



# LNG Vendor Manual EPath Filing Guide

# How to File and Pay your Return

Step 1: Open [www.sd.gov/epath](http://www.sd.gov/epath). Log in or Create Account in EPath.

The screenshot shows the EPath user interface. At the top right is a link for "EPath Help". Below it is a "Login" link. The main content area is divided into two sections: "Log in to your Account" and "Create an Account".

**Log in to your Account:** This section contains input fields for "Username:" and "Password:", with links for "Forgot your Username?" and "Forgot your Password?". A "CONTINUE" button is located below these fields.

**Create an Account:** This section includes the text "you are not already using EPath to access your account, create an account now." and two buttons: "CREATE ACCOUNT" and "WATCH VIDEO ON CREATING AN ACCOUNT".

Below the "Create an Account" section is a "MAKE A PAYMENT" button, followed by explanatory text: "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." At the bottom of the page is a "DUE DATES AND DEADLINES" button.

**Callout Boxes:**

- Light Blue Box (Left):** "Already have a Login: Fill in the username and password and click on continue button." An arrow points to the login form.
- Light Blue Box (Left):** "Don't have a Login: Use this button to create an account." An arrow points to the "CREATE ACCOUNT" button.
- Orange Box (Right):** "Note: Access to EPath Help is available on every screen. Just click this button." An arrow points to the "EPath Help" link.

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

The screenshot shows the "Main Menu" of the EPath system. The "File and Pay your Return" button is circled in blue. To its right is a "Note" box explaining the information icon.

**Main Menu >**

- File and Pay your Return** ⓘ (Circled in blue)
- ▶ Upload Additional Documentation ⓘ
- ▶ Amend a Return ⓘ
- ▶ Cigarette Stamp Order ⓘ

**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 or Tobacco Tax License

**View History.**

- ▶ View Account Activity ⓘ
- ▶ View Pending Items ⓘ
- ▶ View/Edit Pending Electronic Payments ⓘ
- ▶ View Deleted Electronic Payments ⓘ

Log out

**Note:** Each ⓘ button has help information. Just hover the cursor over the button.

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

### Tax Return Filing Menu >

The screenshot shows the 'Tax Return Filing Menu' interface. It includes a 'Filing Options' section with radio buttons for 'File a Return For:', 'Amend a Return For:', and 'Edit a Saved Return:'. Below this is a 'Select the Data Entry Method:' section with radio buttons for 'Upload File Containing Data' and 'Manual Data Entry'. The 'Manual Data Entry' option is selected. To the right, there are dropdown menus for selecting a license number (7002-4853-LN - LET IT BE CORP (Liquid Natural Gas)) and a filing period (currently '--Please select a Period--'). A 'LOG OUT' button is on the left, and 'Back' and 'Next' buttons are on the right. Five callout boxes provide instructions: 1. Use the dropdown menu to display license numbers and returns. 2. Choose from Filing Options. You can file, amend, or edit a return. 3. Select the dates you wish to file your return for. 4. Choose the Data Entry Method, for this guide choose 'Manual Data Entry'.

## Step 4: 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	Description
6d	This schedule type will be used to report transactions on LNG that were sold tax exempt to other licensed LNG Vendors. This amount will be reported on <u>Line 1</u> on the tax return.
10a	This schedule type will be used to report transactions on LNG that were sold tax exempt for agricultural use. This amount will be reported on <u>Line 2</u> on the tax return.
8	This schedule type will be used to report transactions of LBG 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.

## Step 5: 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.

Mode	Description
J	Truck
R	Rail Car
B	Barge
PL	Pipeline

## Step 6: Fill out necessary information (details below). Then click 'Next'.

### Return Data Entry >

FILING AUG 2023 RETURN

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. After you have entered all listings click the 'Next' button to continue.

