

Contact Information

Special Taxes

Phone: 1.800.829.9188
Option 2

Email: EPath@state.sd.us

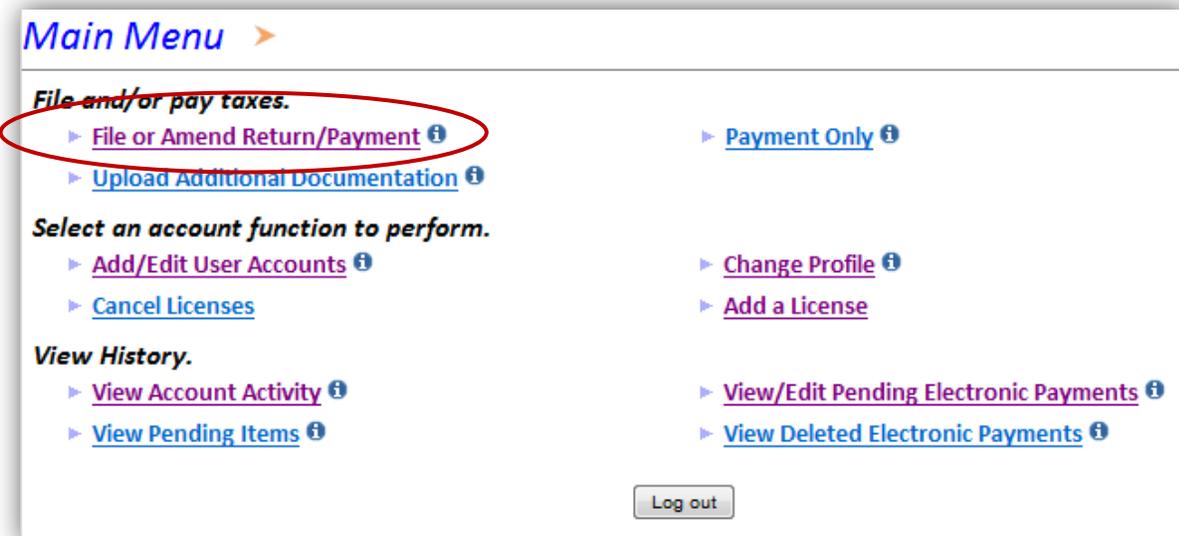
File and Pay at:
<http://sd.gov/EPath>

File Return/Payment

- File a Return – Use this to file a return for any reporting period listed under this option
- Edit a Saved Return – Use this to complete and submit a return you started but did not finish.

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

From this option you may file the original return and submit a payment.



The screenshot shows the EPath Main Menu with the following structure:

- Main Menu** >
- File and/or pay taxes.**
 - ▶ **File or Amend Return/Payment** ⓘ (circled in red)
 - ▶ [Payment Only](#) ⓘ
 - ▶ [Upload Additional Documentation](#) ⓘ
- Select an account function to perform.**
 - ▶ [Add/Edit User Accounts](#) ⓘ
 - ▶ [Change Profile](#) ⓘ
 - ▶ [Cancel Licenses](#)
 - ▶ [Add a License](#)
- View History.**
 - ▶ [View Account Activity](#) ⓘ
 - ▶ [View/Edit Pending Electronic Payments](#) ⓘ
 - ▶ [View Pending Items](#) ⓘ
 - ▶ [View Deleted Electronic Payments](#) ⓘ
-

2. Select the license number.

Use the drop down box to display all licenses in your EPath account.

3. Select File a Return or Edit a Saved Return.

Edit a Saved Return – All returns started, but not submitted, will show in the drop down box.

When you open a return, it is automatically saved. If you do not complete and submit the return, you may access it through Edit a Saved Return. Information may be changed, deleted, or added to complete the return and payment.

File a Return – All returns due or past due will show in the drop down box.

4. Select the reporting period to file.

All returns are automatically saved.

