

RV-093  
05/11

## Sales Tax Exempt Status Application & Instructions

South Dakota Department of Revenue, 445 E Capitol Ave, Pierre, SD 57501

This is the form to apply for sales tax exempt status. If approved, your organization will be issued a sales tax exempt number. Be sure to answer every question completely and accurately and include all applicable financial and organizational documentation. Failure to do so may delay the processing of the application, or may result in denial of the application. The exemption must be renewed every five years by filing an updated application with the Department, including all pertinent information. No fee is charged for issuing a tax exempt number.

Should you have any questions regarding this application, please contact the South Dakota Department of Revenue in Pierre, or your nearest state revenue office. The address and phone number of each office can be found below.

The sales tax exemption applies to purchases of products or services by the entity. The sales tax exemption number must be included on an exemption certificate provided to all retailers from whom the organization makes purchases.

If any change affecting its exempt status occurs in an organization, the organization must notify the Department in writing. The department may audit the organization at any time to verify its exempt status. Upon loss of its exemption status, the organization becomes liable for payment of sales or use tax on all items purchased for use by the organization.

This exemption does not extend to:

- 1) Sales of products or services by the organization
- 2) Purchases by the organization for the personal use of officials, members, or employees.
- 3) Purchases used in a retail business operated by the organization.

Please email, fax or mail all necessary organizational documents, including a copy of the IRS 501 (c) 3 exemption, if applicable, to:

**Email:** [Bustax@state.sd.us](mailto:Bustax@state.sd.us)

**Fax:** 605-773-6729

**Mail:** South Dakota Department of Revenue  
445 E Capitol Ave, Pierre, SD 57501

**Questions? Call 1-800-829-9188 or contact us at the address above. You may also contact any field office at the address or phone below.**

Aberdeen Office  
419 Moccasin Dr  
Aberdeen, SD 57402-1534  
605-626-2218

Mitchell Office  
417 N Main, Ste 112  
PO Box 1103  
Mitchell, SD 57301-7103  
605-995-8080

Yankton Office  
1900 Summit St  
Yankton, SD 57078-1951  
605-668-2939

Sioux Falls Office  
300 S Sycamore Ave, Ste 102  
Sioux Falls, SD 57110  
605-367-5800

Watertown Office  
715 S Maple  
Watertown, SD 57201-5300  
605-882-5188

Rapid City Office  
1520 Haines Ave., Suite 3  
Rapid City, SD 57701  
605-394-2332

**Governmental Agency** - US Government, SD State Agency, Volunteer Fire/Ambulance Department, Road User District, Township, City, County, and tribes. A public or municipal corporation is one created by the state or a municipality, pursuant to authority granted by South Dakota law, for political purposes to act as an agency in the administration of civil government. SDCL 10-45-10 and ARSD 64:06:01:01.04.

**Public School District** - South Dakota School Districts

**Relief Agency** - SDCL 10-45-10, 10-45-14 & ARSD 64:06:01:38. In determining the qualifications for exemption as a relief agency the organization must have a physical location within South Dakota, and the following shall be considered, but will not be exclusive, in the final determination of the exemption status request:

- (1) The relief agency is organized and conducted solely for the benefit of the general public and for relief of the public burden;
- (2) A person who needs the services of the relief agency is not turned away because the person is not able to pay for services;
- (3) The relief agency does not provide for gain or profit of any private member of the agency except in the form of a salary;
- (4) Upon dissolution the assets of the agency are used for charitable purposes;
- (5) The relief agency does not present or appear to present any obstacles of any character, such as founders' fees, mandatory assignment of income or property, or minimum fees, to those who need the benefits of the agency;
- (6) The average cost of services of the relief agency exceeds the amount of fees actually collected;
- (7) A major source of income of the relief agency results from gifts, bequests, or donations, not current charges;
- (8) Allocation of facilities or services of the relief agency is not related in any way to ability to pay for such facilities or services; and
- (9) The relief agency has an exemption granted pursuant to section 501(c) (3) of the Internal Revenue Code.

