

RV-068
Revised
04/04

Prime Contractors' Exemption Certificate

South Dakota Department of Revenue

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Instructions

- An exemption certificate may not be issued by an owner of a project or a government entity. Improper issuance of this certificate by anyone that is not a prime contractor will incur a penalty of 10% of the tax due.
- A prime contractor may not issue a prime contractors' exemption certificate for a qualified utility (QU) project. On a QU project, the prime contractor and all subcontractors owe the 2% contractors' excise tax on their gross receipts.
- An exemption certificate may not be given for a sales taxable service. Prime contractors **must pay sales tax** to the service provider on sales taxable services. Examples of sales taxable services are: engineering, architecture, surveying, gravel crushing, snow removal, drapery installation, roto-rooting, locksmith, construction management, cleaning & calibration, and installation of flooring. The installation of tile, terrazzo & marble is subject to contractors' excise tax.

RETENTION OF THIS CERTIFICATE RELIEVES THE SUBCONTRACTOR FROM LIABILITY FOR CONTRACTORS' EXCISE TAX FOR THE PROJECT LISTED.

PRIME CONTRACTOR NAME

EXCISE TAX LICENSE NUMBER

STREET ADDRESS

CITY / STATE / ZIP CODE

SUBCONTRACTOR NAME

EXCISE TAX LICENSE NUMBER

STREET ADDRESS

CITY / STATE / ZIP CODE

PROJECT DESCRIPTION AND LOCATION

PRIME CONTRACTOR'S SIGNATURE

DATE