

HIGHWAY CONTRACTOR

Highway Contractor is any person engaged in the activity of highway construction work in this state. The term does not include any person who only owns and operates motor vehicles within the right-of-way hauling gravel or concrete and does not own or operate off-road machinery in the highway construction work.

Public Roads & Highways are defined as any way or place of whatever nature, including waterways and snowmobile trails, which are open to the use of the public as a matter of right for the purpose of vehicular, snowmobile, or watercraft travel, even if the way or place is temporarily closed for the purpose of construction, reconstruction, maintenance, or repair.

Road Right-of-Way is defined as a strip of land over which a public road is built. The boundaries for public highways and township roads are from fence post to fence post, while city streets are from curb to curb. Storm sewers, ditches and gutters are included within the road right-of-way.

Highway Construction Work is defined as all work which is performed in any capacity to propel vehicles, machinery, or equipment within the right-of-way in the construction, reconstruction, repair, or maintenance of public roads & highways.

No state, county, township, or municipality may award a public highway or street contract to a contractor who has not been issued a highway contractor fuel tax license.

For further information regarding the Highway Contractor license, please refer to the Highway Contractor Fuel Tax Manual.



Highway Contractor's Tax Return

STOP

Complete Reverse Side of this Return First.

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

TAX COMPUTATIONS (continued from reverse side)

22	Total Fuel Tax Due -- Record amount from Line 21 on reverse here	22	\$
23	Do you have an excise tax license? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", Record License number here	23	
24	Total Sales Tax Due -- Complete Sales Tax Worksheet below (Lines 29 through 37) and record amount on Line 37 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.)	24	\$
25	Total Fuel and Sales Tax Liability -- Add Lines 22 and 24	25	\$
26	Interest and Penalty (If filing after due date)	26	\$
27	Balance Due or Credit from Prior Reporting Period (See Computer Notice)	27	\$
28	Total Remittance -- Add Lines 25 and 26, and add or subtract Line 27 (Depending on balance due or credit)	28	\$

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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Report in Whole Gross Gallons Only

Sales Tax Worksheet

	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
29 Gallons used on which South Dakota Sales Tax has been paid -- Do not include gallons still in inventory	29						
30 Gallons subject to sales tax -- Record amounts from Line 2 on reverse	30						
31 Gallons subject to sales tax -- Record amounts from Line 3 on reverse	31						
32 Total Gallons subject to sales tax -- Add Lines 30 and 31	32						
33 Net Gallons subject to sales tax (Credit or Debit) -- Subtract Line 29 from Line 32	33						
34 Average Fuel Cost per Gallon (Determine this from your records -- Federal Taxes, if charged at time of purchase, must be included here)	34	\$	\$	\$	\$	\$	\$
35 Total Fuel Cost -- Multiply Line 33 by Line 34	35	\$	\$	\$	\$	\$	\$
36 Net Sales Tax Due (Credit or Debit) -- Multiply each column on Line 35 by \$0.04	36	\$	\$	\$	\$	\$	\$
37 Total Sales Tax Due -- Add Columns A through G on Line 36	37	\$					

Complete This Side First

Report in Whole **Gross** Gallons Only

Check here if this is an amended return

		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 Road-Right-of-Way in movable equipment and licensed vehicles -- (Subject to fuel tax)	1							
2 Total gallons used within Road-Right-of-Way in stationary equipment and outside of Road-Right-of-Way in off-road machinery and equipment (Subject to sales tax)	2							
3 Total gallons of tax-paid fuel used in licensed vehicles for off-road commercial usage	3							
4 Total gallons used within this reporting period -- Add Lines 1, 2, and 3	4							

FUEL INVENTORY RECONCILIATION

5 Beginning Fuel Inventory (from your records)	5							
6 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							
7 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							
8 Total gallons purchased in South Dakota during this reporting period	8							
9 Subtotal Fuel Inventory -- Add Lines 5, 6, 7, and 8	9							
10 Total gallons used during this reporting period -- Record Amounts from Line 4 here	10							
11 Total gallons exported from SD during this reporting period -- Attach Uniform Schedule of Disbursements-Type 7 (but only if gallons exported in bulk)	11							
12 Total gallons used and exported during this period -- Add Lines 10 and 11	12							
13 Ending Fuel Inventory -- Subtract Line 12 from Line 9	13							

TAX COMPUTATIONS

14 Total Gallons Reported on Line 1 for Columns A,C and F -- (Only subject to tax upon use)	14							
15 Total Gallons Reported on Line 7 for Columns B, D, E, and G -- (Only subject to tax upon import)	15							
16 Subtotal Gallons Subject to Tax -- Add Lines 14 and 15	16							
17 Gallons of taxed fuel used in licensed vehicles for off-road commercial use and gallons used within Road-Right-of-Way in stationary equipment and gallons used outside of Road-Right-of-Way in off-road machinery and equipment -- Add Lines 2 and 3 here	17							
18 Total Gallons Subject to Tax -- Subtract Line 17 from Line 16	18							
19 Tax Rates	19	X \$0.22	X \$0.22	X \$0.20	X \$0.22	X \$0.08	X \$0.22	X \$0.22
20 Fuel Tax Due (Debit or Credit) -- Multiply Amounts in Line 18 by Tax Rate in Line 19	20	\$	\$	\$	\$	\$	\$	\$
21 Total Fuel Tax Due -- Combine Columns A through G on Line 20	21							\$

Continue Return on Front