SOUTH DAKOTA BUSINESS TAX DELINQUENT REPORT



REPORT DATE: 12/08/2025

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

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DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
NEXIUS SOLUTIONS, INC.	2051	LEWISVILLE	TX	\$798,223.24	\$460,326.31	\$79,822.76	\$1,338,372.31
NEXIUS SOLUTIONS, INC.							
IPIPELINE INC.	222 VALLEY CREEK BLVD	EXTON	PA	\$336,254.00	\$190,396.66	\$33,611.40	\$560,262.06
IPIPELINE							
NORRIS POOL HALL INC	N MAIN ST HWY 63	NORRIS	SD	\$92,944.97	\$432,710.69	\$10,753.99	\$536,409.65
NORRIS POOL HALL INC							
PHOENIX CONSTRUCTION MANAGEMENT LLC	1923 INDUSTRIAL RD	BOONE	IA	\$143,775.98	\$326,602.43	\$0.00	\$470,378.41
PHOENIX CONSTRUCTION MANAGEMENT LLC							
BW PAPERSYSTEMS	1300 N AIRPORT RD	PHILLIPS	WI	\$323,199.61	\$81,113.33	\$32,319.98	\$436,632.92
BW PAPERSYSTEMS							
THRU PHARMA LLC	522 N MAIN AVE APT 202	SIOUX FALLS	SD	\$169,078.85	\$251,806.39	\$11,737.49	\$432,622.73
PHARMACLINE							
ERIE STRAYER COMPANY	1851 RUDOLPH AVE	ERIE	PA	\$249,030.00	\$74,039.90	\$24,080.00	\$347,149.90
ERIE STRAYER COMPANY							
NORD ELECTRIC LLC	203 LILAC AVE	AURORA	SD	\$124,439.16	\$145,592.65	\$4,149.60	\$274,181.41
NORD ELECTRIC LLC							
DARIN L WEETS	18031 419TH AVE	CLARK	SD	\$188,378.34	\$61,750.61	\$18,837.82	\$268,966.77
DARLINGTON DISTRIBUTORS							
CLARK STEVEN SMITH	6303 W GROVE PL	SIOUX FALLS	SD	\$58,534.05	\$192,351.16	\$5,924.82	\$256,810.03
B & B LANDSCAPE & CONST							
DAKOTAH INC	NORTH PARK LANE	WEBSTER	SD	\$49,399.14	\$200,579.81	\$0.00	\$249,978.95
DAKOTAH INC							
IRON HORSE INN LLC	600 WHITEWOOD SERVICE RD	WHITEWOOD	SD	\$57,700.04	\$178,830.89	\$5,769.99	\$242,300.92
IRON HORSE INN LLC							
PEOPLE MOTORS INC	1265 S GILBERT RD	GILBERT	AZ	\$71,000.00	\$161,287.50	\$7,160.00	\$239,447.50
INTERNATIONAL CLASSIC AUCTIONS							
CAROL PRICHARD	1225 ATLAS ST #8-104	RAPID CITY	SD	\$39,000.00	\$191,557.98	\$3,770.00	\$234,327.98
WANBLEE CORNER							
NORTHERN STATES ELEV CONST	17233 PANAMA AVE	PRIOR LAKE	MN	\$51,573.72	\$176,209.44	\$623.43	\$228,406.59
NORTHERN STATES ELEV CONST							
DCI CONTRACTORS LLC	6951 INDUSTRIAL LOOP	GREENDALE	WI	\$61,000.00	\$143,197.50	\$5,490.00	\$209,687.50
DCI CONTRACTORS LLC							
MOTZKO COMPANY USA LLC	627 95TH ST SE	DELANO	MN	\$58,335.00	\$129,649.73	\$5,833.50	\$193,818.23
MOTZKO COMPANY USA LLC							
UPPER MISSOURI RIVER CORPORATION	PO BOX 277	NEBRASKA CITY	NE	\$55,420.00	\$125,250.00	\$5,542.00	\$186,212.00
UPPER MISSOURI RIVER CORPORATION							

