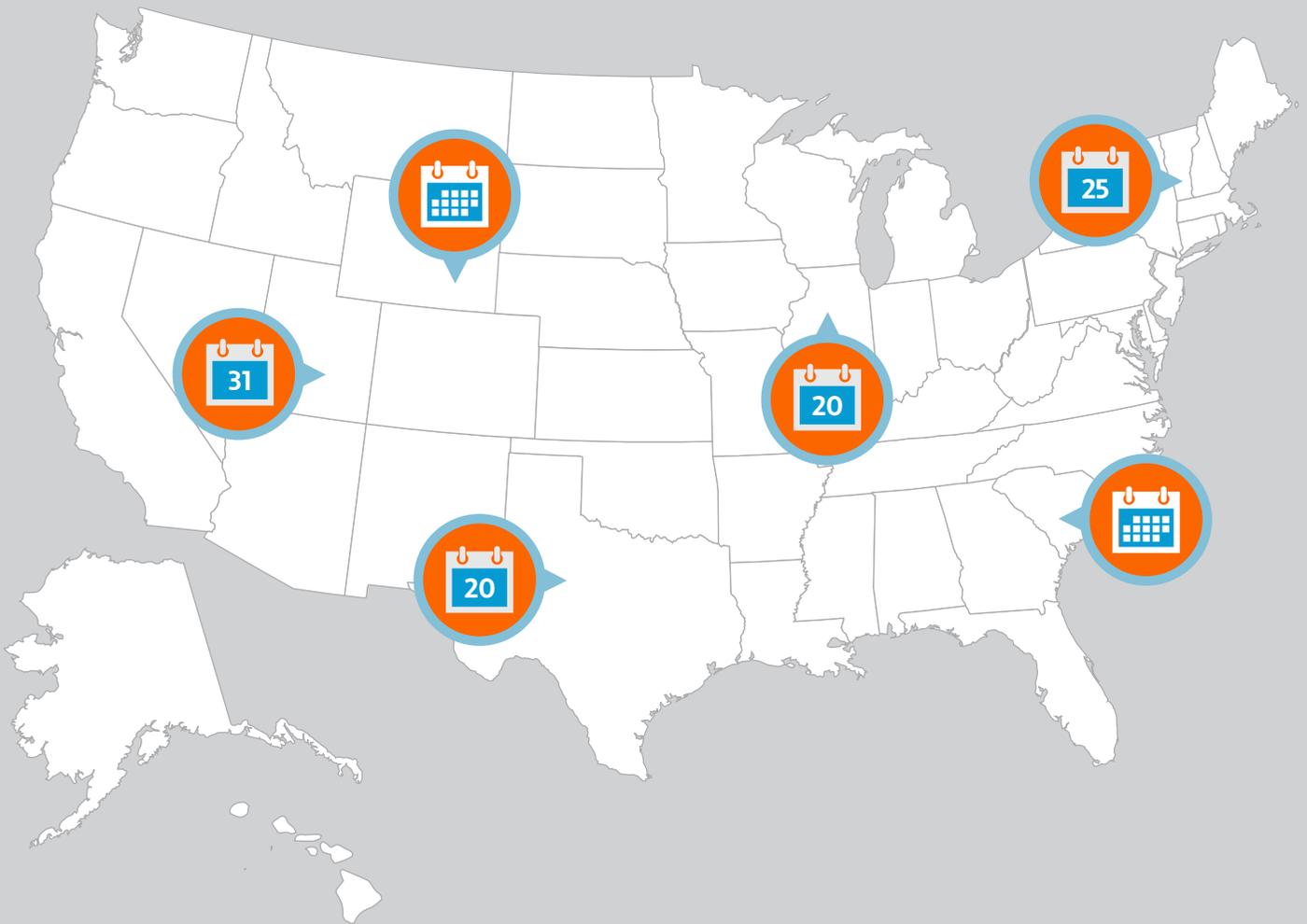


STATES AND DATES 2019

State-by-state guide
for sales tax returns filing and remittance



MORE STATES, MORE PROBLEMS?



Our state-by-state guide gathers all the important state information in one place to help minimize the pain of filing and remitting your sales tax each month.

When you register to do business in a state, you likely also become the sales tax collector for the state. Your company is expected to collect sales tax on your taxable transactions and remit the appropriate amount to the tax jurisdiction.

While this may not seem like the most exciting part of business finance, sales tax collection and remittance is critical because mismanagement can lead to state audits, late filings or payment penalties, and additional fines, all of which take up valuable time and can be extremely costly. No one benefits from that.

The result is that you need to ensure you are filing correctly in each state, which can take a significant amount of time and research. That's why we've put together this handy guide for you. In the pages that follow, we break down the specific filing information and provide the relevant tax authority websites state by state. It won't file your taxes for you, but at least it can put you on the right path. And if you have basic questions about sales tax filing, refer to our [States and Dates 2019: Frequently asked questions for sales tax returns filing and remittance](#) document.

