor fuel that are contained therein;
    - Any other information which the Secretary deems necessary for the administration and enforcement of this chapter.

3. Diversion tickets must be issued when the actual destination state differs from the destination indicated on the bill of lading. A diversion ticket must contain the following:
    - The Transporter's or Carrier's name and address;
    - The date and time the fuel was withdrawn from the terminal;
    - The diversion ticket number;
    - The name and address of the Supplier or Shipper indicated on the original bill of lading or the owner of fuel within the bulk plant if withdrawn from a bulk plant;

- The destination state;
- The bill of lading number;
- The terminal or bulk plant from which the product was withdrawn;
- The number of gross gallons for each fuel type being diverted;
- The type of fuel being diverted;
- If the fuel contains ethyl alcohol or methyl alcohol, the number of gallons of ethyl alcohol, the number of gallons of methyl alcohol, the number of gallons of gasoline or the number of gallons of any other motor fuel that are contained therein;
- Any other information which the Secretary deems necessary for the administration and enforcement of this chapter.

4. Invoices when delivered by Tank wagon loads.

All invoices involving customer transactions must contain the customer's name and address.

The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records. The Department may also require the reporting of any information reasonably necessary to determine the amount of fuel excise tax due.

Payment and Reporting Schedule

All fuel tax due from an Importer/Exporter must be remitted to the Department of Revenue and is due and payable by electronic transfer on or before the second to the last day of the month following each monthly period. For the purpose of remitting any tax by electronic transfer, the last day and the second to the last day of the month means the last day and the second to the last day of the month which are not a Saturday, Sunday, legal holiday, or a day on which the Federal Reserve Bank is closed.

Monthly reports are required to be filed for the preceding calendar month on an electronic reporting system furnished by the Department. The report must be filed by electronic means on or before the twenty-third day of the month following each monthly period. If the twenty-third day of the month falls on a Saturday, Sunday, legal holiday, or a day on which the Federal Reserve Bank is closed, the report is due on the next succeeding day that is not a Saturday, Sunday, legal holiday, or a day on which the Federal Reserve Bank is closed.

Allowances

A licensed Importer/Exporter who reports and pays taxes on time may retain 1.5 percent of the fuel tax due on each gallon. No allowance will be paid for fuel exported from South Dakota.

Refunds

A licensed Importer/Exporter may apply for and obtain a refund for taxes paid to this state on motor fuel and undyed special fuel under the following conditions:

- Fuel which was loaded at a bulk plant in this state and exported;
- Fuel that is loaded at a terminal in this state indicating South Dakota as the destination state and then diverted to another state;
- Fuel that is withdrawn from an out-of-state terminal, and purchased from a licensed
- Supplier, with a South Dakota destination, and is then diverted to another state; and
- Fuel purchased from a licensed Supplier indicating South Dakota as the destination state and then diverted to another state.

South Dakota Importer and Exporter Tax Return

License Number:
Owner Name:
Return Period:
Return Due Date:

Report in Whole Gross Gallons Only

☐ Check here if this is an amended return

TAX LIABILITY	Column A Gasoline	Column B 100% Ethyl Alcohol	Column C AVGAS	Column D Dyed Diesel & Kerosene	Column E Undyed Diesel & Kerosene	Column F Jet Fuel	Column G Dyed Bio-Diesel Blend	Column H Undyed Bio-Diesel Blend	Column I 100% Methyl Alcohol	Column J Other / Natural Gasoline
1 Imports										
2 Fuel Diverted to SD										
3 Total Gallons - Add Lines 1 and 2										
CREDITS										
4 Tax Paid Imports										
5 Exports from Bulk Storage										
6 Undyed K-1 Kerosene										
7 Tax Unpaid Biodiesel										
8 Tax paid fuel diverted out of South Dakota / Tax paid on exports										
9 Total Credits Add lines 4, 5, 6, 7, and 8										
10 Tax unpaid exports										
TAX COMPUTATION										
11 Subtotal Taxable Gallons Subtract Line 9 from Line 3										
12 Allowance of 1.5%										
13 Total Taxable Gallons Subtract Line 12 from Line 11										
14 Tax Rates	$0.28	$0.14	$0.06	$0.00	$0.28	$0.04	$0.00	$0.28	$0.14	$0.28
15 Taxes Due Multiply Line 13 by Line 14										
16 Total Taxes Due - Add A-J on Line 15										

TANK INSPECTION FEE

17 Total Gallons - Line 11 Columns A-J and Line 6 Column E	
18 Tank Inspection Fee - Multiply Line 17 by 0.02	
19 Total Taxes and Fees Due - Add Lines 16 and 18	

TAXES AND FEES DUE

20 Interest and Penalty (If filing after due date)	
21 Balance Due or Credit From Prior Reporting Period (See Computer Notice)	
22 Grand Total - Add Lines 19 and 20, and add or subtract line 21 (Depending on balance due or credit)	

Importer Exporter Tax Return Instructions

1. Report total gallons of fuel imported by means other than a pipeline into South Dakota –Enter transactions into the EPath Schedule for upload into EPath, Type 1a or 2a.
2. Report total gallons of fuel pulled from a South Dakota pipeline with an original destination outside South Dakota but then diverted back into South Dakota, Type 2c.
3. Total gallons – Add Lines 1 and 2.
4. Report total gallons of fuel imported that were purchased from a licensed South Dakota Supplier at an out of state terminal, with South Dakota taxes already paid – Attach Uniform Schedule of Receipts, Type 1a.
5. Report total gallons of fuel withdrawn from your bulk storage and exported out of South Dakota by means other than pipeline – Enter transaction into the Uniform EPath Schedule for upload into EPath, Type 7B.
6. Report total gallons of K-1 kerosene sold for non-taxable purposes – Enter transaction into the EPath Schedule for upload into EPath, Type 10.
7. Report total gallons of dyed or undyed Biodiesel purchased by a licensed blender, tax unpaid. Type 2B
8. Report total gallons of fuel pulled from a pipeline in South Dakota or purchased from a licensed South Dakota Supplier at an out of state terminal, with South Dakota taxes paid which were directed to a state other than South Dakota. Type 5.
9. Total Credits – Add lines 4, 5, 6, 7, & 8.
10. Enter all Tax Unpaid Exports. Type 7.
11. Tax Computation Subtotal Taxable Gallons – Subtract Line 9 from Line 3.
12. Allowance of 1.5% (if filing on time) Multiply Line 11 by 0.015.
13. Total Taxable Gallons – Subtract Line 12 from Line 11.
14. Tax Rates.
15. Taxes Due – Multiply Line 13 by Line 14.
16. Total Taxes Due – Add A-J on Line 15.
17. Total gallons – Line 11 Columns A-J and Line 6 Column E.
18. Tank Inspection Fee – Multiply Line 17 by $0.02.
19. Grand Total of taxes and TI Fees due (Add Lines 16 & 18).
20. Interest & Penalty if filing after due date.
21. Balance Due or Credit From Prior Reporting Period.
22. Grand total – Add Lines 19 & 20, and add or subtract Line 21 (Depending on balance or credit).

LNG (LIQUID NATURAL GAS) VENDOR

An LNG Vendor is any person engaged in the business of selling liquid natural gas in South Dakota, wholesale or retail, for use in the engine fuel supply tanks of motor vehicles. LNG Vendors are required to be licensed in this state as an LNG Vendor. LNG Vendors are required to collect and remit fuel tax on all LNG sold for use in motor vehicles in South Dakota. They are also required to report any other LNG sales made in the state and any LNG that is imported or exported. For purposes of taxation, LNG which has been cooled to approximately -260 degrees Fahrenheit and is in a liquid state that is used as a motor fuel must be converted to equivalent liquid gallons of gasoline at the rate of 1.5536 gallons of liquid natural gas to equal one volumetric gross gallon of gasoline.

Record Keeping/Acceptable Records

The law requires LNG Vendors to keep detailed records of all fuel transactions and deliveries to ensure the correct amount of fuel tax is collected on all fuel used on South Dakota roads and highways. LNG Vendors will need these records to accurately complete tax returns and must present them to Department personnel if they are audited or have their licenses reviewed. Records are to be maintained for a period of at least 30 days at the delivery location or a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Sales and Purchase Records

Licensed LNG Vendors must keep all sales and or purchase invoices. Liquid natural gas sold for use in motor vehicles must be metered separately from other sales. A copy of the invoice must be maintained in the records of both the seller and the purchaser. The invoices must be serially numbered and must contain the following information:

- The seller's name and address;
- The seller's supplier's license number issued by the department, if the fuel was sold at the pipeline or the seller's marketer's number if not sold at a pipeline;
- The purchaser's name and address;
- The date of sale and delivery of the fuel;
- The number of gallons of fuel sold and delivered to the purchaser, the type of fuel and if diesel whether it was dyed or not;
- The price charged per gallon of fuel;
- If charged, the amount of fuel tax or sales tax. Fuel tax must either be listed separately or as a statement by the marketer that the price per gallon required by law includes the South Dakota fuel tax; and
- The total amount of the sales invoice

Other Records Required of LNG Vendors

Licensed LNG Vendors are also required to keep disbursement records and copies of bills of lading received for LNG purchases and issued for LNG sales in addition to those already discussed.

The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records.

Payment and Reporting Schedule

An LNG Vendor must submit a monthly tax return and all fuel tax due to the Department of Revenue on or before the last day of the month following the month in which the LNG was sold. For example, an LNG Vendor would remit all tax collected in September by October 31st. If October 31st falls on a Saturday, Sunday, legal holiday, or on a day that the Federal Reserve Bank is closed, the tax and report are due on the next day that is not a Saturday, Sunday, legal holiday, or a day the Federal Reserve Bank is closed.

Liquefied Natural Gas (LNG) Vendor Tax Return

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

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

SALES SUMMARY

Report in Whole **Gross** Gallons Only

			Column A Liquefied Natural Gas
1	Gallons sold tax-unpaid to other licensed LNG Vendors -- Attach Uniform Schedule of Disbursements - Type 6d	1	
2	Gallons sold tax-unpaid for agricultural (exempt) use – Type 10a	2	
3	Gallons sold tax-unpaid to exempt government agencies -- Attach Uniform Schedule of Disbursements - Type 8	3	
4	Gallons exported from South Dakota -- Attach Uniform Schedule of Disbursements - Type 7	4	
5	Gallons sold on which South Dakota sales tax is due and will be reported and remitted on your sales tax return	5	
6	Gallons sold for use or used in licensed vehicles upon which fuel tax is due – Type 5	6	
7	Total LNG Gallons Sold or Exported -- Add Lines 1, 2, 3, 4, 5, and 6	7	

INVENTORY RECONCILIATION

8	Beginning LNG Inventory	8	
9	Total gallons received during the month or brought into South Dakota	9	
10	Total gallons to be accounted for -- Add Lines 8 and 9	10	
11	Total gallons sold or exported -- Record amount from Line 7 here	11	
12	Ending LNG Inventory -- Subtract Line 11 from Line 10	12	

TAX CALCULATION AND REMITTANCE

13	**Fuel Taxable Sales -- Record Amount from Line 6 here**	13	
14	**Fuel Tax Rate**	14	$0.14
15	**Fuel Tax Liability for this reporting period -- Multiply amount on Line 13 by tax rate on Line 14**	15	$
16	**Interest and/or Penalty (If filing after due date)**	16	$
17	**Balance Due or Credit from prior records (See Computer Notice)**	17	$
18	**Total Remittance -- Add lines 15 and 16, and add or subtract Line 17 (Depending on balance due or credit)**	18	$

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

LNG Vendor Tax Return Instructions

1. Report gallons sold tax-unpaid to other licensed LNG Vendors – Attach Uniform Schedule of Disbursements Type 6d.
2. Report gallons sold tax-unpaid for agricultural (exempt) use.
3. Report gallons sold tax-unpaid to exempt government agencies – Attach Uniform Schedule of Disbursements Type 8.
4. Report gallons exported from South Dakota – Attach Uniform Schedule of Disbursements Type 7.
5. Report gallons sold on which South Dakota sales tax is due and will be reported and remitted on your sales tax return.
6. Report gallons sold for use or used in licensed vehicles upon which fuel tax is due
7. Total LNG gallons sold or exported – Add Lines 1, 2, 3, 4, 5, and 6.
8. Report your beginning LNG inventory.
9. Report total gallons received during reporting period or brought into South Dakota.
10. Report total gallons to be accounted for – Add Lines 8 and 9.
11. Report total gallons sold or exported – Record amount from Line 7.
12. Report your ending LNG inventory – Subtract Line 11 from Line 10.
13. Report Fuel Taxable sales – Record amount from Line 6.
14. Fuel Tax rate
15. Fuel Tax liability – Multiply Line 13 by Line 14.
16. Interest and/or Penalty. Interest is calculated at 1.00 percent per month. First month is $5 or 1.00 percent, whichever is greater. Penalty is calculated at 10 percent or $10, whichever is greater, for filing a return late even if no tax is due.
17. Balance Due or Credit from prior reporting periods (See computer notice).
18. Total Taxes and Fees for this reporting period – Add Lines 15 and 16, and add or subtract Line 17 (depending on balance due or credit).

