

SOUTH DAKOTA BUSINESS TAX DELINQUENT REPORT



REPORT DATE: 05/27/2025

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
IPIPELINE INC. IPIPELINE	222 VALLEY CREEK BLVD	EXTON	PA	\$336,604.00	\$166,908.38	\$33,611.40	\$537,123.78
NORRIS POOL HALL INC NORRIS POOL HALL INC	N MAIN ST HWY 63	NORRIS	SD	\$92,944.97	\$422,951.50	\$10,753.99	\$526,650.46
PHOENIX CONSTRUCTION MANAGEMENT LLC PHOENIX CONSTRUCTION MANAGEMENT LLC	1923 INDUSTRIAL RD	BOONE	IA	\$143,775.98	\$316,538.11	\$0.00	\$460,314.09
THRU PHARMA LLC PHARMACLINE	522 N MAIN AVE APT 202	SIOUX FALLS	SD	\$169,579.30	\$239,965.86	\$11,737.49	\$421,282.65
ERIE STRAYER COMPANY ERIE STRAYER COMPANY	1851 RUDOLPH AVE	ERIE	PA	\$249,030.00	\$56,607.80	\$24,080.00	\$329,717.80
NORD ELECTRIC LLC NORD ELECTRIC LLC	203 LILAC AVE	AURORA	SD	\$124,439.16	\$136,881.92	\$4,149.60	\$265,470.68
DARIN L WEETS DARLINGTON DISTRIBUTORS	18031 419TH AVE	CLARK	SD	\$188,378.34	\$48,564.15	\$18,837.82	\$255,780.31
CLARK STEVEN SMITH B & B LANDSCAPE & CONST	6303 W GROVE PL	SIOUX FALLS	SD	\$58,534.05	\$188,253.99	\$5,924.82	\$252,712.86
DAKOTAH INC DAKOTAH INC	NORTH PARK LANE	WEBSTER	SD	\$49,399.14	\$197,121.88	\$0.00	\$246,521.02
IRON HORSE INN LLC IRON HORSE INN LLC	600 WHITEWOOD SERVICE RD	WHITEWOOD	SD	\$57,700.04	\$174,791.89	\$5,769.99	\$238,261.92
PEOPLE MOTORS INC INTERNATIONAL CLASSIC AUCTIONS	1265 S GILBERT RD	GILBERT	AZ	\$71,000.00	\$156,317.50	\$7,160.00	\$234,477.50
CAROL PRICHARD WANBLEE CORNER	1225 ATLAS ST #8-104	RAPID CITY	SD	\$39,000.00	\$188,827.98	\$3,770.00	\$231,597.98
NORTHERN STATES ELEV CONST NORTHERN STATES ELEV CONST	17233 PANAMA AVE	PRIOR LAKE	MN	\$51,573.72	\$172,599.33	\$623.43	\$224,796.48
DCI CONTRACTORS LLC DCI CONTRACTORS LLC	6951 INDUSTRIAL LOOP	GREENDALE	WI	\$61,000.00	\$138,927.50	\$5,490.00	\$205,417.50
MOTZKO COMPANY USA LLC MOTZKO COMPANY USA LLC	627 95TH ST SE	DELANO	MN	\$58,335.00	\$125,566.28	\$5,833.50	\$189,734.78
UPPER MISSOURI RIVER CORPORATION UPPER MISSOURI RIVER CORPORATION	PO BOX 277	NEBRASKA CITY	NE	\$55,420.00	\$121,370.60	\$5,542.00	\$182,332.60
LE ROY & STEVE LAQUA BERNIES BROASTED FOODS	155 17TH ST NE	WATERTOWN	SD	\$22,633.00	\$147,654.90	\$0.00	\$170,287.90
AL E GLAESMAN JIMCO READY MIX CO	PO BOX 1235	WATERTOWN	SD	\$21,935.88	\$146,546.64	\$0.00	\$168,482.52

Owner Name DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
ANDROS CONTRACTING INC	9225 ULMERTON ROAD STE 320	LARGO	FL	\$58,900.00	\$109,042.25	\$0.00	\$167,942.25
ANDROS CONTRACTING INC							
CHARLES H BENTZ ASSOCIATES INC	303 WASHINGTON ST NW	WARREN	OH	\$30,425.98	\$133,431.52	\$0.00	\$163,857.50
CHARLES H BENTZ ASSOCIATES INC							
LARRY JORGENSEN	4603 N CLIFF AVE	SIOUX FALLS	SD	\$39,808.34	\$109,662.05	\$4,200.00	\$153,670.39
ALJAY COMPANY							
IDC INC	1108 GUSHURST ST	LEAD	SD	\$25,870.92	\$116,053.93	\$6,296.95	\$148,221.80
DEADWOOD ELEC & B H BUILDERS							
BEST GEN CONSTRUCTION LLC	520 KANSAS CITY ST STE 102	RAPID CITY	SD	\$95,548.00	\$52,076.41	\$40.00	\$147,664.41
BEST GEN CONSTRUCTION							
CHARLES C SMITH	902 21ST SW--HURON	HURON	SD	\$20,000.00	\$126,340.00	\$600.00	\$146,940.00
ALSVILLE MARINE							
DANNY ALAN HUSKIN	2225 STEPPING STONES WAY APT F	COLORADO SPRINGS	CO	\$44,881.10	\$92,279.08	\$4,488.13	\$141,648.31
ROOTS CONSTRUCTION							
ATLANTIC LABOR SOLUTIONS, INC.	421 NORTH AVE	NEWPORT NEWS	VA	\$112,065.16	\$17,018.98	\$10,689.72	\$139,773.86
ATLANTIC LABOR SOLUTIONS, INC.							