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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	\$150,031.40	\$0.00	\$172,664.40
BERNIES BROASTED FOODS							
ANDROS CONTRACTING INC	9225 ULMERTON ROAD STE 320	LARGO	FL	\$58,900.00	\$113,165.25	\$0.00	\$172,065.25
ANDROS CONTRACTING INC							
AL E GLAESMAN	PO BOX 1235	WATERTOWN	SD	\$21,935.88	\$148,082.16	\$0.00	\$170,018.04
JIMCO READY MIX CO							
CHARLES H BENTZ ASSOCIATES INC	303 WASHINGTON ST NW	WARREN	ОН	\$30,425.98	\$135,561.34	\$0.00	\$165,987.32
CHARLES H BENTZ ASSOCIATES INC							
LARRY JORGENSEN	4603 N CLIFF AVE	SIOUX FALLS	SD	\$38,933.34	\$112,412.36	\$4,200.00	\$155,545.70
ALJAY COMPANY							
IDC INC	1108 GUSHURST ST	LEAD	SD	\$25,870.92	\$117,864.90	\$6,296.95	\$150,032.77
DEADWOOD ELEC & B H BUILDERS							
CHARLES C SMITH	902 21ST SWHURON	HURON	SD	\$20,000.00	\$127,740.00	\$600.00	\$148,340.00
ALSVILLE MARINE							
ATLANTIC LABOR SOLUTIONS, INC.	421 NORTH AVE	NEWPORT NEWS	VA	\$112,065.16	\$24,863.53	\$10,689.72	\$147,618.41
ATLANTIC LABOR SOLUTIONS, INC.							
DANNY ALAN HUSKIN	2225 STEPPING STONES WAY APT F	COLORADO SPRINGS	СО	\$44,881.10	\$96,991.62	\$4,488.13	\$146,360.85
ROOTS CONSTRUCTION							
HEGGEM CONSTRUCTION INC	200368 CITY RTE RD	SCOTTSBLUFF	NE	\$45,260.00	\$93,307.85	\$3,484.00	\$142,051.85
HEGGEM CONSTRUCTION INC							
J MICHAEL HOMES INC	404 MORNING RAIN AVE	BRANDON	SD	\$33,862.64	\$105,702.74	\$1,142.44	\$140,707.82
J MICHAEL HOMES INC							
SIERRA ROCK & DIRT INC	PO BOX 6394	GREAT FALLS	MT	\$34,111.51	\$105,034.43	\$10.00	\$139,155.94
SIERRA ROCK & DIRT INC							
FDH INFRASTRUCTURE SERVICES, LLC	6521 MERIDIAN DR	RALEIGH	NC	\$95,403.73	\$26,102.97	\$13,513.06	\$135,019.76
FDH INFRASTRUCTURE SERVICES, LLC							
AGEE CONSTRUCTION INC	PO BOX 516	SYDNEY	IA	\$29,600.00	\$102,051.00	\$2,960.00	\$134,611.00
AGEE CONSTRUCTION INC							
METRO BUILDERS GROUP OF GA INC	108 SD HIGHWAY 71	HOT SPRINGS	SD	\$33,434.31	\$90,353.50	\$5,348.22	\$129,136.03
METRO/NORTH CONTRACTORS							
W.W.P., INC	444 W OCEAN BLVD STE 800	LONG BEACH	CA	\$48,309.26	\$68,326.81	\$4,251.26	\$120,887.33
WORLDWIDE PRODUCTS							
APPLAUSE TEAM, INC.	401 E 8TH ST STE 214 NO 5000	SIOUX FALLS	SD	\$75,047.62	\$27,088.40	\$7,217.70	\$109,353.72
APPLAUSE TEAM, INC							
KAYSER OVEN INC	47 KAYSER LN	STONEBORO	PA	\$22,769.98	\$84,092.85	\$2,277.01	\$109,139.84
KAYSER OVEN INC							

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Owner Name	
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DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
RANDY JULIUS	5947 S LOIS LN	SIOUX FALLS	SD	\$998.38	\$107,075.70	\$93.00	\$108,167.08
RANDYS TOWING							
F.R.S. INC	29307 GARY ST	PIERRE	SD	\$62,461.08	\$39,502.25	\$4,750.56	\$106,713.89
SOLBROS INC.							
CAMERON EISENBRAUN	411 SOUTH DAKOTA HIGHWAY 73	KADOKA	SD	\$26,425.33	\$74,783.41	\$2,055.14	\$103,263.88
CHOPPERZ							
AMPLIFAI SOLUTIONS INC	500 N CENTRAL EXPY STE 500	PLANO	TX	\$83,799.15	\$9,126.83	\$7,104.50	\$100,030.48
AMPLIFAI SOLUTIONS, INC							
NATIONWIDE 5, LLC	1501 M ST	ORD	NE	\$18,223.66	\$57,850.49	\$23,722.36	\$99,796.51
NATIONWIDE 5, LLC							
CAROLAN RENTAL & FUN CO	620 N CLIFF AVE	HARRISBURG	SD	\$47,012.10	\$50,291.32	\$2,225.20	\$99,528.62
CAROLAN RENTAL & FUN CO							
E&I GLOBAL ENERGY SERVICES INC.	11287 ASH AVE	BRAINERD	MN	\$48,440.96	\$50,885.60	\$0.00	\$99,326.56
E&I GLOBAL ENERGY SERVICES INC.							
JLB CONSTRUCTION INC	1216 FRAN ST	EVANSDALE	IA	\$28,182.02	\$68,616.51	\$2,418.20	\$99,216.73
JLB CONSTRUCTION INC							
PREMIER CASH MACHINES LLC	612 E TAN TARA STE 100	SIOUX FALLS	SD	\$26,450.11	\$67,873.10	\$2,645.00	\$96,968.21
PREMIER CASH MACHINES LLC							
BRC SERVICES INC	MIDLAND BUILDING #210	WATERTOWN	SD	\$13,519.00	\$81,701.28	\$650.00	\$95,870.28
WENDYS							
PRAIRIE LAND MANAGEMENT INC	10 MARSH STREET	GLENWOOD	MN	\$22,019.08	\$70,393.32	\$2,211.81	\$94,624.21
PRAIRIE LAND MANAGEMENT							
JAIME MONDRAGON	1901 BROADWAY AVE	YANKTON	SD	\$22,746.54	\$68,789.70	\$1,885.74	\$93,421.98
MONDRAGON CONSTRUCTION							
DMN MCVAN LLC	6709 W 41ST	SIOUX FALLS	SD	\$28,656.58	\$64,264.62	\$0.00	\$92,921.20
MR GOODCENTS SUBS AND PASTAS							
BCSFM, LLC	4915 N MARION RD	SIOUX FALLS	SD	\$64,613.53	\$25,928.44	\$1,346.00	\$91,887.97
BCSFM, LLC							
BEST GEN CONSTRUCTION LLC	520 KANSAS CITY ST STE 102	RAPID CITY	SD	\$36,784.78	\$54,911.15	\$40.00	\$91,735.93
BEST GEN CONSTRUCTION							
PALADIN TECHNOLOGIES (USA) INC.	12265 EL CAMINO REAL STE 240	SAN DIEGO	CA	\$71,487.47	\$15,324.62	\$4,671.56	\$91,483.65
PALADIN TECHNOLOGIES (USA) INC.							
WEATHERTON CONTRACTING CO INC	307 N 16TH ST	BERESFORD	SD	\$0.00	\$90,660.67	\$0.00	\$90,660.67
WEATHERTON CONTRACTING CO INC							
ATCON CONSTRUCTION SERVICES INC	32 FURNACE AVE	QUINCY	MA	\$24,000.00	\$63,000.00	\$1,800.00	\$88,800.00
ATCON CONSTRUCTION SERVICES INC							

