IFTA

2015 Procedures Manual

To maintain one fuel license and one base jurisdiction location for each licensee.

http://dor.sd.gov
www.sdtruckinfo.com
www.iftach.org

South Dakota
Department of Revenue

Taxpayer Bill of Rights

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.

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Introduction

States collect taxes on the motor fuel used within their borders to build and maintain the roads and highways that link their communities to each other and the rest of the nation. As an interstate motor carrier traveling in South Dakota, you pay your share of these taxes according to the provisions of the International Fuel Tax Agreement (IFTA). This agreement, recognized by 58 states and provinces, simplifies the way you report and pay fuel taxes, reduces paperwork and minimizes compliance requirements.

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

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

The following states and provinces are IFTA members:

SD	**South Dakota**	NC	North Carolina
AB	Alberta	ND	North Dakota
AL	Alabama	NE	Nebraska
AR	Arkansas	NL	New Foundland & Labrador
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	PE	Prince Edward Island
KS	Kansas	QC	Quebec
KY	Kentucky	RI	Rhode Island
LA	Louisiana	SC	South Carolina
MA	Massachusetts	SK	Saskatchewan
MB	Manitoba	TN	Tennessee
MD	Maryland	TX	Texas
ME	Maine	UT	Utah
MN	Minnesota	VA	Virginia
MO	Missouri	VT	Vermont
MS	Mississippi	WA	Washington
MT	Montana	WI	Wisconsin
MI	Michigan	WV	West Virginia
NB	New Brunswick	WY	Wyoming

This manual explains the IFTA origination and how the process of tax distribution among the jurisdictions works. It also contains detailed information on South Dakota's licensing and bonding requirements, lease and trip permits, record keeping and tax reporting requirements, penalties, and the audit and appeal process.

Your source of information, forms, and assistance as well as the location to which you send your license application is:

Division of Motor Vehicles
IFTA Section
445 East Capitol Avenue
Pierre, SD 57501-3185
Telephone: (605) 773-3314
Fax: (605) 773-8416

http://dor.sd.gov
www.sdtruckinfo.com
www.iftach.org

Key Terms: "Base Jurisdiction" and "Qualified Vehicle"

Two basic terms shape the workings of IFTA. The first term, "base jurisdiction," establishes the jurisdiction to which a carrier will make fuel tax payments. Your base jurisdiction will then distribute the appropriate amount of tax owed to each IFTA member jurisdiction for you. South Dakota will be your base jurisdiction if:

- Your vehicle(s) are registered in South Dakota,
- Your vehicle(s)'s use is controlled from a location in South Dakota,
- Your vehicle(s)'s records are maintained or can be made available in South Dakota,
- At least one of your vehicles logs some miles/kilometers within South Dakota.

The second term defines the kinds of vehicles that qualify for an IFTA license. These **"qualified vehicles"** are defined as motor vehicles used, designed or maintained to transport people or property and that:

- 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.

Recreational vehicles are not considered qualified vehicles.

If you have more than one fleet operating out of more than one jurisdiction, more than one jurisdiction could qualify as your base jurisdiction. In this instance, the jurisdictions involved may agree to designate one jurisdiction as your base jurisdiction. This designation must be approved in writing by each affected jurisdiction.

Important Notice - Please Read

Implementation of South Dakota's Dyed Diesel Fuel Inspection Program

Penalties apply to anyone who uses tax-exempt (dyed) diesel fuel in a licensed motor vehicle 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.

Penalties differ for qualified vehicles (as defined under IFTA) and non-qualified vehicles. Persons using dyed fuel in a qualified vehicle, such as semi-trucks, are subject to the following penalties:

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

Persons using dyed fuel in vehicles other than qualified vehicles, such as cars or pickup trucks, are subject to the following penalties:

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

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

Requirements

If you are a motor carrier who operates a qualified vehicle (see explanation in previous section) in more than one IFTA jurisdiction, it is to your advantage to apply for an IFTA license.

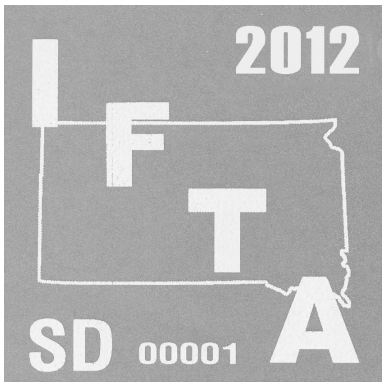
You may obtain an application for an IFTA license from the South Dakota Division of Motor Vehicles. Licenses are issued for one calendar year, January 1 through December 31. The division can issue you a license only after the following requirements have been met:

- You have accurately completed all of the forms in your application packet, including the Agreement to Maintain Records form;
- The division has determined that South Dakota is your base jurisdiction;
- You have sent the division the correct license and decal fees;
- If necessary, you have posted an acceptable bond; (See "Bonding")
- Fees for the Unified Carrier Registration Program have been paid.

