

South Dakota

# IFTA

2005 Procedures Manual

To maintain one fuel license  
and one base jurisdiction  
location for each licensee.

[www.state.sd.us/drr](http://www.state.sd.us/drr)

*South Dakota*

**R**evenue &  
egulation

Division of Motor Vehicles

## Taxpayer Bill of Rights

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1. You have the right to confidentiality.
2. You have the right to tax information that is written in plain English.
3. You have the right of appeal.
4. You have the right to courteous, prompt, and accurate answers to your questions.
5. You have the right to be certain that collection procedures or assessments are not influenced by performance goals or quotas.
6. You have the right to rely on the written advice given to you by the Department of Revenue & Regulation.
7. You have the right to be notified before the department audits your records unless the Secretary of Revenue & Regulation determines that a delay will jeopardize the collection of tax.
8. You have the right to clear and consistent policy regarding the deadlines for filing tax returns and making payments.
9. You have the right to seek a refund of any taxes you believe you have overpaid within the last three years.
10. You have the right to a process requiring that the seizure of your property for taxes be approved by a person no lower in authority than the division director.
11. You have the right to expect that a good-faith effort to comply with tax laws will be given consideration in disputed cases.
12. You have the right to a tax credit of interest or penalties that are determined to have been inappropriately levied.
13. You have the right to the removal of a lien on your property within 30 days after you have paid all tax, penalty and interest due.
14. You have the right to have the South Dakota Department of Revenue & Regulation correct the public record.

# Table of Contents

<b>Introduction</b>	
IFTA Member Jurisdictions -----	1
<b>Key Terms: “Base Jurisdiction” and “Qualified Vehicle”</b>	
Basic Terms -----	2
<b>Licensing</b>	
Requirements -----	3
IFTA Credentials -----	3
IFTA Temporary Decal Permit -----	3
Bonding -----	3
License Renewals -----	4
<b>Lease Agreements and Tax Responsibility</b>	
IFTA Articles of Agreement Regarding Leases -----	5
<b>Record Keeping and Tax Reporting</b>	
Fuel Receipts -----	6
Individual Fuel Trip Reports -----	6
IFTA Tax Return -----	6
<b>Penalties and License Revocations</b>	
Penalties -----	8
Cancellation Procedures -----	8
<b>Audits</b>	
Notice of Intent to Audit -----	9
Certificate of Assessment -----	9
Appealing an Audit Assessment -----	9
Notice of Hearing -----	9
The Administrative Hearing -----	9
Findings of Fact, Conclusions of Law, and Order of the Secretary of Revenue & Regulation -----	9
Notice of Appeal -----	10
Collections -----	10
Notice of Jeopardy Assessment -----	10
Notice of Tax Lien -----	10
Distress Warrant -----	10
License Revocations -----	10
<b>Appendix</b>	
Definitions -----	11
Instructions for IFTA Tax Return -----	11
Sample IFTA Tax Return -----	12
Sample Agreement to Maintain Records -----	13
Sample Power of Attorney -----	14
Sample Individual Fuel Trip Report -----	14
IFTA Jurisdictions Exemption and Trip Permit Listing -----	16
IFTA Membership List -----	19

# Introduction

States collect taxes on the motor fuel used within their borders to build and maintain the roads and highways that link their communities to each other and the rest of the nation. As an interstate motor carrier traveling in South Dakota, you pay your share of these taxes according to the provisions of the International Fuel Tax Agreement (IFTA). This agreement, recognized by 58 states and provinces, simplifies the way you report and pay fuel taxes, reduces paperwork and minimizes compliance requirements.

Specifically, South Dakota's participation in IFTA means that:

- A single fuel tax license authorizes you to travel in all IFTA member jurisdictions;
- A single tax return fulfills your reporting requirements for all member jurisdictions;
- A single state usually performs your fuel tax audit.

The following states and provinces are IFTA members:

<b>SD</b> South Dakota	ND
AB	NE
AL	NL
AR	NH
AZ	NJ
BC	NM
CA	NS
CO	NV
CT	NY
DE	OK
FL	ON
GA	OR
IA	OH
ID	PA
IL	PE
IN	QC
KS	RI
KY	SC
LA	SK
MA	TN
MB	TX
MD	UT
ME	VA
MN	VT
MO	WA
MS	WI
MT	WV
MI	WY
NB	
NC	

This manual explains the IFTA origination and how the process of tax distribution among the jurisdictions works. It also contains detailed information on South Dakota's licensing and bonding requirements, lease and trip permits, record keeping and tax reporting requirements, penalties, and the audit and appeal process.

Your source of information, forms, and assistance as well as the location to which you send your license application is:

**Division of Motor Vehicles**  
**IFTA Section**  
**445 East Capitol Avenue**  
**Pierre, SD 57501-3185**  
**Telephone: (605) 773-5335**  
**Fax: (605) 773-4117**

[www.state.sd.us/drr](http://www.state.sd.us/drr) | [www.sdtruckinfo.com](http://www.sdtruckinfo.com)

## Key Terms: “Base Jurisdiction” and “Qualified Vehicle”

Two basic terms shape the workings of IFTA. The first term, “base jurisdiction,” establishes the jurisdiction to which a carrier will make fuel tax payments. Your base jurisdiction will then distribute the appropriate amount of tax owed to each IFTA member jurisdiction for you. South Dakota will be your base jurisdiction if:

- Your vehicle(s) are registered in South Dakota,
- Your vehicle(s)’s use is controlled from a location in South Dakota,
- Your vehicle(s)’s records are maintained or can be made available in South Dakota,
- At least one of your vehicles logs some miles within South Dakota.

The second term defines the kinds of vehicles that qualify for an IFTA license. These “**qualified vehicles**” are defined as motor vehicles used, designed or maintained to transport people or property and that:

- Have two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- Have three or more axles, regardless of the weight; or
- Are used in combination when such combination exceeds a gross vehicle weight of 26,000 pounds or 11,797 kilograms.

Recreational vehicles are not considered qualified vehicles.

If you have more than one fleet operating out of more than one jurisdiction, more than one jurisdiction could qualify as your base jurisdiction. In this instance, the jurisdictions involved may agree to designate one jurisdiction as your base jurisdiction. This designation must be approved in writing by each affected jurisdiction.

### *Important Notice - Please Read*

#### **Implementation of South Dakota’s Dyed Diesel Fuel Inspection Program**

Penalties apply to anyone who uses tax-exempt (dyed) diesel fuel in a licensed motor vehicle on South Dakota roads and highways. Authorized personnel of the Department of Revenue & Regulation, the Internal Revenue Service, and the Highway Patrol may withdraw fuel from licensed motor vehicles, machinery, equipment and storage facilities in sufficient quantities to test for compliance with the law.

Penalties differ for qualified vehicles (as defined under IFTA) and non-qualified vehicles. Persons using dyed fuel in a qualified vehicle, such as semi-trucks, are subject to the following penalties:

- ♦ \$500 for the first violation
- ♦ \$1,000 for each subsequent violation

Persons using dyed fuel in vehicles other than qualified vehicles, such as cars or pickup trucks, are subject to the following penalties:

- ♦ \$250 for the first violation
- ♦ \$500 for each subsequent violation

The first violation of the dyed fuel law is a Class 2 misdemeanor; a subsequent violation is a Class 6 felony.