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Owner	Name

DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
SD AIR LLC	500 HANGER ST	SIOUX FALLS	SD	\$24,540.00	\$61,073.40	\$2,454.00	\$88,067.40
BUSINESS AVIATION SCHOOL-AERONAUTIC							
DARWIN J ODEGARD	1529 E 8TH ST	SIOUX FALLS	SD	\$19,700.00	\$65,738.25	\$1,970.00	\$87,408.25
DARWIN J ODEGARD							
SPECTRA BUILDING GROUP LLC	6203 FERMAN AVE	MAPLE LAKE	MN	\$26,505.00	\$57,652.44	\$2,418.00	\$86,575.44
SPECTRA BUILDING GROUP LLC							
NATIONAL SWINE BUILDERS LLC	509 DAKOTA AVE	WAHPETON	ND	\$19,473.47	\$65,470.20	\$1,062.47	\$86,006.14
NATIONAL SWINE BUILDERS LLC							
NATHANIEL B ALLEN	6017 S. BREMERTON PLACE	SIOUX FALLS	SD	\$46,750.00	\$33,893.75	\$4,250.00	\$84,893.75
ALPHA ROOFING & CONSTRUCTION							
MCCRABB PROBE-A-LOAD INC	209 W 3RD ST	WEST LIBERTY	IA	\$23,010.40	\$58,934.05	\$2,301.02	\$84,245.47
MCCRABB PROBE-A-LOAD INC							
DEUANE SMITH	PALMER GULCH LODGE	HILL CITY	SD	\$11,520.00	\$71,194.20	\$1,152.00	\$83,866.20
SMITTYS TRAIL RIDES							
DEJAGER CONSTRUCTN & LOG HOMES INC	116 OKIE DOKIE LN	YANKTON	SD	\$23,732.61	\$58,258.01	\$845.63	\$82,836.25
DEJAGER CONSTRUCTN & LOG HOMES INC							
TECHNATION SOFTWARE CONSULTING INC	2601 S MINNESOTA AVE STE 105	SIOUX FALLS	SD	\$21,620.69	\$58,512.52	\$400.00	\$80,533.21
TECHNATION SOFTWARE CONSULTING INC							
LESS FARMS	21601 FIR AVE	MERRILL	IA	\$17,949.93	\$60,765.58	\$1,795.00	\$80,510.51
LESS FARMS							
CHARLES W HAAN	217 17TH ST SE	WATERTOWN	SD	\$11,268.46	\$68,776.31	\$0.00	\$80,044.77
CHARLES W HAAN							
CARSON PIRIE SCOTT II INC	2801 E MARKET ST	YORK	PA	\$36,843.32	\$41,487.00	\$0.00	\$78,330.32
CARSON PIRIE SCOTT II INC							
LINCOLN HEIGHTS LANDSCAPING INC	4012 E 20TH ST	SIOUX FALLS	SD	\$66,321.58	\$6,802.30	\$4,842.00	\$77,965.88
LINCOLN HEIGHTS LANDSCAPING INC							
CLINTON J OSTERBUR	27148 MOSHER RD	WOOD	SD	\$45,215.86	\$27,368.24	\$4,615.91	\$77,200.01
GENERATION FENCING							
MEDICAL PLANNING ASSOCIATES OF MN	750 S PLAZA DRIVE	MEDOTA HEIGHTS	MN	\$18,445.76	\$55,972.55	\$2,184.58	\$76,602.89
MEDICAL PLANNING ASSOCIATES OF MN							
WILLIAM L WRIGG	1104 WEST CITY LIMITS RD	YANKTON	SD	\$9,090.91	\$66,499.39	\$0.00	\$75,590.30
BILLS CONSTRUCTION							
MIDSTATES CRUSHING & RECYCLE LLC	29711 470TH AVE	BERESFORD	SD	\$26,465.98	\$47,729.26	\$388.00	\$74,583.24
MIDSTATES CRUSHING & RECYCLE LLC							
COASTAL ENVIRONMENTAL GROUP INC	264 SILLS RD STE A	EAST PATCHOGUE	NY	\$29,811.09	\$41,721.46	\$2,526.75	\$74,059.30

