



SALES AND USE TAX RETURN

Reporting Period
 Return
 Return Due

If your address changed, please update below:
 Mailing Address:

Physical Address:

Out of business? Last day of business:
Please send your license card in with your return.

License #

SALES TAX CALCULATIONS	GROSS	TAXABLE	RATE	TAX DUE
1. Gross Sales				
2. Use Taxable				
3. Non-Taxable Sales				
4. Special Jurisdiction Sales (Detail in City Section)				
5. Subtotal (Line 1 plus Line 2 minus Lines 3 and 4)				
6. Net State Sales Taxable beginning June 1, 2016			x 4.5%	
7. Net State Sales Taxable through May 31, 2016 (Line 5 minus Line 6)			x 4.0%	
8. Total State Tax Due (Line 6 Tax Due plus Line 7 Tax Due)				
9. City and Special Jurisdiction Tax Calculation Detail:				
10. City/Special Jurisdiction Name	Code	Taxable	Rate	Tax Due
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22. Total City/Special Jurisdiction Tax (Add lines 11 through 21)				
23. Total Tax Due (Line 8 plus Line 22)				
24. Penalty/Interest				
25. Adjustment (Previous Credit/Balance Due)				
26. Total Due (Line 23 plus Line 24 plus Line 25)				
27. Amount Remitted				

I declare under the penalties of perjury this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

 Date

Preparer

 Date

Licensee



License Number _____
 Return Period _____
 Date Filed _____
 Amount Paid _____
 Check Number _____

SALES TAX RETURN WORKSHEET AND INSTRUCTIONS

This worksheet is for your records only. Be careful to transfer the correct figures to the actual tax return. Additional worksheets can be obtained by calling the Department of Revenue at 1-800-829-9188 or at our website: http://dor.sd.gov/Taxes/Business_Taxes/Forms/Sales_Tax_Forms.aspx. Create an EPath account at <http://sd.gov/epath>. Please remember that a return must be filed even if tax is not due.

Sales Tax Calculation			
1. Gross Sales Gross sales must include all taxable and non-taxable sales of tangible personal property and services made in the current month or months, including Special Jurisdiction sales. Do not include sales tax collected from your customers.		1.	
2. Use Taxable Use tax is due on the cost of tangible personal property or services when no sales tax was paid on the purchase. Use taxable items may include items removed from inventory for business or personal use, donated items, products or services purchased from unlicensed vendors through mail-order or the Internet.		2.	
3. Non-Taxable Sales <ul style="list-style-type: none"> Sales of products or services sold for resale, if purchaser provided an Exemption Certificate. Sales of products delivered to a location outside South Dakota. Services are taxed where the customer receives the service. Sales to United States Government, State of South Dakota, Indian Tribes, county or local governments in South Dakota, Nonprofit Hospitals, Government owned Schools, Payment must be directly from government funds. Motor Fuel subject to Motor Fuel tax or if used for ag purposes. Feed for livestock, horses and poultry. (Pet feed is taxable.) Returned merchandise, video lottery and lottery ticket sales, fishing and hunting license fees, bad debts, WIC and food stamp purchases. 		3.	
4. Spec Juris Sales (Detail in City Section) Special Jurisdictions include the Cheyenne River, Crow Creek, Oglala, Rosebud, and Standing Rock Special Jurisdictions. Taxable sales in Special Jurisdictions are included in Line 1 and deducted on Line 4. Report these sales in the City and Special Jurisdiction tax calculation area using the code for the Special Jurisdiction the sales were made in. (See Tribal Tax Facts for details.)		4.	
5. Subtotal Add Lines 1 and 2 and Subtract Lines 3 and 4.			
6. Net State Sales Taxable beginning June 1, 2016	6.1	x 4.5%	6.2
7. Net State Sales Taxable through May 31, 2016	7.1	x 4.0%	7.2
8. Total State Tax Due (Add Lines 6.2 and 7.2)			

