

SOUTH DAKOTA BUSINESS TAX DELINQUENT REPORT



REPORT DATE: 02/23/2026

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. NEXIUS SOLUTIONS, INC.	2051	LEWISVILLE	TX	\$798,223.24	\$476,290.77	\$79,822.76	\$1,354,336.77
IPIPELINE INC. IPIPELINE	222 VALLEY CREEK BLVD	EXTON	PA	\$336,254.00	\$197,121.74	\$33,611.40	\$566,987.14
NORRIS POOL HALL INC NORRIS POOL HALL INC	N MAIN ST HWY 63	NORRIS	SD	\$92,944.97	\$435,499.03	\$10,753.99	\$539,197.99
PHOENIX CONSTRUCTION MANAGEMENT LLC PHOENIX CONSTRUCTION MANAGEMENT LLC	1923 INDUSTRIAL RD	BOONE	IA	\$143,775.98	\$329,477.95	\$0.00	\$473,253.93
THRU PHARMA LLC PHARMACLINE	522 N MAIN AVE APT 202	SIOUX FALLS	SD	\$169,078.85	\$255,187.97	\$11,737.49	\$436,004.31
ERIE STRAYER COMPANY ERIE STRAYER COMPANY	1851 RUDOLPH AVE	ERIE	PA	\$249,030.00	\$79,020.50	\$24,080.00	\$352,130.50
NORD ELECTRIC LLC NORD ELECTRIC LLC	203 LILAC AVE	AURORA	SD	\$124,439.16	\$148,081.43	\$4,149.60	\$276,670.19
DARIN L WEETS DARLINGTON DISTRIBUTORS	18031 419TH AVE	CLARK	SD	\$188,378.34	\$65,518.17	\$18,837.82	\$272,734.33
CLARK STEVEN SMITH B & B LANDSCAPE & CONST	6303 W GROVE PL	SIOUX FALLS	SD	\$58,534.05	\$193,521.78	\$5,924.82	\$257,980.65
DAKOTAH INC DAKOTAH INC	NORTH PARK LANE	WEBSTER	SD	\$49,399.14	\$201,567.79	\$0.00	\$250,966.93
IRON HORSE INN LLC IRON HORSE INN LLC	600 WHITEWOOD SERVICE RD	WHITEWOOD	SD	\$57,700.04	\$179,984.89	\$5,769.99	\$243,454.92
PEOPLE MOTORS INC INTERNATIONAL CLASSIC AUCTIONS	1265 S GILBERT RD	GILBERT	AZ	\$71,000.00	\$162,707.50	\$7,160.00	\$240,867.50
CAROL PRICHARD WANBLEE CORNER	1225 ATLAS ST #8-104	RAPID CITY	SD	\$39,000.00	\$192,337.98	\$3,770.00	\$235,107.98
NORTHERN STATES ELEV CONST NORTHERN STATES ELEV CONST	17233 PANAMA AVE	PRIOR LAKE	MN	\$51,573.72	\$177,240.90	\$623.43	\$229,438.05
DCI CONTRACTORS LLC DCI CONTRACTORS LLC	6951 INDUSTRIAL LOOP	GREENDALE	WI	\$61,000.00	\$144,417.50	\$5,490.00	\$210,907.50
MOTZKO COMPANY USA LLC MOTZKO COMPANY USA LLC	627 95TH ST SE	DELANO	MN	\$58,335.00	\$130,816.43	\$5,833.50	\$194,984.93
PIVOT BIO INC PIVOT BIO INC	701 CARLSON PKWY SUITE 220	MINNETONKA	MN	\$121,367.94	\$40,679.89	\$31,130.25	\$193,178.08
UPPER MISSOURI RIVER CORPORATION UPPER MISSOURI RIVER CORPORATION	PO BOX 277	NEBRASKA CITY	NE	\$55,420.00	\$126,358.40	\$5,542.00	\$187,320.40

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LE ROY & STEVE LAQUA BERNIES BROASTED FOODS	155 17TH ST NE	WATERTOWN	SD	\$22,633.00	\$150,710.40	\$0.00	\$173,343.40
ANDROS CONTRACTING INC ANDROS CONTRACTING INC	9225 ULMERTON ROAD STE 320	LARGO	FL	\$58,900.00	\$114,343.25	\$0.00	\$173,243.25
AL E GLAESMAN JIMCO READY MIX CO	PO BOX 1235	WATERTOWN	SD	\$21,935.88	\$148,520.88	\$0.00	\$170,456.76
CHARLES H BENTZ ASSOCIATES INC CHARLES H BENTZ ASSOCIATES INC	303 WASHINGTON ST NW	WARREN	OH	\$30,425.98	\$136,169.86	\$0.00	\$166,595.84
LARRY JORGENSEN ALJAY COMPANY	4603 N CLIFF AVE	SIOUX FALLS	SD	\$38,683.34	\$113,187.27	\$4,200.00	\$156,070.61
IDC INC DEADWOOD ELEC & B H BUILDERS	1108 GUSHURST ST	LEAD	SD	\$25,870.92	\$118,382.32	\$6,296.95	\$150,550.19
