South Dakota Importer and Exporter Tax Return

License Number:
Owner Name:
Return Period:
Return Due Date:

TAX LIABILITY

		Column A Gasoline	Column B 100% Ethyl Alcohol	Column C AVGAS	Column D Dyed Diesel & Kerosene	Column E Undyed Diesel & Kerosene	Column F Jet Fuel	Column G Dyed Bio-Diesel Blend	Column H Undyed Bio-Diesel Blend	Column I 100% Methyl Alcohol	Column J Other / Natural Gasoline
1	Imports										
2	Fuel Diverted to SD										
3	Total Gallons - Add Lines 1 and 2										

CREDITS

4	Tax Paid Imports										
5	Exports from Bulk Storage										
6	Undyed K-1 Kerosene										
7	Tax Unpaid Biodiesel										
8	Tax paid fuel diverted out of South Dakota / Tax paid on exports										
9	Total Credits Add lines 4, 5, 6, 7, and 8										
10	Tax unpaid exports										

TAX COMPUTATION

11	Subtotal Taxable Gallons Subtract Line 9 from Line 3										
12	Allowance of 1.5%										
13	Total Taxable Gallons Subtract Line 12 from Line 11										
14	Tax Rates	$0.28	$0.14	$0.06	$0.00	$0.28	$0.04	$0.00	$0.28	$0.14	$0.28
15	Taxes Due Multiply Line 13 by Line 14										
16	Total Taxes Due - Add A-J on Line 15										

TANK INSPECTION FEE

17	Total Gallons - Line 11 Columns A-J and Line 6 Column E	
18	Tank Inspection Fee - Multiply Line 17 by $0.02	
19	Total Taxes and Fees Due - Add Lines 16 and 18	

TAXES AND FEES DUE

20	Interest and Penalty (If filing after due date)	
21	Balance Due or Credit From Prior Reporting Period (See Computer Notice)	
22	Grand Total - Add Lines 19 and 20, and add or subtract line 21 (Depending on balance due or credit)	

(4/16)

Importer/Exporter Tax Return Instructions

A. **Importer/Exporters are required to file their returns electronically unless authorized by the Department to file paper returns.**

1. A **Uniform Schedule of Receipts** and a **Uniform Schedule of Disbursements** is required to be filed by Importer/Exporters with each monthly tax return.
2. Schedule Types
   a. You will use the following schedule types to report your transactions
      1) 1A- Gallons received, originating state tax paid
      2) 2A- Gallons received from terminals, refineries, or distributors origin tax-unpaid
      3) 2B- Gallons received tax-unpaid, bendable stock
      4) 2C- Gallons received imported, tax-unpaid diversion
      5) 5- Gallons delivered with the tax collected
      6) 7- Gallons exported out of state to the state of _____
      7) 7B- Gallons sold for export, originating state tax paid
      8) 10- Gallons sold to other tax exempt entities
3. **Filing a Paper Tax Return**
   b. To file a paper tax return and schedule please follow the steps below:
      1) Report total gallons of fuel imported by means other than a pipeline into South Dakota – Schedule Type 1a or 2a.
      2) Report total gallons of fuel pulled from a South Dakota pipeline with an original destination outside South Dakota but then diverted back into South Dakota, Type 2c.
      3) Total gallons – Add Lines 1 and 2
      4) Report total gallons of fuel imported that were purchased from a licensed South Dakota Supplier at an out of state terminal, with South Dakota taxes already paid – Attach Uniform Schedule of Receipts, Schedule Type 1a.
      5) Report total gallons of fuel withdrawn from your bulk storage and exported out of South Dakota by means other than pipeline – Schedule Type 7B.
      6) Report total gallons of K-1 kerosene sold for non-taxable purposes – Schedule Type 10.
      7) Report total gallons of dyed or undyed Biodiesel purchased by a licensed blender, tax unpaid. Type 2B.
      8) Report total gallons of fuel pulled from a pipeline in South Dakota or purchased from a licensed South Dakota Supplier at an out of state terminal, with South Dakota taxes paid which were directed to a state other than South Dakota. Type 5.
      9) Total Credits – Add lines 4, 5, 6, 7, & 8.
      10) Enter all Tax Unpaid Exports. Type 7.
      11) Tax Computation Subtotal Taxable Gallons – Subtract Line 9 from Line 3.
      12) Allowance of 1.5% (if filing on time) Multiply Line 11 by 0.015.
      13) Total Taxable Gallons – Subtract Line 12 from Line 11.
      14) Tax Rates
      15) Taxes Due- multiply Line 13 by Line 14
      16) Total Taxes Due- Add A-J on Line 15
      17) Total Gallons- Line 11 Columns A-J and Line 6 Column E.
      18) Tank Inspection Fee- Multiply Line 17 by $0.02
      19) Grand Total of taxes and TI Fees due (Add Lines 16 & 18).
      20) Interest & Penalty if filing after due date.
      21) Balance Due or Credit from Prior Reporting Period
      22) Grand total – Add Lines 19 & 20, and add or subtract Line 21 (Depending on balance or credit).
      23) Once all the needed documentation is completed please mail it to the address listed below:
         a) Remittance Center
            PO Box 5055
            Sioux Falls, SD 57117-5055

