



Dear IFTA License Holder,

March 2017

Enclosed you will find the following documents:

- Your first quarter 2017 IFTA tax return.
- The Sioux Falls Remittance envelope for your tax return.
- Only qualified vehicles may be reported on your IFTA tax return. A qualified vehicle under IFTA is a motor vehicle used, designed or maintained for transportation of person or property, and:
  - Having two axles and a gross vehicle weight or registered weight exceeding 26,000 pounds or 11,797 kilograms.
  - Having three or more axles regardless of weight.
  - Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

IFTA and IRP Manuals can be found on-line at [www.sdtruckinfo.com](http://www.sdtruckinfo.com)

**HOW TO CANCEL YOUR LICENSE**

If you wish to cancel your IFTA license, a written letter of cancellation must be sent to the address listed below requesting cancellation of your license and indicating the date of cancellation, along with returning your license card. A license cannot be cancelled with a date prior to the date of notification. Failure to properly cancel your license will make you liable for any quarters due during that license year, including the first quarter of the following year.

**South Dakota Department of Revenue  
Division of Motor Vehicles  
IFTA Section  
445 East Capitol Avenue  
Pierre, SD 57501-3185**

**Bulk Storage:** Fuel purchased for bulk storage must be totaled separately. Carriers must keep all fuel delivery tickets and invoices. In addition, carriers must record all disbursements and inventory reconciliations and distinguish between fuel placed in qualified vehicles and fuel used for other purposes. Many taxpayers are claiming all gallons bought in bulk during the reporting period even if they haven't used it. You can only report the fuel on your IFTA return if it has been pulled from bulk storage and placed into a qualified vehicle during the filing period.

All tax rates and footnotes can be viewed from the Department of Revenue web site at:  
[http://dor.sd.gov/Motor\\_Vehicles/Trucking\\_Industry/IFTA\\_Tax\\_Rates.aspx](http://dor.sd.gov/Motor_Vehicles/Trucking_Industry/IFTA_Tax_Rates.aspx)

**Canadian Jurisdictions**

Please note that the tax rate provided for the Canadian jurisdictions have been converted to gallons and U.S. funds. You are required to report all travel in these jurisdictions in miles and all fuel purchases in gallons. If you need to convert the information that you will be reporting, use the following table, computing to the nearest one-tenth:

One liter	=	.26420 gallons
One gallon	=	3.78500 liters
One mile	=	1.60930 kilometers
One kilometer	=	.62137 miles

If you have any questions regarding this information please contact 605-773-2104

## SURCHARGE TAXES

The following states have surcharge taxes, which are all calculated in the same manner. Two lines appear for each surcharge tax state. The first line will always be recorded as the tax rate that is assessed at the pump and the second line is for the surcharge tax. The surcharge tax, which is collected based on the taxable gallons shown on the previous line (column 4), is only collected on this return. Do not add the surcharge tax line as part of your total IFTA miles because you will have already reported and added this on the previous line.

States	Tax at the Pump	Surcharge Tax
<b>Indiana</b>	<b>IN</b>	<b>I2</b>
<b>Kentucky</b>	<b>KY</b>	<b>K2</b>
<b>Virginia</b>	<b>VA</b>	<b>V2</b>

## JURISDICTION ABBREVIATIONS

*Many tax return errors can be avoided by ensuring that the appropriate information is entered for the correct jurisdiction. Before submitting your return, take an extra moment to ensure that your tax return information is completed for the appropriate jurisdiction.*

SD	SOUTH DAKOTA	NC	NORTH CAROLINA
AB	ALBERTA	ND	NORTH DAKOTA
AL	ALABAMA	NE	NEBRASKA
AR	ARKANSAS	NL	NEW FOUNDLAND
AZ	ARIZONA	NH	NEW HAMPSHIRE
BC	BRITISH COLUMBIA	NJ	NEW JERSEY
CA	CALIFORNIA	NM	NEW MEXICO
CO	COLORADO	NS	NOVA SCOTIA
CT	CONNECTICUT	NV	NEVADA
DE	DELAWARE	NY	NEW YORK
FL	FLORIDA	OK	OKLAHOMA
GA	GEORGIA	ON	ONTARIO
IA	IOWA	OR	OREGON
ID	IDAHO	OH	OHIO
IL	ILLINOIS	PA	PENNSYLVANIA
IN	INDIANA - TAX	PE	PRINCE ENDWARD ISLAND
I2	INDIANA - SURCHARGE	QC	QUEBEC
KS	KANSAS	RI	RHODE ISLAND
KY	KENTUCKY - TAX	SC	SOUTH CAROLINA
K2	KENTUCKY - SURCHARGE	SK	SASKATCHEWAN
LA	LOUISIANA	TN	TENNESSEE
MA	MASSACHUSETTS	TX	TEXAS
MB	MANITOBA	UT	UTAH
MD	MARYLAND	VA	VIRGINIA - TAX
ME	MAINE	V2	VIRGINIA - SURCHARGE
MN	MINNESOTA	VT	VERMONT
MO	MISSOURI	WA	WASHINGTON
MS	MISSISSIPPI	WI	WISCONSIN
MT	MONTANA	WV	WEST VIRGINIA
MI	MICHIGAN	WY	WYOMING
NB	NEW BRUNSWICK		

# Instructions For IFTA Tax Return

**Round gallons and miles to nearest whole number.**

**Box A – Total Miles** – Enter all miles traveled by each IFTA registered vehicle in all jurisdictions for the quarter. “Total Miles” means distance traveled during the reporting period by every qualified vehicle in your fleet, regardless of whether the distance considered taxable or non-taxable by a jurisdiction. (This number should match the total for Column 2).

