



Ethanol Broker Manual EPath Filing Guide

How to File and Pay your Return

Step 1: Open www.sd.gov/epath. Log in or Create Account in EPath.

The screenshot shows the EPath website interface. At the top right is a link for "EPath Help". Below it is a "Login" link. The main content area is divided into three sections: "Log in to your Account", "Create an Account", and "MAKE A PAYMENT".

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 AND DEADLINES

Callouts:

- Already have a Login:** Fill in the username and password and click on continue button. (Points to the login form)
- Don't have a Login:** Use this button to create an account. (Points to the CREATE ACCOUNT button)
- Note:** Access to EPath Help is available on every screen. Just click this button. (Points to the EPath Help link)

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

The screenshot shows the EPath Main Menu. The "File and Pay" section is circled in blue, and the "File and Pay your Return" link is circled in orange. A "Log out" button is at the bottom.

Main Menu

File and Pay

- File and Pay your Return** ⓘ
- Upload Additional Documentation ⓘ
- Amend a Return ⓘ
- Cigarette Stamp Order ⓘ

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

Note: Each ⓘ button has help information. Just hover the cursor over the button. (Points to the ⓘ icon next to "File and Pay your Return")

Step 3: Fill out necessary information (details below). Then click 'Next'.

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:

Select the Data Entry Method:

Upload File Containing Data

Manual Data Entry

7002-4849-EB - LET IT BE CORP (Ethanol Broker)

--Please select a Period--

You do not have a return that can be amended at this time

--Please select a Period--

Back

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: Select the return period you wish to file your return for.

4: Choose the Data Entry Method, for this guide choose 'Manual Data Entry'.

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 of Return
2b	This schedule type will report gallons received with tax unpaid.	1
6a	This schedule type will report gallons sold tax exempt to licensed exporters for an out-of-state destination.	2
8	This schedule type will report gallons sold tax exempt to U.S. Government entities.	3
10	This schedule type will report gallons sold to other tax exempt entities.	4
5	This schedule type will report gallons sold/delivered with tax collected.	5

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
B	Barge
PL	Pipeline

Step 6: Fill out necessary information (details below).

Return Data Entry >

FILING AUG 2023 RET

If Purchaser is a business/company, FEIN CANNOT be substituted with 999999999.

1: Enter the information from your records into each box.

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. After all listings click the 'Next' button to continue.

Schedule Type	5-Gallons delivered with the tax collecte	Destination State	SD
Product Type	123 - Alcohol	Sold To	A Purchaser
Carrier Name	KDEFB	Purchaser's FEIN	123456789
Carrier FEIN	123456789	Date Shipped	08/01/2023
Mode	J	Manifest Number	12345
Origin State	SD	Gross Gallons	1500

Date Shipped is the transaction date.

2: After each entry, click 'Save'.

Save Cancel Clear form after updates

Edit	Delete	Schedule Type	Product Type	Carrier Name	Sold To	Gross Gallons
Edit	Delete	5	123	KDEFB	A Purchaser	1500

Page 1 of 1 | Total Records: 1

3: Once you have entered and saved all information, click 'Next'.

Save Schedule Information

If you check this box, it will clear the form to enter data for the next transaction.

Back Next

Step 7: Review all information then click 'Next'.

