

RV-1948
Revised
05/09

Church Use Tax Return

South Dakota Department of Revenue & Regulation
445 E. Capitol Avenue | Pierre, SD 57501-3100 | 1-800-TAX-9188

Contact Person _____ Telephone Number _____

Church Name _____

Address _____

City _____ State _____ Zip _____

Did your church make any purchases of non-taxed items or services during the period of July 1, 2008 through June 30, 2009? Yes _____ No _____

If you marked "Yes" to the above, please complete the tax calculations below. Please date, sign, and return this form to the address listed below.

If you marked "No" to the above, please date, sign, and return this form in the enclosed envelope.

State Tax Calculations:

State Use Taxable Amount \$ _____ x 4% = \$ _____

City Tax Calculations: (see enclosed listing - use the code that has the asterisk indicator)

* Code	City	Taxable Amount	Rate	Tax
_____	_____	_____	_____	_____

Total Tax Due (State + City) \$ _____

Please make check payable to the SD State Treasurer.

Preparer signature _____

Date _____

If you have any questions, contact: South Dakota Department of Revenue & Regulation
445 East Capitol Avenue
Pierre, SD 57501
1-800-829-9188
bustax@state.sd.us
www.state.sd.us/drr

Return Due: July 31, 2009

Church Use Tax Questionnaire

Our church hired a consultant that did not charge us sales tax. Do we owe use tax on those consulting fees?

Yes. Your church owes South Dakota state and applicable municipal use tax on non-taxed consulting services based on the location of the church.

Our church hires individuals to provide cleaning services and lawn mowing. These individuals are not employees of the church. They are not charging us sales tax. Do we owe use tax on these cleaning services?

Yes. Your church owes South Dakota state and applicable municipal use tax on non-taxed cleaning and mowing services based on the location of the church.

Our church was charged on-line service fees and Internet access fees. We were not charged sales tax. Do we owe use tax on these fees?

Yes. Your church is the user/consumer of those services. Your church owes South Dakota state and applicable municipal use tax based on the location of the church.

Our church purchased some computers, computer software, office equipment and office supplies from an out-of-state mail order company. We were not charged sales tax on these purchases. Do we owe use tax on these purchases?

Yes. These are purchases of tangible personal property. Your church owes South Dakota state and applicable municipal use tax based on where your church took possession of the items.

I need to pay tax on hymnals and candles that we purchased out of state. I understand I need to pay the 4% state tax, but I don't understand the municipal tax rate.

If your church is located within the city limits of a city that has a city tax, you need to report city tax. Included in this packet is a city tax schedule. Some cities have two city tax rates - use the rate for your city that has the asterisk beside it.

Our church did not purchase any items or services without sales tax during the period from July 1, 2008 through June 30, 2009. Does our church have to complete a tax return?

Yes. All you need to do is mark the "No" box on the return.