HEGDEM CONSTRUCTION INC	200368 CITY RTE RD	SCOTTSBLUFF	NE	\$45,260.00	\$90,139.65	\$3,484.00	\$138,883.65
HEGDEM CONSTRUCTION INC							
J MICHAEL HOMES INC	404 MORNING RAIN AVE	BRANDON	SD	\$33,862.64	\$103,332.33	\$1,142.44	\$138,337.41
J MICHAEL HOMES INC							
SIERRA ROCK & DIRT INC	PO BOX 6394	GREAT FALLS	MT	\$34,111.51	\$102,646.66	\$10.00	\$136,768.17
SIERRA ROCK & DIRT INC							
AGEE CONSTRUCTION INC	PO BOX 516	SYDNEY	IA	\$29,600.00	\$99,979.00	\$2,960.00	\$132,539.00
AGEE CONSTRUCTION INC							
FDH INFRASTRUCTURE SERVICES, LLC	6521 MERIDIAN DR	RALEIGH	NC	\$95,403.73	\$19,424.69	\$13,513.06	\$128,341.48
FDH INFRASTRUCTURE SERVICES, LLC							
METRO BUILDERS GROUP OF GA INC	108 SD HIGHWAY 71	HOT SPRINGS	SD	\$33,434.31	\$88,013.12	\$5,348.22	\$126,795.65
METRO/NORTH CONTRACTORS							
W.W.P., INC	444 W OCEAN BLVD STE 800	LONG BEACH	CA	\$48,309.26	\$64,945.18	\$4,251.26	\$117,505.70
WORLDWIDE PRODUCTS							
RANDY JULIUS	5947 S LOIS LN	SIOUX FALLS	SD	\$1,748.39	\$107,109.15	\$93.00	\$108,950.54
RANDYS TOWING							
KAYSER OVEN INC	47 KAYSER LN	STONEBORO	PA	\$22,769.98	\$82,498.95	\$2,277.01	\$107,545.94
KAYSER OVEN INC							
APPLAUSE TEAM, INC.	401 E 8TH ST STE 214 NO 5000	SIOUX FALLS	SD	\$75,047.62	\$21,835.04	\$7,217.70	\$104,100.36
APPLAUSE TEAM, INC							

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F.R.S. INC SOLBROS INC.	29307 GARY ST	PIERRE	SD	\$63,294.42	\$35,130.75	\$4,750.56	\$103,175.73
CAMERON EISENBRAUN CHOPPERZ	411 SOUTH DAKOTA HIGHWAY 73	KADOKA	SD	\$26,425.33	\$72,933.52	\$2,055.14	\$101,413.99
NATIONWIDE 5, LLC NATIONWIDE 5, LLC	1501 M ST	ORD	NE	\$18,223.66	\$56,574.81	\$23,722.36	\$98,520.83
JLB CONSTRUCTION INC JLB CONSTRUCTION INC	1216 FRAN ST	EVANSDALE	IA	\$28,182.02	\$66,643.77	\$2,418.20	\$97,243.99
E&I GLOBAL ENERGY SERVICES INC. E&I GLOBAL ENERGY SERVICES INC.	11287 ASH AVE	BRAINERD	MN	\$49,024.27	\$47,481.35	\$0.00	\$96,505.62
CAROLAN RENTAL & FUN CO CAROLAN RENTAL & FUN CO	620 N CLIFF AVE	HARRISBURG	SD	\$47,012.10	\$47,000.48	\$2,225.20	\$96,237.78
PREMIER CASH MACHINES LLC PREMIER CASH MACHINES LLC	612 E TAN TARA STE 100	SIOUX FALLS	SD	\$26,450.11	\$66,021.53	\$2,645.00	\$95,116.64
BRC SERVICES INC WENDYS	MIDLAND BUILDING #210	WATERTOWN	SD	\$13,519.00	\$80,754.95	\$650.00	\$94,923.95
FREEWAY SERVICE CENTER FREEWAY SERVICE CENTER CO	603 9TH AVE SE	WATERTOWN	SD	\$86,302.97	\$4,764.00	\$2,442.60	\$93,509.57
PRAIRIE LAND MANAGEMENT INC PRAIRIE LAND MANAGEMENT	10 MARSH STREET	GLENWOOD	MN	\$22,019.08	\$68,851.92	\$2,211.81	\$93,082.81
JAIME MONDRAGON MONDRAGON CONSTRUCTION	1901 BROADWAY AVE	YANKTON	SD	\$22,746.54	\$67,197.48	\$1,885.74	\$91,829.76
DMN MCVAN LLC MR GOODCENTS SUBS AND PASTAS	6709 W 41ST	SIOUX FALLS	SD	\$28,656.58	\$62,258.28	\$0.00	\$90,914.86
WEATHERTON CONTRACTING CO INC WEATHERTON CONTRACTING CO INC	307 N 16TH ST	BERESFORD	SD	\$0.00	\$90,660.67	\$0.00	\$90,660.67
BCSFM, LLC BCSFM, LLC	4915 N MARION RD	SIOUX FALLS	SD	\$64,613.53	\$21,405.53	\$1,346.00	\$87,365.06
ATCON CONSTRUCTION SERVICES INC ATCON CONSTRUCTION SERVICES INC	32 FURNACE AVE	QUINCY	MA	\$24,000.00	\$61,320.00	\$1,800.00	\$87,120.00
PALADIN TECHNOLOGIES (USA) INC. PALADIN TECHNOLOGIES (USA) INC.	12265 EL CAMINO REAL STE 240	SAN DIEGO	CA	\$71,487.47	\$10,320.46	\$4,671.56	\$86,479.49
SD AIR LLC BUSINESS AVIATION SCHOOL-AERONAUTIC	500 HANGER ST	SIOUX FALLS	SD	\$24,540.00	\$59,355.60	\$2,454.00	\$86,349.60
DARWIN J ODEGARD DARWIN J ODEGARD	1529 E 8TH ST	SIOUX FALLS	SD	\$19,700.00	\$64,359.25	\$1,970.00	\$86,029.25

