



*Department of Revenue & Regulation
Sales Tax Exempt
Status Application*

Dear Applicant:

Are you eligible for Sales Tax Exempt Status?

Enclosed is the form to apply for a sales tax exemption authorization number. Please complete this form in full and return the original and the necessary attachments to our office for review. If your organization is sales tax exempt, you will be issued a special identification number.

*When you complete the enclosed form, do **not** write in any of the areas indicated for office use only. Be sure to answer every question completely and accurately. Failure to do so may delay the processing of your application.*

No fee is charged for issuing a tax exempt authorization number.

Should you have any questions regarding this application form, please contact the SD Department of Revenue & Regulation in Pierre or your nearest state revenue office. The addresses and phone numbers can be found on page two of this publication.

SDCL 10-45-10 exempts the following from paying sales tax: the U.S. Government; the state of South Dakota or any other state government if that state provides a reciprocal exemption for South Dakota; public or municipal corporations of the state of South Dakota or of any other state if the other state provides a reciprocal exemption to South Dakota public or municipal corporations; any nonprofit charitable organization which devotes its resources exclusively to the relief of the poor, distressed or underprivileged, and has been recognized as an exempt organization under 501(c)(3) of the Internal Revenue Code; or any Indian Tribe.

Relief Agencies

To qualify as a relief agency, the following criteria will be considered:

The relief agency is organized and conducted solely for the benefit of the general public and for relief of the public burden;

A person who needs the services of the relief agency is not turned away because the person is not able to pay for services;

The relief agency does not provide for gain or profit of any private member of the agency except in the form of a salary;

Upon dissolution, the assets of the agency are used for charitable purposes;

The relief agency does not present or appear to present any obstacles of any character, such as founders' fees, mandatory assignment of income or property, or minimum fees to those who need the benefits of the agency;

The average cost of services of the relief agency exceeds the amount of fees actually collected;

A major source of income of the relief agency results from gifts, bequests, or donations, not current charges.

Allocation of facilities or services of the relief agency is not related in any way to ability to pay for such facilities or services, and;

The relief agency has an exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.



Exempt Status Application & Instructions

To Expedite the Application Process:

- **Fill in the application form completely.** Incomplete information results in additional communication between the department and your organization, creating a delay in issuing the authorization number.
- Attach additional pages when needed. If there is not enough room on the form for your complete answer, you should clearly note that further information can be found on additional pages.
- Be sure to include legible copies of all the necessary organizational documents. These documents will be kept on file with the Department of Revenue & Regulation.
- Mail the original application and all necessary attachments to the Department of Revenue & Regulation, Business Tax Division, 445 E Capitol Avenue, Pierre, SD, 57501.

Additional Information:

- The sales tax exemption number must be included on an exemption certificate and provided to all retailers from whom the organization makes purchases.
- The exemption must be renewed every five years by filing an updated application with the Business Tax Division.
- If any change affecting its exempt status occurs in an organization, the organization must notify the Department of Revenue & Regulation in writing. The department may audit the organization at any time to verify its exempt status. Upon loss of its exempt status, the organization becomes liable for payment of sales or use tax on all items purchased for use by the organization.
- Please feel free to contact the department if you have any questions or need additional information. Area offices and corresponding phone numbers are listed below.

If you have a problem or question, feel free to contact the South Dakota Department of Revenue & Regulation at 1-800-TAX-9188, or write us at:

SD Department of Revenue & Regulation

*Business Tax Division
445 East Capitol Avenue
Pierre, SD 57501-3100
For TDD contact SD Relay at
1-800-877-1113*

Aberdeen Office
*419 Moccasin Drive
Aberdeen, SD 57402-1534*

Mitchell Office
*417 N. Main, Suite 112
P.O. Box 1103
Mitchell, SD 57301-7103*

Rapid City Office
*4447 S. Canyon Road, Suite 6
Rapid City, SD 57702-1889*

Sioux Falls Office
*230 S. Phillips Ave, Suite 301
Sioux Falls, SD 57118-4051*

Watertown Office
*1505 10th Ave SE, Suite 1
Watertown, SD 57201-5300*

Yankton Office
*Kanner Building
3113 N Spruce St., Suite 127
Yankton, SD 57078-2726*



FOR OFFICE USE ONLY

License Number: _____
File Code: E
Approved: ___ Denied: ___ Date: _____ By: _____

General Information Required From All Applicants.

- 1. Full name of organization: _____
2. Contact person : _____
3. Mailing Address: Street or Box Number: _____
City: _____ State: _____ Zip Code: _____ County _____
4. Federal ID Number: _____
5. Address of business, if different from No. 3: Street: _____
City: _____ State: _____ Zip Code: _____ County: _____
6. Business telephone: _____ Contact's home telephone: _____
7. Type of organization: (check one) [] Governmental Agency [] Public or Municipal Corporation
[] Relief Agency [] Religious Educational Institution [] Private Educational Institution
8. Will there be more than one location of operation? [] Yes [] No If yes, how many? _____
9. Date the organization was formed: _____
10. Date activities began in South Dakota: _____
11. Does the organization currently have or ever had a tax license in South Dakota? [] Yes [] No
If yes, license number(s): _____

Organizational Documents: (These documents will be kept on file with the Department of Revenue & Regulation)

- [] 1. Bylaws
[] 2. Articles of Incorporation
[] 3. Constitution, Articles of Association
[] 4. If applying for relief agency exemption:
[] Internal Revenue Section 501 (C) (3) exemption (Include a copy of IRS Form 1023, App. for Exemption)
[] 5. If applying for either private or religious educational institution exemption:
[] Internal Revenue Section 501 (C) (3) exemption or 501 (D) (Include a copy of the IRS Application for Exemption)
[] Certification or Accreditation Approvals
[] 6. If the organization does not have any of these documents, attach an explanation.

Activities and Operational Information (Attach additional pages if necessary.)

RELIEF AGENCIES

- 1. Sources of Funding: _____

- 2. Nature of Expenditures: _____

- 3. Explain how the agency uses its resources exclusively for the relief of the poor, disadvantaged, or underprivileged:

EDUCATIONAL INSTITUTIONS

- 1. Describe the physical location of the institution, including the classrooms: _____

- 2. Describe the faculty, students, courses of study, accreditation, and degree awarded: _____

- 3. Explain how the school is related to a religious society and how the religious views are promoted through education:

I DECLARE under the penalties of perjury that I am authorized to sign this application on behalf of the above-named organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.

Print Name: _____

Signature: _____

Title or authority: _____

Social Security Number: _____ Date: _____

Agent's Signature: _____ Date: _____