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DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
IRON HORSE INN LLC	600 WHITEWOOD SERVICE RD	WHITEWOOD	SD	\$21,186.80	\$52,120.14	\$0.00	\$73,306.94
IRON HORSE INN LLC							
PAUL W WATERS	5400 N CLIFF	SIOUX FALLS	SD	\$8,803.00	\$64,293.51	\$0.00	\$73,096.51
BIG 10-4 CAFE							
PROLINE EXTERIORS INC	4426 DUCKHORN ST	RAPID CITY	SD	\$45,548.50	\$22,707.32	\$2,926.74	\$71,182.56
PROLINE EXTERIORS							
Z REDER & E E MATTHEWS	MAIN ST PO BX 540	EDGEMONT	SD	\$8,460.83	\$62,583.66	\$0.00	\$71,044.49
STOCKMAN CAFE							
BI-LO DRUGS INC	PO BOX 2260	RAPID CITY	SD	\$8,504.58	\$61,876.64	\$0.00	\$70,381.22
MILLS DRUG STORE							
KING CONTRACTING, INC.	7141 AMANDA RD	LINCOLN	NE	\$22,582.28	\$46,533.27	\$15.00	\$69,130.55
KING CONTRACTING, INC.							
HME EXCHANGE LLC	3138 S MINNESOTA AVE	SIOUX FALLS	SD	\$39,525.05	\$25,169.53	\$3,885.30	\$68,579.88
HME EXCHANGE							
RICHARD OLIVERA	JUNCTION INN	STURGIS	SD	\$16,042.31	\$50,740.00	\$1,604.23	\$68,386.54
HYDE OUT LEATHER							
BEVERLY J DAVIS	681 MAIN ST	DEADWOOD	SD	\$8,362.75	\$55,792.50	\$3,956.31	\$68,111.56
BACK AT THE RANCH							
MADISON METALS INC	1606 NE 3RD	MADISON	SD	\$13,500.00	\$53,258.28	\$1,350.00	\$68,108.28
MADISON METALS INC							
SUBWAY OF SOUTH DAKOTA INC	810 DAKOTA AVE S	HURON	SD	\$57,888.85	\$5,039.66	\$4,022.00	\$66,950.51
SUBWAY®							
SPILDES QUALITY MEATS	978 BENNINGTON DR	BOX ELDER	SD	\$42,562.37	\$22,247.63	\$1,796.18	\$66,606.18
SPILDES QUALITY MEATS							
CONLON EXCAVATING LLC	302 W ALABASTER ST	SUNDANCE	WY	\$21,200.00	\$43,278.50	\$1,356.16	\$65,834.66
CONLON EXCAVATING LLC							
DEKM INC	HWY 212 & HWY 20	WATERTOWN	SD	\$9,281.85	\$55,392.73	\$496.38	\$65,170.96
THE OTHER PLACE							
BELAYNE INC	820 EAST SPRUCE ST	MITCHELL	SD	\$19,868.61	\$43,569.98	\$1,203.45	\$64,642.04
KENTUCKY FRIED CHICKEN							
ROBERT D & LINDA K NOVOTNY	246 MAIN	WINNER	SD	\$7,734.95	\$56,525.22	\$0.00	\$64,260.17
THE LADY L							
POWERS OIL COMPANY INC	101 WEST PIPESTONE AVENUE	FLANDREAU	SD	\$42,927.95	\$19,121.79	\$1,307.10	\$63,356.84
DAKOTA STOP							
NORTHERN GRAIN DESIGN & CONSTRUCTION	89670 COUNTY ROAD 37	MAYNARD	MN	\$29,235.56	\$30,410.51	\$2,872.90	\$62,518.97
NORTHERN GRAIN DESIGN & CONSTRUCTION							

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Owner Name	O۱	vner	Nan	1e
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DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
METRO NORTH CONTRACTORS INC	712 UNIVERSITY AVE #B	HOT SPRINGS	SD	\$15,866.94	\$43,954.92	\$2,261.99	\$62,083.85
METRO NORTH CONTRACTORS INC							
TIEDES LINE CONSTRUCTION INC	1939 EMMETT	HAYSVILLE	KS	\$17,948.52	\$42,013.79	\$1,794.85	\$61,757.16
TIEDES LINE CONSTRUCTION INC							
DAN HENRY CONSTRUCTION INC	9246 STATE LINE RD	LEAWOOD	KS	\$18,561.48	\$42,225.50	\$858.00	\$61,644.98
DAN HENRY CONSTRUCTION INC							
SCANTRON CORP	1313 LONE OAK ROAD	EGAN	MN	\$51,371.99	\$3,707.99	\$6,347.93	\$61,427.91
SCANTRON CORP							
GUARANTEED ROOFING & GUTTERS, LLC	2870 HAINES AVE STE 2	RAPID CITY	SD	\$42,363.90	\$15,971.18	\$2,970.47	\$61,305.55
GUARANTEED ROOFING AND GUTTERS							
JEFFREY C LUCAS	I-90 EXIT 30	STURGIS	SD	\$9,822.27	\$48,424.69	\$1,564.08	\$59,811.04
LUCAS MANAGEMENT SERV DBA MOLLY BS							
WINONA INN LIMITED PARTNERSHIP	24075 HIGHWAY 16A	KEYSTONE	SD	\$28,173.74	\$31,247.16	\$363.42	\$59,784.32
THE LODGE OF MT RUSHMORE							
605 MOWING AND SNOW REMOVAL	13591 SUNSHINE VALLEY RD	PIEDMONT	SD	\$44,981.10	\$10,752.28	\$3,720.64	\$59,454.02
605 MOWING AND SNOW REMOVAL							
DAKOTA WIND ENERGY LLC	706 2ND AVE S STE 1200	MINNEAPOLIS	MN	\$17,736.68	\$40,142.99	\$1,399.48	\$59,279.15
DAKOTA WIND ENERGY LLC							
WINDOW WASHING & MOR LLC	5204 S CHINOOK AVE	SIOUX FALLS	SD	\$36,172.01	\$17,808.31	\$4,532.25	\$58,512.57
WINDOW WASHING & MOR LLC							
F.R.S., INC	2903 GARY ST	PIERRE	SD	\$35,582.25	\$20,667.62	\$2,145.19	\$58,395.06
F.R.S., INC							
MELISSIA L GENZLER	13 MAIN STREET	MELLETTE	SD	\$32,401.12	\$25,357.55	\$558.37	\$58,317.04
MELLETTE BAR AND GRILL							
PAUL D CHARLSON	1938 E 33RD ST N #1	SIOUX FALLS	SD	\$8,561.00	\$48,211.73	\$1,216.85	\$57,989.58
BELL ENTERPRISES							
DCC INC	306 N VETERANS ST	FLANDREAU	SD	\$53,103.89	\$3,969.41	\$695.49	\$57,768.79
MAD MARYS							
NATHANIEL B ALLEN	614 KENT ST	HARRISBURG	SD	\$31,815.00	\$22,906.80	\$2,878.50	\$57,600.30
TERVEEN ROOFING							
RAFFERTY-ROBBINS-JOHNSON INC	108 S MAIN ST	HOWARD	SD	\$30,760.98	\$23,695.39	\$1,844.60	\$56,300.97
RAFFERTY-ROBBINS DRUG STORE							
HUNZIKER CONSTRUCTION INC	14646 GROVER ST	ОМАНА	NE	\$17,982.56	\$36,585.70	\$1,373.26	\$55,941.52
HUNZIKER CONSTRUCTION INC							
4TUNE INC	606 W 33RD ST	SIOUX FALLS	SD	\$45,389.31	\$7,205.52	\$2,999.71	\$55,594.54

