

How to fill out Form 1005 — Tribal Member Motor Vehicle Excise Tax Exemption Application

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South Dakota · written against Form 1005 (no revision printed), issued under South Dakota Department of Revenue, Motor Vehicle Division, claiming exemption from the tax imposed by SDCL 32-5B-1

/forms/south-dakota/tribal-member-excise-tax-exemption/

Nine federally recognised tribes have reservations in South Dakota, and a member who lives on their own tribe's Indian country does not owe the 4% motor vehicle excise tax on a purchase. This is the application, and it is the buyer's to file - but it belongs on a seller's list because it changes what the buyer needs from you and because the department's own exemption table gives each tribe a code the buyer has to enter. The two conditions are printed on the form: at the time the vehicle is purchased the applicant must be an enrolled member of a federally recognised Indian tribe, and must reside on Indian country as defined by 18 U.S.C. 1151 in South Dakota that is governed by the tribe in which they are a member.

This sheet is not the form. Download the blank Form 1005 from the South Dakota Department of Revenue, Motor Vehicle Division at <https://sddor.seamlessdocs.com/f/1005?f=1005.pdf> — always take the current revision from the agency rather than a copy. Print this and keep it beside you while you complete theirs.

Every line, in the order you meet it

1	BUYER	Applicant details	Name, address, phone and email for the enrolled member claiming the exemption. Watch out: This is the address the department writes to. It is not necessarily the physical address at the time of purchase, which the form asks for separately further down.
2	BUYER	Title number and VIN	The specific vehicle. The application attaches to one title application, not to the applicant generally. Watch out: On a private purchase the title number comes off the certificate the seller assigned - so it is one more reason to photograph the face before the paperwork disperses.
3	BUYER	The tax exemption code	One two-digit code from the table on the form, matching the tribe the applicant is enrolled in. Watch out: The codes are not sequential across the list and there is no 27 among them. Read the table rather than counting down it.
4	BUYER	Enrolment, tribe and enrolment number	The Yes tick, the tribe's name and the applicant's enrolment number. Watch out: The tribe named here has to be the same tribe that governs the Indian country in the residence answer below. That match is the whole test.
5	BUYER	County and physical address at the time of purchase	Where the applicant actually lived on the day the vehicle was bought, as a street address with no PO box. Watch out: Six counties need a legal description as well, and the form names them: Moody, Bennett, Mellette, Tripp, Gregory and Charles Mix.

What gets this one rejected

- Enrolment in one tribe and residence on another tribe's land. The form requires residence on Indian country governed by the tribe in which you are a member - both halves, matched.
- A PO box as the physical address. The form rules it out in the question itself, because the exemption turns on where the applicant physically lived.
- Residence as of today rather than as of the purchase date. Both questions are anchored to the time you purchased the vehicle.
- No tribal identification card. The form marks it required, with the driver's licence as the optional second document.
- A missing legal description in one of the six named counties. Where reservation boundaries and county lines interleave, the department asks for the legal description rather than the street address alone.

☒ Amber is what you write ☐ Grey is a block somebody else completes The completed example follows overleaf.

Read off Form 1005 (no revision printed) and the South Dakota Department of Revenue, Motor Vehicle Division's own pages, current as of 2026-08-23. Plain-language help with a form, not legal advice — where this and the agency differ, the agency governs.

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State of South Dakota
Motor Vehicle Division
445 E. Capitol Avenue
Pierre, SD 57501
605-773-3541 <http://dor.sd.gov>

Form# 1005

Tribal Member Motor Vehicle Excise Tax Exemption Application

A

Instructions

Please submit the completed application along with copies of your tribal identification card, your driver's license (if available) and the title application paperwork to your local county treasurer's office.

B

Applicant Information

Name: Orval J. Bjornson Address: 723 Kampeska St
City: Watertown State: SD Zip Code: 57201
Phone Number: (605) 555-0126 Email Address: o.bjornson@example.com

C

Vehicle Information

Title Number: 418266057 VIN: 3G7NAXKV0F6412870

D

Exemption Information

To be exempt from South Dakota's motor vehicle excise tax imposed by SDCL 32-5b-1, at the time the vehicle is purchased the applicant must:

1. Be an enrolled member of a federally recognized Indian tribe; **AND**
2. Reside on Indian country (as defined by 18 U.S.C. § 1151) in South Dakota that is governed by the tribe in which you are a member.

Tribes	Exemption Code
Cheyenne River Sioux Tribe	20
Crow Creek Sioux Tribe	23
Flandreau Sioux Tribe	24
Lower Brule Sioux Tribe	25
Oglala Sioux Tribe	26
Rosebud Sioux Tribe	21
Sisseton Wahpeton Sioux Tribe	28
Standing Rock Sioux Tribe	22
Yankton Sioux Tribe	29

Tax Exemption Code: 28

E

Exemption Qualifying Information

Are you an enrolled member of a federally recognized tribe? ☒ Yes ☐ No

If yes, please identify the following: Tribes: Sisseton Wahpeton Enrollment Number: U-44715

At the time you purchased the vehicle, in which county did you live? Codington

What was your physical address at the time you purchased the vehicle? (No PO box numbers)

723 Kampeska St, Watertown, SD 57201

What was the legal description of where you resided at the time you purchased the vehicle? (Only required for the following counties: Moody, Bennett, Mellette, Tripp, Gregory, and Charles Mix)

F

Documentation & Signature

Please attach copies of: ☒ Tribal Identification Card (Required) ☐ Driver's License

I declare and affirm under the penalties of law that the information I have provided on this application is in all things true and accurate.

Applicant's Signature: _____ Date: _____