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SPECTRA BUILDING GROUP LLC	6203 FERMAN AVE	MAPLE LAKE	MN	\$26,505.00	\$55,797.09	\$2,418.00	\$84,720.09
SPECTRA BUILDING GROUP LLC							
NATIONAL SWINE BUILDERS LLC	509 DAKOTA AVE	WAHPETON	ND	\$19,473.47	\$64,107.09	\$1,062.47	\$84,643.03
NATIONAL SWINE BUILDERS LLC							
DEUANE SMITH	PALMER GULCH LODGE	HILL CITY	SD	\$11,520.00	\$70,387.80	\$1,152.00	\$83,059.80
SMITTYS TRAIL RIDES							
MCCRABB PROBE-A-LOAD INC	209 W 3RD ST	WEST LIBERTY	IA	\$23,010.40	\$57,323.21	\$2,301.02	\$82,634.63
MCCRABB PROBE-A-LOAD INC							
NATHANIEL B ALLEN	6017 S. BREMERTON PLACE	SIOUX FALLS	SD	\$46,750.00	\$30,621.25	\$4,250.00	\$81,621.25
ALPHA ROOFING & CONSTRUCTION							
DEJAGER CONSTRUCTN & LOG HOMES INC	116 OKIE DOKIE LN	YANKTON	SD	\$23,732.61	\$56,596.70	\$845.63	\$81,174.94
DEJAGER CONSTRUCTN & LOG HOMES INC							
CHARLES W HAAN	217 17TH ST SE	WATERTOWN	SD	\$11,268.46	\$67,987.55	\$0.00	\$79,256.01
CHARLES W HAAN							
LESS FARMS	21601 FIR AVE	MERRILL	IA	\$17,949.93	\$59,509.08	\$1,795.00	\$79,254.01
LESS FARMS							
TECHNATION SOFTWARE CONSULTING INC	2601 S MINNESOTA AVE STE 105	SIOUX FALLS	SD	\$21,620.69	\$56,999.05	\$400.00	\$79,019.74
TECHNATION SOFTWARE CONSULTING INC							
WALDEN FLOORING LLC	3100 S CAROLYN AVE	SIOUX FALLS	SD	\$56,506.37	\$15,346.45	\$7,107.37	\$78,960.19
WALDEN FLOORING							
CARSON PIRIE SCOTT II INC	2801 E MARKET ST	YORK	PA	\$36,843.32	\$38,907.99	\$0.00	\$75,751.31
CARSON PIRIE SCOTT II INC							
MEDICAL PLANNING ASSOCIATES OF MN	750 S PLAZA DRIVE	MEDOTA HEIGHTS	MN	\$18,445.76	\$54,681.33	\$2,184.58	\$75,311.67
MEDICAL PLANNING ASSOCIATES OF MN							
WILLIAM L WRIGG	1104 WEST CITY LIMITS RD	YANKTON	SD	\$9,090.91	\$65,863.02	\$0.00	\$74,953.93
BILLS CONSTRUCTION							
MIDSTATES CRUSHING & RECYCLE LLC	29711 470TH AVE	BERESFORD	SD	\$26,465.98	\$45,876.64	\$388.00	\$72,730.62
MIDSTATES CRUSHING & RECYCLE LLC							
PAUL W WATERS	5400 N CLIFF	SIOUX FALLS	SD	\$8,803.00	\$63,677.30	\$0.00	\$72,480.30
BIG 10-4 CAFE							
COASTAL ENVIRONMENTAL GROUP INC	264 SILLS RD STE A	EAST PATCHOGUE	NY	\$29,811.09	\$39,634.69	\$2,526.75	\$71,972.53
COASTAL ENVIRONMENTAL GROUP INC							
IRON HORSE INN LLC	600 WHITEWOOD SERVICE RD	WHITEWOOD	SD	\$21,186.80	\$50,637.05	\$0.00	\$71,823.85
IRON HORSE INN LLC							
Z REDER & E E MATTHEWS	MAIN ST PO BX 540	EDGEMONT	SD	\$8,460.83	\$61,991.39	\$0.00	\$70,452.22
STOCKMAN CAFE							

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BI-LO DRUGS INC MILLS DRUG STORE	PO BOX 2260	RAPID CITY	SD	\$8,504.58	\$61,281.29	\$0.00	\$69,785.87
PROLINE EXTERIORS INC PROLINE EXTERIORS	4426 DUCKHORN ST	RAPID CITY	SD	\$45,548.50	\$19,518.89	\$2,926.74	\$67,994.13
KING CONTRACTING, INC. KING CONTRACTING, INC.	7141 AMANDA RD	LINCOLN	NE	\$22,582.28	\$44,952.53	\$15.00	\$67,549.81
BEVERLY J DAVIS BACK AT THE RANCH	681 MAIN ST	DEADWOOD	SD	\$8,362.75	\$55,207.09	\$3,956.31	\$67,526.15
RICHARD OLIVERA HYDE OUT LEATHER	JUNCTION INN	STURGIS	SD	\$16,042.31	\$49,616.99	\$1,604.23	\$67,263.53
MADISON METALS INC MADISON METALS INC	1606 NE 3RD	MADISON	SD	\$13,500.00	\$52,313.28	\$1,350.00	\$67,163.28
HME EXCHANGE LLC HME EXCHANGE	3138 S MINNESOTA AVE	SIOUX FALLS	SD	\$40,691.74	\$22,374.44	\$3,885.30	\$66,951.48
DEKM INC THE OTHER PLACE	HWY 212 & HWY 20	WATERTOWN	SD	\$9,281.85	\$54,742.99	\$496.38	\$64,521.22
CONLON EXCAVATING LLC CONLON EXCAVATING LLC	302 W ALABASTER ST	SUNDANCE	WY	\$21,200.00	\$41,794.50	\$1,356.16	\$64,350.66
