

Reporting Special Jurisdiction Sales Tax

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Most Indian Tribes in South Dakota have a tax collection agreement with the State. Indian country controlled by a Tribe is called a Special Jurisdiction. Click  after each special jurisdiction name for the taxes imposed and the area included in that jurisdiction.

Reporting Sales Tax (Section A) for Special Jurisdictions

Report receipts for sales of products or services delivered in a Special Jurisdiction using the Special Jurisdiction Code.

1. Include receipts for all sales on line 1, Gross Sales.
2. Include all products and services subject to use tax in South Dakota on line 2.
3. Include all nontaxable receipts in line 3, Non-Taxable Sales (these are sales for resale, exempt products or services, sales to exempt entities, sales delivered outside South Dakota – these receipts must also be included in line 1, Gross Receipts).
4. Check the Box “Do you have taxable amounts to report for Special Jurisdictions.” This displays a list of Special Jurisdictions.
5. For each Special Jurisdiction include:
 - a. All receipts subject to sales tax for sales of products or services delivered in that jurisdiction.
 - b. The purchase price of products or services subject to use tax in that Jurisdiction when greater or equal sales or use tax was not paid elsewhere. This includes, but is not limited to, any products or services delivered within the jurisdiction and any products or services taken out of inventory for your use within that jurisdiction.

These amounts must also be reported on Lines 1 and 2 of Section A.

Do not include exempt sales; exempt sales are included in line 1, gross receipts and Line 3, Non-Taxable Sales.

EPath will calculate the 4% tax due for the State Sales and Use tax and each Special Jurisdiction.

Reporting City Sales and Use Tax (Section C)

You may owe city sales or use tax in addition to the 4% use tax. If the city is not listed, click in the Add a City box and either type the city name or select the city from the drop down list. Enter the Amount taxable and click Add.

Return Example from October 2012

Retailer sells the following:

- A. \$500 of lumber that is delivered to a homeowner in Mission, SD, which is located in the Rosebud Special Jurisdiction.
- B. \$750 of lumber to the Rosebud Sioux Tribe. The Tribal Government is exempt from sales tax.
- C. \$5000 of lumber is sold and delivered to a contractor in Rapid City, SD.
- D. \$500 is taken out of inventory from store in Mission for owner's use. Use Tax is due on the \$500.

Total Sales \$6,500.

Use Taxable \$500.

Select and open the return for October 2012.

Filing Activity
 If you have nothing to report on this return select 'No', then select 'Next'
 Do you have anything to report for this period? Yes No

A. Sales & Use Tax

	Amount
1. Gross Sales <i>i</i>	6,500.00
2. Use Taxable <i>i</i>	500.00
3. Non-Taxable Sales <i>i</i>	750.00

4. Do you have taxable amounts to report for Special Jurisdictions (Indian Country including Reservations)? *i*

Special Jurisdiction Reporting	Taxable	Code	Rate	Tax Due
Cheyenne-ST <i>i</i>	0.00	408-4	4.00%	\$0.00
Crow Creek-ST <i>i</i>	0.00	417-4	4.00%	\$0.00
Oglala (Pine Ridge)-ST <i>i</i>	0.00	411-4	4.00%	\$0.00
Rosebud-ST <i>i</i>	1,000.00	412-4	4.00%	\$40.00
Standing Rock-ST <i>i</i>	0.00	413-4	4.00%	\$0.00
5. State Sales and Use Tax <i>i</i>	\$5,250.00		4.00%	\$210.00
6. Total Sales and Use Tax Due				\$250.00

Buttons: Calculate, Back, Next

Enter all receipts in Line 1.
(A + B + C)

Enter amounts subject to use tax in Line 2.
(D)

Enter amounts exempt from sales tax Line
(B)

Check box in 4.
There are receipts to report
for Special Jurisdictions

Enter the total of receipts and use
taxable amounts for transactions
within the Special Jurisdiction.
(A + D)

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City Taxes

B. City Taxes

Do you also have Municipal Gross Receipts to report? ?

Add a City City Sales and Use Taxable ?

City	Taxable	Code	Rate	Tax Due
<input type="checkbox"/> Mission	1,000.00	239-2	2.00%	\$20.00
<input type="checkbox"/> Rapid City	5,000.00	298-2	2.00%	\$100.00

?

Report the total receipts and amounts subject to use tax for each city.

Return Summary – Displays amounts showing all Special Jurisdictions and city taxes reported.