# Licensing

## Requirements

If you are a motor carrier who operates a qualified vehicle (see explanation in previous section) in more than one IFTA jurisdiction, it is to your advantage to apply for an IFTA license.

You may obtain an application for an IFTA license from the South Dakota Division of Motor Vehicles. Licenses are issued for one calendar year, January 1 through December 31. The division can issue you a license only after the following requirements have been met:

- You have accurately completed all of the forms in your application packet, including the Agreement to Maintain Records form;
- The division has determined that South Dakota is your base jurisdiction;
- You have sent the division 50 cents for each vehicle you intend to license to cover the cost of license decals;
- If necessary, you have posted an acceptable bond. (See “Bonding”.)

## IFTA Credentials

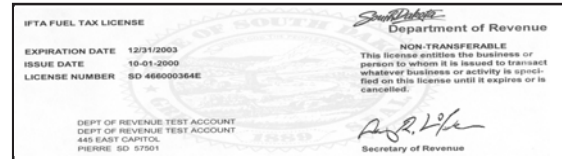
Upon the approval of your application (approximately 10 days after you have met the application requirements above), the division will send you your credentials, which include:

- Your account number composed of the characters “SD” plus your federal employer identification number (FEIN) or Social Security number;
- Two decals for each qualified vehicle in your fleet (these must be placed on each lower rear exterior side of the cab). Beginning with the year 2000, all IFTA decals will be numbered and assigned to a licensee’s account when they are issued. Highway Patrol will have access to this information and be able to identify any decals that are being utilized illegally;



IFTA DECAL

- A single cab card that you must reproduce and carry in each of your qualified vehicles. Keep the original cab card in your place of business.



## Cab Card

Failure to carry the cab card and properly display the decals may result in citations and fines.

## IFTA Temporary Decal Permit for New Vehicles

If you add a new vehicle to your fleet, you may apply for a 30-day, temporary IFTA decal for that vehicle providing you have held an IFTA license with South Dakota for one year and are in good standing. You must follow up this application with a written request and payment for the actual decal. Failure to follow up is grounds for denial of future decals.

When you request a temporary decal, be ready to furnish both the VIN number and unit number since the decals are issued for specific vehicles. The temporary IFTA decal will be faxed to you for retention in your new vehicle and will be valid only if you carry with it a copy of your current IFTA license cab card.

## Bonding

In most cases, you will not be required to furnish a surety bond when applying for an IFTA license. A bond, however, is required in the following instances:

- You have a history of delinquency in reporting or paying taxes to the state of South Dakota;
- You are delinquent in reporting or paying tax for any two consecutive reporting periods during a 12-month period;
- You remit a non-sufficient funds (NSF) check for tax payment and do not issue a valid check within 15 days of being notified by the department that your original check did not clear.

## The Amount of the Bond

The amount of the bond may be determined by multiplying \$250 times the number of jurisdictions participating in IFTA. For example, if there are 20 jurisdictions, the minimum bond would be \$5,000. The department will not accept a bond that can be terminated on less than 60 days’ notice. Securities accepted include:

- A cash bond,
- A bond issued by a corporate surety, or

- A certificate of deposit endorsed in favor of the South Dakota Department of Revenue & Regulation. (The payee of the certificate shall receive any interest paid on the certificate.)

A bonded license holder may request that the bond requirement be waived if he or she has not been delinquent in reporting or paying tax during the 24 months before the request.

### License Renewals

Each September the division will automatically send every IFTA license holder a renewal notice. You will be asked to verify the existing license information and order the appropriate number of decals for the next calendar year.

**Your license will not be renewed, however, if you are delinquent in filing your tax returns or if you owe any taxes.**

### If you Report or Travel only in South Dakota or File Zero Mileage Returns for the Past 12 Months

In order to qualify for licensing under the IFTA agreement, you must operate in two or more member jurisdictions. Operations in South Dakota only will not allow you to license. In addition, if you do not report any operations for a 12-month period, you will become ineligible to license. If your operations change and travel outside of South Dakota occurs again, contact the Department of Revenue & Regulation to re-license.

### Changes in Ownership

If a license holder sells his business, the department must be notified immediately in writing. The existing license will be canceled and a new license issued to the new owner.

### Temporary Fuel Permits

Carriers who are IFTA license holders must properly display their decals and carry their cab cards in the vehicles at all times. If for any reason a carrier does not display decals or have a cab card, the carrier must purchase a temporary fuel permit. In South Dakota temporary fuel permits cost \$20 and are good for 72 hours or until a carrier leaves the state, whichever comes first.

Mileage and tax-paid fuel purchased while operating under a temporary permit still must be included on the quarterly tax return. In particular, note the following items. (See the sample IFTA tax return on page 13.)

- Line A: Add all miles accrued under the temporary fuel permit to total miles traveled (necessary to compute average miles per gallon).

- Line B: Add all fuel purchased under the temporary fuel permit to total fuel consumed (necessary to compute average miles per gallon).
- Column 2: Include all miles traveled in the state in which you purchased the temporary fuel permit.
- Column 3: Do not include any miles traveled under the temporary fuel permit.
- Column 5: Include any fuel you purchased on a tax-paid basis.

Retain all temporary fuel permits in your files for audit verification. Review the permits you submit to be certain that they are fuel permits. For example, some jurisdictions have a ton mileage permit.

If you submitted the ton mileage permit as a fuel permit, your claim would be disallowed and you would be assessed interest for under-reporting your fuel tax liability.

# Lease Agreements and Tax Responsibility

**T**he carrier operating a vehicle is always responsible for the payment of fuel tax, unless a lease agreement specifically states otherwise. For example, if a carrier leasing a vehicle is stopped by a law enforcement officer, and the lease agreement does not show that the lessor is responsible for the payment of fuel tax, the carrier will be held responsible. Similarly, a carrier who is audited by the department must have documentation proving that the payment of fuel tax is the responsibility of another party or the carrier must have paid the tax.

The following six items quoted directly from the IFTA Articles of Agreement address the tax responsibility of lessors, lessees, independent contractors and household goods agents.

1. A lessor who is regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.
2. In the case of a carrier using independent contractors under long-term leases (more than 30 days), the lessor and lessee will be given the option of designating which party will report and pay fuel use tax. If the lessee (carrier) assumes responsibility for reporting and paying motor fuel taxes, the base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered, for vehicle registration purposes by the lessor.
3. In the case of a short-term motor vehicle rental, by a lessor regularly engaged in the business of leasing, or renting motor vehicles without drivers, for compensation to licensees or other lessees of 29 days or less, the lessor will report and pay the fuel tax unless the following two conditions are met:
  - a) The lessor has a written rental contract which designated the lessee as the party responsible for reporting and paying the fuel use tax; and
  - b) The lessor has a copy of the lessee's IFTA fuel tax license which is valid for the term of the rental.
4. In the case of a carrier using independent contractors under short-term/trip lease of 29 days or less, the trip lessor will report and pay all fuel taxes.
5. In the case of a household goods carrier using independent contractors, agents, or service representatives, under intermittent leases, the party liable for fuel tax shall be:
  - a) The lessee (carrier) when the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee (carrier), regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee.
  - b) The lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessor, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes.
6. No member jurisdiction shall require the filing of such leases, but you must make the leases available upon request of any member jurisdiction.