ROBERT D & LINDA K NOVOTNY THE LADY L	246 MAIN	WINNER	SD	\$7,734.95	\$55,983.77	\$0.00	\$63,718.72
SPIIDES QUALITY MEATS SPIIDES QUALITY MEATS	978 BENNINGTON DR	BOX ELDER	SD	\$42,562.37	\$19,268.29	\$1,796.18	\$63,626.84
BELAYNE INC KENTUCKY FRIED CHICKEN	820 EAST SPRUCE ST	MITCHELL	SD	\$19,868.61	\$42,179.15	\$1,203.45	\$63,251.21
METRO NORTH CONTRACTORS INC METRO NORTH CONTRACTORS INC	712 UNIVERSITY AVE #B	HOT SPRINGS	SD	\$15,866.94	\$42,844.23	\$2,261.99	\$60,973.16
TIEDES LINE CONSTRUCTION INC TIEDES LINE CONSTRUCTION INC	1939 EMMETT	HAYSVILLE	KS	\$17,948.52	\$40,757.36	\$1,794.85	\$60,500.73
NORTHERN GRAIN DESIGN & CONSTRUCTION NORTHERN GRAIN DESIGN & CONSTRUCTION	89670 COUNTY ROAD 37	MAYNARD	MN	\$29,235.56	\$28,363.99	\$2,872.90	\$60,472.45
POWERS OIL COMPANY INC DAKOTA STOP	101 WEST PIPESTONE AVENUE	FLANDREAU	SD	\$42,927.95	\$16,116.83	\$1,307.10	\$60,351.88
DAN HENRY CONSTRUCTION INC DAN HENRY CONSTRUCTION INC	9246 STATE LINE RD	LEAWOOD	KS	\$18,561.48	\$40,926.23	\$858.00	\$60,345.71
JEFFREY C LUCAS LUCAS MANAGEMENT SERV DBA MOLLY BS	I-90 EXIT 30	STURGIS	SD	\$9,822.27	\$47,737.15	\$1,564.08	\$59,123.50

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GUARANTEED ROOFING & GUTTERS, LLC	2870 HAINES AVE STE 2	RAPID CITY	SD	\$42,572.25	\$12,996.98	\$2,970.47	\$58,539.70
GUARANTEED ROOFING AND GUTTERS							
DAKOTA WIND ENERGY LLC	706 2ND AVE S STE 1200	MINNEAPOLIS	MN	\$17,736.68	\$38,901.40	\$1,399.48	\$58,037.56
DAKOTA WIND ENERGY LLC							
MELISSIA L GENZLER	13 MAIN STREET	MELLETTE	SD	\$32,401.12	\$24,997.19	\$558.37	\$57,956.68
MELLETTE BAR AND GRILL							
WINONA INN LIMITED PARTNERSHIP	24075 HIGHWAY 16A	KEYSTONE	SD	\$28,173.74	\$29,275.05	\$363.42	\$57,812.21
THE LODGE OF MT RUSHMORE							
CEDAR WOOD INN LLC	103 CHARLES ST	DEADWOOD	SD	\$36,882.20	\$14,654.95	\$6,159.52	\$57,696.67
CEDAR WOOD INN							
PAUL D CHARLSON	1938 E 33RD ST N #1	SIOUX FALLS	SD	\$8,561.00	\$47,612.18	\$1,216.85	\$57,390.03
BELL ENTERPRISES							
605 MOWING AND SNOW REMOVAL	13591 SUNSHINE VALLEY RD	PIEDMONT	SD	\$45,981.09	\$7,587.01	\$3,720.64	\$57,288.74
605 MOWING AND SNOW REMOVAL							
WINDOW WASHING & MOR LLC	5204 S CHINOOK AVE	SIOUX FALLS	SD	\$36,756.82	\$15,250.32	\$4,292.25	\$56,299.39
WINDOW WASHING & MOR LLC							
F.R.S., INC	2903 GARY ST	PIERRE	SD	\$35,832.24	\$18,176.05	\$2,145.19	\$56,153.48
F.R.S., INC							
NATHANIEL B ALLEN	614 KENT ST	HARRISBURG	SD	\$31,815.00	\$20,679.75	\$2,878.50	\$55,373.25
TERVEEN ROOFING							
HUNZIKER CONSTRUCTION INC	14646 GROVER ST	OMAHA	NE	\$17,982.56	\$35,326.89	\$1,373.26	\$54,682.71
HUNZIKER CONSTRUCTION INC							
JAMES D THIERY	629 S MINNESOTA AVE	SIOUX FALLS	SD	\$8,100.00	\$45,936.00	\$300.00	\$54,336.00
PRO-TEC ENERGY							
RAFFERTY-ROBBINS-JOHNSON INC	108 S MAIN ST	HOWARD	SD	\$30,760.98	\$21,542.12	\$1,844.60	\$54,147.70
RAFFERTY-ROBBINS DRUG STORE							
DONKEY CORP	N HIGHWAY 16/385	CUSTER	SD	\$381.46	\$50,093.91	\$2,179.68	\$52,655.05
BAVARIAN RESTAURANT							
HAMMERHEADS INC	HC 55 BOX 862	STURGIS	SD	\$10,607.30	\$41,672.87	\$0.00	\$52,280.17
HAMMERHEADS INC							
RONALD E GUTHRIE	11101 W HIGHWAY 44	RAPID CITY	SD	\$9,912.48	\$41,789.12	\$560.00	\$52,261.60
TZR EXTERIORS							
WYOMING ALASKA CO INC	3887 E HWY 44	RAPID CITY	SD	\$11,154.42	\$40,867.40	\$236.98	\$52,258.80
TRAILSIDE GENERAL STORE-E HWY 44-RC							
K & L CONSTRUCTION INC.	501 S RIDGE RD	SERGEANT BLUFF	IA	\$22,895.09	\$26,395.08	\$2,608.14	\$51,898.31
K & L CONSTRUCTION INC.							