9. City & Special Jurisdiction Tax Calculation Detail				
10. City/Special Jurisdiction Name	Code	Taxable	Rate	Tax Due
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22. Total City/Special Jurisdiction Tax (Add lines 11 through 21) The listing for each city or Special Jurisdiction along with its corresponding code, rate, net taxable, and tax due must be listed on the return that will be filed. Use the worksheet to record this information for your file.				
23. Total Tax Due Total tax due is calculated by adding Lines 8 and 22				
24. Penalty/Interest Interest: 1% (.01) interest will be assessed each month on any past due tax until the tax is paid in full. (A minimum of \$5.00 interest is due the first month). (1.25% interest is assessed for each month tax is unpaid prior to July 2016.) Penalty: 10% (.10) of the tax liability (minimum \$10.00, even if no tax is due) is assessed if a return is not received within 30 days following the month the return is due.				
25. Adjustment (Previous Credit/Balance Due) Credit balance should be listed as a negative amount, Balance Due should be listed as a positive amount.				
26. Total Due (Lines 23 plus 24 plus 25) Total amount owing is calculated: Add lines 23, 24 and 25.				
27. Amount Remitted Enter the amount of your check. Make check payable to the South Dakota Treasurer. Thank You.				

A return MUST be filed even if no tax is due.
Do not staple or paper clip your check to the return.
Be sure to mail your return and payment in the reversible envelope.

South Dakota Department of Revenue - Municipal / Special Jurisdiction Tax Schedule