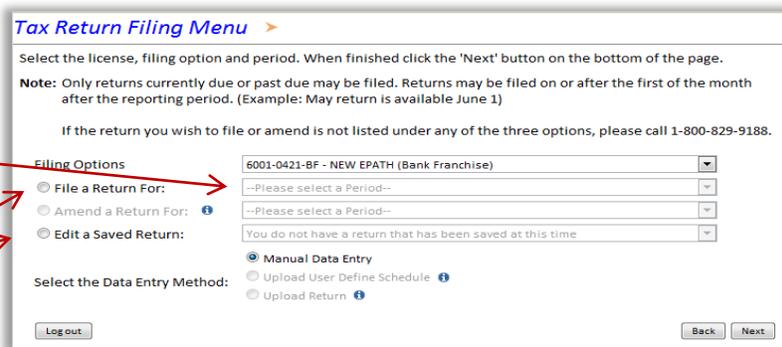
If you select a return that was previously started, but not submitted, you will be given an option to “Reset” the return, which means all previously entered amounts will be removed.

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:

Bank Franchise Returns will need to be entered manually and will only have the option to choose Manual Data Entry.



Tax Return Filing Menu >

Select the license, filing option and period. When finished click the 'Next' button on the bottom of the page.

Note: Only returns currently due or past due may be filed. Returns may be filed on or after the first of the month after the reporting period. (Example: May return is available June 1)

If the return you wish to file or amend is not listed under any of the three options, please call 1-800-829-9188.

Filing Options: 6001-0421-BF - NEW EPATH (Bank Franchise)

File a Return For: --Please select a Period--

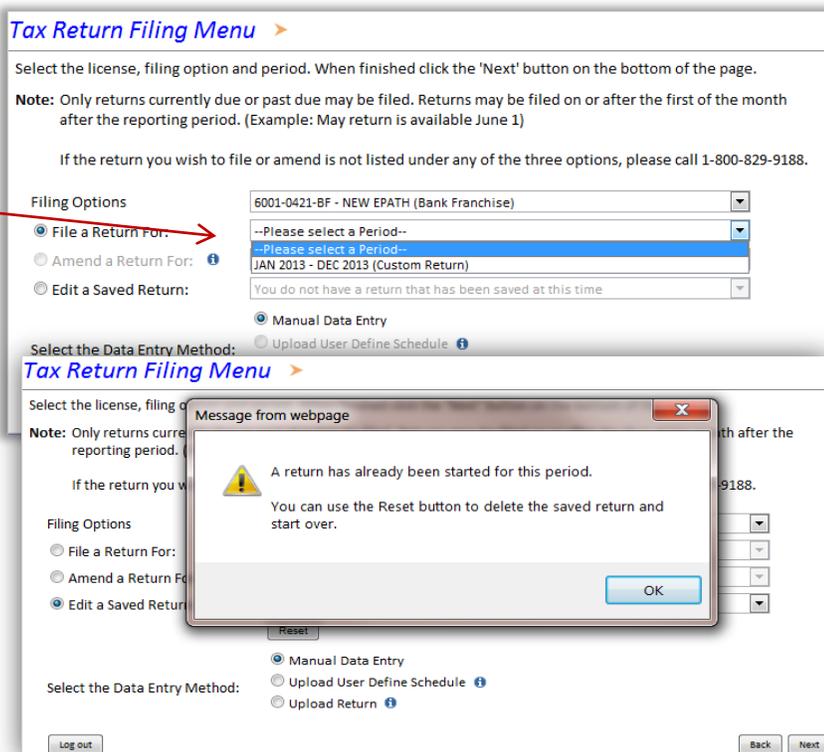
Amend a Return For: --Please select a Period--

Edit a Saved Return: You do not have a return that has been saved at this time

Select the Data Entry Method:

- Manual Data Entry
- Upload User Define Schedule
- Upload Return

Buttons: Logout, Back, Next



Tax Return Filing Menu >

Select the license, filing option and period. When finished click the 'Next' button on the bottom of the page.

Note: Only returns currently due or past due may be filed. Returns may be filed on or after the first of the month after the reporting period. (Example: May return is available June 1)

If the return you wish to file or amend is not listed under any of the three options, please call 1-800-829-9188.

