



SALES AND USE TAX RETURN

Reporting Period
Return
Return Due

CHECK FOR CHANGE OF ADDRESS BELOW

Check if out of business
Last day of business: _____

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. Net State Sales Taxable (Line 1 plus Line 2, minus Line 3, minus Line 4)			x 4%	
6. City & Special Jurisdiction Tax Calculation Detail:				
7. City/Special Jurisdiction Name	Code	Taxable	Rate	Tax Due
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22. Total City/Special Jurisdiction Tax (Add Lines 8 through 21)				
23. Total Tax Due (Line 5 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/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 contacting your nearest Department of Revenue & Regulation office or at our website: <http://www.state.sd.us/drr2/businessstax/forms/forms.htm>

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 collect 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 purchased to be resold, if purchaser provided an Exemption Certificate. • Sales of tangible personal property 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, 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 was made in. (See Tribal Tax Facts for details.)	4.		
5. Net State Sales Taxable Add Lines 1 and 2 and Subtract Lines 3 and 4.	5.	x 4%	

A return MUST be filed even if no tax is due.
 (Continue on reverse side)

6. City & Special Jurisdiction Tax Calculation Detail				
7. City/Special Jurisdiction Name	Code	Taxable	Rate	Tax Due
8.		8.		8.
9.		9.		9.
10.		10.		10.
11.		11.		11.
12.		12.		12.
13.		13.		13.
14.		14.		14.
15.		15.		15.
16.		16.		16.
17.		17.		17.
18.		18.		18.
19.		19.		19.
20.		20.		20.
21.		21.		21.
22. Total City/Special Jurisdiction Tax (Add lines 8 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.				22.
23. Total Tax Due Total tax due is calculated by adding Lines 5 and 22				23.
24. Penalty/Interest Interest: 1.25% (.0125) of the tax liability each month or part thereof for a return filed or any tax unpaid after the due date (a minimum of \$5.00 is due each month). 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.				24.
25. Adjustment (Previous Credit/Balance Due) Credit balance should be listed as a negative amount, Balance Due should be listed as a positive amount.				25.
26. Total Due (Lines 23 plus 24 plus 25) Total amount owing is calculated: Add lines 23, 24 and 25.				26.
27. Amount Remitted Enter amount of the remittance attached and make all remittances payable to the South Dakota State Treasurer. Thank You.				27.

NOTE: Both the preparer of the return and the licensee MUST sign and date the return. You must file a return 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 Dept. of Revenue - Municipal/Special Jurisdiction Tax Schedule

Reporting Period _____

License # _____

City	Code	Net Taxable Sales	%	Column A Tax Due	City	Code	Net Taxable Sales	%	Column A Tax Due
Aberdeen*	001-2		2.0%	-	Clear Lake	075-1		1.0%	-
Aberdeen	001-1		1.0%	-	Clear Lake*	075-2		2.0%	-
Akaska*	004-2		2.0%	-	Colman*	076-2		2.0%	-
Alcester*	006-2		2.0%	-	Colome*	077-2		2.0%	-
Alexandria*	007-2		2.0%	-	Colton*	078-2		2.0%	-
Alpena*	009-2		1.0%	-	Colton	078-1		1.0%	-
Andover*	011-2		2.0%	-	Conde*	070-2		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		1.0%	-	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%	-
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%	-