ATLANTIC LABOR SOLUTIONS, INC. ATLANTIC LABOR SOLUTIONS, INC.	421 NORTH AVE	NEWPORT NEWS	VA	\$112,065.16	\$27,104.83	\$10,689.72	\$149,859.71
CHARLES C SMITH ALSVILLE MARINE	902 21ST SW--HURON	HURON	SD	\$20,000.00	\$128,140.00	\$600.00	\$148,740.00
DANNY ALAN HUSKIN ROOTS CONSTRUCTION	2225 STEPPING STONES WAY APT F	COLORADO SPRINGS	CO	\$44,881.10	\$98,338.06	\$4,488.13	\$147,707.29
HEGGEM CONSTRUCTION INC HEGGEM CONSTRUCTION INC	200368 CITY RTE RD	SCOTTSBLUFF	NE	\$45,260.00	\$94,213.05	\$3,484.00	\$142,957.05
J MICHAEL HOMES INC J MICHAEL HOMES INC	404 MORNING RAIN AVE	BRANDON	SD	\$33,862.64	\$106,380.00	\$1,142.44	\$141,385.08
SIERRA ROCK & DIRT INC SIERRA ROCK & DIRT INC	PO BOX 6394	GREAT FALLS	MT	\$34,111.51	\$105,716.65	\$10.00	\$139,838.16
FDH INFRASTRUCTURE SERVICES, LLC FDH INFRASTRUCTURE SERVICES, LLC	6521 MERIDIAN DR	RALEIGH	NC	\$95,403.73	\$28,011.05	\$13,513.06	\$136,927.84
AGEE CONSTRUCTION INC AGEE CONSTRUCTION INC	PO BOX 516	SYDNEY	IA	\$29,600.00	\$102,643.00	\$2,960.00	\$135,203.00
METRO BUILDERS GROUP OF GA INC METRO/NORTH CONTRACTORS	108 SD HIGHWAY 71	HOT SPRINGS	SD	\$33,434.31	\$91,022.18	\$5,348.22	\$129,804.71
W.W.P., INC WORLDWIDE PRODUCTS	444 W OCEAN BLVD STE 800	LONG BEACH	CA	\$48,309.26	\$69,292.99	\$4,251.26	\$121,853.51
APPLAUSE TEAM, INC. 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
KAYSER OVEN INC KAYSER OVEN INC	47 KAYSER LN	STONEBORO	PA	\$22,769.98	\$84,548.25	\$2,277.01	\$109,595.24

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F.R.S. INC SOLBROS INC.	29307 GARY ST	PIERRE	SD	\$62,461.08	\$40,751.49	\$4,750.56	\$107,963.13
RANDY JULIUS RANDYS TOWING	5947 S LOIS LN	SIOUX FALLS	SD	\$873.37	\$106,927.75	\$93.00	\$107,894.12
CAMERON EISENBRAUN CHOPPERZ	411 SOUTH DAKOTA HIGHWAY 73	KADOKA	SD	\$26,425.33	\$75,311.95	\$2,055.14	\$103,792.42
AMPLIFAI SOLUTIONS INC AMPLIFAI SOLUTIONS, INC	500 N CENTRAL EXPY STE 500	PLANO	TX	\$83,799.15	\$10,802.81	\$7,104.50	\$101,706.46
CAROLAN RENTAL & FUN CO CAROLAN RENTAL & FUN CO	620 N CLIFF AVE	HARRISBURG	SD	\$47,012.10	\$51,231.56	\$2,225.20	\$100,468.86
NATIONWIDE 5, LLC NATIONWIDE 5, LLC	1501 M ST	ORD	NE	\$18,223.66	\$58,214.97	\$23,722.36	\$100,160.99
E&I GLOBAL ENERGY SERVICES INC. E&I GLOBAL ENERGY SERVICES INC.	11287 ASH AVE	BRAINERD	MN	\$48,274.30	\$51,851.93	\$0.00	\$100,126.23
JLB CONSTRUCTION INC JLB CONSTRUCTION INC	1216 FRAN ST	EVANSDALE	IA	\$28,182.02	\$69,180.15	\$2,418.20	\$99,780.37
PREMIER CASH MACHINES LLC 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
BRC SERVICES INC WENDYS	MIDLAND BUILDING #210	WATERTOWN	SD	\$13,519.00	\$81,971.66	\$650.00	\$96,140.66
PRAIRIE LAND MANAGEMENT INC PRAIRIE LAND MANAGEMENT	10 MARSH STREET	GLENWOOD	MN	\$22,019.08	\$70,833.72	\$2,211.81	\$95,064.61
JAIME MONDRAGON MONDRAGON CONSTRUCTION	1901 BROADWAY AVE	YANKTON	SD	\$22,746.54	\$69,244.62	\$1,885.74	\$93,876.90
DMN MCVAN LLC MR GOODCENTS SUBS AND PASTAS	6709 W 41ST	SIOUX FALLS	SD	\$28,656.58	\$64,837.86	\$0.00	\$93,494.44
BCSFM, LLC BCSFM, LLC	4915 N MARION RD	SIOUX FALLS	SD	\$64,613.53	\$27,220.70	\$1,346.00	\$93,180.23