# Record Keeping and Tax Reporting

**I**FTA license holders must maintain detailed records and make quarterly reports along with their fuel tax payments. Records must be retained for a period of 4 years; the current tax year plus the 3 previous years. This record keeping and reporting responsibility consists of three elements.

## Fuel Receipts

In order for the licensee to obtain credit for tax-paid purchases, a receipt, invoice, or credit card or automated-vendor-generated invoice or transaction listing must be retained by the licensee for each purchase of fuel. Separate totals must be compiled for gasoline, diesel, kerosene, gasohol, liquid petroleum gas and CNG. The fuel receipts must contain:

- Date the fuel was purchased;
- Name and address of the seller;
- Number of gallons purchased;
- Type of fuel;
- Equipment number of the vehicle using the fuel;
- Purchaser's name;
- (When there is a lease agreement, receipts will be accepted in the name of either the lessee or the lessor. There must, however, be a legal document confirming the lease agreement.)
- Price per gallon or total amount of sale.
- The amount of tax paid.

South Dakota does not require carriers to report gasoline purchases, but many other jurisdictions do. Specifically, the surrounding jurisdictions of Montana, North Dakota, Minnesota, Iowa, and Nebraska all require gasoline reporting. When traveling into gasoline reporting jurisdictions, purchase enough fuel to offset the miles traveled within their borders. Since South Dakota does not require gasoline reporting, the quarterly tax return will not include an area for reporting South Dakota fuel purchases.

## Bulk Storage

Fuel purchased for bulk storage must be totaled separately. Carriers must keep all fuel delivery tickets and invoices. In addition, carriers must record all disbursements and inventory reconciliation and distinguish between fuel placed in qualified vehicles and fuel used for other purposes. Many taxpayers are claiming all gallons bought in bulk during the reporting period even if they haven't used it. You can only report the fuel on your IFTA return if it has been pulled from bulk storage and placed into a qualified vehicle during the filing period.

## Over-the-Road Purchases

Similarly, separate totals must be kept for any over-the-road (OTR) purchases. Carriers must keep sales receipts, invoices or credit card receipts. (These items may be on microfilm/microfiche.)

These records must always identify the vehicle by unit number or license plate number, since IFTA license holders may only report fuel purchases made for qualified vehicles that they operate. **Altered receipts or those with erasures will not be accepted for tax-paid credit.**

## Individual Fuel Trip Reports

The Individual Fuel Trip Report (IFTR) is the basic mileage reporting document (Sample p. 16). All IFTRs must include:

- Date of trip (starting and ending);
- Trip origin and destination;
- Routes of travel and/or beginning and ending odometer readings;
- Total trip miles;
- Mileage by jurisdiction;
- Unit number or vehicle identification number;
- Vehicle fleet number;
- Registrant's name.

## IFTA Tax Return

The two preceding elements, fuel receipts and IFTR's, are the basis for the third element, the quarterly IFTA Tax Return. The division will send you the tax return form at least 30 days before the tax return due date. **Your tax return must be postmarked no later than midnight on the last day of the month following the close of a reporting period.** If the last day of the month falls on a Sunday or legal holiday, the next business day will be considered the final filing date.

The return must show all miles traveled, all fuel consumed, and total tax paid gallons by qualified vehicles during the quarter as well as the miles traveled and fuel consumed in each IFTA jurisdiction. If fuel is not purchased during the quarter, the average miles per gallon from the previous quarter is used. You must submit a tax return for each tax reporting period, even if no taxable fuel was used. If you do not receive a tax return, you must submit a written report setting forth all of the required information. This report will be accepted in lieu of the prescribed form. **Failure to receive the authorized form does not relieve you from the obligation of submitting a return.**

## Measurements

Licensees based in South Dakota are required to report in U.S. measurements. When you calculate your fuel tax, use the following factors and compute to the nearest one-tenth of a cent:

One liter	=	.2642 gallons
One gallon	=	3.785 liters
One mile	=	1.6093 kilometers
One kilometer	=	.62137 miles

When you report fuels that cannot be measured in liters or gallons, such as compressed natural gas, report the fuel at the conversion factor used by the jurisdiction in which the fuel was used.

## Record Keeping and Tax Reporting (cont.)

### Tax-Exempt Miles

IFTA member jurisdictions differ in their definition of tax-exempt miles. Before you report tax-exempt miles on your tax return, please check column two of the IFTA Jurisdictions Exemption and Trip Permit Listing (p. 17) for a jurisdiction-by-jurisdiction explanation of tax-exempt miles.

### Annual Reporting

If your mileage in all IFTA member jurisdictions **other than South Dakota** totals less than 5,000 miles during a calendar year, you may choose to report on an annual basis. You must have a one-year filing history under the IFTA program to be eligible for this exception.

If you wish to report annually, you must petition the Division of Motor Vehicles prior to filing your first quarter tax return. Requests for annual filing submitted after the first quarter will not go into effect until the next license year. When the division receives your request, it will notify the other member IFTA jurisdictions of the request. If any jurisdiction objects to your request, the request will be denied. You will receive written notification that the annual filing privilege has been granted to you. Once notified, you will be responsible for filing four separate tax returns at the end of the year.

### Refunds and Credits

When you file your tax return, apply any overpayment of fuel taxes paid in one jurisdiction to the taxes owed to another IFTA jurisdiction. For example, if you underpaid fuel taxes in Minnesota by \$100 and overpaid taxes in Montana by \$50, remit the net tax of \$50 along with your IFTA return. If you show a net tax credit of \$25 or more on a tax return, South Dakota will process and issue a refund before the end of the next reporting period.

A refund will not be made, however, if there are any tax liabilities outstanding, including audit assessments, penalties or interest. Similarly, refunds will be withheld if a license holder's payment of fuel tax to any IFTA jurisdiction is delinquent.

As a cost-saving measure, the department will not take action on credits or amounts due that are under \$5.00, unless a license holder makes a written request. These small balances will be held in the license holder's account.

IFTA requires the assessment of costly penalties for failure to file a return, for filing a late return or for underpayment of taxes due. These penalties included:

- A fee of \$50 or 10 percent of the net tax liability, whichever is greater; and
- Interest at the rate of one percent assessed on all delinquent taxes which are due each jurisdiction.
- Interest will be calculated from the date the tax becomes due and is assessed for each month or fraction thereof until paid.

# Penalties and License Revocations

To avoid penalty for late filing, your tax return must be postmarked no later than midnight on the last day of the month following the close of a reporting period. If the last day of the month falls on a Sunday, or legal holiday, the next business day will be considered the final filing date.

If a return is hand delivered, it will be considered filed and received on the date it was delivered to an employee of the South Dakota Department of Revenue & Regulation.

Failure to file a return or remit tax on a timely basis is a Class 1 misdemeanor for the first violation. A subsequent violation is also a Class 1 misdemeanor.

## Procedures Taken by the Department for Failure to File or Pay

It is imperative that all tax returns and payments are remitted as required. Do not ignore any notices sent to you regarding your IFTA license. Many taxpayers believe that because they are paying the tax at the pump, that the importance of filing their IFTA tax return is minimal. Failure to file a return will have serious tax consequences against the license holder. If the department has to generate a jeopardy assessment based on an estimate due to failure to file, your tax liability can amount to thousands of dollars, as the assessment generated will not allow credit for tax paid purchases. The following procedures will be taken against any license holder who fails to file a return or pay an amount due.

