SOUTH DAKOTA DEPARTMENT OF REVENUE

Filing a Return as an Ethanol Producer (Manual Data Entry Method)



Benefits of EPath

- File and pay at <u>www.sd.gov/epath</u>
- Provides 24/7 access to file and pay returns by electronic means
- Easy Data entry or Data upload
- System does all calculations
- Pay by ACH Debit or ACH Credit

<u>Features</u>

- Amend returns online
- Review returns, payments, outstanding returns, and account balances
- Make payments
- View pending payments and make changes to pending payments
- Use bank account for a one-time payment or save account information for future payments
- Use one EPath account to file and pay taxes for multiple licenses for same owner
- Assign additional users access to specific licenses on your EPath account
- Change your password, security questions, and email address at any time



EPath Help Login > Log in to your Account Username: Password: ACCESS
EPATH HELP
FROM EVERY
SCREEN Forgot your Username? Forgot your Password? CONTINUE Create an Account If you are not already using EPath to access your account, create an account now. CREATE ACCOUNT WATCH VIDEO ON CREATING AN ACCOUNT MAKE A PAYMENT If you don't have an EPath account and need to make a payment by ACH Debit or Credit Card for the Taxes Listed above. If you owe tax and do not have a tax license, please call 1-800-829-9188.

DUE DATES CALENDAR

TIP: Each **1** has help information. Simply point to the **1** to display the information.

Main Menu >

File and Pay.

- ▶ File and Pay your Return 6
- ▶ Upload Additional Documentation

Amend a Return 6

Pay Outstanding Balance.

► Payment Only **①**

Select an account function to perform.

- ► Add/Edit User Accounts **6**
- **▶** Cancel Licenses
- ▶ Print License Card

View History.

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

- ► Change Profile **①**
- ▶ Add a License
- Renew your Alcohol Tax License
- ▶ View/Edit Pending Electronic Payments ①
- ▶ View Deleted Electronic Payments <a>®

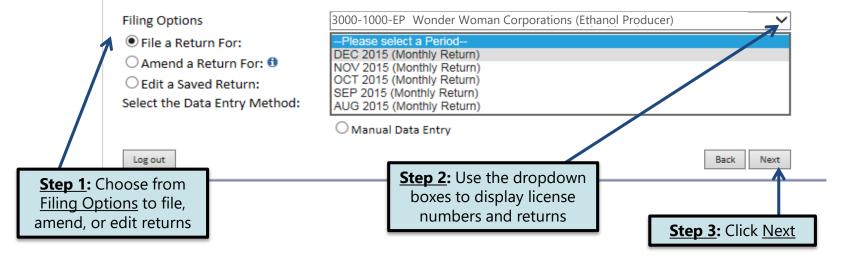


Tax Return Filing Menu >

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.

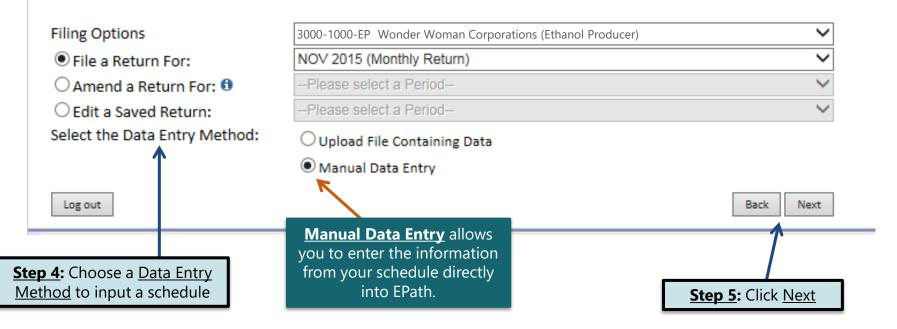


Tax Return Filing Menu >

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Schedule Types

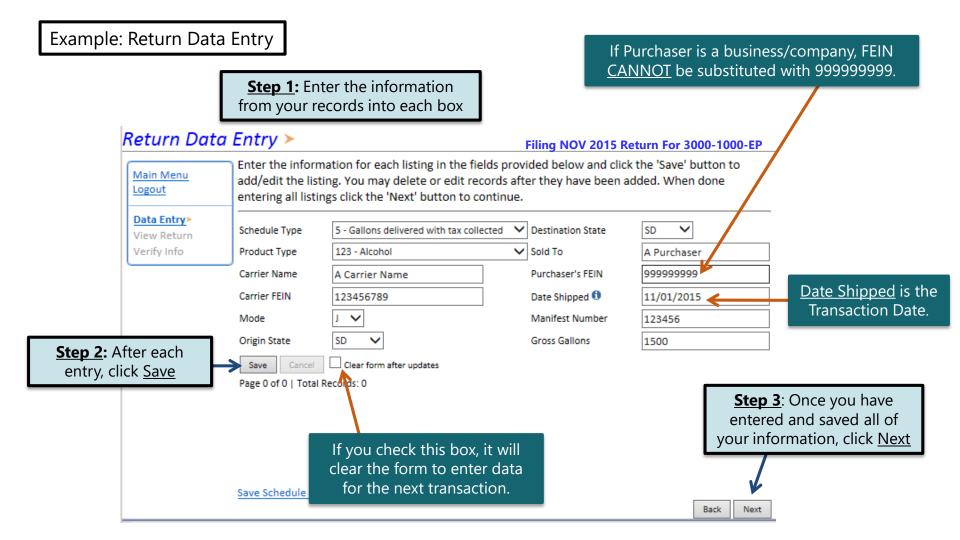
• You will only be reporting Ethyl Alcohol sales, so the product type will always be 123. The schedule types you will use are listed below, depending on the type of activity conducted. When uploading an electronic schedule, the following schedule types will automatically record the gallons you report on the line listed in the description box.

