Amending Returns

Contact Information

Email: EPath@state.sd.us

Sales, Use and Contractors' Excise Tax Returns:
Phone 1.800.829.9188
Email: bustax@state.sd.us

911 Emergency Surcharge Returns:
Phone 1.800.829.9188
Email: dor.911@state.sd.us

Motor Fuel Returns:
Phone 605.773.4109

Bank Franchise Tax (Special Taxes)
Phone 1.800-829-9188 Option 2

Access **Make a Payment** at:
http://dor.sd.gov
or http://sd.gov/epath

File and Pay at:
http://sd.gov/epath

Amending Returns

Corrections to returns must be made within three years from the date the payment was made or the return was due, whichever is earlier.

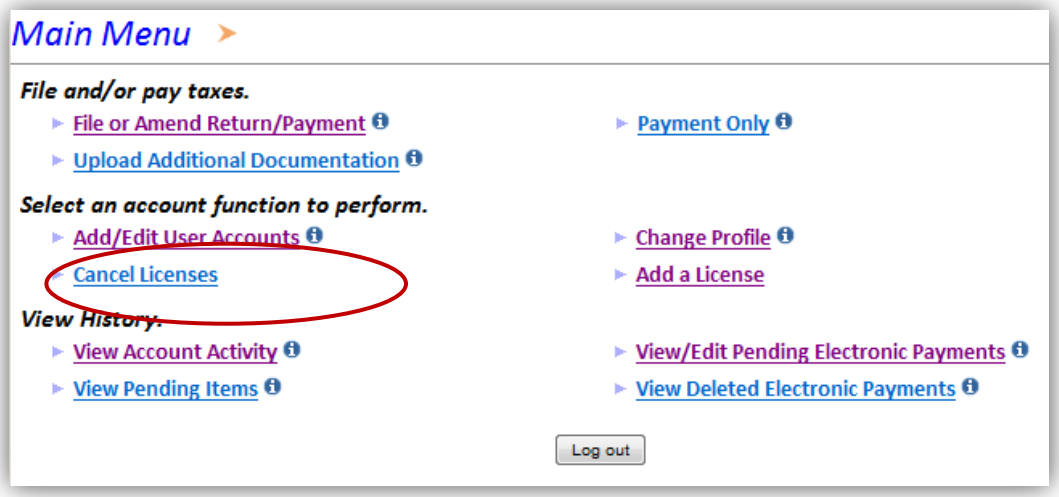
Returns you can amend online are listed in the drop down box under Amend a Return on the File Return/Payment page. Please allow 2-3 days after you submit the original return for processing by the Department.

Returns may be amended online one time. To correct a previously amended return, please call the following:

- Sales Tax and Contractors' Excise Tax returns call 1-800-829-9188.
- Motor Fuel returns call 605-773-4109.
- Prepaid Wireless 911 Emergency Surcharge returns, registrations ending in "PP" call 1-800-829-9188

Contact the Department at 1-800-829-9188 if you need to amend returns for the 911 Emergency Surcharge accounts with registrations ending in "E9" – these returns cannot be amended online.