LPG (LIQUID PETROLEUM GAS) USER

An LPG User is a person who uses liquid petroleum gas in the engine fuel supply tank of a motor vehicle and wishes to purchase LPG in bulk, into a storage tank which has a delivery hose attached thereto on a tax unpaid basis. A licensed LPG User is required to pay fuel excise taxes on any LPG transferred from their bulk storage and used in licensed vehicles on the public roads and highways in this state.

Record Keeping/Acceptable Records

To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota roads and highways, the law requires LPG Users to keep detailed records of all fuel transactions and deliveries, and in some cases, of fuel usage. LPG Users will need these records to accurately complete tax returns and must present them to Department personnel if they are audited or have their licenses reviewed. Records are to be maintained for a period of at least 30 days at the delivery location or a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Sales and Purchase Records

Licensed LPG Users must keep all sales and or purchase invoices. A copy of the invoice must be maintained in the records of both the seller and the purchaser. The invoices must be serially numbered and must contain the following information:

- The seller's name and address;
- The seller's supplier's license number issued by the department, if the fuel was sold at the pipeline or the seller's marketer's number if not sold at a pipeline;
- The purchaser's name and address;
- The date of sale and delivery of the fuel;
- The number of gallons of fuel sold and delivered to the purchaser, the type of fuel and if diesel whether it was dyed or not;
- The price charged per gallon of fuel;
- If charged, the amount of fuel tax or sales tax. Fuel tax must either be listed separately or as a statement by the marketer that the price per gallon required by law includes the South Dakota fuel tax; and
- The total amount of the sales invoice

Other Records Required of LPG Users

LPG Users must also keep accurate records of the following:

- Individual vehicle and machinery fuel-consumption records or log books
- Motor vehicle odometer readings
- Machinery hour readings
- Monthly fuel use and odometer summaries

The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records.

Payment and Reporting Schedule

All fuel tax due from an LPG User must be remitted to the Department of Revenue on a semiannual basis. The tax is due on the last day of the month following the end of the semiannual period. Taxes due for the period January through June are due July 31st. Taxes due for the period July through December are due on January 31st. If July 31st or January

31st fall on a Saturday, Sunday, legal holiday or on a day that the Federal Reserve Bank is closed, the tax and report are due on the next day that is not a Saturday, Sunday, legal holiday, or a day the Federal Reserve Bank is closed.

Liquefied Petroleum Gas (LPG) User Tax Return

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

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

When Applicable, Report in Whole **Gross** Gallons Only.

VEHICLE INFORMATION

			Column A Vehicle #1	Column B Vehicle #2	Column C Vehicle #3	Column D Vehicle #4
1	Odometer reading from last day of prior reporting period	1				
2	Odometer reading from last day of current reporting period	2				
3	Miles driven during current reporting period Subtract Line 1 from Line 2	3				
4	Miles driven off of roads and highways	4				
5	Highway use miles -- Subtract Line 4 from Line 3	5				
6	Vehicle's Average Miles Per Gallon (MPG) -- Determine from your records	6				
7	Gallons consumed during period -- Divide Line 5 by Line 6	7				
8	Tax-paid gallons of LPG purchased during the current reporting period -- (Your records must contain copies of sales tickets for all tax-paid fuel purchases claimed on this line)	8				
9	Gallons consumed with no tax paid -- Subtract Line 8 from Line 7	9				

10	Total gallons consumed with no tax paid -- Add Columns A through D on Line 9	10	
11	Tax Rate	11	$0.20
12	Total Fuel Tax Due -- Multiply Line 10 by Line 11	12	$

SALES TAX WORKSHEET

13	Total gallons LPG received from all sources during this reporting period	13	
14	Total cost of all fuel (excluding all state and federal taxes) listed on Line 13	14	$
15	Average cost per gallon, excluding state taxes -- Divide Line 14 by Line 13	15	$
16	Total gallons used for off-road commercial purposes or for heating purposes	16	
17	Total gallons on which sales tax was paid at the time of purchase	17	
18	Net gallons subject to sales tax -- Subtract Line 17 from Line 16	18	
19	Total cost of gallons subject to sales tax -- Multiply Line 18 by Line 15	19	
20	Sales Tax Due -- Multiply Line 19 by $0.04	20	$

TAX COMPUTATION

21	Total Tax Liability -- Add Line 12 and Line 20	21	
22	Interest and/or Penalty (If filing after due date)	22	
23	Balance Due or Credit from prior records (See Computer Notice)	23	$
24	Total Remittance -- Add Lines 21 and 22, and add or subtract Line 23 (Depending on balance due or credit)	24	$

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

LPG User Tax Return Instructions

1. Record the odometer readings from the last day of the prior reporting period.
2. Record the odometer readings from the last day of the current reporting period.
3. Miles driven – Subtract Line 1 from Line 2.
4. Miles driven off of roads and highways.
5. Highway use miles – Subtract Line 4 from Line 3.
6. Vehicles average miles per gallon – Determine from your records.
7. Gallons consumed during reporting period – Divide Line 5 by Line 6.
8. Tax-paid gallons of LPG purchased during the current reporting period. Your records must contain copies of sales tickets for all tax-paid fuel purchases claimed on this form.
9. Gallons consumed with no tax paid – Subtract Line 8 from Line 7.
10. Total gallons consumed with no tax paid – Add Columns A through D on Line 9
11. Tax rate
12. Fuel Tax due – Multiply Line 10 by Line 11
13. Report total gallons of LPG received from all sources during this reporting period.
14. Total cost of fuel – excluding all state and federal taxes – listed on Line 13.
15. Average cost per gallon, excluding state taxes – Divide Line 14 by Line 13.
16. Report total gallons used for off road commercial purposes or for heating purposes.
17. Report total gallons on which sales tax was paid at the time of purchase.
18. Net gallons subject to sales tax – Subtract Line 17 from Line 16
19. Total cost of gallons subject to sales tax – Multiply Line 18 by Line 15.
20. Sales Tax due – Multiply Line 19 by $0.04.
21. Total tax liability – Add Lines 12 and 20.
22. Interest and/or Penalty. Interest is calculated at 1.00 percent per month. First month is $5 or 1.00 percent, whichever is greater. Penalty is calculated at 10 percent or $10, whichever is greater, for filing a return late even if no tax is due.
23. Balance Due or Credit from prior reporting periods (See computer notice).
24. Total Taxes and Fees for this reporting period – Add Lines 21, 22 and add or subtract Line 23 (depending on balance due or credit).

LPG (LIQUID PETROLEUM GAS) VENDOR

An LPG Vendor is a person engaged in the business of selling liquid petroleum gas, wholesale or retail, for use in the engine fuel supply tank of a motor vehicle in South Dakota. LPG Vendors are required to collect and remit fuel tax on all LPG sold for use in motor vehicles in South Dakota. They are also required to report any other LPG sales made in the state and any LPG that is imported or exported. For purposes of taxation, LPG that is used as a motor fuel must be converted from pounds to the equivalent liquid gross gallons using the conversion factor of 4.24 pounds per gallon of liquid at 60 degrees Fahrenheit.

Instances in which LPG Vendors are not required to collect taxes are as follows:

- Sales made to licensed LPG Users.
- LPG delivered into a bulk storage tank which has no liquid transfer line attached to it. If an LPG customer has a licensed LPG-powered vehicle, the LPG Vendor must inspect the bulk storage tank and certify that no liquid transfer line existed at the time of the inspection.
- Sales made to a customer that does not own or operate an LPG powered vehicle

Record Keeping/Acceptable Records

To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota roads and highways, the law requires LPG Vendors to keep detailed records of all fuel transactions and deliveries. LPG Vendors will need these records to accurately complete tax returns and must present them to Department personnel if they are audited or have their licenses reviewed. Records are to be maintained for a period of at least 30 days at the delivery location or a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Sales and Purchase Records

Licensed LPG Vendors must keep all sales and or purchase invoices. A copy of the invoice must be maintained in the records of both the seller and the purchaser. The invoices must be serially numbered and must contain the following information:

- The seller's name and address;
- The seller's supplier's license number issued by the department, if the fuel was sold at the pipeline or the seller's marketer's number if not sold at a pipeline;
- The purchaser's name and address;
- The date of sale and delivery of the fuel;
- The number of gallons of fuel sold and delivered to the purchaser, the type of fuel and if diesel whether it was dyed or not;
- The price charged per gallon of fuel;
- If charged, the amount of fuel tax or sales tax. Fuel tax must either be listed separately or as a statement by the marketer that the price per gallon required by law includes the South Dakota fuel tax; and
- The total amount of the sales invoice

Other Records Required of LPG Vendors

Licensed LPG Vendors are also required to keep disbursement records and copies of bills of lading received for LPG purchases and issued for LPG sales in addition to those already discussed.

The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records.

Payment and Reporting Schedule

All fuel tax due from a LPG Vendor must be remitted to the Department of Revenue on or before the last day of the month following the month in which the fuel was sold. A monthly tax return must be submitted at the same time. For example, an LPG Vendor would remit all tax collected in September by October 31st. If October 31st falls on a Saturday, Sunday, legal holiday, or on a day that the Federal Reserve Bank is closed, the tax and report are due on the next day that is not a Saturday, Sunday, legal holiday, or a day the Federal Reserve Bank is closed.

Allowances

LPG Vendors who properly report and remit tax may reduce the amount of fuel subject to fuel tax and retain the fuel tax collected on these deducted gallons. Amounts that can be deducted are:

- 2 percent of the first 25,000 gallons taxed each month
- 1 percent of the gallons taxed in excess of 25,000 gallons each month

The maximum amount of tax that can be retained each month is $500.