If, for any reason, you fail, neglect or refuse to file a tax return when due, a non-filer notice will be sent to you requesting that the appropriate return be filed. If, after 30 days, the return still has not been filed, a jeopardy assessment based on the best information available will be generated. The jeopardy assessment will provide you with **30 days** in which to either file the applicable return and pay any tax, penalty, interest due or request a hearing to contest the assessment. **Failure to take action within the 30 day period will result in the jeopardy assessment becoming your amount due and no further recourse can be taken to object to the assessment nor can you later file the applicable delinquent return to reverse the assessment.**

If you have not satisfied a tax delinquency or filed a written appeal request within 30 days of the date of notification, a tax lien will be generated, along with a letter of revocation. You will be provided 30 days to pay your assessment prior to revocation of your license. You have the right to submit a written request for a hearing contesting the revocation of your license. After this 30-day period, a distress warrant will be issued and your license will be canceled. Once your license is canceled, your IFTA license and all decals become invalid. Operation in member jurisdictions is illegal and cause for enforcement action.

The same procedures will take place if you fail to pay all tax, penalty or interest due against your license. The jeopardy assessment that will be issued will be based on the actual amount due from your tax return filing rather than an assessment based on the department's estimation of tax, penalty and interest due.

**IFTA allows for a grace period into the last day of February of each year. Because of this grace period, a tax return must be filed for the first quarter of a year if you have not submitted a written letter of cancellation to the department to cancel your IFTA license at the end of any given tax year.**

Once the department has canceled your license, you will be required to post a bond in order to reinstate your license. There are no exceptions to this requirement.

As noted earlier, the department may also revoke your IFTA license if you do not comply with record keeping requirements.

## Cancellation Procedures

If you cancel your International Registration Program account (the agreement under which interstate motor carriers are licensed), you may also be required to cancel your IFTA account. You must return your IFTA license, remove the IFTA decal from the cab, and file the tax return containing mileage and fuel information up to and including your last day of operation. Contact the department if you have any questions concerning cancellation of your IFTA license. **To cancel your license properly, your request must be made in writing and sent to the Department of Revenue & Regulation, Division of Motor Vehicles.**

# Audits

The Department of Revenue & Regulation routinely audits IFTA license holders required to pay fuel taxes. The purpose of an audit is to verify the accuracy of reported fuel purchases, usage, deductions, credits and refunds.

## Notice of Intent to Audit

The audit process begins when the department mails a Notice of Intent to Audit to the license holder. License holders are normally notified at least 30 days before the audit date (unless the department secretary determines that a delay would jeopardize the collection of tax).

On the opening day of the audit the license holder should provide the auditor with all records supporting miles traveled and fuel consumed. If the license holder fails to present documentation to the auditor within 60 days of the beginning of the audit, the auditor may disallow the miles and fuel, resulting in an assessment of additional taxes and interest. A license holder's failure to provide records for audit purposes will cause the statute of limitations to be suspended until such records are provided.

If the license holder's records are not complete enough to show the true liability, the auditor may estimate the taxable receipts for the period under audit using the following guidelines:

- A license holder's prior experience or a comparison with similar operations may be used to estimate gallons; otherwise,
- A standard of four miles per gallon will be used.

If a license holder's operational records are not located in South Dakota and it becomes necessary for department auditors to travel to where such records are maintained, the department will bill the license holder the per diem and travel expenses incurred by the auditor(s) to conduct the audit.

## Certificate of Assessment

After reviewing the license holder's records, a Certificate of Assessment will be issued. The certificate shows the type and amount of tax or fees due, if any, and the reasons for any assessment. The license holder has 30 days from the date of the certificate to take the following action:

- Pay the assessment, including accrued interest, or
- Request a hearing (in writing) before the Secretary of Revenue & Regulation.

## Appealing an Audit Assessment

A request for a hearing is the license holder's only way of contesting an audit assessment. If a license holder decides to appeal the assessment, he or she must submit a Request for Hearing within the 30-day time limitation. The request, submitted in letter form, must specifically identify the issues being contested. If it does not, the administrative hearing could be denied.

The request for hearing must state:

- The portion of the assessment being contested, and
- The mistake of fact or error of law the license holder believes resulted in an invalid assessment.

Once a proper request for hearing has been filed, the matter becomes a contested case and falls within the scope of the Administrative Procedures Act (SDCL 1-26). The department schedules the matter for hearing and serves the license holder with a Notice of Hearing.

## Notice of Hearing

The notice of hearing informs the license holder of the time and place of hearing, the name and address of the hearing examiner, and sets forth the issues to be considered. The notice of hearing must be served on the license holder at least 10 days prior to the hearing, to allow time for "discovery proceedings," which may include a prehearing conference involving the department's attorney, the license holder and his or her representative, and the hearing examiner.

## The Administrative Hearing

The administrative hearing is conducted according to the provisions of the Administrative Procedures Act (SDCL 1-26). The license holder may be represented by an attorney.

Essentially, the license holder is a plaintiff in a civil matter. Consequently, he or she must prove that the assessment is invalid because it is based on a mistake of fact or error of law. In most cases, the administrative hearing is the license holder's only opportunity to present testimony and evidence.

At the conclusion of the hearing, the hearing examiner may request briefs on the legal issues. Following the submission of briefs, the hearing examiner prepares proposed findings of fact and conclusions of law for the secretary to consider.

## Findings of Fact, Conclusions of Law, and Order of the Secretary of Revenue & Regulation

The secretary may adopt the proposals of the hearing examiner or, after reviewing the record, may submit his or her own findings, conclusions, and decision. Copies of the findings of fact, the conclusions of law, and the order are sent to the license holder.

If the license holder is ordered to pay additional fees and/or tax and desires to appeal the decision to the circuit court, he or she must:

- Pay the amounts ordered to be paid, or
- File a bond with the department to insure payment.

The South Dakota Supreme Court has ruled that if payment is not made or a bond posted, the circuit court cannot hear an appeal.

### **Notice of Appeal**

After the license holder has paid the fees and/or tax or filed a bond, the appeal to the circuit court is governed by the Administrative Procedures Act. The license holder must serve his or her notice of appeal upon the department and file it, along with proof of service, with the clerk of courts of the appropriate county. This notice of appeal must be filed within 30 days of the date the Secretary of Revenue & Regulation serves the license holder notice of his or her decision.

When the court hears the appeal, it will base its review of the department secretary's decision upon the administrative record. With regard to the questions of fact, the secretary's findings will be upheld unless "clearly erroneous." Questions of law are fully reviewable by the court.

The decision of the circuit court may be appealed to the South Dakota Supreme Court. The supreme court will review the secretary's decision on the record, under the same standards of review employed by the circuit court.

### **Collections**

If a license holder fails to pay fees, taxes, penalties and interest, the department may begin a civil suit against the license holder for recovery of the debt. If successful, the department becomes a judgment creditor and can use the normal collection procedures open to such a creditor.

