

Highway Contractor Paper Filing Guide



June 2024 • Filing a Return as a Highway Contractor

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.

				Compl	ete Th	is Side	First
Cheek here if this is an amended return	Report in Whole Gross Gallons Only						
UEL USAGE	Column A Dyed	Column B Undyed	Column C	Column D	Column E 100% Ethyl	Column F Dyed	Column G Undved
Joint gallons used within the road right-of-way in movable equipment and	Diesel	Diesel	LPG	Gasoline	Alcohol	Biodiesel Blend	Biodiesel Blen
licensed vehicles (Subject to fuel tax)							
Total gallons used in stationary equipment and in off-road machinery and equipment	2						E.
Total gallons used within this reporting period Add Lines 1 and 2	3						
EL INVENTORY RECONCILIATION							
Beginning Fuel Inventory (from your records)	1						
Total gallons brought into South Dakota from mother state during this reporting period upon which South Dakota fuel taxes have been paid — Atmeh Uniform Schedule of Receipts - Type 1a (but only if gallons imported in bulk)	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 2n (but only if gallons imported in bulk)	5						
Total gallons purchased in South Dakota during this reporting period	7						
Subtotal Fuel Inventory Add Lines 4, 5, 6, and 7	3						
Total gallens used during this reporting period - Record Amounts from Line 3 here							
Total gallons exported from SD during this reporting period Attach Uniform Schedule of Disbursements-Type 7(but only if gallons exported in bulk)	D						
Total gallons used and exported during this period Add Lines 9 and 10	1						
Ending Fuel Inventory Subtract Line 11 from Line 8	2						
X COMPUTATIONS							
Total Gallons Reported on Line 1 for Columns A ₂ C and F - (Only subject to tax upon use)	3						
Total Gallons Reported on Line 6 for Columns B, D, E, and G	-	1.00					
- (Only subject to tax upon import) Total Gallons Reported on Line 10 (Bulk Gallons Exported)	_						
Total Gallons Subject to Tax- Add Lines 13 and 14 and subtract Line 15	-						
Tax Rates		X \$0.28	X \$0.20	X \$0.28	X \$0.14	X \$0.28	X \$0.28
The Life and The Could be a first the Addition of a most of the Market by The The South State in	8 \$	s	\$	s	s	\$	s .
Total Fuel Tax Das Combine Columns A through G on Line 18						19	s
ntinue Return on Front							

Step 2: Fuel Usage, Lines 1-3.

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Report in Whole Gross Gallons Only

FUEL USAGE	Column A Dycd 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
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 2	150						
3 Total gallons used within this reporting period Add Lines 1 and 2	2950 🔨						

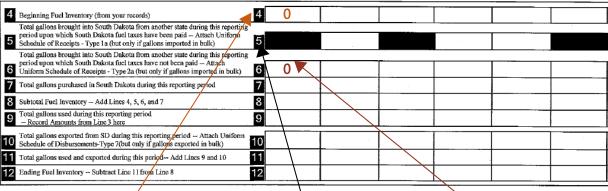
Line 1: Enter the total gallons of fuel used within the road rightof-way in movable machinery. These gallons are subject to fuel excise tax. Line 2: Enter the total gallons of fuel used in stationary equipment and in off-road machinery and equipment. These gallons are subject to fuel excise tax. Line 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



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 Lice	ense Number	Reporting Period									
Name 🦳	Number	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 13 – Gallons received imported, tax-unpaid (Diversion) Product Types 14 – Gasolone 142 – Kerosene (dyed) 145 – Kerosene Low Sulfur (dyed) 147 – Kerosene High Sulfur (clear) 073 – Kerosene High Sulfur (dyed) 147 – Kerosene High Sulfur (clear) 074 – Kerosene High Sulfur (dyed) 140 – Undyed Diesel Fuel 124 – Gasohol 125 – Aviation Gasoline (AVGAS) 284 – Biodiesel (clear) 130 – Jet Fuel 092 – Other (Please list)											
1 2 3 4 Schedule Carrier Carrier Mode Point of Origin Type Name FEIN Mode Origin D	of 5 Acquired Destination From	6 7 Seller's Date FEIN Received	8 Manifest Number	9 Gross Gallons	Product Type						
or storage. The only time you will need to con gallons). For this example no fuel was import	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.										

