

Taxpayers must file an application and be approved by the Department to file and pay electronically.

Required Records

Every taxpayer is required to establish and maintain adequate records for the department to use in determining the business' tax liability. **Records must be maintained for each business location reporting under the statewide permit. Records must clearly show gross receipts, deductions, and municipal sales for each location. These records must be stored and available at one location.** Failure to keep records for each specific business location can result in the loss of the statewide tax permit.

The records of business transactions must be kept for at least three years and must include: beginning and ending inventories, purchases, sales, canceled checks, receipts, invoices, bills of lading, depreciation schedules, as well as other pertinent documents.

For More Information

Applications for a statewide tax permit and SD QUEST are available on the department's website, www.state.sd.us/drr or can be obtained by calling 1-800-TAX-9188.

**South Dakota
Department of Revenue & Regulation
445 East Capitol Avenue
Pierre, SD 57501**

**www.state.sd.us/drr
1-800-TAX-9188**

South Dakota
**Department of
Revenue & Regulation**

**Statewide
Tax
Permit**

www.state.sd.us/drr

The Statewide Tax Permit

Businesses with multiple locations that remit South Dakota Sales, Use, or Contractors' Excise Taxes, may be eligible to apply for a statewide tax permit. A statewide tax permit allows a business that has multiple locations to file one consolidated tax return, rather than a tax return for each business location.

To be eligible the businesses must have:

Identical Ownership;

Identical Federal Identification Numbers;

Identical Standard Industrial Classification Numbers; and

Identical License Types.

Applying for a Statewide Tax Permit

An application for a consolidated return must be completed by the business and approved by the Department of Revenue & Regulation.

Each location the business wants to report on the consolidated return must be listed on the statewide tax permit application. The department will determine if each location qualifies and issue the permit for the qualifying locations. Approved businesses will receive a new tax license number.

Filing a Consolidated Tax Return

Upon approval, **one** tax return will be sent to the mailing address specified on the permit application.

Tax information for all approved locations must be combined and reported on that tax return.

If a business currently using SD QUEST is approved to file consolidated tax returns, a new SD QUEST application must be completed by the business. A business will be assigned **one** SD QUEST ID and PIN. The prior ID and PIN numbers assigned for each location will no longer be valid. Tax information for all locations must be combined and reported on one Internet or Telefile transaction.

SD QUEST

The Department of Revenue & Regulation offers taxpayers two electronic options to file and pay their sales, use or contractors' excise tax: the Internet or the Telefile system. The automated Telefile system has an easy-to-follow script that walks you through your return step by step. The Internet program features easy-to-use screens that look just like the tax returns you file now. SD QUEST is available to South Dakota taxpayers free of charge.

By using SD QUEST you submit the return and payment in electronic form. This eliminates delays in mail service, and eliminates forms, checks, envelopes and postage.

You can file anytime – 24 hours a day, 7 days a week. All SD QUEST filing must be completed by the 23rd day of the month for all types of filers. Electronic payments are made on the second to the last working day of the month, regardless of when the electronic return was filed.

For monthly filers, this gives you three extra days to file the return and allows you to keep the tax several extra days before your tax is paid.

Filing and paying with SD QUEST is secure. You choose a PIN number (password) and the department assigns you a tax Identification number. These numbers are confidential and are only known by you and the department. ACH debit or ACH credit payments are made directly from your bank to the State's bank. You select the payment method that best suits your business.

At no time during the Telefile or Internet filing or payment process is your business name or bank account numbers requested, displayed, or transmitted. The South Dakota Department of Revenue & Regulation securely retains that specific information. To guard your privacy, only your Identification and PIN numbers will identify your business in the SD QUEST system.