



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
1	Total gallons consumed in off-road machinery and equipment for commercial purposes	1		
2	Total gallons consumed in off-road machinery and equipment for agricultural purposes (exempt from all tax)	2		
3	Total gallons consumed off-road in motor vehicles operated solely off public highways in organized racing	3		

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

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
16	Total gallons consumed in vehicles off-road for commercial purposes Add columns A through D on Line 13	16		
17	Total gallons consumed in vehicles off-road for agricultural purposes Add columns A through D on Line 14	17		
18	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.	18		
19	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.	19		
20	Total gallons consumed in vehicles off-road in organized racing events Add columns A through D on Line 15	20		
21	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.	21		

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

Section C. REFUND COMPUTATION

		Column A Gasoline	Column B 100% Ethyl Alcohol	Column C 100% Methyl Alcohol	Column D Undyed Diesel
34	Total number of purchase invoices/sales tickets sent with this refund claim	34			
35	Total gallons purchased --- Include invoices/tickets for all gallons claimed	35			
36	Total gallons used off-road for commercial purposes	36			
37	Total gallons used off-road for agricultural purposes	37			
38	Total gallons used off-road in organized racing events in unlicensed vehicles	38			
39	Total gallons used off-road for agricultural and commercial purposes --- Add Lines 36 and 37	39			
40	Tax Rate	40	\$0.22	\$0.08	\$0.08
41	Gross Refund Amount --- Multiply Line 39 by Line 40	41	\$	\$	\$
42	Total gallons subject to sales tax --- Record amount on line 36 & 38 here	42			
43	Average Fuel Cost per Gallon --- Determine this from your records	43	\$	\$	\$
44	Total Fuel Cost --- Multiply Line 42 by Line 43	44	\$	\$	\$
45	Total Sales Tax Due --- Multiply Line 44 by \$0.04	45	\$	\$	\$
46	Net Refund Amount Due to Claimant --- Subtract Line 45 from Line 41	46	\$	\$	\$
47	Total Gross Refund Amount --- Add Columns A, B, C and D on Line 46				47 \$
48	Agriculture Sub-Fund --- Multiply Line 39, Columns A, B and C by \$0.03				48 \$
49	Net Refund --- Subtract Line 48 from Line 47				49 \$

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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