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ALLIOS INC	2051 MIDWAY ROAD	LEWISVILLE	TX	\$35,582.87	\$12,454.05	\$3,558.29	\$51,595.21
ALLIOS INC							
JAMES E BENDLIN	3247 260TH AVE	SPENCER	IA	\$15,895.00	\$34,211.87	\$1,445.00	\$51,551.87
LITTLE SIOUX WOODSHOP							
LAWSON ENVIRONMENTAL SERVICE LLC	2237 DENLEY RD	HOUMA	LA	\$25,028.00	\$23,901.74	\$2,502.80	\$51,432.54
LAWSON ENVIRONMENTAL SERVICE LLC							
RISSTONE CASEGOODS INC	PO BOX 9069	RAPID CITY	SD	\$12,851.80	\$37,658.52	\$860.00	\$51,370.32
RISSTONE CASEGOODS INC							
WESTON ENGINEERING INC	PO BOX 260	UPTON	WY	\$35,291.42	\$13,287.93	\$2,527.57	\$51,106.92
WESTON ENGINEERING INC							
PIERRE CUSTOM DETAILING, LLC	1725 E DAKOTA AVE	PIERRE	SD	\$34,637.67	\$13,427.36	\$2,849.92	\$50,914.95
PIERRE CUSTOM DETAILING, LLC							
MICHAEL BISHOP CONSTRUCTION INC	8197 JUNE WAY	EASTON	MD	\$14,565.15	\$34,604.78	\$1,456.52	\$50,626.45
MICHAEL BISHOP CONSTRUCTION INC							
BLACK HILLS AUTOMOTIVE TECHNICIANS INC	3153 BEALE ST	RAPID CITY	SD	\$27,490.00	\$21,051.30	\$2,063.63	\$50,604.93
BLACK HILLS AUTOMOTIVE TECHNICIANS INC							
IRVIN H SALZER	PO BOX 323	TIMBER LAKE	SD	\$9,900.00	\$39,550.50	\$990.00	\$50,440.50
SALZER AUCTION SERVICE							
MICHAEL J LARSON	5520 HIDDEN VALLEY RD	RAPID CITY	SD	\$13,379.31	\$35,622.12	\$1,337.94	\$50,339.37
BACKYARDS & BILLIARDS							
WINDY HILL OUTFITTERS OF ROSLYN LLC	43082 125TH ST	ROSLYN	SD	\$14,810.45	\$33,601.54	\$1,389.57	\$49,801.56
WINDY HILL OUTFITTERS OF ROSLYN LLC							
ARROW HEATING & COOLING LLC	101 VIRGINIA ST # 208	SIOUX CITY	IA	\$36,000.00	\$11,070.00	\$2,700.00	\$49,770.00
ARROW HEATING & COOLING LLC							
COMFORT WORLD OF SIOUX FALLS INC	301 SO GRANGE	SIOUX FALLS	SD	\$6,274.88	\$43,480.87	\$0.00	\$49,755.75
COMFORT WORLD OF SIOUX FALLS INC							
TRI-STATES MILLWRIGHT & CRANE LTD	6724 HIGHWAY 38	OLIN	IA	\$22,305.59	\$24,982.72	\$2,230.56	\$49,518.87
TRI-STATES MILLWRIGHT & CRANE LTD							
GRAHEK ENTERPRISES LLC	2040 W MAIN ST STE 205	RAPID CITY	SD	\$40,147.58	\$5,964.80	\$3,071.76	\$49,184.14
GRAHEK TECHNOLOGY							
ROBBIE NESS	206 S RAILWAY ST	MENNO	SD	\$25,850.00	\$21,455.50	\$1,292.50	\$48,598.00
NESS HILLBILLY BBQ & BEER GARDEN							
TECH LINK INTERNATIONAL ENTERTAINMENT LIMITED	480 KINGS ROAD	SYDNEY	NS	\$21,136.00	\$25,077.58	\$2,113.60	\$48,327.18
TECH LINK INTERNATIONAL ENTERTAINMENT LIMITED							
HARDIES LAND POWER INC	HIGHWAY 75 SOUTH BOX 126	CANBY	MN	\$6,159.67	\$41,876.29	\$0.00	\$48,035.96
HARDIES LAND POWER INC							

Owner Name DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
JESSE CLAUSEN J C CONSTRUCTION	106 STATE ST	MARTIN	SD	\$11,900.00	\$34,961.71	\$935.00	\$47,796.71
BILL POTTER MADDISONS STYLING & FITNESS - BP	727 12TH ST	SPEARFISH	SD	\$10,260.00	\$36,639.00	\$864.00	\$47,763.00
GARY OR EVELYN MC MURPHY C K DAIRO REST	PO BOX 38	EDGEMONT	SD	\$5,843.04	\$41,786.09	\$0.00	\$47,629.13
RAYEMAN ELEMENTS, INC. RAYEMAN ELEMENTS, INC.	320 GATEWAY DR	BERTHOUD	CO	\$24,975.00	\$19,752.75	\$2,567.50	\$47,295.25