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DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
JAMES D THIERY	629 S MINNESOTA AVE	SIOUX FALLS	SD	\$8,100.00	\$46,503.00	\$300.00	\$54,903.00
PRO-TEC ENERGY							
ALLIOS INC	2051 MIDWAY ROAD	LEWISVILLE	TX	\$35,582.87	\$14,944.86	\$3,558.29	\$54,086.02
ALLIOS INC							
WESTON ENGINEERING INC	PO BOX 260	UPTON	WY	\$35,291.42	\$15,758.37	\$2,527.57	\$53,577.36
WESTON ENGINEERING INC							
K & L CONSTRUCTION INC.	501 S RIDGE RD	SERGEANT BLUFF	IA	\$22,895.09	\$27,997.73	\$2,608.14	\$53,500.96
K & L CONSTRUCTION INC.							
PIERRE CUSTOM DETAILING, LLC	1725 E DAKOTA AVE	PIERRE	SD	\$34,637.67	\$15,851.95	\$2,849.92	\$53,339.54
PIERRE CUSTOM DETAILING, LLC							
LAWSON ENVIRONMENTAL SERVICE LLC	2237 DENLEY RD	HOUMA	LA	\$25,028.00	\$25,653.70	\$2,502.80	\$53,184.50
LAWSON ENVIRONMENTAL SERVICE LLC							
WYOMING ALASKA CO INC	3887 E HWY 44	RAPID CITY	SD	\$11,154.42	\$41,648.25	\$236.98	\$53,039.6
TRAILSIDE GENERAL STORE-E HWY 44-RC							
HAMMERHEADS INC	HC 55 BOX 862	STURGIS	SD	\$10,607.30	\$42,415.36	\$0.00	\$53,022.6
HAMMERHEADS INC							
RONALD E GUTHRIE	11101 W HIGHWAY 44	RAPID CITY	SD	\$9,912.48	\$42,482.96	\$560.00	\$52,955.4
TZR EXTERIORS							
JAMES E BENDLIN	3247 260TH AVE	SPENCER	IA	\$15,895.00	\$35,324.52	\$1,445.00	\$52,664.52
LITTLE SIOUX WOODSHOP							
BLACK HILLS AUTOMOTIVE TECHNICIANS INC	3153 BEALE ST	RAPID CITY	SD	\$27,490.00	\$22,975.60	\$2,063.63	\$52,529.23
BLACK HILLS AUTOMOTIVE TECHNICIANS INC							
ARROW HEATING & COOLING LLC	101 VIRGINIA ST # 208	SIOUX CITY	IA	\$36,000.00	\$13,590.00	\$2,700.00	\$52,290.0
ARROW HEATING & COOLING LLC							
RISSTONE CASEGOODS INC	PO BOX 9069	RAPID CITY	SD	\$12,851.80	\$38,558.16	\$860.00	\$52,269.9
RISSTONE CASEGOODS INC							
MICHAEL BISHOP CONSTRUCTION INC	8197 JUNE WAY	EASTON	MD	\$14,565.15	\$35,624.33	\$1,456.52	\$51,646.0
MICHAEL BISHOP CONSTRUCTION INC							
DONKEY CORP	N HIGHWAY 16/385	CUSTER	SD	\$0.00	\$49,150.94	\$2,179.68	\$51,330.62
BAVARIAN RESTAURANT							
MICHAEL J LARSON	5520 HIDDEN VALLEY RD	RAPID CITY	SD	\$13,379.31	\$36,558.72	\$1,337.94	\$51,275.9
BACKYARDS & BILLIARDS							
IRVIN H SALZER	PO BOX 323	TIMBER LAKE	SD	\$9,900.00	\$40,243.50	\$990.00	\$51,133.5
SALZER AUCTION SERVICE							
TRI-STATES MILLWRIGHT & CRANE LTD	6724 HIGHWAY 38	OLIN	IA	\$22,305.59	\$26,544.14	\$2,230.56	\$51,080.29
TRI-STATES MILLWRIGHT & CRANE LTD							

