

**SOUTH DAKOTA**

Reporting Period: <b>200902</b>	
Ending Period: <b>06/30/2009</b>	
Return Due Date: <b>07/31/2009</b>	
License Number:	
Fuel Type: <b>D</b>	
A. Total Miles Traveled in all States	
B. Total Fuel Consumed in all States	
C. *Average Miles/Gallon (Line A Divided by Line B)	

**INTERNATIONAL FUEL TAX AGREEMENT TAX RETURN**

Name:
Address:
City, State, Zip:

Mail To: South Dakota Department of Revenue & Regulation  
 Remittance Center  
 PO BOX 5055  
 Sioux Falls, SD 57117-5055

**A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED**

1	2	3	4	5	6	7	8	9	10
Jurisdiction	Total Miles	Total Taxable Miles	Taxable Gallons (Col 3/Line C)	Tax Paid Gallons	Net Gallons (Col 4- Col 5)	Tax Rate	Tax Due/Credit (Col 6 x Col 7)	Interest Due .0100	Tot Due/Credit (Col 8 + Col 9)
SD						0.2200			
AB						0.2678			
AL						0.1900			
AR						0.2250			
AZ						0.2600			
BC						0.5263			
CA						0.4370			
CO						0.2050			
CT						0.4340			
DE						0.2200			
FL						0.3187			
GA						0.1320			
G2						0.1320			
IA						0.2250			
ID						0.2500			
IL						0.4340			
IN						0.1600			
I2						0.1100			
KS						0.2600			
KY						0.1810			
K2						0.0840			
LA						0.2000			
MA						0.2100			
MB						0.3421			

Page 1		Total IFTA Miles Page 1	TOTAL OF COLUMN 10 Page 1
Page 2		Total IFTA Miles Page 2	TOTAL OF COLUMN 10 Page 2
SUBTOTAL		Total IFTA Miles	GRAND TOTAL COLUMN 10
ADD		Total Mileage of all NON-IFTA States and Provinces	PENALTY - 10%of Tax Due or \$50.00, whichever is greater
GRAND TOTAL		Total All Miles Traveled (Same as (A) above)	(+ or -) Balance Due/Credit from Prior Return
			TOTAL DUE
			TOTAL REMITTED
I CERTIFY THAT THIS REPORT IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE			TO CANCEL IFTA LICENSE, ATTACH IFTA PERMIT AND GIVE LAST DATE OF OPERATION _____

\* When calculating your average miles per gallon, extend two decimals only (ex. 2.86)  
 \*\*When recording gallons, round up to the nearest whole gallon (ex. 52.8 = 53)

DATE SIGNATURE – LICENSEE

NOTE: Please see information on Page 2

PHONE NO. TITLE

Note: Please photocopy this return for your records. Please use black ink.

License Number: \_\_\_\_\_

1	2	3	4	5	6	7	8	9	10	
Jurisdiction	Total Miles	Total Taxable Miles	Taxable Gallons (Col 3/Line C)	Tax Paid Gallons	Net Gallons (Col 4- Col 5)	Tax Rate	Tax Due/Credit (Col 6 x Col 7)	Interest Due .0100	Tot Due/Credit (Col 8 + Col 9)	
MD						0.2425				
ME						0.2960				
MI						0.2620				
MN						0.2550				
MO						0.1700				
MS						0.1800				
MT						0.2775				
NB						0.5028				
NC						0.2990				
ND						0.2300				
NE						0.2640				
NL						0.4908				
NH						0.1800				
NJ						0.1750				
NM						0.2100				
NS						0.4581				
NV						0.2700				
NY						0.3875				
OH						0.2800				
OK						0.1300				
ON						0.4254				
OR						0.0000				
PA						0.3810				
PE						0.5682				
QC						0.4820				
RI						0.3000				
SC						0.1600				
SK						0.4463				
TN						0.1700				
TX						0.2000				
UT						0.2450				
VA						0.1750				
V2						0.0350				
VT						0.2600				
WA						0.3750				
WI						0.3290				
WV						0.3220				
WY						0.1400				
		Total IFTA Miles Page 2					TOTAL OF COLUMN 10 Page 2			

**# 1 - CALIFORNIA** CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**# 2 - MISSISSIPPI** Natural Gas - LNG and CNG 100 cubic feet

**# 3 - MISSOURI** Reporting is not required for propane &/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**# 4 - PENNSYLVANIA** To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**# 5 - ONTARIO** Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7¢ per litre.

**# 6 - UTAH** Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**# 7 - MAINE** CNG rate is per 100 standard cubic feet

**# 8 - IDAHO** FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS – As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660 ext 7601 or 7702.

**# 9 - ARIZONA** Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel.

**# 10 - TENNESSEE** CNG is 5.66 lbs per gallon.

**# 11 - MONTANA** Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**# 12 - WASHINGTON** The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

**# 13 - NEW YORK** If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**# 14 - TEXAS** Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll free 1-800-252-1383.

**# 15 - BRITISH COLUMBIA** Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL". Effective July 1, 2008, carbon tax applies to fuels, including gasoline, diesel, and propane. Commencing with the Q3, 2008 quarter, IFTA licensees will report and remit motor fuel tax and carbon tax as a combined rate on their IFTA Quarterly Tax Return form, the same form IFTA licensees currently use to report and remit motor fuel tax. The diesel rate has increased by \$0.0269/litre for the carbon tax, gasoline by an additional \$0.0234/litre, and propane by \$0.0154/litre.

**# 16 - ALBERTA** Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**# 17 - CONNECTICUT** See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**# 18 - GEORGIA** Georgia has a split rate for 2nd quarter. Operation occurring April 1, 2009 through April 30, 2009 must be reported under the GA abbreviation. Operation occurring May 1, 2009 through June 30, 2009 must be reported under the G2 abbreviation. The fuel tax rates for Diesel, Propane and Bio-Diesel are the same for both GA and G2, however, you must still report under each type for the periods indicated.