PALADIN TECHNOLOGIES (USA) INC. 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
BEST GEN CONSTRUCTION LLC BEST GEN CONSTRUCTION	520 KANSAS CITY ST STE 102	RAPID CITY	SD	\$36,784.78	\$55,646.85	\$40.00	\$92,471.63
WEATHERTON CONTRACTING CO INC WEATHERTON CONTRACTING CO INC	307 N 16TH ST	BERESFORD	SD	\$0.00	\$90,660.67	\$0.00	\$90,660.67
ATCON CONSTRUCTION SERVICES INC ATCON CONSTRUCTION SERVICES INC	32 FURNACE AVE	QUINCY	MA	\$24,000.00	\$63,480.00	\$1,800.00	\$89,280.00

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SD AIR LLC BUSINESS AVIATION SCHOOL-AERONAUTIC	500 HANGER ST	SIoux FALLS	SD	\$24,540.00	\$61,564.20	\$2,454.00	\$88,558.20
DARWIN J ODEGARD DARWIN J ODEGARD	1529 E 8TH ST	SIoux FALLS	SD	\$19,700.00	\$66,132.25	\$1,970.00	\$87,802.25
SPECTRA BUILDING GROUP LLC SPECTRA BUILDING GROUP LLC	6203 FERMAN AVE	MAPLE LAKE	MN	\$26,505.00	\$58,182.54	\$2,418.00	\$87,105.54
NATIONAL SWINE BUILDERS LLC NATIONAL SWINE BUILDERS LLC	509 DAKOTA AVE	WAHPETON	ND	\$19,473.47	\$65,859.66	\$1,062.47	\$86,395.60
NATHANIEL B ALLEN ALPHA ROOFING & CONSTRUCTION	6017 S. BREMERTON PLACE	SIoux FALLS	SD	\$46,750.00	\$34,828.75	\$4,250.00	\$85,828.75
MCCRABB PROBE-A-LOAD INC MCCRABB PROBE-A-LOAD INC	209 W 3RD ST	WEST LIBERTY	IA	\$23,010.40	\$59,394.29	\$2,301.02	\$84,705.71
DEUANE SMITH SMITTY'S TRAIL RIDES	PALMER GULCH LODGE	HILL CITY	SD	\$11,520.00	\$71,424.60	\$1,152.00	\$84,096.60
DEJAGER CONSTRUCTN & LOG HOMES INC DEJAGER CONSTRUCTN & LOG HOMES INC	116 OKIE DOKIE LN	YANKTON	SD	\$23,732.61	\$58,732.67	\$845.63	\$83,310.91
DWIGGINS HOMES LLC DWIGGINS HOMES LLC	410 N TINTON RD	SPEARFISH	SD	\$58,235.56	\$17,538.99	\$5,865.46	\$81,640.01
TECHNATION SOFTWARE CONSULTING INC TECHNATION SOFTWARE CONSULTING INC	2601 S MINNESOTA AVE STE 105	SIoux FALLS	SD	\$21,620.69	\$58,944.94	\$400.00	\$80,965.63
LESS FARMS LESS FARMS	21601 FIR AVE	MERRILL	IA	\$17,949.93	\$61,124.58	\$1,795.00	\$80,869.51
CHARLES W HAAN CHARLES W HAAN	217 17TH ST SE	WATERTOWN	SD	\$11,268.46	\$69,001.67	\$0.00	\$80,270.13
LINCOLN HEIGHTS LANDSCAPING INC LINCOLN HEIGHTS LANDSCAPING INC	4012 E 20TH ST	SIoux FALLS	SD	\$66,321.58	\$8,128.74	\$4,842.00	\$79,292.32
CARSON PIRIE SCOTT II INC CARSON PIRIE SCOTT II INC	2801 E MARKET ST	YORK	PA	\$36,843.32	\$42,223.86	\$0.00	\$79,067.18
CLINTON J OSTERBUR GENERATION FENCING	27148 MOSHER RD	WOOD	SD	\$44,215.86	\$28,267.54	\$4,615.91	\$77,099.31
MEDICAL PLANNING ASSOCIATES OF MN MEDICAL PLANNING ASSOCIATES OF MN	750 S PLAZA DRIVE	MEDOTA HEIGHTS	MN	\$18,445.76	\$56,341.47	\$2,184.58	\$76,971.81
WILLIAM L WRIGG BILLS CONSTRUCTION	1104 WEST CITY LIMITS RD	YANKTON	SD	\$9,090.91	\$66,681.21	\$0.00	\$75,772.12
MIDSTATES CRUSHING & RECYCLE LLC MIDSTATES CRUSHING & RECYCLE LLC	29711 470TH AVE	BERESFORD	SD	\$26,465.98	\$48,258.58	\$388.00	\$75,112.56

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COASTAL ENVIRONMENTAL GROUP INC COASTAL ENVIRONMENTAL GROUP INC	264 SILLS RD STE A	EAST PATCHOGUE	NY	\$29,811.09	\$42,317.68	\$2,526.75	\$74,655.52