Liquefied Petroleum Gas (LPG) Vendor Tax Return

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

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

Report in Whole **Gross** Gallons Only

SALES SUMMARY

			Column A Liquefied Petroleum Gas
1	Gallons sold tax-unpaid to other licensed LPG Vendors -- Attach Uniform Schedule of Disbursements - Type 6e	1	
2	Gallons sold tax-unpaid for agricultural (exempt) use	2	
3	Gallons sold tax-unpaid to exempt government agencies -- Attach Uniform Schedule of Disbursements - Type 8	3	
4	Gallons sold tax-unpaid to licensed LPG Users or Highway Contractors	4	
5	Gallons exported from South Dakota -- Attach Uniform Schedule of Disbursements - Type 7	5	
6	Gallons sold on which South Dakota sales tax is due and will be reported and remitted on your sales tax return	6	
7	Gallons sold for or used in licensed vehicles upon which fuel tax is due (unless sold to a licensed LPG User or Highway Contractor)	7	
8	Total LPG Gallons Sold or Exported -- Add Lines 1, 2, 3, 4, 5, 6, and 7	8	

INVENTORY RECONCILIATION

9	Beginning LPG Inventory		
10	Total gallons received during the month or brought into South Dakota	10	
11	Total gallons to be accounted for -- Add Lines 9 and 10	11	
12	Total gallons sold or exported -- Record amount from Line 8 here	12	
13	Ending LPG Inventory -- Subtract Line 12 from Line 11	13	

TAX CALCULATION AND REMITTANCE

14	Fuel Taxable Sales -- Record Amount from Line 7 here	14	
15	Fuel Tax Rate	15	$0.20
16	Fuel Tax Liability for this reporting period -- Multiply amount on Line 14 by tax rate on Line 15	16	$
17	Allowance -- Multiply first 25,000 gallons on Line 14 by 0.02 and excess gallons by 0.01. Add amounts and multiply by $0.20. Record amount here ($500 maximum)	17	
18	Net Fuel Tax Liability -- Subtract Line 17 from Line 16	18	$
19	Interest and/or Penalty (If filing after due date)	19	$
20	Balance Due or Credit from prior records (See Computer Notice)	20	$
21	Total Remittance -- Add lines 18 and 19, and add or subtract Line 20 (Depending on balance due or credit)	21	$

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

LPG Vendor Tax Return Instructions

1. Report gallons sold tax-unpaid to other licensed LPG Vendors – Attach Uniform Schedule of Disbursements Type 6e.
2. Report gallons sold tax-unpaid for agricultural (exempt) use.
3. Report gallons sold tax-unpaid to exempt government agencies – Attach Uniform Schedule of Disbursements Type 8.
4. Report gallons sold tax-unpaid to licensed LPG Users or Highway Contractors.
5. Report gallons exported from South Dakota – Attach Uniform Schedule of Disbursements Type 7.
6. Report gallons sold on which South Dakota sales tax is due and will be reported and remitted on your sales tax return.
7. Report gallons sold for use or used in licensed vehicles upon which fuel tax is due (unless sold to a licensed LPG User or Highway Contractor).
8. Total LPG gallons sold or exported – Add Lines 1, 2, 3, 4, 5, 6 and 7.
9. Report your beginning LPG inventory.
10. Report total gallons received during reporting period or brought into South Dakota.
11. Report total gallons to be accounted for – Add Lines 9 and 10.
12. Report total gallons sold or exported – Record amount from Line 8.
13. Report your ending LPG inventory – Subtract Line 12 from Line 11.
14. Report Fuel Taxable sales – Record amount from Line 7.
15. Fuel Tax rate
16. Fuel Tax liability – Multiply Line 14 by Line 15.
17. Allowance – Multiply first 25,000 gallons on Line 14 by 2% and the excess gallons by 1%. Add amounts and multiply by $.20. Maximum amount that can be claimed is $500.
18. Net Fuel Tax liability – Subtract Line 17 from Line 16.
19. Interest and Penalty. Interest is calculated at 1.00 percent per month. First month is $5 or 1.00 percent, whichever is greater. Penalty is calculated at 10 percent or $10, whichever is greater, for filing a return late even if no tax is due.
20. Balance Due or Credit from prior reporting periods (See computer notice).
21. Total Taxes and Fees for this reporting period – Add Lines 18, 19 and add or subtract Line 20 (depending on balance due or credit).

MARKETER

A Marketer is a person who is engaged in the wholesale or retail sale of motor fuel or special fuel. Marketers must be licensed to do business in South Dakota. A separate license is required for each business location within the state.

Selling Dyed Diesel and Dyed Biodiesel

Marketers may sell dyed diesel and dyed biodiesel untaxed to customers that use it for agricultural purposes. In addition, dyed diesel or dyed biodiesel may be sold untaxed to the state or its political subdivisions for use in their vehicles, machinery, and equipment that are used in highway construction. All diesel or biodiesel sold to the state, political subdivisions, and school systems for vehicular use, including that used in buses, must be undyed.

Marketers are required to charge and collect sales tax on sales of dyed diesel and dyed biodiesel to licensed highway contractors. These sales are to be reported on the Marketer's sales tax return.

Selling Ethanol Blends and Methanol Blends

Ethyl Alcohol and Methyl Alcohol are taxed at the rate of $.08 per gallon plus the $.02 per gallon Tank Inspection Fee. These products are now taxed because of the various levels of ethanol blends now being seen in the industry. **If a Marketer sells an ethanol blend or methanol blend, the sales invoice must indicate what type of ethanol blend or methanol blend was sold (for example, E10, E20, E30 etc.).**

Record Keeping/Acceptable Records

To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota roads and highways, the law requires Marketers to keep detailed records of all fuel transactions and deliveries. Marketers will need these records to accurately complete Marketer Refund Claims and must present them to Department personnel if they are audited or have their licenses reviewed. Records are to be maintained for a period of at least 30 days at the delivery location or a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Sales and Purchase Records

Licensed Marketers must keep all sales and or purchase invoices. A copy of the invoice must be maintained in the records of both the seller and the purchaser. The invoices must be serially numbered and must contain the following information:

- The seller's name and address;
- The seller's supplier's license number issued by the department, if the fuel was sold at the pipeline or the seller's marketer's number if not sold at a pipeline;
- The purchaser's name and address;
- The date of sale and delivery of the fuel;
- The number of gallons of fuel sold and delivered to the purchaser, the type of fuel and if diesel whether it was dyed or not;
- The price charged per gallon of fuel;
- If charged, the amount of fuel tax or sales tax. Fuel tax must either be listed separately or as a statement by the marketer that the price per gallon required by law includes the South Dakota fuel tax; and
- The total amount of the sales invoice

Fuel Shipping Records

Licensed Marketers must maintain in their records all fuel shipping documents they receive, including bills of lading, drop load tickets, and diversion tickets. Marketers are responsible for inspecting any shipping document to insure that it indicates South Dakota as the destination state.

Other Records Required of Marketers

Licensed Marketers are also required to keep these records in addition to those already discussed:

- Fuel disbursement records;
- Monthly fuel inventories; and
- Weekly pump meter readings.

The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records.

Payment and Reporting Schedule

Because Marketers purchase only tax paid motor fuel, tax paid clear special fuel and tax-exempt dyed special fuel; they have no fuel tax reporting or remitting responsibilities to the state.

Refunds

There are several situations in which Marketers are entitled to refunds:

- For fuel taxes paid on all fuel that is later sold in bulk to an approved Indian Tribal School holding an exempt-user number. These refunds can only be claimed for deliveries made into bulk storage at the tribal school.
- For fuel taxes paid on all fuel that is later sold to the Federal Government or Defense Supply Center for its consumption.
- For undyed diesel or undyed biodiesel delivered into a motor carrier refrigeration unit which is not attached to the engine supply fuel tank of the vehicle. Sales tax is charged on the product and “reefer” must be noted on the sales invoice.
- For fuel sold to an enrolled tribal member purchasing fuel in Indian country controlled by the member’s tribe, or an Indian tribe purchasing motor fuel or special fuel in Indian country controlled by the Indian tribe.
- For fuel taxes paid on all fuel sold to customers whose accounts are uncollectible and have been deducted as an expense on the Marketer's federal income tax return. A Marketer may claim a refund of a customer's delinquent taxes only once every three years and must furnish sufficient evidence and testimony to support any tax collection effort made by the Department. A Marketer must submit a separate claim form to support each bad debt loss.
- For fuel taxes paid on all fuel lost because of leakage or theft, or a single incident of loss or destruction caused by fire, flood, tornado, windstorm, or explosion in excess of 100 gallons.

The Marketer will be refunded the amount of tax on the lost gallons upon compliance with the following requirements:

- A Marketer must submit an Affidavit of Loss of Taxable Fuel, by registered or certified mail, to the Department of Revenue, within 10 days of the loss in order to collect any refund.
- Provide copies of police reports in cases of theft and insurance reports must accompany all claims;
- Claims for refunds must be filed with the department within thirty days after the loss is discovered, or the claim is thereafter barred;
- No claims for a refund for a loss by leakage or theft of less than five hundred gallons may be considered or allowed. Such loss is presumed to be shrinkage; and
- The books and records of the claimant must be available for inspection by the department.

If a claim for refund is allowed and approved by the department, the state auditor must issue a warrant for the amount allowed, upon the presentation of a claim bearing the approval of the department.

Marketer Refund

Mail Refund Form To:	Remittance Center P.O. Box 5055 Sioux Falls, SD 57117-5055

Claim Period From _____ **to** _____ ☐ **Check here if this is an amended report**

REFUNDABLE SALES

Report in Whole **Gross** Gallons Only

		Column A Gasoline	Column B 100% Ethyl alcohol	Column C AVGAS	Column D Undyed Diesel Fuel	Column E Jet Fuel	Column F 100% Methyl Alcohol	Column G Undyed Biodiesel
1	Gallons of Motor Fuel and Special Fuel sold in bulk to a location on a licensed Indian school's premises. (The school must be licensed by the Department of Revenue to purchase fuel exempt from state taxation. List school names and license numbers below.)							
a	School Name / Indian School License No.							
b	School Name / Indian School License No.							
c	School Name / Indian School License No.							
d	School Name / Indian School License No.							
2	Total gallons of motor fuel and special fuel sold in bulk to a location on a licensed Indian school's premises -- Add Lines 1a, 1b, 1c, and 1d							
3	Total gallons lost in accordance with Section 137 -- Attach completed affidavit and required documents to support this claim							
4	Total gallons sold to the U.S. Government -- Attach Uniform Schedule of Disbursements - Type 8							
5	Total gallons of taxed undyed diesel fuel dispensed into separate reefer storage for refrigeration use only -- Complete Reefer Storage Diesel Worksheet on reverse							
6	Total gallons of motor fuel or special fuel sold to an enrolled tribal member purchasing fuel in Indian country controlled by the member's tribe, or an Indian tribe purchasing motor fuel or special fuel in Indian country controlled by the Indian tribe -- Attach Tribal Sales Schedule							

REFUND CALCULATION

7	Subtotal all gallons -- Add Lines 2, 3, 4, 5, and 6							
8	Tax rates	X $0.28	X $0.14	X $0.06	X $0.28	X $0.04	X $0.14	X $0.28
9	Total taxes eligible for refund -- Multiply Line 7 by Line 8	$	$	$	$	$	$	$
10	Total Refund Claim Amount -- Add Columns A through E on Line 9	$						

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 inall things true and correct.

Signature	Title	Date

NOTE: Refunds are limited to a period within 15 months of transaction date

DOR/DMV FORM 573 (4/15)

Reefer Storage Undyed Fuel Worksheet

On the worksheet below, list the gallons of reefer fuel sold for each date and indicate the amount of sales tax you reported and remitted on your previous sales tax return.