South Dakota Dept. of Revenue - Municipal/Special Jurisdiction Tax Schedule

Reporting Period _____

License # _____

City	Code	Net Taxable Sales	%	Column A Tax Due	City	Code	Net Taxable Sales	%	Column A Tax Due
Glenham*	145-2		2.0%	-	Leola*	208-2		2.0%	-
Gregory*	147-2		2.0%	-	Lesterville*	209-2		2.0%	-
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		
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%	-	Menno*	233-2		2.0%	-
Hecla*	158-2		1.0%	-	Midland*	234-2		2.0%	-
Henry*	159-2		1.0%	-	Milbank*	235-2		2.0%	-
Hermosa*	160-2		2.0%	-	Milbank	235-1		1.0%	-
Herreid*	161-2		2.0%	-	Miller*	237-2		2.0%	-
Highmore*	164-2		2.0%	-	Mission*	239-2		2.0%	-
Highmore	164-1		1.0%	-	Mitchell*	242-2		2.0%	-
Hill City*	165-2		2.0%	-	Mitchell	242-1		1.0%	-
Hill City	165-1		1.0%	-	Mobridge*	243-2		2.0%	-
Hitchcock*	166-2		1.0%	-	Mobridge	243-1		1.0%	-
Hosmer*	168-2		2.0%	-	Monroe*	244-2		2.0%	-
Hot Springs*	169-2		2.0%	-	Montrose*	245-2		2.0%	-
Hot Springs	169-1		1.0%	-	Morristown*	246-2		1.0%	-
Hoven*	171-2		2.0%	-	Mound City*	247-2		2.0%	-
Howard*	172-2		2.0%	-	Mount Vernon*	248-2		2.0%	-
Hudson*	174-2		2.0%	-	Mount Vernon	248-1		1.0%	-
Humboldt*	175-2		2.0%	-	Murdo*	250-2		2.0%	-
Humboldt	175-1		1.0%	-	Murdo	250-1		1.0%	-
Hurley*	176-2		2.0%	-	New Underwood*	254-2		2.0%	-
Huron*	177-2		2.0%	-	Newell*	255-2		2.0%	-
Huron	177-1		1.0%	-	Nisland*	256-2		2.0%	-
Interior*	179-2		1.9%	-	North Sioux City*	258-2		2.0%	-
Ipswich*	181-2		2.0%	-	North Sioux City	258-1		1.0%	-
Irene*	182-2		2.0%	-	Oacoma*	261-2		2.0%	-
Irene	182-1		1.0%	-	Oacoma	261-1		1.0%	-
Iroquois*	183-2		1.0%	-	Oldham*	266-2		2.0%	-
Isabel*	184-2		2.0%	-	Olivet*	267-2		1.0%	-
Java*	185-2		2.0%	-	Onida*	269-2		2.0%	-
Jefferson*	186-2		2.0%	-	Orient*	272-2		1.0%	-
Kadoka*	187-2		2.0%	-	Parker*	276-2		2.0%	-
Kadoka	187-1		1.0%	-	Parkston*	277-2		2.0%	-
Kennebec*	190-2		2.00%	-	Parkston	277-1		1.0%	-
Kennebec	190-1		1.0%	-	Peever*	279-2		2.0%	-
Keystone*	192-2		2.0%	-	Philip*	280-2		2.0%	-
Keystone	192-1		1.0%	-	Pickstown*	281-2		2.0%	-
Kimball*	193-2		2.0%	-	Piedmont*	282-2		2.0%	-
Kimball	193-1		1.0%	-	Pierpont	283-2		2.0%	-
Kranzburg*	194-2		2.0%	-	Pierre*	284-2		2.0%	-
La Bolt*	196-2		1.0%	-	Pierre	284-1		1.0%	-
Lake Andes*	197-2		2.0%	-	Plankinton*	286-2		2.0%	-
Lake Norden*	199-2		1.0%	-	Platte*	287-2		2.0%	-
Lake Preston*	200-2		2.0%	-	Platte	287-1		1.0%	-
Langford*	202-2		2.0%	-	Pollock*	288-2		2.0%	-
Lead*	204-2		2.0%	-	Presho*	291-2		2.0%	-
Lead	204-1		1.0%	-	Pringle*	292-2		2.0%	-
Lemmon*	206-2		2.0%	-	Quinn*	295-2		1.0%	-
Lennox*	207-2		2.0%	-	Quinn	295-1		1.0%	-