ROBERT HALEY CHUTZPAN SECURITY INC	1648 MINUTEMAN DR	RAPID CITY	SD	\$5,712.98	\$41,441.21	\$0.00	\$47,154.19
GEORGE ZURAFF SHOP N CART	3110 N CLIFF AVE	SIOUX FALLS	SD	\$11,819.24	\$34,316.84	\$806.21	\$46,942.29
SMILEYS INC SMILEYS INC	200 LOVELY AVE	BALTIC	SD	\$11,600.00	\$34,119.25	\$720.05	\$46,439.30
ROY WIEGERS JJS CUSTOM DESIGN	8970 HICKORY PL	THORNTON	CO	\$9,854.11	\$36,408.35	\$8.87	\$46,271.33
JAMES L BAKER BAKERS SUPER VALU	PO BOX 379	MURDO	SD	\$6,013.05	\$39,421.73	\$801.30	\$46,236.08
RICHARD & KATHEY RIEBHOFF CHARLIES AIRPORT RESTAURANT LOUNGE	RC REGIONAL AIRPORT	RAPID CITY	SD	\$5,878.50	\$40,283.49	\$0.00	\$46,161.99
CLEAN AIR TECHNOLOGIES INC EUROVAC	116 BUTTERMILL AVE	CONCORD	ON	\$13,964.62	\$30,600.66	\$1,405.81	\$45,971.09
DONALD DOUVILLE DOUVILLES DISCOUNT FOOD & GAS	PO BOX 795	PARMELEE	SD	\$6,792.95	\$38,187.06	\$0.00	\$44,980.01
JERRY L VOSBERG PRAIRIE HILLS CONTRACTING	13295 VALLEY RD	WILMOT	SD	\$18,237.66	\$26,723.63	\$0.00	\$44,961.29
JOSEPH L LARSON JOSEPH L LARSON	4735 ANDERSON RD	RAPID CITY	SD	\$16,596.00	\$26,699.82	\$1,244.70	\$44,540.52
JOYCE COOK COOKS SHACK	PO BOX 1074	MISSION	SD	\$3,211.08	\$40,540.80	\$750.00	\$44,501.88
POWERS OIL COMPANY INC TRADING POST	510 EAST PIPESTONE AVENUE	FLANDREAU	SD	\$31,554.67	\$11,930.65	\$985.10	\$44,470.42
DENT DEPOT LLC DENT DEPOT	420 CREEK DR	RAPID CITY	SD	\$26,122.00	\$14,978.32	\$3,112.20	\$44,212.52
DAKOTA DISTRO INC DAKOTA DISTRO INC	1101 S CLIFF AVE	SIOUX FALLS	SD	\$38,520.00	\$2,311.20	\$2,568.00	\$43,399.20

Owner Name DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
SIDEKICKS RESTAURANT INC	I-90 AND HWY 73 SOUTH	KADOKA	SD	\$9,333.00	\$32,985.75	\$933.30	\$43,252.05
SIDEKICKS RESTAURANT INC							
NORTHERN LIGHTS DIESEL REPAIR SHOP LLC	46950 MONTY ST STE 3	TEA	SD	\$33,722.42	\$7,602.08	\$1,898.97	\$43,223.47
NORTHERN LIGHTS DIESEL REPAIR SHOP LLC							
BUSS ELECTRIC INC	420 N MAIN AVE	ABERDEEN	SD	\$5,209.97	\$37,851.71	\$0.00	\$43,061.68
BUSS ELECTRIC INC							
BOWMAN TECHNOLOGY GROUP, LLC	1140 N STATE ROUTE 134	WILMINGTON	OH	\$16,911.33	\$24,042.20	\$1,630.76	\$42,584.29
BOWMAN TECHNOLOGY GROUP							
INTERNATIONAL BUILDING CONCEPTS LTD	3040 4TH AVE S	MINNEAPOLIS	MN	\$7,977.49	\$33,820.05	\$685.04	\$42,482.58
INTERNATIONAL BUILDING CONCEPTS LTD							
LIEBERMAN CONSTRUCTION INC	112 W STANLEY RD	FORT PIERRE	SD	\$0.00	\$40,861.17	\$1,525.32	\$42,386.49
LIEBERMAN CONSTRUCTION							
ANDREW C STERUD	47060 207TH ST	BROOKINGS	SD	\$23,354.00	\$17,167.08	\$1,751.40	\$42,272.48
HANDY ANDY INNOVATIONS							
FLAT RIVER CONTRACTORS INC	2257E 29TH AVENUE	COLUMBUS	NE	\$22,082.73	\$19,089.98	\$0.00	\$41,172.71
FLAT RIVER CONTRACTORS							
MOOS LLC	409 LARIMER AVE	PHILIP	SD	\$33,604.36	\$5,916.36	\$1,630.51	\$41,151.23
SUBWAY 64345							
RICHARD F JENSEN	HIGHWAY 44 & MAIN ST	PORCUPINE	SD	\$0.00	\$39,234.25	\$1,540.00	\$40,774.25
LAKOTA MART							
NATIONAL MUSIC SERVICE INC	E 122 MONTGOMERY AVE	SPOKANE	WA	\$4,607.61	\$35,732.99	\$180.65	\$40,521.25