IFTA Credentials

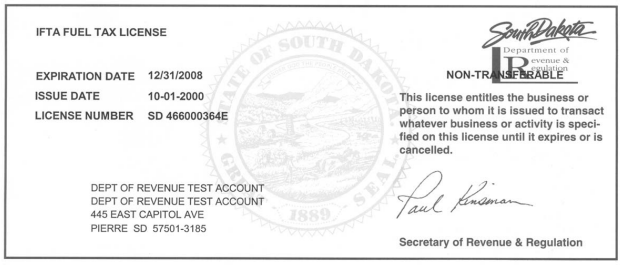
Upon the approval of your application (approximately 10 days after you have met the application requirements above), the division will send you your credentials, which include:

- Your account number;
- Two decals for each qualified vehicle in your fleet (these must be placed on each lower rear exterior side of the cab). All IFTA decals are numbered and assigned to a licensee's account when they are issued. Highway Patrol will have access to this information and be able to identify any decals that are being utilized illegally;



IFTA DECAL

- A single cab card that you must reproduce and carry in each of your qualified vehicles. Keep the original cab card in your place of business.


IFTA FUEL TAX LICENSE

EXPIRATION DATE 12/31/2008
ISSUE DATE 10-01-2000
LICENSE NUMBER SD 466000364E

NON-TRANSFERABLE

This license entitles the business or person to whom it is issued to transact whatever business or activity is specified on this license until it expires or is cancelled.

DEPT OF REVENUE TEST ACCOUNT
DEPT OF REVENUE TEST ACCOUNT
445 EAST CAPITOL AVE
PIERRE SD 57501-3185

Secretary of Revenue & Regulation

Cab Card

Failure to carry the cab card and properly display the decals may result in citations and fines.

IFTA Temporary Decal Permit for New Vehicles

If you add a new vehicle to your fleet, you may apply for a 30-day, temporary IFTA decal for that vehicle providing you have held an IFTA license with South Dakota for one year and are in good standing. You must follow up this application with a written request and payment for the actual decal. Failure to follow up is grounds for denial of future decals.

When you request a temporary decal, be ready to furnish both the VIN number and unit number since the decals are issued for specific vehicles. The temporary IFTA decal will be faxed to you for retention in your new vehicle and will be valid only if you carry with it a copy of your current IFTA license cab card.

Bonding

In most cases, you will not be required to furnish a surety bond when applying for an IFTA license. A bond, however, is required in the following instances:

- You have a history of delinquency in reporting or paying taxes to the State of South Dakota;
- You are delinquent in reporting or paying tax for any two consecutive reporting periods during a 12-month period;
- You remit a non-sufficient funds (NSF) check for tax payment and do not issue a valid check within 15 days of being notified by the Department that your original check did not clear.

The Department currently requires a minimum bond of f$1,000.00 The Department will not accept a bond that can be terminated on less than 60 days' notice. Securities accepted include:

- A cash bond,
- A bond issued by a corporate surety, or
- A certificate of deposit endorsed in favor of the South Dakota Department of Revenue. (The payee of the certificate shall receive any interest paid on the certificate.)

License Renewals

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 will not be renewed, however, if you are delinquent in filing your tax returns or if you owe any taxes, owe on an audit, have a delinquent IRP account, or have not paid UCR fees.

If you Report or Travel only in South Dakota or File Zero Distance Returns for the Past 12 Months

In order to qualify for licensing under the IFTA agreement, you must operate in two or more member jurisdictions. Operations in South Dakota only will not allow you to license. In addition, if you do not report any operations for a 12-month period , you will become ineligible to license. If your operations change and travel outside of South Dakota occurs again, contact the Department of Revenue to re-license.

Changes in Ownership

If a license holder sells his business, the department must be notified immediately in writing. The existing license will be canceled and a new license issued to the new owner.

Temporary Fuel Permits

Carriers who are IFTA license holders must properly display their decals and carry their cab cards in the vehicles at all times. If for any reason a carrier does not display decals or have a cab card, the carrier must purchase a temporary fuel permit. In South Dakota temporary fuel permits cost $20 and are good for 72 hours or until a carrier leaves the state, whichever comes first.

Mileage and tax-paid fuel purchased while operating under a temporary permit still must be included on the quarterly tax return. In particular, note the following items. (See the sample IFTA tax return on page 12.)

- Line A: Add all miles/kilometers accrued under the temporary fuel permit to total distance traveled (necessary to compute average miles/kilometers per gallon).
- Line B: Add all fuel purchased under the temporary fuel permit to total fuel consumed (necessary to compute average miles/kilometers per gallon).
- Column 2: Include all distance traveled in the state in which you purchased the temporary fuel permit.
- Column 3: Do not include any distance traveled under the temporary fuel permit.
- Column 5: Include any fuel you purchased on a tax-paid basis.

Retain all temporary fuel permits in your files for audit verification. Review the permits you submit to be certain that they are fuel permits. For example, some jurisdictions have a ton mileage permit.

If you submitted the ton mileage permit as a fuel permit, your claim would be disallowed and you would be assessed interest for under-reporting your fuel tax liability.

he carrier operating a vehicle is always responsible for the payment of fuel tax, unless a lease agreement specifically states otherwise. For example, if a carrier leasing a vehicle is stopped by a law enforcement officer, and the lease agreement does not show that the lessor is responsible for the payment of fuel tax, the carrier will be held responsible. Similarly, a carrier who is audited by the Department must have documentation proving that the payment of fuel tax is the

Unified Carrier Registration Program (UCR)

If you operate a truck or bus in interstate or international commerce there is a new federal law that applies to your business. The Unified Carrier Registration (UCR) Program requires individuals and companies that operate commercial motor vehicles in interstate or international commerce to register their business and pay an annual fee based on the size of their fleet. This law includes private carriers. It also includes Freight Forwarders, Brokers and Leasing Companies that make arrangements for the transportation of cargo and goods in interstate or international commerce.

