

SOUTH DAKOTA BUSINESS TAX DELINQUENT REPORT



REPORT DATE: 02/02/2026

ITEMS OF NOTE:

1. This report is a list of Business Tax delinquent taxpayers
2. Business Tax includes sales tax, use tax, tourism tax, contractors' excise tax, municipal tax, municipal gross receipts tax, motor vehicle leasing tax and telecommunications gross receipts tax
3. A lien has been filed against all taxpayers listed
4. Names will be removed within 10 days of payment in full
5. This report will be updated every business day
6. This report is being generated based on SDCL 10-59-46 through 51, inclusive.

Figures compiled by
The South Dakota
Department of Revenue
Pierre, SD

Owner Name	DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
NEXIUS SOLUTIONS, INC.		2051	LEWISVILLE	TX	\$798,223.24	\$476,290.77	\$79,822.76	\$1,354,336.77
NEXIUS SOLUTIONS, INC.								
IPIPELINE INC.		222 VALLEY CREEK BLVD	EXTON	PA	\$336,254.00	\$197,121.74	\$33,611.40	\$566,987.14
IPIPELINE								
NORRIS POOL HALL INC		N MAIN ST HWY 63	NORRIS	SD	\$92,944.97	\$435,499.03	\$10,753.99	\$539,197.99
NORRIS POOL HALL INC								
PHOENIX CONSTRUCTION MANAGEMENT LLC		1923 INDUSTRIAL RD	BOONE	IA	\$143,775.98	\$329,477.95	\$0.00	\$473,253.93
PHOENIX CONSTRUCTION MANAGEMENT LLC								
THRU PHARMA LLC		522 N MAIN AVE APT 202	SIOUX FALLS	SD	\$169,078.85	\$255,187.97	\$11,737.49	\$436,004.31
PHARMACLINE								
ERIE STRAYER COMPANY		1851 RUDOLPH AVE	ERIE	PA	\$249,030.00	\$79,020.50	\$24,080.00	\$352,130.50
ERIE STRAYER COMPANY								
NORD ELECTRIC LLC		203 LILAC AVE	AURORA	SD	\$124,439.16	\$148,081.43	\$4,149.60	\$276,670.19
NORD ELECTRIC LLC								
DARIN L WEETS		18031 419TH AVE	CLARK	SD	\$188,378.34	\$65,518.17	\$18,837.82	\$272,734.33
DARLINGTON DISTRIBUTORS								
CLARK STEVEN SMITH		6303 W GROVE PL	SIOUX FALLS	SD	\$58,534.05	\$193,521.78	\$5,924.82	\$257,980.65
B & B LANDSCAPE & CONST								
PIVOT BIO INC		2929 7TH ST STE 120	BERKELEY	CA	\$198,768.86	\$34,803.79	\$19,895.20	\$253,467.85
PIVOT BIO								
DAKOTAH INC		NORTH PARK LANE	WEBSTER	SD	\$49,399.14	\$201,567.79	\$0.00	\$250,966.93
DAKOTAH INC								
IRON HORSE INN LLC		600 WHITEWOOD SERVICE RD	WHITEWOOD	SD	\$57,700.04	\$179,984.89	\$5,769.99	\$243,454.92
IRON HORSE INN LLC								
PEOPLE MOTORS INC		1265 S GILBERT RD	GILBERT	AZ	\$71,000.00	\$162,707.50	\$7,160.00	\$240,867.50
INTERNATIONAL CLASSIC AUCTIONS								
CAROL PRICHARD		1225 ATLAS ST #8-104	RAPID CITY	SD	\$39,000.00	\$192,337.98	\$3,770.00	\$235,107.98
WANBLEE CORNER								
NORTHERN STATES ELEV CONST		17233 PANAMA AVE	PRIOR LAKE	MN	\$51,573.72	\$177,240.90	\$623.43	\$229,438.05
NORTHERN STATES ELEV CONST								
DCI CONTRACTORS LLC		6951 INDUSTRIAL LOOP	GREENDALE	WI	\$61,000.00	\$144,417.50	\$5,490.00	\$210,907.50
DCI CONTRACTORS LLC								
MOTZKO COMPANY USA LLC		627 95TH ST SE	DELANO	MN	\$58,335.00	\$130,816.43	\$5,833.50	\$194,984.93
MOTZKO COMPANY USA LLC								
UPPER MISSOURI RIVER CORPORATION		PO BOX 277	NEBRASKA CITY	NE	\$55,420.00	\$126,358.40	\$5,542.00	\$187,320.40
UPPER MISSOURI RIVER CORPORATION								

