



Dear IFTA License Holder,

September 2016

Enclosed you will find the following documents:

1. Your third quarter 2016 IFTA tax return; and
 2. Sioux Falls Remittance Center return 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

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

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
Indiana	IN	I2
Kentucky	KY	K2
Virginia	VA	V2

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		