A "Commercial Motor Vehicle" is defined as a self-propelled vehicle used on the highways in commerce principally to transport passengers or cargo, if the vehicle:

(a) has a gross vehicle weight of 10,001 pounds or more;

(b) is designed to transport 11 or more passengers (including the driver); or

(c) is used in transporting hazardous materials in a quantity requiring placarding.

The fees under this program will be required to be paid each year and may vary from year to year. The current fees are listed below.

The Fee Brackets for Motor Carriers are as follows:

Fleet Size (Include Trailers) Fee Per Company

Tier	From	To		
1	0	2	----------	$ 76.00
2	3	5	----------	$ 227.00
3	6	20	----------	$ 452.00
4	21	100	----------	$ 1,576.00
5	101	1,000	----------	$ 7,511.00
6	1,001	200,000	----------	$73,346.00

Example: A motor carrier operating four tractors and nine straight trucks has a fleet size of thirteen (Tier 3) commercial motor vehicles and pays $452.00.

You may either apply for the UCR by completing a UCR application and mailing the appropriate fee to the Department or register online at www.ucr.in.gov and follow the step-by-step instructions. When registering online, payments can be made using MasterCard, Discover, Visa or e-Check. Credit card payments and e-Check payments can only be processed if you register online. Credit cards cannot be accepted if filing a paper application with the South Dakota Department of Revenue.

The following fees will be applied when registering through the above mentioned website. Please note that the credit card fee is an estimate but should be fairly accurate to what you will be charged when paying by credit card.

Tier	Credit Card Fee	E-Check Fee	Debit Card Fee	Website Fee
1	$2.57	$1.00	$2.99	$3.00
2	$5.58	$1.00	$3.75	$3.00
3	$10.05	$1.00	$3.75	$3.00
4	$32.42	$1.00	$3.75	$3.00
5	$150.53	$1.00	$3.75	$3.00
6	$1,460.65	$1.00	$3.75	$3.00

Example: A motor carrier operating four tractors and nine straight trucks has a fleet size of thirteen (Tier 3) commercial motor vehicles and pays by credit card owes $465.05. If the motor carrier pays by e-Check, he will owe $456.00.

responsibility of another party or the carrier must have paid the tax.

The following six items quoted directly from the IFTA Articles of Agreement address the tax responsibility of lessors, lessees, independent contractors and household goods agents.

1. A lessor who is regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.

2. In the case of a carrier using independent contractors under long-term leases (more than 30 days), the lessor and lessee will be given the option of designating which party will report and pay fuel use tax. If the lessee (carrier) assumes responsibility for reporting and paying motor fuel taxes, the base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered, for vehicle registration purposes by the lessor.

3. In the case of a short-term motor vehicle rental, by a lessor regularly engaged in the business of leasing, or renting motor vehicles without drivers, for compensation to licensees or other lessees of 29 days or less, the lessor will report and pay the fuel tax unless the following two conditions are met:

   a) The lessor has a written rental contract which designated the lessee as the party responsible for reporting and paying the fuel use tax; and

   b) The lessor has a copy of the lessee's IFTA fuel tax license which is valid for the term of the rental.

4. In the case of a carrier using independent contractors under short-term/trip lease of 29 days or less, the trip lessor will report and pay all fuel taxes.

5. In the case of a household goods carrier using independent contractors, agents, or service representatives, under intermittent leases, the party liable for fuel tax shall be:

   a) The lessee (carrier) when the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee (carrier), regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee.

   b) The lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessor, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes.

6. No member jurisdiction shall require the filing of such leases, but you must make the leases available upon request of any member jurisdiction.

Record Keeping and Tax Reporting

IFTA license holders must maintain detailed records and file quarterly reports along with their fuel tax payments. Records must be retained for a period of 4 years; the current tax year plus the 3 previous years. This record keeping and reporting responsibility consists of three elements.

Fuel Receipts

In order for the licensee to obtain credit for tax-paid purchases, a receipt, invoice, or credit card or automated-vendor-generated invoice or transaction listing must be retained by the licensee for each purchase of fuel. Separate totals must be compiled for gasoline, diesel, kerosene, gasohol, liquid petroleum gas and CNG. The fuel receipts must contain:

- Date the fuel was purchased;
- Name and address of the seller;
- Number of gallons purchased;
- Type of fuel;
- Equipment number of the vehicle using the fuel;
- Purchaser's name (When there is a lease agreement, receipts will be accepted in the name of either the lessee or the lessor. There must, however, be a legal document confirming the lease agreement.);
- Price per gallon or total amount of sale.
- The amount of tax paid.

South Dakota does not require carriers to report gasoline purchases, but many other jurisdictions do. Specifically, the surrounding jurisdictions of Montana, North Dakota, Minnesota, Iowa, and Nebraska all require gasoline reporting. When traveling into gasoline reporting jurisdictions, purchase enough fuel to offset the distance traveled within their borders.

Since South Dakota does not require gasoline reporting, the quarterly tax return will not include an area for reporting South Dakota fuel purchases.

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 reconciliation 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 have not 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.

Over-the-Road Purchases

Similarly, separate totals must be kept for any over-the-road (OTR) purchases. Carriers must keep sales receipts, invoices or credit card receipts. (These items may be on microfilm/microfiche or other electronic data storage media.)

