



LPG Vendor Manual EPath Filing Guide



July 2024 • LPG 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 4: 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.

Schedule Type	Description	Line(s) of Return
5	 This S che dule type with report several typed of gallons: Gallons withdrawn from pipeline(s) located within S outh Dakota with tax collected Gallons withdrawn from pipeline(s) located in S outh Dakota and sold to a licensed exporter for export without tax collected Gallons withdrawn from pipeline(s) outside S outh Dakota with a S outh Dakota Destination state on the bill-of-landing with tax collected Gallons of 100 percent E thyl Alcohol and Methyl Alcohol that were previously taxed 	 1-gallons from S D pipelines 2-gallons from out- od-state pipelines 6- Methyl and Ethyl Alcohol sales
6a	This schedule type will report gallons withdrawn from pipeline(s) located in South Dako- ta and sold tax exempt to licensed exporters for an out-of-state destination.	5
8	This schedule type will report gallons withdrawn directly from the pipeline(s) sold to U.S. Government entities	4
10	This schedule type will report the total gallons of K-1 kerosene sold for not taxable pur- poses such as heating	7

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).

Return Data Entry ≻			F	FILING AUG 2023 RETUR		If Purchaser is a business/company, FEIN		
	Main Menu	Enter the inform add/edit the listi all listings click t	nation for each listing in the fie ing. You may delete or edit re :he 'Next' button to continue.	elds provid cords after	led below and click they have been ad	the 'S CA ded. 99	NNOT be subs 99999999.	tituted with
1: Enter from you each bo	the information ur records into x.	Schedule Type Product Type	8-Gallons sold to US government 54-liquid petroleum gas	(tax-ex 🗸 🕻	Destination State	SD 🗸		
	Verify Info	Carrier Name	ABC	F	Purchaser's FEIN	999999999	99	Data Shinnad
		Carrier FEIN	123456789] [Date Shipped 🕄	08/01/20	23	is the
		Mode	j 🗸	C N	Customer/Manifest Number	12345		transaction date.
		Origin State	SD 🗸	C	Gross Gallons	1500		
		Save Cancel	Clear form after updates					
2: After	each ick 'Save'	Edit Delete S	Scheoule Type Product Type	Carrier Nan	ne Sold	То	Gross Gallons	
entry, click Save.		1			00			
		Page 1 of 1 Total F	Records: 1 If you check this I	oox, it will			3: Once you and saved click 'Next'	u have entered all information,
		Save Schedule Info	for the next trans	enter dat action.	a		Back Next	

EPATH - Motor Fuel >

FILING AUG 2023 RETURN FOR: 7002-4855-LV

Main Menu Logout	Liquefied Petroleum Gas Return		
File Definition	SALES SUMMARY		
File Layout File Upload File Preview LPG Vendor> LV Summary Payment Method Make Payment Verify Info	Gallons sold tax-unpaid to other licensed LPG Vendors (Attach Uniform Schedule of Disbursements Type 6e) Gallons sold tax-unpaid for agricultural (exempt) use Gallons sold tax-unpaid to exempt government agencies (Attach Uniform Schedule Of Disbursements Type 8) Gallons sold tax-unpaid to licensed LPG Users or Highway Contractor (Attach Uniform Schedule of Disbursements Type 10g) Gallons exported from South Dakota (Attach Uniform Schedule Of Disbursements Type 7) Gallons sold on which South Dakota sales tax is due and will be reported and remitted on your sales tax return 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)	4,000 0 2,500 900 2,000 10,800	
	8. Total LPG Gallons Sold or Exported (Add Lines 1,2,3,4,5,6 and 7)	20,200	1: Lines 2,6,9, and
	9. Beginning LPG Inventory 10. Total gallons received during the month or brought into South Dakota (Attach Uniform Schedule of Disbursements Type 2) 11. Total gallons to be accounted for (Add Lines 9 and 10)	20,200 20,200	manually.
	 Total gallons sold or exported (Record amount from Line 8 here) Shrinkage/Expansion gallons (Report Shrinkage as negative or Expansion as positive gallons) Ending LPG Inventory (Subtract Line 12 from Line 11 and add Line 13) 	20,200 0	Enter shrinkage and expansion gallons in Line
	TAX CALCULATION AND REMITTANCE		13 to accurately report
	 Fuel Taxable Sales (Record Amount from Line 7 here) Fuel Tax Rate Fuel Tax Liability for this reporting period (Multiply amount on Line 15 by tax rate on Line 16) Allowance (Multiply first 25,000 gallons on Line 15 by 0.02 and excess gallons by 0.01. Add amounts and multiply by 50.20 Record amount here (SS00 Maximum)) 	10,800 \$0.20 \$2,160.00 \$0.00	inventory. Shrinkage is negative and expansion is positive.
ck ulate'.	19. Net Fuel Tax Liability (Subtract Line 18 From Line 17) 20. Interest 21. Penalty (if filing after due date) 22. Total Due (Add lines 19,20, and 21)	\$2,160.00 \$216.00 \$216.00 \$2,592.00	3: Click 'Next'.

