



License Number _____
 Return Period _____
 Date Filed _____
 Amount Paid _____
 Check Number _____

CONTRACTORS' EXCISE TAX RETURN WORKSHEET AND INSTRUCTIONS

This worksheet is for your records only. Be careful to transfer the correct figures to the actual tax return. Please remember that a return must be filed even if tax is not due. Additional worksheets can be obtained by calling the Department of Revenue at 1-800-829-9188 or at our website: http://dor.sd.gov/Taxes/Business_Taxes/Forms/Contractors_Excise_Tax_Forms.aspx. Create an EPath account at <http://sd/gov/epath>

Excise Tax Calculation			
1. Gross Receipts (Do NOT deduct out any tax before reporting your gross receipts.) Include all taxable and non-taxable receipts during the reporting period for construction services or performing realty improvement, including receipts for projects located in a Special Jurisdiction.	1.		
2. Owner Furnished Materials Include the total value of all materials the owner furnishes that are used by the contractor for the realty improvement. Do not include material the owner furnished for qualified utility projects.	2.		
3. Deductions (Subcontractors Receipts, Out-Of-State) Include the total gross receipts received for projects you received a prime contractors' exemption certificate for. Do not include receipts for qualified utility projects. Include receipts for projects located outside of South Dakota or any other non-taxable transactions that were included in Line 1.	3.		
4. Spec Juris Receipts (Detail in City Section) Special Jurisdictions include the Cheyenne River, Crow Creek, Oglala, Rosebud, and Standing Rock Special Jurisdictions. Include receipts from projects in Special Jurisdictions on Line 1. Include Owner furnished material used in Special Jurisdictions on Line 2. The taxable receipts and owner furnished materials from projects located in Special Jurisdictions are deducted on Line 4 and are reported in the City and Special Jurisdiction tax calculation area using the code for the Special Jurisdiction the project was in.	4.		
5. Net State Excise Taxable Add Lines 1 and 2 and Subtract Lines 3 and 4	5.1	x 2%	5.2
6. Net Sales and/or Use Taxable beginning June 1, 2016 Enter construction materials, equipment, office supplies and services used and consumed during this period when sales tax was not paid to the vendor at the time of purchase. Also enter any taxable retail sales or services performed during this period if you do not have a sales tax license. Examples: snow removal, lawn care or consulting service.	6.1	x 4.5%	6.2
7. BYIGUYg UbX#f l gYHU UVYH fci [\ 'A Um' %Z&S% Á	7.1	x 4.0%	7.2
8. Total State Tax Due Add Lines 5.2 & 6.2 & 7.2			8.

9. City & Special Jurisdiction Tax Calculation Detail				
10. City/Special Jurisdiction Name	Code	Taxable	Rate	Tax Due
11.		11.		11.
12.		12.		12.
13.		13.		13.
14.		14.		14.
15.		15.		15.
16.		16.		16.
17.		17.		17.
18.		18.		18.
19.		19.		19.
20.		20.		20.
21.		21.		21.
22. Total City/Special Jurisdiction Tax (Add lines 11 through 21) The listing for each city or Special Jurisdiction along with its corresponding code, rate, net taxable (taxable receipts and owner-furnished materials), and tax due must be listed on the return that will be filed. Use the worksheet to record this information for your file.				22.
23. Total Tax Due Total tax due is calculated by adding Lines 8 and 22				23.
24. Penalty/Interest 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 liability (minimum \$10.00, even if no tax is due) is assessed if a return is not received within 30 days following the month the return is due.				24.
25. Adjustment (Previous Credit/Balance Due) Credit balance should be listed as a negative amount, Balance Due should be listed as a positive amount.				25.
26. Total Due Total amount owing is calculated: Add lines 23, 24 and 25.				26.
27. Amount Remitted Enter amount of your check. Make check payable to the South Dakota State Treasurer. Thank You.				27.

A return MUST be filed even if no tax is due.
Do not staple or paper clip your check to the return.
Be sure to mail your return and payment in the reversible envelope.