Penalty and interest is added to the return when the return is filed late. For this example, the Oct 2012 return was due in November 2012. Interest is calculated through May, 2013.

A. Sales and Use Tax				Rate	Tax Due		
1. Gross Sales				\$6,500.00			
2. Use Taxable				\$500.00			
3. Non-Taxable Sales				\$750.00			
4. Special Jurisdictions (Indian Country, Reservations)							
Rosebud	\$1,000.00		4.00%		\$40.00		
5. State Sales and Use Tax	\$5,250.00		4.00%		\$210.00		
B. City Tax							
City	Taxable	Code	Rate	Taxable	Code	Rate	Tax Due
Mission	\$1,000.00	239-2	2.00%				\$20.00
Rapid City	\$5,000.00	298-2	2.00%	\$0.00	298-1	1.00%	\$100.00
Total City Tax Due							\$120.00
C. Tourism Tax							
D. Other Taxes							
E. Totals							
Total Tax Due							\$370.00
Interest							\$9.63
Penalty							\$37.00
Total Due							\$416.63

Reporting Returned Merchandise

You may take a credit for sales tax refunded for returned merchandise when you reported the sales tax on a prior return. You may only deduct the portion of the sale that was actually refunded. Do not include the sales tax in the amount taken as a deduction.

1. Include the amount refunded (not including sales tax) on line 3, nontaxable sales. Do not include this amount in line 1, gross receipts.
2. Subtract the amount refunded (not including sales tax) from the taxable receipts for any Special Jurisdiction the sale was originally reported to.
3. Subtract the amount refunded (not including sales tax) from the taxable receipts for any city tax was originally reported to.

This may result in a negative amount reported for that Jurisdiction or a negative amount of tax due for the return.

Example: In December 2012, you sold an item for \$500 plus \$30 sales tax. You reported the sale and tax on the December 2012 return under Rosebud Special Jurisdiction and city of Mission. The item was returned in March 2013, but only \$400 was refunded, plus \$24 tax. You may obtain a refund for the \$24 tax.

Include \$400 on line 3 of your March 2013 return; subtract the \$400 from the taxable amounts for Rosebud Special Jurisdiction and for Mission city tax in Section B.

No sales were made during March 2013.

Your return tax due will result in a credit of the \$24.00. Because the return is showing a credit balance, you will see a warning. However, in this instance the credit is correct. Click next to continue to the submit return page.

Filing Activity			
If you have nothing to report on this return select 'No', then select 'Next'			
Do you have anything to report for this period? <input checked="" type="radio"/> Yes <input type="radio"/> No			
A. Sales & Use Tax		Amount	
1. Gross Sales	<input type="text" value="0.00"/>		
2. Use Taxable	<input type="text" value="0.00"/>		
3. Non-Taxable Sales	<input type="text" value="400.00"/>		
4. <input checked="" type="checkbox"/> Do you have taxable amounts to report for Special Jurisdictions (Indian Country including Reservations)?			
Special Jurisdiction Reporting		Taxable	Code
Cheyenne-ST	<input type="text" value="0.00"/>	0.00	408-4
Crow Creek-ST	<input type="text" value="0.00"/>	0.00	417-4
Oglala (Pine Ridge)-ST	<input type="text" value="0.00"/>	0.00	411-4
Rosebud-ST	<input type="text" value="-400.00"/>	-400.00	412-4
Standing Rock-ST	<input type="text" value="0.00"/>	0.00	413-4
5. State Sales and Use Tax		\$0.00	4.00% \$0.00
6. Total Sales and Use Tax Due			(\$16.00)

Include amount refunded for returned item. Do not enter negative amounts in 3. Non-taxable sales.

Deduct the amount refunded from the taxable sales for that Jurisdiction. This may result in a negative amount.

City Taxes

B. City Taxes

Do you also have Municipal Gross Receipts to report?

Add a City City Sales and Use Taxable

City	Taxable	Code	Rate	Tax Due
<input type="checkbox"/> Mission	-400.00	239-2	2.00%	(\$8.00)

-\$8.00

Deduct the amount refunded from the taxable sales for that city. This may result in a negative amount.