- | | |
|-------------------------------|----------------------------------|
| Alabama | Nebraska |
| Alaska | Nevada |
| Arizona | New Hampshire |
| Arkansas | New Jersey |
| California | New Mexico |
| Colorado | New York |
| Connecticut | North Carolina |
| Delaware | North Dakota |
| Florida | Ohio |
| Georgia | Oklahoma |
| Hawaii | Oregon |
| Idaho | Pennsylvania |
| Illinois | Puerto Rico |
| Indiana | Rhode Island |
| Iowa | South Carolina |
| Kansas | South Dakota |
| Kentucky | Tennessee |
| Louisiana | Texas |
| Maine | Utah |
| Maryland | Vermont |
| Massachusetts | Virginia |
| Michigan | Washington |
| Minnesota | Washington, D.C. |
| Mississippi | West Virginia |
| Missouri | Wisconsin |
| Montana | Wyoming |



▶ ALABAMA

Website:	Alabama Department of Revenue
Due date:	Returns and payments are generally due by the 20th of the month following the filing period and must be filed even if no tax is due.
Electronic filing / payment:	Required for all businesses for payments of \$750 or more; My Alabama Taxes ONE SPOT .
Credit card payment:	Generally no. But EFT ACH credit payments are allowed if pre-approved by the Department.
Timely discount:	5% on the first \$100 tax due, and 2% of all tax over \$100, up to a discount of \$400 per month. Non-state administered local taxes may have a different discount rate.
Late fees:	Failure to file and pay on time may result in a penalty equal to the greater of 10% of the tax due or \$50, plus interest.
Sales tax holidays:	Back to school , Severe weather preparedness
Streamlined sales tax state:	No



DID YOU KNOW? The State of Alabama administers more than 200 city and county sales taxes, but many local governments administer their own sales tax, sometimes referred to as home rule. However, taxpayers can file electronically on My Alabama Taxes ONE SPOT.

Alabama offers a flat simplified sellers use tax (SSUT) rate for out-of-state businesses that volunteer to collect and remit tax in Alabama.



▶ ALASKA

Website:	Alaska Department of Commerce, Community, and Economic Development
Due date:	Due dates vary by jurisdiction. In some jurisdictions, returns must be filed even if no tax is due.
Electronic filing / payment:	Varies by jurisdiction
Credit card payment:	Varies by jurisdiction
Timely discount:	Varies by jurisdiction. For example, the Kenai Peninsula Borough offers a 5% credit per quarter, limited to \$1,000 per quarter.
Late fees:	Varies by jurisdiction
Sales tax holidays:	Varies by jurisdiction; some jurisdictions remove or reduce the tax on some products during certain periods of time.
Streamlined sales tax state:	No



DID YOU KNOW? Alaska does not currently have a statewide sales tax. However, Alaska allows home rule, and some local jurisdictions impose and administer their own sales taxes.



▶ ARIZONA

Website:	State of Arizona Department of Revenue
Due date:	Returns and payments are generally due by the 20th of the month following the filing period and must be filed even if no tax is due.
Electronic filing / payment:	<ul style="list-style-type: none"> - Required for all businesses with more than one physical location in Arizona and those with \$10,000 prior tax year liability. - Taxpayers who file transaction privilege tax electronically during a calendar year may claim an accounting credit of 1.2%.
Credit card payment:	Yes; fee
Timely discount:	1% with a maximum of \$10,000 per calendar year for paper returns; 1.2% with a maximum of \$12,000 per calendar year for returns filed electronically; accounting credit applies only to state tax.
Late fees:	<ul style="list-style-type: none"> - All late filing penalties are a minimum of \$25, including filings with zero liability. - Failure to file and pay on time may result in a penalty of 0.5% (for late payments) to 4.5% (for late filing) per month, up to a combined maximum of 25%, plus interest. - Taxpayers required to file electronically who file a paper return are subject to a penalty of 5% of the tax amount due. - Taxpayers required to pay electronically are subject to a penalty of 5% of the amount of the payment due if payment is made by cash or check.
Sales tax holidays:	None
Streamlined sales tax state:	No



DID YOU KNOW? Instead of a sales tax, Arizona has a gross receipts tax called the transaction privilege tax (TPT), a tax on the privilege of doing business in Arizona that functions similarly to a sales tax. Also, Arizona allows home rule. Beginning with returns filed in February 2017, businesses must file all TPT activity with the DOR. Separate city returns are no longer required.



▶ ARKANSAS

Website:	Arkansas Department of Finance and Administration
Due date:	Returns and payments are generally due by the 20th of the month following the filing period and must be filed even if no tax is due.
Electronic filing / payment:	Required for taxpayers with liability of \$20,000 or more per month or quarter (according to the type of tax); Arkansas Taxpayer Access Point .
Credit card payment:	Yes
Timely discount:	<ul style="list-style-type: none"> - 2% with a maximum of \$1,000 per month for state taxes. - Discounts are also available at the local level. Effective January 1, 2019, the amount each city and county may discount gross receipts tax for prompt filing and payment of taxes shall not exceed \$4,000 per city and county being reported.