| Schedule Type | <u>Description</u> |
|------------------|--|
| 5 | This schedule type will be used to report transactions of Ethyl Alcohol that were sold for use or used in licensed motor vehicles upon which fuel tax is due. This amount will be reported on <u>Line 5</u> of the tax return. |
| 6a | This schedule type will be used to report transactions of Ethyl Alcohol that were sold tax exempt to license Importer/Exporters for export. This amount will be reported on Line 4 of the tax return. |
| 10 | This schedule type will be used to report transactions of Ethyl Alcohol that were sent to other tax exempt entities. This amount will be reported on <u>Line 4</u> of the tax return. |

Modes of Transfer

• 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.

| <u>Mode</u> | <u>Description</u> |
|-------------|--------------------|
| J | Truck |
| R | Rail Car |
| В | Barge |
| PL | Pipeline |



Calculate

Main Menu **Ethanol Producer Return** Logout File Definition DENATURED FUEL-GRADE AICOHOL INVENTORY SALES File Layout 1. Total gallons of fuel-grade alcohol in inventory at begining of reporting period Manual Entry File Upload 2. Total gallons of fuel-grade alcohol produced or upgraded during reporting period Manual Entry File Preview 3. Subtotal gallons of fuel-grade alcohol (Add Lines 1 and 2) 20.000 Ethanol Producer 4. Total gallons of fuel-grade alcohol sold to licensed brokers and exporters 5.900 **EP Summary** 5. Total gallons of taxable fuel-grade alcohol sold to non-licensed brokers and exporters 9.600 Payment Method Make Payment 6. Total gallons of fuel-grade alcohol sold during reporting period (Add Lines 4 and 5) 15,500 Verify Info 7. Total gallons of fuel-grade alcohol in inventory at end of reporting period 4.500 (Subtract Line 6 from Line 3) ENTHANOL PRODUCTION INCENTIVE **Step 1:** Lines 1, 2, 8. Total gallons biobutanol produced Manual Entry 8, 9, 11, 18, and 9. Total gallons ethyl alcohol shipped out of the United State of America Manual Entry 19 are entered 10. Total gallons fuel-grade sold during reporting period (Record amount from Line 6 here) 15.500 11. Total gallons fuel-grade alcohol produced out-of-state Manual Entry manually 12. Net gallons eligibile for production payment 15,500 (Subtract Line 11 from Line 10 and add Line 8 + Line 9) 13. Production Payment Rate \$0.20 14. Production payments allowance for this reporting period \$3,100.00 (Multiply Line 12 by rate on Line 13) TAXES AND FEES DUE 15. Allowance(If Filing on Time) (Multiply Line 5 by 0.0225) \$1,344,00 16. Fuel Tax Due (Subtract Line 15 from Line 5 and multiply by \$0.14) \$192.00 17. Tank Inspection Fee (Multiply Line 5 by \$0.02) 18. Total gallons of natural gasoline used for denaturing alcohol Manual Entry 19. Total gallons of gasoline used for denaturing alcohol Manual Entry 20. Net Credit Due for gallons used as a denaturant (Multiply Lines 18 & 19 by \$0.28 tax rate) \$0.00 21. Tank Inspection Fee (Multiply Lines 18 & 19 by \$0.02) \$0.00 22. Total credit for this reporting period (Add Lines 20 and 21) \$0.00 23. Total taxes and fees for this reporting period \$1,536,00 (Add Lines 16, 17, and subtract Line 22) 24. Interest \$46.08 25. Penalty \$153.60 26. Total Due (Add Lines 23, 24, and 25) \$1,735.68 Step 3: Click Next

Back

Next

TIP: Calculate entries before continuing.

Step 2: Click <u>Calculate</u>

| Main Menu | | | | | |
|-----------|--|--|--|--|--|
| Logout | | | | | |

File Definition

File Layout

File Upload File Preview

Ethanol Producer

EP Summary>

Verify Info

TIP: Always remember to review your entries before continuing in the process.

