



Highway Contractor Paper Filing Guide

How to File and Pay your Return

Step 1: For best results, its recommended to have a blank Highway Contractor Form in hand while following these steps as a lot of figures require you to return to previous lines. Start on line 1, which is located on the back of the return.

Complete This Side First

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)							
2	Total gallons used in stationary equipment and in off-road machinery and equipment							
3	Total gallons used within this reporting period-- Add Lines 1 and 2							
FUEL INVENTORY RECONCILIATION								
4	Beginning Fuel Inventory (from your records)							
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)							
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)							
7	Total gallons purchased in South Dakota during this reporting period							
8	Subtotal Fuel Inventory -- Add Lines 4, 5, 6, and 7							
9	Total gallons used during this reporting period -- Record Amounts from Line 3 here							
10	Total gallons exported from SD during this reporting period -- Attach Uniform Schedule of Disbursements-Type 7 (but only if gallons exported in bulk)							
11	Total gallons used and exported during this period-- Add Lines 9 and 10							
12	Ending Fuel Inventory -- Subtract Line 11 from Line 8							
TAX COMPUTATIONS								
13	Total Gallons Reported on Line 1 for Columns A,C and F -- (Only subject to tax upon use)							
14	Total Gallons Reported on Line 6 for Columns B, D, E, and G -- (Only subject to tax upon import)							
15	Total Gallons Reported on Line 10 (Bulk Gallons Exported)							
16	Total Gallons Subject to Tax-- Add Lines 13 and 14 and subtract Line 15							
17	Tax Rates	X \$0.28	X \$0.28	X \$0.20	X \$0.28	X \$0.14	X \$0.28	X \$0.28
18	Fuel Tax Due (Debit or Credit) -- Multiply Amounts in Line 16 by Tax Rate in Line 17	\$	\$	\$	\$	\$	\$	\$
19	Total Fuel Tax Due-- Combine Columns A through G on Line 18							\$

Continue Return on Front

Step 2: Fuel Usage, Lines 1-3.

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)	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						

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 the total gallons of fuel used in stationary equipment and in off-road machinery and equipment. These gallons are subject to fuel excise tax.

Line 3: Add lines 1&2 to get the totals gallons used for this period.
EX: $2800 + 150 = 2950$

Note:

For the rest of this guide each line will be in a specific color to show the amounts for each line. Each calculation used in that line's matches the color to show which number should be calculated and how. Past lines that are not used as part of the calculations are in black.

Step 3: Fuel Inventory Reconciliation, Lines 4-6.

FUEL INVENTORY RECONCILIATION

4 Beginning Fuel Inventory (from your records)	0						
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)							
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)	0						
7 Total gallons purchased in South Dakota during this reporting period							
8 Subtotal Fuel Inventory -- Add Lines 4, 5, 6, and 7							
9 Total gallons used during this reporting period -- Record Amounts from Line 3 here							
10 Total gallons exported from SD during this reporting period -- Attach Uniform Schedule of Disbursements-Type 7 (but only if gallons exported in bulk)							
11 Total gallons used and exported during this period-- Add Lines 9 and 10							
12 Ending Fuel Inventory -- Subtract Line 11 from Line 8							

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 South Dakota (imported), during the reporting period on which SD fuel excise tax has been paid. Attach **Uniform Schedule of Receipts** (info next page), Type 1a. Dyed Diesel is not to be listed here because it is subject to sales tax, therefore SD fuel tax could not have been paid.

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 **Uniform Schedule of Receipts**, Type 2a.

Step 3: cont.



Uniform Schedule of Receipts

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

Schedule Type	1 Carrier Name	2 Carrier FEIN	3 Mode	4 Point of Origin/Destination		5 Acquired From	6 Seller's FEIN	7 Date Received	8 Manifest Number	9 Gross Gallons	Product Type
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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 this schedule is if 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, attached, and should list your transactions.

Step 4: Fuel Inventory Reconciliation, Lines 7-9.

FUEL INVENTORY RECONCILIATION

4	Beginning Fuel Inventory (from your records)	4	0						
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	0						
7	Total gallons purchased in South Dakota during this reporting period	7	2950						
8	Subtotal Fuel Inventory -- Add Lines 4, 5, 6, and 7	8	2950						
9	Total gallons used during this reporting period -- Record Amounts from Line 3 here	9	2950						
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							

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.
EX: 0 + 0 + 0 + 2950 = 2950

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

Step 5: Fuel Inventory Reconciliation, Line 10-12.

FUEL INVENTORY RECONCILIATION

4	Beginning Fuel Inventory (from your records)	4	0			
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		5				
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		6	0			
7	Total gallons purchased in South Dakota during this reporting period	7	2950			
8	Subtotal Fuel Inventory -- Add Lines 4, 5, 6, and 7	8	2950			
9	Total gallons used during this reporting period -- Record Amounts from Line 3 here	9	2950			
Total gallons exported from SD during this reporting period -- Attach Uniform Schedule of Disbursements-Type 7 (but only if gallons exported in bulk)						
10		10	0			
11	Total gallons used and exported during this period-- Add Lines 9 and 10	11	2950			
12	Ending Fuel Inventory -- Subtract Line 11 from Line 8	12	0			

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

Line 11: Add lines 9 & 10 to calculate the total amount of gallons used and exported during this reporting period.
EX: 2950 + 0 = 2950

Line 12: Subtract Line 11 from line 8 (Line 8 - Line 11) to calculate the total amount of fuel remaining in your inventory.
EX: 2950 - 2950 = 0



Uniform Schedule of Disbursements

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 Name	License Number Number	Reporting Period Period
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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 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, your transactions listed, and attached.

Step 6: Tax Computations, Lines 13-15.

