

The electronic LPG Vendor return requests the same information as the paper return. Only the formatting has changed to enable you to file your returns electronically.

The main differences between the manual and electronic LPG Vendor return is the following:

1. You have the option to file an electronic return and upload a schedule.
2. The electronic return requires a schedule that is saved as a .csv file, using Excel, and is uploaded into the Epath program
3. Or you may file your LPG Vendor returns manually within the Epath program.
4. Multiple sales to one customer during the return period can be combined and entered on a single line of the schedule.
5. The customer's account number may be used as their FEIN number.

Below are the schedules types needed to report your activity that occurs during each return period.

Line 1 – Schedule Type 6e - Gallons sold exempt of taxes because customer is a licensed LPG Vendor

Line 2 – Schedule Type 10 - Gallons sold to other tax exempt entities

Line 3 – Schedule Type 8 - Gallons sold to US Government tax exempt

Line 4 – Schedule Type 10g - Gallons of other authorized tax-exempt sales

Line 5 – Schedule Type 7 - Gallons exported out of state to the state of _____

Line 7 – Schedule Type 5 - Gallons delivered with tax collected (Gallons sold for or used in licensed vehicles)

Line 10 – Schedule Type 2 - Total gallons received from motor fuel licensee tax-unpaid.

The product code for Propane is 054.

The Mode is required and indicates how the fuel was transported. (J –Truck, R – Rail)

The book inventory practice is followed on the returns. (The ending inventory from the previous return period is entered as the beginning inventory for the current return period).

There is no schedule type for line 6. Information for Lines 6 and 9 are entered manually.

Persons importing LPG into South Dakota and selling it, who do not have bulk storage facilities in South Dakota, are to enter zero as the beginning and ending inventories from month to month.