Highway Contractor EPath Filing Guide

How to File and Pay your Return

Login ›

EPath Help

Log in to your Account

Username:

Password:

Already have a Login:
Fill in your username and password and click on continue button.

Forgot your Username?

Forgot your Password?

CONTINUE

Note:
Access to EPath Help is available on every screen. Just click this button.

Create an Account

If you are not already using EPath to access your account, create an account now.

Don't have a Login:
Use this button to create an account.

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 AND DEADLINES

Step 2: Click 'File and Pay your Return'.

EPath Help

Main Menu ›

File and Pay.
▸ File and Pay your Return ⓘ
▸ Upload Additional Documentation ⓘ

▸ Amend a Return ⓘ
▸ Cigarette Stamp Order ⓘ

Note:
Each ⓘ button has help information. Just hover the cursor over the button.

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 or Tobacco Tax License

View History.
▸ View Account Activity ⓘ
▸ View Pending Items ⓘ

▸ View/Edit Pending Electronic Payments ⓘ
▸ View Deleted Electronic Payments ⓘ

Log out

2: Choose from Filing Options. You can file, amend, or edit a return.

1: Use the dropdown menu to display license numbers and returns.

3: Use the dropdown menu to display period information.

EPath Help

Return Filing Menu

the license, filing option and period. When finished click the 'Next' button on the bottom of the page.

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:

7002-4851-HC - LET IT BE CORP (Highway Contractor)

--Please select a Period--
--Please select a Period--
JAN 2023 - MAR 2023 (Quarterly Return)
OCT 2022 - DEC 2022 (Quarterly Return)
JUL 2022 - SEP 2022 (Quarterly Return)

Log out   Back   Next

Step 4: If you do NOT have any fuel usage to report select 'No' then 'Next' and skip to step 5. If you HAVE fuel usage to report follow steps a-c bellow.

a. Highway Contractors page 1, lines 1 &2. Fill out necessary information (details below).

EPath Help

Highway Contractor Tax Return   FILING MAR 2023 RETURN FOR: 7002-4851-HC

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

Main Menu
Logout

HC Page 1
HC Page 2
HC Summary
Payment Method
Make Payment
Verify Info

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						

FUEL INVENTORY

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.

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

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).

FUEL INVENTORY RECONCILIATION

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

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.

Note:
You must enter imported fuel in line 5 & 6 and fuel purchased in South Dakota(SD) line 7.

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

EPath Help

Highway Contractor Tax Return ➤

FILING MAR 2023 RETURN FOR: 7002-4851-HC

Main Menu
Logout

HC Page 1
HC Page 2 ▶
HC Summary
Payment Method
Make Payment
Verify Info

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

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

Back   Next

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

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.

Line 22: Enter the total gallons of fuel that were used and SD sales tax has been already paid.

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

Step 5: Calculations are made automatically for the remaining lines, based on gallons you previously provided. Its recommended that you review entries before continuing. After confirming the information is correct, you can click 'Next'.

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.

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

Highway Contractor Tax Return ➤

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

Main Menu
Logout

HC Page 1
HC Page 2
HC Summary➤
Payment Method
Make Payment
Verify Info

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

SALES TAX COMPUTATIONS			
22. Gallons used on which sales tax was paid ⓘ			
23. Gallons subject to sales tax			
24. Net Gallons subject to sales tax			
25. Average Fuel Cost Per Gallon			
26. Total Fuel Cost			
27. Net Sales Tax Due			
28. Total Sales Tax Due			
TAX COMPUTATIONS			
29. Total Fuel and Sales Tax Liability			
30. Interest			
30. Penalty			
32. Total Remittance			

Note - If inventory is negative, this may cause a delay in processing. See step 4 to ensure correctness before submitting.

Note:
You will NOT be able to print your return after it is submitted. Click 'View Printer Friendly Version' to print your return.

View Printer Friendly Version

Back   Next

Step 6: Payment, if no tax is due you will not reach this page. You will have the option to pay the tax amount on your LPG user return. After filling out all necessary information click 'Next'.

Payment Method ›

FILING MAR 2023 RETURN FOR: 7002-4851-HC

Main Menu
Logout

HC Page 1
HC Page 2
HC Summary
Payment Method ›
Make Payment
Verify Info

Select the Payment Method you will be using

○ ACH Debit ❓
○ ACH Credit ❓
○ Credit Card VISA MasterCard DISCOVER

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.)

Payment Calendar

Back   Next

Note:
If you choose ACH Credit you have to reach out to your bank and request they send the amount due.

Step 8: Verify all information, clicking 'Submit' will finalize the filing process. Make sure to Look everything over one more time.

Verify Information ›

Main Menu
Logout

HC Page 1
HC Page 2
HC 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 Information

License:	7002-4851-HC	Period:	03/2023
Name:	LET IT BE CORP	Return Due Date:	04/20/2023
File Code:	Quarterly	Return Type:	HC - Original
		Total Tax Due:	$58.54
		Interest/Penalty:	$22.67
		Total Due:	$81.21
		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: [   ]

Back   Submit

Note:
You must input your password before pressing 'Submit'. If you do not do this you will not have completed the process.

Step 9: 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 ℹ️
▶ View Pending Items ℹ️

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