

IFTA FREQUENTLY ASKED QUESTIONS

1) Why should I register for IFTA?

IFTA, recognized by 58 states and provinces, a) simplifies the way interstate motor carriers report and pay fuel taxes, b) reduces paperwork, and c) minimizes compliance requirements.

Specifically, South Dakota's participation in IFTA means that:

- A single fuel tax license authorizes you to travel in all 58 IFTA member jurisdictions;
- A single tax return fulfills your reporting requirements for member jurisdictions;
- A single state usually performs your fuel tax audit.

2) Do I need an IFTA license?

If you are a motor carrier who operates a qualified vehicle (Have two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or Have three or more axles, regardless of the weight; or Are used in combination when such combination exceeds a gross vehicle weight of 26,000 pounds or 11,797 kilograms) in more than one IFTA jurisdiction, it is to your advantage to apply for an IFTA license.

3) How do I apply for a South Dakota IFTA license?

You may obtain an application for a South Dakota IFTA license here: www.sdtruckinfo.com

The division can issue you a license after the following requirements have been met:

- a. You have accurately completed all required forms: SD IRP/IFTA Combined Application, Agreement to Maintain Records, and Agreement to File Returns in a Timely Manner;
- b. The division has determined that South Dakota is your base jurisdiction;
- c. You have sent the division the correct license and decal fees;
- d. Fees for the Unified Carrier Registration (UCR) have been paid; and
- e. If applicable, you have posted an acceptable bond due to delinquent returns, payment, or non-sufficient funds check for tax payment.

4) When are IFTA returns due?

Under IFTA, you are required to file quarterly fuel tax returns. The reporting quarters and due dates are:

Reporting Quarter	Due Date
January – March	April 30
April – June	July 31
July – September	October 31
October – December	January 31

By Mail: Your return is considered as received by the postmark date on the envelope.

Walk-in: Your return is considered as received on the date it is brought into the office.

Electronically: Your return is considered as received on the date it is submitted.

5) Do I file a quarterly fuel tax return, if I did not run during the quarter?

YES – You are required to file a quarterly fuel tax return, even if there was no activity.

6) How do I renew my license?

Each September the division will automatically send every IFTA license holder a renewal notice. You will be asked to verify the existing license information and order the appropriate number of decals for the next calendar year. Your license and decal(s) will not be mailed until the UCR (Unified Carrier Registration) fees have been paid for the next calendar year.

If you would like to renew online, you may set up an account at: <https://interstateonline.sd.gov>

You license will NOT be renewed, however, if you are delinquent in filing your tax returns or if you owe any taxes, owe on an audit, or have a delinquent IRP account.

7) How do I fill out my IFTA return?

The IFTA return form and instructions are available at www.sdtruckinfo.com

The IFTA manual is available at www.sdtruckinfo.com

8) Why do some of the states on my return have two lines?

The states listed in the chart below have surcharge taxes that are all calculated in the same manner. Two lines will appear for each surcharge tax state. 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. Do not add the surcharge **tax line as part of your total IFTA miles/kilometers because you will report this on** the previous line. A second line for a state may appear on the return if a states' fuel tax has changed during a quarterly report period.

State	Tax	Surcharge
Indiana	I1	I2
Kentucky	K1	K2
Virginia	V1	V2

9) How do I obtain a new IFTA decal?

Each time you renew your license you will be sent new decals for the renewal year. If you have lost your decals or they have been damaged or are no longer readable, please send a written request to the IFTA Office at 445 E Capitol Ave in Pierre, SD, 57501. Please include your name, address, IFTA account number, number of decals required, and payment of \$2.50 for each set of decals ordered. You may also stop by the IFTA office in person and purchase new decals.

10) Who do I need to contact for more information on IFTA?

Our main IFTA contact person is Tiffany Carr, and she can be reached at (605)773-2104 and tiffany.carr@state.sd.us.

You may also visit <https://dor.sd.gov> or www.iftach.org for more information.

11) What happens if I fail to file or pay a quarterly return?

If you fail to file a quarterly return and fail to bring your account current within 30 days of the due date of the return, your license will be suspended and a Jeopardy assessment will be generated.

If you file a quarterly return but fail to make payment on the return, including late fees, penalty and interest, within 90 days of the due date, your license will be revoked and a Jeopardy assessment will be generated. Your license will remain cancelled until full payment of all tax, penalty and interest is paid.

Once a Jeopardy has been assessed, you will have 60 days to file and/or pay the delinquent return. After 60 days, you will be responsible for paying the full amount of the Jeopardy. Once your account has been brought current, you will need to apply to have your license reinstated and will be required to post a \$1000.00 bond prior to the revocation being lifted.

12) How do I fill out my electronic IFTA Return?

Login to your account at: <https://interstateonline.sd.gov>

Click on the 'Work on IFTA' option and then 'Start this Q# filing'