IRON HORSE INN LLC IRON HORSE INN LLC	600 WHITEWOOD SERVICE RD	WHITEWOOD	SD	\$21,186.80	\$52,543.88	\$0.00	\$73,730.68
PAUL W WATERS BIG 10-4 CAFE	5400 N CLIFF	SIOUX FALLS	SD	\$8,803.00	\$64,469.57	\$0.00	\$73,272.57
PROLINE EXTERIORS INC PROLINE EXTERIORS	4426 DUCKHORN ST	RAPID CITY	SD	\$45,548.50	\$23,618.30	\$2,926.74	\$72,093.54
Z REDER & E E MATTHEWS STOCKMAN CAFE	MAIN ST PO BX 540	EDGEMONT	SD	\$8,460.83	\$62,752.88	\$0.00	\$71,213.71
BI-LO DRUGS INC MILLS DRUG STORE	PO BOX 2260	RAPID CITY	SD	\$8,504.58	\$62,046.74	\$0.00	\$70,551.32
KING CONTRACTING, INC. KING CONTRACTING, INC.	7141 AMANDA RD	LINCOLN	NE	\$22,582.28	\$46,984.91	\$15.00	\$69,582.19
HME EXCHANGE LLC HME EXCHANGE	3138 S MINNESOTA AVE	SIOUX FALLS	SD	\$39,191.71	\$25,955.03	\$3,885.30	\$69,032.04
RICHARD OLIVERA HYDE OUT LEATHER	JUNCTION INN	STURGIS	SD	\$16,042.31	\$51,060.86	\$1,604.23	\$68,707.40
MADISON METALS INC MADISON METALS INC	1606 NE 3RD	MADISON	SD	\$13,500.00	\$53,528.28	\$1,350.00	\$68,378.28
BEVERLY J DAVIS BACK AT THE RANCH	681 MAIN ST	DEADWOOD	SD	\$8,362.75	\$55,959.76	\$3,956.31	\$68,278.82
FREEWAY SERVICE CENTER FREEWAY SERVICE CENTER CO	804 QUADDEE DRIVE	WATERTOWN	SD	\$57,244.48	\$4,778.15	\$5,982.68	\$68,005.31
SPIELMAN EXCAVATING LLC SPIELMAN EXCAVATING LLC	27169 467TH AVE	TEA	SD	\$39,948.89	\$23,601.32	\$4,096.34	\$67,646.55
DCC INC MAD MARYS	306 N VETERANS ST	FLANDREAU	SD	\$61,268.13	\$5,251.38	\$735.49	\$67,255.00
SPILDES QUALITY MEATS SPILDES QUALITY MEATS	978 BENNINGTON DR	BOX ELDER	SD	\$41,673.20	\$23,089.98	\$1,796.18	\$66,559.36
CONLON EXCAVATING LLC CONLON EXCAVATING LLC	302 W ALABASTER ST	SUNDANCE	WY	\$21,200.00	\$43,702.50	\$1,356.16	\$66,258.66
DEKM INC THE OTHER PLACE	HWY 212 & HWY 20	WATERTOWN	SD	\$9,281.85	\$55,578.37	\$496.38	\$65,356.60
BELAYNE INC KENTUCKY FRIED CHICKEN	820 EAST SPRUCE ST	MITCHELL	SD	\$19,868.61	\$43,967.36	\$1,203.45	\$65,039.42

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ROBERT D & LINDA K NOVOTNY THE LADY L	246 MAIN	WINNER	SD	\$7,734.95	\$56,679.92	\$0.00	\$64,414.87
POWERS OIL COMPANY INC DAKOTA STOP	101 WEST PIPESTONE AVENUE	FLANDREAU	SD	\$42,927.95	\$19,980.35	\$1,307.10	\$64,215.40
NORTHERN GRAIN DESIGN & CONSTRUCTION NORTHERN GRAIN DESIGN & CONSTRUCTION	89670 COUNTY ROAD 37	MAYNARD	MN	\$29,235.56	\$30,995.23	\$2,872.90	\$63,103.69
METRO NORTH CONTRACTORS INC METRO NORTH CONTRACTORS INC	712 UNIVERSITY AVE #B	HOT SPRINGS	SD	\$15,866.94	\$44,272.26	\$2,261.99	\$62,401.19
TIEDES LINE CONSTRUCTION INC TIEDES LINE CONSTRUCTION INC	1939 EMMETT	HAYSVILLE	KS	\$17,948.52	\$42,372.77	\$1,794.85	\$62,116.14
GUARANTEED ROOFING & GUTTERS, LLC GUARANTEED ROOFING AND GUTTERS	2870 HAINES AVE STE 2	RAPID CITY	SD	\$42,280.56	\$16,817.20	\$2,970.47	\$62,068.23
DAN HENRY CONSTRUCTION INC DAN HENRY CONSTRUCTION INC	9246 STATE LINE RD	LEAWOOD	KS	\$18,561.48	\$42,596.72	\$858.00	\$62,016.20
605 MOWING AND SNOW REMOVAL 605 MOWING AND SNOW REMOVAL	13591 SUNSHINE VALLEY RD	PIEDMONT	SD	\$44,981.10	\$11,651.88	\$3,720.64	\$60,353.62
WINONA INN LIMITED PARTNERSHIP THE LODGE OF MT RUSHMORE	24075 HIGHWAY 16A	KEYSTONE	SD	\$28,173.74	\$31,810.62	\$363.42	\$60,347.78
