



South Carolina Department of Motor Vehicles

International Fuel Tax Agreement (IFTA) Return

IFTA-3
(04/2022)

DIESEL TAX RATES			
Customer No.	License No.	Due Date	Return for Period Ending
Please DO NOT attach your check above this line.			For SCDMV Use Only
			Check No. _____ Amount _____ Date _____
Please "X" <input type="checkbox"/> If NO OPERATIONS THIS PERIOD <input type="checkbox"/> If you wish to CANCEL YOUR LICENSE <input type="checkbox"/> If this is an AMENDED RETURN <input type="checkbox"/> If you are a MOTOR COACH CARRIER			

Part 1	Schedule A – Miles Per Gallon Calculation		
Calculate the average miles per gallon (MPG) for each fuel type, round the average miles per gallon 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
DIESEL			

Part 2	Summary of IFTA Operations – Please complete Schedule B.
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Part 3	Tax Calculations – You must complete Schedule A and Schedule B before completing this section.
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Fuel Type	Total Jurisdiction Miles	Taxable Member Jurisdiction Miles	Taxable Gallons	Tax Paid Gallons	Net Tax or (Refund) Due	Interest
	Column B	Column C	Column D	Column E	Column H	Column I
1. DIESEL						
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 Balance 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

Fax Number

Email Address

Mail to: South Carolina Department of Motor Vehicles, Motor Carrier Services, P. O. Box 1498, Blythewood, SC 29016
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 DIESEL				
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Please use whole numbers for mileage and gallon figures.

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 DIESEL

Please use whole numbers for mileage and gallon figures.

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
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 DIESEL				
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Please use whole numbers for mileage and gallon figures.

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
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 DIESEL				
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Please use whole numbers for mileage and gallon figures.

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
TN TENNESSEE									
TX TEXAS									
UT UTAH									
VA VIRGINIA									
VA VA SURCHARGE									
VT VERMONT									
WA WASHINGTON									
WI WISCONSIN									
WV WEST VIRGINIA									
WY WYOMING									
	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 or not a valid fuel receipt or withdrawal document is available.

INSTRUCTIONS FOR COMPLETING SOUTH CAROLINA INTERNATIONAL FUEL TAX AGREEMENT (IFTA) TAX RETURNS

ALL IFTA LICENSEES MUST SUBMIT A QUARTERLY TAX RETURN EVEN IF ALL TRAVEL WAS IN SOUTH CAROLINA OR THERE WAS NO ACTIVITY AT ALL. IF TAX RETURN IS FILED AFTER DUE DATE, YOU MUST CALCULATE INTEREST DUE ON ALL TAX DUE STATES. INTEREST IS DETERMINED BY MULTIPLYING TAX DUE BY THE INTEREST RATE FOR THE DELINQUENT TAX PERIOD. PLEASE NOTE THAT MULTIPLE INTEREST RATES MAY APPLY. FOR A SCHEDULE OF THE INTEREST RATES, PLEASE VISIT WWW.IFTACH.ORG.

EFFECTIVE JULY 1, 2009, IFTA PAYMENTS MUST BE INCLUDED IF MONIES ARE DUE. ANY QUARTERLY TAX RETURNS RECEIVED WITHOUT PAYMENT WILL BE RETURNED TO THE CARRIER.

You must maintain records for four years from the filing date of the return to support the information reported on this return. Such records must be made available upon request. All returns must include your customer number, license number (FEIN or SSN), licensee name as shown on your IFTA license, address and reporting period. To change an address, please draw a line through the incorrect information and legibly print the correct information. Do not draw a line through your customer number.

Place and "X" in the space provided if (1) **you did not operate** during this quarter, (2) **you wish to cancel your** license or (3) **this is an amended return**.

PART 1 – SCHEDULE A – Calculate the MPG for the current reporting period by dividing the total miles traveled in all jurisdictions (Total of Column B) by the total gallons of fuel purchased in all jurisdictions (Total of Column E). Round this figure to the nearest two decimal places. Example 5.768 rounds to 5.77. Enter the total miles and gallons for the fuel type. Enter the total of any non-IFTA miles and gallons in the space provided.

FUEL TYPES:	DI	-DIESEL	GA	-GASOLINE
	GH	-GASOHOL	LP	-LIQUID PROPANE
	LN	-LIQUID NATURAL GAS	CN	-COMPRESSED
	ET	-ETHANOL	MT	-METHANOL
	A55	-A5	M85	-M8
	E-85	-E8		

PART 2 – SCHEDULE B – Complete a separate tax return for each fuel type. Tax rate tables can be found at www.IFTACH.org or contact Motor Carrier Services at 803-896-3870. If you have a different fuel type, contact us for a separate return. For audit purposes, please use whole numbers in Schedule B not decimals. Example: if you record a distance or gallons of 53.6 please write 54.

Column A – Alphabetical order of the abbreviations of the member jurisdictions.

Column B – Enter the total miles traveled by jurisdiction for the fuel type. Total miles should include taxable and non-taxable miles.

Column C – Enter the total taxable miles traveled by jurisdiction for the fuel type. If you deduct tax exempt miles, it is your responsibility to provide evidence of proper tax exemption for future review. You will be subject to penalty and interest for improper tax exemptions.

Column D – Enter the total taxable gallons of fuel used in each jurisdiction. To determine this figure, divide your taxable miles (Column C) by the average MPG.