Your total gallons for sales tax remitted should equal the amount recorded on Line 5 on the front of this form

Record your sales tax license number here:

1	Date (MM-YY):			-			Gallons Undyed Fuel:		Sales Tax Remitted: $
2	Date (MM-YY):			-			Gallons Undyed Fuel:		Sales Tax Remitted: $
3	Date (MM-YY):			-			Gallons Undyed Fuel:		Sales Tax Remitted: $
4	Date (MM-YY):			-			Gallons Undyed Fuel:		Sales Tax Remitted: $
5	Date (MM-YY):			-			Gallons Undyed Fuel:		Sales Tax Remitted: $
6	Date (MM-YY):			-			Gallons Undyed Fuel:		Sales Tax Remitted: $
7	Date (MM-YY):			-			Gallons Undyed Fuel:		Sales Tax Remitted: $
8	Date (MM-YY):			-			Gallons Undyed Fuel:		Sales Tax Remitted: $
9	Date (MM-YY):			-			Gallons Undyed Fuel:		Sales Tax Remitted: $
10	Date (MM-YY):			-			Gallons Undyed Fuel:		Sales Tax Remitted: $
11	Date (MM-YY):			-			Gallons Undyed Fuel:		Sales Tax Remitted: $
12	Date (MM-YY):			-			Gallons Undyed Fuel:		Sales Tax Remitted: $
13	Date (MM-YY):			-			Gallons Undyed Fuel:		Sales Tax Remitted: $

Total Gallons Undyed Fuel:

Marketer Refund Claim Form Instructions

1. Report total gallons of motor fuel or special fuel sold in bulk to a location on a licensed Indian school's premises. The school must be licensed by the Department of Revenue to purchase fuel that is exempt from state taxation. List school names and license numbers.
2. Report total gallons of motor fuel or special fuel sold in bulk to a location on a licensed Indian school's premises – Add Lines 1a, 1b, 1c, and 1d.
3. Report total gallons lost in accordance with SDCL 10-47B-137. The loss of motor fuel or special fuel by leakage or theft must exceed 500 gallons. The loss of motor fuel or special fuel by a natural disaster must exceed 100 gallons. An Affidavit of Loss of Taxable Fuel and required documents must be attached to support this claim.
4. Report total gallons sold to the US Government or the Defense Supply Center – Attach Uniform Schedule of Disbursements Type 8.
5. Report total gallons of undyed special fuel dispensed into a separate reefer storage unit for refrigeration use only – Complete Reefer Storage Undyed Fuel Worksheet on the back of this form.
6. Report total gallons of motor fuel or special fuel sold to an enrolled tribal member purchasing fuel in Indian country that is controlled by the member's tribe, or an Indian tribe purchasing motor fuel or special fuel in Indian country that is controlled by the Indian tribe – Attach Tribal Sales Schedule.
7. Subtotal all gallons – Add Lines 2, 3, 4, 5, and 6.
8. Tax rates.
9. Total taxes eligible for refund – Multiply Line 7 by Line 8.
10. Total Refund Claim amount – Add Columns A through G on Line 9.

SUPPLIER (SHIPPER)

A Supplier is a person that owns motor fuel or special fuel in the pipeline and terminal distribution system in this state or makes sales or authorizes the removal of this fuel from the terminal at the rack. A Supplier is also the person who owns fuel in the pipeline immediately before it is withdrawn at the terminal rack. Anyone selling fuel from the rack must have a valid South Dakota Supplier's license. The Supplier is to apply fuel excise tax and the tank inspection fee to undyed (clear) fuel at the time of sale and is then responsible for remitting these taxes and fees to the state. The Supplier also collects and remits the tank inspection fee for any dyed fuel that they sell.

Any person meeting the definition of a Supplier as listed above and operating from a terminal located outside of South Dakota may voluntarily become licensed as a Supplier. These Suppliers are required to remit tax and TI fees to South Dakota on any fuel removed from an out-of-state terminal if the bill of lading issued by the Terminal Operator indicates South Dakota as the destination state.

Selling Ethanol Blends and Methanol Blends

Ethyl Alcohol and Methyl Alcohol are taxed at the rate of $.08 per gallon plus the $.02 per gallon Tank Inspection Fee. These products are now taxed because of the various levels of ethanol blends now being seen in the industry. **If a Supplier sells an ethanol blend or methanol blend, the invoice must list the alcohol gallons and gasoline gallons separately.**

Natural Gasoline Sales

Suppliers selling natural gasoline from South Dakota terminals are required to collect and remit $0.22 per gallon fuel excise tax, as well as the $.02 per gallon Tank Inspection Fee.

Exceptions for the Collection of Fuel Taxes

The Supplier is not obligated to collect the South Dakota fuel tax in the following instances:

- Sales made to a licensed Exporter when the sale is made from a South Dakota terminal and the destination listed on the bill of lading indicates a state other than South Dakota;
- Sales of dyed diesel or dyed biodiesel (The Supplier is required to collect and remit the $0.02 cents per gallon Tank Inspection fee in these instances);
- Product authorizations, two party exchanges or book transfers of product with other licensed South Dakota Suppliers within the terminal (In these instances the receiving Supplier or Authorization Partner is responsible for collecting and remitting the taxes and TI fees to South Dakota);
- As of July 1, 2011, ethyl alcohol or methyl alcohol transferred in bulk by pipeline into a terminal or in bulk by pipeline within a terminal will NOT be exempt from South Dakota taxes and TI fees. Ethanol Brokers however, may obtain ethyl alcohol tax free from an Ethanol Producer. Once this fuel transfers from the Ethanol Broker to a licensed South Dakota Supplier, taxes and TI fees need to be collected from the Supplier and remitted on the Ethanol Broker’s tax return;

- Sales made at the rack to the U.S. Government and the Defense Fuel Supply Center;
- Sales of unblended biodiesel to a licensed Blender or a licensed Supplier for resale over the terminal rack; and
- Sales of unblended biodiesel to a licensed importer when South Dakota is listed as the destination state on the bill of lading (The Importer must also be licensed as a Blender).

Certain penalties may be assessed on any licensed Supplier that authorizes sales of motor fuel or special fuel for export from a South Dakota terminal to a person who does not have a valid South Dakota Exporter's license.

Diversion Tickets

South Dakota relies on the information that is printed on the bill of lading to determine taxability of fuel products. The Supplier must bill the customer in accordance with the destination information that is presented on the bill of lading, and their involvement with the transaction is to end there.

If a shipment of motor fuel or special fuel needs to be legitimately diverted from the represented destination state after the bill of lading has been issued by the Terminal Operator, Bulk Plant Operator or Transporter, or where the issuer failed to cause proper information to be printed on the document, the Transporter shall issue a diversion ticket for the shipment, or partial shipment, and the Consignee is to report the diversion, pay any additional taxes due or file for any refunds or credits due on their tax return.

Prior Period Adjustments

All fuel transactions must be reported, and taxes paid to South Dakota or credits claimed during the period in which they occur. Prior period adjustments are not allowed. For example: if a sale of fuel takes place on July 31st the Supplier is not allowed to delay the reporting of that transaction until the August or September reporting period. The transaction must be reported on the July tax return. If a transaction occurs at the end of the month and is not reported on that month's tax return, the Supplier is to amend the tax return, report the additional transaction on it, and fill out the Summary for Amending Tax Returns form (see appendix) for that reporting period.

Ethyl Alcohol and Methyl Alcohol

Each licensed supplier and out-of-state supplier who sells 100 percent ethyl alcohol (ethanol) and/or 100 percent methyl alcohol (methanol) are required to collect and remit .14 cents per gallon fuel excise tax, plus .02 cents per gallon tank inspection fee on all sales of these products. Suppliers must file, with the department, a monthly report by electronic means using the South Dakota EPath filing system.

Record Keeping/Acceptable Records

To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota roads and highways, the law requires Suppliers to keep detailed records of all fuel transactions and deliveries. Suppliers will need these records to accurately complete tax returns and must present them to Department personnel if they are audited or have their

licenses reviewed. Records are to be maintained for a period of at least 30 days at the delivery location or a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Fuel Sales, Purchase, and Shipping Records

Licensed Suppliers must keep all sales and purchase invoices in either their original format, through film retrieval or electronic media. They must also maintain shipping records that indicate the destination state for all products sold.

Bills of lading will also be retained in their original format, film retrieval, or electronic media. If a shipment is going to multiple locations in a state, the title "Various" may be used on the bill of lading to identify destination cities, but the titles "Unlisted" and/or "Unknown" are not acceptable.

The Supplier and the Terminal Operator are entitled to rely on the truthfulness of the representation made by the Transporter or the Transporter's agent as to the destination state the Terminal Operator prints on the bill of lading. A petroex or similar number may not be relied upon by the Terminal Operator or Supplier as a representation of a destination state.

Other Records Required of Suppliers

Licensed Suppliers must maintain bills of lading that contain:

- The terminal or bulk plant name and address;
- The date the fuel was withdrawn from the terminal;
- The name and address of the Supplier, Shipper, or owner of fuel within a bulk plant if withdrawn from a bulk plant;
- The name of the Transporter or Carrier;
- The destination state. A petroex or similar number does not fulfill this requirement;
- The bill of lading number;
- The number of gross gallons of each type of fuel;
- The type of fuel product transported;
- If the fuel contains ethyl alcohol or methyl alcohol, the number of gallons of ethyl alcohol, the number of gallons of methyl alcohol, the number of gallons of gasoline or the number of gallons of any other motor fuel that are contained therein;
- The name and address of the Consignee; and
- Any other information which the Secretary deems necessary for the administration and enforcement of this chapter.

The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records.

Payment and Reporting Schedule

All fuel tax due from a Supplier is required to be remitted to the Department of Revenue by electronic transfer on or before the second to the last day of the month following each month in which the fuel was sold. The last day and the second to the last day of the month means the last day and the second to the last day of the month which are not a Saturday, Sunday, legal holiday, or a day on which the Federal Reserve Bank is closed.

A monthly tax return must be filed by electronic means on the EPath system using a Uniform EPath schedule. The return must be filed on or before the twenty-third day of the month following each monthly period. If the twenty third day of the month falls on a Saturday, Sunday, legal holiday or on a day that the Federal Reserve Bank is closed, the report is due on the next day that is not a Saturday, Sunday, legal holiday, or a day the Federal Reserve Bank is closed.

Uniform EPath Schedule (Electronic Filing)

All gallons that have been released or authorized to be released from a South Dakota terminal must be reported on the Uniform EPath Schedule. In addition, all gallons that are sold by a Supplier that is licensed to collect and remit South Dakota taxes and Tank Inspection fees from an out-of-state terminal are to be reported on this schedule. The Uniform EPath Schedule will be used to compile Supplier tax returns. The monthly tax return is compiled based on the information that is entered on the schedule. A sample of the schedule is in the template section located in the back of this manual. The EPath schedule can be created in Microsoft Excel and saved as a .csv or .txt file. The file must be saved in one of these formats for the EPath program to recognize the data when the file is uploaded. Data may also be entered manually and saved before submitting the tax return. Follow the prompts given to create the schedule.

Supplier Uniform Schedules of Disbursements (Paper Return Only)

Uniform Schedules of Disbursements are required to be filed by Suppliers with each monthly tax return for those Suppliers that are authorized to file paper tax returns. This schedule must show each individual transaction that takes place during the month. State "Postal Abbreviations" are to be used when reporting Points of Origin and Destination. Neither the titles "Unlisted" and/or "Unknown," nor the numbers "999999999" for Federal Identification Numbers (FEINs) are acceptable for identifying the Consignee listed on the Uniform Schedule of Disbursements (USOD) since the Supplier should know who is purchasing the fuel. The fuel types are to be identified by the FTA Product Codes that are listed on Pages 3 & 4 of this manual.