Warnings							
Your return resulted in a credit. If this is not correct, please review the amounts reported.							
A. Sales and Use Tax				Rate	Tax Due		
1. Gross Sales				\$0.00			
2. Use Taxable				\$0.00			
3. Non-Taxable Sales				\$400.00			
4. Special Jurisdictions (Indian Country, Reservations)							
Rosebud				(\$400.00)	4.00%		(\$16.00)
5. State Sales and Use Tax				\$0.00	4.00%		\$0.00
B. City Tax							
City	Taxable	Code	Rate	Taxable	Code	Rate	Tax Due
Mission	(\$400.00)	239-2	2.00%				(\$8.00)
Total City Tax Due							(\$8.00)
C. Tourism Tax							
D. Other Taxes							
E. Totals							
Total Tax Due							(\$24.00)
Total Due							(\$24.00)

A warning shows on this return because it resulted in a credit. If the credit balance is correct, click next to Verify and Submit your return.

Examples of error or warning messages you may receive.

Sales and Use Tax

1. The amount reported for Special Jurisdiction taxable must also be reported in Lines 1 Gross Sales and/or Line 1 Use Taxable.

You are required to fix this before going to the next page.

Filing Activity					
If you have nothing to report on this return select 'No', then select 'Next'					
Do you have anything to report for this period? <input checked="" type="radio"/> Yes <input type="radio"/> No					
A. Sales & Use Tax		Amount			
Special Jurisdiction taxable cannot exceed Gross sales (Line 1) plus Use Taxable (Line 2). Amounts reported under Special Jurisdictions must also be reported in Gross Sales and/or Use Taxable amounts. Please adjust the Special Jurisdiction Taxable or Gross Sales or Use Taxable to continue.					
1. Gross Sales <i>i</i>				500	
2. Use Taxable <i>i</i>				0.00	
3. Non-Taxable Sales <i>i</i>				0.00	
4. <input checked="" type="checkbox"/> Do you have taxable amounts to report for Special Jurisdictions (Indian Country including Reservations)? <i>i</i>					
Special Jurisdiction Reporting		Taxable	Code	Rate	Tax Due
Cheyenne-ST <i>i</i>		5000	408-4	4.00%	\$0.00
Crow Creek-ST <i>i</i>		0.00	417-4	4.00%	\$0.00
Oglala (Pine Ridge)-ST <i>i</i>		0.00	411-4	4.00%	\$0.00
Rosebud-ST <i>i</i>		0.00	412-4	4.00%	\$0.00
Standing Rock-ST <i>i</i>		0.00	413-4	4.00%	\$0.00
5. State Sales and Use Tax <i>i</i>		\$0.00		4.00%	\$0.00
6. Total Sales and Use Tax Due					\$0.00

Calculate Back Next

2. You will receive a warning if the return calculations show a credit.

If the credit is wrong, please review the return for correct data. If the credit is correct, click Next to continue to return summary and payment.

Only taxable amounts are included under the Special Jurisdiction Code. These amounts must also be included on lines 1 and/or 2.

Warnings				
⚠ Your return resulted in a credit. If this is not correct, please review the amounts reported.				
A. Sales and Use Tax		Rate	Tax Due	
1. Gross Sales		\$5,000.00		
2. Use Taxable		\$1,000.00		
3. Non-Taxable Sales		\$15,500.00		
4. Special Jurisdictions (Indian Country, Reservations)				
5. State Sales and Use Tax		(\$9,500.00)	4.00%	(\$380.00)
B. City Tax				
C. Tourism Tax				
D. Other Taxes				
E. Totals				
Total Tax Due				(\$380.00)
Penalty				\$10.00
Total Due				(\$370.00)

Back Next

3. If your address is within a Special Jurisdiction and you do not report amounts under that Special Jurisdiction you will receive a warning asking you to review and correct if necessary.

You can click on this warning to go directly to the Section A to report any Special Jurisdiction taxes.

Warnings			
 Your business is located in a Special Jurisdiction. See Section A, line 4 for reporting in Special Jurisdictions.			
A. Sales and Use Tax		Rate	Tax Due
1. Gross Sales	\$10,000.00		
2. Use Taxable	\$0.00		
3. Non-Taxable Sales	\$0.00		
4. Special Jurisdictions (Indian Country, Reservations)			
5. State Sales and Use Tax	\$10,000.00	4.00%	\$400.00
B. City Tax			
C. Tourism Tax			
D. Other Taxes			
E. Totals			
Total Tax Due			\$400.00
Interest			\$10.00
Penalty			\$40.00
Total Due			\$450.00

If you do not have tax to report under Special Jurisdictions and your return is filled out correctly, click next to go to continue to Payments.