

RV-068 Revised 04/04	<div>Prime Contractors' Exemption Certificate</div> <div>South Dakota Department of Revenue &amp; Regulation</div> <div>445 E. Capitol Avenue   Pierre, SD 57501-3185   1-800-TAX-9188   E-mail: bustax@state.sd.us</div>	
<div>Instructions</div> <div><ul style="list-style-type: none"><li>• 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.</li><li>• 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.</li><li>• An exemption certificate may not be given for a sales taxable service. Prime contractors <b>must pay sales tax</b> 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 &amp; calibration, and installation of flooring. The installation of tile, terrazzo &amp; marble is subject to contractors' excise tax.</li></ul></div>		
RETENTION OF THIS CERTIFICATE RELIEVES THE SUBCONTRACTOR FROM LIABILITY FOR CONTRACTORS' EXCISE TAX FOR THE PROJECT LISTED.		
PRIME CONTRACTOR NAME		EXCISE TAX LICENSE NUMBER
STREET ADDRESS		CITY / STATE / ZIP CODE
SUBCONTRACTOR NAME		EXCISE TAX LICENSE NUMBER
STREET ADDRESS		CITY / STATE / ZIP CODE
PROJECT DESCRIPTION AND LOCATION		
<div></div>		
PRIME CONTRACTOR'S SIGNATURE		DATE