SOUTH DAKOTA DEPARTMENT OF REVENUE

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

DEPARTMENT OF REVENUE

August 2020

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

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



	Log in to your Account	
Userr	iame:	
Passv	vord:	
	Forgot your Username?	ACCESS
	Forgot your Password?	EPATH I
	CONTINUE	FROM
	Solutino L	EVERY
	Create an Account	ACCESS EPATH HELP FROM EVERY SCREEN
If you are not alread	dy using EPath to access your account, create an acc	
	CREATE ACCOUNT	
	WATCH VIDEO ON CREATING AN ACCOUNT	
	MAKE A PAYMENT	
If you don't	nave an EPath account and need to make a payment	by

DUE DATES CALENDAR



Main Menu >

File and Pay.

- File and Pay your Return 1
- Upload Additional Documentation 0

Pay Outstanding Balance.

Payment Only 1

Select an account function to perform.

- Add/Edit User Accounts 0
- Cancel Licenses
- Print License Card

View History.

- View Account Activity 6
- View Pending Items 0

Amend a Return 6

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

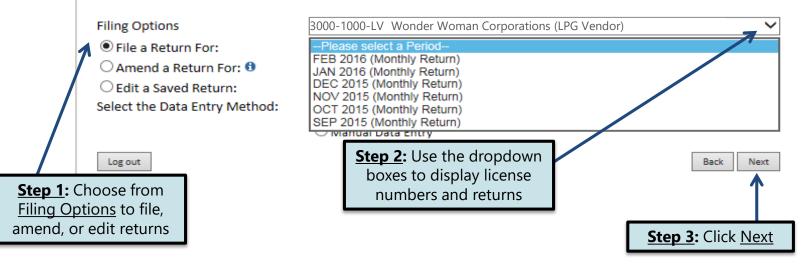


Tax Return Filing Menu >

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.

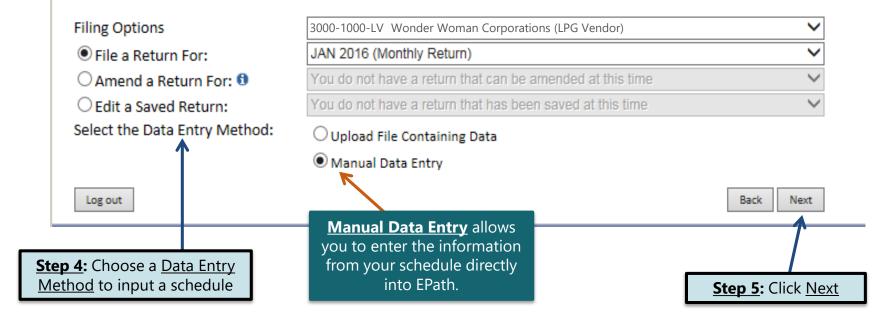


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Schedule Types

• You will only be reporting liquid petroleum gas sales, so the product type will always be 54. 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</u> <u>Type</u>	Description		
6e	This schedule type will be used to report the transactions where gallons were sold tax exempt because the customer is a licensed LPG Vendor. This amount will be reported on <u>Line 1</u> of the tax return.		
8	This schedule type will be used to report transactions where the gallons were sold tax exempt to the US Government. This amount will be reported on <u>Line 3</u> of the tax return.		
10g	This schedule type will be used to report transactions where gallons were sold tax exempt to other tax exempt parties (LPG Users or Highway Contractors). This amount will be reported on <u>Line 4</u> of the tax return.		
7	This schedule type will be used to report transactions where gallons were exported out of the state. This amount will be reported on <u>Line 5</u> of the tax return.		
5	This schedule type will be used to report transactions where gallons were delivered with tax collected. This amount will be reported on Line 7 of the tax return.		
2	This schedule type will be used to report gallons that have been received from a motor fuel licensee where tax was unpaid. This amount will be reported on <u>Line 10</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>	Description
J	Truck
R	Rail Car
В	Barge
PL	Pipeline