▶ ARKANSAS (CONT.)

Late fees:	Failure to file on time may result in a 5% penalty of the taxes due, up to a maximum of 35%. Failure to pay on time may result in a 1% penalty per month, up to a maximum of 35%. Interest is charged at 10% per year. Failure to pay by EFT as required may result in a penalty of 5% of the tax due.
Sales tax holidays:	Back to school
Streamlined sales tax state:	Yes; full member

▶ CALIFORNIA



Website:	California Department of Tax and Fee Administration
Due date:	Returns and payments are generally due on the last day of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Required for holders of a California Seller's Permit with average monthly payments of \$10,000 or more. Required for holders of a Special Taxes and Fees account and average monthly tax or fee payments of \$20,000 or more; Online Filing Services .
Credit card payment:	Yes; fee
Timely discount:	None
Late fees:	Failure to file on time may result in a penalty of 10% of the taxes due, plus interest; failure to pay on time may result in a 10% penalty of the taxes due, plus interest; failure to pay electronically as required may result in a penalty of 10% of the taxes due.
Sales tax holidays:	None
Streamlined sales tax state:	No

▶ COLORADO



Website:	Colorado Department of Revenue
Due date:	Returns and payments are generally due by the 20th of the month following the reporting period and must be filed even if no tax is due where taxpayers have a physical presence. Zero returns are not required for non-physical locations.
Electronic filing / payment:	Required for businesses paying more than \$75,000 per year in state sales tax. Separate returns must be filed online for each business location; Revenue Online .
Credit card payment:	Yes
Timely discount	3.33% for the state sales tax; between 0% and 3.3% for local sales tax (depending on the locality). Varying cap rates may apply.

▶ COLORADO (CONT.)

Late fees:	Failure to file and pay on time may result in a penalty of the greater of \$15 or a percentage of the tax owed: 10% plus 0.5% per month of the taxes due, not to exceed 18%, plus interest.
Sales tax holidays:	None
Streamlined sales tax state:	No



DID YOU KNOW? Colorado allows home rule and many local governments impose and administer their own sales tax. Each requires a separate tax return and payment.

Also, Colorado has new reporting requirements for in-state and out-of-state sellers as of December 1, 2018. [Learn more.](#)

▶ CONNECTICUT



Website:	Connecticut Department of Revenue Services
Due date:	Returns and payments are generally due on the last day of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Required for late payments; TSC or Telefile .
Credit card payment:	Yes; fee
Timely discount:	None
Late fees:	Failure to file and pay on time may result in a penalty of 2% to 10% for electronic filing, plus interest. Late returns must be filed electronically. A \$50 penalty may be imposed for filing any late return if payment is made on time.
Sales tax holidays:	Clothing and footwear
Streamlined sales tax state:	No



▶ DELAWARE

Website:	Delaware Division of Revenue
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DID YOU KNOW? Delaware does not currently have a general sales tax. However, it does have a gross receipts tax on the total gross revenue of a business, regardless of the source.

▶ FLORIDA



Website:	Florida Department of Revenue
Due date:	Returns and payments are generally due on the 1st of the month and late after the 20th of the month following the reporting period; they must be filed even if no tax is due. Electronic payments must be initiated no later than 5 p.m. ET on the business day prior to the 20th.
Electronic filing / payment:	Required for businesses that: paid \$20,000 or more in sales taxes the previous state fiscal year; or file consolidated sales and use tax returns; or prepared and reported reemployment tax for 100 or more clients in any calendar quarter during the most recent state fiscal year; or have 10 or more employees in any calendar quarter during the most recent state fiscal year; and all licensed terminal suppliers, terminal operators, wholesalers/importers, petroleum carriers, exporters, and blenders; e-Services .
Credit card payment:	Yes; fee
Timely discount:	2.5% , not to exceed \$30 per report. This is only available to taxpayers who file and pay electronically and on time.
Late fees:	Failure to file and pay on time may result in a penalty of 10% of the amount of tax owed, but not less than \$50, plus interest.
Sales tax holidays:	Back to school , Disaster preparedness
Streamlined sales tax state:	No



DID YOU KNOW? Optimized for use on a PC with Windows, the e-Services website may not work on a Macintosh platform.