Filing Options: 6001-0421-BF - NEW EPATH (Bank Franchise)

File a Return For: --Please select a Period--

Amend a Return For: --Please select a Period--

Edit a Saved Return: You do not have a return that has been saved at this time

Select the Data Entry Method:

- Manual Data Entry
- Upload User Define Schedule
- Upload Return

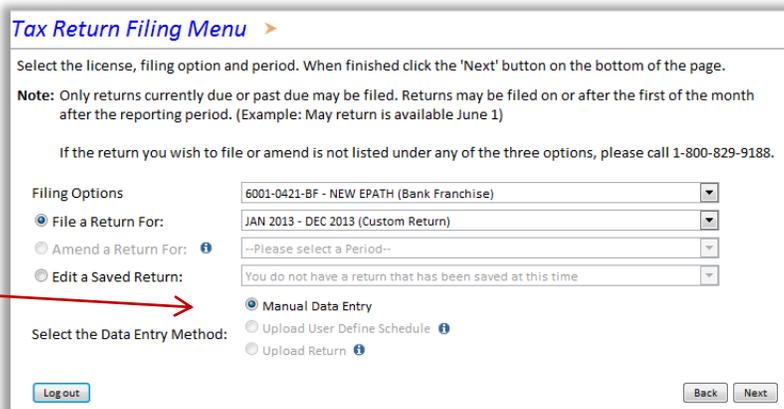
Buttons: Logout, Back, Next

Message from webpage

A return has already been started for this period.

You can use the Reset button to delete the saved return and start over.

Button: OK



Tax Return Filing Menu >

Select the license, filing option and period. When finished click the 'Next' button on the bottom of the page.

Note: Only returns currently due or past due may be filed. Returns may be filed on or after the first of the month after the reporting period. (Example: May return is available June 1)

If the return you wish to file or amend is not listed under any of the three options, please call 1-800-829-9188.

Filing Options: 6001-0421-BF - NEW EPATH (Bank Franchise)

File a Return For: JAN 2013 - DEC 2013 (Custom Return)

Amend a Return For: --Please select a Period--

Edit a Saved Return: You do not have a return that has been saved at this time

Select the Data Entry Method:

- Manual Data Entry
- Upload User Define Schedule
- Upload Return

Buttons: Logout, Back, Next

6. Enter Return Data – Income and Adjustment Schedule

Checking the apportionment schedule box will allow you to indicate if the taxpayer is engaged in business both in and outside of the state. Checking this box will add an additional item named **Apportionment 1** to the menu list on the left side of the page. If the box was not checked this item would not appear in the list.

Section A, B, and C.

The Income and Adjustment schedule will be completed using the information from the filed federal return.

Tax amounts are calculated for you.

