

# FILING A RETURN AS A HIGHWAY CONTRACTOR

*The following presentation is an example and sample numbers have been used.*

❖ *For best results, it is recommended to have a blank Highway Contractor Form at hand while completing this presentation as a lot of the figures require you to return to previous lines.*

**❖ Please start on Line 1 on the back of the return.**



Highway Contractor's Tax Return

**Complete This Side First**

**STOP** Complete Reverse Side of this Return

**TAX COMPUTATIONS** (continued from reverse side)

20 Total Fuel Tax Due-- Record amount from Line 9 on reverse here

21 Do you have an excise tax license?  Yes  No If "Yes", Record Total Sales Tax Due-- Complete Sales Tax Worksheet below (Lines 27 through 33) (NOTE: Sales tax may be remitted on your excise tax license return or on this return on your excise tax return)

22 Total Fuel and Sales Tax Liability-- Add Lines 20 and 21

23 Total Fuel and Sales Tax Liability-- Add Lines 20 and 22

24 Interest and Penalty (If filing after due date)

25 Balance Due or Credit from Prior Reporting Period (See Computer Notice)

26 Total Remittance-- Add Lines 23 and 24, and add or subtract Line 25 (Depending on whether you are paying or receiving)

I declare and affirm under the penalty of perjury that this report has been examined and is true and correct.

Signature \_\_\_\_\_

**Sales Tax Worksheet**

27 Gallons used on which South Dakota Sales Tax has been paid-- Do not include gallons used on exempt vehicles

28 Gallons subject to sales tax-- Record amounts from Line 2 on reverse

29 Net Gallons subject to sales tax (Credit or Debit) -- Subtract Line 27 from Line 28

30 Average Fuel Cost per Gallon (Determine this from your records-- Federal Taxes, State Taxes, and Excise Tax)

31 Total Fuel Cost-- Multiply Line 29 by Line 30

32 Total Fuel Cost -- Beginning June 1, 2016 (Line 31 divided by 3)

33 Total Fuel Cost -- May 31, 2016 and before (Line 31 minus Line 32)

34 Net Sales Tax due beginning June 1, 2016 (Multiply each column in Line 32 by \$0.28)

35 Net Sales Tax due May 31, 2016 and before (Multiply each column in Line 33 by \$0.28)

36 Total Sales Tax Due (Add columns A through C on line 34 and 35)

Check here if this is an amended return

Report in Whole Gross Gallons Only

FUEL USAGE	Column A Dyed Diesel	Column B Undyed Diesel	Column C LPG	Column D Gasoline	Column E 100% Ethyl Alcohol	Column F Dyed Biodiesel Blend	Column G Undyed Biodiesel Blend
1 Total gallons used within the road right-of-way in movable equipment and licensed vehicles-- (Subject to fuel tax)	1						
2 Total gallons used in stationary equipment and in off-road machinery and equipment	2						
3 Total gallons used within this reporting period-- Add Lines 1 and 2	3						

**FUEL INVENTORY RECONCILIATION**

4 Beginning Fuel Inventory (from your records)	4						
5 Total gallons brought into South Dakota from another state during this reporting period upon which South Dakota fuel taxes have been paid-- Attach Uniform Schedule of Receipts-- Type 1a (but only if gallons imported in bulk)	5						
6 Total gallons brought into South Dakota from another state during this reporting period upon which South Dakota fuel taxes have not been paid-- Attach Uniform Schedule of Receipts-- Type 2a (but only if gallons imported in bulk)	6						
7 Total gallons purchased in South Dakota during this reporting period	7						
8 Subtotal Fuel Inventory-- Add Lines 4, 5, 6, and 7	8						
9 Total gallons used during this reporting period -- Record Amounts from Line 3 here	9						
10 Total gallons exported from SD during this reporting period -- Attach Uniform Schedule of Disbursements-- Type 7 (but only if gallons exported in bulk)	10						
11 Total gallons used and exported during this period-- Add Lines 9 and 10	11						
12 Ending Fuel Inventory-- Subtract Line 11 from Line 8	12						

**TAX COMPUTATIONS**

13 Total Gallons Reported on Line 1 for Columns A, C and F -- (Only subject to tax upon use)	13						
14 Total Gallons Reported on Line 6 for Columns B, D, E, and G -- (Only subject to tax upon import)	14						
15 Total Gallons Reported on Line 10 (Bulk Gallons Exported)	15						
16 Total Gallons Subject to Tax-- Add Lines 13 and 14 and subtract Line 15	16						
17 Tax Rates	17	X \$0.28	X \$0.28	X \$0.20	X \$0.28	X \$0.14	X \$0.28
18 Fuel Tax Due (Debit or Credit) -- Multiply Amounts in Line 16 by Tax Rate in Line 17	18	\$	\$	\$	\$	\$	\$
19 Total Fuel Tax Due (Debit or Credit) -- Add Column A through G on Line 18	19	\$	\$	\$	\$	\$	\$

The following presentation is an example and sample numbers have been used.