▶ GEORGIA



Website:	Georgia Department of Revenue
Due date:	Returns and payments are generally due by the 20th of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Required for taxpayers who owe more than \$500; Georgia Tax Center .
Credit card payment:	Yes; fee
Timely discount:	3% on first \$3,000, and 0.5% on amounts over \$3,000 (as of March 1, 2017).
Late fees:	Failure to file and pay on time may result in a penalty of the greater of \$5 or 5%, to the greater of \$25 or 25% of the tax due, plus interest.
Sales tax holidays:	Georgia does not currently have a sales tax holiday but has periodically offered tax-free periods since 2002.
Streamlined sales tax state:	Yes; full member

▶ HAWAII



Website:	State of Hawaii Department of Taxation
Due date:	Returns and payments are generally due by the 20th of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Required for taxpayers whose liability for a particular tax exceeds \$100,000 during the past year; Hawaii Tax Online .
Credit card payment:	Yes; fee
Timely discount:	None
Late fees:	Failure to file and pay on time may result in a penalty of 5% of the tax due per month up to a maximum of 25%, plus interest. If the return is filed on time but no payment (or inadequate payment) is made, a penalty of 20% of the unpaid tax is assessed if it isn't paid within 60 days of the due date. A penalty of 2% of the tax due also applies for failure to file electronically, if required.
Sales tax holidays:	None
Streamlined sales tax state:	No



DID YOU KNOW? Hawaii doesn't have a sales tax, but it does impose the general excise tax (GET) "at every level of transaction on goods and services." Businesses are not required to pass GET on to customers, but most (if not all) do.

▶ IDAHO



Website:	Idaho State Tax Commission
Due date:	Returns and payments are generally due on the 20th of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Electronic payments are required when making payments of \$100,000 or more; Taxpayer Access Point .
Credit card payment:	Yes; fee
Timely discount:	There is no discount for filing taxes on time. However, as compensation for the work of collecting tax, a retailer may retain any amount collected under the bracket system that is in excess of the amount of tax for which the retailer is liable.
Late fees:	Failure to file and pay on time may result in a penalty of 0.5% of the tax due per month, to a maximum of 25%, plus interest. The full penalty is due even if the payment or return is only a day late. The minimum penalty is \$10.
Sales tax holidays:	None
Streamlined sales tax state:	No



▶ ILLINOIS

Website:	Illinois Department of Revenue
Due date:	Returns and payments are generally due the 20th of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Taxpayers whose average tax due is at least \$20,000 a month must make four tax payments each month and must make them electronically; taxpayers whose average tax due is at least \$20,000 annually must make payments electronically; MyTax Illinois .
Credit card payment:	No
Timely discount:	1.75% of the tax paid
Late fees:	Penalties vary depending on reason (e.g., fraud vs. negligence) and amount of days late. For example, failure to file correctly on time can lead to a penalty of \$5 per return not timely filed, up to \$25,000 during any calendar year. Late payment penalties range from 2% to 10% of the tax due, plus interest. Penalty for negligence is 10% of the deficiency; penalty for fraud is 50% of the deficiency.
Sales tax holidays:	None
Streamlined sales tax state:	No



DID YOU KNOW? Illinois allows home rule. Many local governments have a sales tax, and many of those do not have a use tax. Chicago taxes products and services differently than the state, and has separate sales taxes.



▶ INDIANA

Website:	Indiana Department of Revenue
Due date:	Returns and payments are generally due the 20th of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Required for all businesses; INtax .
Credit card payment:	Yes; fee
Timely discount:	0.73% of the tax due if total annual sales tax collected is less than \$60,000; 0.53% if total annual sales tax collected is between \$60,000 and \$600,000; and 0.26% if total annual sales tax collected is more than \$600,000.
Late fees:	Payments made after the due date are also subject to a 10% penalty , or \$5, whichever is greater. Failure to file on time can lead to penalties of 20% or greater, plus interest.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member

► IOWA



Website:	Iowa Department of Revenue
Due date:	Monthly returns and payments are generally due by the 20th of the month following the reporting period. Quarterly returns and payments are generally due by the last day of the month following the reporting quarter. Annual returns and payments are generally due by January 31 of the following year. If you remit more than \$60,000 tax in a year, you're required to file twice each month. A return must be filed even if no tax is due.
Electronic filing / payment:	All Iowa sales and use tax returns are filed electronically; eFile & Pay .
Credit card payment:	Yes; fee
Timely discount:	None
Late fees:	Failure to file on time and pay at least 90% of the correct tax by the due date results in a penalty of 10% of the unpaid tax. If you file on time but don't pay at least 90% of the tax owed, you owe an additional 5% of the unpaid tax. Interest also applies; the rate for 2019 is 7%.
Sales tax holidays:	Select clothing and footwear
Streamlined sales tax state:	Yes; full member

► KANSAS



Website:	Kansas Department of Revenue
Due date:	Returns and payments are generally due the 25th of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Required for all businesses; WebFile or KDOR KCSC .
Credit card payment:	Yes; fee
Timely discount:	None
Late fees:	Failure to file and pay on time may result in a penalty of 1% of the tax due per month, with a maximum penalty not to exceed 24%. Interest is also charged, computed on the amount of tax due after the due date.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member