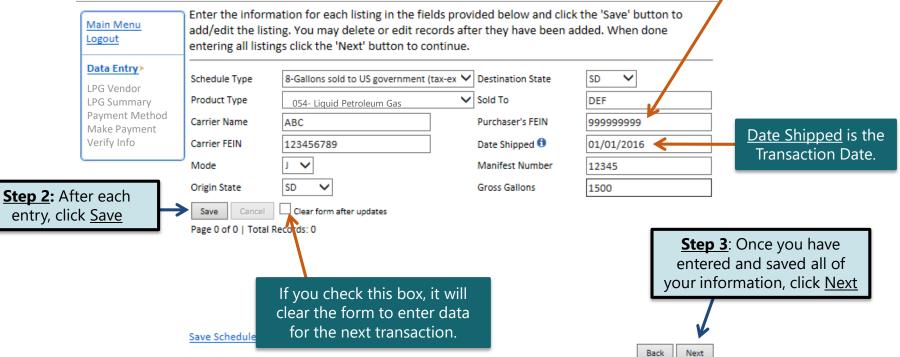
Example: Return Data Entry

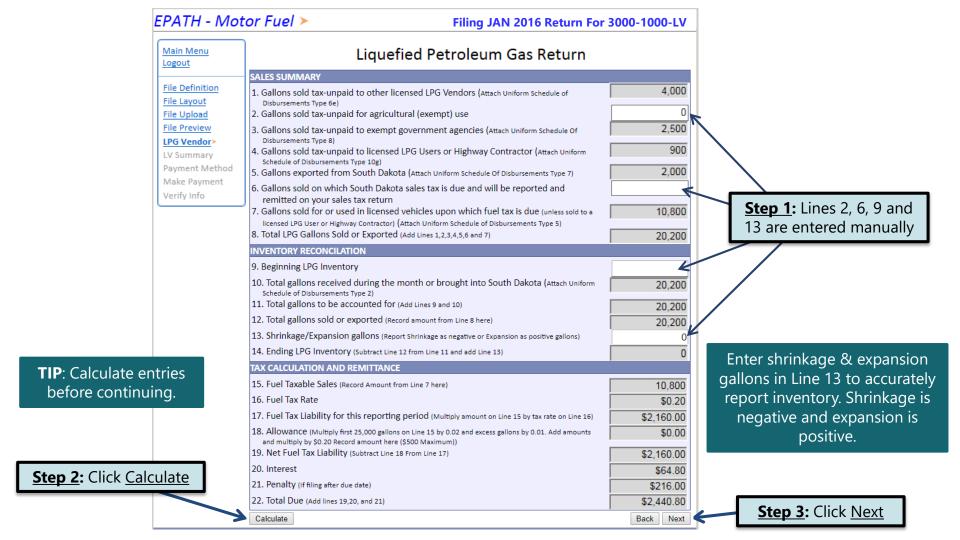
If Purchaser is a business/company, FEIN <u>CANNOT</u> be substituted with 999999999.