JEFFREY C LUCAS LUCAS MANAGEMENT SERV DBA MOLLY BS	I-90 EXIT 30	STURGIS	SD	\$9,822.27	\$48,621.13	\$1,564.08	\$60,007.48
DAKOTA WIND ENERGY LLC DAKOTA WIND ENERGY LLC	706 2ND AVE S STE 1200	MINNEAPOLIS	MN	\$17,736.68	\$40,497.73	\$1,399.48	\$59,633.89
F.R.S., INC F.R.S., INC	2903 GARY ST	PIERRE	SD	\$35,582.25	\$21,379.26	\$2,145.19	\$59,106.70
WINDOW WASHING & MOR LLC WINDOW WASHING & MOR LLC	5204 S CHINOOK AVE	SIOUX FALLS	SD	\$35,799.22	\$18,527.02	\$4,532.25	\$58,858.49
MELISSIA L GENZLER MELLETTTE BAR AND GRILL	13 MAIN STREET	MELLETTTE	SD	\$32,401.12	\$25,460.51	\$558.37	\$58,420.00
NATHANIEL B ALLEN TERVEEN ROOFING	614 KENT ST	HARRISBURG	SD	\$31,815.00	\$23,543.10	\$2,878.50	\$58,236.60
PAUL D CHARLSON BELL ENTERPRISES	1938 E 33RD ST N #1	SIOUX FALLS	SD	\$8,561.00	\$48,383.03	\$1,216.85	\$58,160.88
RAFFERTY-ROBBINS-JOHNSON INC RAFFERTY-ROBBINS DRUG STORE	108 S MAIN ST	HOWARD	SD	\$30,760.98	\$24,310.61	\$1,844.60	\$56,916.19
HUNZIKER CONSTRUCTION INC HUNZIKER CONSTRUCTION INC	14646 GROVER ST	OMAHA	NE	\$17,982.56	\$36,945.36	\$1,373.26	\$56,301.18

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JAMES D THIERY PRO-TEC ENERGY	629 S MINNESOTA AVE	SIOUX FALLS	SD	\$8,100.00	\$46,665.00	\$300.00	\$55,065.00
ALLIOS INC ALLIOS INC	2051 MIDWAY ROAD	LEWISVILLE	TX	\$35,582.87	\$15,656.52	\$3,558.29	\$54,797.68
WESTON ENGINEERING INC WESTON ENGINEERING INC	PO BOX 260	UPTON	WY	\$35,291.42	\$16,464.21	\$2,527.57	\$54,283.20
PIERRE CUSTOM DETAILING, LLC PIERRE CUSTOM DETAILING, LLC	1725 E DAKOTA AVE	PIERRE	SD	\$34,637.67	\$16,544.69	\$2,849.92	\$54,032.28
K & L CONSTRUCTION INC. K & L CONSTRUCTION INC.	501 S RIDGE RD	SERGEANT BLUFF	IA	\$22,895.09	\$28,455.63	\$2,608.14	\$53,958.86
LAWSON ENVIRONMENTAL SERVICE LLC LAWSON ENVIRONMENTAL SERVICE LLC	2237 DENLEY RD	HOUMA	LA	\$25,028.00	\$26,154.26	\$2,502.80	\$53,685.06
WYOMING ALASKA CO INC TRAILSIDE GENERAL STORE-E HWY 44-RC	3887 E HWY 44	RAPID CITY	SD	\$11,154.42	\$41,871.35	\$236.98	\$53,262.75
HAMMERHEADS INC HAMMERHEADS INC	HC 55 BOX 862	STURGIS	SD	\$10,607.30	\$42,627.50	\$0.00	\$53,234.80
RONALD E GUTHRIE TZR EXTERIORS	11101 W HIGHWAY 44	RAPID CITY	SD	\$9,912.48	\$42,681.20	\$560.00	\$53,153.68
BLACK HILLS AUTOMOTIVE TECHNICIANS INC BLACK HILLS AUTOMOTIVE TECHNICIANS INC	3153 BEALE ST	RAPID CITY	SD	\$27,490.00	\$23,525.40	\$2,063.63	\$53,079.03
ARROW HEATING & COOLING LLC ARROW HEATING & COOLING LLC	101 VIRGINIA ST # 208	SIOUX CITY	IA	\$36,000.00	\$14,310.00	\$2,700.00	\$53,010.00
JAMES E BENDLIN LITTLE SIOUX WOODSHOP	3247 260TH AVE	SPENCER	IA	\$15,895.00	\$35,642.42	\$1,445.00	\$52,982.42
RISSTONE CASEGOODS INC RISSTONE CASEGOODS INC	PO BOX 9069	RAPID CITY	SD	\$12,851.80	\$38,815.20	\$860.00	\$52,527.00
MICHAEL BISHOP CONSTRUCTION INC MICHAEL BISHOP CONSTRUCTION INC	8197 JUNE WAY	EASTON	MD	\$14,565.15	\$35,915.63	\$1,456.52	\$51,937.30
MICHAEL J LARSON BACKYARDS & BILLIARDS	5520 HIDDEN VALLEY RD	RAPID CITY	SD	\$13,379.31	\$36,826.32	\$1,337.94	\$51,543.57