Owner Name	DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
LE ROY & STEVE LAQUA		155 17TH ST NE	WATERTOWN	SD	\$22,633.00	\$150,710.40	\$0.00	\$173,343.40
BERNIES BROASTED FOODS								
ANDROS CONTRACTING INC		9225 ULMERTON ROAD STE 320	LARGO	FL	\$58,900.00	\$114,343.25	\$0.00	\$173,243.25
ANDROS CONTRACTING INC								
AL E GLAESMAN		PO BOX 1235	WATERTOWN	SD	\$21,935.88	\$148,520.88	\$0.00	\$170,456.76
JIMCO READY MIX CO								
CHARLES H BENTZ ASSOCIATES INC		303 WASHINGTON ST NW	WARREN	OH	\$30,425.98	\$136,169.86	\$0.00	\$166,595.84
CHARLES H BENTZ ASSOCIATES INC								
LARRY JORGENSEN		4603 N CLIFF AVE	SIOUX FALLS	SD	\$38,683.34	\$113,187.27	\$4,200.00	\$156,070.61
ALJAY COMPANY								
IDC INC		1108 GUSHURST ST	LEAD	SD	\$25,870.92	\$118,382.32	\$6,296.95	\$150,550.19
DEADWOOD ELEC & B H BUILDERS								
ATLANTIC LABOR SOLUTIONS, INC.		421 NORTH AVE	NEWPORT NEWS	VA	\$112,065.16	\$27,104.83	\$10,689.72	\$149,859.71
ATLANTIC LABOR SOLUTIONS, INC.								
CHARLES C SMITH		902 21ST SW--HURON	HURON	SD	\$20,000.00	\$128,140.00	\$600.00	\$148,740.00
ALSVILLE MARINE								
DANNY ALAN HUSKIN		2225 STEPPING STONES WAY APT F	COLORADO SPRINGS	CO	\$44,881.10	\$98,338.06	\$4,488.13	\$147,707.29
ROOTS CONSTRUCTION								
HEGGEM CONSTRUCTION INC		200368 CITY RTE RD	SCOTTSBLUFF	NE	\$45,260.00	\$94,213.05	\$3,484.00	\$142,957.05
HEGGEM CONSTRUCTION INC								
J MICHAEL HOMES INC		404 MORNING RAIN AVE	BRANDON	SD	\$33,862.64	\$106,380.00	\$1,142.44	\$141,385.08
J MICHAEL HOMES INC								
SIERRA ROCK & DIRT INC		PO BOX 6394	GREAT FALLS	MT	\$34,111.51	\$105,716.65	\$10.00	\$139,838.16
SIERRA ROCK & DIRT INC								
FDH INFRASTRUCTURE SERVICES, LLC		6521 MERIDIAN DR	RALEIGH	NC	\$95,403.73	\$28,011.05	\$13,513.06	\$136,927.84
FDH INFRASTRUCTURE SERVICES, LLC								
AGEE CONSTRUCTION INC		PO BOX 516	SYDNEY	IA	\$29,600.00	\$102,643.00	\$2,960.00	\$135,203.00
AGEE CONSTRUCTION INC								
METRO BUILDERS GROUP OF GA INC		108 SD HIGHWAY 71	HOT SPRINGS	SD	\$33,434.31	\$91,022.18	\$5,348.22	\$129,804.71
METRO/NORTH CONTRACTORS								
W.W.P., INC		444 W OCEAN BLVD STE 800	LONG BEACH	CA	\$48,309.26	\$69,292.99	\$4,251.26	\$121,853.51
WORLDWIDE PRODUCTS								
FREEWAY SERVICE CENTER		804 QUADEE DRIVE	WATERTOWN	SD	\$93,350.87	\$15,265.31	\$7,102.20	\$115,718.38
FREEWAY SERVICE CENTER CO								
APPLAUSE TEAM, INC.		401 E 8TH ST STE 214 NO 5000	SIOUX FALLS	SD	\$75,047.62	\$28,589.36	\$7,217.70	\$110,854.68
APPLAUSE TEAM, INC								

Owner Name	DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
KAYSER OVEN INC		47 KAYSER LN	STONEBORO	PA	\$22,769.98	\$84,548.25	\$2,277.01	\$109,595.24
KAYSER OVEN INC								
F.R.S. INC		29307 GARY ST	PIERRE	SD	\$62,461.08	\$40,751.49	\$4,750.56	\$107,963.13
SOLBROS INC.								
RANDY JULIUS		5947 S LOIS LN	SIOUX FALLS	SD	\$873.37	\$106,927.75	\$93.00	\$107,894.12
RANDYS TOWING								
CAMERON EISENBRAN		411 SOUTH DAKOTA HIGHWAY 73	KADOKA	SD	\$26,425.33	\$75,311.95	\$2,055.14	\$103,792.42
CHOPPERZ								
AMPLIFAI SOLUTIONS INC		500 N CENTRAL EXPY STE 500	PLANO	TX	\$83,799.15	\$10,802.81	\$7,104.50	\$101,706.46
AMPLIFAI SOLUTIONS, INC								
CAROLAN RENTAL & FUN CO		620 N CLIFF AVE	HARRISBURG	SD	\$47,012.10	\$51,231.56	\$2,225.20	\$100,468.86
CAROLAN RENTAL & FUN CO								
NATIONWIDE 5, LLC		1501 M ST	ORD	NE	\$18,223.66	\$58,214.97	\$23,722.36	\$100,160.99
NATIONWIDE 5, LLC								
E&I GLOBAL ENERGY SERVICES INC.		11287 ASH AVE	BRAINERD	MN	\$48,274.30	\$51,851.93	\$0.00	\$100,126.23
E&I GLOBAL ENERGY SERVICES INC.								
JLB CONSTRUCTION INC		1216 FRAN ST	EVANSDALE	IA	\$28,182.02	\$69,180.15	\$2,418.20	\$99,780.37
JLB CONSTRUCTION INC								
PREMIER CASH MACHINES LLC		612 E TAN TARA STE 100	SIOUX FALLS	SD	\$26,450.11	\$68,402.12	\$2,645.00	\$97,497.23
PREMIER CASH MACHINES LLC								
BRC SERVICES INC		MIDLAND BUILDING #210	WATERTOWN	SD	\$13,519.00	\$81,971.66	\$650.00	\$96,140.66
WENDYS								
PRAIRIE LAND MANAGEMENT INC		10 MARSH STREET	GLENWOOD	MN	\$22,019.08	\$70,833.72	\$2,211.81	\$95,064.61
PRAIRIE LAND MANAGEMENT								
JAIME MONDRAGON		1901 BROADWAY AVE	YANKTON	SD	\$22,746.54	\$69,244.62	\$1,885.74	\$93,876.90
MONDRAGON CONSTRUCTION								
DMN MCVAN LLC		6709 W 41ST	SIOUX FALLS	SD	\$28,656.58	\$64,837.86	\$0.00	\$93,494.44
MR GOODCENTS SUBS AND PASTAS								
BCSF, LLC		4915 N MARION RD	SIOUX FALLS	SD	\$64,613.53	\$27,220.70	\$1,346.00	\$93,180.23
BCSF, LLC								
PALADIN TECHNOLOGIES (USA) INC.		12265 EL CAMINO REAL STE 240	SAN DIEGO	CA	\$71,487.47	\$16,754.38	\$4,671.56	\$92,913.41
PALADIN TECHNOLOGIES (USA) INC.								
BEST GEN CONSTRUCTION LLC		520 KANSAS CITY ST STE 102	RAPID CITY	SD	\$36,784.78	\$55,646.85	\$40.00	\$92,471.63
BEST GEN CONSTRUCTION								
WEATHERTON CONTRACTING CO INC		307 N 16TH ST	BERESFORD	SD	\$0.00	\$90,660.67	\$0.00	\$90,660.67
WEATHERTON CONTRACTING CO INC								

