SOUTH DAKOTA DEPARTMENT OF REVENUE

Filing a Return as an LNG Vendor (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>®

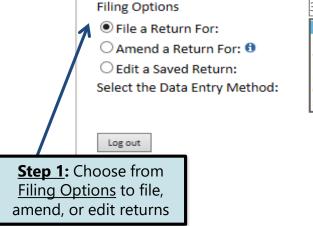


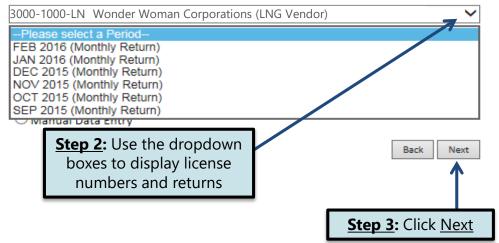
Tax Return Filing Menu ≻

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.



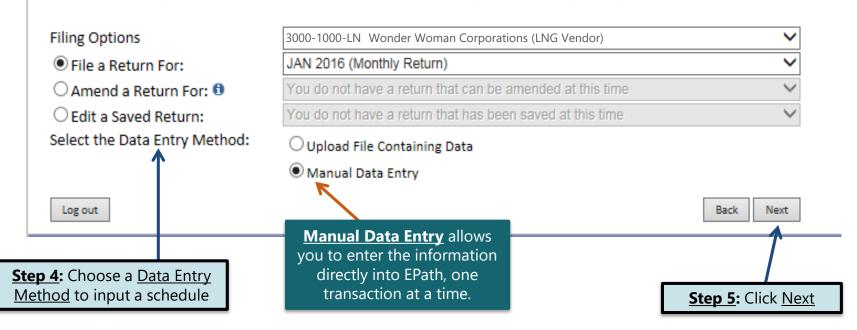




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Schedule Types

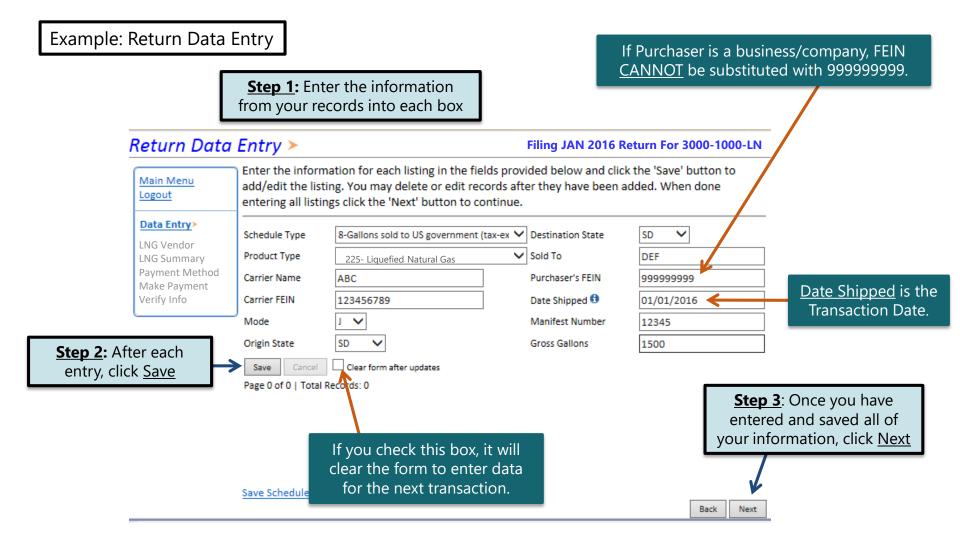
• You will only be reporting liquid natural gas sales, so the product type will always be 225. The schedule types you will use are listed below, depending on the type of activity conducted. When uploading an electronic schedule, the following schedule types will automatically record the gallons you report on the line listed in the description box.

Schedule Type	<u>Description</u>	
6d	This schedule type will be used to report transactions of LNG that were sold tax exempt to other licensed LNG Vendors. This amount will be reported on <u>Line 1</u> of the tax return.	
10a	This schedule type will be used to report transactions of LNG that were sold tax exempt for agricultural use. This amount will be reported on <u>Line 2</u> of the tax return.	
8	This schedule type will be used to report transactions of LNG that were sold tax exempt to the federal government. This amount will be reported on <u>Line 3</u> of the tax return.	
7	This schedule type will be used to report transactions of LNG that were exported out of South Dakota. This amount will be reported on <u>Line 4</u> of the tax return.	
5	This schedule type will be used to report transactions of LNG 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 6</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



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Main Menu Logout File Definition File Layout File Upload File Preview Liquefied N. Gas> LN Summary Payment Method Make Payment Verify Info **TIP**: Calculate entries before continuing.