### **Notice of Jeopardy Assessment**

In some cases, the department may bypass the formal audit procedure in determining if fees and /or taxes are due. If the Secretary of Revenue & Regulation finds that the assessment or collection of any tax is jeopardized by the delay, he may immediately make an assessment of the estimated tax, penalty or interest and demand payment from the license holder. Thus, when confronted with an uncooperative license holder who fails to file required returns or reports taxable transactions, the secretary may estimate the amounts due based upon available records or sources and issue the Notice of Jeopardy Assessment.

If a license holder fails to pay the amounts noted in the jeopardy assessment and is a resident of South Dakota, the department will file appropriate liens and request the issuance of distress warrants.

### **Notice of Tax Lien**

Any fee, tax, penalty or interest due from a license holder results in an automatic lien on his or her real or personal property. To preserve the state's lien priority against other creditors, the department files a Notice of Tax Lien with the register of deeds of the county in which the license holder's property is located.

### **Distress Warrant**

If the license holder still fails to make payment, the department requests the county treasurer to issue a distress warrant to the county sheriff. The distress warrant directs the sheriff to proceed to collect the delinquent fees and/or taxes by seizing and selling the license holder's property.

### **License Revocations**

If the holder of an IFTA license fails to pay fees and/or taxes in a timely fashion, the license may be revoked. The department will give the license holder prior notice and an opportunity to be heard before his or her license is suspended or revoked.

A hearing examiner conducts the revocation hearing. The department presents evidence to prove the failure to pay fees and/or taxes. The license holder then submits his or her evidence or testimony to show compliance with the licensing regulations. Following the hearing, the examiner prepares minutes and a decision for the Secretary of Revenue & Regulation to consider. The secretary will then issue his or her order, which may include an assessment of additional taxes, penalty and interest.

The department and the license holder have the right of judicial review of the secretary's order. The procedure for judicial review is essentially the same as that described in the previous section on audit appeals.

### **Declaratory Rulings**

If a license holder believes that an error has been made in determining his or her liability, he or she may ask the Secretary of Revenue & Regulation to render a formal opinion regarding the application or interpretation of a licensing regulation. This is according to specific rules and procedures set forth in SDCL 1-26-15.

A license holder who wants a declaratory ruling from the department secretary must submit a verified petition. The petition must present the specific question on which he or she is requesting a ruling and the factual basis for the question. Typically, the petition will include a request for a refund of fees and/or taxes. If the secretary determines that additional facts or information are needed, he or she may call for a hearing on the petition. The secretary must notify the license holder of the hearing at least 10 days prior to the hearing date.

The secretary may decline to render a decision if he or she determines that a ruling will not settle the controversy. If a ruling is made, the secretary will include findings of fact and conclusions of law.

The secretary's ruling is subject to appeal to the courts. The appeal is the same as an appeal of any other agency decision in a contested case.

# Appendix

## Definitions

**Base Jurisdiction or Base State:** The member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and;

1. Where the operational control and operational records of the licensee’s qualified motor vehicles are maintained or can be made available, and;
2. Where some travel is accrued by qualified motor vehicles within the fleet. The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets which would otherwise be based in two or more jurisdictions.

**In-Jurisdiction Distance or In-State Miles:** The total number of miles or kilometers operated by a registrant’s/licensee’s qualified motor vehicles within a jurisdiction. In-jurisdiction miles or kilometers do not include those operated on a fuel tax trip permit or those exempted from fuel taxation by a jurisdiction.

**Qualified Motor Vehicle:** A motor vehicle used, designed, or maintained for transportation of persons or property and:

1. Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. Having three or more axles regardless of weight; or
3. Is used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight.

“Qualified motor vehicle” does not include recreational vehicles.

**Revocation:** The withdrawal of license and privileges granted to the licensee by the licensing jurisdiction.

**Total Distance:** All miles or kilometers traveled during the reporting period by every qualified vehicle in the licensee’s fleet, regardless of whether the miles are considered taxable or nontaxable by a base jurisdiction.

## Instructions For IFTA Tax Return

### Annotations

- Column 1** - Each jurisdiction that is an IFTA member for the reporting period will be printed in Column 1.
- Column 2** - Show the total miles traveled in each jurisdiction in Column 2.
- Column 3** - Show total miles traveled for which fuel tax is due. Deduct miles that a jurisdiction considers non-taxable, such as off-road miles and miles traveled under temporary fuel permits. See Pages 17-20 for full list of exemptions.  
**Note: Toll road miles are taxable.**
- Column 4** - Divide total taxable miles in Column 3 by average miles per gallon, Line C above.
- Column 5** - List the gallons, by jurisdiction, on which fuel tax has been paid. Note: Fuel purchased in some jurisdictions may not have the tax assessed at the time of purchase. See instructions that accompany quarterly tax returns.
- Column 7** - The tax rate for the applicable fuel type will be printed in Column 7.
- Column 9** - The correct interest rate for the current year will be printed in Column 9. Interest is calculated only if return is filed after due date.
- Total of Column 10** - Compute the “amount due” or “credit” for each jurisdiction and then determine the “amount due” or “credit” for all jurisdictions combined.
- Total Due** - Show the net amount due or the credit. If a credit of more than \$25 is due, a refund will be issued prior to the end of the next quarter.
- Line A** - Show the total of all entries in Column 2 here. “Total Miles” means all miles traveled during the reporting period by every qualified vehicle in your fleet, regardless of whether the miles are considered taxable or non-taxable by a jurisdiction.
- Line B** - Show total fuel consumed during reporting period by every qualified vehicle included in your entry for A.

### Instructions for States with Surcharge Taxes

The states listed in the chart below have surcharge taxes that are all calculated in the same manner. Two lines will appear for each surcharge tax state. The first line will always be recorded as the tax rate that is assessed at the pump. The second line is for the surcharge tax. This tax, which is collected based on the taxable gallons shown on the previous line (column 4), is only collected on this return. Do not add the surcharge tax line as part of your total IFTA miles because you will report this on the previous line.

State	Tax	Surcharge
Indiana	I1	I2
Kentucky	K1	K2
Ohio	O1	O2
Virginia	V1	V2

# Appendix (cont.)

## Sample IFTA Tax Return

<b>IFTA Tax Return</b>										
<b>INTERNATIONAL FUEL TAX AGREEMENT TAX RETURN</b>								<b>SOUTH DAKOTA</b>		
								Reporting Period: Ending Period: Return Due Date:		License Number:
A. Total Miles Traveled in all States				B. Total Fuel Consumed in all States				C. *Average Miles/Gallon (Line A Divided by Line B)		
Name:				Mail To: South Dakota Department of Revenue & Regulation Remittance Center PO BOX 5055 Sioux Falls, SD 57117-5055						
Address:										
City, State, Zip:										
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										
AB										
AL										
AR										
AZ										
BC										
CA										
CO										
CA										
DE										
FL										
GA										
IA										
ID										
IL										
IN										
I2										
KS										
KY										
K2										
LA										
MA										
MB										
Total (Front & Back)										
ADD		Total Mileage of all NON-IFTA States and Provinces				<b>PENALTY</b> 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				
* 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)						<b>TOTAL DUE</b>				
						<b>TOTAL REMITTED</b>				
						I CERTIFY THAT THIS REPORT IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE				
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. Page 1										

# Appendix (cont.)

## Sample Agreement to Maintain Records



### AGREEMENT TO MAINTAIN RECORDS IN ACCORDANCE WITH THE INTERNATIONAL FUEL TAX AGREEMENT

Every licensee shall maintain records to substantiate information reported on the quarterly tax report. The licensee shall preserve the records for a period of four years from the due date of the return. South Dakota requires that records be made available to the department for audit upon request. In the event the licensee fails to make acceptable records available for audit, the department may make assessments and penalties for the period under audit and may suspend or cancel license privileges.