Delayed Payment of Taxes

Customers who purchase fuel from a licensed Supplier at the terminal rack may delay payment to the Supplier in an amount equal to the tax and the tank inspection fee. The tax liability must be made to the Supplier by the 28th day of the month following the month in which the transaction took place, except the month of February which will be due on the 27th day of the month in which the tax is due and payable by the Supplier. The Supplier may not require payment before that date. (Example: a customer who purchases fuel in September must pay the fuel tax due to the Supplier by October 28th.)

Allowances

Suppliers who properly remit tax as discussed earlier are allowed to retain an amount equal to two and one-fourth percent (2.25 percent) of the tax due on each gallon of fuel withdrawn from the rack. The Supplier may keep one-third of this amount (.75 percent) to help offset the administrative expenses involved in reporting and remitting taxes. The Supplier is to pass the remaining two-thirds (1.5 percent) on to the customer who withdrew the fuel from the terminal rack.

If a Supplier is late in submitting the monthly return or remitting the taxes due, the Supplier may not retain any of the 2.25 percent allowance. If customers are late in paying the fuel tax owed to the Supplier, the Supplier may retain the entire 2.25 percent allowance.

Refunds

If a licensed Supplier sells fuel to a customer who fails to pay the required fuel tax, the Supplier may apply for a refund of those taxes from the state by filing an Affidavit for Bad Debt Loss. The state will then make an assessment and seek to collect the taxes from the

Supplier's delinquent customer. A Supplier is eligible for a refund of the taxes not paid by a particular customer only once every three years. The Supplier must then collect all taxes due from that customer, on any subsequent sales made to them, for the next three years.

The Department will notify all Suppliers that a customer has been delinquent and is not entitled to delayed payment of fuel tax and TI fees for the next three years. The Department will also advise Suppliers that no further refunds of delinquent taxes will be made on any sales to this customer during the three-year period.

Fuel Supplier Tax Return (In-State and Out-of-State)

Pipeline Reporting

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

(Pipeline reporting only. This return is not for reporting own truck transports or rail movement.)

Report in Whole **Gross** Gallons Only

☐ Check here if this is an amended return

SALES *Instructions on Back of Return		**Column A** Gasoline	**Column B** 100% Ethyl Alcohol	**Column C** AVGAS	**Column D** Dyed Diesel & Kerosene	**Column E** Undyed Diesel & Kerosene	**Column F** Jet Fuel	**Column G** Dyed Bio-Diesel Blend	**Column H** Undyed Bio-Diesel Blend	**Column I** 100% Methyl Alcohol	**Column J** Other /Natural Gasoline
1 Withdrawn from SD Pipeline	1										
2 Withdrawn from Out-of-state Pipeline	2										
3 Total Sales -- Add Lines 1 and 2	3										
CREDITS											
4 Sold to US Government	4										
5 Sold to Licensed Exporter	5										
6 Ethyl Alcohol & Methyl Alcohol	6										
7 Undyed K-1 Kerosene	7										
8 Total Credits -- Add lines 4, 5, 6, and 7	8										
TAX COMPUTATION											
9 Subtotal Taxable Gallons -- Subtract Line 8 from Line 3	9										
10 Allowance (If filing on time) -- Multiply Line 9 by 0.0225	10										
11 Total Taxable Gallons -- Subtract Line 10 from Line 9	11										
12 Tax Rates	12	X $0.28	X $0.14	X $0.06	X $0.00	X $0.28	X $0.04	X $0.00	X $0.28	X $0.14	X $0.28
13 Taxes Due -Multiply Line 11 by Line 12	13	$	$	$		$	$		$	$	$
14 Total All Taxes Due -- Add Columns A Through J on Line 13	14									$	

TANK INSPECTION FEE

15 Total Gallons -- Add Columns A through J on Line 9	15	
16 Total Gallons Sold to Governmental Entities -- Add Columns A through J on Line 4	16	
17 Total Gallons of Undyed K-1 Kerosene -- Column E on Line 7	17	
18 Subtotal Tank Inspection Fee Gallons -- Add Line 15, 16, and 17	18	
19 Tank Inspection Fee -- Multiply Line 18 by $0.02	19	$

TAXES AND FEES DUE

20 Total Taxes and Fees Due -- Add Line 14 and 19	20	$
21 Interest and Penalty (If filing after due date)	21	$
22 Balance Due or Credit From Prior Reporting Period (See Computer Notice)	22	$
23 Grand Total -- Add Lines 20 and 21, and add or subtract line 22 (Depending on balance due or credit)	23	$

I declare and affirm under 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.

Check if final return and license is to be cancelled ☐	Signature	Title	Date
			(7-09)

Supplier Tax Return Instructions

1. Report total gallons withdrawn from pipeline(s) located within South Dakota – Schedule Type 5.
2. Licensed Suppliers making sales from out of state terminals report total gallons of fuel withdrawn from pipeline(s) outside South Dakota with a South Dakota destination on the bill of lading –Schedule Type 5.
3. Total sales – Add Lines 1 and 2.
4. Report total gallons withdrawn and sold to a U.S. Government entity directly from the pipeline(s) – Schedule Type 8.
5. Report total gallons withdrawn from pipeline(s) located in South Dakota and sold to licensed Exporters for an out of state destination – Schedule Type 6a.
6. Report total gallons of 100 percent ethyl alcohol and 100 percent methyl alcohol previously taxed – Schedule Type 5.
7. Report total gallons of K-1 kerosene sold for non-taxable purposes – Schedule Type 10.
8. Total credits – Add Lines 4, 5, 6 and 7.
9. Subtotal taxable gallons – Subtract Line 8 from Line 3.
10. Supplier Allowance – Multiply Line 9 by 2.25 percent if filing on time.
11. Total taxable gallons – Subtract Line 10 from Line 9.
12. Tax rates.
13. Taxes due – Multiply Line 11 by Line 12.
14. Total taxes due – Add Columns A through J on Line 13.
15. Total gallons – Add Columns A through J on Line 9.
16. Total gallons sold to U.S. government entities – Add Columns A through J on Line 4.
17. Total gallons of Undyed K-1 kerosene – Column E Line 7.
18. Subtotal Tank Inspection Fee gallons – Add Lines 15, 16 and 17.
19. Tank Inspection Fee – Multiply Line 18 by $.02.
20. Total Taxes and Fees due – Add Lines 14 and 19.
21. Interest and Penalty. Interest is calculated at 1.00 percent per month. First month is $5 or 1.00 percent, whichever is greater. Penalty is calculated at 10 percent or $10, whichever is greater, for filing a return late even if no tax is due.
22. Balance Due or Credit from prior reporting periods (See computer notice).
23. Total Taxes and Fees for this reporting period – Add Lines 20, 21 and add or subtract Line 22 (depending on balance due or credit).

TERMINAL OPERATOR

A Terminal Operator is a person who by ownership or contractual agreement is charged with the responsibility and physical control over the operation of a terminal. A terminal is a fuel refinery or storage and distribution facility that is supplied by pipeline or marine vessel, from which motor fuel or special fuel may be removed at a rack and that, has been registered as a qualified terminal by the Internal Revenue Service. Terminal Operators must be licensed to do business in South Dakota. A separate license is required for each terminal site operated within South Dakota.

Ethanol Blends and Methanol Blends

Ethyl Alcohol and Methyl Alcohol are taxed at the rate of $.14 per gallon plus the $.02 per gallon Tank Inspection Fee. These products are now taxed because of the various levels of ethanol blends now being seen in the industry. **If a Terminal Operator releases an ethanol or methanol blend, the bill of lading must list the alcohol gallons and gasoline gallons separately.**

Dyeing Tax-Exempt Fuel

Terminal Operators are responsible for dyeing special fuel before it can be sold tax-exempt from the terminal. At the Supplier's discretion dye may be added:

- In accordance with United States Environmental Protection Agency (EPA) requirements; or
- In accordance with the specifications and amounts required by the Internal Revenue Service (IRS).

Additional Responsibilities

Terminal Operators are to ensure that carriers wanting to do business in a South Dakota terminal are licensed as a Transporter. This license will allow the carrier to load and transport fuel from the terminal.

Terminal Operators must prepare and provide a bill of lading to the driver of every vehicle removing fuel products from the terminal. The bill of lading must clearly show the actual destination state indicated by the Transporter or the Transporter's agent. The business address of the Supplier is not to appear as the destination for the fuel unless that is where it was actually shipped.

If the destination state is not prominently displayed on the bill of lading, it will be assumed that South Dakota is the destination state and South Dakota fuel excise taxes and TI fees will be due to the state. If an error in the destination state printed on the bill of lading is due to negligence on the Terminal Operator's part, the Terminal Operator may be subject to an assessment of up to twice the tax rate due on all fuel involved.

The Supplier and the Terminal Operator are entitled to rely on the truthfulness of the representation made by the Transporter or Transporter's agent as to the destination state the Terminal Operator prints on the bill of lading. A petroex or similar number may not be relied upon by the Terminal Operator or Supplier as a representation of a destination state.

Terminal Operators are also responsible for ensuring that the actual Consignee (customer) is identified on the bill of lading. The titles “Unlisted or Unknown” are not acceptable names for the consignee on any bill of lading. Likewise, Federal ID Numbers (FEINs), must be accurate and the number “999999999” must not be used as such. The destination city on bills of lading may be identified as “Various or Various Locations”, but an “Unknown, Unidentified or Unlisted” destination is also not acceptable.

Transporters (Carriers) are not to be listed as “Common Carrier” on the bill of lading. The actual name must be used when identifying them.

Recordkeeping/Acceptable Records

To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota's roads and highways, the law requires Terminal Operators to keep detailed records of all fuel transactions and deliveries, and in some cases, of fuel usage**.** Since the gross gallons sold from the terminal determine the amount of taxes the Supplier is to collect, report and remit to the state, these gallons (when reported by the Terminal Operator) must be a true representation of the gallons that are released from the terminal by all Suppliers licensed to do business from that terminal within this state. Terminal Operators must present these records to Department personnel if they are audited or have their license reviewed. Records are to be maintained for a period of at least 30 days at the delivery location or a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Fuel Shipping Records

Licensed Terminal Operators must maintain all bills of lading in either their original format, through film retrieval, or electronic media. The bill of lading must contain the following:

- The terminal or bulk plant name and address;
- The date the fuel was withdrawn from the terminal;
- The name and address of the Supplier, Shipper, or owner of fuel within a bulk plant if withdrawn from a bulk plant bulk plant;
- The name of the Transporter or Carrier;
- The destination state. A petroex or similar number does not fulfill this requirement;
- The bill of lading number;
- The number of gross gallons of each type of fuel;
- The type of fuel product transported;
- If the fuel contains ethyl alcohol or methyl alcohol, the number of gallons of ethyl alcohol, the number of gallons of methyl alcohol, the number of gallons of gasoline or the number of gallons of any other motor fuel that are contained therein;
- The name and address of the Consignee; and
- Any other information which the Secretary deems necessary for the administration and enforcement of this chapter.

Reporting Schedule

While they do not remit fuel tax, for the purpose of determining the amount of motor fuel and special fuel tax due, Terminal Operators are required to file a summarized monthly report providing:

- The name and address of all Suppliers;
- All gallons pulled by each Supplier during the month; and
- Copies of all bills of ladings that have been issued by the terminal or computer-generated bill of lading information which has been approved by the Department.