<u>Step 1</u>: Enter the information from your records into each box

Return Data Entry >

Filing JAN 2016 Return For 3000-1000-LV





Epath-Motor Fuel >

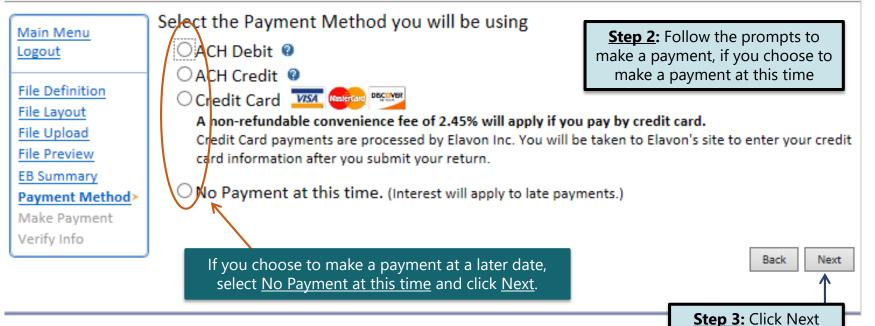
	Main Menu		Linusfied Detailours Cas Detum	_		
	Logout	<u> </u>	Liquefied Petroleum Gas Return		τιρ. Δ	lways remember
			SALES SUMMARY			· · · · · · · · · · · · · · · · · · ·
	File Definit	tion	1. Gallons sold tax-unpaid to other licensed LPG Vendors (Attach Uniform Schedule of Disbursements			view your entries
	File Layout	t	Type 6e)		befo	re continuing in
	File Upload	-	2. Gallons sold tax-unpaid for agricultural (exempt) use		+	he process.
	File Previev	_	 Gallons sold tax-unpaid to exempt government agencies (Attach Uniform Schedule Of Disbursements Type 8) 		, c	ne process.
			4. Gallons sold tax-unpaid to licensed LPG Users or Highway Contractor (Attach Uniform Schedule of		900	
	LPG Vendo		Disbursements Type 10g)		500	
	LV Summa		5. Gallons exported from South Dakota (Attach Uniform Schedule Of Disbursements Type 7)		2,000	
	Payment N	/lethod	6. Gallons sold on which South Dakota sales tax is due and will be reported and remitted on yo	ur	0	
	Make Payn	nent	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	
	<u> </u>		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	
			 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	
Please Note: You wi			TAX CALCULATION AND REMITTANCE			
			15. Fuel Taxable Sales (Record Amount from Line 7 here)		10,800	
be able to print your			16. Fuel Tax Rate		\$0.20	
after it is submitted.	Click		17. Fuel Tax Liability for this reporting period (Multiply amount on Line 15 by tax rate on Line 16)		2,160.00	
View Printer Friendly	Version		18. Allowance (Multiply first 25,000 gallons on Line 15 by 0.02 and excess gallons by 0.01. Add amounts and multip	ly	\$0.00	
to print your retu			by \$0.20 Record amount here (\$500 Maximum)) 19. Net Fuel Tax Liability (Subtract Line 18 From Line 17)	Ş	2,160.00	Click <u>Next</u>
			20. Interest		\$64.80	
		14	21. Penalty (If filing after due date)		\$216.00	
			22. Total Due (Add lines 19,20, and 21)	Ş	2,440.80	
			View Printer Friendly Version	Back	Next	

Example: Returns with Tax Due

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

Payment Method ≻

Filing JAN 2016 Return For 3000-1000-LV



Verify Information >

Main Menu Logout File Definition File Layout File Upload File Preview LPG Vendor LV 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 Inform	nation		
License:	3000-1000-LV	Period:	01/2016
Name:	WONDER WOMAN CORPORATIONS	Return Due Date:	3/23/2016
File Code:	Required Calendar Monthly	Return Type:	LV - Original
1		Total Tax Due:	\$2,160.00
		Interest/Penalty:	\$280.80
		Total Due:	\$2,440.80
		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.

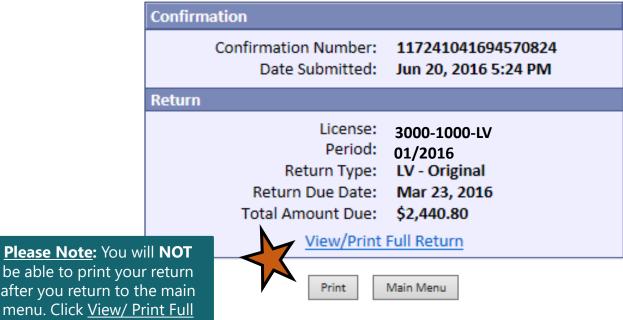


Login Password:

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

Back Submit

Confirmation Information >



after you return to the main menu. Click View/ Print Full <u>Return</u> to print your return.

Questions?



South Dakota Department of Revenue



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South Dakota DOR



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