#### DOCUMENTS TO BE MAINTAINED:

The following paragraphs **briefly** describe the documents required. Detailed and specific record keeping information and requirements are included in the South Dakota Procedures Manual.

1. Each licensee shall maintain a complete record of fuel purchased or received, including retail and bulk storage used in the conduct of its business. The fuel records shall contain, but not be limited to:
  - a. The date of each receipt of fuel.
  - b. The name and address of the person from whom purchased or received.
  - c. The number of gallons received.
  - d. The type of fuel.
  - e. The vehicle or equipment into which the fuel was placed.
  - f. All information for the reconciliation of bulk storage.
2. Each licensee shall, in addition, maintain detailed records on an individual-vehicle basis. Such records shall contain but not be limited to:
  - a. Both taxable and non-taxable usage of fuel.
  - b. Miles traveled for taxable and non-taxable use.
  - c. Mileage recaps for each vehicle for each jurisdiction in which the vehicle operated.

Mileage and fuel recorded on the driver's trip sheet or the driver's log shall be summarized monthly by equipment number showing the total number of miles operated and fuel purchased in each jurisdiction.

From the monthly summaries, the registrant shall prepare a yearly recap showing the total fleet miles and fuel, broken down by month for each jurisdiction, covering the applicable fuel reporting period.

#### DECLARATION:

The undersigned agrees to maintain records in accordance with International Fuel Tax Agreement from the original date of licensing until such time as the license is cancelled.

\_\_\_\_\_  
(Printed Name) - Authorized Company Rep - (Signature)

\_\_\_\_\_  
Title

\_\_\_\_\_  
Licensee Business Name

SD

\_\_\_\_\_  
IFTA License Number

\_\_\_\_\_  
Date

445 East Capitol Ave. | Pierre, SD 57501-3100 | (605) 773-5335



## Appendix (cont.)

### IFTA States Exemption and Trip Permit Listing

Note: The carrier must contact each individual state or province if idle time/off-loading exemption is desired. This deduction **cannot** be included on your IFTA tax return. New member jurisdictions are added on subsequent listing revisions.

State or Province	Exempt Miles	Fuel Trip Permit	Permit Purchase Outlets
Alabama	None		Wire Services
Alberta	Exempt miles-Apply directly to Alberta.	N/A	N/A
Arizona	1) Off-highway miles 2) Private roads/land 3) Fuel trip permit miles	<50 miles \$16.00 >50 miles \$65.00 30 days \$130.00 90 days \$390.00 180 days \$780.00	Any port of entry station, Permit/wire services
Arkansas	Off-highway miles not exempt	Fuel must be purchased, tax paid, while traveling through state. Fuel permits are not available.	N/A
British Columbia	None	\$10.00 or .07 cents per kilometer, whichever is greater.	
California	Refund claim for exempt miles and other exempt uses of fuel apply directly to CA	\$30.00 - 4 days	California Department of Motor Vehicles & Permit services, truck stops & CA State Board of Equalization (916) 445-5022
Colorado	1) Off-highway use and power take-off units, apply directly to CO 2) Fuel trip permit miles 3) Highway construction	\$1.00 base cost plus fuel tax on mileage accrued under permit	Any port of entry station
Connecticut	None	\$25.00 - 10 day permit	1) Wire permit (Transceiver) 2) Major Truck Stops
Delaware	None	\$15.00 - 72 hours	Wire Services
Florida	No exempt miles	\$45.00 - 10 days plus wire service fees	Wire Services
Georgia	None	\$16.00 plus service charge if applicable	Commercial Permit Services
Idaho	Includes miles on Forest service, BLM, forest protections, non-public (private, state & federal property), if there is no public access.	\$30 - 120 hour permit	1) Any port of entry 2) Larger truck stops
Illinois	Apply directly to Illinois for refund of off highway miles.	\$20 - 72 hours	Permit/Wire services
Indiana	Fuel trip permit miles. Charter buses may travel as exempt. Report miles traveled in total miles, do not report as taxable or use as credit on IFTA return. Refund must be applied for directly to Indiana.	\$50 - 5 days, limit of 4 permits allowed per year	Wire services - must have before entry
	NOTE: IN has surcharge tax on fuel which is not paid when making a fuel purchase in IN; it must be paid on the IFTA fuel tax return. Report travel & tax paid fuel on line 11, total/taxable miles on 12 (surcharge taxable). No offsetting fuel purchases allowed.		

State or Province	Exempt Miles	Fuel Trip Permit	Permit Purchase Outlets
Iowa	None	\$20 - 72 hrs or one trip	1) Iowa DOT (515) 237-3264 2) Permit/wire services 3) Truck stops
Kansas	Fuel trip permit miles	\$13.00 per trip - limit of 12 permits per year.	1) Central permit office call (785) 296-2365 2) Permit services 3) Motor carrier inspectors 4) FAX (785)296-7872
Kentucky	Privately maintained roads not open to the general public	\$40 - 10 days	
Louisiana	No exempt miles. Invoice to prove mileage in state at port of entry.	N/A	N/A
Maine	None	\$50	Bureau of Motor Vehicle, Main Office & Wire Services
Manitoba	Fuel trip permit miles		
Maryland	Fuel trip permit miles	\$42 - 15 days	Authorized Permit/Wire services
Massachusetts	MA Turnpike - (617) 887-5080	\$20 - 3 days plus wire services charge	Authorized Permit/Wire services
Michigan	Charter Buses can use dyed fuel, no credit for gallons purchased in MI, can file for refund in MI if eligible	\$20 plus wire service charges	Various wire services
Minnesota	Fuel trip permit miles	\$25 - 5 days	3rd party permit providers
Mississippi	No exempt miles	Non-IFTA vehicles require proof of fuel purchase (sufficeint quantity). \$20 - otherwise	Port of entry
Missouri	1) Off highway miles not on public highways 2) Only fuel trip permit miles allowed	\$10 - 72 hours	No longer issues regional permits
Montana	1) Off highway miles 2) Fuel trip permit miles	\$30 - 72 hours or upon leaving state	1) Highway patrol officers 2) Weigh scale locations 3) MDT Headquarters
Nebraska	Fuel trip permit miles	\$20 - 72 hours or upon leaving state	Nearest vendor - wire services
Nevada	1) Off highway miles 2) Private roads/land	\$5 plus \$.15 per mile; good for 24 hours - Non-IFTA \$30 or one trip.	1) DMV's nearest vendor 2) Wire Services 3) DMV Motor Carrier Offices
New Brunswick	Fuel Trip Permit	\$.12 per kilo-gas/\$5 admin fee \$.10 per kilo-diesel/\$5 admin fee	NB Dept of Finance - (506) 453-3835
New Hampshire	Off road miles	\$10	Tranciever and Xerofax + Trans Mid-America Inc.

