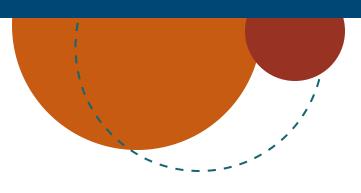


LNG Vendor Manual EPath Filing Guide



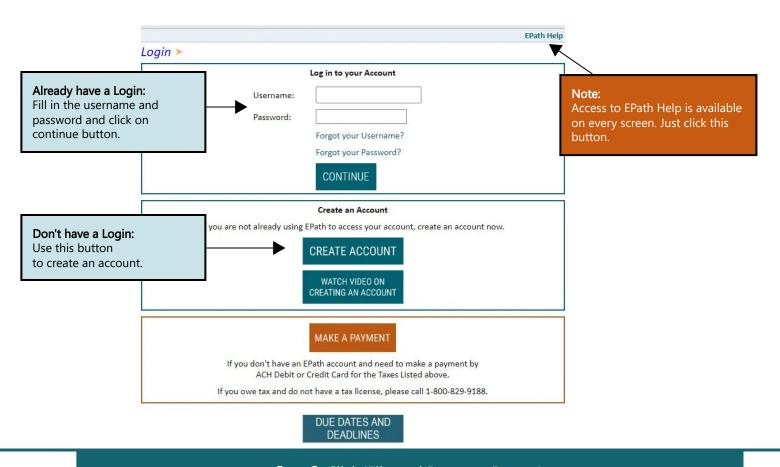




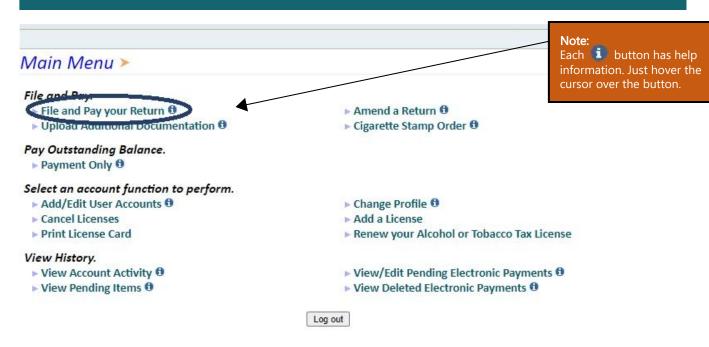
How to File and Pay your Return



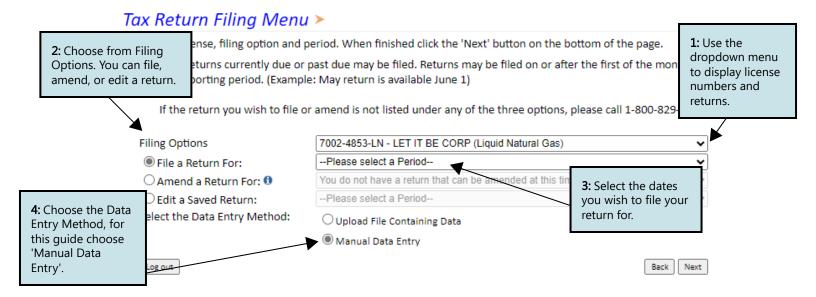
Step 1: Open <u>www.sd.gov/epath</u>. Log in or Create Account in EPath.



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 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.

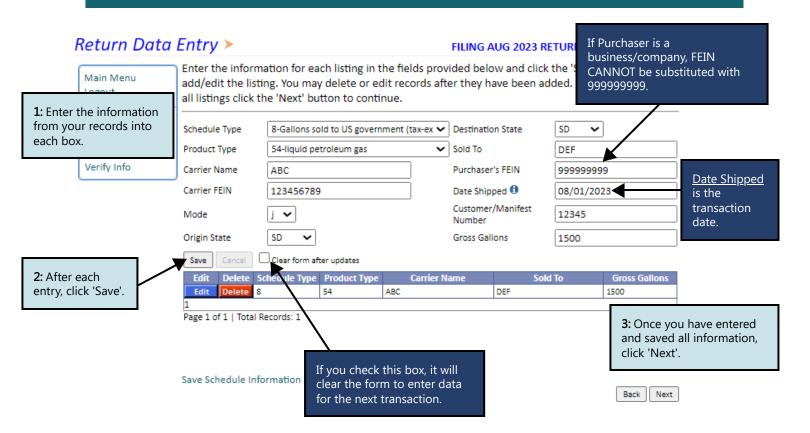
Schedule Type	Descr ipti on
6d	This S chedule type will be used to report transactions on LNG that were sold tax exempt to other licensed LNG Vendors. This amount will be reported on <u>Line 1</u> on the tax return.
10a	This schedule type will be used to report transactions on LNG that were sold tax 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 Dak ota. 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
В	Barge
PL	Pipeline