Owner Name	DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
ATCON CONSTRUCTION SERVICES INC		32 FURNACE AVE	QUINCY	MA	\$24,000.00	\$63,480.00	\$1,800.00	\$89,280.00
ATCON CONSTRUCTION SERVICES INC								
SD AIR LLC		500 HANGER ST	SIOUX FALLS	SD	\$24,540.00	\$61,564.20	\$2,454.00	\$88,558.20
BUSINESS AVIATION SCHOOL-AERONAUTIC								
DARWIN J ODEGARD		1529 E 8TH ST	SIOUX FALLS	SD	\$19,700.00	\$66,132.25	\$1,970.00	\$87,802.25
DARWIN J ODEGARD								
SPECTRA BUILDING GROUP LLC		6203 FERMAN AVE	MAPLE LAKE	MN	\$26,505.00	\$58,182.54	\$2,418.00	\$87,105.54
SPECTRA BUILDING GROUP LLC								
NATIONAL SWINE BUILDERS LLC		509 DAKOTA AVE	WAHPETON	ND	\$19,473.47	\$65,859.66	\$1,062.47	\$86,395.60
NATIONAL SWINE BUILDERS LLC								
NATHANIEL B ALLEN		6017 S. BREMERTON PLACE	SIOUX FALLS	SD	\$46,750.00	\$34,828.75	\$4,250.00	\$85,828.75
ALPHA ROOFING & CONSTRUCTION								
MCCRABB PROBE-A-LOAD INC		209 W 3RD ST	WEST LIBERTY	IA	\$23,010.40	\$59,394.29	\$2,301.02	\$84,705.71
MCCRABB PROBE-A-LOAD INC								
DEUANE SMITH		PALMER GULCH LODGE	HILL CITY	SD	\$11,520.00	\$71,424.60	\$1,152.00	\$84,096.60
SMITTYS TRAIL RIDES								
DEJAGER CONSTRUCTN & LOG HOMES INC		116 OKIE DOKIE LN	YANKTON	SD	\$23,732.61	\$58,732.67	\$845.63	\$83,310.91
DEJAGER CONSTRUCTN & LOG HOMES INC								
DWIGGINS HOMES LLC		410 N TINTON RD	SPEARFISH	SD	\$58,235.56	\$17,538.99	\$5,865.46	\$81,640.01
DWIGGINS HOMES LLC								
TECHNATION SOFTWARE CONSULTING INC		2601 S MINNESOTA AVE STE 105	SIOUX FALLS	SD	\$21,620.69	\$58,944.94	\$400.00	\$80,965.63
TECHNATION SOFTWARE CONSULTING INC								
LESS FARMS		21601 FIR AVE	MERRILL	IA	\$17,949.93	\$61,124.58	\$1,795.00	\$80,869.51
LESS FARMS								
SUBWAY OF SOUTH DAKOTA INC		810 DAKOTA AVE S	HURON	SD	\$69,628.78	\$5,820.36	\$4,995.05	\$80,444.19
SUBWAY®								
CHARLES W HAAN		217 17TH ST SE	WATERTOWN	SD	\$11,268.46	\$69,001.67	\$0.00	\$80,270.13
CHARLES W HAAN								
LINCOLN HEIGHTS LANDSCAPING INC		4012 E 20TH ST	SIOUX FALLS	SD	\$66,321.58	\$8,128.74	\$4,842.00	\$79,292.32
LINCOLN HEIGHTS LANDSCAPING INC								
CARSON PIRIE SCOTT II INC		2801 E MARKET ST	YORK	PA	\$36,843.32	\$42,223.86	\$0.00	\$79,067.18
CARSON PIRIE SCOTT II INC								
CLINTON J OSTERBUR		27148 MOSHER RD	WOOD	SD	\$44,215.86	\$28,267.54	\$4,615.91	\$77,099.31
GENERATION FENCING								
MEDICAL PLANNING ASSOCIATES OF MN		750 S PLAZA DRIVE	MEDOTA HEIGHTS	MN	\$18,445.76	\$56,341.47	\$2,184.58	\$76,971.81
MEDICAL PLANNING ASSOCIATES OF MN								

