



South Carolina Department of Motor Vehicles

IFTA-3-IS
(12/2023)

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

Mail Form IFTA-3 International Fuel Tax Agreement (IFTA) Return to: South Carolina Department of Motor Vehicles, Motor Carrier Services, P. O. Box 1498, Blythewood, SC 29016-0027 and please make checks payable to the South Carolina Department of Motor Vehicles. For any inquiries, please contact Motor Carrier Services at (803) 896-3870.

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.

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. For changes in 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 MILES PER GALLON (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		

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).

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.

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 number of taxable gallons is the sum of the taxable



South Carolina Department of Motor Vehicles

IFTA-3-IS
(12/2023)

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

miles divided by the average miles per gallon. 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: [\$10.00].

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

Bring the totals of Columns B, C, D, E, H, I, and J from Schedule B to this section. Enter the total for each column on line 1.

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 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

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 postal service date will be considered the official postmark.

Returns postmarked after the due date will be considered delinquent and be subject to 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. 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. As a result, penalty and interest will be applied. Mail your return early to reduce the possibility of penalty and interest!

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.