

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		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		
PRIME CONTRACTOR'S SIGNATURE		DATE