Owner Name	DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
WILLIAM L WRIGG		1104 WEST CITY LIMITS RD	YANKTON	SD	\$9,090.91	\$66,681.21	\$0.00	\$75,772.12
BILLS CONSTRUCTION								
MIDSTATES CRUSHING & RECYCLE LLC		29711 470TH AVE	BERESFORD	SD	\$26,465.98	\$48,258.58	\$388.00	\$75,112.56
MIDSTATES CRUSHING & RECYCLE LLC								
COASTAL ENVIRONMENTAL GROUP INC		264 SILLS RD STE A	EAST PATCHOGUE	NY	\$29,811.09	\$42,317.68	\$2,526.75	\$74,655.52
COASTAL ENVIRONMENTAL GROUP INC								
IRON HORSE INN LLC		600 WHITEWOOD SERVICE RD	WHITEWOOD	SD	\$21,186.80	\$52,543.88	\$0.00	\$73,730.68
IRON HORSE INN LLC								
PAUL W WATERS		5400 N CLIFF	SIOUX FALLS	SD	\$8,803.00	\$64,469.57	\$0.00	\$73,272.57
BIG 10-4 CAFE								
PROLINE EXTERIORS INC		4426 DUCKHORN ST	RAPID CITY	SD	\$45,548.50	\$23,618.30	\$2,926.74	\$72,093.54
PROLINE EXTERIORS								
Z REDER & E E MATTHEWS		MAIN ST PO BX 540	EDGEMONT	SD	\$8,460.83	\$62,752.88	\$0.00	\$71,213.71
STOCKMAN CAFE								
BI-LO DRUGS INC		PO BOX 2260	RAPID CITY	SD	\$8,504.58	\$62,046.74	\$0.00	\$70,551.32
MILLS DRUG STORE								
KING CONTRACTING, INC.		7141 AMANDA RD	LINCOLN	NE	\$22,582.28	\$46,984.91	\$15.00	\$69,582.19
KING CONTRACTING, INC.								
HME EXCHANGE LLC		3138 S MINNESOTA AVE	SIOUX FALLS	SD	\$39,191.71	\$25,955.03	\$3,885.30	\$69,032.04
HME EXCHANGE								
RICHARD OLIVERA		JUNCTION INN	STURGIS	SD	\$16,042.31	\$51,060.86	\$1,604.23	\$68,707.40
HYDE OUT LEATHER								
MADISON METALS INC		1606 NE 3RD	MADISON	SD	\$13,500.00	\$53,528.28	\$1,350.00	\$68,378.28
MADISON METALS INC								
BEVERLY J DAVIS		681 MAIN ST	DEADWOOD	SD	\$8,362.75	\$55,959.76	\$3,956.31	\$68,278.82
BACK AT THE RANCH								
DCC INC		306 N VETERANS ST	FLANDREAU	SD	\$61,668.13	\$5,251.38	\$735.49	\$67,655.00
MAD MARYS								
SPIELMAN EXCAVATING LLC		27169 467TH AVE	TEA	SD	\$39,948.89	\$23,601.32	\$4,096.34	\$67,646.55
SPIELMAN EXCAVATING LLC								
SPILDES QUALITY MEATS		978 BENNINGTON DR	BOX ELDER	SD	\$41,673.20	\$23,089.98	\$1,796.18	\$66,559.36
SPILDES QUALITY MEATS								
CONLON EXCAVATING LLC		302 W ALABASTER ST	SUNDANCE	WY	\$21,200.00	\$43,702.50	\$1,356.16	\$66,258.66
CONLON EXCAVATING LLC								
DEKM INC		HWY 212 & HWY 20	WATERTOWN	SD	\$9,281.85	\$55,578.37	\$496.38	\$65,356.60
THE OTHER PLACE								