▶ KENTUCKY



Website:	Kentucky Department of Revenue
Due date:	Returns and payments are generally due by the 20th of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Electronic payment for direct debit or credit card. Tax Payment Solution for EFT payments; Kentucky Business One Stop Filing .
Credit card payment:	Yes; fee
Timely discount:	1.75% on first \$1,000 and 1.5% on all remaining sales tax, with a maximum of \$50 per month.
Late fees:	Failure to file and pay on time may lead to a penalty of 2% of the total tax due for each 30 days or fraction thereof that a tax return or report is late. The maximum penalty is 20% of the total tax due. The minimum penalty is generally \$10. For 2019, a 7% interest rate is also computed on the unpaid tax due.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member

▶ LOUISIANA



Website:	Louisiana Department of Revenue
Due date:	Returns and payments are generally due by the 20th of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Required for some parishes; Parish E-File .
Credit card payment:	Yes; fee
Timely discount:	0.84% , limited to \$1,500 per calendar month per dealer*. *The vendor's compensation in Louisiana is 0.935%, but a portion of the state sales tax isn't eligible for the discount. To simplify calculation, the Louisiana Department of Revenue recommends using the 0.84% rate, which is the equivalent of 4 cents out of 4.45 cents.
Late fees:	Failure to file and pay on time will lead to a penalty of 5% of the tax owed for the first 30 days, plus interest. An additional 5% penalty accrues for each additional 30 days or fraction thereof, not to exceed 25%. The interest rate is subject to change annually; for 2019, it is 9%.
Sales tax holidays:	Second Amendment (applies to local sales tax only)
Streamlined sales tax state:	No



DID YOU KNOW? Louisiana allows home rule and each home rule parish administers its own sales tax. Remote dealers may collect a combined state and local sales tax of 8.45% (effective July 1, 2018) rather than the different rates in effect in each jurisdiction.

▶ MAINE



Website:	Maine Revenue Services
Due date:	Returns and payments are generally due by the 15th of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Sales, Use and Service Provider Tax Filing System
Credit card payment:	No
Timely discount:	None
Late fees:	Failure to file on time may lead to a penalty of \$25 or 10% of the tax due, whichever is greater. Failure to pay may lead to a penalty of 1% of the tax due per month, to a maximum of 25% of the unpaid tax. Interest is compounded monthly until the balance is paid, and rates are established annually; for 2019, the rate equals the highest prime rate as published in the <i>Wall Street Journal</i> on the first day of September of the preceding calendar year.
Sales tax holidays:	None
Streamlined sales tax state:	No

▶ MARYLAND



Website:	Comptroller of Maryland
Due date:	Returns and payments are generally due by the 20th of the month following the reporting period and must be filed even if no tax is due. If there are no taxable sales to report, file through the telefile service at 410-260-7225.
Electronic filing / payment:	Electronic payment required for payments of \$10,000 or more; bFile .
Credit card payment:	Yes; fee
Timely discount:	1.2% on first \$6,000 and 0.9% on the remainder, with a maximum of \$500 per return.
Late fees:	Failure to file and pay on time may lead to a 10% penalty and interest at a rate of not less than 1% per month.
Sales tax holidays:	Energy Star products, Maryland tax free week
Streamlined sales tax state:	No



▶ MASSACHUSETTS

Website:	Massachusetts Department of Revenue
Due date:	Returns and payments are generally due the 20th of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Required for businesses with annual sales tax liability of \$5,000 or more or those applying for an additional registration. Zero-tax returns must be filed electronically; MassTaxConnect .
Credit card payment:	Yes; fee
Timely discount:	None
Late fees:	Failure to file and pay on time may lead to a penalty of 1% of the tax due per month, up to a maximum of 25%, plus interest. The interest rate is based on the federal short-term rate plus 4%, compounded daily. The penalty for not filing or paying electronically if required is \$100 for each return, payment, or data transfer.
Sales tax holidays:	2019 sales tax holiday
Streamlined sales tax state:	No



▶ MICHIGAN

Website:	Michigan Department of Treasury
Due date:	Returns and payments are generally due by the 20th of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Michigan Treasury Online
Credit card payment:	Yes; fee
Timely discount:	0.5% on the first 4% of the tax (0.75% if paid by the 12th of the month); minimum of \$6; maximum of \$15,000 per month if paying by the 20th; maximum of \$20,000 per month if paying by the 12th.
Late fees:	Failure to file and pay on time may lead to a penalty of 5% of the total unpaid tax due for the first two months, and 5% per subsequent month, to a maximum of 25%. Interest is calculated by multiplying the unpaid tax by the current interest rate, which is 5.15% for 2018.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member