These records must always identify the vehicle by unit number or license plate number, since IFTA license holders may only report fuel purchases made for qualified vehicles that they operate. **Altered receipts or those with erasures will not be accepted for tax-paid credit.**

Individual Vehicle Distance/Fuel Reports

The Individual Vehicle Distance/Fuel Report (IVDFR) is the basic distance-reporting document (Sample p. 14). All IVDFRs must include:

- Dates of trip (starting and ending);
- Trip origin and destination;
- Routes of travel including highway numbers;
- Total distance traveled within each jurisdiction;
- Total trip distance (including all vehicle movement whether loaded, empty, deadhead, or bobtail distance);
- Unit number or vehicle identification number for power units and trailers;
- Beginning and ending odometer readings (or hub meter);
- Registrant's name;
- Driver's identification (name, number, signature)

The following information is helpful, but not mandatory:
• Odometer reading at jurisdictional border crossing.

South Dakota encourages the use of new technology and most cost effective methods of accumulating total and in-jurisdiction distances that accurately reflect actual route of travel. If a carrier installs/implements system(s) that provides accurate (life-to-date) distance data without driver input, carrier may request a waiver of either odometer readings or routes of travel, not both. A request for a waiver of a reporting requirement must be in writing. South Dakota will conduct an inspection of internal control procedures and fully test the carriers distance and fuel accounting system. A valid waiver of either routes of travel or odometers (not both) will bear the signature of an authorized South Dakota official. The waiver is valid for three years - unless there is a material change in internal controls or methods of accumulating key data elements necessary to complete quarterly returns.

IFTA Tax Return

The two preceding elements, fuel receipts and IVDFR's, are the basis for the third element, the quarterly IFTA Tax Return. The division will send you the tax return form at least 30 days before the tax return due date. **Your tax return must be postmarked no later than midnight on the last day of the month following the close of a reporting period**. If the last day of the month falls on a Sunday or legal holiday, the next business day will be considered the final filing date.

The return must show total distance traveled, all fuel consumed, and total tax paid gallons by qualified vehicles during the quarter as well as the distance traveled and fuel consumed in each IFTA jurisdiction. If fuel is not purchased during the quarter, the average miles/kilometers per gallon from the previous quarter is used. You must submit a tax return for each tax reporting period, even if no taxable fuel was used. If you do not receive a tax return, you must submit a written report setting forth all of the required information. This report will be accepted in lieu of the prescribed form. **Failure to receive the authorized form does not relieve you from the obligation of submitting a return.**

Measurements

Licensees based in South Dakota are required to report in U.S. measurements. When you calculate your fuel tax, use the following factors and compute to the nearest one-tenth of a cent:

One liter	= .2642 gallons
One gallon	= 3.785 liters
One mile	= 1.6093 kilometers
One kilometer	= .62137 miles

When you report fuels that cannot be measured in liters or gallons, such as compressed natural gas, report the fuel at the conversion factor used by the jurisdiction in which the fuel was used.

Tax-Exempt Miles

IFTA member jurisdictions differ in their definition of tax-exempt miles/kilometers. Before you report tax-exempt miles/kilometers on your tax return. Information on jurisdiction's explanations of tax exempt miles/kilometers can be viewed at www.iftach.org. Fuel used for off-road agricultural or off-road commercial purposes in South Dakota is no longer exempt from tax and is not subject to refund or tax exempt reporting.

Annual Reporting

If your distance in all IFTA member jurisdictions **other than South Dakota** totals less than 5,000 miles during a calendar year, you may choose to report on an annual basis. You must have a one-year filing history under the IFTA program to be eligible for this exception.

If you wish to report annually, you must petition the Division of Motor Vehicles prior to filing your first quarter tax return. Requests for annual filing submitted after the first quarter will not go into effect until the next license year. When the division receives your request, it will notify the other member IFTA jurisdictions of the request. If any jurisdiction objects to your request, the request will be denied. You will receive written notification that the annual filing privilege has been granted to you. Once notified, you will be responsible for filing four separate tax returns at the end of the year.

Refunds and Credits

When you file your tax return, apply any overpayment of fuel taxes paid in one jurisdiction to the taxes owed to another IFTA jurisdiction. For example, if you underpaid fuel taxes in Minnesota by $100 and overpaid taxes in Montana by $50, remit the net tax of $50 along with your IFTA return. If you show a net tax credit of $25 or more on a tax return, South Dakota will process and issue a refund before the end of the next reporting period.

A refund will not be made, however, if there are any tax liabilities outstanding, including audit assessments, penalties or interest. Similarly, refunds will be withheld if a license holder's payment of fuel tax to any IFTA jurisdiction is delinquent.

As a cost-saving measure, the department will not take action on credits or amounts due that are under $5.00, unless a license holder makes a written request. These small balances will be held in the license holder's account.

IFTA requires the assessment of costly penalties for failure to file a return, for filing a late return or for underpayment of taxes due. These penalties included:

- A fee of $50 or 10 percent of the net tax liability, whichever is greater; and
- For a fleet based in a U.S. jurisdiction, interest shall be set at an annual rate of two (2) percentage points above the underpayment rate established under Section 6621(a)(2) of the Internal Revenue Code, adjusted on an annual basis on January 1 of each year. Interest shall accrue monthly at 1/12 this annual rate.
- Interest will be calculated from the date the tax becomes due and is assessed for each month or fraction thereof until paid.

