

## REFUND CLAIMANT

All fuel consumers that submit a refund claim for fuel taxes they have paid must be licensed as a Refund Claimant. Refund Claimants have 15 months from the time of purchase of the fuel to submit their claims, which must be accompanied by the original fuel purchase invoices. Claims received by the Department more than 15 months after the date of fuel purchase will not be honored.

### Ethanol Blends and Methanol Blends

With the 2009 South Dakota Legislative Session, it was decided to tax all Ethyl Alcohol and Methyl Alcohol at the rate of \$.08 per gallon plus the \$.02 per gallon Tank Inspection Fee. This was done because of various levels of ethanol blends now seen in the industry.

**If a Refund Claimant purchases an ethanol blend or methanol blend, the invoice must list the alcohol gallons and gasoline gallons separately.**

### Uses for which Refunds Are Available

Refunds may be claimed in the following situations:

- For taxes paid on gasoline and ethanol blends used in motor vehicles, recreational vehicles and farm equipment for off-road agricultural purposes
- For fuel taxes paid on gasoline and ethanol blends used in vehicles or equipment for off-road commercial uses
- For taxes paid on undyed diesel or undyed biodiesel used in licensed motor vehicles operated for off-road agricultural or commercial purposes (except fuel used to power a refrigeration unit attached to the engine fuel supply tank of a motor vehicle)
- For taxes paid on racing fuel used in motor vehicles operated solely off public highways in organized racing events

### Uses for which Refunds Are Not Available

No refunds of fuel taxes will be given for any of the following uses:

- Fuel used in motor vehicles operated on South Dakota's public highways
- Fuel used on the highway in any vehicles, machinery or equipment engaged in highway construction or maintenance work paid for, wholly or in part, by public moneys
- Fuel used in aircraft, snowmobiles or watercraft
- Undyed diesel or undyed biodiesel used in off-road machinery or equipment
- Fuel used by a motor vehicle while it is idling

### Record Keeping/Acceptable Records

To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota roads and highways, the law requires Refund Claimants to keep detailed records of all fuel transactions and deliveries, and in some cases, of fuel usage. Refund Claimants will need these records to accurately complete tax returns and must present them to Department personnel if they are audited or have their licenses reviewed. Records are to be maintained for a period of at least 30 days at the delivery location or a location approved by the

Secretary. All records must be preserved for the current year and the three preceding calendar years.

## Purchase Records

Licensed Refund Claimants must keep all purchase invoices which must show the following:

- The seller's name and address (must be machine-printed or rubber stamped)
- The purchaser's name and address
- The date of sale and delivery of the fuel
- The number of gallons sold and delivered to the purchaser
- The price charged per gallon
- The amount of fuel tax or sales tax charged, if any
- The total amount of the sales invoice

All invoices must be prepared on NCR (no carbon required) paper with double-faced carbon so that the back of the invoice bears a carbon impression of the data on the front.

## Other Records Required of Refund Claimants

Licensed Refund Claimants must keep accurate records of the following:

- Individual vehicle and machinery fuel-consumption records or log books
- Motor vehicle odometer readings
- Machinery hour readings
- Monthly fuel use and odometer summaries

The Secretary of Revenue & Regulation may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records.



# Fuel Tax Refund Claim

# Form D

Mail Division of Motor Vehicles  
 Claim To: Motor Fuel Tax Section  
 445 East Capitol Avenue  
 Pierre, SD 57501-3185

Refund Claim  
 Permit No.

Claim Period From   
 To

**Section A. GASOLINE, 100% EA & 100% ME USE** - If you are not claiming a refund for any of these fuel types, go to Section B on the reverse side.

Please explain the fuel usage for this reporting period for which you are claiming a refund. Attach additional sheets as needed.

