



BUSINESSES

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Taxes



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Business Tax Information

Find a variety of tools and services to help you file, pay, and navigate South Dakota tax laws and regulations.

[Taxpayer Bill of Rights](#)

Tax Clearance Certificate

Businesses who would like to apply for reinstatement with the Secretary of State's office must first receive a tax clearance certificate from the Department of Revenue. Please complete the following form and submit it to our office for review. Once approved we will automatically forward it to the Secretary of State's office on your behalf.

[Tax Clearance Certificate Form](#)

How Do I File?

Use our handy [online services](#) and [Forms/Resource](#) pages for fast, efficient filing of DOR tax forms.

Business Tax Filing Dates

Returns filed electronically need to be filed by the 20th of each month following the reporting period regardless of amount due. Payments are due the 25th of each month. When a filing or payment due date falls on a Saturday, Sunday, or legal holiday, the filing or payment is due the next business day. Penalties and interest apply to late returns or payments. Returns must be filed even if no amounts are due.

Returns filed on a paper form must be filed and paid by the 20th of each month following the reporting period, regardless of the amount due.

Return Period	Return Due Date	Last Day to Submit ACH Debit Payment	Payment Due Date
Dec 2020	Jan 20, 2021	Jan 21, 2021	Jan 25, 2021
Jan 2021	Feb 22, 2021	Feb 23, 2021	Feb 25, 2021



Mar 2021	Apr 20, 2021	Apr 22, 2021	Apr 26, 2021
Apr 2021	May 20, 2021	May 21, 2021	May 25, 2021
May 2021	Jun 21, 2021	Jun 23, 2021	Jun 25, 2021
Jun 2021	Jul 20, 2021	Jul 22, 2021	Jul 26, 2021
Jul 2021	Aug 20, 2021	Aug 23, 2021	Aug 25, 2021
Aug 2021	Sep 20, 2021	Sep 23, 2021	Sep 27, 2021
Sep 2021	Oct 20, 2021	Oct 21, 2021	Oct 25, 2021
Oct 2021	Nov 22, 2021	Nov 23, 2021	Nov 26, 2021
Nov 2021	Dec 20, 2021	Dec 22, 2021	Dec 27, 2021
Dec 2021	Jan 20, 2022	Jan 21, 2022	Jan 25, 2022

Top 100 Delinquent Report

The following report is a list of Business Tax delinquent taxpayers. A lien has been filed against all taxpayers listed. Names are removed within 10 days of payment in full. This report will be updated on a weekly basis.

[CLICK HERE >](#)

Corporate Income Tax

South Dakota does not impose a corporate income tax. If you have questions regarding your federal tax return, please contact the Internal Revenue Service (IRS) at (800)829-1040 or visit their website at <https://www.irs.gov/>.

ONLINE SERVICES



[File & Pay Taxes](#)



[Tax License Application](#)



[Business Education Program](#)

TAX FACTS

The purpose of a Tax Fact is to provide general guidelines on how tax applies to each business activity below. The information contained in each Tax Fact sheet is current as of the date of publication.

Tax Fact Categories: A - C



Tax Fact Categories: D - H





Tax Fact Categories: N - S



Tax Fact Categories: T - Z



GET STARTED BY TAX TYPE



[911 Emergency Surcharge & Prepaid Wireless Tax](#)

File and pay 911 prepaid and 911 emergency surcharge taxes.

[LEARN MORE >](#)



[Alcohol](#)

South Dakota businesses can file and pay their taxes and purchase necessary alcohol licenses on this page.

[LEARN MORE >](#)



[Amusement Machines](#)

Find information on registering amusement machines that will be operated in South Dakota and obtain the necessary decals.

[LEARN MORE >](#)



[Bank Franchise Tax](#)

Find information on the bank franchise tax and file your bank franchise return and pay your tax liability.

[LEARN MORE >](#)



Bingo & Raffles

Raffles and bingos are allowed in South Dakota under special circumstances. Companies that sell bingo and lottery equipment and supplies are required to be licensed and file when sales are made into South Dakota.

[LEARN MORE >](#)



Cigarette & Tobacco

Find information on which cigarettes are allowed to be sold in South Dakota. Order stamps, pay excise tax, find retailer information and report sales of tobacco products to businesses located within special jurisdictions.

[LEARN MORE >](#)



Coin Operated Washers & Dryers

Apply for annual registration of coin operated washers & dryers.

[LEARN MORE >](#)



Contractor's Excise Tax

Contractors can find excise tax information, guides and resources with the South Dakota Department of Revenue.

[LEARN MORE >](#)



Motor Fuel

Find information on motor fuel taxes and licensing



[LEARN MORE >](#)



[Municipal Tax](#)

Find local municipal sales and use tax rates.

[LEARN MORE >](#)



[Precious Metal & Energy Mineral Severance Taxes & Conservation Tax](#)

File your precious metal tax returns or energy minerals severance tax & conservation tax tax return.

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[Property Tax](#)

Learn more about South Dakota property taxes.

[LEARN MORE >](#)



[Sales & Use Tax](#)

Find laws, regulations and general information on South Dakota sales and use tax.

[LEARN MORE >](#)



[Tourism Tax](#)

The tourism tax is an additional tax on certain lodging and amusement services. The tax revenues collected are used for tourism promotion.



BUSINESS TAX EDUCATION

Find out more about the business education services our Department offers. In addition to specialized training opportunities, our office provides regular classes on sales, use and contractor's excise tax.

[LEARN MORE >](#)

TAX LICENSE APPLICATION

Our application is available for Alcohol, Contractor's Excise, Manufacturer, Sales, Use, Wholesaler, Motor Fuel and Lottery licenses.

[GET STARTED >](#)

EMAIL SIGN UP

Get the latest Department of Revenue [news and updates](#) sent straight to your inbox.

First Name

Last Name

Email

By submitting this form, you agree to receive marketing and other information from DOR which will be collected as outlined in our privacy policy.

- Quarterly Updates
- Education, Workshops & Webinars
- Deadlines & Due Dates

[SIGN UP >](#)



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