TAX COMPUTATIONS

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							
17	Tax Rates	17	X \$0.28	X \$0.28	X \$0.20	X \$0.28	X \$0.14	X \$0.28	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-- Combine Columns A through G on Line 18	19							\$

Continue Return on Front

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

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

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

Step 7: Tax Computations, Line 16-19.

TAX COMPUTATIONS

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	X \$0.28
18	Fuel Tax Due (Debit or Credit) -- Multiply Amounts in Line 16 by Tax Rate in Line 17	18	\$ 784.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
19	Total Fuel Tax Due-- Combine Columns A through G on Line 18	19							\$ 784.00

Continue Return on Front

Line 16: Add Lines 13 & 14 and then subtract line 15 to get the subtotal of gallons subject to fuel excise tax.
EX: $(13 + 0) - 0 = 2800$

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

Line 18: Multiply amounts on line 16 by the tax rates on line 17 to get the fuel excise tax amount (Debit or [Credit])
EX: $2800 \times 0.28 = 784$

Line 19: Enter the total Fuel Excise tax due by adding columns A_G on line 18. Since line 18 in column with gallons the amount may be carried over to line 19.
EX: $784 + 6(0) = 784$

Step 8: Tax Computations, Lines 22-24.

Sales Tax Worksheet

Note:

In line 22 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.

Note:

Column headings for B & C have changed from the reverse side.

		Column A Dyed Diesel	Column B LPG	Column C Dyed Biodiesel Blend
22	Gallons used on which South Dakota Sales Tax has been paid -- Do not include gallons still in inventory	2950		
23	Gallons subject to sales tax -- Record amounts from Line 2 on reverse	150		
24	Net Gallons subject to sales tax (Credit or Debit) -- Subtract Line 22 from Line 23	[2800]		

Line 22: Enter the total gallons used in which SD sales tax has been paid (do not include gallons still in your inventory)

Line 23: Record the amount from line 2 on the reverse side of your return for gallons subject to sales tax.

Line 24: Subtract line 23 from line 22 (Line 22 - Line 23) to calculate the sales tax amount (debit or [credit])
EX: $150 - 2950 = -2800$

Note:

In MOST cases the amount for line 24 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.

Step 9: Tax Computations, Line 25-28.

25	Average Fuel Cost per Gallon (Determine this from your records -- Federal Taxes, if charged at time of purchase, must be included here)	25	\$ 1.50	\$	\$
26	Total Fuel Cost -- Multiply Line 24 by Line 25	26	\$ [4200.00]	\$	\$
27	Net Sales Tax Due (Credit or Debit) -- Multiply each column on Line 26 by \$0.042	27	\$ [189.00]	\$	\$
28	Total Sales Tax Due -- Add Columns A through C on Line 27	28	\$ [189.00]		

Line 25: Enter the average fuel cost per gallon (determine this amount from your records).

Line 26: Multiply line 24 by line 25 to calculate the total fuel cost.
EX: $(-2800) \times 1.50 = -4200$

Line 27: Multiply each column on line 26 by \$0.042 (4.2% is the current sales tax rate in South Dakota)
EX: $-4200 \times 0.042 = -189$

Line 28: Add columns on line 27 together to calculate the total sales tax due (debit or [credit]). If gallons are only listed in Column A the amount in line 27 may be carried over
EX: $-189 \times 3(0) = -189$

Note:

In MOST cases the amount for line 27 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.

Step 10: Tax Computations, Lines 20-24.

20	Total Fuel Tax Due -- Record amount from Line 19 on reverse here	20	\$ 784
21	Do you have an excise tax license? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", Record License number here	21	Number

Line 20: Record the amount from line 19 of your return.

Line 21: Check the box that applies. If you answered YES enter your Contractors Excise Tax License Number

Step 11: Tax Computations, Line 28-32.

TAX COMPUTATIONS(continued from reverse side)

28	Total Sales Tax Due-- Complete Sales Tax Worksheet above(Lines 22 through 28) and record amount on Line 28 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.	28	\$ [189.00]
29	Total Fuel and Sales Tax Liability-- Add Lines 20 and 28	29	\$ 595.00
30	Interest and Penalty (If filing after due date)	30	\$ 0.00
31	Balance Due or Credit from Prior Reporting Period (See Computer Notice)	31	\$ 0.00
32	Total Remittance -- Add Lines 29 and 30, and add or subtract Line 31 (Depending on balance due or credit)	32	\$ 595.00

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 28: Carry down the number from previous line 28.

Line 29: Add lines 20 & 22 to calculate the total fuel and sales tax liability.
EX: 784 + (-189) = 595

Line 30: Enter any interest and penalty due if you are filing after the due date.

Line 31: 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 32: Add lines 23 & 24 and then add or subtract the amount on line 25(if any). If a zero is listed on lines 24 & 25 then the amount from line 23 may be carried down to line 26.

Note:
Interest & Penalty if filing after due date. Interest is calculated at 1.00 percent of the balance due per month. The first month is \$5 or 1.00 percent, whichever is greater. The penalty is calculated at 10% of the balance due or \$10, whichever is greater, for filing a return more than 30 days late even if no tax due.

Step 12: Sign and Date your form.

32	Total Remittance -- Add Lines 29 and 30, and add or subtract Line 31 (Depending on balance due or credit)	32	\$
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	

Note:
Once you have signed and completed the form please mail it to the Remittance Center (South Dakota Department of Revenue Anderson Bldg, Mail Code 5055, 445 E Capitol Avenue Pierre, SD 57501-3100) with the amount of tax that is due (if any).

Have Additional Questions:
Call: 605-773-8178
Email: sdmotorfuel@state.sd.us