- Agricultural Use** - Explain Use:
- Commercial Use** - Explain Use:
- Other Use** - Explain Use:

**Machinery, Off-Road Equipment and Unlicensed Vehicles Consuming Fuel in racing Events** - Lines 1 and 3 are subject to SALES TAX

		Gasoline	100% Ethyl Alcohol	100% Methyl Alcohol
<b>1</b>	Total gallons consumed in off-road machinery and equipment for commercial purposes	<b>1</b>		
<b>2</b>	Total gallons consumed in off-road machinery and equipment for agricultural purposes (exempt from all tax)	<b>2</b>		
<b>3</b>	Total gallons consumed off-road in motor vehicles operated solely off public highways in organized racing	<b>3</b>		

If you are claiming a refund for only machinery, off-road equipment or in unlicensed vehicles involved in organized racing events, skip lines 4 through 21 and record the amounts from lines 1, 2 and 3 above on lines 36, 37, 38 in Section C on the reverse side of this claim

**Off-Road Licensed Vehicle Use Claim**

		Column A Vehicle #1	Column B Vehicle #2	Column C Vehicle #3	Column D Vehicle #4
	Record Vehicle License number:				
<b>4</b>	Odometer reading from last day of prior reporting period	<b>4</b>			
<b>5</b>	Odometer reading from last day of current reporting period	<b>5</b>			
<b>6</b>	Miles driven during current reporting period Subtract Line 4 from Line 5	<b>6</b>			
<b>7</b>	Miles driven on roads and highways	<b>7</b>			
<b>8</b>	If applicable: Miles driven off-road for commercial purposes	<b>8</b>			
<b>9</b>	If applicable: Miles driven off-road for agricultural purposes	<b>9</b>			
<b>10</b>	If applicable: Miles driven off-road in organized racing events	<b>10</b>			
<b>11</b>	Subtotal Miles --- Add lines 7, 8, 9, & 10 (should equal Line 6)	<b>11</b>			
<b>12</b>	Vehicle's Average Miles Per Gallon (MPG) --- Determine from your records	<b>12</b>			
<b>13</b>	Gallons consumed in vehicles off-road for commercial purposes --- Divide Line 8 by Line 12	<b>13</b>			
<b>14</b>	Gallons consumed in vehicles off-road for agricultural purposes --- Divide Line 9 by Line 12	<b>14</b>			
<b>15</b>	Gallons consumed in vehicles off-road in organized racing events --- Divide Line 10 by Line 12	<b>15</b>			

**For Lines 16 and 17, differentiate gas, 100% EA and 100% ME usage based on your fuel use records.**

		Gasoline	100% Ethyl Alcohol	100% Methyl Alcohol
<b>16</b>	Total gallons consumed in vehicles off-road for commercial purposes Add columns A through D on Line 13	<b>16</b>		
<b>17</b>	Total gallons consumed in vehicles off-road for agricultural purposes Add columns A through D on Line 14	<b>17</b>		
<b>18</b>	Total gallons consumed off-road for commercial purposes --- Add Lines 1 and 16. Record in appropriate column on Line 36 on reverse side of this claim.	<b>18</b>		
<b>19</b>	Total gallons consumed off-road for agricultural purposes --- Add Lines 2 and 17. Record in appropriate column on Line 37 on reverse side of this claim.	<b>19</b>		
<b>20</b>	Total gallons consumed in vehicles off-road in organized racing events Add columns A through D on Line 15	<b>20</b>		
<b>21</b>	Total gallons consumed off-road in organized racing events --- Add Lines 3 and 20. Record in appropriate column on Line 38 on reverse side of this claim.	<b>21</b>		

**Section B. UNDYED DIESEL USE** - If you are not claiming a refund for undyed diesel use, go to Section C below.

Please explain the diesel usage for this reporting period for which you are claiming a refund. Attach additional sheets as needed.

