

**Letter sent to New SSTP registrations that have indicated NO sales in SD.
Draft date 3/2010 (letter is subject to change)**

DATE

TAXPAYER
DBA
STREET
CITY STATE ZIP

Thank you for registering through the Streamlined Registration system. Below is your South Dakota sales tax license.

Filing Requirements for South Dakota:

- **No sales tax returns are required until you have a taxable sale in South Dakota.**

Your application indicates you do not anticipate making sales in South Dakota. If you begin making taxable sales in South Dakota, you are required to contact our Department and must file returns reporting that sale(s) beginning the month following such sale.

You may be subject to penalty and interest and to civil and criminal penalties if you make a taxable sale in South Dakota and do not collect and remit sales tax.

Physical Presence: If your business has a physical presence in South Dakota you will need to complete the South Dakota online tax application that is located on the Department's website.

Website: www.state.sd.us/drr
SD QUEST: www.state.sd.us/drr/sdquest

Taxpayer Assistance Number: 1.800.829.9188
Email: bustax@state.sd.us

Streamlined Sales Tax Website: www.streamlinedsalestax.org

LICENSE CARD