1. Select File or Amend Return/Payment from the EPath Main Menu.

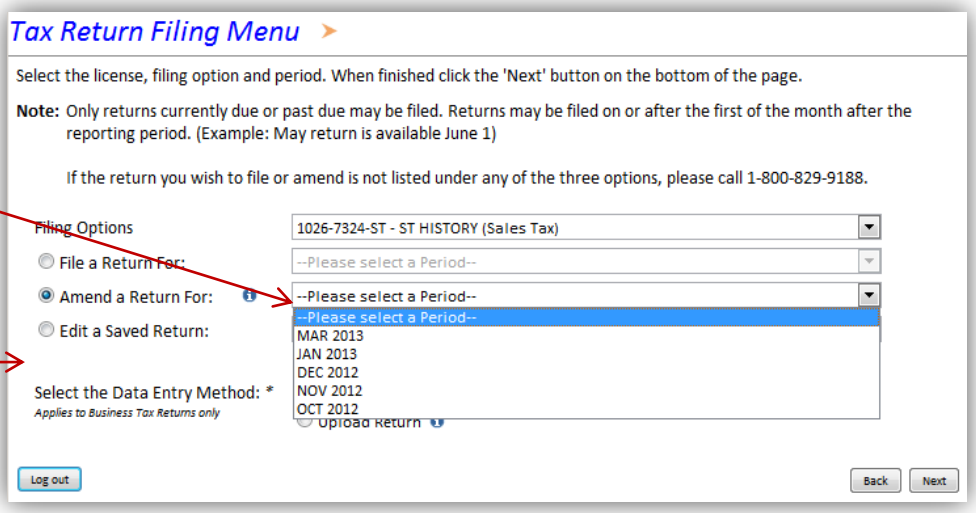


From this option, you may file the original return or an amended return and submit a payment.

Amending Returns

2. Select the license number.
Use the drop down box to display all licenses in your EPath account.

3. Select Amend a Return.
All returns available for you to amend on line will be displayed.



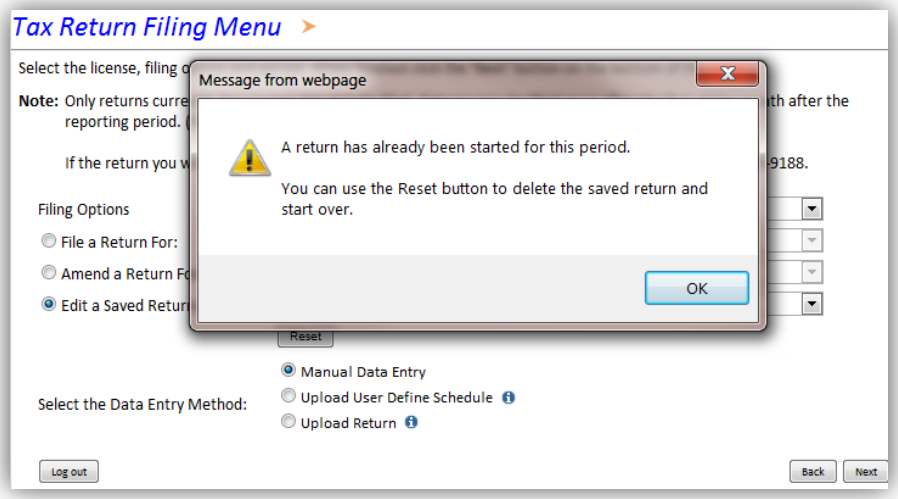
Edit a Saved Return – All returns started, but not submitted, will show in the drop down box.
When you start a return or start to amend a return, it is automatically saved. If you do not complete and submit the return, you may access it through Edit a Saved Return. You may change, delete, or add information necessary to complete the return and payment.

4. Select the reporting period to file.

All returns are automatically saved.

If you select a return that was previously started, but not submitted, you will be given an option to "Reset" the return, which means all the amounts will display what was originally filed for that return.

To Reset, or remove any previously entered data, Click OK, Click Reset, Click OK, then select File a Return and select the return.



To continue with the return as previously started click okay, select the Data Entry Method, and click Next.

5. Select the Data Entry Method.

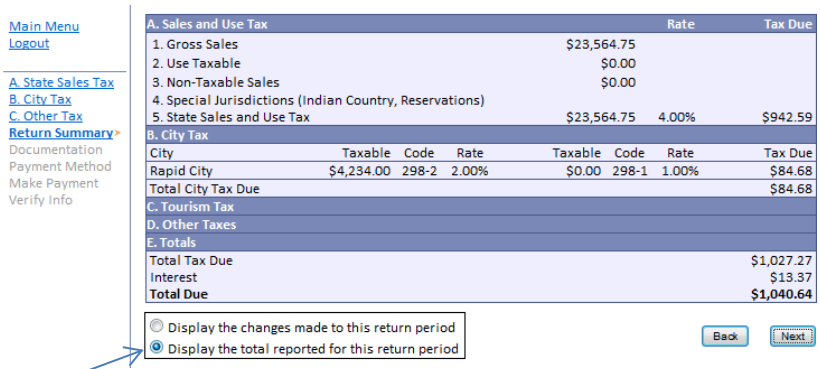
You may amend a return by manually changing the incorrect amounts or you may upload all return information.

Remember when amended the return should show the total amounts for that reporting period. You will be able to view the changes made on the Return Summary screen.

