

Please look for an electronic copy on this website.

Checklist for Starting a Business in South Dakota

This checklist provides information on general requirements that need to be addressed for most new businesses. These agencies provide the necessary forms and instructions on how to submit them. This checklist is not a comprehensive guide; other specific requirements may also apply.

- S.D. Secretary of State:** [South Dakota Secretary of State, Steve Barnett \(sdsos.gov\)](http://SouthDakotaSecretaryofState.gov)
605-773-4845
 - Trade Name Registration – your first contact should be with the South Dakota Secretary of State’s office to determine if your chosen business name is available.
 - Business Structure Filing
- S.D. Business License Information:** [Home | South Dakota Department of Revenue \(sd.gov\)](http://Home|SouthDakotaDepartmentofRevenue.sd.gov)
 - There are many types of licenses, both state and local as well as professional. Depending on what you do and where you plan to operate, your business may be required to have a license.
- City & County Governments:** [South Dakota Official State Homepage \(sd.gov\)](http://SouthDakotaOfficialStateHomepage.sd.gov)
 - Contact the city auditor for information on business permits and zoning ordinances applying to businesses within city limits. Contact the county auditor for permits and zoning ordinances applying to businesses outside city limits.
- U.S. Internal Revenue Service (IRS):** www.irs.gov/smallbiz, 1.800.829.1040
 - Employer Identification Number (EIN)
 - Federal Income Tax
 - Federal Self-Employment Tax
- S.D. State Tax Department:** [Taxes | South Dakota Department of Revenue \(sd.gov\)](http://Taxes|SouthDakotaDepartmentofRevenue.sd.gov)
1-800-829-9188
 - Sales & Use Tax Permit
 - South Dakota is one of four states that have neither a corporate income tax nor a personal income tax.
- Insurance:** It is prudent for any business to purchase basic types of insurance. Contact your local insurance agent for general liability, property, commercial auto, life, hazard, theft, business interruption and other types of insurance.
- Patents, Trademarks and Copyrights**
 - U.S. Patent and Trademark Office: www.uspto.gov
 - U.S. Copyright Office: www.copyright.gov
 - S.D. Secretary of State: [South Dakota Secretary of State, Steve Barnett \(sdsos.gov\)](http://SouthDakotaSecretaryofState.gov)

Will you hire employees? You may need to complete the following:

- U.S. Internal Revenue Service (IRS):** www.irs.gov/smallbiz, 1.800.829.1040
 - Employee's Tax Withholding - Form W-4, "Withholding Allowance Form" completed by employee
 - Employment Taxes - Form 941, "Employers Quarterly Federal Tax Return"
- S.D. State Tax Department:** [Businesses | South Dakota Department of Revenue \(sd.gov\)](http://Businesses | South Dakota Department of Revenue (sd.gov))
 - South Dakota does not have a personal income tax. Therefore, if you have a small business with employees who work in South Dakota, you won't need to withhold state income tax on their wages. However, you will still need to withhold federal income tax for those employees.
- U.S. Citizenship & Immigration Service:** www.uscis.gov, 1.800.357.2099
 - Employment Eligibility Verification – Form I-9, "Proof of U.S. Citizenship" completed by employee
- U.S. Department of Labor:** www.dol.gov, 1.866.487.2365
 - Health Insurance – "Notice to Employees of Coverage Options" www.dol.gov/agencies/ebsa
 - Labor Laws – minimum wage, breaks, overtime, youth employment, etc.
- S.D. Department of Labor:** [South Dakota Department of Labor and Regulation \(sd.gov\)](http://South Dakota Department of Labor and Regulation (sd.gov)) 605-773-3681
 - Labor Laws – minimum wage, breaks, overtime, youth employment, etc.
 - Required Employer Posters – [Employment Laws - Posting Requirements \(sd.gov\)](http://Employment Laws - Posting Requirements (sd.gov))
- S.D. Workers Compensation:** [Workers' Compensation \(sd.gov\)](http://Workers' Compensation (sd.gov)) 605-773-3681
 - Worker's Compensation Insurance
- S.D. Child Support Enforcement (CSE):** [Child Support \(sd.gov\)](http://Child Support (sd.gov)) 605-773-3165
 - New Hire Reporting Requirement
- U.S. Social Security Administration (SSA):** www.socialsecurity.gov/employer, 1.800.772.1213
 - Wage Reporting – Form W-2 "Wage and Tax Statement"
- Job Service of South Dakota:** [Job Service Offices of the South Dakota Department of Labor & Regulation \(sd.gov\)](http://Job Service Offices of the South Dakota Department of Labor & Regulation (sd.gov)) several service offices – main office 605-773-3101
 - Unemployment Insurance
- U.S. Occupational Safety & Health Administration (OSHA):** www.osha.gov/oshdir/nd.html
1.800.321.6742
 - Health and safety standards

Get free business counseling:

The following resources, powered by the U.S. Small Business Administration (SBA), are available to help:

- **S.D. Small Business Development Centers (SDSBDC)** – Small Business Development Center - SD Business Help
- **SCORE Mentors** – www.score.org
- **S.D. Women's Business Center (SD CEO)** – [SDCEO Home Page \(bhsu.edu\)](http://SDCEO Home Page (bhsu.edu))
- **N.D./S.D. Veteran Business Outreach Center (VBOC of the Dakotas)** – [Veterans Business Outreach Center of the Dakotas | University of North Dakota \(und.edu\)](http://Veterans Business Outreach Center of the Dakotas | University of North Dakota (und.edu))

