



South Carolina Department of Motor Vehicles INTERNATIONAL FUEL TAX AGREEMENT (IFTA) RETURN

IFTA-3
(Rev. 01/26)

DIESEL TAX RATES

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, 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 Volume All Jurisdictions IFTA/NON-IFTA	Average Miles Per Volume
Diesel			

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

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

Fuel Type	Total Miles Column D	Total Taxable Miles Column E	Taxable Volume Column F	Tax-Paid Volume Column G	Tax or (Refund) Due Column I	Interest Column J
1.						

2. TAX OR (REFUND) DUE (TOTAL FROM LINE 1 COLUMN I)	\$
3. PENALTY DUE (SEE INSTRUCTIONS)	\$
4. INTEREST DUE (TOTAL FROM LINE 1 COLUMN J)	\$
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
Email	Contact Person

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				
Calculate the average miles per gallon (MPG) for each fuel type to two (2) decimals places.									
Jurisdiction	Tax Rate	Total Miles	Total Taxable Miles	Taxable Volume	Tax-Paid Volume	Net Taxable Volume	Tax Due	Interest Due	Total Due
Column A	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K
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 a valid fuel receipt or withdrawal document is available.