▶ MINNESOTA

Website:	Minnesota Department of Revenue
Due date:	Monthly and quarterly returns and payments are generally due by the 20th of the month following the reporting period. Annual returns and payments are generally due by February 5 of the following year. Returns must be filed electronically or by phone and filed even if no tax is due.
Electronic filing / payment:	Minnesota e-Services
Credit card payment:	Yes; fee
Timely discount:	None
Late fees:	Failure to file on time or to make electronic payments may lead to a penalty of 5% of the tax due, plus interest. Failure to pay on time may lead to a penalty of 5% of the unpaid tax for payments made up to 30 days late, 10% for payments made 31 to 60 days late, and 15% if payment is more than 60 days late, plus interest. Additional penalties may apply for repeat offenders.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member



▶ MISSISSIPPI

Website:	Mississippi Department of Revenue
Due date:	Returns and payments are generally due on or before the 20th of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Taxpayer Access Point
Credit card payment:	Yes; fee
Timely discount:	2% with a maximum of \$50 per month per location.
Late fees:	Failure to file and pay on time may lead to a penalty of 10% of the total amount of tax due, or interest at the rate of 1% per month, or both, from the date the tax was due until paid. For 2019, an additional interest rate of 0.005% may also apply.
Sales tax holidays:	Sales tax holiday, Second Amendment
Streamlined sales tax state:	No

▶ MISSOURI



Website:	Missouri Department of Revenue
Due date:	Monthly returns are due by the 20th of the following month. Quarterly returns are due on or before the last day of the month following the end of the quarter. Annual returns are due before January 31 of the following year. Returns must be filed even if no tax is due.
Electronic filing / payment:	Required for quarter-monthly filers; MyTax Missouri .
Credit card payment:	Yes; fee
Timely discount:	2% with no maximum
Late fees:	When your sales tax return has been filed but not paid by the required due date, you should calculate your penalty by multiplying the tax amount due by 5%. This penalty does not increase. When no sales tax return has been filed, you should calculate your penalty by multiplying the tax amount due by 5% for each month you are late. This penalty increases each month you fail to file the return. The maximum amount of penalty is 25%.
Sales tax holidays:	Show-me green , Back to school
Streamlined sales tax state:	No

▶ MONTANA



Website:	Montana Department of Revenue
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DID YOU KNOW? Montana does not currently have a state sales tax; however, some municipalities and cities charge their own local resort taxes on certain sales, notably tourism-related businesses, including lodging, restaurants, and destination recreational facilities.

▶ NEBRASKA



Website:	Nebraska Department of Revenue
Due date:	Returns and payments are generally due by the 20th of the month following the tax period. Returns must be filed even if no tax is due.
Electronic filing / payment:	Required for annual sales tax liability of \$5,000 or more; NebFile .
Credit card payment:	Yes; fee
Timely discount:	2.5% with a maximum of \$75 per month.
Late fees:	Failure to file and pay on time may lead to a penalty of \$25, or 10% of the tax due, whichever is greater.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member

▶ NEVADA



Website:	State of Nevada Department of Taxation
Due date:	Returns and payments are generally due on or before the last day of the month following the reporting period.
Electronic filing / payment:	Nevada Tax Center
Credit card payment:	No
Timely discount:	0.25% with no maximum
Late fees:	Failure to file and pay on time may lead to a penalty that varies depending on the number of days late, from 2% for payments made 1-10 days late, to 10% for payments made 31+ days late. The maximum penalty is 10%. Interest of 0.75% per month or fraction thereof is also charged.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member

▶ NEW HAMPSHIRE



Website:	New Hampshire Department of Revenue Administration
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DID YOU KNOW? New Hampshire does not currently have a sales tax. However, the state does impose a meals and rooms tax.

▶ NEW JERSEY



Website:	New Jersey Department of the Treasury
Due date:	Returns and payments are generally due by the 20th of the month following the reporting period.
Electronic filing / payment:	All taxpayers are required to file sales and use tax returns online or by phone. However, paper returns are required for some local sales taxes. All taxpayers are required to submit sales and use tax payments electronically by electronic check, electronic funds transfer (EFT), or credit card; Sales and Use Tax Online Filing and Payments .
Credit card payment:	Yes
Timely discount:	None
Late fees:	Failure to file on time may lead to a penalty of 5% per month, up to 25%. Failure to pay on time may lead to an additional penalty of 5%. A \$100 per month penalty may also be imposed on late returns. The annual interest rate is 3% above the prime rate.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member

▶ NEW MEXICO



Website:	New Mexico Taxation & Revenue Department
Due date:	Returns and payments are generally due by the 25th of the month following the reporting period. Returns must be filed even if no tax is due.
Electronic filing / payment:	Electronic filing and payments are encouraged but not required; Taxpayer Access Point (TAP).
Credit card payment:	Yes; fee
Timely discount:	None
Late fees:	Failure to file and pay tax on time can lead to a penalty of 2% of the tax due per month or partial month, to a maximum penalty of 20%. Interest accrues daily on the unpaid principal of tax due and can change on a quarterly basis.
Sales tax holidays:	Back to school. Small Business Saturday
Streamlined sales tax state:	No



DID YOU KNOW? In New Mexico, rather than sales tax, gross receipts tax is collected on the sale of goods and services. Although the gross receipts tax is imposed on businesses, it's common for a business to pass the gross receipts tax on to the purchaser either by separately stating it on the invoice or by combining the tax with the selling price.