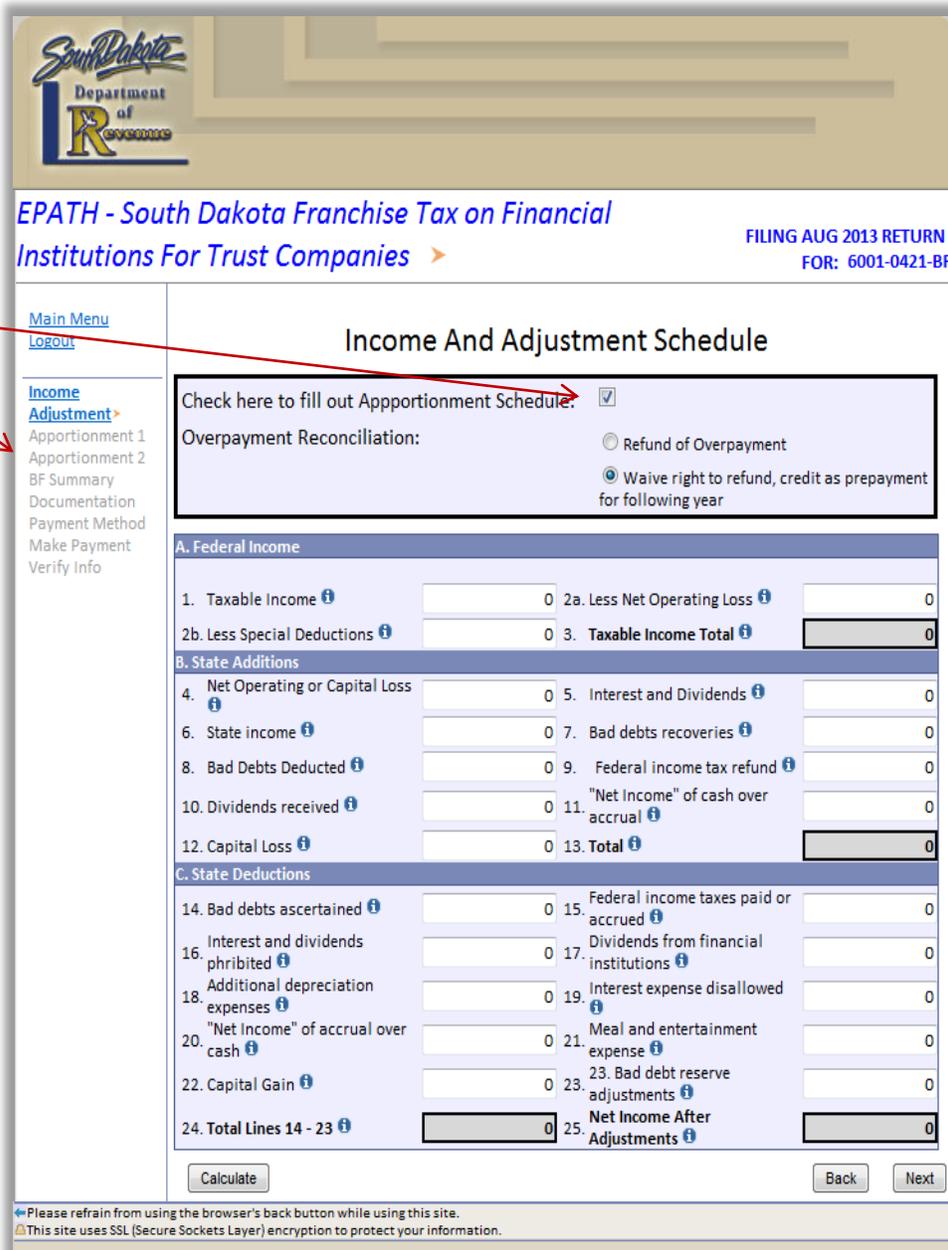
- **Calculate** will calculate and display the tax due amounts.
- **Next** – will calculate and go to the next screen.

Line 3 is Line 1 minus Line 2a minus 2b.

Line 13 is Line 3 plus Lines 4-12.

Line 24 is Lines 14-23

Line 25 is Line 13 minus Line 24.



Income And Adjustment Schedule

Check here to fill out Apportionment Schedule:

Overpayment Reconciliation:

Refund of Overpayment

Waive right to refund, credit as prepayment for following year

A. Federal Income			
1. Taxable Income	0	2a. Less Net Operating Loss	0
2b. Less Special Deductions	0	3. Taxable Income Total	0
B. State Additions			
4. Net Operating or Capital Loss	0	5. Interest and Dividends	0
6. State income	0	7. Bad debts recoveries	0
8. Bad Debts Deducted	0	9. Federal income tax refund	0
10. Dividends received	0	11. "Net Income" of cash over accrual	0
12. Capital Loss	0	13. Total	0
C. State Deductions			
14. Bad debts ascertained	0	15. Federal income taxes paid or accrued	0
16. Interest and dividends prohibited	0	17. Dividends from financial institutions	0
18. Additional depreciation expenses	0	19. Interest expense disallowed	0
20. "Net Income" of accrual over cash	0	21. Meal and entertainment expense	0
22. Capital Gain	0	23. Bad debt reserve adjustments	0
24. Total Lines 14 - 23	0	25. Net Income After Adjustments	0

Calculate Back Next

Please refrain from using the browser's back button while using this site.
This site uses SSL (Secure Sockets Layer) encryption to protect your information.