NATIONAL MUSIC SERVICE INC							
PAUL LEONARD	PO BOX 214432	S DAYTONA	FL	\$10,222.31	\$28,693.67	\$1,022.23	\$39,938.21
STEEL HORSE CORRAL							
PRAIRIE RIVER INCORPORATED	2 W MAIN ST	VERMILLION	SD	\$28,050.07	\$9,630.86	\$1,667.33	\$39,348.26
R-PIZZA							
HOME AIR SOLUTIONS INC	3215 S CAROLYN AVE	SIOUX FALLS	SD	\$10,476.40	\$27,831.86	\$909.49	\$39,217.75
HOME AIR SOLUTIONS INC							
DOUG R MCCARTY	27051 SUNRISE AVE. SUITE 5	SIOUX FALLS	SD	\$28,808.63	\$7,702.43	\$2,665.80	\$39,176.86
605 WINDOW TINT							
LAST CHANCE RANCH INC.	47225 269TH AVE	LAPORTE	MN	\$27,080.00	\$11,238.20	\$812.40	\$39,130.60
DOUGLAS A CROSBY							
LAST CHANCE RANCH INC.	47225 269TH AVE	LAPORTE	MN	\$27,080.00	\$11,238.20	\$812.40	\$39,130.60
DOUGLAS A CROSBY							
DONALD GOODMAN	900 E ATLANTIC BLD/12-188	POMPANO BEACH	FL	\$7,372.96	\$31,718.02	\$0.00	\$39,090.98
FESTIVAL FOODS LTD							

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WYOMING ALASKA CO INC TRAILSIDE GEN STORE-BELLE FOURCHE	1861 5TH AVE	BELLE FOURCHE	SD	\$8,242.89	\$30,457.99	\$202.09	\$38,902.97
FEDERAL ENGINEERING CORP FEDERAL ENGINEERING CORP	10 ALLEN ST	SCITUATE	MA	\$8,511.00	\$29,472.91	\$851.10	\$38,835.01
ROBERT W WINSEMAN BOB & SON MANUFACTURED HOME REPAIR	4801 E 22ND ST	SIOUX FALLS	SD	\$10,882.14	\$26,594.64	\$1,110.00	\$38,586.78
ANGUS INC AMERICAN ANGUS HALL OF FAME	BOX 660	SMITHVILLE	MO	\$10,253.57	\$27,103.53	\$1,040.64	\$38,397.74
DONIS CORP INC DONIS CORP INC	2121 S 7TH ST	COUNCIL BLUFFS	IA	\$23,934.00	\$12,349.19	\$1,869.70	\$38,152.89
S.E.Y. LLC S.E.Y. LLC	17 2ND AVE SW	WATERTOWN	SD	\$17,744.89	\$19,327.28	\$934.48	\$38,006.65
TRIPLE H CONSTRUCTION OF WILDER MN LLC TRIPLE H CONSTRUCTION OF WILDER MN LLC	101 E. 10TH AVE APT 3	REDFIELD	SD	\$12,763.62	\$24,168.20	\$1,000.00	\$37,931.82
DAVID R BLAEDE BLAEDE ENTERPRISES	1036 SUMMIT ST	CUSTER	SD	\$21,065.71	\$14,688.66	\$1,791.23	\$37,545.60
GALT CONSTRUCTION, INC GALT CONSTRUCTION	263 SUNDANCE DR	VAN ALSTYNE	TX	\$32,085.00	\$2,212.57	\$3,083.40	\$37,380.97
BURMESTER INC BURMESTER INC	31440 HIGHWAY 14	CLAY CENTER	NE	\$10,500.00	\$25,755.00	\$950.00	\$37,205.00
JAMES NEON CAMPBELL CAMPBELL SIGN CO	155 COMMERCIAL RD	HURON	SD	\$5,159.36	\$31,544.37	\$495.19	\$37,198.92
QUALITY USA POOLS LLC QUALITY USA POOLS LLC	511 N BLAIR ESTATES CIRCLE	CANTON	SD	\$32,595.00	\$2,607.60	\$1,955.70	\$37,158.30
VANCE GOODMANSON GOODMANSON PLUMBING & HEATING	929 SUMMIT ST	BELLE FOURCHE	SD	\$4,423.34	\$31,972.71	\$0.00	\$36,396.05
RICHARD E MOSHIER ESTATE AQUA KINGDOM TROPICAL FISHERIES	1215 MOUNT RUSHMORE RD	RAPID CITY	SD	\$6,713.58	\$29,129.27	\$517.90	\$36,360.75
STACY HANSEN HEADHUNTERS MEATS & TAXIDERMY	121 COMMERICAL AVE	HIGHMORE	SD	\$21,068.08	\$13,506.29	\$1,761.48	\$36,335.85
DAKOTA PALLETS-WOOD PRODUCTS INC DAKOTA PALLETS-WOOD PRODUCTS INC	PO BOX 46	BERESFORD	SD	\$4,545.85	\$31,788.46	\$0.00	\$36,334.31
BULLDOG BEES INC RUSSELL & MAIN CONVENIENCE STORE	1329 N MAIN AVE	SIOUX FALLS	SD	\$7,292.63	\$27,716.57	\$1,026.39	\$36,035.59