Owner Name	DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
BELAYNE INC		820 EAST SPRUCE ST	MITCHELL	SD	\$19,868.61	\$43,967.36	\$1,203.45	\$65,039.42
KENTUCKY FRIED CHICKEN								
ROBERT D & LINDA K NOVOTNY		246 MAIN	WINNER	SD	\$7,734.95	\$56,679.92	\$0.00	\$64,414.87
THE LADY L								
POWERS OIL COMPANY INC		101 WEST PIPESTONE AVENUE	FLANDREAU	SD	\$42,927.95	\$19,980.35	\$1,307.10	\$64,215.40
DAKOTA STOP								
NORTHERN GRAIN DESIGN & CONSTRUCTION		89670 COUNTY ROAD 37	MAYNARD	MN	\$29,235.56	\$30,995.23	\$2,872.90	\$63,103.69
NORTHERN GRAIN DESIGN & CONSTRUCTION								
METRO NORTH CONTRACTORS INC		712 UNIVERSITY AVE #B	HOT SPRINGS	SD	\$15,866.94	\$44,272.26	\$2,261.99	\$62,401.19
METRO NORTH CONTRACTORS INC								
TIEDES LINE CONSTRUCTION INC		1939 EMMETT	HAYSVILLE	KS	\$17,948.52	\$42,372.77	\$1,794.85	\$62,116.14
TIEDES LINE CONSTRUCTION INC								
GUARANTEED ROOFING & GUTTERS, LLC		2870 HAINES AVE STE 2	RAPID CITY	SD	\$42,280.56	\$16,817.20	\$2,970.47	\$62,068.23
GUARANTEED ROOFING AND GUTTERS								
DAN HENRY CONSTRUCTION INC		9246 STATE LINE RD	LEAWOOD	KS	\$18,561.48	\$42,596.72	\$858.00	\$62,016.20
DAN HENRY CONSTRUCTION INC								
605 MOWING AND SNOW REMOVAL		13591 SUNSHINE VALLEY RD	PIEDMONT	SD	\$44,981.10	\$11,651.88	\$3,720.64	\$60,353.62
605 MOWING AND SNOW REMOVAL								
WINONA INN LIMITED PARTNERSHIP		24075 HIGHWAY 16A	KEYSTONE	SD	\$28,173.74	\$31,810.62	\$363.42	\$60,347.78
THE LODGE OF MT RUSHMORE								
JEFFREY C LUCAS		I-90 EXIT 30	STURGIS	SD	\$9,822.27	\$48,621.13	\$1,564.08	\$60,007.48
LUCAS MANAGEMENT SERV DBA MOLLY BS								
DAKOTA WIND ENERGY LLC		706 2ND AVE S STE 1200	MINNEAPOLIS	MN	\$17,736.68	\$40,497.73	\$1,399.48	\$59,633.89
DAKOTA WIND ENERGY LLC								
F.R.S., INC		2903 GARY ST	PIERRE	SD	\$35,582.25	\$21,379.26	\$2,145.19	\$59,106.70
F.R.S., INC								
WINDOW WASHING & MOR LLC		5204 S CHINOOK AVE	SIOUX FALLS	SD	\$35,849.22	\$18,527.02	\$4,532.25	\$58,908.49
WINDOW WASHING & MOR LLC								
MELISSIA L GENZLER		13 MAIN STREET	MELLETTE	SD	\$32,401.12	\$25,460.51	\$558.37	\$58,420.00
MELLETTE BAR AND GRILL								
NATHANIEL B ALLEN		614 KENT ST	HARRISBURG	SD	\$31,815.00	\$23,543.10	\$2,878.50	\$58,236.60
TERVEEN ROOFING								
PAUL D CHARLSON		1938 E 33RD ST N #1	SIOUX FALLS	SD	\$8,561.00	\$48,383.03	\$1,216.85	\$58,160.88
BELL ENTERPRISES								
RAFFERTY-ROBBINS-JOHNSON INC		108 S MAIN ST	HOWARD	SD	\$30,760.98	\$24,310.61	\$1,844.60	\$56,916.19
RAFFERTY-ROBBINS DRUG STORE								

Owner Name	DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
HUNZIKER CONSTRUCTION INC		14646 GROVER ST	OMAHA	NE	\$17,982.56	\$36,945.36	\$1,373.26	\$56,301.18
HUNZIKER CONSTRUCTION INC								
JAMES D THIERY		629 S MINNESOTA AVE	SIOUX FALLS	SD	\$8,100.00	\$46,665.00	\$300.00	\$55,065.00
PRO-TEC ENERGY								
ALLIOS INC		2051 MIDWAY ROAD	LEWISVILLE	TX	\$35,582.87	\$15,656.52	\$3,558.29	\$54,797.68
ALLIOS INC								
WESTON ENGINEERING INC		PO BOX 260	UPTON	WY	\$35,291.42	\$16,464.21	\$2,527.57	\$54,283.20
WESTON ENGINEERING INC								
PIERRE CUSTOM DETAILING, LLC		1725 E DAKOTA AVE	PIERRE	SD	\$34,637.67	\$16,544.69	\$2,849.92	\$54,032.28
PIERRE CUSTOM DETAILING, LLC								
K & L CONSTRUCTION INC.		501 S RIDGE RD	SERGEANT BLUFF	IA	\$22,895.09	\$28,455.63	\$2,608.14	\$53,958.86
K & L CONSTRUCTION INC.								
LAWSON ENVIRONMENTAL SERVICE LLC		2237 DENLEY RD	HOUMA	LA	\$25,028.00	\$26,154.26	\$2,502.80	\$53,685.06
LAWSON ENVIRONMENTAL SERVICE LLC								
WYOMING ALASKA CO INC		3887 E HWY 44	RAPID CITY	SD	\$11,154.42	\$41,871.35	\$236.98	\$53,262.75
TRAILSIDE GENERAL STORE-E HWY 44-RC								
HAMMERHEADS INC		HC 55 BOX 862	STURGIS	SD	\$10,607.30	\$42,627.50	\$0.00	\$53,234.80
HAMMERHEADS INC								
RONALD E GUTHRIE		11101 W HIGHWAY 44	RAPID CITY	SD	\$9,912.48	\$42,681.20	\$560.00	\$53,153.68
TZR EXTERIORS								
BLACK HILLS AUTOMOTIVE TECHNICIANS INC		3153 BEALE ST	RAPID CITY	SD	\$27,490.00	\$23,525.40	\$2,063.63	\$53,079.03
BLACK HILLS AUTOMOTIVE TECHNICIANS INC								
ARROW HEATING & COOLING LLC		101 VIRGINIA ST # 208	SIOUX CITY	IA	\$36,000.00	\$14,310.00	\$2,700.00	\$53,010.00
ARROW HEATING & COOLING LLC								
JAMES E BENDLIN		3247 260TH AVE	SPENCER	IA	\$15,895.00	\$35,642.42	\$1,445.00	\$52,982.42
LITTLE SIOUX WOODSHOP								
RISSTONE CASEGOODS INC		PO BOX 9069	RAPID CITY	SD	\$12,851.80	\$38,815.20	\$860.00	\$52,527.00
RISSTONE CASEGOODS INC								
MICHAEL BISHOP CONSTRUCTION INC		8197 JUNE WAY	EASTON	MD	\$14,565.15	\$35,915.63	\$1,456.52	\$51,937.30
MICHAEL BISHOP CONSTRUCTION INC								
DOUGLAS FRIEST		47854 273RD ST	HARRISBURG	SD	\$48,302.00	\$1,207.55	\$2,086.69	\$51,596.24
FRIEST FIREWOOD EXPRESS & TREE TRIMMING								
MICHAEL J LARSON		5520 HIDDEN VALLEY RD	RAPID CITY	SD	\$13,379.31	\$36,826.32	\$1,337.94	\$51,543.57
BACKYARDS & BILLIARDS								
TRI-STATES MILLWRIGHT & CRANE LTD		6724 HIGHWAY 38	OLIN	IA	\$22,305.59	\$26,990.26	\$2,230.56	\$51,526.41
TRI-STATES MILLWRIGHT & CRANE LTD								