# Fuel Usage- Lines 1-3

❖ **Please Note: Report in WHOLE GROSS GALLONS ONLY.**

Check here if this is an amended return

Report in Whole Gross Gallons

FUEL USAGE	Column A Dyed Diesel	Column B Undyed Diesel	Column C LPG	Column D Gasoline	Column E Other
<b>1</b> Total gallons used within the road right-of-way in movable equipment and licensed vehicles-- (Subject to fuel tax)	<b>2800</b>				
<b>2</b> Total gallons used in stationary equipment and in off-road machinery and equipment	<b>150</b>				
<b>3</b> Total gallons used within this reporting period-- Add Lines 1 and 2	<b>2950</b>				

2800 + 150

**Line 3** → 2950

The calculator shows the following steps: 2800 + 150 = 2950. The numbers 2800 and 150 are underlined in red and blue respectively. The result 2950 is underlined in green. A green box labeled 'Line 3' has an arrow pointing to the result.

**Line 1-** Enter the total gallons of fuel used within the road right of way in movable machinery. These gallons are subject to Fuel Excise Tax.

**Line 2-** Enter total gallons of fuel used in Stationary Equipment and in off-road machinery and Equipment. These gallons are subject to sales tax.

**Line 3-** Add lines 1 & 2 to get the Total Gallons Used for this period.

❖ **Please Note:** For the rest of this presentation each line will be in a specific color to show the amounts for each line. Each calculation used is underlined in that line's color to show which number should be calculated and how. Past lines that are not used as part of the calculations are in black.

# Fuel Inventory Reconciliation- Lines 4-6

FUEL INVENTORY RECONCILIATION			Column A Dyed Diesel	Column B Undyed Diesel	Column C LPG	Column D Gasoline	Column E 100% Ethyl Alcohol	Column F Dyed Biodiesel Blend	Column G Undyed Biodiesel Blend
<b>4</b>	Beginning Fuel Inventory (from your records)	<b>4</b>	0						
<b>5</b>	Total gallons brought into South Dakota from another state during this reporting period upon which South Dakota fuel taxes have been paid-- Attach Uniform Schedule of Receipts- Type 1a (but only if gallons imported in bulk)	<b>5</b>							
<b>6</b>	Total gallons brought into South Dakota from another state during this reporting period upon which South Dakota fuel taxes have not been paid-- Attach Uniform Schedule of Receipts- Type 2a (but only if gallons imported in bulk)	<b>6</b>	0						
<b>7</b>	Total gallons purchased in South Dakota during this reporting period	<b>7</b>							
<b>8</b>	Subtotal Fuel Inventory-- Add Lines 4, 5, 6, and 7	<b>8</b>							
<b>9</b>	Total gallons used during this reporting period -- Record Amounts from Line 3 here	<b>9</b>							
<b>10</b>	Total gallons exported from SD during this reporting period -- Attach Uniform Schedule of Disbursements-Type 7 (but only if gallons exported in bulk)	<b>10</b>							
<b>11</b>	Total gallons used and exported during this period-- Add Lines 9 and 10	<b>11</b>							
<b>12</b>	Ending Fuel Inventory-- Subtract Line 11 from Line 8	<b>12</b>							

**Line 4-** Enter the total amount of fuel in your inventory at the beginning of the reporting period. (This total should match the total fuel in your inventory at the end of the prior reporting period).

**Line 5-** Enter the total amount of bulk fuel brought into SD (Imported), during the reporting period on which SD Fuel Excise Tax has been paid (attach Uniform Schedule of Receipts, Type 1a). Dyed Diesel is not to be listed here because it is sales taxable. Therefore SD Fuel Tax could not have been paid on it.

**Line 6-** Enter the total amount of bulk fuel brought into SD (Imported), during the reporting period on which SD Fuel Excise Tax has not been paid (attach Schedule of Receipts, Type 2a).

# Example: Schedule of Receipts

SD EForm - 0836 V2



## Uniform Schedule of Receipts

HELP

Please check the transaction type being filed (Original, Modify or Add). Separate schedules must be filed for each transaction type:

Original     Modify Original Schedule Filed (Only submitted with an Amended Return)     Add New Schedule Information (Only submitted with an Amended Return)

Company Name	License Number	Reporting Period
Your Company Name	Your License Number	The Reporting Period

**Instructions:** Either circle the appropriate schedule type and product type you are reporting on this form, or if you wish to schedule several different types on this single form, record the appropriate product and schedule type for each receipt listed below.