JAMES C DRAKE AEGIS TECHNOLOGIES	1047 N MAIN AVE #9C	BROOKINGS	SD	\$7,203.68	\$28,445.79	\$209.10	\$35,858.57

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SMOKE BREAK LLC	3013 BROADWAY AVE STE 4	YANKTON	SD	\$30,965.00	\$2,786.85	\$2,082.51	\$35,834.36
SMOKE BREAK LLC							
JASON BARNUM HOME IMPROVEMENTS LLC	1225 CLOVERRIDGE CT	RAPID CITY	SD	\$10,577.06	\$24,777.59	\$347.22	\$35,701.87
JASON BARNUM HOME IMPROVEMENTS LLC							
VILHAUER SALES INC	34656 121ST ST	HOSMER	SD	\$11,204.96	\$22,466.58	\$1,154.27	\$34,825.81
VILHAUER SALES INC							
H & A WATER TANK SPECIALISTS INC	RR 1 BOX 47D	LAKE NORDEN	SD	\$4,810.66	\$30,001.04	\$0.00	\$34,811.70
H & A WATER TANK SPECIALISTS INC							
SAM PARSONS	PO BOX 284	BLUNT	SD	\$5,151.62	\$29,063.31	\$364.09	\$34,579.02
RAINBOW ENTERPRISES							
HABANEROS OF TEXAS INC	80415 HWY 16A	KEYSTONE	SD	\$9,000.00	\$25,155.00	\$0.00	\$34,155.00
HOTEXAS BBQ							
HABANEROS OF TEXAS INC	1118 E NORTH ST	RAPID CITY	SD	\$8,839.90	\$24,754.74	\$85.02	\$33,679.66
HOTEXAS BBQ - E NORTH ST							
VERICOM TECH	9891 BROKEN LAND PARKWAY	COLUMBIA	MD	\$10,080.00	\$21,870.20	\$972.00	\$32,922.20
VERICOM TECH							
SIOUX LAND AUTO PAINTING INC	224 N MARION RD-SIOUX FALLS	SIOUX FALLS	SD	\$4,215.92	\$28,586.55	\$90.00	\$32,892.47
SIOUX LAND AUTO PAINTING INC							
LIVESTOCK EQUIPMENT & MANUFACTURING LLC	3099 320TH ST	HULL	IA	\$28,540.07	\$2,288.69	\$1,731.30	\$32,560.06
LIVESTOCK EQUIPMENT & MANUFACTURING LLC							
FEUERSTEIN FLOORING LTD	N4311 WOLF RIVER DR	WHITE LAKE	WI	\$9,514.92	\$21,908.51	\$951.49	\$32,374.92
FEUERSTEIN FLOORING LTD							
3 FEATHERS LLC	3764 HAWKINS ST NE	ALBUQUERQUE	NM	\$25,304.23	\$4,917.43	\$1,876.80	\$32,098.46
3 FEATHERS							
TOTAL FRAMING DRYWALL LLC	1728 25TH AVE E	DICKINSON	ND	\$14,755.77	\$16,597.80	\$690.00	\$32,043.57
TOTAL FRAMING DRYWALL LLC							
WYOMING ALASKA CO INC	520 BIRCH	RAPID CITY	SD	\$6,797.27	\$25,057.52	\$141.51	\$31,996.30
TRAILSIDE GEN STORE-520 BIRCH AV-RC							
MIDWEST WATERBLASTING & VAC INC	837 N 22ND ST	FORT DODGE	IA	\$12,094.65	\$19,111.15	\$704.40	\$31,910.20
MIDWEST WATERBLASTING & VAC INC							
HABANEROS OF TEXAS INC	5412 S HIGHWAY 16	RAPID CITY	SD	\$8,246.04	\$23,251.23	\$177.38	\$31,674.65
HOTEXAS BBQ - HIGHWAY 16							
TELEDATA COMMUNICATIONS 2 INC	5825B PROSPECT DRIVE	NEWBURGH	IN	\$11,360.00	\$19,220.40	\$1,024.00	\$31,604.40
TELEDATA COMMUNICATIONS OF INDIANA							
PBH LODGING LLC	625 E DISK DR	RAPID CITY	SD	\$17,254.02	\$14,320.82	\$0.00	\$31,574.84
BLACK HLLS ECONOLOTGE							

Owner Name DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
JOHN AND ANN VAN STEDUM XTREME HOOPS SHOWCASE	5204 S CHINOOK AVE	SIOUX FALLS	SD	\$13,626.96	\$16,651.91	\$1,220.52	\$31,499.39
MICHELLE & RICHARD BAUM UNLIMITED CASH SAVER	2401 MT RUSHMORE ROAD-SUITE 116	RAPID CITY	SD	\$3,823.94	\$27,149.84	\$390.00	\$31,363.78
				\$6,013,921.21	\$10,146,453.58	\$459,255.45	\$16,619,630.24