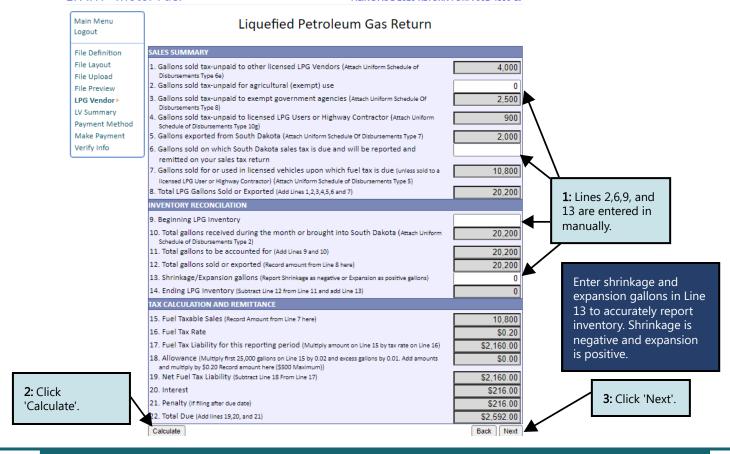
Step 6: Fill out necessary information (details below). Then click 'Next'.



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

EPATH - Motor Fuel >

FILING AUG 2023 RETURN FOR: 7002-4855-LV



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

Epath-Motor Fuel >

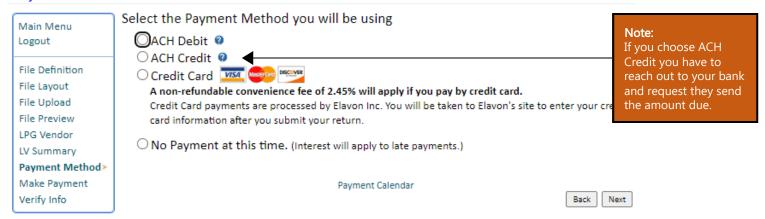
FILING AUG 2023 RETURN FOR: 7002-4855-LV

	-partir moto	TENONO ESES NETONITORIO	7002 4033 24
	Main Menu Logout	Liquefied Petroleum Gas Return	
		SALES SUMMARY	
	File Definition	Gallons sold tax-unpaid to other licensed LPG Vendors (Attach Uniform Schedule of Disbursements Type 6e)	4,000
	File Layout	2. Gallons sold tax-unpaid for agricultural (exempt) use	0
	File Upload	3. Gallons sold tax-unpaid to exempt government agencies (Attach Uniform Schedule Of Disbursements	2,500
	File Preview	Type 8)	
	LPG Vendor	4. Gallons sold tax-unpaid to licensed LPG Users or Highway Contractor (Attach Uniform Schedule of Disbursements Type 10g)	900
	LV Summary>	5. Gallons exported from South Dakota (Attach Uniform Schedule Of Disbursements Type 7)	2,000
	Payment Method	6. Gallons sold on which South Dakota sales tax is due and will be reported and remitted on you	r 0
	Make Payment	sales tax return	
	Verify Info	7. Gallons sold for or used in licensed vehicles upon which fuel tax is due (unless sold to a licensed	10,800
		LPG User or Highway Contractor) (Attach Uniform Schedule of Disbursements Type 5)	
		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
Note:		10. Total gallons received during the month or brought into South Dakota (Attach Uniform Schedule	20,200
		of Disbursements Type 2)	
You will NOT be able to		11. Total gallons to be accounted for (Add Lines 9 and 10)	20,200
print your return after i	t	12. Total gallons sold or exported (Record amount from Line 8 here)	20,200
is submitted. Click 'Viev		13. Shrinkage/Expansion gallons (Report Shrinkage as negative or Expansion as positive gallons)	0
Printer Friendly Version' to print your return.		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
		 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
		View Printer Friendly Version	Back Next

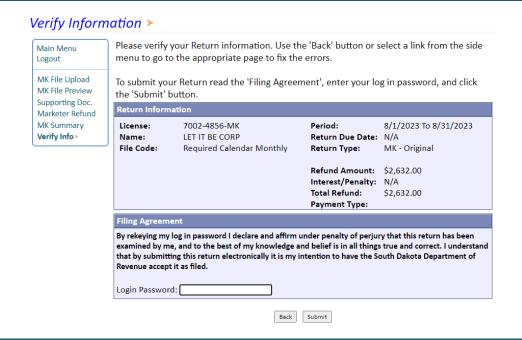
Step 9: Payment, if no tax is due you will not reach this page. After filling out all necessary information click 'Next'.

Payment Method >

FILING AUG 2023 RETURN FOR: 7002-4855-LV



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



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 ①
- View Pending Items ①

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