Reporting Period: _____

License #: _____

Municipality	Code	Net Taxable Sales	%	Calculated Tax	Municipality	Code	Net Taxable Sales	%	Calculated Tax
Aberdeen*	001-2		2.0%	\$ -	Colman*	076-2		2.0%	\$ -
Aberdeen	001-1		1.0%	\$ -	Colome*	077-2		2.0%	\$ -
Akaska*	004-2		2.0%	\$ -	Colome	077-1		1.0%	\$ -
Alcester*	006-2		2.0%	\$ -	Colton*	078-2		2.0%	\$ -
Alexandria*	007-2		2.0%	\$ -	Colton	078-1		1.0%	\$ -
Alpena*	009-2		1.0%	\$ -	Columbia*	079-2		2.0%	\$ -
Andover*	011-2		2.0%	\$ -	Conde*	080-2		2.0%	\$ -
Arlington*	013-2		2.0%	\$ -	Corona*	081-2		2.0%	\$ -
Armour*	014-2		2.0%	\$ -	Corsica*	082-2		2.0%	\$ -
Artesian*	015-2		2.0%	\$ -	Corsica	082-1		1.0%	\$ -
Ashton*	016-2		2.0%	\$ -	Crooks*	087-2		2.0%	\$ -
Astoria*	017-2		2.0%	\$ -	Crooks	087-1		1.0%	\$ -
Aurora*	019-2		1.0%	\$ -	Custer*	088-2		2.0%	\$ -
Avon*	020-2		2.0%	\$ -	Custer	088-1		1.0%	\$ -
Baltic*	022-2		2.0%	\$ -	Dallas*	089-2		2.0%	\$ -
Baltic	022-1		1.0%	\$ -	Dallas	089-1		1.0%	\$ -
Belle Fourche*	027-2		2.0%	\$ -	Davis*	091-2		2.0%	\$ -
Belle Fourche	027-1		1.0%	\$ -	Deadwood*	093-2		2.0%	\$ -
Belvidere*	028-2		2.0%	\$ -	Deadwood	093-1		1.0%	\$ -
Beresford*	029-2		2.0%	\$ -	Dell Rapids*	094-2		2.0%	\$ -
Beresford	029-1		1.0%	\$ -	Dell Rapids	094-1		1.0%	\$ -
Big Stone City*	031-2		2.0%	\$ -	Delmont*	095-2		2.00%	\$ -
Bison*	032-2		2.0%	\$ -	De Smet*	092-2		2.0%	\$ -
Blunt*	034-2		1.0%	\$ -	De Smet	092-1		1.0%	\$ -
Blunt	034-1		1.0%	\$ -	Dimock*	097-2		2.0%	\$ -
Bonesteel*	035-2		2.0%	\$ -	Doland*	098-2		2.0%	\$ -
Bowdle*	036-2		2.0%	\$ -	Dupree*	101-2		1.0%	\$ -
Box Elder*	037-2		2.0%	\$ -	Eagle Butte*	102-2		2.0%	\$ -
Box Elder	037-1		1.0%	\$ -	Eagle Butte	102-1		1.0%	\$ -
Brandon*	039-2		2.0%	\$ -	Eden*	103-2		1.0%	\$ -
Brandon	039-1		1.0%	\$ -	Edgemont*	104-2		2.0%	\$ -
Brandt*	040-2		2.0%	\$ -	Edgemont	104-1		1.0%	\$ -
Bridgewater*	042-2		2.0%	\$ -	Egan*	105-2		2.0%	\$ -
Bristol*	043-2		2.0%	\$ -	Elk Point*	106-2		2.0%	\$ -
Britton*	044-2		2.0%	\$ -	Elk Point	106-1		1.0%	\$ -
Britton	044-1		1.0%	\$ -	Elkton*	107-2		2.0%	\$ -
Brookings*	045-2		2.0%	\$ -	Emery*	110-2		2.0%	\$ -
Brookings	045-1		1.0%	\$ -	Estelline*	113-2		2.0%	\$ -
Bruce*	046-2		1.0%	\$ -	Ethan*	114-2		2.0%	\$ -
Bryant*	047-2		2.0%	\$ -	Eureka*	115-2		2.0%	\$ -
Buffalo*	048-2		2.0%	\$ -	Fairfax*	117-2		2.0%	\$ -
Buffalo Chip*	030-2		2.0%	\$ -	Fairview*	118-2		2.0%	\$ -
Burke*	053-2		2.0%	\$ -	Faith*	119-2		2.0%	\$ -
Camp Crook*	054-2		1.0%	\$ -	Faith	119-1		1.0%	\$ -
Canistota*	055-2		2.0%	\$ -	Faulkton*	121-2		2.0%	\$ -
Canistota	055-1		1.0%	\$ -	Flandreau*	125-2		2.0%	\$ -
Canova*	056-2		1.95%	\$ -	Flandreau	125-1		1.0%	\$ -
Canton*	057-2		2.0%	\$ -	Florence*	126-2		2.0%	\$ -
Canton	057-1		1.0%	\$ -	Fort Pierre*	129-2		2.0%	\$ -
Carthage*	061-2		2.0%	\$ -	Fort Pierre	129-1		1.0%	\$ -
Castlewood*	062-2		2.0%	\$ -	Frankfort*	131-2		2.0%	\$ -
Cavour*	063-2		2.0%	\$ -	Frederick*	132-2		1.0%	\$ -
Centerville*	065-2		2.0%	\$ -	Freeman*	133-2		2.0%	\$ -
Centerville	065-1		1.0%	\$ -	Garretson*	138-2		2.0%	\$ -
Central City*	066-2		2.0%	\$ -	Garretson	138-1		1.0%	\$ -
Chamberlain*	067-2		2.0%	\$ -	Gary*	139-2		1.0%	\$ -
Chamberlain	067-1		1.0%	\$ -	Gayville*	140-2		2.0%	\$ -
Chancellor*	068-2		2.0%	\$ -	Geddes*	141-2		2.0%	\$ -
Chancellor	068-1		1.0%	\$ -	Gettysburg*	142-2		2.0%	\$ -
Clark*	073-2		2.0%	\$ -	Gettysburg	142-1		1.0%	\$ -
Clear Lake*	075-2		2.0%	\$ -	Glenham*	145-2		2.0%	\$ -
Clear Lake	075-1		1.0%	\$ -	Gregory*	147-2		2.0%	\$ -

South Dakota Department of Revenue - Municipal / Special Jurisdiction Tax Schedule