Penalties and License Revocations

To avoid penalty for late filing, your tax return must be postmarked no later than midnight on the last day of the month following the close of a reporting period. If the last day of the month falls on a Sunday, or legal holiday, the next business day will be considered the final filing date.

If filing an online return, the retun must be filed on the system by the due date to be considered on time.

If a return is hand delivered, it will be considered filed and received on the date it was delivered to an employee of the South Dakota Department of Revenue.

Failure to file a return or remit tax on a timely basis is a Class 1 misdemeanor for the first violation. A subsequent violation is also a Class 1 misdemeanor.

Procedures Taken by the Department for Failure to File or Pay

It is imperative that all tax returns and payments are remitted as required. Do not ignore any notices sent to you regarding your IFTA license. Many taxpayers believe that because they are paying the tax at the pump, that the importance of filing their IFTA tax return is minimal. Failure to file a return will have serious tax consequences against the license holder. If the department has to generate a jeopardy assessment based on an estimate due to failure to file, your tax liability can amount to thousands of dollars, as the assessment generated will not allow credit for tax paid purchases. The following procedures will be taken against any license holder who fails to file a return or pay an amount due.

If, for any reason, you fail, neglect or refuse to file a tax return when due, a non-filer notice will be sent to you requesting that the appropriate return be filed. If, after 30 days, the return still has not been filed, a jeopardy assessment based on the best information available will be generated. The jeopardy assessment will provide you with **60 days** in which to either file the applicable return and pay any tax, penalty, interest due or request a hearing to contest the assessment. **Failure to take action within the 60 day period will result in the jeopardy assessment becoming your amount due and no further recourse can be taken to object to the assessment nor can you later file the applicable delinquent return to reverse the assessment.**

If you have not satisfied a tax delinquency or filed a written appeal request within 60 days of the date of notification, a tax lien will be generated, along with a letter of revocation. You will be provided 30 days to pay your assessment prior to revocation of your license. You have the right to submit a written request for a hearing contesting the revocation of your license. After this 30-day period, a distress warrant will be issued and your license will be canceled. Once your license is canceled, your IFTA license and all decals become invalid. Operation in member jurisdictions is illegal and cause for enforcement action.

The same procedures will take place if you fail to pay all tax, penalty or interest due against your license. The jeopardy assessment that will be issued will be based on the actual amount due from your tax return filing rather than an assessment based on the department's estimation of tax, penalty and interest due.

IFTA allows for a grace period into the last day of February of each year. Because of this grace period, a tax return must be filed for the first quarter of a year if you have not submitted a written letter of cancellation to the department to cancel your IFTA license at the end of any given tax year.

Once the department has canceled your license, you will be required to post a bond in order to reinstate your license. There are no exceptions to this requirement.

As noted earlier, the Department may also revoke your IFTA license if you do not comply with record keeping requirements.

Cancellation Procedures

If you cancel your International Registration Program account (the agreement under which interstate motor carriers are licensed), you may also be required to cancel your IFTA account. You must return your IFTA license, remove the IFTA decal from the cab, and file the tax return containing distance and fuel information up to and including your last day of operation. Contact the Department if you have any questions concerning cancellation of your IFTA license. **To cancel your license properly, your request must be made in writing and sent to the Department of Revenue, Division of Motor Vehicles.**

Audits

The Department of Revenue routinely audits IFTA license holders required to pay fuel taxes. The purpose of an audit is to ensure license holders comply with the terms of the IFTA/IRP. The audit verifies the accuracy of the reported jurisdictional distance and fuel gallons on the quarterly IFTA Tax returns by reviewing the required source and summary documents listed on the Record Keeping and Tax Reporting section of this manual.

Notice of Intent to Audit

The audit process begins when the department mails a Notice of Intent to Audit to the license holder. License holders are normally notified at least 30 days before the audit date (unless the department secretary determines that a delay would jeopardize the collection of tax).

On the opening day of the audit the license holder should provide the auditor with all records supporting distance traveled and fuel consumed. If the license holder fails to present documentation to the auditor within 60 days of the beginning of the audit, the auditor may disallow the distance and fuel, resulting in an assessment of additional taxes and interest. A license holder's failure to provide records for audit purposes will cause the statute of limitations to be suspended until such records are provided.

If the license holder's records are not complete enough to ascertain an accurate distribution of jurisdictional fuel taxes, the auditor may estimate jurisdictional fuel taxes for the period under audit using the following guidelines:

- A license holder's prior experience or a comparison with similar operations; or
- An acceptable industry standard AMPG for operations.

If a license holder's operational records are not located in South Dakota and it becomes necessary for department auditors to travel to where such records are maintained, the department will bill the license holder the per diem and travel expenses incurred by the auditor(s) to conduct the audit.

Certificate of Assessment

After reviewing the license holder's records, a Certificate of Assessment will be issued. The certificate shows the type and amount of tax or fees due, if any, and the reasons for any assessment. The license holder has 60 days from the date of the certificate to take the following action:

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

Appealing an Audit Assessment

A request for a hearing is the license holder's only way of contesting an audit assessment. If a license holder 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:

- The portion of the assessment being contested, and
- The mistake of fact or error of law the license holder 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 department schedules the matter for hearing and serves the license holder with a Notice of Hearing.

Notice of Hearing

The notice of hearing informs the license holder 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 license holder at least 10 days prior to the hearing, to allow time for "discovery proceedings," which may include a prehearing conference involving the department's attorney, the license holder 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). The license holder may be represented by an attorney.