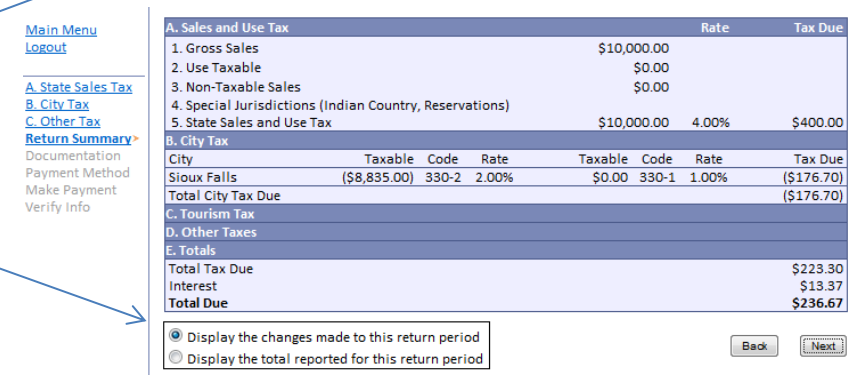
- Enter the corrected amounts:
  - **Motor Fuel Supplier:** You may select to Upload File Containing Data or Manually Enter Data. For Manual Data Entry, you may select to enter all data as it should be reported or enter just the changes.
  - **Sales, Use, and Contractors' Excise Tax Returns:** Enter the total amounts that should be reported for the reporting period. Data may be uploaded, using the same process as the original return.
  - **Prepaid Wireless 911 Emergency Surcharge Returns**: Enter or upload the total receipts for the month.

Return Summary

This display all amounts reported on the return. If any amounts are wrong, select the section to change from the side menu or use the back button to go back and correct.



EPath calculates the additional amount due or credit. The return summary page provides an option to view the corrected return or view the changes to the return.



Documentation

Amended returns resulting in a credit must include documentation to support the credit.

Include the contact name and phone number the Department can call with questions.

Examples of items to support the credit include, but are not limited to the following:

- Credit memo issued to customer
- Report used to determine new amounts and the report used to determine old amounts
- Copy of exemption certificate and invoice

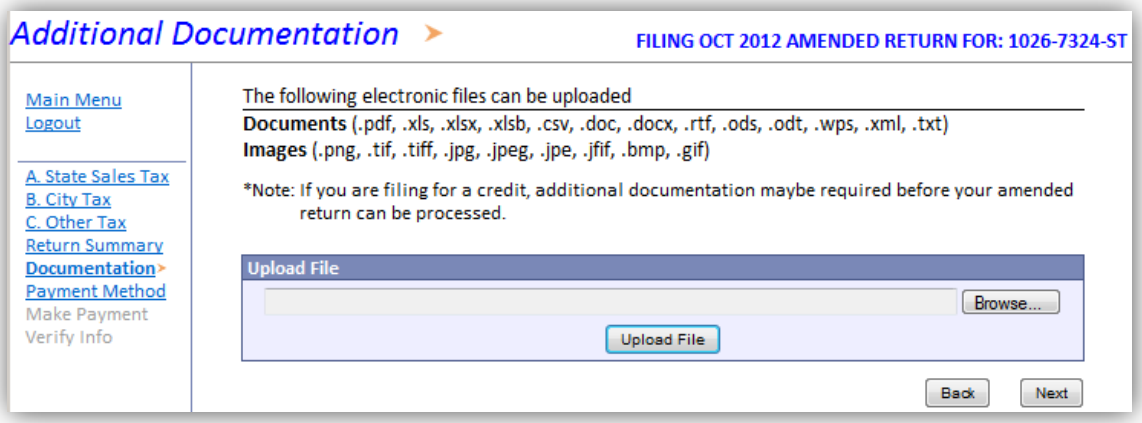
Credits may be a result of an overcharge to a customer. This overcharged tax must be refunded to the customer before the credit will be applied to your account. Additional documentation may be needed to prove the credit was refunded to your customer.

Upload Documentation

1. Scan or save your file on your computer – use one of the accepted file types.
2. Click in Upload File – enter your file location or Browse to select the file on your computer.
3. Click Upload File.

If you do not receive an error message, the file is uploaded.