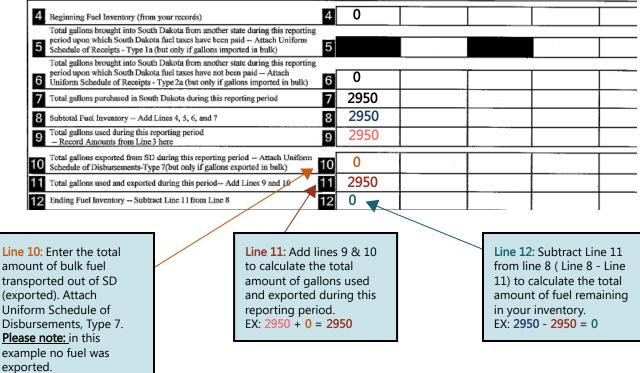
Step 4: Fuel Inventory Reconciliation, Lines 7-9.

FU	EL INVENTORY RECONCILIA	FION		 _	
4	Beginning Fuel Inventory (from your record	s) 4	0		
5	Total gallons brought into South Dakota fro period upon which South Dakota fuel taxes Schedule of Receipts - Type 1a (but only if a	have been paid Attach Uniform			
6	Total gallons brought into South Dakota fro period upon which South Dakota fuel taxes Uniform Schedule of Receipts - Type 2a (bu	have not been paid Attach	0		
7	Total gallons purchased in South Dakota du	ring 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 peri - Record Amounts from Line 3 here	od 79	2950		
10	Total gallons exported from SD during this Schedule of Disbursements-Type 7(but only	reporting period Attach Uniform 10			
11	Total gallons used and exported during this	period Add Lines 9 and 10			
12	Ending Fuel Inventory Subtract Line 11 fr	om Line 8 12			
	/				-
Line 7: Enter gallons of fu in SD during period.		Line 8: Add lines 4,5,6, & to get the subtotal of the number of gallons of fue your inventory. EX: $0 + 0 + 0 + 2950 = 2$	e el in	from line 3 for the tot	cord the amount 3 of your return al gallons of fuel ng this reporting

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



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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)

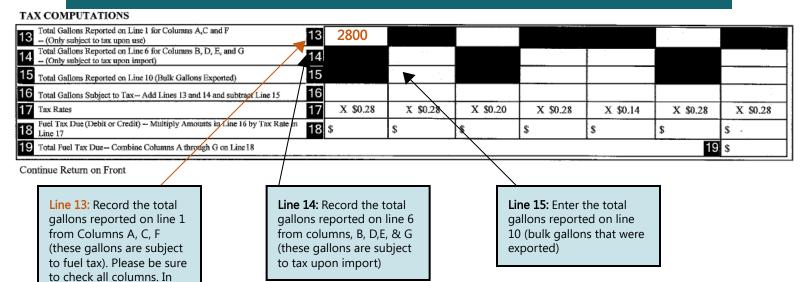
 Company Name
 License Number
 Reporting Period

 Name
 Number
 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						074 – Kerosene 123 – Alcohol 124 – Gasohol 125 – Aviation G			147 – Kerose 160 – Undye 228 – Dyed I 243 – Metha 284 – Biodie	ene Low Sulfur (c ene High Sulfur (d Diesel Fuel Diesel Fuel nol sel (clear)		
1 2 3 4 Schedule Carrier Carrier 3 Mode Origin Destination Type Name FEIN Mode Origin Destination							130 – Jet Fuel 5 Sold To	6 Purchaser's FEIN	7 Date Shipped	*092 – Other 8 Manifest Number	9 Gross Gallons	Product Type
te si e	TypeNameFEINNumberOriginDestinationToFEINShippedNumberGallonsTypeThe 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.											

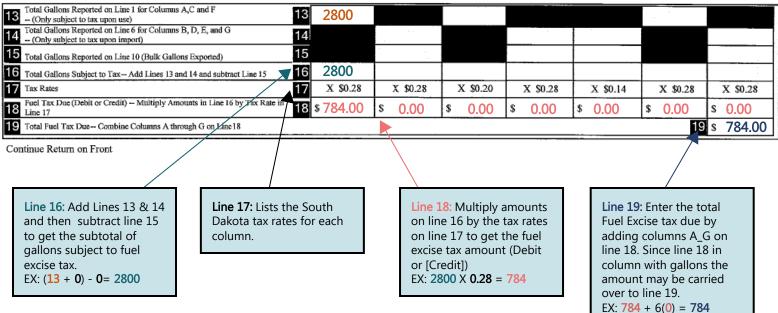
Step 6: Tax Computations, Lines 13-15.