### Receipt Schedule Types

1a - Gallons imported tax-paid    2a - Gallons imported tax-unpaid  
 2b - Tax Unpaid Biodiesel - Gallons received tax-unpaid, blendable stock

2c - Gallons received imported, tax-unpaid (Diversion)

### Product Types

065 - Gasoline	142 - Kerosene (clear)
072 - Kerosene (dyed)	145 - Kerosene Low Sulfur (clear)
073 - Kerosene Low Sulfur (dyed)	147 - Kerosene High Sulfur (clear)
074 - Kerosene High Sulfur (dyed)	160 - Undyed Diesel Fuel
123 - Alcohol	228 - Dyed Diesel Fuel
124 - Gasohol	243 - Methanol
125 - Aviation Gasoline (AVGAS)	284 - Biodiesel (clear)
130 - Jet Fuel	*092 - Other (Please list <input type="text"/> )

Schedule Type	1 Carrier Name	2 Carrier FEIN	3 Mode	4 Point of		5 Acquired From	6 Seller's FEIN	7 Date Received	8 Manifest Number	9 Gross Gallons	Product Type
				Origin	Destination						

The Uniform Schedule of Receipts is used to show fuel products that are imported into the state for sale, use, or storage. The only time you will need to complete a this schedule is if your fuel is imported in **bulk** (over 4200 gallons). For this example no fuel was imported into South Dakota. However, if you have imported fuel into South Dakota in bulk this form will need to be completed and attached and should list your transactions.

Total Gross Gallons

# Fuel Inventory Reconciliation- Lines 7-9

## FUEL INVENTORY RECONCILIATION

		Column A Dyed Diesel	Column B Undyed Diesel	Column C LPG	Column D Gasoline
<b>4</b>	Beginning Fuel Inventory (from your records)	<b>0</b>			
<b>5</b>	Total gallons brought into South Dakota from another state during this reporting period upon which South Dakota fuel taxes have been paid-- Attach Uniform Schedule of Receipts- Type 1a (but only if gallons imported in bulk)				
<b>6</b>	Total gallons brought into South Dakota from another state during this reporting period upon which South Dakota fuel taxes have not been paid-- Attach Uniform Schedule of Receipts- Type 2a (but only if gallons imported in bulk)	<b>0</b>			
<b>7</b>	Total gallons purchased in South Dakota during this reporting period	<b>2950</b>			
<b>8</b>	Subtotal Fuel Inventory-- Add Lines 4, 5, 6, and 7	<b>2950</b>			
<b>9</b>	Total gallons used during this reporting period -- Record Amounts from Line 3 here	<b>2950</b>			
<b>10</b>	Total gallons exported from SD during this reporting period -- Attach Uniform Schedule of Disbursements-Type 7 (but only if gallons exported in bulk)				
<b>11</b>	Total gallons used and exported during this period-- Add Lines 9 and 10				
<b>12</b>	Ending Fuel Inventory-- Subtract Line 11 from Line 8				

$$\underline{0} + \underline{0} + \underline{0} + \underline{2950}$$

Line 5

Line 8

2950



Line 7- Enter the total gallons of fuel purchased in SD during this reporting period.

Line 8- Add lines 4, 5, 6, & 7 to get the subtotal of the number of gallons of fuel in your inventory.

Line 9- Record the amount from line 3 of your return for the total gallons of fuel used during this reporting period.

# Fuel Inventory Reconciliation- Lines 10-12

**Line 10-** Enter the total amount of bulk fuel taken out of SD (exported). Attach Uniform Schedule of Disbursements, Type 7. **Please note:** in this example no fuel was exported.

	Column A Dyed Diesel	Column B Undyed Diesel	Column C LPG	Column D	Column E	Column F	Column G
4	0						
5							
6	0						
7	2950						
8	2950						
9	2950						
10	0						
11	2950						
12	0						

2950 - 2950

**Line 12** → 0

2950 + 0

**Line 11** → 2950

**Line 11-** Add lines 9 & 10 to calculate the total amount of gallons used and exported during this reporting period.

**Line 12-** Subtract Line 11 from Line 8 (Line 8- Line 11) to calculate the total amount of fuel remaining in your inventory.

❖ **Reminder:** Lines 4-6 are black because they are past calculations and will not be used for further calculations.

# Example: Schedule of Disbursements

SD EForm - 0837 V2 Complete and use the button at the end to print for mailing.

*South Dakota*

**Uniform Schedule of Disbursements** HELP

Please check the transaction type being filed (Original, Modify or Add). Separate schedules must be filed for each transaction type.