TRI-STATES MILLWRIGHT & CRANE LTD TRI-STATES MILLWRIGHT & CRANE LTD	6724 HIGHWAY 38	OLIN	IA	\$22,305.59	\$26,990.26	\$2,230.56	\$51,526.41
IRVIN H SALZER SALZER AUCTION SERVICE	PO BOX 323	TIMBER LAKE	SD	\$9,900.00	\$40,441.50	\$990.00	\$51,331.50
WINDY HILL OUTFITTERS OF ROSLYN LLC WINDY HILL OUTFITTERS OF ROSLYN LLC	43082 125TH ST	ROSLYN	SD	\$14,810.45	\$34,934.53	\$1,389.57	\$51,134.55

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DONKEY CORP BAVARIAN RESTAURANT	N HIGHWAY 16/385	CUSTER	SD	\$0.00	\$48,750.94	\$2,179.68	\$50,930.62
COMFORT WORLD OF SIOUX FALLS INC COMFORT WORLD OF SIOUX FALLS INC	301 SO GRANGE	SIOUX FALLS	SD	\$6,274.88	\$44,045.62	\$0.00	\$50,320.50
ROBBIE NESS NESS HILLBILLY BBQ & BEER GARDEN	206 S RAILWAY ST	MENNO	SD	\$25,266.66	\$23,737.84	\$1,292.50	\$50,297.00
TECH LINK INTERNATIONAL ENTERTAINMENT LIMITED TECH LINK INTERNATIONAL ENTERTAINMENT LIMITED	480 KINGS ROAD	SYDNEY	NS	\$21,136.00	\$26,979.82	\$2,113.60	\$50,229.42
RAYEMAN ELEMENTS, INC. RAYEMAN ELEMENTS, INC.	320 GATEWAY DR	BERTHOUD	CO	\$24,975.00	\$22,000.50	\$2,567.50	\$49,543.00
JESSE CLAUSEN J C CONSTRUCTION	106 STATE ST	MARTIN	SD	\$11,900.00	\$36,032.71	\$935.00	\$48,867.71
BMH OF SOUTH DAKOTA LLC BMH OF SOUTH DAKOTA LLC	1100 S AKARD ST	DALLAS	TX	\$22,274.41	\$19,302.19	\$7,264.96	\$48,841.56
BILL POTTER MADDISONS STYLING & FITNESS - BP	727 12TH ST	SPEARFISH	SD	\$10,260.00	\$37,562.40	\$864.00	\$48,686.40
HARDIES LAND POWER INC HARDIES LAND POWER INC	HIGHWAY 75 SOUTH BOX 126	CANBY	MN	\$6,159.67	\$42,430.69	\$0.00	\$48,590.36
STUDIO 212 LLC STUDIO 212 LLC	315 1ST AVE NW	WATERTOWN	SD	\$39,004.00	\$6,435.66	\$2,925.30	\$48,364.96
GARY OR EVELYN MC MURPHY C K DAIRO REST	PO BOX 38	EDGEMONT	SD	\$5,843.04	\$42,311.96	\$0.00	\$48,155.00
GEORGE ZURAFF SHOP N CART	3110 N CLIFF AVE	SIOUX FALLS	SD	\$11,819.24	\$35,380.37	\$806.21	\$48,005.82
ROBERT HALEY CHUTZPAN SECURITY INC	1648 MINUTEMAN DR	RAPID CITY	SD	\$5,712.98	\$41,955.38	\$0.00	\$47,668.36
SMILEYS INC SMILEYS INC	200 LOVELY AVE	BALTIC	SD	\$11,600.00	\$35,163.25	\$720.05	\$47,483.30
CURE CORP CURE CORP	917 9TH AVE SE	WATERTOWN	SD	\$41,935.15	\$4,545.25	\$980.30	\$47,460.70
POWERS OIL COMPANY INC TRADING POST	510 EAST PIPESTONE AVENUE	FLANDREAU	SD	\$31,554.67	\$14,770.60	\$985.10	\$47,310.37
CLEAN AIR TECHNOLOGIES INC EUROVAC	116 BUTTERMILL AVE	CONCORD	ON	\$13,964.62	\$31,857.51	\$1,405.81	\$47,227.94
ROY WIEGERS JJS CUSTOM DESIGN	8970 HICKORY PL	THORNTON	CO	\$9,854.11	\$37,295.21	\$8.87	\$47,158.19

Owner Name DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
CHARLES R JOHNSON CHARLES R JOHNSON	6904 W 5TH PL	SIOUX FALLS	SD	\$37,919.00	\$6,446.23	\$2,718.50	\$47,083.73
JAMES L BAKER BAKERS SUPER VALU	PO BOX 379	MURDO	SD	\$6,013.05	\$39,962.81	\$801.30	\$46,777.16
RICHARD & KATHEY RIEBHOFF CHARLIES AIRPORT RESTAURANT LOUNGE	RC REGIONAL AIRPORT	RAPID CITY	SD	\$5,878.50	\$40,812.60	\$0.00	\$46,691.10
JERRY L VOSBERG PRAIRIE HILLS CONTRACTING	13295 VALLEY RD	WILMOT	SD	\$18,237.66	\$28,365.05	\$0.00	\$46,602.71
DENT DEPOT LLC DENT DEPOT	420 CREEK DR	RAPID CITY	SD	\$26,122.00	\$17,329.30	\$3,112.20	\$46,563.50