This report is compared to Supplier Uniform Schedules of Disbursements to ensure that fuel has been reported correctly. Duplicate entries are not to be entered on the report.

Terminal Operator reports must be filed on or before the last day of each month following the month in which the transactions took place. For example, a Terminal Operator would submit a report detailing all transactions conducted in September by October 31s. If October 31st falls on a Saturday, Sunday, legal holiday or on a day that the Federal Reserve Bank is closed, the tax and report are due on the next day that is not a Saturday, Sunday, legal holiday, or a day the Federal Reserve Bank is closed.

Terminal Operator's Report
Pipeline Reporting

Company Name	License Number	Reporting Period

Mail Report to: South Dakota Department of Revenue
445 E Capitol Ave
Pierre, SD 57501-3100

☐ **Check Here if this is an amended report**

Report in whole **gross** gallons only

				Column A Gasoline	Column B 100% Ethyl Alcohol	Column C AVGAS	Column D Dyed Diesel & Kerosene	Column E Undyed Diesel & Kerosene	Column F Dyed Biodiesel	Column G Clear Biodiesel	Column H Jet Fuel	Column I LPG	Column J Other
1	Supplier Name	Supplier License Number											
a	Gallons withdrawn by this supplier with a destination in SD		a										
b	Gallons withdrawn by this supplier with a destination outside SD		b										
c	Total gallons withdrawn by this supplier (add lines 1a & 1b)		c										
2	Supplier Name	Supplier License Number											
a	Gallons withdrawn by this supplier with a destination in SD		a										
b	Gallons withdrawn by this supplier with a destination outside SD		b										
c	Total gallons withdrawn by this supplier (add lines 2a & 2b)		c										
3	Supplier Name	Supplier License Number											
a	Gallons withdrawn by this supplier with a destination in SD		a										
b	Gallons withdrawn by this supplier with a destination outside SD		b										
c	Total gallons withdrawn by this supplier (add lines 3a & 3b)		c										
4	Supplier Name	Supplier License Number											
a	Gallons withdrawn by this supplier with a destination in SD		a										
b	Gallons withdrawn by this supplier with a destination outside SD		b										
c	Total gallons withdrawn by this supplier (add lines 4a & 4b)		c										
5	Supplier Name	Supplier License Number											
a	Gallons withdrawn by this supplier with a destination in SD		a										
b	Gallons withdrawn by this supplier with a destination outside SD		b										
c	Total gallons withdrawn by this supplier (add lines 5a & 5b)		c										

Attach additional sheets if necessary

6	Totals											
a	Total gallons withdrawn by all suppliers with a destination in SD (add lines 1a, 2a, 3a, etc and, if necessary, information from additional sheets)	a										
b	Total gallons withdrawn by all suppliers with a destination outside SD (add lines 1b, 2b, 3b, etc and, if necessary, information from additional sheets)	b										
c	Grand total gallons withdrawn by all suppliers for this reporting period (add lines 6a and 6b)	c										

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

Printed Name	Signature	Title	Date

TRANSPORTER (CARRIER)

A Transporter is a person who engages in the activity of interstate or intrastate movement of fuel by transport truck, rail car, or other means in quantities greater than 4,200 gallons. Transport trucks are defined as vehicles or rail cars designed to transport bulk fuel shipments in excess of 4,200 gallons. Any person desiring to perform the duties of a Transporter within this state must become licensed as a Transporter. Transporters do not include those who transport fuel by pipeline or barge.

Tank wagons are vehicles designed to transport bulk fuel shipments of 4,200 gallons or less. Tank wagon operators are not required to be licensed as Transporters.

Responsibilities

While Transporters do not have tax-remitting responsibilities, they are responsible for the proper documentation of fuel destination and delivery. They must submit a report upon request to the Department listing all fuel shipments involving South Dakota as the origin or destination state.

Transporters must maintain a log of all fuel deliveries. While transporting fuel, Transporters must maintain on board their trucks a bill of lading, drop load ticket, and/or diversion ticket showing the destination for each load of fuel. They must also provide a copy of these documents to the person that takes delivery of the fuel.

Recordkeeping/Acceptable Records

To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota's roads and highways, the law requires Transporters to keep detailed records of all fuel transactions and deliveries, and in some cases, of fuel usage. Transporters must present these records to Department personnel if they are audited or have their license reviewed. Records are to be maintained for a period of at least 30 days at their place of business or a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Fuel Shipping Records

1. In order to document any product's ultimate destination, licensed Transporters must maintain all fuel shipping documents in their records, including bills of lading, drop load tickets, and diversion tickets. The bill of lading must contain the following:
    - The terminal or bulk plant name and address;
    - The date the fuel was withdrawn from the terminal or bulk plant;
    - The name and address of the Supplier, Shipper, or owner of fuel within a bulk plant if withdrawn from a bulk plant bulk plant;
    - The name of the Transporter or Carrier;
    - The destination state. A petroex or similar number does not fulfill this requirement;
    - The bill of lading number;

- The number of gross gallons of each type of fuel;
- The type of fuel product transported;
- If the fuel contains ethyl alcohol or methyl alcohol, the number of gallons of ethyl alcohol, the number of gallons of methyl alcohol, the number of gallons of gasoline or the number of gallons of any other motor fuel that are contained therein;
- The name and address of the Consignee; and
- Any other information which the Secretary deems necessary for the administration and enforcement of this chapter.

2. If a Transporter must deliver partial loads of fuel to several customers, the Transporter is required to issue a drop load ticket for each customer delivery. The drop load ticket must contain the following information:
    - The Transporter's or Carrier's name and address;
    - The date of delivery of the fuel;
    - The drop load ticket number;
    - The destination state on the original bill of lading, or diversion ticket, if issued;
    - The original bill of lading, and if available, the diversion ticket number;
    - The destination state of each location at which the fuel was off-loaded;
    - The number of gross gallons off-loaded at each location;
    - The type of fuel off-loaded at each location;
    - If the fuel contains ethyl alcohol or methyl alcohol, the number of gallons of ethyl alcohol, the number of gallons of methyl alcohol, the number of gallons of gasoline or the number of gallons of any other motor fuel that are contained therein; and
    - Any other information which the Secretary deems necessary for the administration and enforcement of this chapter.

3. If a Transporter is required to divert a load of fuel to another state not specified as the destination state on the bill of lading, the Transporter must issue a diversion. The diversion ticket must contain the following information:
    - The Transporter's or Carrier's name and address;
    - The date and time the fuel was withdrawn from the terminal;
    - The diversion ticket number;
    - The name and address of the Supplier or Shipper indicated on the original bill of lading or the owner of fuel within the bulk plant;
    - The destination state;
    - The bill of lading number;
    - The terminal or bulk plant from which the product was withdrawn;
    - The number of gross gallons for each fuel type being diverted;
    - The type of fuel being diverted;
    - If the fuel contains ethyl alcohol or methyl alcohol, the number of gallons of ethyl alcohol, the number of gallons of methyl alcohol, the number of

gallons of gasoline or the number of gallons of any other motor fuel that are contained therein;

- Any other information which the Secretary deems necessary for the administration and enforcement of this chapter.

The diversion ticket or a copy thereof must be provided to the Department in a manner required by the department before the shipment is diverted. The diversion ticket or copy thereof must also accompany the bill of lading that is given to the bulk plant operator, wholesale distributor, retail dealer, or end consumer taking delivery of the fuel.

Transporter Report

Company Name	License Number	Reporting Period

Mail Report to: South Dakota Department of Revenue
445 E Capitol Ave
Pierre, SD 57501-3100

Transporter Schedule Types

1b - All deliveries of fuel from in-state locations to outside South Dakota (exports)

2b - All deliveries of fuel from out-of-state locations to inside South Dakota (imports)

Product Types

065 - Gasoline
72 - Kerosene (dyed)
73 - Kerosene Low Sulfur (dyed)
074 - Kerosene High Sulfur (dyed)
123 - Alcohol
125 - Aviation Gasoline (AVGAS)
130 - Jet Fuel
142 - Kerosene (clear)
145 - Kerosene Low Sulfur (clear)
147 - Kerosene High Sulfur (clear)
160 - Undyed Diesel Fuel
228 - Dyed Diesel Fuel
243 - Methanol
284 - Biodiesel (clear)
*092 - Other (Please list_____)

Person Hiring Carrier		Seller				Delivered To:						
(1) Company Name	(2) FEIN	(3) Company Name	(4) FEIN	(5) Mode	(6) Origin	(7) Name	(8) Address	(9) FEIN	(10) Delivery Date	(11) Document Number	(12) Gross Gallons	Product Type

TRIBAL MARKETER

A Tribal Marketer is a person that engages in the wholesale or retail sale of motor fuel or special fuel on Indian reservations and/or in Indian country that have tax agreements with the State of South Dakota and the Department of Revenue. Tribal Marketers must be licensed to do business in South Dakota. A separate license is required for each business location within the state.

Selling Dyed Diesel and Dyed Biodiesel

Tribal Marketers may sell dyed diesel and dyed biodiesel untaxed to customers that use it for agricultural purposes. In addition, dyed diesel or dyed biodiesel may be sold untaxed to the state or its political subdivisions for use in their vehicles, machinery, and equipment that are used in highway construction. All diesel or biodiesel sold to the state, political subdivisions, and school systems for vehicular use, including that used in buses, must be undyed.

Tribal Marketers are required to charge and collect sales tax on sales of dyed diesel and dyed biodiesel to licensed Highway Contractors. These sales are to be reported on the Marketer's sales tax return.

Selling Ethanol Blends and Methanol Blends

Ethyl Alcohol and Methyl Alcohol are taxed at the rate of $.14 per gallon plus the $.02 per gallon Tank Inspection Fee. These products are now taxed because of the various levels of ethanol blends now being seen in the industry. **If a Tribal Marketer sells an ethanol blend or methanol blend, the sales invoice must indicate what type of ethanol blend or methanol blend was sold (for example, E10, E20, E30 etc.).**

Record Keeping/Acceptable Records

To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota roads and highways, the law requires Tribal Marketers to keep detailed records of all fuel transactions and deliveries. Tribal Marketers will need these records to accurately complete the Marketer Schedule of Fuel Sales on Indian Reservations and Indian Country and must present them to Department personnel if they have their licenses reviewed. Records are to be maintained for a period of at least 30 days at the delivery location or a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Inventory Records

Tribal Marketers must keep monthly inventory records that contain the following:

- Total gallons of each type of fuel in storage at the beginning of the month;
- Total gallons of each type of fuel received during the month;
- Total gallons of each type of fuel sold during the month; and
- Total gallons of each type of fuel in storage at the end of the month.

Sales and Purchase Records

Licensed Tribal Marketers must keep all sales and or purchase invoices. A copy of the invoice must be maintained in the records of both the seller and the purchaser. The invoices must be serially numbered and must contain the following information:

- The seller's name and address;
- The seller's supplier's license number issued by the department, if the fuel was sold at the pipeline or the seller's marketer's number if not sold at a pipeline;
- The purchaser's name and address;
- The date of sale and delivery of the fuel;
- The number of gallons of fuel sold and delivered to the purchaser, the type of fuel and if diesel whether it was dyed or not;
- The price charged per gallon of fuel;
- If charged, the amount of fuel tax or sales tax. Fuel tax must either be listed separately or as a statement by the marketer that the price per gallon required by law includes the South Dakota fuel tax; and
- The total amount of the sales invoice

These records are necessary and will be used to complete the Marketer Schedule of Fuel Sales on Indian Reservations and in Indian Country.