Original  
  Modify Original Schedule Filed (Only submitted with an Amended Return)  
  Add New Schedule Information (Only submitted with an Amended Return)

Company Name	License Number	Reporting Period
Your Company Name	Your License Number	The Reporting Period

**Instructions:** Either circle the appropriate schedule type and product type you are reporting on this form, or if you wish to schedule several different types on this single form, record the appropriate product and schedule type for each disbursement listed below.

**Disbursement Schedule Types**

5 - Gallons delivered with the tax collected  
 7B - Gallons sold for export, originating state tax-paid from Bulk Plant  
 7 - Gallons exported out-of-state to the state of \_\_\_\_\_  
 10 - Gallons sold to other tax-exempt entities

**Product Types**

065 - Gasoline	142 - Kerosene (clear)
072 - Kerosene (dyed)	145 - Kerosene Low Sulfur (clear)
073 - Kerosene Low Sulfur (dyed)	147 - Kerosene High Sulfur (clear)
074 - Kerosene High Sulfur (dyed)	160 - Undyed Diesel Fuel
123 - Alcohol	228 - Dyed Diesel Fuel
124 - Gasohol	243 - Methanol
125 - Aviation Gasoline (AVGAS)	284 - Biodiesel (clear)
130 - Jet Fuel	*092 - Other (Please list _____)

Schedule Type	1	2	3	4		5	6	7	8	9	Product Type
	Carrier Name	Carrier FEIN		Point of							
			Mode	Origin	Destination						

The Uniform Schedule of Disbursements is used to show fuel products that are pulled from a South Dakota terminal or bulk plant for sale in-state or for export from the state. The only time you will need to complete this schedule is if your fuel is exported in **bulk** (over 4200 gallons). For this example there was not any fuel that was exported out of South Dakota. However, if you have exported fuel in bulk out of South Dakota this form will need to be completed and attached and list your transactions.

# Tax Computations- Lines 13-15

**Line 13-** Record the total gallons reported on line 1 from Columns A, C, and F (these gallons are subject to fuel tax). Please be sure to check all columns. In the example given only Column A was completed.

Check here if this is an amended return

FUEL USAGE		Column A Dyed Diesel
<b>1</b>	Total gallons used within the road right-of-way in movable equipment and licensed vehicles-- (Subject to fuel tax)	<b>2800</b>
<b>2</b>	Total gallons used in stationary equipment and in off-road machinery and equipment	<b>150</b>
<b>3</b>	Total gallons used within this reporting period-- Add Lines 1 and 2	<b>2950</b>

	Column A Dyed Diesel	Column B Undyed Diesel	Column C LPG	Column D Gasoline	Column E 100% Ethyl Alcohol	Column F Dyed Biodiesel Blend	Column G Undyed Biodiesel Blend	
<b>13</b>	Total Gallons Reported on Line 1 for Columns A, C and F -- (Only subject to tax upon use)	<b>2800</b>						
<b>14</b>	Total Gallons Reported on Line 6 for Columns B, D, E, and G -- (Only subject to tax upon import)							
<b>15</b>	Total Gallons Reported on Line 10 (Bulk Gallons Exported)							
<b>16</b>	Total Gallons Subject to Tax -- Add Lines 13 and 14 and subtract Line 15							
<b>17</b>	Tax Rates	X \$0.28	X \$0.28	X \$0.20	X \$0.28	X \$0.28	X \$0.28	
<b>18</b>	Fuel Tax Due (Debit or Credit)-Multiply Amounts in Line 16 by Tax Rate in Line 17	\$	\$	\$	\$	\$	\$	
<b>19</b>	Total Fuel Tax Due -- Combine Columns A through G on Line 18							\$

**Line 14-** Record the total gallons reported on line 6 from columns, B, D, E and G (these gallons are subject to tax upon import).

**Line 15-** Enter the total gallons reported on line 10 (bulk gallons that were exported).

**Please note:** In the example given columns B-G did not list any gallons that were reported which is why there is no additional calculations listed in lines 14 & 15 of the example return.

# Tax Computations- Lines 16-17

## TAX COMPUTATIONS

		Column A Dyed Diesel	Column B Undyed Diesel	Column C LPG	Column D Gasoline	Column E 100% Ethyl Alcohol	Column F Dyed Biodiesel Blend	Column G Undyed Biodiesel Blend
<b>13</b>	Total Gallons Reported on Line 1 for Columns A,C and F -- (Only subject to tax upon use)	<b>13</b>	<b>2800</b>					
<b>14</b>	Total Gallons Reported on Line 6 for Columns B, D, E, and G -- (Only subject to tax upon import)	<b>14</b>						
<b>15</b>	Total Gallons Reported on Line 10 (Bulk Gallons Exported)	<b>15</b>						
<b>16</b>	Total Gallons Subject to Tax -- Add Lines 13 and 14 and subtract Line 15	<b>16</b>	<b>2800</b>					
<b>17</b>	Tax Rates	<b>17</b>	X \$0.28	X \$0.28				
<b>18</b>	Fuel Tax Due (Debit or Credit)-Multiply Amounts in Line 16 by Tax Rate in Line 17	<b>18</b>	\$	\$	\$			
<b>19</b>	Total Fuel Tax Due -- Combine Columns A through G on Line 18							

**Line 16-** Add lines 13 & 14 and then subtract line 15 to get the subtotal of gallons subject to Fuel Excise Tax.

**Line 17-** Lists the South Dakota tax rates for each column.

❖ Please note that in the example given columns B-G did not list any gallons that were reported which is why there is no additional calculations listed in the example return.