7. Apportionment 1

Financial institutions that engage in business in and outside of the state shall be taxed only on income as is properly apportioned to this state. All net income is apportioned to the state by multiplying the net income by a fraction, the numerator of which is the property factor, plus the payroll factor, plus the receipts factor, the denominator of which is three. This is calculated within EPath based on the amounts entered into the apportionment schedule.

Section D and E

The Apportionment Schedule must be completed if the box is checked on Income and Adjustment Schedule.

Ratio amounts are calculated for you.

- **Calculate** will calculate and display the Ratios.
- **Next** – will calculate and go to the next screen.

Apportionment Schedule

D. Non-Apportionment Income			
	(1) Within South Dakota	(2) Total Everywhere	
1. Net Rental Receipts <i>i</i>	0	0	
2. Receipts from Transactions in Securities <i>i</i>	0	0	
(a) Interest, Dividends and Net Gains <i>i</i>	0	0	
(b) Receipts from Securities Pledged <i>i</i>	0	0	
(c) Receipts from Securities for Maintaining Reserves <i>i</i>			
(1) Total Deposits in U.S.	0		
(2) Total Deposits in South Dakota	0		
(3) Ratio (2)/(1)	0.0000%		
(4) Total Receipts from Securities <i>i</i>	0	0	
(5) Receipts attributable to S.D. (3) * (4) <i>i</i>	0	0	
3. Total Non-Apportionable Income <i>i</i>	0	0	
E. Apportionment Ratio			
	(1) Within South Dakota	(2) Total Everywhere	(3) Ratio: (1)/(2)
4. Average Value of Personal Property <i>i</i>			
(a) Land	0	0	
(b) Buildings	0	0	
(c) Machinery and Equipment	0	0	
(d) Furniture and Fixtures	0	0	
(e) Automobiles	0	0	
(f) Other	0	0	
(g) Rented Property <i>i</i>	0	0	
5. Total Property Values <i>i</i>	0	0	0.0000%
6. Payroll Factor: <i>i</i>	0	0	0.0000%
7. Receipts Factor: <i>i</i>	0	0	0.0000%
8. Total-Column (3) <i>i</i>			0.0000%
9. Apportionment Ratio <i>i</i>			0.0000%

8. Apportionment 2

The Apportionment 2 page will need to be completed regardless of whether or not the apportionment schedule was completed. On this page the taxpayer will specify where they are doing business.

- If the entity does not have a physical location in South Dakota the first option will be checked indicating that they do not have nexus in SD.
- If there are locations in South Dakota the taxpayer must list the number of branches and the percentage of distribution in each county.
 - The distribution percentage must equal 100%.
- If FDIC data is already available this page will be pre-populated.

[EPath Help](#)
FILING SEP 2013 RETURN FOR:
6001-0421-BF

EPATH - South Dakota Franchise Tax on Financial Institutions For Trust Companies >

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Distribution of FDIC Data

Check here if no physical location in South Dakota:

F. FDIC Distribution ⓘ

Add a County ⓘ
Add Number of Branches ⓘ
Add Percent Distribution ⓘ

i
Add

County	# of Branches	Percent Distribution
There must be at least 1 County specified!		
Aurora	0	0.0000%
Beadle	0	0.0000%
Bennett	0	0.0000%
Bon Homme	0	0.0000%
Brookings	0	0.0000%
Brown	0	0.0000%
Brule	0	0.0000%
Buffalo	0	0.0000%
Butte	0	0.0000%
Campbell	0	0.0000%
Charles Mix	0	0.0000%
Clark	0	0.0000%
Clay	0	0.0000%
Codington	0	0.0000%
Corson	0	0.0000%
Custer	0	0.0000%
Totals :	0	0.0000%

Calculate
Back
Next

9. Summary

The Summary page will display all of the return information as well as the totals and the balance due. If any amounts are wrong, select the page to edit on the left navigation bar, or use the back button to go back and correct.

