

# Delay Pay Permit Application

South Dakota  
Department of Revenue & Regulation  
Business Tax Division

## Delay Pay Permit Application

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## Delay Pay Permit Application

South Dakota Department of Revenue & Regulation  
445 E. Capitol Avenue | Pierre, SD 57501-3185 | 1-800-TAX-9188

### Extension for Remitting Sales and/or Use Tax on Equipment or Machinery Used in Manufacturing, Fabricating, or Processing.

South Dakota Codified Laws 10-45-99 through 10-45-107 provide for a six month extension to pay sales or use tax due on equipment or machinery that will be for direct use in a manufacturing, fabricating, or processing business. Project costs **must exceed \$20,000** to apply.

Applications for an extension are due **30 days** prior to commencement of the project. Each project requires a separate application which must be accompanied by project documents to support estimated project and equipment costs.

### Applicant Information

Owner, Partner, or Corporation Name		FEIN
Address	City	County/State/Zip Code
E-mail Address	Business Phone Number	
Mailing Address (if different from above)	City	State/Zip Code
Business Name (if different from above)		
Business Address (if different from above)	City	County/State/Zip Code
South Dakota Business Tax License Number		
Contact Person		
Address	City	State/Zip Code
Phone Number	E-mail Address	
<b>Type of business:</b> <input type="checkbox"/> Manufacturing <input type="checkbox"/> Fabricating <input type="checkbox"/> Processing		

### Description of business:


## Equipment/Machinery

Supplier of the Equipment/Machinery

Address

City

State/Zip code

Phone Number

SD Tax License Number (if known)

Description of Equipment/Machinery (\*attach any equipment descriptions, pictures, etc.)

How is equipment/machinery used

Date of equipment/machinery purchase

Cost of equipment/machinery

Date equipment enters or is delivered to South Dakota

Location where equipment is to be installed

Who is purchasing the equipment/machinery?  Your company  Installer

## Installation (attach additional sheets for additional installers if applicable)

Description of installation process

Installer

Address

City

State/Zip Code

Phone Number

SD Tax License Number (if more than one, list all contractors involved with installation process)

Cost of the installation of the equipment/machinery (\*attach copy of contract)

Cost of equipment/machinery and materials you supplied to be installed

Dates of the installation (beginning)

(ending)

Date preparation of existing facilities for the construction of the project began

## Agreement and Ownership Information

Applicant acknowledges and agrees as follows:

- 1) The applicant has read and is familiar with SDCL 10-45-99 to 10-45-107 pertaining to the delay of payment of sales tax or use tax for equipment or machinery that will be for direct use in a manufacturing, fabricating or processing business and agrees to abide by the terms and conditions thereof.
- 2) Upon receipt of the permit authorized by SDCL 10-45-103, the applicant will submit use tax no later than six months from the date of the permit. The Department is NOT responsible for notifying applicant of impending deadlines for use tax payments.
- 3) The applicant will maintain all supporting documentation, including purchase invoices, cancelled checks, and other records pertaining to the project cost, at the location set forth in the above application. These records shall be available for inspection by the Department, its agents and employees, upon request. If applicant fails or refuses to provide these records upon request by the Department, the Department may, at its sole discretion, refuse to authorize a delay in tax payment or revoke such right. If an application for a delay is revoked, the tax is due and owing immediately.

I declare and affirm under the penalties of perjury that they have examined the information contained in the above application and all such information is, in all things, true and correct.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Name \_\_\_\_\_

Title \_\_\_\_\_

**Mail completed application and attachments to:  
SD Department of Revenue & Regulation, Attn: Business Tax, 445 East Capitol Ave., Pierre, SD 57501**