

SOUTH DAKOTA DEPARTMENT OF REVENUE

# Filing a Return as a Highway Contractor

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 ⓘ](#)
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- ▶ [Amend a Return ⓘ](#)

### *Pay Outstanding Balance.*

- ▶ [Payment Only ⓘ](#)

### *Select an account function to perform.*

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### *View History.*

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## 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:

[Log out](#)

7002-2448-HC - JOHN WAYNE CORPORATION (Highway Contractor) ▼

--Please select a Period-- ▼

--Please select a Period--

OCT 2018 - DEC 2018 (Quarterly Return)

--Please select a Period-- ▼

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

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

**Step 3:** Click Next

## Fuel Usage – Lines 1 & 2

**TIP:** Only report in whole, gross gallons for each fuel type used.

If you do NOT have any fuel usage to report, select No and also skip the next two slides.

### Highway Contractor Tax Return >

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Please verify that the return information is correct. If the return is incorrect please click the 'Back' button to return to the previous page.

#### Filing Activity

If you have nothing to report on this return select 'No', then select 'Next'

Do you have anything to report for this period?

☒ Yes

☐ No

FUEL USAGE	A Dyed Diesel	B Undyed Diesel	C LPG	D Gasoline	E 100% Ethyl Alcohol	F Dyed Biodiesel Blend	G Undyed Biodiesel Blend
1. Gallons used in movable equipment and vehicles ⓘ	400	50		150			
2. Gallons used in stationary equipment and machinery ⓘ	100						

**Line 1:** Enter the total gallons of fuel used within the Road Right-of-Way in movable machinery. These gallons are subject to Fuel Excise Tax.

**Line 2:** Enter the total gallons of fuel used in stationary equipment and off-road machinery. These gallons are subject to Sales Tax.

The Road Right-of-Way is defined as a strip of land over which a public road is built. The boundaries for public highways and township roads are from fence post to fence post (including fence post), while city streets are from curb to curb (including curb). Storm sewers, ditches, and gutters are included within the Road Right-of-Way.

## Fuel Inventory Reconciliation – Lines 4 to 7, 10

The Fuel Inventory Reconciliation section is on the bottom half of the page 1.

A	B	C	D	E	F	G
Dyed Diesel	Undyed Diesel	LPG	Gasoline	100% Ethyl Alcohol	Dyed Biodiesel Blend	Undyed Biodiesel Blend

FUEL INVENTORY RECONCILIATION						
4. Beginning Fuel Inventory ⓘ						
5. Total gallons imported into SD, tax paid ⓘ						
6. Total Gallons brought into SD, tax unpaid ⓘ						
7. Gallons purchased in SD ⓘ	500	50		150		
10. Gallons exported ⓘ						

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Click Next

**Line 4:** Enter the total gallons of fuel in your inventory at the beginning of the reporting period. (This total should match your Ending Fuel Inventory of the prior reporting period.)

**Line 5:** Enter the total gallons of fuel brought into SD (imported) during the reporting period on which SD Fuel Excise Tax has been paid. (Dyed Diesel is not able to be listed here because it is sales taxable, therefore SD Fuel Excise Tax could not have been paid on it.)

**Line 6:** Enter the total gallons of fuel brought into SD (imported) during the reporting period on which SD Fuel Excise Tax has NOT been paid.

**Line 7:** Enter the total gallons of fuel purchased in SD during the reporting period.

**Line 10:** Enter the total gallons of fuel taken out of SD (exported). Please Note: no fuel was exported in this example.

## Sales Tax Computation – Lines 22 & 25

Column headings have changed from page 1.  
You will only report Dyed Diesel, LPG, and  
Dyed Biodiesel Blends on page 2.

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SALES TAX COMPUTATION	A Dyed Diesel	B LPG	C Dyed Biodiesel Blend
22. Gallons used on which sales tax was paid ⓘ	500		
25. Average Fuel Cost per Gallon ⓘ	2.97		

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Do NOT include gallons remaining in your inventory on line 22. There is no way to determine if those gallons are sales taxable or fuel taxable until they have been used.

Click Next

**Line 22:** Enter the total gallons of fuel that were used on which SD Sales Tax has been already paid. (Do NOT include gallons still in your inventory.)

**Line 25:** Enter the average fuel cost per gallon during the reporting period. You will determine this amount from your records.



## Summary Page

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

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Please verify that the return information is correct. If the return is incorrect please click the 'Back' button to return to the previous page.