EPATH - Motor Fuel >

FILING AUG 2023 RETURN FOR: 7002-4849-EB

<ul style="list-style-type: none"> Main Menu Logout File Definition File Layout File Upload File Preview EB Summary > Payment Method Make Payment Verify Info 	<h2>Ethanol Broker Return</h2>																																		
<table border="1"> <thead> <tr> <th colspan="2">ETHYL ALCOHOL & SALES</th> </tr> </thead> <tbody> <tr> <td>1. Total gallons of ethyl alcohol received from the Ethanol Producer and licensed Ethanol Broker for resale (Schedule Type 2b)</td> <td style="text-align: right;">200</td> </tr> <tr> <td>2. Total gallons of ethyl alcohol sold to a licensed exporter for export.</td> <td style="text-align: right;">400</td> </tr> <tr> <td>3. Total Gallons of ethyl alcohol sold to a U.S. government.</td> <td style="text-align: right;">100</td> </tr> <tr> <td>4. Total gallons of ethyl alcohol sold to a licensed Ethanol Broker for resale.</td> <td style="text-align: right;">200</td> </tr> <tr> <td>5. Total taxable gallons (Subtract Line 2, 3, and 4 from Line 1)</td> <td style="text-align: right;">-500</td> </tr> <tr> <th colspan="2">TAXES AND FEES DUE</th> </tr> <tr> <td>6. Subtotal taxable gallons of ethyl alcohol</td> <td style="text-align: right;">500</td> </tr> <tr> <td>7. Allowance (if filing on time) (Multiply Line 6 by 0.0225)</td> <td style="text-align: right;">0</td> </tr> <tr> <td>8. Total taxable gallons (Subtract Line 7 from Line 6)</td> <td style="text-align: right;">500</td> </tr> <tr> <td>9. Tax Rate</td> <td style="text-align: right;">\$0.14</td> </tr> <tr> <td>10. Taxes Due (Multiply Line 8 by Line 9)</td> <td style="text-align: right;">\$70.00</td> </tr> <tr> <td>11. Tank Inspection Fee (Multiply Line 6 by 0.0200)</td> <td style="text-align: right;">\$10.00</td> </tr> <tr> <td>12. Total Taxes and Fees Due</td> <td style="text-align: right;">\$80.00</td> </tr> <tr> <td>13. Interest (if filing after due date)</td> <td style="text-align: right;">\$13.00</td> </tr> <tr> <td>14. Penalty (if filing after due date)</td> <td style="text-align: right;">\$10.00</td> </tr> <tr> <td>15. Grand Total (Add Lines 12 and 13, and add or subtract Line 14)</td> <td style="text-align: right;">\$103.00</td> </tr> </tbody> </table>		ETHYL ALCOHOL & SALES		1. Total gallons of ethyl alcohol received from the Ethanol Producer and licensed Ethanol Broker for resale (Schedule Type 2b)	200	2. Total gallons of ethyl alcohol sold to a licensed exporter for export.	400	3. Total Gallons of ethyl alcohol sold to a U.S. government.	100	4. Total gallons of ethyl alcohol sold to a licensed Ethanol Broker for resale.	200	5. Total taxable gallons (Subtract Line 2, 3, and 4 from Line 1)	-500	TAXES AND FEES DUE		6. Subtotal taxable gallons of ethyl alcohol	500	7. Allowance (if filing on time) (Multiply Line 6 by 0.0225)	0	8. Total taxable gallons (Subtract Line 7 from Line 6)	500	9. Tax Rate	\$0.14	10. Taxes Due (Multiply Line 8 by Line 9)	\$70.00	11. Tank Inspection Fee (Multiply Line 6 by 0.0200)	\$10.00	12. Total Taxes and Fees Due	\$80.00	13. Interest (if filing after due date)	\$13.00	14. Penalty (if filing after due date)	\$10.00	15. Grand Total (Add Lines 12 and 13, and add or subtract Line 14)	\$103.00
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Step 8: 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: 7002-4849-EB

<ul style="list-style-type: none"> Main Menu Logout File Definition File Layout File Upload File Preview LPG Vendor LV Summary Payment Method > Make Payment Verify Info 	<p>Select the Payment Method you will be using</p> <p> <input checked="" type="radio"/> ACH Debit </p> <p> <input type="radio"/> ACH Credit </p> <p> <input type="radio"/> Credit Card </p> <p>A non-refundable convenience fee of 2.45% will apply if you pay by credit card.</p> <p>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.</p> <p> <input type="radio"/> No Payment at this time. (Interest will apply to late payments.) </p> <p style="text-align: center;">Payment Calendar</p>	<p>Note: If you choose ACH Credit you have to reach out to your bank and request they send the amount due.</p>
<input type="button" value="Back"/> <input type="button" value="Next"/>		

Step 9: 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. Marketer Refund MK Summary Verify Info >	To submit your Return read the 'Filing Agreement', enter your log in password, and click the 'Submit' button.
Return Information	
License: 7002-4856-MK	Period: 8/1/2023 To 8/31/2023
Name: LET IT BE CORP	Return Due Date: N/A
File Code: Required Calendar Monthly	Return Type: MK - Original
	Refund Amount: \$2,632.00
	Interest/Penalty: N/A
	Total Refund: \$2,632.00
	Payment Type:
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:	<input type="password"/>
<input type="button" value="Back"/> <input type="button" value="Submit"/>	

Step 10: 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](#) ⓘ
- ▶ [View Pending Items](#) ⓘ

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