**Religious Educational Institution** - SDCL 10-45-14 & ARSD 64:06:01:13. (1)The institution is owned, leased, operated by, or affiliated with a religious society which meets the following requirements:

- (a) A religious society is a society which exists to worship God. The members of the religious society meet regularly to promote their religious beliefs;
- (b) The religious society is organized for religious purposes and is nonprofit;
- (c) The religious society is exempt under 26 U.S.C.S § 501(c) or (d) of the Internal Revenue Code in effect on January 1, 1983;
- (2) One of the purposes of the institution is the promotion of its religious views through education; and (3) The educational institution has a definite physical location with a regular faculty, classes, and established course of study.

**Private Educational Institution** - SDCL 10-45-14. A private educational institution shall be defined as an institution:

- (1)Recognized as exempt under section 501(c)(3) of the Internal Revenue Code as in effect on January 1, 1995;
- (2) Maintaining a campus physically located within this state; and
- (3) Accredited by the South Dakota Department of Education or the North Central Association of Colleges and Schools.

*[Click Here to Enter Electronic Application Form](#)*



Sales Tax Exempt Status Application

Full name of organization: \_\_\_\_\_

Contact person: \_\_\_\_\_ Social Security Number \_\_\_\_\_

Title: \_\_\_\_\_ Email Address: \_\_\_\_\_

Website Address: \_\_\_\_\_ South Dakota Physical Location: \_\_\_\_\_

Mailing Address: Street or Box Number: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ County \_\_\_\_\_

Federal ID Number: \_\_\_\_\_

Address of business, if different than above: Street: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ County: \_\_\_\_\_

Business telephone: \_\_\_\_\_ Contact's home telephone: \_\_\_\_\_

Type of organization: (check one)
 Governmental Agency/Public or Municipal Corporation
 Public School District
 Relief Agency
 Religious Educational Institution
 Private Educational Institution

Will there be more than one location of operation?
 Yes
 No
If yes, how many? \_\_\_\_\_

Date the organization was formed: \_\_\_\_\_

Date activities began in South Dakota: \_\_\_\_\_

Does the organization currently have or ever had a tax license in South Dakota?
 Yes
 No

If yes, license number(s): \_\_\_\_\_

Please Email, Fax, or Mail Organizational Documents: (These documents will be kept on file with the Department of Revenue & Regulation)

- 1. Bylaws
2. Articles of Incorporation
3. Constitution, Articles of Association
4. If applying for relief agency exemption:
- Internal Revenue Section 501 (C) (3) exemption (Include a copy of IRS Form 1023, App. for Exemption)
- Budget or Financial Statement
5. If applying for either private or religious educational institution exemption:
- Internal Revenue Section 501 (C) (3) exemption or 501 (D) (Include a copy of the IRS Application for Exemption)
- Certification or Accreditation Approvals
6. If the organization does not have any of these documents, attach an explanation.

**Activities and Operational Information** (Send additional pages if there is not enough room)

**RELIEF AGENCIES ONLY:**

1. Sources of Funding (Please Send Budget or Financial Statement):

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2. Nature of Expenditures:

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3. Explain specifically what goods and/or services your organization provides exclusively for the relief of the poor, disadvantaged, or underprivileged:

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**RELIGIOUS OR PRIVATE EDUCATIONAL INSTITUTES ONLY:**

1. Describe the South Dakota physical location of the institution, including the classrooms:

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2. Describe the faculty, students, courses of study, accreditation, and degree awarded:

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3) Explain what agency your school is accredited by and send a copy of the accreditation:

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4. Explain how the school is related to a religious society and how the religious views are promoted through education (Religious Educational Institution Only):

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I DECLARE under the penalties of perjury that I am authorized to submit this application on behalf of the above-named organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.