

Revised 05/03	Telecommunications Gross Receipts Tax Application South Dakota Department of Revenue and Regulation 445 E. Capitol Avenue Pierre, SD 57501-3100 1-800-TAX-9188	
FOR OFFICE USE ONLY Comments: _____ _____		Approved <input type="checkbox"/> Disapproved <input type="checkbox"/>
Owner Name		
Business Name		
Street Address	City	State/Zip Code
Contact Person		Telephone Number
South Dakota Sales Tax Permit Number		E-Mail
Tax Information <p>The telecommunications gross receipts tax applies to wireless personal communications services, wireless local loop services, enhanced special mobile radio services, fixed wireless services, and cellular services that provide two-way communication. This is a 4% tax on the gross receipts on the retail sale of intrastate and interstate telecommunications services if the customer's place of primary use is located in South Dakota regardless of where the service actually originates or terminates.</p> <p>Telecommunication services do not include specialized mobile radio service, non-network two-way radio telephone service, private mobile radio service, one-way cable television service, or two-way cable system subscriber interaction that may be required for the selection of video or other programming services.</p>		
Description of Business: _____ _____ _____ _____		
I DECLARE under the penalties of perjury that I am authorized to sign this application on behalf of the above-named organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.		
Print Name	Telephone Number	Title
Authorized Signature		Date