Owner Name	DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
IRVIN H SALZER		PO BOX 323	TIMBER LAKE	SD	\$9,900.00	\$40,441.50	\$990.00	\$51,331.50
SALZER AUCTION SERVICE								
WINDY HILL OUTFITTERS OF ROSYN LLC		43082 125TH ST	ROSLYN	SD	\$14,810.45	\$34,934.53	\$1,389.57	\$51,134.55
WINDY HILL OUTFITTERS OF ROSYN LLC								
DONKEY CORP		N HIGHWAY 16/385	CUSTER	SD	\$0.00	\$48,750.94	\$2,179.68	\$50,930.62
BAVARIAN RESTAURANT								
COMFORT WORLD OF SIOUX FALLS INC		301 SO GRANGE	SIOUX FALLS	SD	\$6,274.88	\$44,045.62	\$0.00	\$50,320.50
COMFORT WORLD OF SIOUX FALLS INC								
ROBBIE NESS		206 S RAILWAY ST	MENNO	SD	\$25,266.66	\$23,737.84	\$1,292.50	\$50,297.00
NESS HILLBILLY BBQ & BEER GARDEN								
TECH LINK INTERNATIONAL ENTERTAINMENT LIMITED		480 KINGS ROAD	SYDNEY	NS	\$21,136.00	\$26,979.82	\$2,113.60	\$50,229.42
TECH LINK INTERNATIONAL ENTERTAINMENT LIMITED								
RAYEMAN ELEMENTS, INC.		320 GATEWAY DR	BERTHOUD	CO	\$24,975.00	\$22,000.50	\$2,567.50	\$49,543.00
RAYEMAN ELEMENTS, INC.								
JESSE CLAUSEN		106 STATE ST	MARTIN	SD	\$11,900.00	\$36,032.71	\$935.00	\$48,867.71
J C CONSTRUCTION								
BILL POTTER		727 12TH ST	SPEARFISH	SD	\$10,260.00	\$37,562.40	\$864.00	\$48,686.40
MADDISONS STYLING & FITNESS - BP								
HARDIES LAND POWER INC		HIGHWAY 75 SOUTH BOX 126	CANBY	MN	\$6,159.67	\$42,430.69	\$0.00	\$48,590.36
HARDIES LAND POWER INC								
STUDIO 212 LLC		315 1ST AVE NW	WATERTOWN	SD	\$39,004.00	\$6,435.66	\$2,925.30	\$48,364.96
STUDIO 212 LLC								
GARY OR EVELYN MC MURPHY		PO BOX 38	EDGEMONT	SD	\$5,843.04	\$42,311.96	\$0.00	\$48,155.00
C K DAIRO REST								
GEORGE ZURAFF		3110 N CLIFF AVE	SIOUX FALLS	SD	\$11,819.24	\$35,380.37	\$806.21	\$48,005.82
SHOP N CART								
ROBERT HALEY		1648 MINUTEMAN DR	RAPID CITY	SD	\$5,712.98	\$41,955.38	\$0.00	\$47,668.36
CHUTZPAN SECURITY INC								
SMILEYS INC		200 LOVELY AVE	BALTIC	SD	\$11,600.00	\$35,163.25	\$720.05	\$47,483.30
SMILEYS INC								
CURE CORP		917 9TH AVE SE	WATERTOWN	SD	\$41,935.15	\$4,545.25	\$980.30	\$47,460.70
CURE CORP								
POWERS OIL COMPANY INC		510 EAST PIPESTONE AVENUE	FLANDREAU	SD	\$31,554.67	\$14,770.60	\$985.10	\$47,310.37
TRADING POST								
CLEAN AIR TECHNOLOGIES INC		116 BUTTERMILL AVE	CONCORD	ON	\$13,964.62	\$31,857.51	\$1,405.81	\$47,227.94
EUROVAC								

