RV066
Revised 8/02

Exemption Certificate

South Dakota Department of Revenue

445 E. Capitol Avenue | Pierre, SD 57501-3185 | 1-800-TAX-9188

THIS CERTIFICATE IS NOT VALID IF THE PURCHASER DOES NOT INDICATE BASIS FOR THEIR EXEMPTION.
INFORMATION ON EXEMPT TRANSACTIONS IS ON THE BACK OF THIS FORM.

Name of Purchaser		Telephone Number
Street Address	City	State/Zip Code
Name of Sellor		

Any purchaser who knowingly and intentionally lists items for resale that he/she knows will not be resold, or provides an invalid exemption certificate with the intent to evade payment of the tax is guilty of a Class 1 misdemeanor and may be fined up to fifty percent of the tax in addition to the tax. *SDCL 10-45-61*

The undersigned certify that they have read this document and that the statements regarding the purchase, use or resale of each of the items are true. The undersigned are fully aware of the consequences that will result from the misuse of this certificate. The undersigned further asserts that they have the authority to complete and submit this document on behalf of the above named business.

Authorized Signature	Title
Name	Date

The person signing this certificate MUST check the applicable box showing the basis for the exemption from sales tax and provide the purchaser's tax permit or exemption number. Tax permit numbers containing the letters "ET" or "UT" can not be used for tax-free purchases.

☐ **1. Government Entity** **South Dakota Exemption #**_____-_____-_____-_____-_____
I certify that the tangible personal property or services purchased are to be paid directly with funds from the entity noted on this form. "Directly" does not include per diem, cash advances, or similar indirect payments.

☐ **2. Non-profit Hospital** **South Dakota Tax Permit #**_____-_____-_____-_____-_____
I certify that the items are being purchased by an authorized official of the non-profit hospital makes the purchase; that payment is made from non-profit hospital funds; and the non-profit hospital retains title to the property.

☐ **3. Relief Agency** **South Dakota Exemption #**_____-_____-_____-_____-_____
I certify that the items or services purchased are to be paid directly with funds from the entity noted.

☐ **4. Religious or Private Educational Institutions** **South Dakota Exemption #**_____-_____-_____-_____-_____
I certify that the items are being purchased by an authorized official of the religious or private educational institution makes the purchase; that payment is made from religious or private educational institutions funds; and the religious or private educational institution retains title to the property.

☐ **5. Farm Machinery** - I certify that the farm machinery, attachment unit, or irrigation equipment being purchased is to be used exclusively for agricultural purposes and qualifies for the 3% sales and use tax rate.

☐ **6. Direct Payment Permit** **South Dakota Direct Payment Permit #**_____
I certify the entity listed on this form has a Direct Payment Permit and will accrue and pay the use tax directly to the Department.

☐ **7. Resale or Re-lease** **Tax Permit #**_____
If no permit number is available, provide reason:

Describe nature of your business:

Describe the items for which you are claiming exemption for:

DO NOT SEND THIS CERTIFICATE TO THE DEPARTMENT OF REVENUE. KEEP IT WITH YOUR RECORDS IN CASE OF AN AUDIT.