Fuel Shipping Records

Licensed Tribal Marketers must maintain in their records all fuel shipping documents they receive, including bills of lading, drop load tickets, and diversion tickets. Tribal Marketers are responsible for inspecting any shipping document to insure that it indicates South Dakota as the destination state.

Other Records Required of Tribal Marketers

Licensed Tribal Marketers are required to keep these records in addition to those already discussed:

- Fuel disbursement records
- Weekly pump meter readings

The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records.

Reporting Schedule

Because Tribal Marketers purchase only tax paid motor fuel, tax paid clear special fuel and tax-exempt dyed special fuel; they have no fuel tax reporting or remitting responsibilities to the state.

MARKETER SCHEDULE OF FUEL SALES
ON INDIAN RESERVATIONS DEFINED BY 18 U.S.C. 1151 (a)
AND INDIAN COUNTRY DEFINED BY 18 U.S.C. 1151 (b) & (c)

Mail Refund Form To:	**Remittance Center P.O. Box 5055 Sioux Falls, SD 57117-5055**

Report below the Total Gross Gallons **Sold** During Reporting Period for Highway or Aircraft Use (Do not include gallons sold to the Federal Government, Licensed Indian Schools and Reefer Sales in the total).

Gasoline	
Clear Diesel	
100% Ethyl Alcohol	
LPG	
Clear Soy Diesel	
Avgas	
Jet Fuel	
100% Methyl Alcohol	
CNG	
Other	
TOTAL GALLONS	

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

DOR/DMV FORM 573A (7/2009)

APPENDIX - FORMS

The following pages contain Summary for Amending Tax Returns worksheet, Affidavits frequently used, Schedule of Disbursements, and Schedule of Receipts.

Department of Revenue
Motor Fuel Tax
445 East Capitol Avenue
Pierre, SD 57501-3100

SUMMARY FOR AMENDING MOTOR FUEL TAX RETURNS

Please Type or Print:

1. License Number:_____
2. Federal ID or Social Security Number:_____
3. Business Name:_____
4. Mailing Address:_____
5. City:_____State:_____Zip_____
6. Amount overpaid/underpaid:$_____
7. For the period(s) of:_____
8. State full and complete reasons for the error(s) in reporting which resulted in the above listed over/under payment:

_____

_____

_____

_____

These figures are provided to the best of my knowledge and I understand that this form does not restrict the Department of Revenue from performing an audit of my records.

Name (Please Print):_____

Signature:_____Date:_____

Title:_____Telephone Number:_____

(For Department Use Only)

DOR Comments:_____

_____

Postmark:_____

Reviewed By:_____Date:_____

_____

MF056 07/11

All amended returns covering the periods indicated above must accompany this form

Affidavit for Bad Debt Loss — Supplier

Reference SDCL 10-47B-133

Explanation

Any licensed supplier may apply for a refund of fuel taxes paid on gasoline, gasohol, and undyed diesel fuel sold to a customer who fails to remit payment for such fuel. However, a supplier may collect this refund for a specific customer only once every three years. After submitting this affidavit, the supplier becomes responsible for fuel taxes due on future sales to the same customer.

Once the Department of Revenue receives this affidavit, it will notify all licensed suppliers and marketers that:

- The customer has been delinquent in the payment of fuel taxes
- The customer is no longer entitled to delay payment of taxes to any supplier for the following three years
- No further tax refunds will be paid to suppliers or marketers who sell fuel to this customer for a three-year period

To qualify for this refund, the supplier must provide the Department with sufficient written evidence to justify the claim and to enable the Department to collect payment from the delinquent customer.

Supplier Information

Supplier Name	License Number

Address	Phone Number

Claim Information—Attach copies of all documents identified below

Debtor Name & Address	Document No.	Selling Date	Gallons Sold	Fuel Type	Tax Rate Charged	Total Tax Claimed
Total Tax Claimed for Refund						

Signature

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

Affidavit for Bad Debt Loss — Marketer

Reference SDCL 10-47B-134

Explanation

Any licensed marketer may apply for a refund of fuel taxes paid on gasoline, gasohol, undyed diesel fuel or LPG sold to a customer whose account is found to be worthless. (An account is considered worthless when it has been claimed as uncollectible and deducted as an expense on the marketer's federal income tax return.) A marketer may collect this refund for a specific customer only once every three years. After submitting this affidavit, the marketer becomes responsible for fuel taxes due on future sales to the same customer.

Once the Department of Revenue receives this affidavit, it will notify all licensed suppliers and marketers that:

- The customer has been delinquent in the payment of fuel taxes
- The customer is no longer entitled to delay payment of taxes to any supplier for the following three years
- No further tax refunds will be paid to suppliers or marketers who sell fuel to this customer for a three-year period

To qualify for this refund, the marketer must provide the Department with sufficient written evidence to justify the claim and to enable the Department to collect payment from the delinquent customer.

Marketer Information

Marketer Name	License Number

Address	Phone Number

Claim Information—Attach copies of all documents identified below and a copy of your federal income tax return

Bad debts claimed on this schedule are deducted as an expense on my federal income tax return for the tax period from _____ to _____

Debtor Name & Address	Document No.	Selling Date	Gallons Sold	Fuel Type	Tax Rate Charged	Total Tax Claimed
					Total Tax Claimed for Refund	

Signature

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

Affidavit of Accidental Mixing of Undyed Fuel With Dyed Fuel

Reference SDCL 10-47B-132

Explanation

Any business or person may collect a refund of fuel taxes on undyed fuel that is accidentally mixed with dyed fuel. However, to qualify for this refund, the amount of undyed fuel accidentally mixed must exceed 500 gallons and the claimant must notify the Department of Revenue within 5 days of the accidental mixture.

Claimant Information

Claimant Name	License Number (If Applicable)
Address	Phone Number

Attach copies of all fuel invoices related to this accidental mixture.

1 Total gallons of undyed diesel fuel accidentally mixed with dyed diesel fuel – Obtain from sales invoice	**1**	
2 Fuel Tax Rate	**2**	$0.28
3 Total Fuel Tax Due – Multiply Line 1 by Line 2	**3**	$
4 Total Fuel Cost – Obtain from invoice	**4**	
5 Net Fuel Cost – Subtract Line 3 from Line 4	**5**	$
6 Sales Tax Due – Multiply amount on Line 5 by $0.04	**6**	**$**
7 Refund Amount – Subtract Line 6 from Line 3	**7**	$

Claimant and/or Marketer/Retailer Signature

I/we declare and affirm under the penalty of perjury that_____gallons of undyed (taxed) fuel were accidentally mixed with_____gallons of dyed fuel on_____, 20_____. I/we understand that the mixed fuel may be dyed by the Department of Revenue to the specifications set forth by law if deemed necessary by the Secretary of Revenue. I/we further declare that this dyed fuel will be used for the purpose stated below.

Explain Purpose for Dyed Fuel

Claimant Signature	Title	Date
Marketer/Retailer Signature	Title	Date

Notarization

Affix Seal Here	Subscribed and sworn before me this_____day of_____, 20_____. _____ Notary Public My commission expires on _____

Affidavit of Sale of Undyed Diesel Fuel As Heating Oil

Reference SDCL 10-47B-128

Explanation

In the event that a customer is unable to purchase dyed diesel fuel for use as heating oil, a marketer or retailer may sell undyed diesel fuel in its place. The marketer or retailer must then testify through affidavit that he or she was unable to obtain dyed diesel fuel and had to substitute undyed diesel fuel. With this affidavit, the customer can then apply for a refund of fuel taxes, but must pay sales tax on the cost of the fuel minus fuel tax.

Marketer/Retailer Information

Marketer/Retailer Name	License Number

Address

Customer Information (Refund Claimant)

Customer Name	
Customer Address	Phone Number

Attach a copy of the original sales invoice and complete refund claim information below.

1 Total gallons of undyed diesel fuel purchased for use as heating fuel – Obtain from sales invoice	**1**	
2 Fuel Tax Rate	**2**	$.28
3 Total Fuel Tax Paid – Multiply Line 1 by Line 2	**3**	$
4 Total Fuel Cost (including tax) – Obtain from sales invoice	**4**	$
5 Net Fuel Cost – Subtract Line 3 from Line 4	**5**	$
6 Sales Tax Due – Multiply amount on Line 5 by $0.04	**6**	$
7 Refund Amount – Subtract Line 6 from Line 3	**7**	$

Marketer/Retailer Signature

I declare and affirm under the penalty of perjury that on_____, 20_____, I sold _____ gallons of undyed (taxed) diesel fuel to the customer listed above because I was unable to obtain dyed diesel fuel from any of my regular sources. I have informed the customer that sales tax due on the fuel will be deducted from the customer's refund of fuel taxes.

Signature	Title	Date

Notarization

Affix Seal Here	Subscribed and sworn before me this_____day of_____, 20_____. _____ Notary Public My commission expires on _____

Affidavit of Loss of Taxable Fuel

Reference SDCL 10-47B-137

Explanation

Any person or business licensed in the sale of fuels may collect a refund of fuel taxes paid on fuel lost by leakage or theft, or fuel lost or destroyed by fire, flood, tornado, windstorm or explosion. For a refund of taxes on fuel lost by leakage or theft, the total gallons lost must exceed 500 gallons. For a refund of taxes on fuel lost or destroyed by fire, flood, tornado, windstorm, or explosion, the total gallons must exceed 100 gallons.

All claims must be filed with the Department of Revenue within 30 days after the loss is discovered.

Attach this completed affidavit to the Marketer Refund Form. Be sure that you have completed Line 3 of the form.

Claimant Information

Claimant Name	License Number
Address	Phone Number

Loss Information

Casualty Loss Caused By – Check One

☐ Fire ☐ Lightning ☐ Flood ☐ Tornado ☐ Windstorm ☐ Explosion ☐ Other (Explain): _____

Note: Casualty loss must exceed 100 gallons. Attach copies of insurance report.

Loss Form – Check One

☐ Theft ☐ Tank Leakage

Note: Loss by theft or leakage must exceed 500 gallons. If fuel is lost by theft, attach copies of police and insurance reports.

Type of product Lost	Gallons Lost	X	Tax Rate $	=	Claim Amount $
Date of Loss	Location of Loss				

Explanation of circumstances surrounding loss

Signature

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. I understand that upon request, my books and records will be made available for inspection by the Department. **I also understand that if the loss was not reported to the Department of Revenue by registered or certified mail within 10 days of the discovery of the loss, I am not entitled to a refund of any tax paid on the claimed fuel.**

Signature	Title	Date

Notarization	Subscribed and sworn before me this_____day of_____, 20_____.
Affix Seal Here	_____ Notary Public My commission expires on _____

Affidavit of Inspection of LPG Bulk Tank

Reference SDCL 10-47B-167

Explanation

In order to sell LPG tax-unpaid to a purchaser who owns a licensed LPG-powered motor vehicle, the LPG vendor must inspect the purchaser's bulk storage tank to determine if it has a liquid transfer line.

LPG Vendor Information

LPG Vendor	License Number
Address	

Customer Information

Customer Name
Customer Address
The customer listed above owns a licensed, LPG-powered vehicle.

Signature

I declare and affirm under the penalty of perjury that on_____, 20_____, I inspected the liquefied petroleum gas bulk storage tank belonging to the customer identified above, and on that date, the tank had no liquid transfer line that could be used to fill the supply tank of an LPG-powered vehicle.

Signature	Title	Date

Retain this affidavit in your files for audit purposes.

