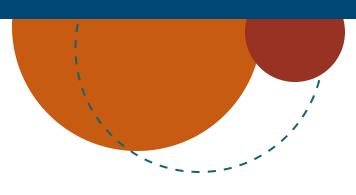


Importer/Exporter Manual EPath Filing Guide



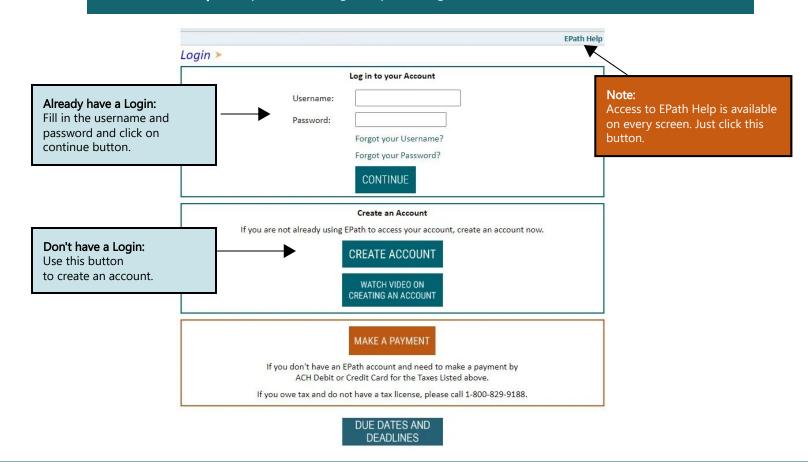




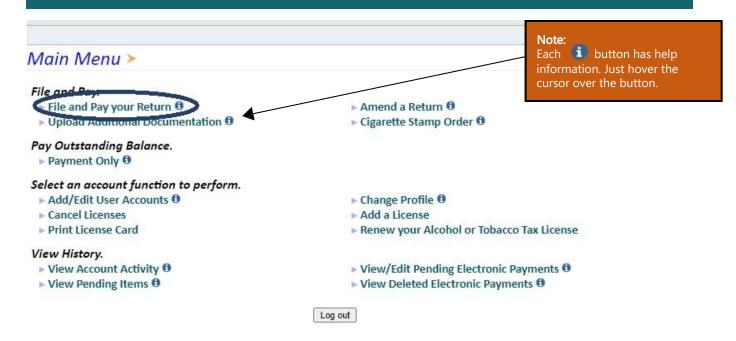
How to File and Pay your Return



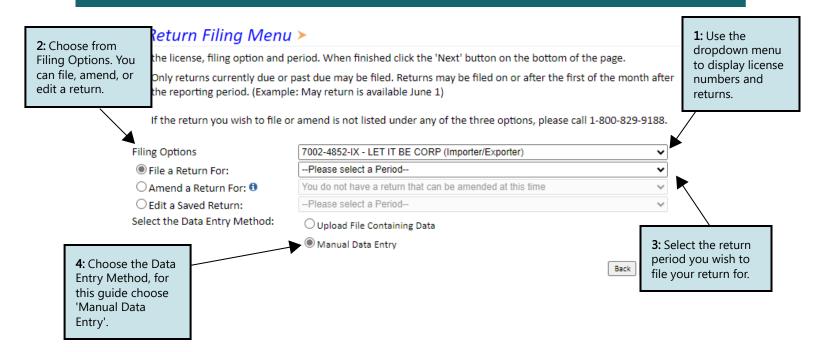
Step 1: Open www.sd.gov/epath. Log in or Create Account in EPath.



Step 2: Click 'File and Pay your Return'.



Step 3: Fill out necessary information (details below). Then click 'Next'.



Step 4: Schedule Types.

• You will only be reporting liquid petroleum gas sales, so the product type will always be 54. The schedule types you will use are listed below, depending on the type of activity conducted. When uploading an electronic schedule, the following schedule types will automatically record the gallons you report on the line listed in the description box.

Schedule Type	Description	Line of Return
1 a	This schedule type will report several types of gallons: — This schedule type will report the gallons of fuel imported by means other than a pipeline into South Dakota (tax paid). — Gallons of fuel imported that were purchased from a licensed South Dakota Supplier at an out of state terminal (tax paid).	 —1:gallons imported (tax paid) —4:gallons imported from out-of-state terminal (tax paid)
2a	This schedule type will report the gallons of fuel imported by means other than a pipeline into South Dakota (tax unpaid).	5
2c	This schedule type will report gallons of fuel that were pulled from a South Dakota pipeline with an original destination outside South Dakota, but then diverted back into South Dakota.	4
10	This schedule type will report the total gallons of K-1 kerosene sold for not taxable purposes such as heating.	7

Step 5: Modes of Transfer and Product Types.

