

**CONSTRUCTION REFUND CHECKLIST
FOR PROJECT OWNER
SDCL 10-45B**

South Dakota Department of Revenue & Regulation (DRR)

1. Determine which refund program to apply for.
2. Complete the refund application and submit to DRR prior to the construction date or up to 180 days after the construction date. Application is found online at www.state.sd.us/drr under:
Forms
 Business Tax Forms
 Application for Tax Refund Programs
3. Appoint someone as the contact person to work with DRR during the refund period.
4. Set up a meeting with DRR, prior to submitting records, for information on how and when to submit them.
5. Set up a template of record information for fields that DRR requests – can be in excel or access. DRR can provide a sample template.
6. Set up a process to document and pay use tax if sales tax is not charged.
7. Obtain the SD license numbers of all contractors as they are hired.
8. Go to Bureau of Finance & Management's website to set up as a vendor and for receiving electronic refund payment:
<http://www.state.sd.us/bfm/vendor/index.asp>.

Suggested input in project owner's contracts with contractors:

- Copy of each invoice with tax identified, or electronic document with all of the invoice information
- List of service providers
- List of suppliers
- List of subcontractors and their excise tax license numbers
- Provide name, phone number and address of subcontractors who do not supply their license number