Ethanol Producer Return

DENATURED FUEL-GRADE ALCOHOL INVENTORY & SALES

| 1. Total gallons of fuel-grade alcohol in producer's inventory at begining of reporting period | 20,000 |
|---|------------|
| 2. Total gallons of fuel-grade alcohol produced or upgraded during reporting period | 80 |
| 3. Subtotal gallons of fuel-grade alcohol (Add Lines 1 and 2) | 20,080 |
| 4. Total gallons of fuel-grade alcohol sold to licensed ethanol brokers and exporters | 5,900 |
| 5. Total gallons of taxable fuel-grade alcohol sold to non-licensed ethanol brokers and export | ers 9,600 |
| 6. Total gallons of fuel-grade alcohol sold during reporting period (Add Lines 4 and 5) | 15,500 |
| Total gallons of fuel-grade alcohol remaining in inventory at end of reporting period (Subtract Line 6 from Line 3) | 4,580 |
| ETHANOL PRODUCTION INCENTIVE | |
| 8. Total gallons biobutanol produced | 50 |
| 9. Total gallons ethyl alcohol shipped out of the United State of America | 35 |
| 10. Total gallons fuel-grade sold during reporting period (Record amount from Line 6 here) | 15,500 |
| 11. Total gallons fuel-grade alcohol produced out-of-state | 100 |
| 12. Net gallons eligible for production payment (Subtract Line 11 from Line 10 and add Line 8 + Line 9) | 15,485 |
| 13. Production Payment Rate | \$0.20 |
| 14. Production payments allowance for this reporting period (Multiply Line 12 by rate on Line 13) | \$3,097.00 |
| TAXES AND FEES DUE | |
| 15. Allowance (If filing on time) (Multiply Line 5 by 0.0225) | 0 |
| 16. Fuel Tax Due (Subtract Line 15 from Line 5 and multiply by \$0.14) | \$1,344.00 |
| 17. Tank Inspection Due (Multiply Line 5 by \$0.02) | \$192.00 |
| 18. Total gallons on natural gasoline used for denaturing alcohol | 1,500 |
| 19. Total gallons of gasoline used for denaturing alcohol | 5,000 |
| Net Credit Due for gallons of gasoline and/or natural gasoline used as a denaturant (Multiply Lines 18 & 19 by \$0.28 tax rate) | \$1,820.00 |
| 21. Tank Inspection Fee (Multiply Lines 18 & 19 by \$0.02) | \$130.00 |
| 22. Total credit for this reporting period (Add Lines 20 and 21) | \$1,950.00 |
| 23. Total taxes and fees for this reporting period (Add Lines 16, 17, and subtract Line 22) | (\$414.00) |
| 24. Interest Due | \$0.00 |
| 25. Penalty Due | \$10.00 |
| 26. Total Due (Add Lines 23, 24, and 25) | (\$404.00) |
| | Back Next |

Click Next

Example: Returns with Tax Due

Step 1: Choose a Payment Method On the <u>Payment Method</u> page, you have the option to pay the tax amount due on your return. If no tax is due, you will not reach this page.

Payment Method >

Filing NOV 2015 Return For 3000-1000-EP

Step 2: Follow the prompts to

make a payment, if you choose to make a payment at this time

Main Menu Logout

File Definition

File Layout

File Upload

File Preview

EB Summary

Payment Method>

Make Payment Verify Info

Select the Payment Method you will be using

OACH Debit @

O ACH Credit @

O Credit Card VISA COMPANY



A hon-refundable convenience fee of 2.45% will apply if you pay by credit card.

Credit Card payments are processed by Elavon Inc. You will be taken to Elavon's site to enter your credit card information after you submit your return.

No Payment at this time. (Interest will apply to late payments.)

If you choose to make a payment at a later date, select No Payment at this time and click Next.

Back Next **Step 3:** Click Next

Verify Information ➤

Main Menu Logout

File Definition File Layout

File Upload

File Preview

Ethanol Producer

EP Summary

Verify Info>

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: 3000-1000-EP

Name: WONDER WOMAN CORPORATIONS

File Code: Required Calendar Monthly

Period: 11/2015

Return Due Date: 3/23/2016

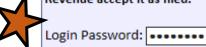
Return Type: EP - Original

Total Tax Due: (\$414.00) Interest/Penalty: \$10.00 Total Due: (\$404.00)

Payment Type:

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.



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Reminder: Clicking 'Submit' will finalize the filing process. Make sure to look over everything one <u>last time</u>.

Back

Submit

Confirmation Information >

Confirmation

Confirmation Number: 117241041694570824

Date Submitted: Jun 20, 2016 5:24 PM

Return

License: 3000-1000-EP

Period: 11/2015

Return Type: EP – Original

Return Due Date: Dec 20, 2015

Total Amount Due: -\$404.00

Please Note: You will NOT be able to print your return after you return to the main menu. Click View/ Print Full Return to print your return.

View/Print Full Return

Print

Main Menu

Questions?



South Dakota Department of Revenue



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