

SOUTH DAKOTA DEPARTMENT OF REVENUE

Filing a Return as an LNG Vendor (Manual Data Entry Method)

August 2020



Benefits of EPath

- File and pay at www.sd.gov/epath
- 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



Features

- 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

[Login](#) >

Log in to your Account

Username:

Password:

[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](#)

ACCESS
EPATH HELP
FROM EVERY
SCREEN

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

Main Menu ➤

File and Pay.

- ▶ [File and Pay your Return ⓘ](#)
- ▶ [Upload Additional Documentation ⓘ](#)

- ▶ [Amend a Return ⓘ](#)

Pay Outstanding Balance.

- ▶ [Payment Only ⓘ](#)

Select an account function to perform.

- ▶ [Add/Edit User Accounts ⓘ](#)
- ▶ [Cancel Licenses](#)
- ▶ [Print License Card](#)

- ▶ [Change Profile ⓘ](#)
- ▶ [Add a License](#)
- ▶ [Renew your Alcohol Tax License](#)

View History.

- ▶ [View Account Activity ⓘ](#)
- ▶ [View Pending Items ⓘ](#)

- ▶ [View/Edit Pending Electronic Payments ⓘ](#)
- ▶ [View Deleted Electronic Payments ⓘ](#)

Main Menu >

File and Pay.

▶ [File and Pay your Return](#) 

▶ [Upload Additional Documentation](#) 

▶ [Amend a Return](#) 

▶ [Cigarette Stamp Order](#) 

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.

Filing Options


☒ File a Return For:

☐ Amend a Return For: 

☐ Edit a Saved Return:

Select the Data Entry Method:

[Log out](#)

3000-1000-LN Wonder Woman Corporations (LNG Vendor) 

--Please select a Period--

FEB 2016 (Monthly Return)

JAN 2016 (Monthly Return)

DEC 2015 (Monthly Return)

NOV 2015 (Monthly Return)

OCT 2015 (Monthly Return)

SEP 2015 (Monthly Return)

☐ Manual Data Entry

[Back](#)

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Step 1: Choose from Filing Options to file, amend, or edit returns

Step 2: Use the dropdown boxes to display license numbers and returns

Step 3: Click Next

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.

Filing Options

☒ File a Return For:

☐ Amend a Return For: 

☐ Edit a Saved Return:

Select the Data Entry Method:

3000-1000-LN Wonder Woman Corporations (LNG Vendor) ▼

JAN 2016 (Monthly Return) ▼

You do not have a return that can be amended at this time ▼

You do not have a return that has been saved at this time ▼

☐ Upload File Containing Data

☒ Manual Data Entry

Log out

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Next

Step 4: Choose a Data Entry Method to input a schedule

Manual Data Entry allows you to enter the information directly into EPath, one transaction at a time.

Step 5: Click Next

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.

<u>Schedule Type</u>	<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
B	Barge
PL	Pipeline

Example: Return Data Entry

Step 1: Enter the information from your records into each box

If Purchaser is a business/company, FEIN CANNOT be substituted with 999999999.

Return Data Entry >

Filing JAN 2016 Return For 3000-1000-LN

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LNG Vendor
LNG Summary
Payment Method
Make Payment
Verify Info

Enter the information for each listing in the fields provided below and click the 'Save' button to add/edit the listing. You may delete or edit records after they have been added. When done entering all listings click the 'Next' button to continue.

Schedule Type	8-Gallons sold to US government (tax-ex)	Destination State	SD
Product Type	225- Liquefied Natural Gas	Sold To	DEF
Carrier Name	ABC	Purchaser's FEIN	999999999
Carrier FEIN	123456789	Date Shipped ⓘ	01/01/2016
Mode	J	Manifest Number	12345
Origin State	SD	Gross Gallons	1500

☐ Clear form after updates

Page 0 of 0 | Total Records: 0

Step 2: After each entry, click Save

Date Shipped is the Transaction Date.

If you check this box, it will clear the form to enter data for the next transaction.

Step 3: Once you have entered and saved all of your information, click Next

[Save Schedule](#)

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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	
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	
9. Total gallons received during the month or brought into South Dakota	
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

[Calculate](#)[Back](#)[Next](#)

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

TIP: Calculate entries before continuing.

Step 2: Click Calculate

Step 3: Click Next

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Liquefied Natural Gas Return

SALES SUMMARY

1. Gallons sold tax-unpaid to other licensed LNG Vendors (Attach Uniform Schedule of Disbursements - Type 6d)	
2. Gallons sold tax-unpaid for agricultural (exempt) use (Attach Uniform Schedule of Disbursements - Type 10a)	
3. Gallons sold tax-unpaid to exempt government agencies (Attach Uniform Schedule of Disbursement - Type 8)	3,600
4. Gallons exported from South Dakota (Attach Uniform Schedule of Disbursements - Type 7)	4,800
5. Gallons sold on which South Dakota sales tax is due and will be reported and remitted on your sales tax return	0
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
16. Interest	\$0.00
17. Penalty	\$10.00
18. Total Remittance (Add lines 15, 16, and 17)	\$10.00

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

[Click Next](#)[Back](#)[Next](#)

Example: Returns with Tax Due

Step 1: Choose a Payment Method

On the Payment Method 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 >

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Select the Payment Method you will be using

☐ ACH Debit ?

☐ ACH Credit ?

☐ Credit Card 

A non-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.)

Step 2: Follow the prompts to make a payment, if you choose to make a payment at this time

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

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[Next](#)

Step 3: Click Next

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[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	Period:	01/2016
Name:	WONDER WOMAN CORPORATIONS	Return Due Date:	3/23/2016
File Code:	Required Calendar Monthly	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.



Print

Main Menu

Questions?



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