FUEL USAGE	A Dyed Diesel	B Undyed Diesel	C LPG	D Gasoline	E 100% Ethyl Alcohol	F Dyed Biodiesel Blend	G Undyed Biodiesel Blend
1. Gallons used in moveable equipment and vehicles ⓘ	400	50	0	150	0	0	0
2. Gallons used in stationary equipment and machinery ⓘ	100	0	0	0	0	0	0
3. Total Gallons used ⓘ	500	50	0	150	0	0	0
FUEL INVENTORY RECONCILIATION							
4. Beginning Fuel Inventory	0	0	0	0	0	0	0
5. Total gallons imported into SD, tax paid ⓘ		0		0	0		0
6. Total gallons imported into SD, tax unpaid ⓘ	0	0	0	0	0	0	0
7. Total gallons purchased in SD ⓘ	500	50	0	150	0	0	0
8. Subtotal of Fuel Inventory	500	50	0	150	0	0	0
9. Total gallons used during the reporting period	500	50	0	150	0	0	0
10. Total gallons exported from SD ⓘ	0	0	0	0	0	0	0
11. Total gallons used and exported ⓘ	500	50	0	150	0	0	0
12. Ending Fuel Inventory	0	0	0	0	0	0	0
FUEL TAX COMPUTATIONS							
13. Total gallons reported on Line 1 (Columns A, C, & F)	400		0			0	
14. Total Gallons Reported on Line 6 (Columns B, D, E, & G)		0		0	0		0
15. Total gallons reported on Line 10 (gallons exported)		0		0	0		0
16. Total Gallons Subject to Tax	400	0	0	0	0	0	0
17. Tax Rates	\$0.28	\$0.28	\$0.20	\$0.28	\$0.14	\$0.28	\$0.28
18. Fuel Tax Due (Debit or Credit)	\$112.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19. Total Fuel Tax Due							\$112.00
20. Total Fuel Tax Due							\$112.00
21. For DOR Internal Use Only							

Calculations are made automatically for the remaining lines, based on the gallons you previously provided.

In order to see all entries and calculations, you may need to use the scrollbar at the very bottom of Summary page.

## Summary Page Continued...

In many cases, the amount calculated in line 28 will be a negative number. This is because dyed fuel is Sales Taxable. However, when the fuel is used in movable machinery to perform work in the Road Right-of-Way, the fuel becomes Fuel Excise Taxable. This gives you a credit for the Sales Tax already paid when it was initially purchased.

SALES TAX COMPUTATIONS	A Dyed Diesel	B LPG	C Dyed Biodiesel Blend
22. Gallons used on which sales tax was paid ⓘ	500	0	0
23. Gallons subject to sales tax	100	0	0
24. Net Gallons subject to sales tax	-400	0	0
25. Average Fuel Cost Per Gallon	\$2.97	\$0.00	\$0.00
26. Total Fuel Cost	(\$1,188.00)	\$0.00	\$0.00
27. Net Sales Tax Due	(\$53.46)	\$0.00	\$0.00
28. Total Sales Tax Due			(\$53.46)
TAX COMPUTATIONS			
29. Total Fuel and Sales Tax Liability	\$58.54		
30. Interest	\$5.00		
30. Penalty	\$0.00		
32. Total Remittance	\$63.54		



[View Printer Friendly Version](#)

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

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Click Next

## 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 User 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

[Payment Calendar](#)

If you choose to make a payment at a later date, select No Payment at this time and click Next.

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**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>	7002-2448-HC	<b>Period:</b>	12/2018
<b>Name:</b>	JOHN WAYNE CORPORATION	<b>Return Due Date:</b>	01/22/2019
<b>File Code:</b>	Quarterly	<b>Return Type:</b>	HC - Original
		<b>Total Tax Due:</b>	\$58.54
		<b>Interest/Penalty:</b>	\$5.00
		<b>Total Due:</b>	\$63.54
		<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.

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Submit

## Confirmation Information >

Confirmation	
Confirmation Number:	<b>115013541694570827</b>
Date Submitted:	<b>Jan 28, 2019 2:03 PM</b>
Return	
License:	<b>7002-2448-HC</b>
Period:	<b>12/2018</b>
Return Type:	<b>HC – Original</b>
Return Due Date:	<b>Jan 22, 2019</b>
Total Amount Due:	<b>\$63.54</b>
<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

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# Questions?



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