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

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

Schedule Type: 8-Gallons sold to US government (tax-ex) | Destination State: SD  
 Product Type: 54-liquid petroleum gas | Sold To: DEF  
 Carrier Name: ABC | Purchaser's FEIN: 999999999  
 Carrier FEIN: 123456789 | Date Shipped: 08/01/2023  
 Mode: j | Customer/Manifest Number: 12345  
 Origin State: SD | Gross Gallons: 1500

Clear form after updates

Edit	Delete	Schedule Type	Product Type	Carrier Name	Sold To	Gross Gallons
<input type="button" value="Edit"/>	<input type="button" value="Delete"/>	8	54	ABC	DEF	1500

Page 1 of 1 | Total Records: 1

Date Shipped is the transaction date.

2: After each entry, click 'Save'.

3: Once you have entered and saved all information, click 'Next'.

Save Schedule Information

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

## Step 7: Fill out necessary information (details below).

EPATH - Motor Fuel >

FILING AUG 2023 RETURN FOR: 7002-4855-LV

- Main Menu
- Logout
- File Definition
- File Layout
- File Upload
- File Preview
- LPG Vendor >
- LV Summary
- Payment Method
- Make Payment
- Verify Info

### Liquefied Petroleum Gas Return

SALES SUMMARY	
1. Gallons sold tax-unpaid to other licensed LPG Vendors (Attach Uniform Schedule of Disbursements Type 6e)	4,000
2. Gallons sold tax-unpaid for agricultural (exempt) use	0
3. Gallons sold tax-unpaid to exempt government agencies (Attach Uniform Schedule Of Disbursements Type 8)	2,500
4. Gallons sold tax-unpaid to licensed LPG Users or Highway Contractor (Attach Uniform Schedule of Disbursements Type 10g)	900
5. Gallons exported from South Dakota (Attach Uniform Schedule Of Disbursements Type 7)	2,000
6. Gallons sold on which South Dakota sales tax is due and will be reported and remitted on your sales tax return	10,800
7. Gallons sold for or used in licensed vehicles upon which fuel tax is due (unless sold to a licensed LPG User or Highway Contractor) (Attach Uniform Schedule of Disbursements Type 5)	20,200
8. Total LPG Gallons Sold or Exported (Add Lines 1,2,3,4,5,6 and 7)	20,200
INVENTORY RECONCILIATION	
9. Beginning LPG Inventory	20,200
10. Total gallons received during the month or brought into South Dakota (Attach Uniform Schedule of Disbursements Type 2)	20,200
11. Total gallons to be accounted for (Add Lines 9 and 10)	20,200
12. Total gallons sold or exported (Record amount from Line 8 here)	0
13. Shrinkage/Expansion gallons (Report Shrinkage as negative or Expansion as positive gallons)	0
14. Ending LPG Inventory (Subtract Line 12 from Line 11 and add Line 13)	0
TAX CALCULATION AND REMITTANCE	
15. Fuel Taxable Sales (Record Amount from Line 7 here)	10,800
16. Fuel Tax Rate	\$0.20
17. Fuel Tax Liability for this reporting period (Multiply amount on Line 15 by tax rate on Line 16)	\$2,160.00
18. Allowance (Multiply first 25,000 gallons on Line 15 by 0.02 and excess gallons by 0.01. Add amounts and multiply by \$0.20 Record amount here (\$500 Maximum))	\$0.00
19. Net Fuel Tax Liability (Subtract Line 18 From Line 17)	\$2,160.00
20. Interest	\$216.00
21. Penalty (If filing after due date)	\$216.00
22. Total Due (Add lines 19,20, and 21)	\$2,592.00

1: Lines 2,6,9, and 13 are entered in manually.

Enter shrinkage and expansion gallons in Line 13 to accurately report inventory. Shrinkage is negative and expansion is positive.

3: Click 'Next'.

2: Click 'Calculate'.