Reporting Period: _____

License #: _____

Municipality	Code	Net Taxable Sales	%	Calculated Tax	Municipality	Code	Net Taxable Sales	%	Calculated Tax
Gregory	147-1		1.0%	\$ -	Letcher*	210-2		2.0%	\$ -
Grenville*	148-2		2.0%	\$ -	Letcher	210-1		1.0%	\$ -
Groton*	149-2		2.0%	\$ -	Madison*	221-2		2.0%	\$ -
Groton	149-1		1.0%	\$ -	Madison	221-1		1.0%	\$ -
Harrisburg*	151-2		2.0%	\$ -	Marion*	226-2		2.0%	\$ -
Harrisburg	151-1		1.0%	\$ -	Martin*	227-2		2.0%	\$ -
Harrold*	153-2		2.0%	\$ -	Martin	227-1		1.0%	\$ -
Hartford*	154-2		2.0%	\$ -	McCook Lake*	Report under North Sioux City* 258-2			
Hartford	154-1		1.0%	\$ -	McIntosh*	219-2		2.0%	\$ -
Hayti*	156-2		2.0%	\$ -	McLaughlin*	220-2		1.0%	\$ -
Hazel*	157-2		1.0%	\$ -	Mellette*	232-2		2.0%	\$ -
Hecla*	158-2		1.0%	\$ -	Menno*	233-2		2.0%	\$ -
Henry*	159-2		1.0%	\$ -	Midland*	234-2		2.0%	\$ -
Hermosa*	160-2		2.0%	\$ -	Milbank*	235-2		2.0%	\$ -
Herreid*	161-2		2.0%	\$ -	Milbank	235-1		1.0%	\$ -
Highmore*	164-2		2.0%	\$ -	Miller*	237-2		2.0%	\$ -
Highmore	164-1		1.0%	\$ -	Miller	237-1		1.0%	\$ -
Hill City*	165-2		2.0%	\$ -	Mission*	239-2		2.0%	\$ -
Hill City	165-1		1.0%	\$ -	Mitchell*	242-2		2.0%	\$ -
Hitchcock*	166-2		1.0%	\$ -	Mitchell	242-1		1.0%	\$ -
Hosmer*	168-2		2.0%	\$ -	Mobridge*	243-2		2.0%	\$ -
Hot Springs*	169-2		2.0%	\$ -	Mobridge	243-1		1.0%	\$ -
Hot Springs	169-1		1.0%	\$ -	Monroe*	244-2		2.0%	\$ -
Hoven*	171-2		2.0%	\$ -	Montrose*	245-2		2.0%	\$ -
Howard*	172-2		2.0%	\$ -	Morristown*	246-2		1.0%	\$ -
Hudson*	174-2		2.0%	\$ -	Mound City*	247-2		2.0%	\$ -
Humboldt*	175-2		2.0%	\$ -	Mount Vernon*	248-2		2.0%	\$ -
Humboldt	175-1		1.0%	\$ -	Mount Vernon	248-1		1.0%	\$ -
Hurley*	176-2		2.0%	\$ -	Murdo*	250-2		2.0%	\$ -
Hurley	176-1		1.0%	\$ -	Murdo	250-1		1.0%	\$ -
Huron*	177-2		2.0%	\$ -	New Effington*	252-2		2.0%	\$ -
Huron	177-1		1.0%	\$ -	New Underwood*	254-2		2.0%	\$ -
Interior*	179-2		1.9%	\$ -	Newell*	255-2		2.0%	\$ -
Ipswich*	181-2		2.0%	\$ -	Nisland*	256-2		2.0%	\$ -
Irene*	182-2		2.0%	\$ -	North Sioux City*	258-2		2.0%	\$ -
Irene	182-1		1.0%	\$ -	North Sioux City	258-1		1.0%	\$ -
Iroquois*	183-2		1.0%	\$ -	Oacoma*	261-2		2.0%	\$ -
Isabel*	184-2		2.0%	\$ -	Oacoma	261-1		1.0%	\$ -
Java*	185-2		2.0%	\$ -	Oldham*	266-2		2.0%	\$ -
Jefferson*	186-2		2.0%	\$ -	Olivet*	267-2		1.0%	\$ -
Kadoka*	187-2		2.0%	\$ -	Onida*	269-2		2.0%	\$ -
Kadoka	187-1		1.0%	\$ -	Orient*	272-2		1.0%	\$ -
Kennebec*	190-2		2.00%	\$ -	Parker*	276-2		2.0%	\$ -
Kennebec	190-1		1.0%	\$ -	Parkston*	277-2		2.0%	\$ -
Keystone*	192-2		2.0%	\$ -	Parkston	277-1		1.0%	\$ -
Keystone	192-1		1.0%	\$ -	Peever*	279-2		2.0%	\$ -
Kimball*	193-2		2.0%	\$ -	Philip*	280-2		2.0%	\$ -
Kimball	193-1		1.0%	\$ -	Pickstown*	281-2		2.0%	\$ -
Kranzburg*	194-2		2.0%	\$ -	Piedmont*	282-2		2.0%	\$ -
La Bolt*	196-2		1.0%	\$ -	Pierpont*	283-2		2.0%	\$ -
Lake Andes*	197-2		2.0%	\$ -	Pierre*	284-2		2.0%	\$ -
Lake Norden*	199-2		1.0%	\$ -	Pierre	284-1		1.0%	\$ -
Lake Preston*	200-2		2.0%	\$ -	Plankinton*	286-2		2.0%	\$ -
Langford*	202-2		2.0%	\$ -	Platte*	287-2		2.0%	\$ -
Lead*	204-2		2.0%	\$ -	Platte	287-1		1.0%	\$ -
Lead	204-1		1.0%	\$ -	Pollock*	288-2		2.0%	\$ -
Lemmon*	206-2		2.0%	\$ -	Presho*	291-2		2.0%	\$ -
Lemmon	206-1		1.0%	\$ -	Pringle*	292-2		2.0%	\$ -
Lennox*	207-2		2.0%	\$ -	Pukwana*	294-2		2.0%	\$ -
Lennox	207-1		1.0%	\$ -	Quinn*	295-2		1.0%	\$ -
Leola*	208-2		2.0%	\$ -	Quinn	295-1		1.0%	\$ -
Lesterville*	209-2		2.0%	\$ -	Ramona*	297-2		1.0%	\$ -

