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| RV-068 Revised 04/04 | Prime Contractors' Exemption Certificate South Dakota Department of Revenue & Regulation 445 E. Capitol Avenue Pierre, SD 57501-3185 1-800-TAX-9188 E-mail: bustax@state.sd.us | |
| Instructions <ul style="list-style-type: none"> An exemption certificate may not be issued by an owner of a project or a government entity. Improper issuance of this certificate by anyone that is not a prime contractor will incur a penalty of 10% of the tax due. A prime contractor may not issue a prime contractors' exemption certificate for a qualified utility (QU) project. On a QU project, the prime contractor and all subcontractors owe the 2% contractors' excise tax on their gross receipts. An exemption certificate may not be given for a sales taxable service. Prime contractors must pay sales tax to the service provider on sales taxable services. Examples of sales taxable services are: engineering, architecture, surveying, gravel crushing, snow removal, drapery installation, roto-rooting, locksmith, construction management, cleaning & calibration, and installation of flooring. The installation of tile, terrazzo & marble is subject to contractors' excise tax. | | |
| RETENTION OF THIS CERTIFICATE RELIEVES THE SUBCONTRACTOR FROM LIABILITY FOR CONTRACTORS' EXCISE TAX FOR THE PROJECT LISTED. | | |
| PRIME CONTRACTOR NAME Jerome Company Inc. | | EXCISE TAX LICENSE NUMBER |
| STREET ADDRESS 587-3504 Sed Rd | CITY / STATE / ZIP CODE <div style="text-align: right;">NJ 71936</div> | |
| SUBCONTRACTOR NAME RYAN, LLC | | EXCISE TAX LICENSE NUMBER 01-123-459825489E |
| STREET ADDRESS 123 Main street | CITY / STATE / ZIP CODE <div style="text-align: right;">TX 75455</div> | |
| PROJECT DESCRIPTION AND LOCATION <div style="border: 1px solid black; height: 30px; width: 100%;"></div> | | |
| PRIME CONTRACTOR'S SIGNATURE  | | DATE 6/1/2020 |