Calculator display showing the calculation for Line 16:

$$2800 + 0 - 0 = 2800$$

Lines 14 & 15

Line 16 → 2800

# Tax Computations- Line 18

TAX COMPUTATIONS		Column A Dyed Diesel	Column B Undyed Diesel	Column LPG
<b>13</b>	Total Gallons Reported on Line 1 for Columns A,C and F -- (Only subject to tax upon use)	<b>2800</b>		
<b>14</b>	Total Gallons Reported on Line 6 for Columns B, D, E, and G -- (Only subject to tax upon import)			
<b>15</b>	Total Gallons Reported on Line 10 (Bulk Gallons Exported)			
<b>16</b>	Total Gallons Subject to Tax -- Add Lines 13 and 14 and subtract Line 15	<b>2800</b>		
<b>17</b>	Tax Rates	X \$0.28	X \$0.28	X \$0
<b>18</b>	Fuel Tax Due (Debit or Credit)-Multiply Amounts in Line 16 by Tax Rate in Line 17	\$ <b>784.00</b>	\$	\$
<b>19</b>	Total Fuel Tax Due -- Combine Columns A through G on Line 18			

2800 x 0.28

Line 17

Line 18 → 784

MC MR MS M+ M-  
← CE C ± √  
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4 5 6 \* 1/x  
1 2 3 - =  
0 . +

**Line 18-** Multiply amounts on line 16 by the tax rates on line 17 to get the Fuel Excise Tax amount (Debit or [Credit]).

# Tax Computations- Line 19

TAX COMPUTATIONS		Column A Dyed Diesel	Column B Undyed Diesel	Column C LPG	Column D Gasoline	Column E 100% Ethyl Alcohol	Column F Dyed Biodiesel Blend	Column G Undyed Biodiesel Blend
<b>13</b>	Total Gallons Reported on Line 1 for Columns A,C and F -- (Only subject to tax upon use)	<b>13</b> 2800						
<b>14</b>	Total Gallons Reported on Line 6 for Columns B, D, E, and G -- (Only subject to tax upon import)							
<b>15</b>	Total Gallons Reported on Line 10 (Bulk Gallons Exported)							
<b>16</b>	Total Gallons Subject to Tax -- Add Lines 13 and 14 and subtract Line 15	<b>16</b> 2800						
<b>17</b>	Tax Rates	<b>17</b> X \$0.28	X \$0.28	X \$0.20	X \$0.28	X \$0.14	X \$0.28	X \$0.28
<b>18</b>	Fuel Tax Due (Debit or Credit)-Multiply Amounts in Line 16 by Tax Rate in Line 17	<b>18</b> \$ 784.00	\$	\$	\$	\$	\$	\$
<b>19</b>	Total Fuel Tax Due -- Combine Columns A through G on Line 18							<b>19</b> \$ 784.00

**Line 19-** Enter the total Fuel Excise Tax due by adding columns A-G on line 18. Since line 18 in column A is the only column with gallons the amount may be carried over to line 19

❖ **Please note:** In this example Column A was the only column that had gallons listed. If you have additional gallons in any other column you will need to add these totals together and list the total on line 19.

# Tax Computations- Lines 27-28

❖ When completing the reverse side of the worksheet you will complete lines 27-33 first and then return to lines 20-26.

❖ Please note: Column headings for B & C have changed from the reverse side from Clear Diesel & LPG to LPG & Dyed Biodiesel Blend

## Sales Tax Worksheet

		Report in Whole Gross Gallons Only		
		Column A Dyed Diesel	Column B LPG	Column C Dyed Biodiesel Blend
27	Gallons used on which South Dakota Sales Tax has been paid -- Do not include gallons still in inventory	2950		
28	Gallons subject to sales tax -- Record amounts from Line 2 on reverse	150		
29				
30	(Do not be included here)	\$	\$	\$
31		\$	\$	\$
32		\$	\$	\$
33	Total Sales Tax Due -- Add Columns A through C on Line 32			

**Line 27-** Enter the total gallons that were used on which SD Sales Tax has been paid (do not include gallons still in your inventory).

