

SOUTH DAKOTA DEPARTMENT OF REVENUE

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

August 2020



# Benefits of EPath

- File and pay at [www.sd.gov/epath](http://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-LV Wonder Woman Corporations (LPG 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

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

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

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### Filing Options

☒ File a Return For:

☐ Amend a Return For: 

☐ Edit a Saved Return:

Select the Data Entry Method:

3000-1000-LV Wonder Woman Corporations (LPG 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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**Step 4:** Choose a Data Entry Method to input a schedule

**Manual Data Entry** allows you to enter the information from your schedule directly into EPath.

**Step 5:** Click Next

# 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 Type</u>	<u>Description</u>
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 <u>Line 7</u> 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>	<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-LV

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[Data Entry >](#)

LPG Vendor  
LPG 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	054- Liquid Petroleum 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 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	
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)	10,800
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	
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	\$64.80
21. Penalty (If filing after due date)	\$216.00
22. Total Due (Add lines 19,20, and 21)	\$2,440.80

[Calculate](#)[Back](#)[Next](#)**Step 1:** Lines 2, 6, 9 and 13 are entered manually

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

**TIP:** Calculate entries before continuing.**Step 2:** Click Calculate**Step 3:** Click Next

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## Liquefied Petroleum Gas Return

## SALES SUMMARY

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2. Gallons sold tax-unpaid for agricultural (exempt) use	
3. Gallons sold tax-unpaid to exempt government agencies (Attach Uniform Schedule Of Disbursements Type 8)	
4. Gallons sold tax-unpaid to licensed LPG Users or Highway Contractor (Attach Uniform Schedule of Disbursements Type 10g)	900
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14. Ending LPG Inventory (Subtract Line 12 from Line 11 and add Line 13)	0

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22. Total Due (Add lines 19,20, and 21)	\$2,440.80

[View Printer Friendly Version](#)

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

**Please Note:** You will **NOT** be able to print your return after it is submitted. Click [View Printer Friendly Version](#) to print your return.

[Click Next](#)

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## 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 LPG 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

## Verify Information >

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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>	3000-1000-LV	<b>Period:</b>	01/2016
<b>Name:</b>	WONDER WOMAN CORPORATIONS	<b>Return Due Date:</b>	3/23/2016
<b>File Code:</b>	Required Calendar Monthly	<b>Return Type:</b>	LV - Original
		<b>Total Tax Due:</b>	\$2,160.00
		<b>Interest/Penalty:</b>	\$280.80
		<b>Total Due:</b>	\$2,440.80
		<b>Payment Type:</b>	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.

## Confirmation Information >

Confirmation	
Confirmation Number:	117241041694570824
Date Submitted:	Jun 20, 2016 5:24 PM
Return	
License:	3000-1000-LV
Period:	01/2016
Return Type:	LV - Original
Return Due Date:	Mar 23, 2016
Total Amount Due:	\$2,440.80
<a href="#">View/Print Full Return</a>	

**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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