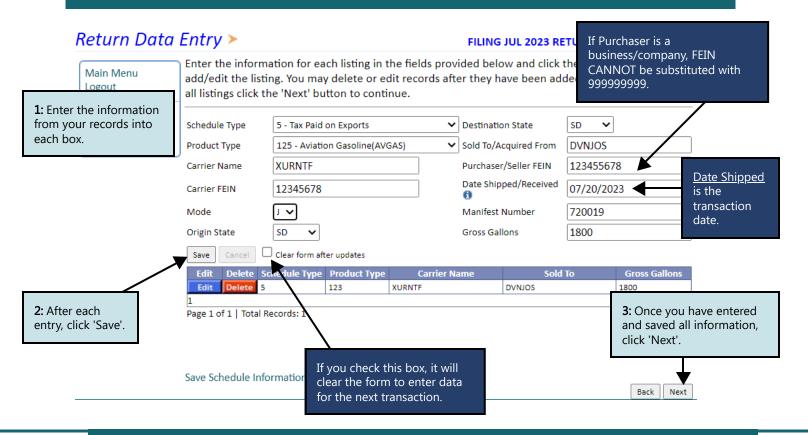
• How the fuel was transported will also need to be listed on the schedule. The modes of transfer codes that will be used and what they stand for are listed below.

Mode	Description
J	Truck
R	Rail Car
В	Barge
PL	Pipeline

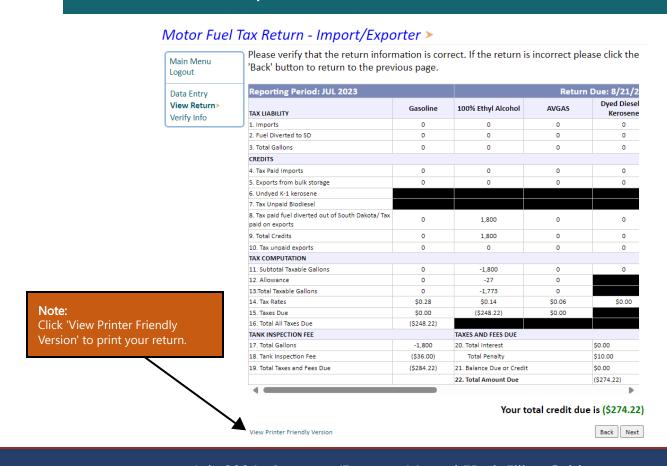
• Each type of fuel that is sold has a specific product code, these codes are listed below.

Product Code	Fuel Type
061	Natural Gasoline
065	Gasoline
072	Kerosene (Dyed)
073	Kerosene (Low Sulfur)
074	Kerosene (High Sulfur)
123	Ethyl Alcohol
125	Aviation Gasoline (AVGAS)
130	Jet Fuel
142	Kerosene (Clear)
145	Kerosene - Low Sulfur (Clear)
147	Kerosene - High Sulfur (Clear)
160	Diesel (Clear)
170	Biodiesel Blend (Clear)
171	Biodiesel Blend (Dyed)
228	Dyed Deisel
243	Methyl Alcohol
284	Biodiesel (Clear)
290	Biodiesel (Dyed)
092	Other

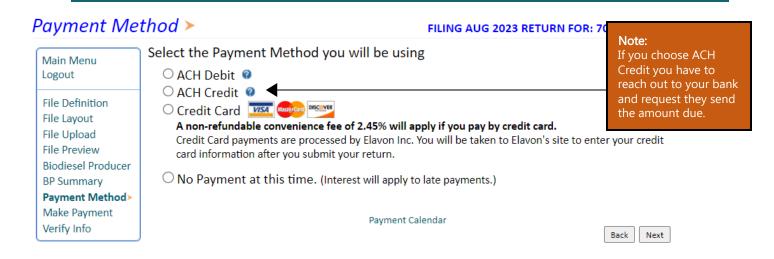
Step 6: Fill out necessary information (details below).



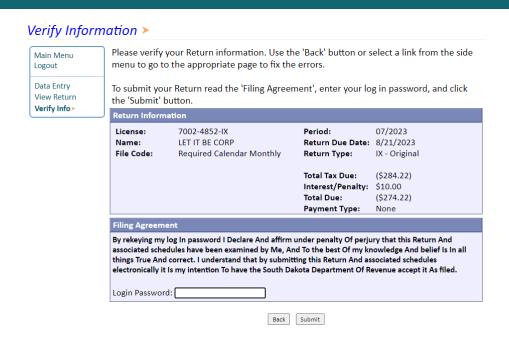
Step 7: Review all information then click 'Next'.



Step 8: Payment, if no tax is due you will not reach this page. After filling out all necessary information click 'Next'.



Step 9: Review all information, type in your password, then click 'Next'.



Step 10: Confirmation page will appear that will allow you to print the return should you want to. You may also check your account activity to verify that you successfully completed your return.

View History.

- ▶ View Account Activity ①
- ▶ View Pending Items <a>®

Have Additional Questions:
Call: 605-773-8178
Email: sdmotorfuel@state.sd.us