Essentially, the license holder 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 license holder'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 to consider.

Findings of Fact, Conclusions of Law, and Order of the Secretary of Revenue

The secretary may adopt the proposals of the hearing examiner or, after reviewing the record, may submit his or her own findings, conclusions, and decision. Copies of the findings of fact, the conclusions of law, and the order are sent to the license holder.

If the license holder is ordered to pay additional fees and/or tax and desires to appeal the decision to the circuit court, he or she must:

- Pay the amounts ordered to be paid, or
- 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 license holder 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 license holder must serve his or her notice of appeal upon the department 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 license holder notice of his or her 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 license holder fails to pay fees, taxes, penalties and interest, the department may begin a civil suit against the license holder 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 fees and/or taxes are due. If the Secretary of Revenue finds that the assessment or collection of any tax is jeopardized by the delay, he may immediately make an assessment of the estimated tax, penalty or interest and demand payment from the license holder. Thus, when confronted with an uncooperative license holder who fails to file required returns or reports taxable transactions, the secretary may estimate the amounts due based upon available records or sources and issue the Notice of Jeopardy Assessment.

If a license holder 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 fee, tax, penalty or interest due from a license holder results in an automatic lien on his or her 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 license holder's property is located.

Distress Warrant

If the license holder 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 fees and/or taxes by seizing and selling the license holder's property.

License Revocations

If the holder of an IFTA license fails to pay fees and/or taxes in a timely fashion, the license may be revoked. The Department will give the license holder prior notice and an opportunity to be heard before his or her license is suspended or revoked.

A hearing examiner conducts the revocation hearing. The Department presents evidence to prove the failure to pay fees and/or taxes. The license holder then submits his or her evidence or testimony to show compliance with the licensing regulations. Following the hearing, the examiner prepares minutes and a decision for the Secretary of Revenue to consider. The secretary will then issue his or her order, which may include an assessment of additional taxes, penalty and interest.

The department and the license holder 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 license holder believes that an error has been made in determining his or her liability, he or she may ask the Secretary of Revenue to render a formal opinion regarding the application or interpretation of a licensing regulation. This is according to specific rules and procedures set forth in SDCL 1-26-15.

A license holder who wants a declaratory ruling from the department secretary must submit a verified petition. The petition must present the specific question on which he or she is requesting a ruling and the factual basis for the question. Typically, the petition will include a request for a refund of fees and/or taxes. If the secretary determines that additional facts or information are needed, he or she may call for a hearing on the petition. The secretary must notify the license holder of the hearing at least 10 days prior to the hearing date.

The secretary may decline to render a decision if he or she determines 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.

Definitions

The appeal is the same as an appeal of any other agency decision in a contested case.

Base Jurisdiction or Base State: The member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and;

1. Where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available, and;
2. Where some travel is accrued by qualified motor vehicles within the fleet. The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets which would otherwise be based in two or more jurisdictions.

In-Jurisdiction Distance or In-State Distance: The total number of miles or kilometers operated by a registrant's/licensee's qualified motor vehicles within a jurisdiction. In-jurisdiction miles or kilometers do not include those operated on a fuel tax trip permit or those exempted from

Qualified Motor Vehicle: A motor vehicle used, designed, or maintained for transportation of persons or property and:

1. Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. Having three or more axles regardless of weight; or
3. Is used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight.

"Qualified motor vehicle" does not include recreational vehicles.

Revocation: The withdrawal of license and privileges granted to the licensee by the licensing jurisdiction.

Total Distance: All miles or kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles/kilometers are consid-

Instructions For IFTA Tax Return

Annotations

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

Column 2 - Show the total distance traveled in each jurisdiction in Column 2.

Column 3 - Show total distance traveled 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. See Pages 15-18 for full list of exemptions.
Note: Toll road miles/kilometers are taxable.

Column 4 - Divide total taxable distance in Column 3 by average miles/kilometers per gallon, Line C above.

Column 5 - List the gallons, by jurisdiction, on which fuel tax has been paid. Note: Fuel purchased in some jurisdictions may not have the tax assessed at the time of purchase. See instructions that accompany quarterly tax returns.

Column 7 - The tax rate for the applicable fuel type will be printed in Column 7.

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

Total of Column 10 - Compute the "amount due" or "credit" for each jurisdiction and then determine the "amount due" or "credit" for all jurisdictions combined.

Total Due - Show the net amount due or the credit. If a credit of more than $25 is due, a refund will be issued prior to the end of the next quarter.

Line A - Show the total of all entries in Column 2 here. "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.

Line B - Show total fuel consumed during reporting period by every qualified vehicle included in your entry for A.

Instructions for States with Surcharge Taxes

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.

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

Sample IFTA Tax Return

IFTA Tax Return

SOUTH DAKOTA

Reporting Period: Ending Period: Return Due Date:	
License Number:	
Fuel Type:	
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

Name:
Address:
City, State, Zip:

Mail To: South Dakota Department of Revenue & Regulation
Remittance Center
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 .0100	Tot Due/Credit (Col 8 + Col 9)
SD									
AB									
AL									
AR									
AZ									
BC									
CA									
CO									
CA									
DE									
FL									
GA									
IA									
ID									
IL									
IN									
I2									
KS									
KY									
K2									
LA									
MA									
MB									
Total (Front & 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			
						TOTAL DUE			
						TOTAL REMITTED			

* When calculating your average miles per gallon, extend two decimals only (ex. 2.86)
**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

TO CANCEL IFTA LICENSE, ATTACH IFTA PERMIT AND GIVE LAST DATE OF OPERATION _____

DATE SIGNATURE – LICENSEE

NOTE: Please see information on Page 2

PHONE NO. TITLE

Note: Please photocopy this return for your records. Please use black ink.