▶ NEW YORK



Website:	New York Department of Taxation & Finance
Due date:	Monthly, quarterly, and annual returns and payments are generally due by the 20th of the month following the reporting period. Returns must be filed even if no tax is due.
Electronic filing / payment:	Required for vendors who meet all three of the following conditions: they prepare tax documents themselves; they use a computer to prepare, document, or calculate the required filings, or are subject to the corporation tax e-file mandate; and they have broadband internet access; Sales Tax Web File .
Credit card payment:	Yes; fee
Timely discount:	5% of the tax due, with a maximum of \$200 per quarter.
Late fees:	Failure to file and pay tax on time can lead to the following penalties : \$50 (for failure to file or file on time when no tax is due); 10% of the tax due for the first month plus 1% for each additional month, not to exceed 30% but not less than \$50 (for returns filed up to 60 days late). Interest rates on delinquent payments are established quarterly. The rate for Q2 2018 is 14.5%.
Sales tax holidays:	None
Streamlined sales tax state:	No

▶ NORTH CAROLINA



Website:	North Carolina Department of Revenue
Due date:	Monthly returns and payments are generally due by the 20th of the month following the reporting period. Quarterly returns and payments are generally due by the last day of month for the preceding quarter. Returns must be filed even if no tax is due.
Electronic filing / payment:	eFile and eServices
Credit card payment:	Yes; fee
Timely discount:	None
Late fees:	Failure to file and pay on time may result in a penalty of 5% per month or fraction thereof with a maximum of 25% and a failure-to-pay penalty of 10%. Interest is due on the amount of tax owed from the date the tax was due until it is paid.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member

▶ NORTH DAKOTA



Website:	North Dakota Office of State Tax Commissioner
Due date:	Returns are generally due the last day of the month following the period end.
Electronic filing / payment:	North Dakota Sales Tax Taxpayer Access Point (TAP)
Credit card payment:	Yes; fee
Timely discount:	1.5% with a maximum of \$110 per month.
Late fees:	Failure to file and pay on time may lead to a penalty of 5% of the tax due per month, or \$5, whichever is greater, up to a maximum of 25% of the tax due.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member



▶ OHIO

Website:	Ohio Department of Taxation
Due date:	Monthly and semiannual returns and payments are generally due by the 23rd of the month following the reporting period. Returns must be filed even if no tax is due.
Electronic filing / payment:	Electronic filing or telefiling required for all businesses; Ohio Business Gateway .
Credit card payment:	Yes; fee
Timely discount:	0.75% of the tax due, with no maximum.
Late fees:	Failure to file and pay on time may lead to a penalty of \$50 or 10% of the tax collected, whichever is greater.
Sales tax holidays:	Sales tax holiday
Streamlined sales tax state:	Yes; full member



▶ OKLAHOMA

Website:	Oklahoma Tax Commission
Due date:	Returns and payments are generally due by the 20th of the month and must be filed even if no tax is due.
Electronic filing / payment:	Required for filers whose returns average \$2,500 or more per month; Oklahoma Taxpayer Access Point .
Credit card payment:	Yes; fee
Timely discount:	None
Late fees:	Failure to file and pay on time may result in a penalty of 10% to 50% of the tax due. Interest may also apply.
Sales tax holidays:	Annual sales tax holiday
Streamlined sales tax state:	Yes; full member



▶ OREGON

Website:	Oregon Department of Revenue
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DID YOU KNOW? Oregon does not currently have a general sales tax. However, several cities impose a local sales tax or a tax on specific transactions.



▶ PENNSYLVANIA

Website:	Pennsylvania Department of Revenue
Due date:	Returns and payments are generally due by the 20th of the month and must be filed even if no tax is due.
Electronic filing / payment:	Electronic payments are required for taxpayers remitting payments of \$1,000 or more and in some cases, partial prepayment is required based on the tax liability; Electronic Tax Information and Data Exchange System (e-TIDES) .
Credit card payment:	Yes; fee
Timely discount:	The lesser of \$25 or 1% of the tax collected for monthly filers; the lesser of \$75 or 1% for quarterly filers; the lesser of \$150 or 1% for semi-annual filers.
Late fees:	Failure to file and pay on time may result in a penalty of 5% of the tax due per month, to a maximum of 25% and a minimum of \$2, plus interest.
Sales tax holidays:	None
Streamlined sales tax state:	No