NORTHERN LIGHTS DIESEL REPAIR SHOP LLC 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
DOUG R MCCARTY 605 WINDOW TINT	27051 SUNRISE AVE. SUITE 5	SIOUX FALLS	SD	\$32,504.63	\$10,655.60	\$3,035.40	\$46,195.63
JOSEPH L LARSON JOSEPH L LARSON	4735 ANDERSON RD	RAPID CITY	SD	\$16,596.00	\$28,193.46	\$1,244.70	\$46,034.16
DONALD DOUVILLE DOUVILLES DISCOUNT FOOD & GAS	PO BOX 795	PARMELEE	SD	\$6,792.95	\$38,798.43	\$0.00	\$45,591.38
JW TOOLS LLC JW TOOLS	900 N CHARLESTON CIR	SIOUX FALLS	SD	\$38,850.85	\$3,441.10	\$3,057.61	\$45,349.56
CEDAR WOOD INN LLC CEDAR WOOD INN	103 CHARLES ST	DEADWOOD	SD	\$21,296.34	\$17,393.63	\$6,159.52	\$44,849.49
ANDREW C STERUD HANDY ANDY INNOVATIONS	47060 207TH ST	BROOKINGS	SD	\$23,354.00	\$19,268.94	\$1,751.40	\$44,374.34
BOWMAN TECHNOLOGY GROUP, LLC BOWMAN TECHNOLOGY GROUP	1140 N STATE ROUTE 134	WILMINGTON	OH	\$16,911.33	\$25,564.19	\$1,630.76	\$44,106.28
SIDEKICKS RESTAURANT INC SIDEKICKS RESTAURANT INC	I-90 AND HWY 73 SOUTH	KADOKA	SD	\$9,333.00	\$33,825.72	\$933.30	\$44,092.02
JOYCE COOK COOKS SHACK	PO BOX 1074	MISSION	SD	\$2,536.08	\$40,792.29	\$750.00	\$44,078.37
MOOS LLC SUBWAY 64345	409 LARIMER AVE	PHILIP	SD	\$33,479.36	\$8,939.47	\$1,630.51	\$44,049.34
BUSS ELECTRIC INC BUSS ELECTRIC INC	420 N MAIN AVE	ABERDEEN	SD	\$5,209.97	\$38,320.61	\$0.00	\$43,530.58
INTERNATIONAL BUILDING CONCEPTS LTD INTERNATIONAL BUILDING CONCEPTS LTD	3040 4TH AVE S	MINNEAPOLIS	MN	\$7,977.49	\$34,537.98	\$685.04	\$43,200.51

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FLAT RIVER CONTRACTORS INC FLAT RIVER CONTRACTORS	2257E 29TH AVENUE	COLUMBUS	NE	\$22,082.73	\$21,077.45	\$0.00	\$43,160.18
GRAHEK ENTERPRISES LLC GRAHEK TECHNOLOGY	2040 W MAIN ST STE 205	RAPID CITY	SD	\$30,450.89	\$9,089.46	\$3,071.76	\$42,612.11
PRAIRIE RIVER INCORPORATED R-PIZZA	2 W MAIN ST	VERMILLION	SD	\$28,050.07	\$12,155.27	\$1,667.33	\$41,872.67
LAST CHANCE RANCH INC. DOUGLAS A CROSBY	47225 269TH AVE	LAPORTE	MN	\$27,080.00	\$13,675.40	\$812.40	\$41,567.80
LAST CHANCE RANCH INC. DOUGLAS A CROSBY	47225 269TH AVE	LAPORTE	MN	\$27,080.00	\$13,675.40	\$812.40	\$41,567.80
NATIONAL MUSIC SERVICE INC NATIONAL MUSIC SERVICE INC	E 122 MONTGOMERY AVE	SPOKANE	WA	\$4,607.61	\$36,147.62	\$180.65	\$40,935.88
PAUL LEONARD STEEL HORSE CORRAL	PO BOX 214432	S DAYTONA	FL	\$10,222.31	\$29,613.65	\$1,022.23	\$40,858.19
ANDREW HAGEMANN NO BULL LANDSCAPING AND SNOW REMOVAL	89223 5725 AVE	WYNOT	NE	\$34,202.74	\$3,888.71	\$2,315.71	\$40,407.16
DONIS CORP INC DONIS CORP INC	2121 S 7TH ST	COUNCIL BLUFFS	IA	\$23,934.00	\$14,503.25	\$1,869.70	\$40,306.95
GALT CONSTRUCTION, INC GALT CONSTRUCTION	263 SUNDANCE DR	VAN ALSTYNE	TX	\$32,085.00	\$5,100.22	\$3,083.40	\$40,268.62
HOME AIR SOLUTIONS INC HOME AIR SOLUTIONS INC	3215 S CAROLYN AVE	SHIOUX FALLS	SD	\$10,476.40	\$28,774.70	\$909.49	\$40,160.59
DONALD GOODMAN FESTIVAL FOODS LTD	900 E ATLANTIC BLD/12-188	POMPANO BEACH	FL	\$7,372.96	\$32,713.33	\$0.00	\$40,086.29
WYOMING ALASKA CO INC TRAILSIDE GEN STORE-BELLE FOURCHE	1861 5TH AVE	BELLE FOURCHE	SD	\$8,242.89	\$31,199.86	\$202.09	\$39,644.84