B. Filing an Electronic Return

1. Importer/Exporters file their tax returns electronically using **EPath**. There are two different methods that can be used in order to submit the schedules and returns.
2. Upload File Containing Data
   a. The EPath schedule can be created in Microsoft Excel and saved as a .csv or .txt file.
      1. The file must be saved as either a **.csv** or **.txt** for EPath to recognize the data when the file is uploaded.
         a) You can use the Schedule of Receipts and Disbursements Template to complete your schedule or create your own.
   b. In order to upload your schedule please follow the following steps:
      1. When you log into your EPath account use the drop down options to select the license and period you wish to file for.
      2. Select "Upload File Containing Data"
      3. Click "Next"
      4. Upload your schedule
         a) Click "Browse" to locate the file from your computer directory that you want to upload
         b) Click "Add File"
         c) Click Next
      5. If you get error messages, go directly to your schedule file on your computer, make the needed corrections, and save the file.
         a) Go to the "File Preview" page
         b) Click "Back"
         c) Delete the file previously added on the "Data File Upload" page
         d) Click "Browse" and upload the corrected EPath Schedule
         e) Click "Add File"
         f) Click "Next"
      6. Review your entries to ensure that everything is correct
      7. Click "View Printer Friendly Version" to print your return
) **Please note:** You will not be able to print your return after you submit your return. In order to print please follow the steps below:
            1) Right click your computer mouse and select "Print Preview"
            2) Click "Shrink to fit" to fit the return to the paper
            3) Click "Print"
            4) Close the print screen once you have printed the form
      8. Click "Next"
      9. Click "Submit"
         a) **Please note:** Clicking "Submit" will finalize the filing process. Make sure to look it over one last time.
3. Manual Data Entry
   a. In order to upload your schedule manually please follow the steps below:
      1. When you log into your EPath account use the drop down options to select the license and period you wish to file for.
      2. Select "Manual Data Entry"
      3. Click "Next"
      4. Enter the information from your schedule into each box and click "Save" after each entry.
         a) If you check the "Clear form after updates" box this will clear the form to enter the next transaction
      5. Click "Next"
      6. Review your entries to ensure everything is correct
      7. Click "View Printer Friendly Version"
         a) **Please note:** You will not be able to print your return after you submit your return. In order to print please follow the steps below:

        1) Right click your computer mouse and select "Print Preview"
        2) Click "Shrink to fit" to fit the return to the paper
        3) Click "Print"
        4) Close the Print screen once you have printed the form
8. Click "Next"
9. Click "Submit"
    a) **Please note:** Clicking "Submit" will finalize the filing process. Make sure to look it over one last time.