Main Menu Logout <hr/> Income Adjustment Apportionment 1 Apportionment 2 BF Summary > Documentation Payment Method Make Payment Verify Info	A. Federal Income			
	1	Taxable Income Before Net Operating Loss		\$310,915.80
	2 (a)	Less Net Operating Loss		\$0.00
	2 (b)	Special Deductions		\$0.00
	3.	Taxable Income		\$310,915.80
	B. State Additions			
	4.	Net Operating or Capital Losses Incurred prior to July 1, 1978		\$0.00
	5.	Interest and Dividends From State and Municipal Obligations		\$0.00
	6.	State Income, Franchise or Privilege taxes Paid or Accrued		\$24,716.76
	7.	Bad Debts Recoveries (K,L)		\$0.00
	8.	Bad Debts Deducted on Federal Return (K,L)		\$0.00
	9.	Federal Income Tax Refund (M)		\$0.00
	10.	Dividends Received from Other Corporations (N)		\$0.00
	11.	"Net Income" of cash over accrual method of accounting (T)		\$80,134.04
	12.	Capital Loss to be Included Pursuant to SDCL 10-43-10.2(9)		\$0.00
13.	Total		\$415,766.60	
C. State Deductions				
14.	Bad Debts Ascertained to be Worthless and Charged Off (K,L)		\$0.00	
15.	Federal Income Taxes Paid or Accrued (O)		\$0.00	
16.	Interest and Dividends prohibited from State Taxation		\$0.00	
17.	Dividends from Financial Institutions subject to taxation under SDCL 10-43		\$0.00	
18.	Additional Depreciation Expenses (R) Section 179		\$0.00	
19.	Interest Expense Disallowed for Federal Purposes by IRC		\$0.00	
20.	"Net Income" of accrual over cash method of accounting (V)		\$0.00	
21.	Meal and Entertainment Expense disallowed under SEC.274(N) of IRC(W)		\$1,431.38	
22.	Capital Gain to be Deducted Pursuant to SDCL 10-43-10.3(8)(X)		\$0.00	
23.	Bad Debt Reserve Adjustments added Pursuant to Sec. 585(C) of IRC		\$0.00	
24.	Total - Lines 14 through 23		\$1,431.38	
25.	Net Income after Adjustments - Line 13 minus Line 24		\$414,335.22	
D. Non-Apportionment Income				
E. Apportionment Ratio				
		In S.D.	Everywhere	
4.	Average Value of Personal Property		Ratio	
(a)	Land	\$1,022,000.00	\$65,000,000.00	
(b)	Buildings	\$0.00	\$0.00	
(c)	Machinery and Equipment	\$0.00	\$0.00	
(d)	Furniture and Fixtures	\$0.00	\$0.00	
(e)	Automobiles	\$90,000.00	\$900,000.00	
(f)	Other	\$0.00	\$0.00	
(g)	Rented Property	\$60,000.00	\$800,000.00	
5.	Total Property Values	\$1,172,000.00	\$66,700,000.00	
6.	Payroll Factor	\$100,200.00	\$600,000.00	
7.	Receipts Factor	\$0.00	\$0.00	
8.	Total Of Ratios		18.4571%	
9.	Apportionment Ratio		6.152400%	
F. FDIC Data				
Counties Entered		Locations	Percent	
Bennett		1	50.0000%	
Brookings		1	50.0000%	
Total Number of Branches			2	
Total Percent			100.0000%	
Computation of South Dakota Net Income				
10.	Net Income after State Adjustments		\$414,335.22	
11.	Less Non-Apportionable Income		\$0.00	
12.	Apportionable Income		\$414,335.22	
13.	South Dakota Assignment of Apportionable Income		\$25,491.56	
14.	South Dakota Non-Apportionable Income		\$0.00	
15.	South Dakota net Income		\$25,491.56	
Final Totals				
Overpayment Reconciliation :		Waive right to refund, credit as prepayment for following year		
	Net Income		\$25,491.56	
	Total Tax Due 6%		\$1,529.49	
	PrePaid Amount		\$0.00	
	Balance Due		\$1,529.49	
		<input type="button" value="Back"/>	<input type="button" value="Next"/>	

