



# BUSINESSES

[Home](#) • [Businesses](#) • [Taxes](#)

## Taxes



### Quick Navigation

[Business Tax Information](#)

[Tax Clearance Certificate](#)

[How Do I File?](#)

[Business Tax Filing Dates](#)

[Top 100 Delinquent Report](#)

[Corporate Income Tax](#)

[Tax Facts](#)

### 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.



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
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
Jan 2022	Feb 22, 2022	Feb 23, 2022	Feb 25, 2022
Feb 2022	Mar 21, 2022	Mar 23, 2022	Mar 25, 2022
Mar 2022	Apr 20, 2022	Apr 21, 2022	Apr 25, 2022
Apr 2022	May 20, 2022	May 23, 2022	May 25, 2022
May 2022	Jun 21, 2022	Jun 23, 2022	Jun 27, 2022
Jun 2022	Jul 20, 2022	Jul 21, 2022	Jul 25, 2022
Jul 2022	Aug 22, 2022	Aug 23, 2022	Aug 25, 2022
Aug 2022	Sep 20, 2022	Sep 22, 2022	Sep 26, 2022
Sep 2022	Oct 20, 2022	Oct 21, 2022	Oct 25, 2022
Oct 2022	Nov 21, 2022	Nov 22, 2022	Nov 25, 2022
Nov 2022	Dec 20, 2022	Dec 22, 2022	Dec 27, 2022
Dec 2022	Jan 20, 2023	Jan 23, 2023	Jan 25, 2023

## 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



### 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: I - M**



**Tax Fact Categories: N - S**



**Tax Fact Categories: T - Z**



### GET STARTED BY TAX TYPE