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

Epath-Motor Fuel >

FILING AUG 2023 RETURN FOR: 7002-4855-LV

	6							
Main Menu		/lenu	Liquefied Petroleum Gas Return					
	Logout		SALES SUMMARY					
	File De	finition	1. Gallons sold tax-unpaid to other licensed LPG Vendors (Attach Uniform Schedule of Disbursements	4,000				
	File La	yout	2 Gallons sold tax-unpaid for agricultural (exempt) use	0				
	File Up	oload	3 Gallons sold tax-unpaid to exempt government agencies (Attach Uniform Schedule Of Disbursements	2 500				
	File Pr	eview	Type 8)	2,200				
	LPG Ve	endor	4. Gallons sold tax-unpaid to licensed LPG Users or Highway Contractor (Attach Uniform Schedule of Disburgements Tung 10e)	900				
	LV Sun	nmary≻	5 Gallons exported from South Dakota (Attach Uniform Schedule Of Disbursements Type 7)	2 000				
	Payme	nt Method	6. Gallons sold on which South Dakota sales tax is due and will be reported and remitted on your	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)	, i				
			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	20,200				
abla ta	<u>_</u>		of Disbursements Type 2)					
	J		11. Total gallons to be accounted for (Add Lines 9 and 10)	20,200				
after	it		12. Total gallons sold or exported (Record amount from Line 8 here)	20,200				
k 'Vie	w		13. Shrinkage/Expansion gallons (Report Shrinkage as negative or Expansion as positive gallons)	0				
lorcior	5		14. Ending LPG Inventory (Subtract Line 12 from Line 11 and add Line 13)	0				
	L		TAX CALCULATION AND REMITTANCE					
ırn.			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				
		\mathbf{N}	 Allowance (Multiply first 25,000 gallons on Line 15 by 0.02 and excess gallons by 0.01. Add amounts and multiply build 0.02 Parada ensure here (5500 Medianer)). 	\$0.00				
		\mathbf{N}	by 50.20 record amount here (5500 Maximum)) 19. Net Fuel Tax Liability (Subtract Line 19 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	Rack Next				
				THE REPORT OF A DESCRIPTION OF A DESCRIP				

Note:

You will NOT be print your return is submitted. Clic Printer Friendly \ to print your retu

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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	Select the Payment Method you will be using	
Logout		Note: If you choose ACH
File Definition		Credit you have to reach out to your bank
File Layout	A non-refundable convenience fee of 2.45% will apply if you pay by credit card.	and request they send
File Upload	Credit Card payments are processed by Elavon Inc. You will be taken to Elavon's site to enter your cre	the amount due.
File Preview	card information after you submit your return.	
LPG Vendor		
LV Summary	O No Payment at this time. (Interest will apply to late payments.)	
Payment Method >		
Make Payment	Payment Calendar	
Verify Info	Back	ext

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

Verify Information >

Main Menu Logout	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.					
MK File Upload MK File Preview Supporting Doc.	To submit your Return read the 'Filing Agreement', enter your log in password, and click the 'Submit' button.					
Marketer Rerund MK Summary Verify Info >	License: Name: File Code:	7002-4856-MK LET IT BE CORP Required Calendar Monthly	Period: Return Due Date: Return Type: Refund Amount: Interest/Penalty: Total Refund: Payment Type:	8/1/2023 To 8/31/2023 N/A MK - Original \$2,632.00 N/A \$2,632.00		
	Filing Agreem	ent				
	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 ¹
- View Pending Items ¹

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