



South Carolina Department of Motor Vehicles International Fuel Tax Agreement (IFTA) Return

IFTA-3
(12/2023)

Customer Number	License Number	Due Date	Return for Period Ending
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Please Select One: No Operations This Period Cancel Your License Amended Return Motor Coach Carrier

Part 1 **Schedule A – Miles Per Gallon Calculation**
Calculate the average miles per gallon (MPG) for each fuel type to two (2) decimal places. You will use the MPG figures for each fuel type to calculate the gallons consumed in the detail summary of operations.

Fuel Type	Total Miles All Jurisdictions IFTA/NON-IFTA	Total Gallons All Jurisdictions IFTA/NON-IFTA	Average Miles Per Gallon

Part 2 **Summary of IFTA Operations – Please complete Schedule B.**

Part 3 **Tax Calculations – You must complete Schedule A and Schedule B before completing this section.**

Fuel Type	Total Jurisdiction Miles Column B	Taxable Member Jurisdiction Miles Column C	Taxable Gallons Column D	Tax Paid Gallons Column E	Net Tax or (Refund) Due Column H	Interest Column I
1.						

2. TAX OR (REFUND) DUE (TOTAL FROM LINE 1 COLUMN H)	\$
3. PENALTY DUE (SEE INSTRUCTIONS)	\$
4. INTEREST DUE (TOTAL FROM LINE 1 COLUMN I)	\$
5. TOTAL BLANACE OR (REFUND) DUE (TOTAL LINES 2,3 AND 4)	\$

This is to certify that this return, including statements and schedules attached hereto has been examined by me, and is, to the best of my knowledge and belief, a true and complete report made in good faith covering the period named above and that same is in accordance with the books and records of the reporting taxpayer.

Signature	Title
Date	Telephone Number
Email	Contact Person

Mail to: South Carolina Department of Motor Vehicles, Motor Carrier Services, P. O. Box 1498, Blythewood, SC 29016-0027
Please make checks payable to the South Carolina Department of Motor Vehicles Telephone (803) 896-3870

Schedule B Summary of IFTA Operations		Customer No.	Return Year	Return Quarter	Fuel Type				
Calculate the average miles per gallon (MPG) for each fuel type to two (2) decimal places.									
IFTA Member Jurisdiction	Total Jurisdiction Miles	Taxable Member Jurisdiction Miles	Taxable Gallons (Col. C divided by Calculated MPG – Sch. A)	Tax Paid Gallons (Service station purchases and/or bulk withdrawals)	Net Taxable or (Credit) gallons (Col. D - E)	Tax Rate	Tax or (Refund) (Col. F x G)	Interest (See Instructions)	Total or (Refund) Due
Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J
AB ALBERTA									
AL ALABAMA									
AR ARKANSAS									
AZ ARIZONA									
BC BRITISH COLUMBIA									
CA CALIFORNIA									
CO COLORADO									
CT CONNECTICUT									
DE DELAWARE									
FL FLORIDA									
GA GEORGIA									
IA IOWA									
ID IDAHO									
IL ILLINOIS									
IN INDIANA									
IN IN SURCHARGE									
KS KANSAS									
	Subtotal	Subtotal	Subtotal	Subtotal			Subtotal	Subtotal	Subtotal

Schedule B Summary of IFTA Operations **Customer No.** **Return Year** **Return Quarter** **Fuel Type**

Calculate the average miles per gallon (MPG) for each fuel type to two (2) decimal places.

IFTA Member Jurisdiction Column A	Total Jurisdiction Miles Column B	Taxable Member Jurisdiction Miles Column C	Taxable Gallons (Col. C divided by Calculated MPG – Sch. A) Column D	Tax Paid Gallons (Service station purchases and/or bulk withdrawals) Column E	Net Taxable or (Credit) gallons (Col. D - E) Column F	Tax Rate Column G	Tax or (Refund) (Col. F x G) Column H	Interest (See Instructions) Column I	Total or (Refund) Due Column J
KY KENTUCKY									
KY KY SURCHARGE									
LA LOUISIANA									
MA MASSACHUSETTS									
MB MANITOBA									
MD MARYLAND									
ME MAINE									
MI MICHIGAN									
MN MINNESOTA									
MO MISSOURI									
MS MISSISSIPPI									
MT MONTANA									
NB NEW BRUNSWICK									
NC NORTH CAROLINA									
ND NORTH DAKOTA									
NE NEBRASKA									
NH NEW HAMPSHIRE									
	Subtotal	Subtotal	Subtotal	Subtotal			Subtotal	Subtotal	Subtotal

Schedule B Summary of IFTA Operations			Customer No.	Return Year	Return Quarter	Fuel Type			
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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J
NJ NEW JERSEY									
NL NEWFOUNDLAND LABRADOR									
NM NEW MEXICO									
NS NOVA SCOTIA									
NV NEVADA									
NY NEW YORK									
OH OHIO									
OK OKLAHOMA									
ON ONTARIO									
OR OREGON									
PA PENNSYLVANIA									
PE PRINCE EDWARD ISLAND									
QC QUEBEC									
RI RHODE ISLAND									
SC SOUTH CAROLINA									
SD SOUTH DAKOTA									
SK SASKATCHEWAN									
	Subtotal	Subtotal	Subtotal	Subtotal			Subtotal	Subtotal	Subtotal

Schedule B Summary of IFTA Operations			Customer No.	Return Year	Return Quarter	Fuel Type			
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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J
TN TENNESSEE									
TX TEXAS									
UT UTAH									
VA VIRGINIA									
VA VA SURCHARGE									
VT VERMONT									
WA WASHINGTON									
WI WISCONSIN									
WV WEST VIRGINIA									
WY									
	Subtotal	Subtotal	Subtotal	Subtotal			Subtotal	Subtotal	Subtotal
**OTHER MILES									
***OTHER FUEL									
TOTALS									

**Other Miles – Enter Non-IFTA miles one time for each fuel type.

**Other Fuel – Per R820 Total fuel consumed in all jurisdictions must include all fuel consumed, regardless of where the fuel was purchased, whether or not taxes were paid for the fuel, and whether a valid fuel receipt or withdrawal document is available.