**Line 28-** Record the amount from line 2 on the reverse side of your return for gallons subject to sales tax.

Check here if this is an amended return

FUEL USAGE		Column A Dyed Diesel
1	Total gallons used within the road right-of-way in movable equipment and licensed vehicles-- (Subject to fuel tax)	2800
2	Total gallons used in stationary equipment and in off-road machinery and equipment	150
3	Total gallons used within this reporting period-- Add Lines 1 and 2	2950

❖ Please note: In line 27 you will not include your inventory because the gallons remaining in your inventory have not been used. There is no way to determine if those gallons are sales taxable or fuel taxable gallons until they have been used.



# Tax Computations- Line 29

## Sales Tax Worksheet

- 27** Gallons used on which South Dakota Sales Tax has been paid -- Do not include
- 28** Gallons subject to sales tax -- Record amounts from Line 2 on reverse
- 29** Net Gallons subject to sales tax (Credit or Debit) -- Subtract Line 27 from Line 28
- 30** Average Fuel Cost per Gallon (Determine this from your records -- Federal Highway Administration Form 133)
- 31** Total Fuel Cost -- Multiply Line 29 by Line 30
- 32** Net Sales Tax Due (Credit or Debit) -- Multiply each column on Line 31 by the appropriate rate
- 33** Total Sales Tax Due -- Add Columns A through C on Line 32

DOR/DMV Form 571 (8/16)

150 - 2950

**Line 29** → -2800

## Report in Whole Gross Gallons Only

	Column A Dyed Diesel	Column B LPG	Column C Dyed Biodiesel Blend
<b>27</b>	2950		
<b>28</b>	150		
<b>29</b>	[2800]		

**Line 29-** Subtract line 27 from line 28 (Line 28-Line 27) to calculate the Sales Tax Amount (debit or [credit]).

❖ **Please Note:** In MOST cases the amount for line 29 will be a negative number. This is because dyed fuel is sales taxable. However when the fuel is used in movable machinery to perform highway construction work in the road right of way the fuel then becomes fuel taxable. This gives you a credit for the sales tax paid when it was initially purchased.

# Tax Computations- Lines 30-31

Calculator display:  $(-2800) \times 1.50 = -4200$

Line 31 → -4200

Report in Whole Gross Gallons Only

	Column A Dyed Diesel	Column B LPG	Column C Dyed Biodiesel Blend
27 Gals. still in inventory	27 <b>2950</b>	<b>0</b>	<b>0</b>
28 Gals. still in inventory	28 <b>150</b>		
29 Net gallons purchased	29 <b>[2800]</b>		
30 Average fuel cost per gallon (if charged at time of purchase, must be included here)	30 \$ <b>1.50</b>		
31 Total fuel cost	31 \$ <b>[4200]</b>		
32 Total tax	32 \$	\$ ↓	\$ ↓
33 Total tax	33 \$		

**Line 30-** Enter the Average Fuel Cost per Gallon (you will determine this amount from your records).

**Line 31-** Multiply line 29 by line 30 to calculate the Total Fuel Cost.

❖ **Reminder:** Lines 27 & 28 are black as they are past calculations that have been completed and will not be used for further calculations.

# Tax Computations- Lines 32-33

## Sales Tax Worksheet

**Line 32-** Multiply each column on line 31 by \$0.045 (4.5% is the current sales tax rate in South Dakota).

**Line 33-** Add columns A-C on line 32 to calculate the total sales tax due (debit or [credit]). If gallons are only listed in Column A the amount in line 32 may be carried over.

$$\underline{-4200} \times 0.045$$

↑  
Tax Rate

**Line 32** → -189

## Report in Whole Gross Gallons Only

	Column A Dyed Diesel	Column B LPG	Column C Dyed Biodiesel Blend
<b>27</b>	<b>2950</b>		
<b>28</b>	<b>150</b>		
<b>29</b>	<b>[2800]</b>		
<b>30</b>	\$ <b>1.50</b>	\$	\$
<b>31</b>	\$ <b>[4200]</b>	\$	\$
<b>32</b>	\$ <b>[189.00]</b>	\$ →	\$ →
<b>33</b>	\$ <b>[189.00]</b>		

❖ **Please Note:** In **MOST** cases the amount for line 32 will be a negative number. This is because dyed fuel is sales taxable. However when the fuel is used in movable machinery to perform highway construction work in the road right of way the fuel then becomes fuel taxable. This gives you a credit for the sales tax paid when it was initially purchased. If you are paying your sales tax on this return the amount will not be negative.