South Dakota Department of Revenue - Municipal / Special Jurisdiction Tax Schedule

Reporting Period: _____

License #: _____

Municipality	Code	Net Taxable Sales	%	Calculated Tax	Municipality	Code	Net Taxable Sales	%	Calculated Tax
Rapid City*	298-2		2.0%	\$ -	Webster*	382-2		2.0%	\$ -
Rapid City	298-1		1.0%	\$ -	Webster	382-1		1.0%	\$ -
Redfield*	301-2		2.0%	\$ -	Wentworth*	383-2		2.0%	\$ -
Redfield	301-1		1.0%	\$ -	Wessington*	384-2		2.0%	\$ -
Reliance*	305-2		2.0%	\$ -	Wessington Springs*	385-2		2.0%	\$ -
Reliance	305-1		1.0%	\$ -	Westport*	386-2		2.0%	\$ -
Reville*	308-2		1.0%	\$ -	White*	388-2		2.0%	\$ -
Roscoe*	312-2		2.0%	\$ -	White Lake*	389-2		2.0%	\$ -
Rosholt*	314-2		1.0%	\$ -	White Lake	389-1		1.0%	\$ -
Roslyn*	315-2		2.0%	\$ -	White River*	391-2		2.0%	\$ -
Saint Lawrence*	320-2		2.0%	\$ -	Whitewood*	393-2		2.0%	\$ -
Salem*	322-2		2.0%	\$ -	Whitewood	393-1		1.0%	\$ -
Salem	322-1		1.0%	\$ -	Willow Lake*	394-2		2.0%	\$ -
Scotland*	324-2		2.0%	\$ -	Wilmot*	395-2		2.0%	\$ -
Selby*	325-2		2.0%	\$ -	Winner*	397-2		2.0%	\$ -
Sherman*	328-2		1.0%	\$ -	Winner	397-1		1.0%	\$ -
Sioux Falls*	330-2		2.0%	\$ -	Witten*	398-2		2.0%	\$ -
Sioux Falls	330-1		1.0%	\$ -	Wolsey*	399-2		2.0%	\$ -
Sisseton*	331-2		2.0%	\$ -	Wood*	400-2		2.0%	\$ -
Sisseton	331-1		1.0%	\$ -	Woonsocket*	401-2		2.0%	\$ -
South Shore*	333-2		1.0%	\$ -	Worthing*	402-2		2.0%	\$ -
Spearfish*	334-2		2.0%	\$ -	Worthing	402-1		1.0%	\$ -
Spearfish	334-1		1.0%	\$ -	Yale	404-2		1.0%	\$ -
Spencer*	335-2		2.0%	\$ -	Yankton*	405-2		2.0%	\$ -
Springfield*	336-2		2.0%	\$ -	Yankton	405-1		1.0%	\$ -
Stickney*	337-2		2.0%	\$ -	Total Municipal Calculated Tax Due				\$ -
Stratford*	340-2		2.0%	\$ -	Other Taxes				
Sturgis*	341-2		2.0%	\$ -	Tax Type	Code	Net Taxable Sales	%	Calculated Tax
Sturgis	341-1		1.0%	\$ -	Motor Vehicle	600-1		4.5%	\$ -
Summerset*	425-2		2.0%	\$ -	Sioux Falls Lodging	800-1		1.0%	\$ -
