South Dakota Department of Revenue

# SALES AND USE 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 #

| SALES TAX CALCULATIONS | GROSS | TAXABLE | RATE | TAX DUE |
|---|---|---|---|---|
| 1. Gross Sales | | | | |
| 2. Use Taxable | | | | |
| 3. Non-Taxable Sales | | | | |
| 4. Special Jurisdiction Sales (Detail in City Section) | | | | |
| 5. Net State Sales Taxable (Line 1 plus Line 2, minus Line 3, minus Line 4) | | | x 4% | |
| 6. City & Special Jurisdiction Tax Calculation Detail: | | | | |
| 7. City/Special Jurisdiction Name | Code | Taxable | Rate | Tax Due |
| 8. | | | | |
| 9. | | | | |
| 10. | | | | |
| 11. | | | | |
| 12. | | | | |
| 13. | | | | |
| 14. | | | | |
| 15. | | | | |
| 16. | | | | |
| 17. | | | | |
| 18. | | | | |
| 19. | | | | |
| 20. | | | | |
| 21. | | | | |
| 22. Total City/Special Jurisdiction Tax (Add Lines 8 through 21) | | | | |
| 23. Total Tax Due (Line 5 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

**Contact Information:** Call: 1-800-829-9188 Email: bustax@state.sd.us
Website: http://dor.sd.gov

**Aberdeen Area Office**
14 South Main, Suite 1-C
Aberdeen, SD 57401

**Mitchell Area Office**
417 N Main, Suite 112
Mitchell, SD 57301

**Rapid City Area Office**
1520 Haines Avenue, Suite 3
Rapid City, SD 57701

**Sioux Falls Area Office**
300 S Sycamore Ave, Suite 102
Sioux Falls, SD 57110

**Watertown Area Office**
715 S Maple
Watertown, SD 57201

**Yankton Area Office**
1900 Summit Street
Yankton, SD 57078