



**CONTRACTORS' EXCISE 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 #

EXCISE TAX CALCULATIONS	GROSS	TAXABLE	RATE	TAX DUE
1. Gross Receipts				
2. Owner-Furnished Materials				
3. Deductions (Subcontractors Receipts, Out-of-state)				
4. Special Jurisdiction Receipts (Detail in City Section)				
5. Net State Excise Taxable (Line 1 plus Line 2, minus Line 3, minus Line 4)			x 2%	
6. Net Sales and/or Use Taxable			x 4.5%	
7. Total State Tax Due (Line 5 plus Line 6)				
8. City & Special Jurisdiction Tax Calculation Detail:				
9. City/Special Jurisdiction Name	Code	Taxable	Rate	Tax Due
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22. Total City/Special Jurisdiction Tax (Add Lines 10 through 21)				
23. Total Tax Due (Line 7 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

**You MUST complete and send in this return even if you have zero receipts.  
Failure to do so could result in a penalty.**



**File and pay electronically at <http://sd.gov/epath>**

Receive a collection allowance of 1.5% of the tax due, not to exceed \$70, each reporting period, by filing and paying your taxes electronically and on time.

No allowance given on contractors' excise tax returns or if you have past tax due.

**Change of Address:** Please use the lines provided on the return to correct your address or send the address change to the South Dakota Business Tax Division. A new license card with the new address will be mailed to you.

**Close your Account:** To cancel your tax license enter the last day of business in the space provided.

You must cancel your license within 30 days, file a final return, and pay all tax due if:

1. **The ownership of the business changes** (For example, from sole ownership to a partnership, from a partnership to a corporation, etc.) The new owner must apply for a new tax license at [www.sd.gov/taxapp](http://www.sd.gov/taxapp).  
You must notify the Department when a partner leaves or enters a partnership, but you do not need to cancel your license.
2. **You close your business;** or
3. **You sell your business.**

**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 2015.)

**Penalty:** **10%** (.10) of the tax due (minimum \$10.00, even if no tax is due) is assessed if a return is not filed within 30 days following the month the return is due.

**Make Checks Payable to: South Dakota State Treasurer**

- Please write your **license number** on your check.
- Please **do not staple or paperclip** the check to the return.

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

If you have questions or need help completing the return and/or worksheet, please visit the nearest Department of Revenue Office or call **1-800-829-9188**.

**South Dakota Department of Revenue**

Business Tax Division  
445 E Capitol Ave  
Pierre, SD 57501

**Aberdeen Area Office**

14 South Main, Suite 1-C  
Aberdeen, SD 57401

**Sioux Falls Area Office**

300 S Sycamore Ave, Suite 102  
Sioux Falls, SD 57110

**Mitchell Area Office**

417 N Main, Suite 112  
Mitchell, SD 57301

**Watertown Area Office**

715 S Maple  
Watertown, SD 57201

**Contact Information:** Call:

1-800-829-9188 Email:

[bustax@state.sd.us](mailto:bustax@state.sd.us)

Website: <http://dor.sd.gov>

**Rapid City Area Office**

1520 Haines Avenue, Suite 3  
Rapid City, SD 57701

**Yankton Area Office**

1900 Summit Street  
Yankton, SD 57078