Owner Name	DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
ROY WIEGERS		8970 HICKORY PL	THORNTON	CO	\$9,854.11	\$37,295.21	\$8.87	\$47,158.19
JJS CUSTOM DESIGN								
CHARLES R JOHNSON		6904 W 5TH PL	SIOUX FALLS	SD	\$37,919.00	\$6,446.23	\$2,718.50	\$47,083.73
CHARLES R JOHNSON								
JAMES L BAKER		PO BOX 379	MURDO	SD	\$6,013.05	\$39,962.81	\$801.30	\$46,777.16
BAKERS SUPER VALU								
RICHARD & KATHY RIEBHOF		RC REGIONAL AIRPORT	RAPID CITY	SD	\$5,878.50	\$40,812.60	\$0.00	\$46,691.10
CHARLIES AIRPORT RESTAURANT LOUNGE								
JERRY L VOSBERG		13295 VALLEY RD	WILMOT	SD	\$18,237.66	\$28,365.05	\$0.00	\$46,602.71
PRAIRIE HILLS CONTRACTING								
DENT DEPOT LLC		420 CREEK DR	RAPID CITY	SD	\$26,122.00	\$17,329.30	\$3,112.20	\$46,563.50
DENT DEPOT								
NORTHERN LIGHTS DIESEL REPAIR SHOP LLC		46950 MONTY ST STE 3	TEA	SD	\$33,722.42	\$10,637.15	\$1,898.97	\$46,258.54
NORTHERN LIGHTS DIESEL REPAIR SHOP LLC								
DOUG R MCCARTY		27051 SUNRISE AVE. SUITE 5	SIOUX FALLS	SD	\$32,504.63	\$10,655.60	\$3,035.40	\$46,195.63
605 WINDOW TINT								
JOSEPH L LARSON		4735 ANDERSON RD	RAPID CITY	SD	\$16,596.00	\$28,193.46	\$1,244.70	\$46,034.16
JOSEPH L LARSON								
DONALD DOUVILLE		PO BOX 795	PARMELEE	SD	\$6,792.95	\$38,798.43	\$0.00	\$45,591.38
DOUVILLES DISCOUNT FOOD & GAS								
JW TOOLS LLC		900 N CHARLESTON CIR	SIOUX FALLS	SD	\$38,850.85	\$3,441.10	\$3,057.61	\$45,349.56
JW TOOLS								
CEDAR WOOD INN LLC		103 CHARLES ST	DEADWOOD	SD	\$21,296.34	\$17,393.63	\$6,159.52	\$44,849.49
CEDAR WOOD INN								
ANDREW C STERUD		47060 207TH ST	BROOKINGS	SD	\$23,354.00	\$19,268.94	\$1,751.40	\$44,374.34
HANDY ANDY INNOVATIONS								
4TUNE INC		606 W 33RD ST	SIOUX FALLS	SD	\$33,260.47	\$7,910.36	\$2,999.71	\$44,170.54
RE/MAX PROFESSIONALS INC								
BOWMAN TECHNOLOGY GROUP, LLC		1140 N STATE ROUTE 134	WILMINGTON	OH	\$16,911.33	\$25,564.19	\$1,630.76	\$44,106.28
BOWMAN TECHNOLOGY GROUP								
SIDEKICKS RESTAURANT INC		I-90 AND HWY 73 SOUTH	KADOKA	SD	\$9,333.00	\$33,825.72	\$933.30	\$44,092.02
SIDEKICKS RESTAURANT INC								
JOYCE COOK		PO BOX 1074	MISSION	SD	\$2,536.08	\$40,792.29	\$750.00	\$44,078.37
COOKS SHACK								
MOOS LLC		409 LARIMER AVE	PHILIP	SD	\$33,479.36	\$8,939.47	\$1,630.51	\$44,049.34
SUBWAY 64345								

Owner Name	DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
BUSS ELECTRIC INC		420 N MAIN AVE	ABERDEEN	SD	\$5,209.97	\$38,320.61	\$0.00	\$43,530.58
BUSS ELECTRIC INC								
INTERNATIONAL BUILDING CONCEPTS LTD		3040 4TH AVE S	MINNEAPOLIS	MN	\$7,977.49	\$34,537.98	\$685.04	\$43,200.51
INTERNATIONAL BUILDING CONCEPTS LTD								
FLAT RIVER CONTRACTORS INC		2257E 29TH AVENUE	COLUMBUS	NE	\$22,082.73	\$21,077.45	\$0.00	\$43,160.18
FLAT RIVER CONTRACTORS								
GRAHEK ENTERPRISES LLC		2040 W MAIN ST STE 205	RAPID CITY	SD	\$30,450.89	\$9,089.46	\$3,071.76	\$42,612.11
GRAHEK TECHNOLOGY								
PRAIRIE RIVER INCORPORATED		2 W MAIN ST	VERMILLION	SD	\$28,050.07	\$12,155.27	\$1,667.33	\$41,872.67
R-PIZZA								
LAST CHANCE RANCH INC.		47225 269TH AVE	LAPORTE	MN	\$27,080.00	\$13,675.40	\$812.40	\$41,567.80
DOUGLAS A CROSBY								
LAST CHANCE RANCH INC.		47225 269TH AVE	LAPORTE	MN	\$27,080.00	\$13,675.40	\$812.40	\$41,567.80
DOUGLAS A CROSBY								
NATIONAL MUSIC SERVICE INC		E 122 MONTGOMERY AVE	SPOKANE	WA	\$4,607.61	\$36,147.62	\$180.65	\$40,935.88
NATIONAL MUSIC SERVICE INC								
PAUL LEONARD		PO BOX 214432	S DAYTONA	FL	\$10,222.31	\$29,613.65	\$1,022.23	\$40,858.19
STEEL HORSE CORRAL								
3 FEATHERS LLC		2760 HAINES AVE	RAPID CITY	SD	\$31,095.72	\$7,491.24	\$2,021.09	\$40,608.05
3 FEATHERS QUILTS								
ANDREW HAGEMANN		89223 5725 AVE	WYNOT	NE	\$34,202.74	\$3,888.71	\$2,315.71	\$40,407.16
NO BULL LANDSCAPING AND SNOW REMOVAL								
DONIS CORP INC		2121 S 7TH ST	COUNCIL BLUFFS	IA	\$23,934.00	\$14,503.25	\$1,869.70	\$40,306.95
DONIS CORP INC								
GALT CONSTRUCTION, INC		263 SUNDANCE DR	VAN ALSTYNE	TX	\$32,085.00	\$5,100.22	\$3,083.40	\$40,268.62
GALT CONSTRUCTION								
HOME AIR SOLUTIONS INC		3215 S CAROLYN AVE	SIOUX FALLS	SD	\$10,476.40	\$28,774.70	\$909.49	\$40,160.59
HOME AIR SOLUTIONS INC								
DONALD GOODMAN		900 E ATLANTIC BLD/12-188	POMPANO BEACH	FL	\$7,372.96	\$32,713.33	\$0.00	\$40,086.29
FESTIVAL FOODS LTD								
WYOMING ALASKA CO INC		1861 5TH AVE	BELLE FOURCHE	SD	\$8,242.89	\$31,199.86	\$202.09	\$39,644.84
TRAILSIDE GEN STORE-BELLE FOURCHE								
S.E.Y. LLC		17 2ND AVE SW	WATERTOWN	SD	\$17,744.89	\$20,924.24	\$934.48	\$39,603.61
S.E.Y. LLC								
FEDERAL ENGINEERING CORP		10 ALLEN ST	SCITUATE	MA	\$8,511.00	\$30,238.90	\$851.10	\$39,601.00
FEDERAL ENGINEERING CORP								