Column E – Enter the gallons of fuel that were purchased per jurisdiction. This includes fuel purchased while operating under a temporary permit and withdrawals from bulk fuel storage, providing the tax has been paid. Do not report any purchases that did not include the fuel tax.

Column F – Enter the net taxable or credit gallons for each jurisdiction. To determine this figure, subtract tax paid gallons (Column E) from taxable gallons (Column D). If Column D is less than Column E, no additional tax is owed and this figure should be enclosed in brackets. If Column D is more than Column E, you owe additional tax to that jurisdiction.

Column G – Indicates the pre-printed tax rates and surcharge rates for the appropriate jurisdiction. Indiana, Kentucky and Virginia surcharges are listed on separate lines below the jurisdiction. The amount of taxable gallons is the sum of the taxable miles divided by the average MPG. The taxable gallons are then multiplied by the surcharge. This amount will equal the tax due.

Column H – Enter the tax or refund for each jurisdiction. This is the figure in Column F multiplied by the tax rate for the jurisdiction in Column G. Place brackets around any refund amounts. If the surcharge applies, multiply taxable gallons (Columns D) times the surcharge rate (Column G) and enter the amount in Column I.

Column I – If tax return is filed after due date, you must calculate interest due on all tax due states. Interest is determined by multiplying tax due by the interest rate for the delinquent tax period. Please note that multiple interest rates may apply. For a schedule of the interest rates, please visit www.iftach.org.

Column J – Add net tax (Column I) to interest (Column J) and enter total tax or refund due for each jurisdiction. Place brackets around any refund amounts. Ex: (\$00.00).

Other Miles – Enter the total miles traveled in all other jurisdictions that are not members of IFTA.

Totals – Total Columns B, C, D, E, H, I, and J. The totals to Column B and E must equal the total miles and gallons on Tax Return.

PART 3 – TAX CALCULATION SUMMARY

Copy the totals of Columns B, C, D, E, H, I, and J from Schedule B to this section. On line 1, enter the total for each column. On line 2, enter the total from Column J. On line 3, enter the penalty if the return is late. On line 4, enter the interest total from Column I. On line 5, enter the total of lines 2, 3 & 4.

If the return results in a net overpayment of tax, no additional claim for refund is required. Please allow sixty days from the date we receive your return to process your refund. Be sure to sign and date your return. ~~and~~ Mail **your** return to the following address: S.C. Department of Motor Vehicles, Motor Carrier Services, P.O. Box 1498, Blythewood, S.C. 29016. If you have any questions, please contact Motor Carrier Service as 803-896-3870.

Units of measurement and currency, whether U.S. or Canadian, shall be accepted in the measurement or currency authorized by the licensee's base jurisdiction. Jurisdictions may require their licensees to report in either metric or U.S. measurement. Tax rates will be converted using the following factors and will be computed to the nearest one-tenth of a cent:

One Liter = 0.2642 gallons

One Gallon = 3.785 liters

One Mile = 1.6093 kilometers

One Kilometer = 0.62137 miles

EFFECTIVE APRIL 1, 2004, A POWER OF ATTORNEY WILL BE NEEDED FROM ANYONE WHO WILL BE CONDUCTING BUSINESS FOR AN ACCOUNT ON WHICH THEY ARE NOT THE ACCOUNT HOLDER.

This schedule has been updated to include revised tax rates for some jurisdictions. Select the correct tax rate for your fuel type. Be sure to include surcharges for the jurisdictions that have them. Calculate the fleet MPG for the current reporting period for each fuel type listed by dividing the total miles traveled in all jurisdictions (Total of Col. B) by the total gallons of fuel purchased in all jurisdictions (Total of Col. E). Round this figure to the nearest two decimal places. Example: 5.768 rounds to 5.77. Enter the total miles and gallons for all fuel types. Enter the total of any non-IFTA miles and gallons in the space provided.

POINTS TO REMEMBER

1st Quarter: January – March due April 30th

2nd Quarter: April – June due July 31st

3rd Quarter: July – September due October 31st

4th Quarter: October - December due January 31st

Returns postmarked or delivered in person and paid by the due date shall be considered timely filed. If mail is metered by the licensee but is different from the U.S. Postal Service date, the U.S. Postal Service date will be considered the official postmark. **Beware of mailing your tax return on the final day. Many post offices will postmark your return for the next day, making your return late. Returns postmarked after the due date will be considered delinquent and be subject to penalty and interest. Mail your return early to reduce the possibility of penalty and interest!**

A penalty of \$50.00 or 10% of the tax due, whichever is greater will be applied to all delinquent tax returns and delinquent payments. Failure to receive a tax return does not relieve the licensee from the obligation of filing a tax return. Amended returns filed after the due date will be subject to penalty and interest on the tax shown on Line 5 of the amended return or the corrected tax as computed by this office.

Be sure your tax return has your correct mailing address. Otherwise, you may experience a delay in receiving your tax returns and other correspondence each quarter. Be sure to **SIGN THE TAX RETURN** before submitting in the mail. Double check your return for math errors.

Note: The use of dyed fuel in highway vehicles is illegal in South Carolina. Diesel-powered highway vehicles are subject to inspection and will be fined the greater of \$1,000 or \$10 per gallon for the illegal use of dyed fuel per SC Code Section 12-28-1730(F).