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DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
CURE CORP	917 9TH AVE SE	WATERTOWN	SD	\$46,436.95	\$3,603.48	\$980.30	\$51,020.73
CURE CORP							
WINDY HILL OUTFITTERS OF ROSYLN LLC	43082 125TH ST	ROSLYN	SD	\$14,810.45	\$34,638.31	\$1,389.57	\$50,838.33
WINDY HILL OUTFITTERS OF ROSLYN LLC							
COMFORT WORLD OF SIOUX FALLS INC	301 SO GRANGE	SIOUX FALLS	SD	\$6,274.88	\$43,920.12	\$0.00	\$50,195.00
COMFORT WORLD OF SIOUX FALLS INC							
ROBBIE NESS	206 S RAILWAY ST	MENNO	SD	\$25,349.99	\$23,231.67	\$1,292.50	\$49,874.16
NESS HILLBILLY BBQ & BEER GARDEN							
TECH LINK INTERNATIONAL ENTERTAINMENT LIMITED	480 KINGS ROAD	SYDNEY	NS	\$21,136.00	\$26,557.10	\$2,113.60	\$49,806.70
TECH LINK INTERNATIONAL ENTERTAINMENT LIMITED							
RAYEMAN ELEMENTS, INC.	320 GATEWAY DR	BERTHOUD	СО	\$24,975.00	\$21,501.00	\$2,567.50	\$49,043.50
RAYEMAN ELEMENTS, INC.							
JESSE CLAUSEN	106 STATE ST	MARTIN	SD	\$11,900.00	\$35,794.71	\$935.00	\$48,629.71
J C CONSTRUCTION							
FREEWAY SERVICE CENTER	804 QUADEE DRIVE	WATERTOWN	SD	\$35,105.87	\$11,068.49	\$2,442.60	\$48,616.96
FREEWAY SERVICE CENTER CO							
BILL POTTER	727 12TH ST	SPEARFISH	SD	\$10,260.00	\$37,357.20	\$864.00	\$48,481.20
MADDISONS STYLING & FITNESS - BP							
HARDIES LAND POWER INC	HIGHWAY 75 SOUTH BOX 126	CANBY	MN	\$6,159.67	\$42,307.49	\$0.00	\$48,467.16
HARDIES LAND POWER INC							
GARY OR EVELYN MC MURPHY	PO BOX 38	EDGEMONT	SD	\$5,843.04	\$42,195.10	\$0.00	\$48,038.14
C K DAIRO REST							
GEORGE ZURAFF	3110 N CLIFF AVE	SIOUX FALLS	SD	\$11,819.24	\$35,144.03	\$806.21	\$47,769.48
SHOP N CART							
STUDIO 212 LLC	315 1ST AVE NW	WATERTOWN	SD	\$39,004.00	\$5,655.58	\$2,925.30	\$47,584.88
STUDIO 212 LLC							
ROBERT HALEY	1648 MINUTEMAN DR	RAPID CITY	SD	\$5,712.98	\$41,841.12	\$0.00	\$47,554.10
CHUTZPAN SECURITY INC							
SMILEYS INC	200 LOVELY AVE	BALTIC	SD	\$11,600.00	\$34,931.25	\$720.05	\$47,251.30
SMILEYS INC							
ROY WIEGERS	8970 HICKORY PL	THORNTON	СО	\$9,854.11	\$37,098.13	\$8.87	\$46,961.11
JJS CUSTOM DESIGN							
CLEAN AIR TECHNOLOGIES INC	116 BUTTERMILL AVE	CONCORD	ON	\$13,964.62	\$31,578.21	\$1,405.81	\$46,948.64
EUROVAC							
POWERS OIL COMPANY INC	510 EAST PIPESTONE AVENUE	FLANDREAU	SD	\$31,554.67	\$14,139.50	\$985.10	\$46,679.27
TRADING POST							