Calculate

Liquefied Natural Gas Return

	SALES SUMMARY				
	1. Gallons sold tax-unpaid to other licensed LN vendors	3,600			
	2. Gallons sold tax-unpaid for agricultural (exempt) use	0			
	3. Gallons tax-unpaid to exempt government agencies	3,600			
	4. Gallons exported from South Dakota	4,800			
	5. Gallons sold on which South Dakota sales tax is due and will be reported and remitted on your sales tax return	K			
J	6. Gallons sold for use or used in licensed vehicles upon which fuel tax is due	0			
	7. Total LN Gallons Sold or Exported (Add Lines 1,2,3,4,5, and 6)	12,000			
	INVENTORY RECONCILIATION				
	8. Beginning LN Inventory	4			
	9. Total gallons received during the month or brought into South Dakota	4			
	10. Total gallons to be accounted for (Add Lines 8 and 9)	0			
	11. Total gallons sold or exported (Record amount from Line 7 here)	12,000			
	12. Ending LNG Inventory (Subtract Line 11 from Line 10)	-12,000			
	INVENTORY RECONCILIATION				
	13. Fuel Taxable Sales (Record Amount from Line 6 here)	0			
	14. Fuel Tax Rate	\$0.14			
	15. Fuel Tax Liability for this reporting period (Multiply amount on Line 13 by tax rate on Line 14)	\$0.00			
	16. Interest	\$0.00			
	17. Penalty	\$10.00			
	18. Total Remittance (Add lines 15, 16, and 17)	\$10.00			

Step 1: Lines 5, 8, and 9 are entered manually

Step 3: Click Next

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

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<u>Main Menu</u> <u>Logout</u>	Liquefied Natural Gas Return SALES SUMMARY		TIP : Always remember to review your entries before continuing in the process.	
File Definition File Layout	Gallons sold tax-unpaid to other licensed LNG Vendors (Attach Uniform Schedule of Disbursements - Type 6d) Gallons sold tax-unpaid for agricultural (exempt) use	befo		
File Upload File Preview	(Attach Uniform Schedule of Disbursements - Type 10a) 3. Gallons sold tax-unpaid to exempt government agencies	3,600		
	(Attach Uniform Schedule of Disbursement - Type 8)	3,000		
Liquefied N. Gas LN Summary>	4. Gallons exported from South Dakota	4,800		
Payment Method	(Attach Uniform Schedule of Disbursements - Type 7)	_		
Make Payment	5. Gallons sold on which South Dakota sales tax is due and will be reported and remitted on your sales tax return	0		
Verify Info	6. Gallons sold for use or used in licensed vehicles upon which fuel tax is due (Attach Uniform Schedule of Disbursements - Type 5)	0		
	7. Total LNG Gallons Sold or Exported (Add Lines 1,2,3,4,5, and 6)	12,000		
	INVENTORY RECONCILIATION	·		
	8. Beginning LNG Inventory	0		
	9. Total gallons received during the month or brought into South Dakota	12,000		
	10. Total gallons to be accounted for (Add Lines 8 and 9)	12,000		
	11. Total gallons sold or exported (Record amount from Line 7 here)	12,000		
	12. Ending LNG Inventory (Subtract Line 11 from Line 10)	0		
	TAX CALCULATION AND REMITTANCE			
	13. Fuel Taxable Sales (Record Amount from Line 6 here)	0		
	14. Fuel Tax Rate	\$0.14		
	15. Fuel Tax Liability (Multiply amount on Line 13 by tax rate on Line 14)	\$0.00	Click Next	
	16. Interest	\$0.00		
	17. Penalty	\$10.00		
	18. Total Remittance (Add lines 15, 16, and 17)	\$10.00		

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 LNG Vendor return. If no tax is due, you will not reach this page.

Payment Method >

Filing JAN 2016 Return For 3000-1000-LN

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

THE FIEVIEV

Liquefied N. Gas

LN Summary Payment Method

Make Payment

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-LN

Name: WONDER WOMAN CORPORATIONS

File Code: Required Calendar Monthly

Period: 01/2016

Return Due Date: 3/23/2016

Return Type: LN - Original

Total Tax Due: \$10.00 Interest/Penalty: \$10.00 Total Due: \$10.00 Payment Type: None

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:

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

Back

Submit

Confirmation Information >

Confirmation

Confirmation Number: 112490641694570825
Date Submitted: Jun 22, 2016 12:49 PM

Return

License: 3000-1000-LN

Period: 01/2016

Return Type: LN - Original Return Due Date: Mar 23, 2016

Total Amount Due: \$10.00

View/Print Full Return

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.

new/Print Full Return

Print

Main Menu

Questions?



South Dakota Department of Revenue



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