Owner Name	DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
ROBERT W WINSEMAN		4801 E 22ND ST	SIOUX FALLS	SD	\$10,882.14	\$27,574.02	\$1,110.00	\$39,566.16
BOB & SON MANUFACTURED HOME REPAIR								
DAVID R BLAED		1036 SUMMIT ST	CUSTER	SD	\$21,065.71	\$16,584.60	\$1,791.23	\$39,441.54
BLAED ENTERPRISES								
ANGUS INC		BOX 660	SMITHVILLE	MO	\$10,253.57	\$28,026.39	\$1,040.64	\$39,320.60
AMERICAN ANGUS HALL OF FAME								
RICHARD F JENSEN		HIGHWAY 44 & MAIN ST	PORCUPINE	SD	\$0.00	\$37,434.25	\$1,540.00	\$38,974.25
LAKOTA MART								
TRIPLE H CONSTRUCTION OF WILDER MN LLC		101 E. 10TH AVE APT 3	REDFIELD	SD	\$12,471.93	\$25,305.69	\$1,000.00	\$38,777.62
TRIPLE H CONSTRUCTION OF WILDER MN LLC								
SMOKE BREAK LLC		3013 BROADWAY AVE STE 4	YANKTON	SD	\$30,965.00	\$5,573.70	\$2,082.51	\$38,621.21
SMOKE BREAK LLC								
STACY HANSEN		121 COMMERCIAL AVE	HIGHMORE	SD	\$21,068.08	\$15,402.41	\$1,761.48	\$38,231.97
HEADHUNTERS MEATS & TAXIDERMY								
BURMESTER INC		31440 HIGHWAY 14	CLAY CENTER	NE	\$10,500.00	\$26,700.00	\$950.00	\$38,150.00
BURMESTER INC								
JAMES NEON CAMPBELL		155 COMMERCIAL RD	HURON	SD	\$5,159.36	\$32,008.68	\$495.19	\$37,663.23
CAMPBELL SIGN CO								
SEASIDE BODY SYSTEMS LLC		710 N HELEN AVE	SIOUX FALLS	SD	\$31,959.01	\$1,418.47	\$4,264.28	\$37,641.76
SEASIDE BODY SYSTEMS LLC								
JASON BARNUM HOME IMPROVEMENTS LLC		1225 CLOVERIDGE CT	RAPID CITY	SD	\$10,577.06	\$26,205.53	\$347.22	\$37,129.81
JASON BARNUM HOME IMPROVEMENTS LLC								
RICHARD E MOSHIER ESTATE		1215 MOUNT RUSHMORE RD	RAPID CITY	SD	\$6,713.58	\$29,733.53	\$517.90	\$36,965.01
AQUA KINGDOM TROPICAL FISHERIES								
VANCE GOODMANSON		929 SUMMIT ST	BELLE FOURCHE	SD	\$4,423.34	\$32,370.78	\$0.00	\$36,794.12
GOODMANSON PLUMBING & HEATING								
DAKOTA PALLETS-WOOD PRODUCTS INC		PO BOX 46	BERESFORD	SD	\$4,545.85	\$32,197.60	\$0.00	\$36,743.45
DAKOTA PALLETS-WOOD PRODUCTS INC								
BULLDOG BEES INC		1329 N MAIN AVE	SIOUX FALLS	SD	\$7,292.63	\$28,372.85	\$1,026.39	\$36,691.87
RUSSELL & MAIN CONVENIENCE STORE								
JAMES C DRAKE		1047 N MAIN AVE #9C	BROOKINGS	SD	\$7,203.68	\$29,094.06	\$209.10	\$36,506.84
AEGIS TECHNOLOGIES								
VILHAUER SALES INC		34656 121ST ST	HOSMER	SD	\$11,204.96	\$23,475.03	\$1,154.27	\$35,834.26
VILHAUER SALES INC								
H & A WATER TANK SPECIALISTS INC		RR 1 BOX 47D	LAKE NORDEN	SD	\$4,810.66	\$30,434.03	\$0.00	\$35,244.69
H & A WATER TANK SPECIALISTS INC								

Owner Name	DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
SAM PARSONS		PO BOX 284	BLUNT	SD	\$5,151.62	\$29,526.99	\$364.09	\$35,042.70
RAINBOW ENTERPRISES								
HABANEROS OF TEXAS INC		80415 HWY 16A	KEYSTONE	SD	\$9,000.00	\$25,965.00	\$0.00	\$34,965.00
HOTEXAS BBQ								
					\$7,384,554.53	\$10,985,434.93	\$596,655.74	\$18,966,645.20