# Tax Computations- Lines 20-21

**Line 20-** Record the amount from line 19 of your return

TAX COMPUTATIONS		Dyed Diesel	Undyed Diesel	LPG	Gasoline	100% Ethyl Alcohol	Dyed Biodiesel Blend	Undyed Biodiesel Blend
13	Total Gallons Reported on Line 1 for Columns A, C and F -- (Only subject to tax upon use)	13	2800					
14	Total Gallons Reported on Line 6 for Columns B, D, E, and G -- (Only subject to tax upon import)	14						
15	Total Gallons Reported on Line 10 (Bulk Gallons Exported)	15						
16	Total Gallons Subject to Tax -- Add Lines 13 and 14 and subtract Line 15	16	2800					
17	Tax Rates	17	X \$0.28	X \$0.28	X \$0.20	X \$0.28	X \$0.14	X \$0.28
18	Fuel Tax Due (Debit or Credit)-Multiply Amounts in Line 16 by Tax Rate in Line 17	18	\$ 784.00	\$	\$	\$	\$	\$
19	Total Fuel Tax Due -- Combine Columns A through G on Line 18	19	\$ 784.00					

TAX COMPUTATIONS (continued from reverse side)		
20	Total Fuel Tax Due -- Record amount from Line 19 on reverse here	20 \$ 784.00
21	Do you have an excise tax license? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", Record License number here	21 <i>Your ET License Number</i>
22	Total Sales Tax Due -- Complete Sales Tax Worksheet below (Lines 27 through 33) and record amount on Line 33 here (NOTE: Sales tax may be remitted on your excise tax license return or on this return. If city sales taxes are due, they must be reported on your excise tax return.)	22 \$
23	Total Fuel and Sales Tax Liability -- Add Lines 20 and 22	23 \$
24	Interest and Penalty (If filing after due date)	24 \$
25	Balance Due or Credit from Prior Reporting Period (See Computer Notice)	25 \$
26	Total Remittance -- Add Lines 23 and 24, and add or subtract Line 25 (Depending on balance due or credit)	26 \$

I declare and affirm under the penalty of perjury that this report has been examined by me, and to the best of my knowledge and belief is in all things true and correct.

Signature	Title	Date
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**Line 21-** Check the box that applies. If you answered YES enter your Contractors Excise Tax License Number.

❖ **Please Note:** In MOST cases you should have an Excise Tax license if you have a Highway Contractor License. If you do not have please contact a sales tax agent at 1-800-829-9188 to see if this applies to you.

# Tax Computations- Lines 22-23

**Line 22-** Enter the amount on line 33.

**Line 23-** Add lines 20 and 22 to calculate the total fuel and sales tax liability.

Sales Tax Worksheet		Column A Dyed Diesel
<b>27</b>	Gallons used on which South Dakota Sales Tax has been paid -- Do not include gallons still in inventory	<b>27</b> 2950
<b>28</b>	Gallons subject to sales tax -- Record amounts from Line 2 on reverse	<b>28</b> 150
<b>29</b>	Net Gallons subject to sales tax (Credit or Debit) -- Subtract Line 27 from Line 28	<b>29</b> [2800]
<b>30</b>	Average Fuel Cost per Gallon (Determine this from your records -- Federal Taxes, if charged at time of purchase, must be included here)	<b>30</b> \$ 1.50
<b>31</b>	Total Fuel Cost -- Multiply Line 29 by Line 30	<b>31</b> \$ [4200]
<b>32</b>	Net Sales Tax Due (Credit or Debit) -- Multiply each column on Line 31 by \$0.045	<b>32</b> \$ [189.00]
<b>33</b>	Total Sales Tax Due -- Add Columns A through C on Line 32	<b>33</b> \$ [189.00]

**TAX COMPUTATIONS (continued from reverse side)**

**20** Total Fuel Tax Due -- Record amount from Line 19 on reverse here

**21** Do you have an excise tax license?  Yes  No

Total Sales Tax Due -- Complete Sales Tax Worksheet below (Lines 27-33)  
(NOTE: Sales tax may be remitted on your excise tax license return or excise tax return.

**22**

**23** Total Fuel and Sales Tax Liability -- Add Lines 20 and 22

**24** Interest and Penalty (If filing after due date)

**25** Balance Due or Credit from Prior Reporting Period (See Computer No)

**26** Total Remittance -- Add Lines 23 and 24, and add or subtract Line 25

I declare and affirm under the penalty of perjury that this report has been prepared in all things true and correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_

784 + (-189)

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**Line 23** → 595

<b>20</b>	\$ 784.00
<b>21</b>	your ET license Number
<b>22</b>	\$ [189.00]
<b>23</b>	\$ 595.00
<b>24</b>	\$
<b>25</b>	\$
<b>26</b>	\$

I declare and affirm under the penalty of perjury that this report has been prepared in all things true and correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_