## Appendix (cont.)

State or Province	Exempt Miles	Fuel Trip Permit	Permit Purchase Outlets
New Jersey	No exempt miles	\$25 - 96 hours	NJ Motor Vehicle Commission - NJ MVC
New Mexico	1) Off road private property 2) Temporary fuel permit miles	\$5 plus charge for distance and vehicle weight, approximately \$65; good for 48 hours (permit is void upon leaving state during 48 hours)	Port of entry
New York	1) Off highway miles 2) Fuel trip permit miles	\$25 - 72 hours	1) NYS Dept of Taxation & Finance 2) Permit Services
Newfoundland	None	\$150.00 CDN	Weigh scale, Inspection Stations
North Carolina	Fuel trip permit miles	\$50 per vehicle - 20 days	Must have before entry: 1) Motor Fuel Taxes, FAX (919) 733-8654 2) Authorized permit services 3) Weight stations - must call before arrival
North Dakota	Fuel trip permit miles	\$15 - 72 hours	Ports of entry or scales
Nova Scotia	Fuel trip permit	1 based estimate/consumption	Weigh scales
Ohio	Fuel trip permit miles, Buses, 2 axle trucks without a trailer, dealer plates, non-load bearing vehicle, government vehicle from other jurisdictions and off road miles.	\$12 - 24 hours	Commercial Permit Services, District Offices
	NOTE: OH has surcharge tax on fuel which is not paid when making a fuel purchase in OH; it must be paid on the IFTA fuel tax return. Report travel & tax paid fuel on line O1, total/taxable miles on O2 (surcharge taxable). No offsetting fuel purchases allowed.		
Oklahoma	1) Off highway miles for construction purposes 2) Fuel trip permit miles	\$25 - 120 hours	Permit/wire services - 14 days in advance from state Motor Vehicle office
Ontario			
Oregon	No fuel tax reporting is required in Oregon; show mileage on tax return; no fuel tax is charged in Oregon		
	NOTE: Upon entering the state, you must still have Oregon DOT indicia (plate or temporary pass) and must still file Highway Use Tax reports.		
Pennsylvania	None	\$50 - 5 days	Wire services
Prince Edward Island	Fuel trip permit kilometer	\$25	Highway scales at points of entry
Quebec	None		

State or Province	Exempt Miles	Fuel Trip Permit	Permit Purchase Outlets
Rhode Island	None	\$10.00	CCIC/EDS, Interstate Permit Service Xerox-fax
Saskatchewan	Fuel trip permit miles	One trip/\$.06 per kilometer, minimum of \$10	Phone in advance to permit center (306) 775-6969 or 1-800-667-7575
South Carolina	Fuel trip permit miles	\$15	Transceiver, Xerofax and Trans Mid-America
South Dakota	1) Off highway miles on logging roads not maintained by U.S. Forest Service 2) Privately maintained roads on private property 3) Fuel trip permit miles	\$20 - 3 days	1) Port of entry 2) Wire/permit services
Tennessee	Fuel trip permit miles	No cost from state, varying costs from wire services	Ports of entry & wire services
Texas	None	\$50 per vehicle, good for only one trip inot the state	Wire/permit services, Money Order
Utah	Off highway miles only on controlled access	\$25.00/tractor only or straight truck	Ports of entry
Vermont	Fuel trip permit and off road miles	No state cost, various charges from permit services	Wire/permit services
Virginia	NOTE: VA has surcharge tax on fuel which is not paid when making a fuel purchase in VA; it must be paid on the IFTA fuel tax return. Report travel & tax paid fuel on line V1, taxable gallons on V2 (surcharge taxable). No offsetting fuel purchases allowed.		
Washington	1) Off highway miles 2) Fuel trip permit miles	\$25 - 3 days	1) Dept of Licensing 2) Ports of entry 3) State patrol offices 4) DOT field offices 5) Appointed agents
West Virginia	1) Off highway miles 2) Private Property 3) Fuel trip permit miles	\$24 plus wire services fee for 5 consecutive days	Wire/permit services
Wisconsin	1) Fuel trip permit miles 2) Non highway miles (miles on private roads or driveways)	\$15 - 72 hours plus wire service fees	Wire services
Wyoming	1) Off highway miles 2) U.S. Forest Service development roads 3) Public roads maintained at private expenses 4) Fuel trip permit miles	\$7.50 for single vehicle \$15 for combonation vehicles	1) Any port of entry 2) All state patrol offices

## Appendix (cont.)

### IFTA Membership List

#### Alabama

Alabama Department of Revenue  
Motor Vehicle Division IFTA Section  
PO Box 327570  
Montgomery AL 361327570  
(334) 353-7839

#### Alberta

Alberta Treasury  
Tax and Revenue Administration  
6th Flr E Haultain Bldg 9811-109 ST  
Edmonton AB T5K 2L5  
(775) 684-4711

#### Arizona

Arizona Dept of Transportation  
Revenue Accounting  
1801 W Jefferson St Mail Drop 519M  
Phoenix AZ 85007  
(602) 712-8382

#### Arkansas

Arkansas Department of Revenue  
Motor Fuel Section  
PO Box 1752  
Little Rock AR 72203-1752  
(501) 682-4805

#### British Columbia

Consumer Taxation Branch  
Fuel Tax Section  
Parliament Buildings  
Victoria BC V8V 2L9  
(250) 387-0635

#### California

California State Board of Equalization  
IFTA Section  
PO Box 942879 Mic :65  
Sacramento CA 94279-0065  
(916) 327-6666

#### Colorado

Colorado Dept of Revenue  
Motor Carrier Services Division  
1881 Pierce St Rm 114  
Lakewood CO 80214  
(303) 205-5602

#### Connecticut

Connecticut Dept of Revenue Services  
IFTA  
25 Sigourney Street  
Hartford CT 06106  
(860) 541-3222

#### Delaware

DE Motor Fuel Tax Administration  
Motor Carrier Services Section  
PO Drawer E  
Dover DE 19903-1565  
(302) 744-2702

#### Florida

Florida Dept of Highway Safety & Motor  
Vehicles – Bureau of Motor Carrier Ser  
2900 Apalachee Pkwy Rm A 110 MS 62  
Tallahassee FL 32399  
(904) 488-6921

#### Georgia

Georgia Department of Revenue  
Motor Fuel Tax Unit, Suite 9227  
1800 Century Center Boulevard NE  
Atlanta GA 30345-3205  
(404) 417-6712

#### Idaho

Idaho Tax Commission  
Fuel Tax Section/IFTA  
PO Box 36  
Boise ID 83722-0036  
(208) 334-7834

#### Illinois

Illinois Department of Revenue  
Motor Fuel Use Tax Section MS 2-265  
PO Box 19477  
Springfield IL 62794-9477  
(217) 785-1397

#### Indiana

Indiana Department of Revenue  
Motor Carrier Services Division  
5252 Decatur BLVD STE R  
Indianapolis IN 46241-9524  
(317) 615-7200

#### Iowa

Iowa Dept of Transportation  
Office of Motor Carrier Services  
PO Box 10382  
Des Moines IA 50306-0382  
(515) 237-3264

#### Kansas

Kansas Department of Revenue  
Customer Relations/Motor Fuel  
915 Harrison ST  
Topeka KS 66612-2001  
(785) 368-8222

#### Kentucky

Kentucky Transportation Cabinet  
Motor Fuel Tax Unit  
PO Box 2007  
Frankfort KY 40602  
(502) 564-4150

