

CRST Revenue Department
PO Box 590
Eagle Butte, SD 57625
Phone: 605-964-7071
Fax: 605-964-7070
Email: Lynnette.dupris@crst-nsn.gov

Contractor's Tax & Licensing Requirements

Who Needs A License

Any Person entering into a contract for construction services or realty improvement work on Cheyenne River Reservation must have a Tribal Business License and South Dakota Contractor's License.

Tribal Business License

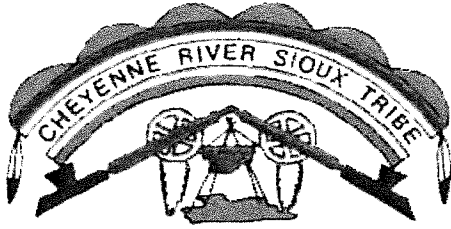
Contact the CRST Revenue Office at 605-964-7071 for the application to be mailed, emailed, or faxed. The business license application and fee of \$300 shall be mailed to CRST Revenue Office, Box 590, Eagle Butte, SD 57625. The business license is renewed annually.

Contractor's License

In addition to the CRST business license you are required to obtain a South Dakota contractor's tax license. You can apply for a contractor's license at CRST Revenue Office or South Dakota Dept. of Revenue at 800-829-9188 or go online to SD.gov and follow prompts to business. The code to use for filing returns is CRST 408-2 and CRST 408-4 for use tax on material used for the project.

Government Contracts

Contractor's who have contracts with the Tribe, or any other government entity have the same tax liability as with any other individual or private firm. The government is not exempt from contractor's excise tax or use tax for any project.



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CONTRACTOR'S LICENSE & TAX REQUIREMENTS RESERVATION

Who Needs A License

Any Person entering into a contract for construction services or doing realty improvement work on the Cheyenne River Reservation must obtain a Cheyenne River Sioux Tribe Business License.

Tribal Business License

Contact the CRST Revenue Office at 605-964-7071 for the application to be mailed, emailed, or faxed. The business license application and fee of \$150.00 must be mailed to CRST Revenue Office, Box 590, Eagle Butte, SD 57625. The business license is renewed annually.

Contractor's License/Code

In addition to the CRST business license you are required to obtain a South Dakota contractor's tax license. You can apply for a contractor's license at CRST Revenue Office or call South Dakota Dept. of Revenue at 800-829-9188 or go online to SD.gov and follow prompts to business. The code to use for filing tax returns is CRST 408-2 and CRST 408-4 for use tax on material used for the project.

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