**Agricultural Use - Explain Use:**

**Commercial Use - Explain Use:**

**Off-Road Licensed Vehicle Use Claim**

		Column A Vehicle #1	Column B Vehicle #2	Column C Vehicle #3	Column D Vehicle #4
Record Vehicle License number:					
<b>22</b>	Odometer reading from last day of prior reporting period	<b>22</b>			
<b>23</b>	Odometer reading from last day of current reporting period	<b>23</b>			
<b>24</b>	Miles driven during current reporting period Subtract Line 22 from Line 23	<b>24</b>			
<b>25</b>	Miles driven on roads and highways	<b>25</b>			
<b>26</b>	If applicable: Miles driven off-road for commercial purposes	<b>26</b>			
<b>27</b>	If applicable: Miles driven off-road for agricultural purposes	<b>27</b>			
<b>28</b>	Subtotal Miles --- Add Lines 25, 26 and 27 (should equal Line 24)	<b>28</b>			
<b>29</b>	Vehicle's Average Miles Per Gallon (MPG) --- Determine from your records	<b>29</b>			
<b>30</b>	Gallons consumed in vehicles off-road for commercial purposes --- Divide Line 26 by Line 29	<b>30</b>			
<b>31</b>	Gallons consumed in vehicles off-road for agricultural purposes --- Divide Line 27 by Line 29	<b>31</b>			
<b>32</b>	Total gallons consumed in vehicles off-road for commercial purposes --- Add Columns A through D on Line 30. Record in Column C on Line 36			<b>32</b>	
<b>33</b>	Total gallons consumed in vehicles off-road for agricultural purposes --- Add Columns A through D on Line 31. Record in Column C on Line 37			<b>33</b>	

**Section C. REFUND COMPUTATION**

		Column A Gasoline	Column B 100% Ethyl Alcohol	Column C 100% Methyl Alcohol	Column D Undyed Diesel
<b>34</b>	Total number of purchase invoices/sales tickets sent with this refund claim	<b>34</b>			
<b>35</b>	Total gallons purchased --- Include invoices/tickets for all gallons claimed	<b>35</b>			
<b>36</b>	Total gallons used off-road for commercial purposes	<b>36</b>			
<b>37</b>	Total gallons used off-road for agricultural purposes	<b>37</b>			
<b>38</b>	Total gallons used off-road in organized racing events in unlicensed vehicles	<b>38</b>			
<b>39</b>	Total gallons used off-road for agricultural and commercial purposes --- Add Lines 36 and 37	<b>39</b>			
<b>40</b>	Tax Rate	<b>40</b>	\$0.22	\$0.08	\$0.08
<b>41</b>	Gross Refund Amount --- Multiply Line 39 by Line 40	<b>41</b>	\$	\$	\$
<b>42</b>	Total gallons subject to sales tax --- Record amount on line 36 & 38 here	<b>42</b>			
<b>43</b>	Average Fuel Cost per Gallon --- Determine this from your records	<b>43</b>	\$	\$	\$
<b>44</b>	Total Fuel Cost --- Multiply Line 42 by Line 43	<b>44</b>	\$	\$	\$
<b>45</b>	Total Sales Tax Due --- Multiply Line 44 by \$0.04	<b>45</b>	\$	\$	\$
<b>46</b>	Net Refund Amount Due to Claimant --- Subtract Line 45 from Line 41	<b>46</b>	\$	\$	\$
<b>47</b>	Total Gross Refund Amount --- Add Columns A, B, C and D on Line 46				<b>47</b> \$
<b>48</b>	Agriculture Sub-Fund --- Multiply Line 39, Columns A, B and C by \$0.03				<b>48</b> \$
<b>49</b>	Net Refund --- Subtract Line 48 from Line 47				<b>49</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. I further declare that all motor fuel claimed for refund has been used for non-highway purposes explained on this claim, that state fuel tax has been paid on this fuel, and that no further payment is due on this claimed motor fuel.