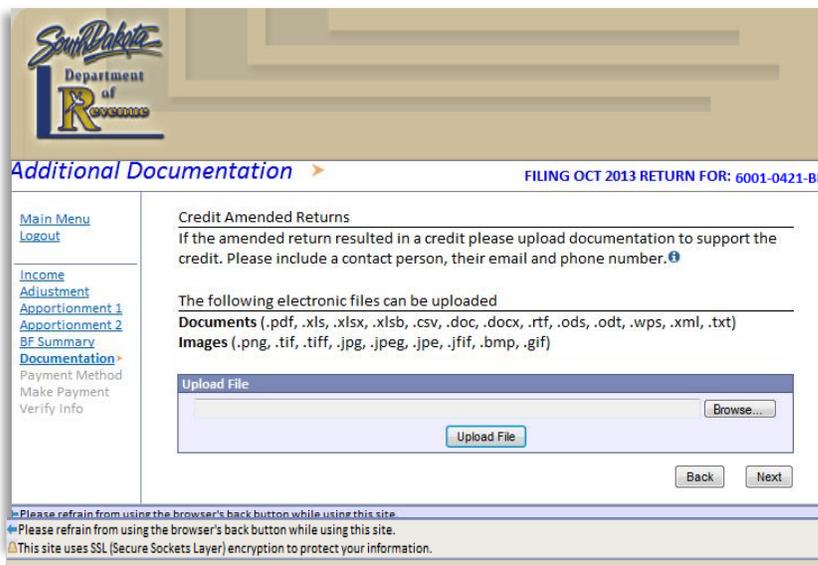
Prepaid amounts are displayed in the final totals section.



10. Additional Documentation

A copy of the taxpayer's federal return should be uploaded.

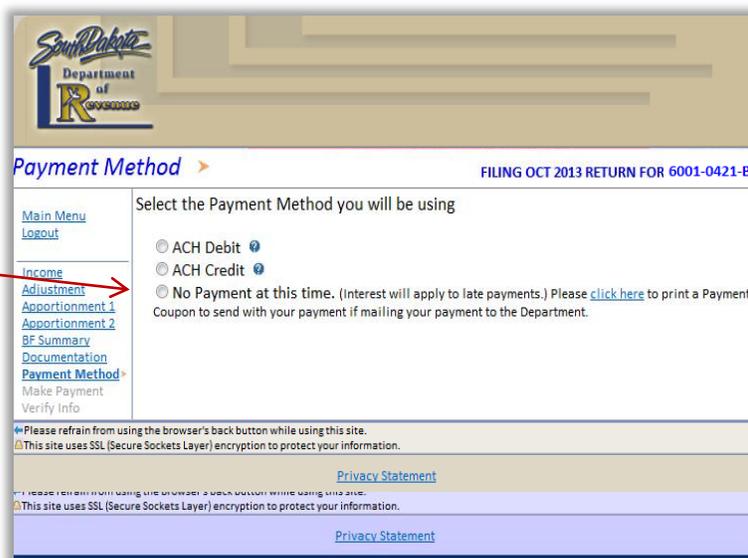
- Browse for the file that you would like to upload.
- Select the file by double clicking, making sure that the correct file appears in the Upload file box.
- Click Upload File



11. Payment Method

Tax payers are allowed to pay by ACH Debit or ACH Credit.

Payment is not required to complete the return on EPath.



ACH Debit

Under this method, you authorize the Department of Revenue to transfer the tax payment from your bank account to the Department's bank on the payment date you select.

Payment Dates:

- Current return and payment is due fifteen days after your federal return is due.
- All other payments: the payment date will display the next date payments will be transferred, which will be the next Friday or the 2nd to last working day of the month.

You may change the payment date by selecting one of the other available dates in the payment date drop down box. Remember, you will be assessed interest for each month the payment is late.

ACH Debit Payment information must be submitted in EPath two days prior to the date scheduled. For example, a payment scheduled for May 30 must be entered by May 28.