# Tax Computations- Lines 24-26

## TAX COMPUTATIONS (continued from reverse side)

<b>20</b>	Total Fuel Tax Due -- Record amount from Line 19 on reverse here	<b>20</b>	\$ <b>784.00</b>
<b>21</b>	Do you have an excise tax license? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", Record License number here	<b>21</b>	Your ET License Number
<b>22</b>	<b>Line 24-</b> Enter any Interest and Penalty due if you are filing after the due date.	<b>22</b>	\$ <b>[189.00]</b>
<b>23</b>	Interest and Penalty (If filing after due date)	<b>23</b>	\$ <b>595.00</b>
<b>24</b>	Balance Due or Credit from Prior Reporting Period (See Computer Notice)	<b>24</b>	\$ <b>0</b>
<b>25</b>	Total Remittance -- Add Lines 23 and 24, and add or subtract Line 25 (Depending on balance due or credit)	<b>26</b>	\$ <b>595.00</b>

**Line 25-** Enter the balance due or credit due from prior reporting periods. You will receive a generated Billing Notice from the Department of Revenue in order to determine if there is a balance or credit due.

**Line 26-** Add lines 23 and 24 and then add or subtract the amount on line 25 (if any). If a zero is listed on lines 24 and 25 then the amount from line 23 may be carried down to line 26.

**Please Note: Interest & Penalty if filing after due date. Interest is calculated at 1.00 percent per month. The first month is \$5 or 1.00 percent, whichever is greater. The penalty is calculated at 10 percent or \$10, whichever is greater, for filing a return late even if no tax is due.**



# Highway Contractor's Tax Return

❖ Once you have signed and completed the form please mail it to the Remittance Center with the amount of tax that is due (if any).

Mail Remittance Center  
Return to: P.O. Box 5055  
Sioux Falls, SD 57117-5055

### TAX COMPUTATIONS (continued from reverse side)

<b>20</b>	Total Fuel Tax Due -- Record amount from Line 19 on reverse here	<b>20</b>	\$ <b>[784.00]</b>
<b>21</b>	Do you have an excise tax license? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", Record License number here	<b>21</b>	Your <i>ET</i> License Number
<b>22</b>	Total Sales Tax Due -- Complete Sales Tax Worksheet below (Lines 27 through 33) and record amount on Line 33 here (NOTE: Sales tax may be remitted on your excise tax license return or on this return. If city sales taxes are due, they must be reported on your excise tax return.)	<b>22</b>	\$ <b>[189.00]</b>
<b>23</b>	Total Fuel and Sales Tax Liability -- Add Lines 20 and 22	<b>23</b>	\$ <b>595.00</b>
<b>24</b>	Interest and Penalty (If filing after due date)	<b>24</b>	\$ <b>0</b>
<b>25</b>	Balance Due or Credit from Prior Reporting Period (See Computer Notice)	<b>25</b>	\$ <b>0</b>
<b>26</b>	Total Remittance -- Add Lines 23 and 24, and add or subtract Line 25 (Depending on balance due or credit)	<b>26</b>	\$ <b>595.00</b>

I declare and affirm under the penalty of perjury that this report has been examined by me, and to the best of my knowledge and belief is in all things true and correct.

Signature	<b>Your Signature</b>	Title	<b>Your Title</b>	Date	<b>Date</b>
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**Sign and date your form.**

### Sales Tax Worksheet

Report in Whole Gross Gallons Only

	Column A Dyed Diesel	Column B LPG	Column C Dyed Biodiesel Blend
<b>27</b>	Gallons used on which South Dakota Sales Tax has been paid -- Do not include gallons still in inventory	<b>27</b>	<b>2950</b>
<b>28</b>	Gallons subject to sales tax -- Record amounts from Line 2 on reverse	<b>28</b>	<b>150</b>
<b>29</b>	Net Gallons subject to sales tax (Credit or Debit) -- Subtract Line 27 from Line 28	<b>29</b>	<b>[2800]</b>
<b>30</b>	Average Fuel Cost per Gallon (Determine this from your records -- Federal Taxes, if charged at time of purchase, must be included here)	<b>30</b>	\$ <b>1.50</b>
<b>31</b>	Total Fuel Cost -- Multiply Line 29 by Line 30	<b>31</b>	\$ <b>[4200]</b>
<b>32</b>	Net Sales Tax Due (Credit or Debit) -- Multiply each column on Line 31 by \$0.045	<b>32</b>	\$ <b>[189.00]</b>
<b>33</b>	Total Sales Tax Due -- Add Columns A through C on Line 32	<b>33</b>	\$ <b>[189.00]</b>





Find additional information and instructions for the Highway Contractor Return at: <http://dor.sd.gov/>

## *Questions?*

Call: **605-773-8178**

Email: [sdmotorfuel@state.sd.us](mailto:sdmotorfuel@state.sd.us)