Signature	Title	Date
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## Refund Claimant Form Instructions

1. Report total gallons consumed in off-road machinery and equipment for commercial purposes.
2. Report total gallons consumed in off-road machinery and equipment for agricultural purposes (exempt from all tax).
3. Report total gallons consumed off-road in motor vehicles operated solely off public highways in organized racing events.
4. Record odometer reading from last day of prior reporting period.
5. Record odometer reading from last day of current reporting period.
6. Miles driven during current reporting period – Subtract Line 4 from Line 5.
7. Report miles driven on roads and highways.
8. Report miles driven off-road for commercial purposes – If applicable.
9. Report miles driven off-road for agricultural purposes – If applicable.
10. Report miles driven off-road in organized racing events – If applicable.
11. Subtotal miles – Add Lines 7, 8, 9 and 10. This should equal Line 6.
12. Record vehicles average miles per gallon – Determine from your records.
13. Gallons consumed in vehicles off-road for commercial purposes – Divide Line 8 by Line 12.
14. Gallons consumed in vehicles off-road for agricultural purposes – Divide Line 9 by Line 12.
15. Gallons consumed in vehicles off-road in organized racing events – Divide Line 10 by Line 12.
16. Total gallons consumed in vehicles off-road for commercial purposes – Add Columns A through D on Line 13.
17. Total gallons consumed in vehicles off-road for agricultural purposes – Add Columns A through D on Line 14.
18. Total gallons consumed in vehicles off-road for commercial purposes – Add Lines 1 and 16. Record in appropriate Column on Line 36.
19. Total gallons consumed in vehicles off-road for agricultural purposes – Add Lines 2 and 17. Record in appropriate Column on Line 37.
20. Total gallons consumed in vehicles off-road in organized racing events – Add Columns A through D on Line 15.
21. Total gallons consumed in vehicles off-road in organized racing events – Add Lines 3 and 20. Record in appropriate Column on Line 38.
22. Record odometer reading from last day of prior reporting period.
23. Record odometer reading from last day of current reporting period.
24. Miles driven during current reporting period – Subtract Line 22 from Line 23.
25. Report miles driven on roads and highways.
26. Report miles driven off-road for commercial purposes – If applicable.
27. Report miles driven off-road for agricultural purposes – If applicable.
28. Subtotal miles – Add Lines 25, 26 and 27. This should equal Line 24.
29. Record vehicles average miles per gallon – Determine from your records.
30. Gallons consumed in vehicles off-road for commercial purposes – Divide Line 26 by Line 29.

31. Gallons consumed in vehicles off-road for agricultural purposes – Divide Line 27 by Line 29.
32. Total gallons consumed in vehicles off-road for commercial purposes – Add Columns A through D on Line 30. Record in Column C on Line 36.
33. Total gallons consumed in vehicles off-road for agricultural purposes – Add Columns A through D on Line 31. Record in Column C on Line 37.
34. Record total number of purchase invoices/sales tickets sent in with this Refund Claim.
35. Record total gallons purchased – Include invoices/sales tickets for all gallons claimed.
36. Record total gallons used off-road for commercial purposes.
37. Record total gallons used off-road for agricultural purposes.
38. Record total gallons used off-road in organized racing events in unlicensed vehicles.
39. Total gallons used off-road for agricultural and commercial purposes – Add Lines 36 and 37.
40. Tax rates.
41. Gross refund amount – Multiply Line 39 by Line 40.
42. Total gallons subject to sales tax – Record amount on Line 36 and 38.
43. Record average fuel cost per gallon – Determine this from your records.
44. Total fuel cost – Multiply Line 44 by Line 43.
45. Total Sales Tax due – Multiply Line 44 by 4%.
46. Net refund due to Claimant – Subtract Line 45 from Line 41.
47. Total gross refund amount – Add Columns A, B, C and D on Line 46.
48. Agriculture Sub-Fund – Multiply Line 39, Columns A, B, and C by \$.03.
49. Net refund – Subtract Line 48 from Line 47.