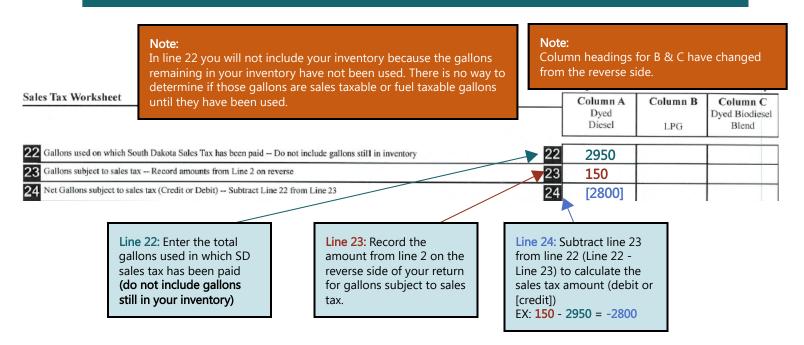
Step 7: Tax Computations, Line 16-19.

TAX COMPUTATIONS

the example given only Column A was completed.

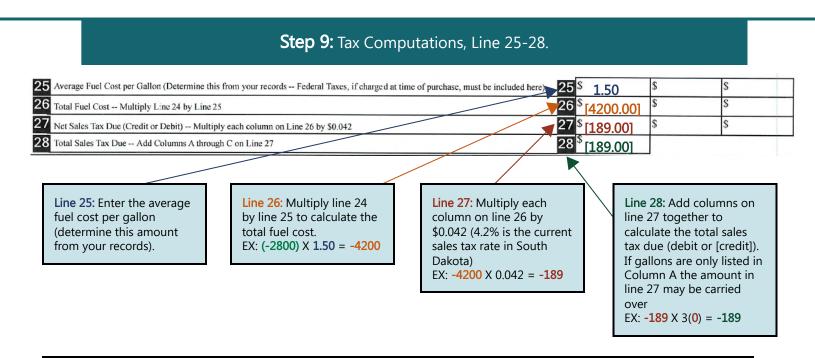


Step 8: Tax Computations, Lines 22-24.



Note:

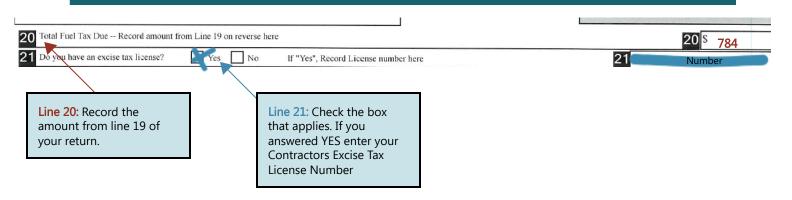
In <u>MOST</u> cases the amount for line 24 will be a negative number. This is because dyed fuel is sales taxable. However, when the fuel is used in movable machinery to perform highway construction work in the road right-of-way the fuel then becomes fuel taxable. This gives you a credit for the sales tax paid when it was initially purchased.



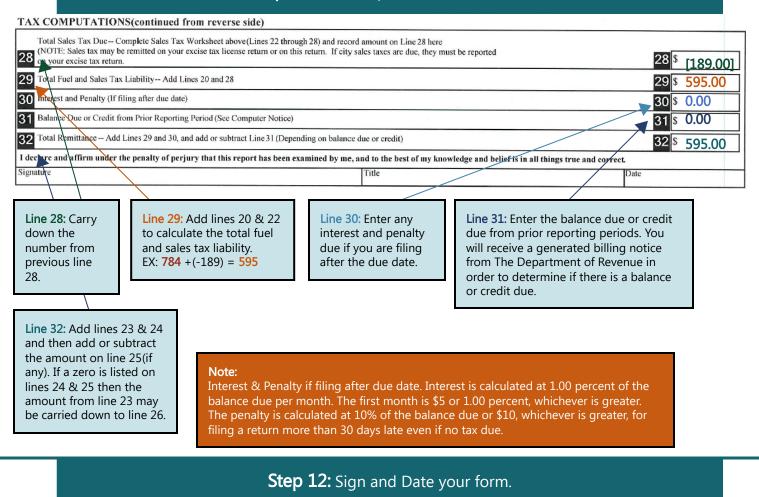
Note:

In <u>MOST</u> 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.



Step 11: Tax Computations, Line 28-32.



32 Solution Solution</t

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