



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>.

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 deduct expenses. 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. Net State Sales and Use Taxable Line 1 plus Line 2, minus Line 3, minus Line 4.	5.	x 4.5%	5.

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% (.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). 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 (Line 23 plus Line 24 plus Line 25) Total amount owing is calculated: Add lines 23, 24 and 25.				26.
27. Amount Remitted Enter the amount of your check. Make check payable to the South Dakota Treasurer. Thank You.				27.

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.