S.E.Y. LLC S.E.Y. LLC	17 2ND AVE SW	WATERTOWN	SD	\$17,744.89	\$20,924.24	\$934.48	\$39,603.61
FEDERAL ENGINEERING CORP FEDERAL ENGINEERING CORP	10 ALLEN ST	SCITUATE	MA	\$8,511.00	\$30,238.90	\$851.10	\$39,601.00
ROBERT W WINSEMAN BOB & SON MANUFACTURED HOME REPAIR	4801 E 22ND ST	SHIOUX FALLS	SD	\$10,882.14	\$27,574.02	\$1,110.00	\$39,566.16
DAVID R BLAEDÉ BLAEDÉ ENTERPRISES	1036 SUMMIT ST	CUSTER	SD	\$21,065.71	\$16,584.60	\$1,791.23	\$39,441.54
ANGUS INC AMERICAN ANGUS HALL OF FAME	BOX 660	SMITHVILLE	MO	\$10,253.57	\$28,026.39	\$1,040.64	\$39,320.60

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RICHARD F JENSEN LAKOTA MART	HIGHWAY 44 & MAIN ST	PORCUPINE	SD	\$0.00	\$37,434.25	\$1,540.00	\$38,974.25
3 FEATHERS LLC 3 FEATHERS QUILTS	2760 HAINES AVE	RAPID CITY	SD	\$29,516.63	\$7,301.42	\$2,059.92	\$38,877.97
TRIPLE H CONSTRUCTION OF WILDER MN LLC 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
SMOKE BREAK LLC SMOKE BREAK LLC	3013 BROADWAY AVE STE 4	YANKTON	SD	\$30,965.00	\$5,573.70	\$2,082.51	\$38,621.21
STACY HANSEN HEADHUNTERS MEATS & TAXIDERMY	121 COMMERCIAL AVE	HIGHMORE	SD	\$21,068.08	\$15,402.41	\$1,761.48	\$38,231.97
BURMESTER INC BURMESTER INC	31440 HIGHWAY 14	CLAY CENTER	NE	\$10,500.00	\$26,700.00	\$950.00	\$38,150.00
JAMES NEON CAMPBELL CAMPBELL SIGN CO	155 COMMERCIAL RD	HURON	SD	\$5,159.36	\$32,008.68	\$495.19	\$37,663.23
4TUNE INC RE/MAX PROFESSIONALS INC	606 W 33RD ST	SIOUX FALLS	SD	\$26,260.47	\$7,910.36	\$2,999.71	\$37,170.54
JASON BARNUM HOME IMPROVEMENTS LLC JASON BARNUM HOME IMPROVEMENTS LLC	1225 CLOVERRIDGE CT	RAPID CITY	SD	\$10,577.06	\$26,205.53	\$347.22	\$37,129.81
RICHARD E MOSHIER ESTATE AQUA KINGDOM TROPICAL FISHERIES	1215 MOUNT RUSHMORE RD	RAPID CITY	SD	\$6,713.58	\$29,733.53	\$517.90	\$36,965.01
DAKOTA DISTRO INC DAKOTA DISTRO INC	1101 S CLIFF AVE	SIOUX FALLS	SD	\$29,723.93	\$3,713.08	\$3,504.61	\$36,941.62
VANCE GOODMANSON GOODMANSON PLUMBING & HEATING	929 SUMMIT ST	BELLE FOURCHE	SD	\$4,423.34	\$32,370.78	\$0.00	\$36,794.12
DAKOTA PALLETS-WOOD PRODUCTS INC DAKOTA PALLETS-WOOD PRODUCTS INC	PO BOX 46	BERESFORD	SD	\$4,545.85	\$32,197.60	\$0.00	\$36,743.45
BULLDOG BEES INC RUSSELL & MAIN CONVENIENCE STORE	1329 N MAIN AVE	SIOUX FALLS	SD	\$7,292.63	\$28,372.85	\$1,026.39	\$36,691.87
JAMES C DRAKE AEGIS TECHNOLOGIES	1047 N MAIN AVE #9C	BROOKINGS	SD	\$7,203.68	\$29,094.06	\$209.10	\$36,506.84
VILHAUER SALES INC VILHAUER SALES INC	34656 121ST ST	HOSMER	SD	\$11,204.96	\$23,475.03	\$1,154.27	\$35,834.26
H & A WATER TANK SPECIALISTS 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
SAM PARSONS RAINBOW ENTERPRISES	PO BOX 284	BLUNT	SD	\$5,151.62	\$29,526.99	\$364.09	\$35,042.70

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HABANEROS OF TEXAS INC	80415 HWY 16A	KEYSTONE	SD	\$9,000.00	\$25,965.00	\$0.00	\$34,965.00
HOTEXAS BBQ							
EUPHOR INC	1225 6TH AVE SE	ABERDEEN	SD	\$30,580.16	\$3,253.61	\$744.04	\$34,577.81
PAPA MURPHYS OF ABERDEEN							
				\$7,194,706.84	\$10,998,456.55	\$606,977.69	\$18,800,141.08