



**CONTRACTORS' EXCISE TAX
RETURN**

Reporting Period _____
 Return _____
 Return Due _____

If your address changed, please update below:

Mailing Address: _____

Physical Address: _____

Out of business? Last day of business: _____
Please send your license card in with your return.

License # _____

EXCISE TAX CALCULATIONS	GROSS	TAXABLE	RATE	TAX DUE
1. Gross Receipts				
2. Owner-Furnished Materials				
3. Deductions (Subcontractors Receipts, Out-of-state)				
4. Special Jurisdiction Receipts (Detail in City Section)				
5. Net State Excise Taxable (Line 1 plus Line 2, minus Line 3, minus Line 4)			x 2%	
6. Net Sales and/or Use Taxable			x 4.5%	
7. Total State Tax Due (Line 5 plus Line 6)				
8. City & Special Jurisdiction Tax Calculation Detail:				
9. City/Special Jurisdiction Name	Code	Taxable	Rate	Tax Due
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22. Total City/Special Jurisdiction Tax (Add Lines 10 through 21)				
23. Total Tax Due (Line 7 plus Line 22)				
24. Penalty/Interest				
25. Adjustment (Previous Credit/Balance Due)				
26. Total Due (Line 23 plus Line 24 plus Line 25)				
27. Amount Remitted				

I declare under the penalties of perjury this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Date

Preparer

Date

Licensee

**You MUST complete and send in this return even if you have zero receipts.
Failure to do so could result in a penalty.**



File and pay electronically at <http://sd.gov/epath>

Receive a collection allowance of 1.5% of the tax due, not to exceed \$70, each reporting period, by filing and paying your taxes electronically and on time.

No allowance given on contractors' excise tax returns or if you have past tax due.

Change of Address: Please use the lines provided on the return to correct your address or send the address change to the South Dakota Business Tax Division. A new license card with the new address will be mailed to you.

Close your Account: To cancel your tax license enter the last day of business in the space provided.

You must cancel your license within 30 days, file a final return, and pay all tax due if:

1. **The ownership of the business changes** (For example, from sole ownership to a partnership, from a partnership to a corporation, etc.) The new owner must apply for a new tax license at www.sd.gov/taxapp.
You must notify the Department when a partner leaves or enters a partnership, but you do not need to cancel your license.
2. **You close your business;** or
3. **You sell your business.**

Interest: **1%** (.01) interest will be assessed each month on any past due tax until the tax is paid in full. (A minimum of \$5.00 interest is due the first month). (1.25% interest is assessed for each month tax is unpaid prior to July 2015.)

Penalty: **10%** (.10) of the tax due (minimum \$10.00, even if no tax is due) is assessed if a return is not filed within 30 days following the month the return is due.

Make Checks Payable to: South Dakota State Treasurer

- Please write your **license number** on your check.
- Please **do not staple or paperclip** the check to the return.

**Mail Returns to: Department of Revenue
Remittance Center
PO Box 5055
Sioux Falls, SD 57117-5055**

If you have questions or need help completing the return and/or worksheet, please visit the nearest Department of Revenue Office or call **1-800-829-9188**.

South Dakota Department of Revenue

Business Tax Division
445 E Capitol Ave
Pierre, SD 57501

Aberdeen Area Office

14 South Main, Suite 1-C
Aberdeen, SD 57401

Sioux Falls Area Office

300 S Sycamore Ave, Suite 102
Sioux Falls, SD 57110

Mitchell Area Office

417 N Main, Suite 112
Mitchell, SD 57301

Watertown Area Office

715 S Maple
Watertown, SD 57201

Contact Information: Call:

1-800-829-9188 Email:

bustax@state.sd.us

Website: <http://dor.sd.gov>

Rapid City Area Office

1520 Haines Avenue, Suite 3
Rapid City, SD 57701

Yankton Area Office

1900 Summit Street
Yankton, SD 57078