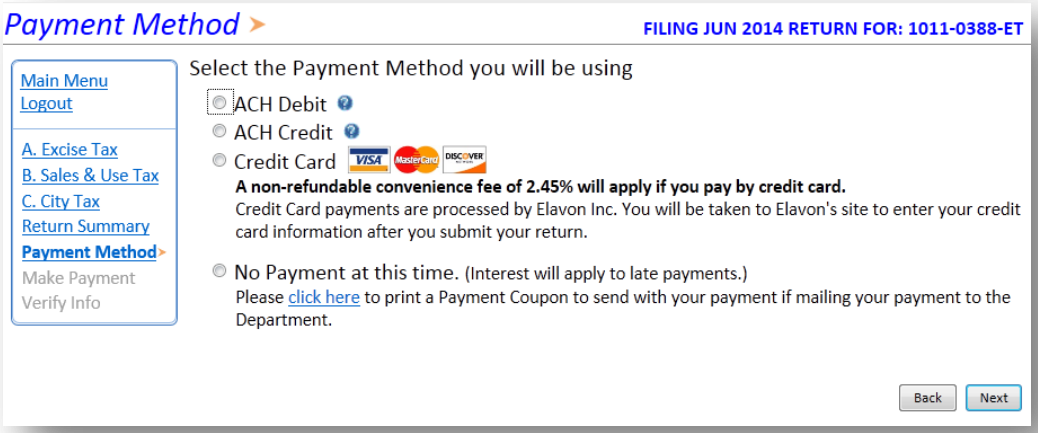
4. Click Next



Payment Method

Select Payment Method and Enter Payment Information

See Help for Payments



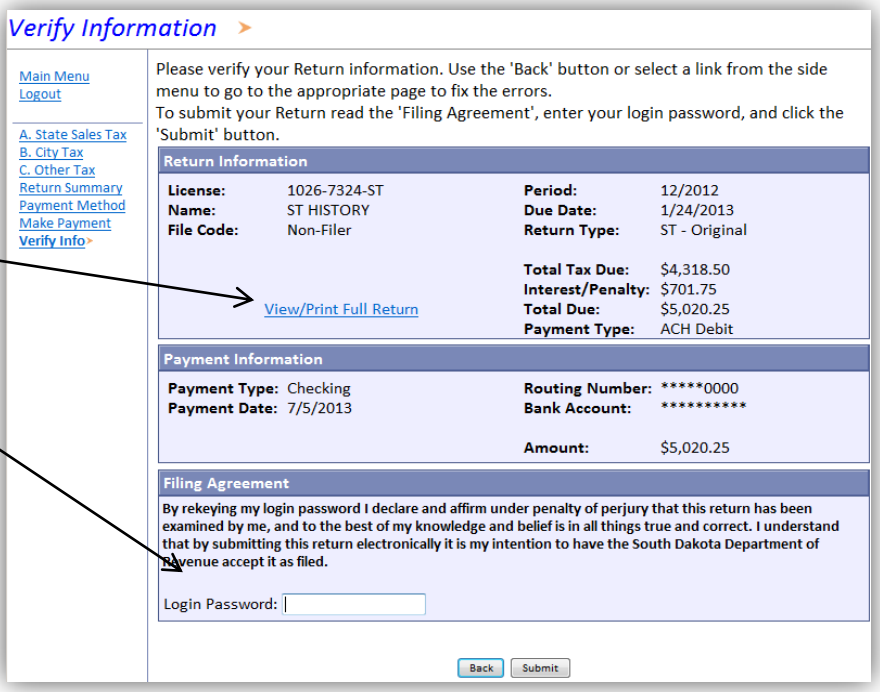
Amending Returns

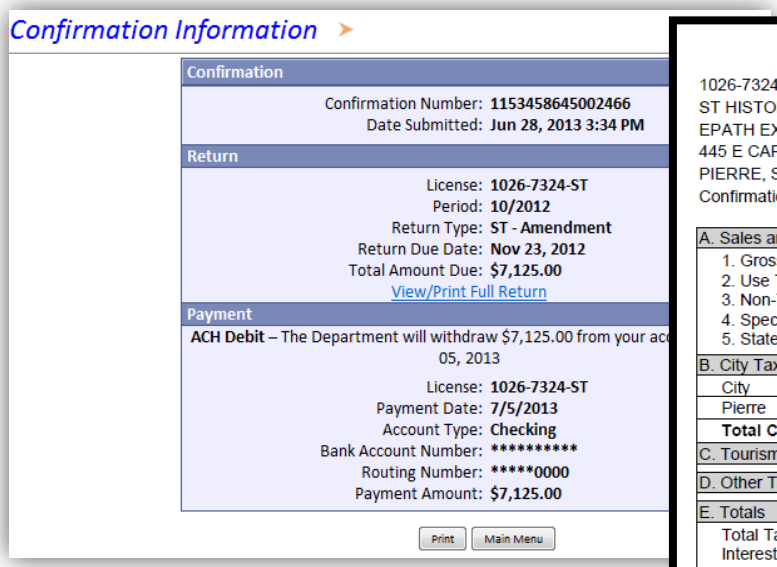
Verify Info and Submit Return

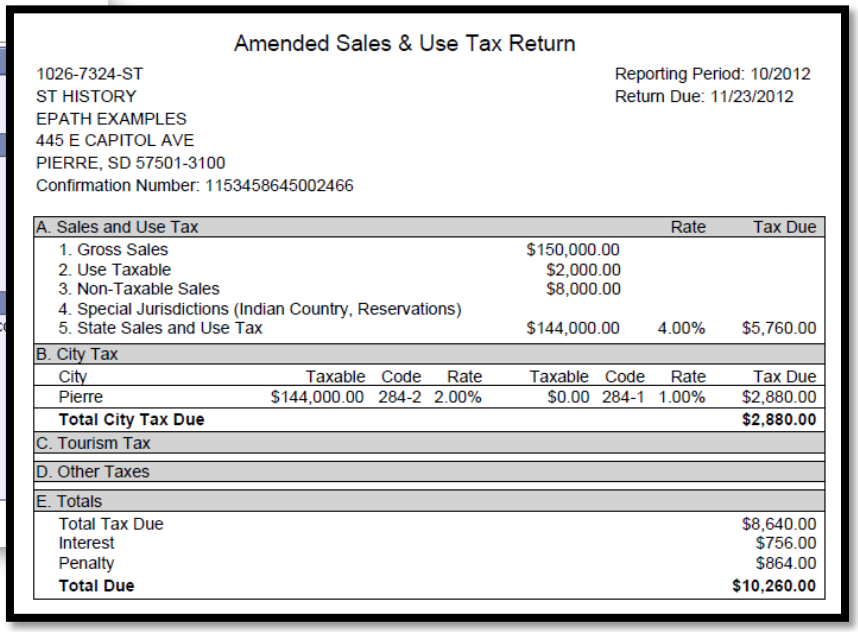
You can view the full return in PDF format before and after you submit the return.

To view and print click "View/Print Full Return".

To submit a return: Enter your Login Password on the Verify Information page under the Filing Agreement. When submitted a confirmation page will displayed. Print the confirmation page for your records.







Amended Sales & Use Tax Return

1026-7324-ST
ST HISTORY
EPATH EXAMPLES
445 E CAPITOL AVE
PIERRE, SD 57501-3100
Confirmation Number: 1153458645002466

Reporting Period: 10/2012
Return Due: 11/23/2012

A. Sales and Use Tax		Rate	Tax Due
1. Gross Sales	$150,000.00		
2. Use Taxable	$2,000.00		
3. Non-Taxable Sales	$8,000.00		
4. Special Jurisdictions (Indian Country, Reservations)			
5. State Sales and Use Tax	$144,000.00	4.00%	$5,760.00

B. City Tax							
City	Taxable	Code	Rate	Taxable	Code	Rate	Tax Due
Pierre	$144,000.00	284-2	2.00%	$0.00	284-1	1.00%	$2,880.00
Total City Tax Due							**$2,880.00**

C. Tourism Tax
D. Other Taxes

E. Totals	
Total Tax Due	$8,640.00
Interest	$756.00
Penalty	$864.00
Total Due	**$10,260.00**

The Department may review amended returns and request additional documentation.

You will be notified when amended returns resulting in credits are approved.

Approved credits will be applied to your account for use on future returns.