## Step 8: Review all information then click 'Next'.

Epath-Motor Fuel >

FILING AUG 2023 RETURN FOR: 7002-4855-LV

- Main Menu
- Logout
- File Definition
- File Layout
- File Upload
- File Preview
- LPG Vendor
- LV Summary >
- Payment Method
- Make Payment
- Verify Info

### Liquefied Petroleum Gas Return

SALES SUMMARY	
1. Gallons sold tax-unpaid to other licensed LPG Vendors (Attach Uniform Schedule of Disbursements Type 6e)	4,000
2. Gallons sold tax-unpaid for agricultural (exempt) use	0
3. Gallons sold tax-unpaid to exempt government agencies (Attach Uniform Schedule Of Disbursements Type 8)	2,500
4. Gallons sold tax-unpaid to licensed LPG Users or Highway Contractor (Attach Uniform Schedule of Disbursements Type 10g)	900
5. Gallons exported from South Dakota (Attach Uniform Schedule Of Disbursements Type 7)	2,000
6. Gallons sold on which South Dakota sales tax is due and will be reported and remitted on your sales tax return	10,800
7. Gallons sold for or used in licensed vehicles upon which fuel tax is due (unless sold to a licensed LPG User or Highway Contractor) (Attach Uniform Schedule of Disbursements Type 5)	20,200
8. Total LPG Gallons Sold or Exported (Add Lines 1,2,3,4,5,6 and 7)	20,200
INVENTORY RECONCILIATION	
9. Beginning LPG Inventory	0
10. Total gallons received during the month or brought into South Dakota (Attach Uniform Schedule of Disbursements Type 2)	20,200
11. Total gallons to be accounted for (Add Lines 9 and 10)	20,200
12. Total gallons sold or exported (Record amount from Line 8 here)	20,200
13. Shrinkage/Expansion gallons (Report Shrinkage as negative or Expansion as positive gallons)	0
14. Ending LPG Inventory (Subtract Line 12 from Line 11 and add Line 13)	0
TAX CALCULATION AND REMITTANCE	
15. Fuel Taxable Sales (Record Amount from Line 7 here)	10,800
16. Fuel Tax Rate	\$0.20
17. Fuel Tax Liability for this reporting period (Multiply amount on Line 15 by tax rate on Line 16)	\$2,160.00
18. Allowance (Multiply first 25,000 gallons on Line 15 by 0.02 and excess gallons by 0.01. Add amounts and multiply by \$0.20 Record amount here (\$500 Maximum))	\$0.00
19. Net Fuel Tax Liability (Subtract Line 18 From Line 17)	\$2,160.00
20. Interest	\$216.00
21. Penalty (If filing after due date)	\$216.00
22. Total Due (Add lines 19,20, and 21)	\$2,592.00

**Note:**  
You will NOT be able to print your return after it is submitted. Click 'View Printer Friendly Version' to print your return.


**Step 9:** Payment, if no tax is due you will not reach this page. After filling out all necessary information click 'Next'.

**Payment Method** >

FILING AUG 2023 RETURN FOR: 7002-4855-LV

- Main Menu
- Logout
- File Definition
- File Layout
- File Upload
- File Preview
- LPG Vendor
- LV Summary
- Payment Method >**
- Make Payment
- Verify Info

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.)

**Note:**  
If you choose ACH Credit you have to reach out to your bank and request they send the amount due.

Payment Calendar

Back Next

**Step 10:** Review all information, type in your password, then click 'Next'.

**Verify Information** >

- Main Menu
- Logout
- MK File Upload
- MK File Preview
- Supporting Doc.
- Marketer Refund
- MK 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			
<b>License:</b>	7002-4856-MK	<b>Period:</b>	8/1/2023 To 8/31/2023
<b>Name:</b>	LET IT BE CORP	<b>Return Due Date:</b>	N/A
<b>File Code:</b>	Required Calendar Monthly	<b>Return Type:</b>	MK - Original
		<b>Refund Amount:</b>	\$2,632.00
		<b>Interest/Penalty:</b>	N/A
		<b>Total Refund:</b>	\$2,632.00
		<b>Payment Type:</b>	

**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:

Back Submit

**Step 11:** 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 !\[\]\(a12c24f076b00b9566e5c8bd18cfc66d\_img.jpg\)](#)
- [▶ View Pending Items !\[\]\(e47d2433872e9ca95cd4b9b9a68aa590\_img.jpg\)](#)

**Have Additional Questions:**  
Call: 605-773-8178  
Email: [sdmotorfuel@state.sd.us](mailto:sdmotorfuel@state.sd.us)

