



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
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Notarization

Affix Seal Here	Subscribed and sworn before me this _____ day of _____, 20_____.
	_____ Notary Public
	My commission expires on _____