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BA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Du
AMES L BAKER	PO BOX 379	MURDO	SD	\$6,013.05	\$39,842.57	\$801.30	\$46,656.9
AKERS SUPER VALU							
ICHARD & KATHEY RIEBHOFF	RC REGIONAL AIRPORT	RAPID CITY	SD	\$5,878.50	\$40,695.02	\$0.00	\$46,573.
HARLIES AIRPORT RESTAURANT LOUNGE							
EDAR WOOD INN LLC	103 CHARLES ST	DEADWOOD	SD	\$23,296.34	\$16,957.69	\$6,159.52	\$46,413.
EDAR WOOD INN							
HARLES R JOHNSON	6904 W 5TH PL	SIOUX FALLS	SD	\$37,919.00	\$5,687.85	\$2,718.50	\$46,325
HARLES R JOHNSON							
RRY L VOSBERG	13295 VALLEY RD	WILMOT	SD	\$18,237.66	\$28,000.29	\$0.00	\$46,237
RAIRIE HILLS CONTRACTING							
ENT DEPOT LLC	420 CREEK DR	RAPID CITY	SD	\$26,122.00	\$16,806.86	\$3,112.20	\$46,041
ENT DEPOT							
DSEPH L LARSON	4735 ANDERSON RD	RAPID CITY	SD	\$16,596.00	\$27,861.54	\$1,244.70	\$45,702
DSEPH L LARSON							
ORTHERN LIGHTS DIESEL REPAIR SHOP LLC	46950 MONTY ST STE 3	TEA	SD	\$33,722.42	\$9,962.69	\$1,898.97	\$45,584
ORTHERN LIGHTS DIESEL REPAIR SHOP LLC							
OUG R MCCARTY	27051 SUNRISE AVE. SUITE 5	SIOUX FALLS	SD	\$32,504.63	\$10,005.50	\$3,035.40	\$45,54
05 WINDOW TINT							
ONALD DOUVILLE	PO BOX 795	PARMELEE	SD	\$6,792.95	\$38,662.57	\$0.00	\$45,455
OUVILLES DISCOUNT FOOD & GAS							
RAHEK ENTERPRISES LLC	2040 W MAIN ST STE 205	RAPID CITY	SD	\$33,329.57	\$8,466.05	\$3,071.76	\$44,867
rahek technology							
DYCE COOK	PO BOX 1074	MISSION	SD	\$2,686.08	\$40,740.82	\$750.00	\$44,176
ooks shack							
NDREW C STERUD	47060 207TH ST	BROOKINGS	SD	\$23,354.00	\$18,801.86	\$1,751.40	\$43,907
ANDY ANDY INNOVATIONS							
DEKICKS RESTAURANT INC	I-90 AND HWY 73 SOUTH	KADOKA	SD	\$9,333.00	\$33,639.06	\$933.30	\$43,905
DEKICKS RESTAURANT INC							
OWMAN TECHNOLOGY GROUP, LLC	1140 N STATE ROUTE 134	WILMINGTON	ОН	\$16,911.33	\$25,225.97	\$1,630.76	\$43,76
OWMAN TECHNOLOGY GROUP							
IOOS LLC	409 LARIMER AVE	PHILIP	SD	\$33,604.36	\$8,268.64	\$1,630.51	\$43,50
UBWAY 64345							
USS ELECTRIC INC	420 N MAIN AVE	ABERDEEN	SD	\$5,209.97	\$38,216.41	\$0.00	\$43,42
USS ELECTRIC INC							
ITERNATIONAL BUILDING CONCEPTS LTD	3040 4TH AVE S	MINNEAPOLIS	MN	\$7,977.49	\$34,378.44	\$685.04	\$43,040

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DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
FLAT RIVER CONTRACTORS INC	2257E 29TH AVENUE	COLUMBUS	NE	\$22,082.73	\$20,635.79	\$0.00	\$42,718.52
FLAT RIVER CONTRACTORS							
PRAIRIE RIVER INCORPORATED	2 W MAIN ST	VERMILLION	SD	\$28,050.07	\$11,594.29	\$1,667.33	\$41,311.69
R-PIZZA							
LAST CHANCE RANCH INC.	47225 269TH AVE	LAPORTE	MN	\$27,080.00	\$13,133.80	\$812.40	\$41,026.20
DOUGLAS A CROSBY							
LAST CHANCE RANCH INC.	47225 269TH AVE	LAPORTE	MN	\$27,080.00	\$13,133.80	\$812.40	\$41,026.20
DOUGLAS A CROSBY							
NATIONAL MUSIC SERVICE INC	E 122 MONTGOMERY AVE	SPOKANE	WA	\$4,607.61	\$36,055.48	\$180.65	\$40,843.74
NATIONAL MUSIC SERVICE INC							
PAUL LEONARD	PO BOX 214432	S DAYTONA	FL	\$10,222.31	\$29,409.21	\$1,022.23	\$40,653.75
STEEL HORSE CORRAL							
BEAUDION LLC	421 N PHILLIPS AVE STE 115	SIOUX FALLS	SD	\$34,474.94	\$3,210.27	\$2,890.89	\$40,576.10
SWAMP DADDYS CAJUN KITCHEN							
TAQUERIA EL JAROCHO	605 MAIN AVE	BROOKINGS	SD	\$36,158.98	\$2,168.10	\$1,671.60	\$39,998.68
TAQUERIA EL JAROCHO							
HOME AIR SOLUTIONS INC	3215 S CAROLYN AVE	SIOUX FALLS	SD	\$10,476.40	\$28,565.18	\$909.49	\$39,951.07
HOME AIR SOLUTIONS INC							
DONALD GOODMAN	900 E ATLANTIC BLD/12-188	POMPANO BEACH	FL	\$7,372.96	\$32,492.15	\$0.00	\$39,865.11
FESTIVAL FOODS LTD							
DONIS CORP INC	2121 S 7TH ST	COUNCIL BLUFFS	IA	\$23,934.00	\$14,024.57	\$1,869.70	\$39,828.27
DONIS CORP INC							
GALT CONSTRUCTION, INC	263 SUNDANCE DR	VAN ALSTYNE	TX	\$32,085.00	\$4,458.52	\$3,083.40	\$39,626.92
GALT CONSTRUCTION							
WYOMING ALASKA CO INC	1861 5TH AVE	BELLE FOURCHE	SD	\$8,242.89	\$31,035.00	\$202.09	\$39,479.98
TRAILSIDE GEN STORE-BELLE FOURCHE							
FEDERAL ENGINEERING CORP	10 ALLEN ST	SCITUATE	MA	\$8,511.00	\$30,068.68	\$851.10	\$39,430.78
FEDERAL ENGINEERING CORP							
RICHARD F JENSEN	HIGHWAY 44 & MAIN ST	PORCUPINE	SD	\$0.00	\$37,834.25	\$1,540.00	\$39,374.25
LAKOTA MART							
ROBERT W WINSEMAN	4801 E 22ND ST	SIOUX FALLS	SD	\$10,882.14	\$27,356.38	\$1,110.00	\$39,348.52
BOB & SON MANUFACTURED HOME REPAIR							
S.E.Y. LLC	17 2ND AVE SW	WATERTOWN	SD	\$17,744.89	\$20,569.36	\$934.48	\$39,248.73
S.E.Y. LLC							
ANGUS INC	BOX 660	SMITHVILLE	МО	\$10,253.57	\$27,821.31	\$1,040.64	\$39,115.52
AMERICAN ANGUS HALL OF FAME					, ,==		,,