Page 1

Sample Agreement to Maintain Records

AGREEMENT TO MAINTAIN RECORDS IN ACCORDANCE WITH THE INTERNATIONAL FUEL TAX AGREEMENT AND THE INTERNATIONAL REGISTRATION PLAN'S RECORD KEEPING REQUIREMENTS

Every licensee shall maintain adequate records of operation. The licensee shall preserve the records for IRP for the three mileage reporting periods (July 1 through June 30) which immediately precede the current license year, along with the current license year. The licensee shall preserve the records for IFTA for a period of four years from the due date of the return.

South Dakota requires that records be made available to the department for audit upon request. In the event the licensee fails to make acceptable records available for the audit, the department may make assessments and penalties for the period under audit and may suspend or cancel license privileges.

DOCUMENTS TO BE MAINTAINED
The following paragraphs briefly describe the documents required. Detailed record keeping information and requirements are included in the South Dakota Procedures Manuals.

Each trip must be supported by a driver's trip sheet, driver's log or other document completed by the driver that includes the following information:
1) Date of trip (beginning and ending); 2) Trip origin and destination; 3) Routes (highway numbers) traveled; 4) Mileage by jurisdiction; 5) Total trip miles; 6) Vehicle equipment number or identification number (for power unit and trailer); 7) Odometer readings; 8) Driver name and signature; 9) Both taxable and non-taxable usage of fuel; 10) Miles traveled for taxable and non-taxable use; 11) Mileage recaps for each vehicle for each jurisdiction in which the vehicle operated.
Each licensee shall maintain a complete record of fuel purchased or received, including retail and bulk storage used in the conduct of its business. The fuel records shall contain, but are not limited to:

a. The date of each receipt of fuel;
b. The name and address of the person from whom purchased or received;
c. The number of gallons received;
d. The type of fuel;
e. The vehicle or equipment into which the fuel was placed;
f. All information for the reconciliation of bulk storage;
g. Both taxable and non-taxable usage of fuel;
h. Miles traveled for taxable and non-taxable use;
i. Mileage recaps for each vehicle for each jurisdiction in which the vehicle operated.

Mileage and fuel recorded on the driver's trip sheet or the driver's log shall be summarized monthly by equipment number showing the total number of miles operated in each jurisdiction covering the applicable mileage reporting period and the fuel purchased in each jurisdiction.

From the monthly summaries, the licensee shall prepare a yearly recap showing the total fleet miles and fuel, broken down by month for each jurisdiction, covering the applicable reporting period.

DECLARATION

The undersigned agrees to maintain records in accordance with International Fuel Tax Agreement and the International Registration Plan from the original date of licensing until such time as the IRP or IFTA account is no longer active and the license is cancelled.

_____
(Printed Name) – Authorized Company Rep – (Signature) Title

_____ _____ _____
License Business Name Account Number Date

Sample Power of Attorney

ACCOUNTING OR REPORTING FIRM AUTHORIZATION FORM/RESPONSIBLE PARTY

South Dakota Department of Revenue
Division of Motor Vehicles
445 East Capitol Avenue
Pierre, South Dakota 57501-3100

PLEASE FILL OUT THIS FORM IF YOU HAVE AN ACCOUNTING FIRM OR REPORTING SERVICE COMPILE YOUR APPLICATIONS AND RETURN FOR YOU

Licensee's are required to file returns/application and pay taxes/fees as it is owed. They are also required to accept and respond to various types of official communications with the Department of Revenue.

If a licensee prefers an Accounting or Reporting firm to fulfill these responsibilities, this authorization form is to be completed. This is a privilege extended to the licensee which requires special handling by the department, therefore, such action will not be considered unless this form is properly completed and placed on file with the department. However, the completion of this form does not relieve the licensee of the legal obligations associated with a particular license. The licensee is ultimately responsible for the payment of the tax/fee as wall as all acts and omissions of the stated Accounting or Reporting firm.

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENT, that the undersigned principal and licensee has made and appointed, and does hereby make and appoint (Firms Name) _____

or agents or employees, with the offices at (Mailing Address) _____

_____ (Phone Number) _____
to act as Attorney-in-Fact for the undersigned, who makes this appointment either personally or in an authorized representative capacity on behalf of a principal partnership, corporation, or other entity; this power of attorney shall be limited to the following specific purposes involving the South Dakota license(s) indicated:

- To prepare, sign and file applications with the Department of Revenue.
- To prepare, sign and file with the Department of Revenue periodic tax returns or reports as required by South Dakota law.
- To collect refunds owed to the principal by the State of South Dakota.
- To take legal notice of all delinquencies, cancellation listings and official mailings prepared and sent by the Department of Revenue.
- To take legal notice of all tax rate/fee changes.
- To preserve all records required to be kept by the principal for the statutory period of time.
- To respond to communications when such responses are requested by the Department of Revenue.
- To take legal notice of all Notices of Intent to Audit.
- To present to officials of the Department of Revenue all records requested to be inspected.
- To cooperate and assist all officials of the Department of Revenue while they are conducting all audits.
- To take legal notice of all Certificates of Assessment.