**Box B – Total Gallons** - Enter all fuel pumped into the IFTA registered vehicles during the quarter. Do not include reefer fuel. (This number should equal the total of Column 5).

**Box C – Average Miles/Gallon** - Divide line (A) by line (B). Round to 2 decimal places (e.g.,  $4.567 = 4.57$ ).

**Column 1** - Each jurisdiction that is an IFTA member for the reporting period will be printed in Column 1.

**Column 2** – Total Miles – Enter the total miles that were driven in each state during the quarterly return period.

**Column 3** – Total Taxable Miles – Enter the total taxable miles traveled in each jurisdiction for which fuel tax is due. Deduct distance that a jurisdiction considers non-taxable, such as off-road distance and distance traveled under temporary fuel permits. Refer to [www.iftach.org](http://www.iftach.org) for jurisdictions with taxable mileage exemptions.

**Note: Toll road miles/kilometers are taxable.**

**Column 4** – Taxable Gallons – Divide total taxable distance in Column 3 by the average miles per gallon, Box C above.

**Column 5** – Tax Paid Gallons – Enter total gallons of fuel pumped/purchased in each jurisdiction. This is fuel purchased from retail stations, and fuel pumped in IFTA vehicles from a bulk storage tank. You must have sales purchase receipts for all of the gallons reported in column 5.

**Column 6** – Net Gallons – Subtract taxable gallons, Column 4, from Tax Paid Gallons, Column 5 for each jurisdiction.

- If column 4 is greater than column 5, enter the difference.
- If column 5 is greater than column 4, enter the difference using brackets [ ]. Brackets = credit gallons.

**Column 7** – Tax Rate – Current jurisdictional fuel tax rate. Fuel tax rates will be preprinted and can be found at [www.iftach.org](http://www.iftach.org)

**Column 8** – Tax Due/Credit – Multiply the net gallons, Column 6, by the Tax Rate, Column 7, to determine the tax liability or credit. If column 6 has brackets [ ] bracket column 8.

**Column 9** – Interest Due – The correct interest rate for the current year will be printed in Column 9. Interest is calculated only if return is filed after the due date.

**Column 10** – Total Due/Credit – Add column 8 and column 9 to determine “amount due” or “credit”.

**Penalty** – Penalty is due for returns not filed by the due date, or underpayment of tax liability. A penalty of \$50.00 or 10% of tax liability, whichever is greater, will be assessed even if no taxes are due.

**Total Due** – Show the net amount due or the credit. If a tax credit results, a refund will be issued prior to the end of the next quarter. Net refunds under \$25.00 will be carried forward as a credit. For balance due for any tax and/or penalty, make check payable to Department of Revenue.

## **ADDITIONAL FUEL TAX SURCHARGE:**

Jurisdictions that have a surcharge, are listed twice. Both lines for that jurisdiction must be completed. The first line will always be recorded as the tax rate that is assessed at the pump. The second line is for the surcharge tax. This tax, which is collected based on the taxable gallons shown on the previous line (column 4), is only collected on this return.

# SOUTH DAKOTA

Reporting Period: 201701	
Ending Period: 03/31/2017	
Return Due Date: 05/01/2017	
License Number:	
Fuel Type: . Diesel	
A. TOTAL MILES TRAVELED IN ALL STATES	
B. TOTAL FUEL CONSUMED IN ALL STATES	
C. AVERAGE MILES/GALLON (LINE A DIVIDED BY LINE B)	

## INTERNATIONAL FUEL TAX AGREEMENT TAX RETURN

MAIL TO: South Dakota Department of Revenue  
 Division of Motor Vehicles  
 PO Box 5055  
 Sioux Falls, SD 57117-5055

A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED

1	2	3	4	5	6	7	8	9	10
JURISDICTION	TOTAL MILES	TOTAL TAXABLE MILES	TAXABLE GALLONS (Col 3 / Line C)	TAX PAID GALLONS	NET GALLONS (Col 4 - Col 5)	TAX RATE	TAX DUE/CREDIT (Col 6 X Col 7)	INTEREST DUE 0.005	TOT DUE/CREDIT (Col 8 + Col 9)
SD						0.2800			
AB						0.5185			
AL						0.1900			
AR						0.2250			
AZ						0.2600			
BC						0.6406			
CA						0.4000			
CO						0.2050			
CT						0.4170			
DE						0.2200			
FL						0.3387			
GA						0.2940			
IA						0.3250			
ID						0.3200			
IL						0.3340			
IN						0.1600			
I2						0.1100			
KS						0.2600			
KY						0.2160			
K2						0.1020			
LA						0.2000			
MA						0.2400			
MB						0.3956			
Total(Front and back)									
ADD		Total Mileage of all NON-IFTA States and Provinces				PENALTY 10% of Tax Due or \$50.00, whichever is greater			
GRAND TOTAL		Total all Miles Traveled (Same as (A) above)				(+ or -) Balance Due/Credit from Prior Return			\$0.00
							TOTAL DUE		
							TOTAL REMITTED		

\* When calculating your average miles per gallon, extend two decimals only (ex. 2.06)  
 \*\* When recording gallons, round up to the nearest whole gallon (ex. 52.8 = 53)

I CERTIFY THAT THIS REPORT IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE

DATE	SIGNATURE - LICENSEE
PHONE NO.	TITLE

NOTE: Please see information on reverse.  
 NOTE: Please photocopy this return for your records. Please use black ink.