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DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
DAVID R BLAEDE	1036 SUMMIT ST	CUSTER	SD	\$21,065.71	\$16,163.28	\$1,791.23	\$39,020.22
BLAEDE ENTERPRISES							
TRIPLE H CONSTRUCTION OF WILDER MN LLC	101 E. 10TH AVE APT 3	REDFIELD	SD	\$12,555.27	\$25,055.83	\$1,000.00	\$38,611.10
TRIPLE H CONSTRUCTION OF WILDER MN LLC							
SMOKE BREAK LLC	3013 BROADWAY AVE STE 4	YANKTON	SD	\$30,965.00	\$4,954.40	\$2,082.51	\$38,001.91
SMOKE BREAK LLC							
BURMESTER INC	31440 HIGHWAY 14	CLAY CENTER	NE	\$10,500.00	\$26,490.00	\$950.00	\$37,940.00
BURMESTER INC							
STACY HANSEN	121 COMMERICAL AVE	HIGHMORE	SD	\$21,068.08	\$14,981.05	\$1,761.48	\$37,810.61
HEADHUNTERS MEATS & TAXIDERMY							
JAMES NEON CAMPBELL	155 COMMERCIAL RD	HURON	SD	\$5,159.36	\$31,905.50	\$495.19	\$37,560.05
CAMPBELL SIGN CO							
EUPHOR INC	1225 6TH AVE SE	ABERDEEN	SD	\$33,562.76	\$2,565.56	\$744.04	\$36,872.36
PAPA MURPHYS OF ABERDEEN							
RICHARD E MOSHIER ESTATE	1215 MOUNT RUSHMORE RD	RAPID CITY	SD	\$6,713.58	\$29,599.25	\$517.90	\$36,830.73
AQUA KINGDOM TROPICAL FISHERIES							
JASON BARNUM HOME IMPROVEMENTS LLC	1225 CLOVERRIDGE CT	RAPID CITY	SD	\$10,577.06	\$25,888.21	\$347.22	\$36,812.49
JASON BARNUM HOME IMPROVEMENTS LLC							
VANCE GOODMANSON	929 SUMMIT ST	BELLE FOURCHE	SD	\$4,423.34	\$32,282.32	\$0.00	\$36,705.66
GOODMANSON PLUMBING & HEATING							
DAKOTA PALLETS-WOOD PRODUCTS INC	PO BOX 46	BERESFORD	SD	\$4,545.85	\$32,106.68	\$0.00	\$36,652.53
DAKOTA PALLETS-WOOD PRODUCTS INC							
3 FEATHERS LLC	2760 HAINES AVE	RAPID CITY	SD	\$27,706.10	\$6,831.52	\$2,021.09	\$36,558.71
3 FEATHERS QUILTS							
BULLDOG BEES INC	1329 N MAIN AVE	SIOUX FALLS	SD	\$7,292.63	\$28,227.01	\$1,026.39	\$36,546.03
RUSSELL & MAIN CONVENIENCE STORE							
JAMES C DRAKE	1047 N MAIN AVE #9C	BROOKINGS	SD	\$7,203.68	\$28,950.00	\$209.10	\$36,362.78
AEGIS TECHNOLOGIES							
SIOUXLAND AUTOGLASS LLC	4208 E HUNTINGTON CIR	SIOUX FALLS	SD	\$29,390.06	\$4,468.35	\$1,957.15	\$35,815.56
SIOUXLAND AUTOGLASS LLC							
VILHAUER SALES INC	34656 121ST ST	HOSMER	SD	\$11,204.96	\$23,250.93	\$1,154.27	\$35,610.16
VILHAUER SALES INC							
H & A WATER TANK SPECIALISTS INC	RR 1 BOX 47D	LAKE NORDEN	SD	\$4,810.66	\$30,337.81	\$0.00	\$35,148.47
H & A WATER TANK SPECIALISTS INC							
SEASIDE BODY SYSTEMS LLC	710 N HELEN AVE	SIOUX FALLS	SD	\$27,628.85	\$3,578.66	\$3,925.94	\$35,133.45
SEASIDE BODY SYSTEMS LLC							

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DBA Name	Address	City	State	Tax Due	Interest Due	Penalty Due	Total Due
SAM PARSONS	PO BOX 284	BLUNT	SD	\$5,151.62	\$29,423.95	\$364.09	\$34,939.66
RAINBOW ENTERPRISES							
HABANEROS OF TEXAS INC	80415 HWY 16A	KEYSTONE	SD	\$9,000.00	\$25,785.00	\$0.00	\$34,785.00
HOTEXAS BBQ							

\$7,413,256.32	\$10,859,383.27	\$599,259.33	\$18,871,898.92

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