South Dakota Dept. of Revenue - Municipal/Special Jurisdiction Tax Schedule

Reporting Period _____

License # _____

City	Code	Net Taxable Sales	%	Column A Tax Due	City	Code	Net Taxable Sales	%	Column A Tax Due		
Ramona*	297-2		1.0%	-	Wasta*	377-2		1.0%	-		
Rapid City	298-1		1.0%	-	Watertown*	379-2		2.0%	-		
Rapid City*	298-2		2.0%	-	Watertown	379-1		1.0%	-		
Redfield*	301-2		2.0%	-	Waubay*	380-2		2.0%	-		
Redfield	301-1		1.0%	-	Webster*	382-2		2.0%	-		
Reliance*	305-2		2.0%	-	Webster	382-1		1.0%	-		
Reliance	305-1		1.0%	-	Wentworth*	383-2		2.0%	-		
Reville*	308-2		1.0%	-	Wessington*	384-2		1.0%	-		
Roscoe*	312-2		1.0%	-	Wessington Springs*	385-2		2.0%	-		
Rosholt*	314-2		1.0%	-	White*	388-2		2.0%	-		
Roslyn*	315-2		2.0%	-	White Lake*	389-2		2.0%	-		
Saint Lawrence	320-2		2.0%	-	White Lake	389-1		1.0%	-		
Salem*	322-2		2.0%	-	White River*	391-2		2.0%	-		
Salem	322-1		1.0%	-	Whitewood*	393-2		2.0%	-		
Scotland*	324-2		2.0%	-	Whitewood	393-1		1.0%	-		
Selby*	325-2		2.0%	-	Willow Lake*	394-2		2.0%	-		
Sherman*	328-2		1.0%	-	Wilmot*	395-2		2.0%	-		
Sioux Falls*	330-2		2.0%	-	Winner*	397-2		2.0%	-		
Sioux Falls	330-1		1.0%	-	Winner	397-1		1.0%	-		
Sisseton*	331-2		2.0%	-	Witten*	398-2		2.0%	-		
Sisseton	331-1		1.0%	-	Wolsey*	399-2		2.0%	-		
South Shore*	333-2		1.0%	-	Wood*	400-2		2.0%	-		
Spearfish*	334-2		2.0%	-	Woonsocket*	401-2		2.0%	-		
Spearfish	334-1		1.0%	-	Worthing*	402-2		2.0%	-		
Spencer*	335-2		2.0%	-	Worthing	402-1		1.0%	-		
Springfield*	336-2		2.0%	-	Yale	404-2		1.0%	-		
Stickney*	337-2		2.0%	-	Yankton*	405-2		2.0%	-		
Stratford*	340-2		2.0%	-	Yankton	405-1		1.0%	-		
Sturgis*	341-2		2.0%	-							
Sturgis	341-1		1.0%	-	TOTAL COLUMN A					-	
Summerset*	425-2		2.0%	-							
Summerset	425-1		1.0%	-	OTHER TAXES						
Summit*	342-2		2.0%	-	Tax	Code	Net Taxable Sales	%	Column A Tax Due		
Tabor*	343-2		2.0%	-	Telecommunication	900-1		4.0%			-
Tea*	344-2		2.0%	-	Tourism Tax	700-1		1.5%			-
Tea	344-1		1.0%	-	Motor Vehicle	600-1		4.5%			-
Timber Lake*	345-2		2.0%	-	Sioux Falls Lodging	800-1		1.0%			-
Toronto*	347-2		1.0%	-	Total Other Taxes						-
Trent*	349-2		1.0%	-	Special Jurisdiction Tax	Code	Net Taxable Sales	%	Column A Tax Due		
Tripp*	350-2		2.0%	-	Cheyenne Sales	408-4		4.0%			-
Tulare*	351-2		1.0%	-	Cheyenne Excise	408-2		2.0%			-
Tyndall*	355-2		2.0%	-	Cheyenne Tourism	408-5		1.5%			-
Utica*	357-2		1.0%	-	Crow Creek Sales	417-4		4.0%			-
Valley Springs*	359-2		2.0%	-	Crow Creek Excise	417-2		2.0%			-
Veblen*	360-2		1.0%	-	Crow Creek Tourism	417-5		1.5%			-
Vermillion*	362-2		2.0%	-	Pine Ridge Sales	411-4		4.0%			-
Vermillion	362-1		1.0%	-	Pine Ridge Excise	411-2		2.0%			-
Viborg*	363-2		2.0%	-	Rosebud Sales	412-4		4.0%			-
Viborg	363-1		1.0%	-	Rosebud Excise	412-2		2.0%			-
Volga*	367-2		2.0%	-	Rosebud Tourism	412-5		1.5%			-
Volin*	368-2		2.0%	-	Sisseton Wahpeton Use	414-4		4.0%			-
Wagner*	369-2		2.0%	-	Sisseton Wahpeton Excise	414-2		2.0%			-
Wakonda*	370-2		2.0%	-	Standing Rock Sales	413-4		4.0%			-
Wall*	372-2		2.0%	-	Standing Rock Excise	413-2		2.0%			-
Wall	372-1		1.0%	-	Standing Rock Tourism	413-5		1.5%			-
Wallace*	373-2		1.0%	-	Yankton Use	418-4		4.0%			-
Ward*	375-2		2.0%	-	Yankton Excise	418-2		2.0%			-
Warner*	376-2		2.0%	-	Total Special Jurisdiction Taxes						-
					GRAND TOTAL						-