Summerset	425-1		1.0%	\$ -	Telecommunication	900-1		4.0%	\$ -
Summit*	342-2		2.0%	\$ -	Tourism Tax	700-1		1.5%	\$ -
Tabor*	343-2		2.0%	\$ -	Total Other Taxes Calculated Tax Due				\$ -
Tea*	344-2		2.0%	\$ -	Special Jurisdiction Tax	Code	Net Taxable Sales	%	Calculated Tax
Tea	344-1		1.0%	\$ -	Cheyenne Sales	408-4		4.5%	\$ -
Timber Lake*	345-2		2.0%	\$ -	Cheyenne Sales	408-7		4.0%	\$ -
Toronto*	347-2		1.0%	\$ -	Cheyenne Excise	408-2		2.0%	\$ -
Trent*	349-2		1.0%	\$ -	Cheyenne Tourism	408-5		1.5%	\$ -
Tripp*	350-2		2.0%	\$ -	Crow Creek Sales	417-4		4.5%	\$ -
Tulare*	351-2		1.0%	\$ -	Crow Creek Sales	417-7		4.0%	\$ -
Tyndall*	355-2		2.0%	\$ -	Crow Creek Excise	417-2		2.0%	\$ -
Utica*	357-2		1.0%	\$ -	Crow Creek Tourism	417-5		1.5%	\$ -
Valley Springs*	359-2		2.0%	\$ -	Oglala Sales	411-4		4.5%	\$ -
Veblen*	360-2		2.0%	\$ -	Oglala Sales	411-7		4.0%	\$ -
Vermillion*	362-2		2.0%	\$ -	Oglala Excise	411-2		2.0%	\$ -
Vermillion	362-1		1.0%	\$ -	Oglala Tourism	411-5		1.5%	\$ -
Viborg*	363-2		2.0%	\$ -	Rosebud Sales	412-4		4.5%	\$ -
Viborg	363-1		1.0%	\$ -	Rosebud Sales	412-7		4.0%	\$ -
Volga*	367-2		2.0%	\$ -	Rosebud Excise	412-2		2.0%	\$ -
Volin*	368-2		2.0%	\$ -	Rosebud Tourism	412-5		1.5%	\$ -
Wagner*	369-2		2.0%	\$ -	Sisseton Wahpeton Use	414-4		4.5%	\$ -
Wakonda*	370-2		2.0%	\$ -	Sisseton Wahpeton Use	414-6		4.0%	\$ -
Wall*	372-2		2.0%	\$ -	Sisseton Wahpeton Excise	414-2		2.0%	\$ -
Wall	372-1		1.0%	\$ -	Standing Rock Sales	413-4		4.5%	\$ -
Wallace*	373-2		1.0%	\$ -	Standing Rock Sales	413-7		4.0%	\$ -
Ward*	375-2		2.0%	\$ -	Standing Rock Excise	413-2		2.0%	\$ -
Warner*	376-2		2.0%	\$ -	Standing Rock Tourism	413-5		1.5%	\$ -
Wasta*	377-2		1.0%	\$ -	Yankton Sioux Use	418-4		4.5%	\$ -
Watertown*	379-2		2.0%	\$ -	Yankton Sioux Use	418-6		4.0%	\$ -
Watertown	379-1		1.0%	\$ -	Yankton Sioux Excise	418-2		2.0%	\$ -
Waubay*	380-2		2.0%	\$ -	Total Special Jurisdiction Calculated Tax Due				\$ -
					Grand Total Tax Due				\$ -