



# 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

**Change of Address:** Please use the box provided on the return to correct your address, or notify the South Dakota Business Tax Division. If only your mailing address changes and the business location remains the same, note "Mailing Address Change Only". A new license card with the new address will be mailed to you.

**Change of Ownership:** If the ownership status of a licensed business changes, the department must be notified. (For example, from sole ownership to a partnership, from a partnership to a corporation, etc.) When a partner sells out or otherwise disassociates from the business, a new license number may not be issued, but the department must be notified.

**Business Discontinued:** A tax licensee canceling the license should use the box provided on the return. All tax for which the licensee is liable becomes due immediately when the holder of a tax license: A) has a change in the type of ownership of the business requiring a new license; B) discontinues business; or C) sells the business. The Department of Revenue should be notified immediately, and the license should be surrendered for cancellation within thirty (30) days. A final tax return and remittance of all taxes due are necessary. Application for a new tax license should be made in the name of the new owner(s) of the business.

**Signing the Return:** Both the preparer and the licensee must sign each return before submitting to the Department of Revenue. **Please do NOT staple or paper clip the check to the return.**

**Interest/Penalty:** Interest: 1.25% (.0125) of the tax liability each month or part thereof for any tax unpaid after the due date (a minimum of \$5.00 interest is due the first month). **Penalty:** 10% (.10) of the tax liability (minimum \$10.00 penalty, even if no tax is due) is assessed if a return is not received within the next month following the due date.

**You MUST file this return,** even if no tax is due for this reporting period. Penalty and interest will be charged if no return is filed.

**MAKE CHECKS PAYABLE TO: SOUTH DAKOTA STATE TREASURER**

**Mail Returns to:                    Department of Revenue  
   Remittance Center  
   P.O. Box 5055  
   Sioux Falls,SD 57117-5055**

If you have any questions regarding the completion of the return and/or worksheet, please visit the nearest Department of Revenue Office or call **1-800-829-9188** or (605) 773-7126 in the Pierre calling area. You can email your questions to: [bustax@state.sd.us](mailto:bustax@state.sd.us) or find us on the web at : [www.state.sd.us/drr](http://www.state.sd.us/drr)

**South Dakota  
Department of Revenue  
Business Tax Division  
445 E. Capitol Ave  
Pierre, SD 57501-3100**

**Aberdeen Area Office**  
419 Moccasin Drive  
Aberdeen SD 57401-5085

**Sioux Falls Area Office**  
300 S. Sycamore Ave, Suite 102  
Sioux Falls, SD 57110-1323

**Mitchell Area Office**  
417 N Main, Suite 112  
Mitchell, SD 57301-7103

**Watertown Area Office**  
1505 10<sup>th</sup> Ave, SE, Suite 1  
Watertown, SD 57201-5300

**Rapid City Area Office**  
4447 S. Canyon Rd, Suite 6  
Rapid City, SD 57702-1889

**Yankton Area Office**  
1900 Summit Street  
Yankton, SD 57078-1951