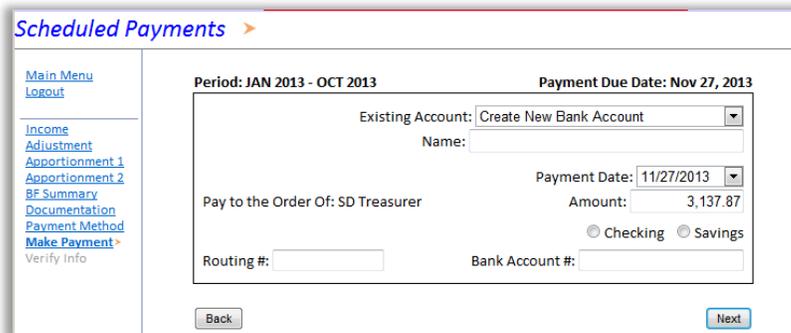
Some banks block ACH Debit transactions, please contact your bank to authorize the Department's ACH Debit transaction. The **Department of Revenue's bank originator number is 9466000364.**

You will receive a confirmation number when the payment is successfully submitted. Print the confirmation page for your records.

You may: Create New Bank Account (which is saved for future use), use a One Time Bank Account (information is not saved), or select a Bank Account previously saved.

To view, edit, or delete pending ACH

Debit payments select View/Edit Pending Electronic Payments. Any payment displayed may be edited. Click “edit” to display the payment details. The edit process allows you to select a different license, bank account, payment date, or change the amount. Click “Update” to save changes.



You cannot edit or delete a payment within 2 days of the payment date. Please allow 2-3 days for the payment to be applied to your account.

If you delete a payment you will be asked if you are sure you want to delete the payment. You can see deleted payments under View Deleted Electronic Payments.

ACH Credit

Under this method, you initiate payment through your bank to the Department of Revenue's bank account. You may make an ACH Credit payment at any time; however, you must notify your bank to make the necessary arrangements for the payment transfer for each filing period in time to ensure the Department receives the payment on or before the due date.

You are responsible for any costs associated with an ACH Credit Payment.

Transfers must be made in the NACHA CCD+ format using the TXP Convention. The bank must include your license number in the TXP information. If it is not included the Department will not know which account to apply the payment to.

Please provide a copy of the [ACH Credit Bank Information](#) to your bank.

No Payment

If you cannot make an electronic payment, you may send payment by check. Print the payment coupon that is available when you select the payment method or on the confirmation page. Send the payment coupon with your payment. Payment by check may be made at any time, however if payment is not received by the due date interest will apply. The postmark date is considered the date payment is made.

For information on payments see Help for Payments

Verify 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 be displayed. Print the confirmation page for your records.

Verify Information >

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Please verify your Return information. Use the 'Back' button or select a link from the side menu to go to the appropriate page to fix the errors.
To submit your Return read the 'Filing Agreement', enter your log in password, and click the 'Submit' button.

Return Information	
License:	6001-0421-BF
Name:	
File Code:	Custom
Period:	10/2013
Return Due Date:	4/30/2014
Return Type:	BF - Original
Total Tax Due:	\$3,137.87
Interest/Penalty:	N/A
Total Due:	\$3,137.87
Payment Type:	None

[View/Print Full Return](#)

Filing Agreement

By rekeying my log in password I declare and affirm under penalty of perjury that this return has been examined by me, and to the best of my knowledge and belief is in all things true and correct. I understand that by submitting this return electronically it is my intention to have the South Dakota Department of Revenue accept it as filed.

Login Password:

Confirmation Information >

Confirmation
Confirmation Number: 1154116645002461 Date Submitted: Jun 26, 2013 3:41 PM
Return
License: 6001-0421-BF Period: 12/2012 Return Type: - Original Return Due Date: Jan 24, 2013 Total Amount Due: \$3,137.87 View/Print Full Return
Payment
ACH Debit – The Department will withdraw \$5,020.25 from your account on Jul 05, 2013 License: 6000-8992-BF Payment Date: 7/5/2013 Account Type: Checking Bank Account Number: ***** Routing Number: *****0000 Payment Amount: \$3,137.87