

Ethanol Broker Electronic Tax Return Instructions

1. Report total gallons of ethyl alcohol received from an Ethanol producer and/or licensed Ethanol Broker for resale during the reporting period. – Report as a Type 2b on the Epath Schedule.
2. Report total gallons of ethyl alcohol sold to a licensed Exporter for export during reporting period. – Report as a Type 6a on the Epath Schedule.
3. Report total gallons of ethyl alcohol sold to the U.S. Government during reporting period. – Report as a Type 8 on the Epath Schedule.
4. Report total gallons of ethyl alcohol sold to a licensed Ethanol Broker for resale during reporting period. – Report as a Type 10 on the Epath Schedule.
5. Subtotal taxable gallons of ethyl alcohol received & sold – Subtract Lines 2, 3 and 4 from Line 1.
6. Subtotal taxable gallons of ethyl alcohol (Record total from Line 5 here). – Report as a Type 5 on the Epath Schedule.
7. Allowance (If filing on time) on gallons of ethyl alcohol sold – Multiply Line 6 by 2.25%.
8. Total taxable gallons of ethyl alcohol – Subtract Line 7 from Line 6.
9. Tax Rate
10. Taxes due – Multiply Line 8 by Line 9.
11. Tank Inspection Fee – Multiply Line 6 by \$.02.
12. Total Taxes and Fees due – Add Lines 10 and 11.
13. Interest is calculated at 1.2500% per month. First month is \$5 or 1.00%, whichever is greater.
14. Penalty is calculated at 10% or \$10, whichever is greater, for filing a return late even if no tax is due.
15. Total Taxes and Fees for this reporting period – Add Lines 12, 13, and 14.



Ethanol Broker Return

Mail	Remittance Center
Return to:	P.O. Box 5055
	Sioux Falls, SD 57117-5055

License Number:
 Return Period:
 Return Due Date:

Check here if this is an amended report

ETHYL ALCOHOL RECEIPTS & SALES

Report in Whole Gross Gallons Only

1	Total gallons of ethyl alcohol received from the Ethanol Producer	1	
2	Total gallons of ethyl alcohol sold to a licensed exporter for export. Attach Uniform Schedule of Disbursements - Type 6a	2	
3	Total gallons of ethyl alcohol sold to U.S. government. Attach Uniform Schedule of Disbursements -- Type 8	3	
4	Total gallons of ethyl alcohol sold to a licensed Ethanol Broker for resale. Attach Uniform Schedule of Disbursements -- Type 10	4	
5	Total taxable gallons -- Subtract Line 2, 3, and 4 from Line 1	5	

TAXES AND FEES DUE

6	Subtotal taxable gallons of ethyl alcohol -- Record Line 5 here Attach Uniform Schedule of Disbursements -- Type 5	6	
7	Allowance (if filing on time) -- Multiply Line 6 by 0.0225	7	
8	Total taxable gallons -- Subtract Line 7 from Line 6	8	
9	Tax Rate	9	\$0.14
10	Taxes Due -- Multiply Line 8 by Line 9	10	
11	Tank Inspection Fee -- Multiply Line 6 by 0.0200	11	
12	Total Taxes and Fees Due -- Add Lines 10 and 11	12	
13	Interest and Penalty (if filing after due date)	13	
14	Balance Due of Credit from prior records (See Computer Notice)	14	
15	Grand Total -- Add Lines 12 and 13, and add or subtract Line 14	15	

SIGNATURE

I, _____, for the alcohol producer name on the front of this report, do hereby certify under penalty of perjury that I have examined this claim, and, to the best of my knowledge and belief, it is correct and complete.

Signature	Title	Date