#### Louisiana

Louisiana Dept of Revenue  
Excise Tax Division/IFTA  
PO Box 3863  
Baton Rouge LA 70821-3863  
(225) 219-7656

#### Maine

ME Bureau of Motor Vehicle  
Motor Carrier Services – Fuel Unit  
29 State House Station  
Augusta ME 04333-0033  
(207) 624-9000 Ext. 52136

#### Manitoba

Manitoba Finance  
Taxation Division IFTA  
101 401 York Avenue  
Winnipeg MB R3C 0P8  
(204) 945-3194

#### Maryland

Comptroller of Maryland  
Motor Fuel Tax Division  
PO Box 1751  
Annapolis MD 21404-1751  
(410) 260-7215

#### Massachusetts

Massachusetts Dept of Revenue  
IFTA  
PO Box 7027  
Boston MA 02204-7027  
(617) 887-5080

#### Michigan

Michigan Department of Treasury  
Customer Contact Division - Special Taxes  
Treasury Bldg  
Lansing MI 48922  
(517) 636-4600

#### Minnesota

Minnesota Dept of Public Safety  
Driver & Vehicle Services Division IFTA  
1110 Centre Pointe Curve Ste 425  
Mendota Heights MN 55120  
(651) 405-6161

#### Mississippi

Mississippi State Tax Commission  
IFTA  
PO Box 1033  
Jackson MS 39215-1033  
(601) 923-7150

#### Missouri

Missouri Motor Carrier Services  
IFTA  
PO Box 893  
1617 Southridge Dr.  
Jefferson City MO 65109-0893  
(573) 751-6433

#### Montana

Montana Department of Transportation  
Motor Carrier Division  
PO Box 4639  
Helena MT 59604-4639  
(406) 444-6130

#### Nebraska

Nebraska Department of Motor Vehicles  
Motor Carrier Services Division  
PO Box 94729  
Lincoln NE 68509-4729  
(888) 622-1222

#### Nevada

Nevada Dept of Motor Vehicles  
Motor Carrier Section  
555 Wright Way  
Carson City NV 89711-0625  
(775) 684-4711

#### New Brunswick

NB Dept of Finance  
Tax Program Administration Section  
PO Box 3000, Fredericton NB E3B 5G5  
(506) 444-5758

**New Hampshire**

NH Road Toll Bureau  
Department of Safety  
33 Hazen Drive  
Concord NH 03305  
(603) 271-2311

**New Jersey**

New Jersey Division of Motor Vehicles  
IFTA  
225 E State Street Cn 133  
Trenton NJ 08666  
(609) 633-9400

**New Mexico**

New Mexico Taxation and Revenue Dept  
IFTA  
PO Box 1028  
1100 S St Francis Dr  
Sante Fe NM 87504-1028  
(505) 827-0991

**New York**

New York State Dept of Taxation & Finance  
Transaction & Transfer Tax Bureau  
WA Harriman Campus 855  
Albany NY 12227  
(518) 457-3654

**Newfoundland**

NF Tax Administration Dept of Finance  
Confederation Bldg Prince Philip Parkway  
PO Box 8720  
St Johns NF A1B 4K1  
(709) 729-6297

**North Carolina**

North Carolina Department of Revenue  
Motor Fuels Tax Division IFTA  
PO Box 25000  
Raleigh NC 27640-0950  
(919) 733-3409

**North Dakota**

ND Motor Carrier Services  
DOT Motor Vehicle Division  
608 East Boulevard Ave  
Bismarck ND 58505-0780  
(701) 328-2725

**Nova Scotia**

Nova Scotia Dept of Business & Consumer  
Services  
Revenue Compliance & Registry Services  
PO Box 755  
Halifax NS B3J 2V4  
(902) 424-6410

**Ohio**

Ohio Department of Taxation  
Excise and Motor Fuel Tax Division  
PO Box 530  
Columbus OH 43215-0530  
(614) 466-3410

**Oklahoma**

Oklahoma Tax Commission  
Motor Vehicle Division/IFTA  
2501 N Lincoln Blvd  
Oklahoma City OK 73194-0013  
(405) 521-3036

**Ontario**

Ontario Ministry of Finance  
Motor Fuels & Tobacco Tax Branch  
33 King St W  
Oshawa ON L1H 8H9  
(905) 433-6345

**Oregon**

Oregon Department of Transportation  
Motor Carrier Transportation Division  
550 Capitol St Ne  
Salem OR 97301-2530  
(503) 373-1634

**Pennsylvania**

Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
Department 280646  
Harrisburg PA 17128-0646  
(717) 787-5355

**Prince Edward Island**

PE Department of the Provincial Treasury  
Taxation and Property Records Division  
PO Box 1330  
Charlottetown PE C1A 7N1  
(902) 569-7541

**Quebec**

Dgecr-Scre  
Attn Mrs Micheline Gagnon  
3800 Rue De Marly Secteur 3-4-1  
Ste-foy PQ G1X 4A5  
(418) 652-4385

**Rhode Island**

RI Department of Administration  
Division of Taxation Excise Tax Section  
One Capitol Hill  
Providence RI 02908  
(401) 222-2950

**Saskatchewan**

Saskatchewan Finance  
Revenue Division  
2350 Albert St 3rd Floor  
Regina SK S4P 4A6  
(306) 787-7749

**South Carolina**

South Carolina Department of Public Safety  
Motor Carrier Services Section/IFTA  
PO Box 1498  
Columbia SC 29216-0027  
(803) 737-6620

**Tennessee**

Tennessee Dept of Revenue  
Motor Carrier Section  
500 Deaderick ST 5th Floor  
Nashville TN 37242  
(615) 532-7015

**Texas**

Texas Comptroller of Public Accts  
LBJ State Bldg 111 E 17th St  
Revenue Accounting Div IFTA  
Austin TX 78774  
(512) 475-1079

**Utah**

Utah State Tax Commission  
IFTA  
210 North 1950 West  
Salt Lake City UT 84134-8400  
(801) 965-4508

**Vermont**

Vermont Dept of Motor Vehicles  
IFTA Section  
120 State Street  
Montpelier VT 05603-0001  
(802) 828-2070

**Virginia**

Virginia Department of Motor Vehicles  
Motor Carrier Services  
PO Box 27412  
Richmond VA 23269  
(866) 878-2582

**Washington**

Washington Fuel Tax Services  
IFTA  
PO Box 9228  
Olympia WA 98507-9228  
(360) 664-1868

**West Virginia**

Wv Department of Tax & Revenue  
IFTA Unit  
1001 Lee Street East  
Charleston WV 25301  
(304) 558-0700

**Wisconsin**

Wisconsin Department of Transportation  
Motor Carrier Registration Unit  
PO Box 7979  
Madison WI 53707-7979  
(608) 267-4382

**Wyoming**

Wyoming Dept of Transportation  
Motor Vehicle Services IFTA Section  
5300 Bishop Blvd  
Cheyenne WY 82009-3340  
(307) 777-4827



**South Dakota**  
**Department of Revenue & Regulation**

**Office of Prorate and Commercial Licenses**

**445 E. Capitol Avenue | Pierre, South Dakota 57501-3185**

**Phone: (605) 773-4111 | Fax: (605) 773-4117 | [www.state.sd.us/drr](http://www.state.sd.us/drr) | [motorv@state.sd.us](mailto:motorv@state.sd.us)**

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