This Power of Attorney shall be effective upon receipt thereof by the Department of Revenue and shall continue until cancelled by filing with the department an instrument properly executed and reciting such cancellation.

IN WITNESS WHEREOF, the undersigned has caused these present to be executed, for benefit of the principal named below.

Please check the following licenses that you hold or are applying for:

Tax License(s) **Tax License(s) Numbers if Previously Assigned**

_____ In State Supplier _____
_____ Out of State Supplier _____
Importer _____
Exporter _____
_____ Blender
_____ Marketer
_____ LPG Vendor
_____ CNG Vendor
_____ LPG User
_____ Highway Contractor
_____ IFTA Account
_____ Prorate Account

Accounting or Reporting Firm By: **Principle and Licensee By:**

_____ _____ Company
Name Company Name

_____ _____ Signature o
Owner/Legal Rep./Title Signature of Owner/Legal Rep./Title

_____ _____
Federal ID Number Federal ID Number

_____ _____
Address-Mailing Address-Mailing

_____ _____
City/State/Zip City/State/Zip

_____ _____
Phone Number Phone Number

Indicate your preference for mailing address for IRP billings, licenses, and all other IRP material:
Reporting Service_____ Licensee_____

State of _____)
: ss.
County of _____)

On this _____day of _____, before the undersigned, a Notary Public for the State of
(month/year)
_____personally appeared_____ known to be the person whose name is subscribed to the within instrument, and acknowledge to me that __he executed the same in capacity as shown.
IN WITNESS WHEREOF, I have set my hand and seal this _____ day of _____, this certificate above written
(month/year)

_____
Notary Public

INDIVIDUAL VEHICLE MILEAGE AND FUEL REPORT

(IRP AND IFTA VEHICLES ONLY)

See Instructions on reverse side

Record the Odometer Reading:
1. At the beginning of each day or trip.
2. When leaving each jurisdiction.
3. At the end of each day or trip.

Power Unit Vehicle Identification Number of Unit Number	Power Unit Fleet Number	Fuel Type	Name (Fuel Filer/IRP Registrant)	Fuel Filer Name (If other than IRP Registrant)	Driver(s) Name

	Mileage Information					Fuel Information		Trip Information	
			Odometer Reading						
	Trip Date	Highways Used	Jurisdiction Name	BEGIN	Jurisdictiion Miles	Gallons Received	Vendor Name	Origin	Destination
AL									
AK									
AZ									
AR									
CA									
CO									
CT									
DE									
DC									
FL									
GA									
ID									
IL									
IN									
IA									
KS									
KY									
LA									
ME									
MD									
MA									
MI									
MN									
MS									
MO									
MT									
NE									
NV									
NH									
NJ									
NM									
NY									
NC									
ND									
OH									
OR									
PA									
RI									
SC									
SD									
TN									
TX									
UT									
VT									
VA									
WA									
WV									
WI									
WY									
MX									
AB									
BC									
MB									
NK									
NF									
NT									
NS									
ON									
PE									
PQ									
SK									
YT									
				END					

Total Trip Miles

Sample Individual Vehicle Distance Fuel Report

DEPARTMENT OF REVENUE
DIVISION OF MOTOR VEHICLES - IFTA

AGREEMENT TO FILE RETURNS IN A TIMELY MANNER

The quarterly return and payment shall be due on the last day of the month following quarter's end. If the last day of the month falls on a Sunday or a holiday, the return and payment shall be due on the next working day.

If the return is not filed on time, the following collection activity begins:

1. A Thirty Day Notice is mailed informing the licensee the return has not been received.
2. If the return is still delinquent, a Jeopardy Assessment is issued after 30 days have passed from issuance of the Thirty Day Notice.
3. If the return is still delinquent or payment in full on the Jeopardy Assessment is not made, a Tax Lien is filed after 60 days have passed from the issuance of the Jeopardy Assessment. Once a Tax Lien is filed, the license becomes suspended. A Tax Lien affects your credit rating.
4. If the return still isn't filed or payment in full on the Tax Lien is not made, a Distress Warrant is filed after 30 days have passed from the filing of the Tax Lien. The Distress Warrant gives the County Sheriff authority to seize funds from personal checking and saving accounts to satisfy amount owed.

To be re-instated after an account has been suspended, the following is required:

1. A $1,000 cash bond will be required to be filed with the Department of Revenue.
2. A new application will need to be completed accompanied by $10 reinstatement fee.
3. New decals will need to be ordered accompanied by required decal fees.
4. A new Agreement to Maintain Records is required.
5. A new Power of Attorney is required.
6. A new Agreement to File Returns is required.

_____

(Printed Name) – Authorized Company Rep – (Signature) Title

_____ _____ _____

License Business Name Account Number Date

South Dakota
Department of Revenue
IFTA
445 E. Capitol Avenue | Pierre, South Dakota 57501-3185
Phone: (605) 773-3314 | Fax: (605) 773-8416 | http://dor.sd.gov | motorv@state.sd.us

State (SDCL 20-13) and Federal (title VI of the Civil Rights Act of 1964, the Rehabilitation Act of 1983 as amended, and the Americans with Disabilities Act of 1990) laws require that the Department of Revenue provide services to all persons without regard to race, color, creed, religion, sex, disability, ancestry, or national origin.

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