Notarization

Affix Seal Here	Subscribed and sworn before me this_____day of_____, 20_____. _____ Notary Public My commission expires on _____

Uniform Schedule of Disbursement Instructions - (Sellers of fuel are to enter the following information on the Uniform Schedule of Disbursements for each transaction that occurred during the reporting period):

1. Line 1 - Check the box to identify the type of transaction that is being entered on the schedule (Original, Modified or Added). Modified and Added transactions are only filed for Amended Tax Returns;
2. Line 2 - Enter your Seller's or Exporter's Company Name, South Dakota License Number and the Reporting Period at the top of the form;
3. First Column - Schedule Type, enter the type that applies:
    - Schedule Type 5 - Gallons of fuel delivered with the South Dakota fuel excise tax collected;
    - Schedule Type 6a through 6e - Various types of tax-exempt sales as indicated on the form;
    - Schedule Type 7 - Gallons exported from the state;
    - Schedule Type 8 - Gallons sold to the U S Government and the Defense Supply Center; and
    - Schedule Type 10 - Gallons sold to other tax-exempt entities.
4. Column 1 - Enter the Carrier Name;
5. Column 2 - Enter the Carrier FEIN;
6. Column 3 - Enter the Mode of Transportation;
7. Column 4 - Enter the Point of Origin and the Point of Destination for the fuel;
8. Column 5 - Enter the party that you sold the fuel to (Purchaser);
9. Column 6 - Enter the Purchaser's FEIN;
10. Column 7 - Enter the date that the fuel was sold/shipped by you;
11. Column 8- Enter the Manifest (BOL) Number;
12. Column 9 - Enter the Gross Gallons sold; and
13. Last Column - Enter the Product Type (each type is located on Page 3 of this manual);
14. Last Line - Enter the total number of gross gallons that were sold and/or exported.

Uniform Schedule of Disbursements

Please check the transaction type being filed (Original, Modify or Add). Separate schedules must be filed for each transaction type.

☐ **Original** ☐ **Modify Original Schedule Filed** (Only submitted with an Amended Return) ☐ **Add New Schedule Information** (Only submitted with an Amended Return)

Company Name	License Number	Reporting Period

Instructions: Either circle the appropriate schedule type and product type you are reporting on this form, or if you wish to schedule several different types on this single form, record the appropriate product and schedule type for each disbursement listed below.

Disbursement Schedule Types

5 – Gallons delivered with the tax collected
6a – Gallons sold exempt of taxes because customer is a licensed exporter
6b – Gallons sold exempt of taxes because customer is a licensed blender
6c – Gallons sold exempt of taxes because customer is a licensed importer
6d – Gallons sold exempt of taxes because customer is a licensed supplier
6e – Gallons sold exempt of taxes because customer is a licensed LPG vendor
7 – Gallons exported out-of-state to the state of _____
8 – Gallons sold to U.S. government (tax-exempt)
10 – Gallons sold to other tax-exempt entities

Product Types

065 – Gasoline
72 – Kerosene (dyed)
73 – Kerosene Low Sulfur (dyed)
74 – Kerosene High Sulfur (dyed)
123 – Alcohol
125 – Aviation Gasoline (AVGAS)
130 – Jet Fuel
142 – Kerosene (clear)
145 – Kerosene Low Sulfur (clear)
147 – Kerosene High Sulfur (clear)
160 – Undyed Diesel Fuel
228 – Dyed Diesel Fuel
243 – Methanol
284 – Biodiesel (clear)
*092 – Other (Please list _____)

Schedule Type	1 Carrier Name	2 Carrier FEIN	3 Mode	4 Point of		5 Sold To	6 Purchaser's FEIN	7 Date Shipped	8 Manifest Number	9 Gross Gallons	Product Type
				Origin	Destination						
									Total Gross Gallons		

Schedule Type	1 Carrier Name	2 Carrier FEIN	3 Mode	4 Point of		5 Sold To	6 Purchaser's FEIN	7 Date Shipped	8 Manifest Number	9 Gross Gallons	Product Type
				Origin	Destination						

Uniform Schedule of Receipts Instructions - (Importers are to enter the following information on the Uniform Schedule of Receipts for each transaction that occurred during the reporting period):

1. Line 1 - Check the box to identify the type of transaction that is being entered on the schedule (Original, Modified or Added). Modified and Added transactions are only filed for Amended Tax Returns;
2. Line 2 - Enter your Company Name, South Dakota License Number and the Reporting Period at the top of this form;
3. First Column - Schedule Type: (These are the only schedule types to be entered on this form):
   - Schedule Type 1a - Gallons imported into South Dakota on a tax-paid basis;
   - Schedule Type 2a - Gallons imported into South Dakota on a tax-unpaid basis.
4. Column 1 - Enter the Carrier Name;
5. Column 2 - Enter the Carrier FEIN;
6. Column 3 - Enter the Mode of Transportation;
7. Column 4 - Enter the Point of Origin and the Point of Destination for the fuel;
8. Column 5 - Enter the party that the fuel was acquired from (Seller);
9. Column 6 - Enter the Seller's FEIN;
10. Column 7 - Enter the date the fuel was received or loaded by you;
11. Column 8 - Enter the Manifest (BOL) Number;
12. Column 10 - Enter the Gross Gallons; and
13. Last Column - Enter the Product Type (located on Page 3 of this manual);
14. Last Line - Enter the total number of gross gallons that were imported into South Dakota.

Uniform Schedule of Receipts

Please check the transaction type being filed (Original, Modify or Add). Separate schedules must be filed for each transaction type:

☐ **Original** ☐ **Modify Original Schedule Filed** (Only submitted with an Amended Return) ☐ **Add New Schedule Information** (Only submitted with an Amended Return)

Company Name	License Number	Reporting Period

Instructions: Either circle the appropriate schedule type and product type you are reporting on this form, or if you wish to schedule several different types on this single form, record the appropriate product and schedule type for each receipt listed below.

Receipt Schedule Types

1a – Gallons imported tax-paid
2a – Gallons imported tax-unpaid

Product Types

065 – Gasoline
72 – Kerosene (dyed)
73 – Kerosene Low Sulfur (dyed)
74 – Kerosene High Sulfur (dyed)
123 – Alcohol
125 – Aviation Gasoline (AVGAS)
130 – Jet Fuel
142 – Kerosene (clear)
145 – Kerosene Low Sulfur (clear)
147 – Kerosene High Sulfur (clear)
160 – Undyed Diesel Fuel
228 – Dyed Diesel Fuel
243 – Methanol
284 – Biodiesel (clear)
*092 – Other (Please list _____)

Schedule Type	1 Carrier Name	2 Carrier FEIN	3 Mode	4 Point of		5 Acquired From	6 Seller's FEIN	7 Date Received	8 Manifest Number	9 Gross Gallons	Product Type
				Origin	Destination						
										Total Gross Gallons	

MF-312

Schedule Type	1 Carrier Name	2 Carrier FEIN	3 Mode	4 Point of		5 Acquired From	6 Seller's FEIN	7 Date Received	8 Manifest Number	9 Gross Gallons	Product Type
				Origin	Destination						

EPath Schedule Instructions - Enter the following information on the EPath Schedule for each transaction that occurred during the reporting period).

1. Column 1 - Enter the Schedule Type;
2. Column 2 - Enter the Carrier Name;
3. Column 3 - Enter the Carrier FEIN #;
4. Column 4 – Enter Mode;
5. Column 5 - Enter the Point of Origin (Two digits, SD)
6. Column 6 - Enter the Point of Destination for the fuel (Two digits, MN);
7. Column 7 - Enter the Company or individuals name the fuel was sold to or purchased from;
8. Column 8 – Enter Purchaser's or Seller's FEIN;
9. Column 9 - Enter the date the fuel was received or loaded by you (BOL Date);
10. Column 10 - Enter the Manifest (BOL) Number;
11. Column 11 - Enter the Gross Gallons;
12. Column 12 - Enter the Product Type;

Schedule Types by Licensee

Ethanol Producer

5 – Gallons delivered with the tax collected.
6a –Gallons sold exempt of taxes because customer is a licensed exporter.
10 – Gallons sold to other tax exempt entities.

Importer/Exporter

1A – Gallons received, originating state tax paid.
2A – Gallons received from terminals, refineries, or distributors, origin tax-unpaid.
2B –Gallons received tax-unpaid, bendable stock.
2C –Gallons received imported, tax-unpaid diversion.
5 – Gallons delivered with the tax collected.
7 - Gallons exported out of state to state of _____
7B - Gallons sold for export, originating state tax-paid.
10 - Gallons sold to other tax exempt entities

Supplier

5 – Gallons delivered with tax collected.
6a – Gallons sold exempt of taxes because customer is a licensed exporter.
8 - Gallons sold to US Government tax exempt.
10 - Gallons sold to other tax exempt entities.____

Product Types_ _

054	Propane
061	Natural Gasoline
065	Gasoline
072	Kerosene (Dye added)
073	Kerosene High Sulfur (Dye added)
074	Kerosene High Sulfur (Dye added)
092	Other – Undefined Products
123	Alcohol
125	Aviation Gasoline (AVGAS)
130	Jet Fuel
142	Kerosene (Undyed – clear)
145	Kerosene Low Sulfur (Undyed – clear)
147	Kerosene High Sulfur (Undyed – clear)
160	Diesel Fuel (Undyed)
170	Clear Bio-diesel blend
171	Dyed Bio-diesel blend
224	Compressed Natural Gas
228	Dyed Diesel Fuel
243	Methanol
284	Clear Bio-diesel
290	Dyed Bio-diesel

South Dakota Motor Fuel Schedule of Receipts and Disbursements

Name:
License Number:
Tax Return Period:

Schedule Type	Carrier Name	Carrier FEIN	Mode	Point of Origin	Destination	Sold To Acquired From	Purchaser Seller FEIN	Date Shipped Received	Manifest Number	Gross Gallons	Product Type

Schedule of Tribal Sales – Schedule 10

Company Name	License Number	Reporting Period

Instructions: Record the appropriate Product Type in section 4 using the product type code. Record the appropriate Tribal Code in section 2.

Product Types				
065 – Gasoline 228 – Dyed Diesel Fuel 160 – Undyed Diesel Fuel 123 – Alcohol	130 – Jet Fuel 142– Kerosene (clear) 244 – Methanol 125 – Aviation Gasoline (AVGAS)	145 – Kerosene Low Sulfur (clear) 074 – Kerosene High Sulfur (dyed)	147 – Kerosene High Sulfur (clear) 072 – Kerosene (dyed) 073 – Kerosene Low Sulfur (dyed)	*999 – Other (Please list)

Tribal Code		
1 – Rosebud Sioux Tribe 2 – Standing Rock Sioux Tribe 03 – Crow Creek Sioux Tribe 04 – Flandreau Santee Sioux Tribe	5 – Lower Brule Sioux Tribe 6 – Oglala Sioux Tribe 7 – Sisseton-Wahpeton Sioux Tribe 08 – Yankton Sioux Tribe	09 – Cheyenne River Sioux Tribe

1 Purchaser's Name (Please Print)	2 Purchaser's Tribal Code	3 Tribal Enrollment Number	4 Product Type	5 If Bulk Delivery Location of Delivery	6 IFTA License Number (if applicable)	7 Date Sold m/d/yyyy	8 Number of Gallons Sold	9 Purchaser's Signature
						Total Gross Gallons		

1 Purchaser's Name (Please Print)	2 Purchaser's Tribal Code	3 Tribal Enrollment	4 Product Type	5 If Bulk Delivery Location of Delivery	6 IFTA License Number (if applicable)	7 Date Sold m/d/yyyy	8 Number of Gallons Sold	9 Purchaser's Signature