▶ PUERTO RICO

Website:	Puerto Rico Department of the Treasury
Due date:	Returns and payments are generally due by the 20th of the month.
Electronic filing / payment:	Required for all businesses; SURI
Credit card payment:	Yes; no limit on the amount. If there are no funds available there will be a charge (it starts with 25% and if the amount is higher than \$10,000, it would be 10%).
Timely discount:	None
Late fees:	Failure to file and pay on time may result in a penalty of \$100.
Sales tax holidays:	Back to school
Streamlined sales tax state:	No



▶ RHODE ISLAND

Website:	Rhode Island Division of Taxation
Due date:	Monthly returns and payments are generally due by the 20th of the month following the reporting period. Quarterly returns are due the last day of the month for the preceding quarter. Returns must be filed even if no tax is due.
Electronic filing / payment:	Required EFT for payments exceeding \$200 and ACH transfer for payments exceeding \$10,000; Rhode Island business tax EFT filing account .
Credit card payment:	Yes; fee
Timely discount:	None
Late fees:	Failure to file and pay on time may result in a penalty of 10% of the tax due, plus interest.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member



▶ SOUTH CAROLINA

Website:	South Carolina Department of Revenue
Due date:	Returns and payments are generally due by the 20th of the month following the reporting period.
Electronic filing / payment:	MyDORWAY
Credit card payment:	Yes; fee
Timely discount:	When the total tax due is less than \$100, the discount is 3% of the tax due; when the total tax due is \$100 or more, the discount is 2% of the tax due; for in-state taxpayers filing paper returns, the maximum discount is \$3,000 per fiscal year; for in-state taxpayers filing electronically, the maximum discount is \$3,100 per fiscal year; for out-of-state retailers who voluntarily collect, the maximum discount is \$10,000 per fiscal year.
Late fees:	Failure to file on time may result in a penalty of 5% of the tax per month, to a maximum of 25%. Failure to pay on time may result in a penalty of 0.5% of the tax due per month, to a maximum of 25%.
Sales tax holidays:	Annual sales tax holiday
Streamlined sales tax state:	No

▶ SOUTH DAKOTA



Website:	South Dakota Department of Revenue
Due date:	Returns and payments are generally due by the 20th of the month following the reporting period and must be filed even if no tax is due. Electronic payments are due the 25th of the month.
Electronic filing / payment:	EPath
Credit card payment:	Yes; fee
Timely discount:	1.5% of the tax due, with a maximum of \$70 per month. Applies to electronic filers only.
Late fees:	Failure to file and pay on time may result in a penalty of 10% of the tax due, with a minimum penalty of \$10, plus interest of 1%.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member

▶ TENNESSEE



Website:	Tennessee Department of Revenue
Due date:	Returns and payments are generally due by the 20th of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Required for all businesses; Tennessee Taxpayer Access Point .
Credit card payment:	Yes; fee
Timely discount:	None
Late fees:	Failure to file and pay may result in a penalty of 5% of the tax due per month, with a maximum penalty of 25% of the tax due and a minimum penalty of \$15, plus interest.
Sales tax holidays:	Annual sales tax holiday
Streamlined sales tax state:	Yes; associate member

▶ TEXAS



Website:	Texas Comptroller of Public Accounts
Due date:	Returns and payments are generally due by the 20th of the month.
Electronic filing / payment:	Required for businesses with more than \$50,000 in sales tax due the previous year; Webfile , Electronic Data Interchange (EDI) , Telefile .
Credit card payment:	Yes; fee
Timely discount:	0.5% plus 1.25% for early payments.

▶ TEXAS (CONT.)

Late fees:	Failure to file and pay on time may result in a penalty of 5% for payments made 1-30 days late, 10% for payments made more than 30 days after the due date; and an additional 10% penalty may apply. Interest is charged on past-due taxes after 60 days.
Sales tax holidays:	Annual sales tax holiday , Emergency preparedness , Energy Star , Water-efficient products
Streamlined sales tax state:	No

▶ UTAH



Website:	Utah State Tax Commission
Due date:	Returns and payments are generally due the last day of the month following the filing period and must be filed even if there are no sales to report.
Electronic filing / payment:	Businesses with a combined sales and use tax liability of \$96,000 or more for the preceding calendar year must remit tax electronically; Utah's Taxpayer Access Point .
Credit card payment:	Yes; fee
Timely discount:	1.31% for monthly filers on certain sales and use taxes.
Late fees:	Failure to file and pay on time may result in a penalty of the greater of \$20 or 2% of the tax due for payments made 1-5 days late; the greater of \$20 or 5% of the tax due for payments made 6-15 days late; the greater of \$20 or 10% of the tax due for payments made 16 or more days late. Interest also applies.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member

▶ VERMONT



Website:	Vermont Department of Taxes
Due date:	Returns and payments are generally due by the 25th of the month, and must be filed even if no tax is due.
Electronic filing / payment:	Required for businesses with multiple locations or annual total sales and use tax exceeding \$100,000; myVTax .
Credit card payment:	Yes; fee
Timely discount:	Vendors are allowed to keep any excess collections prescribed under the bracket system.
Late fees:	Failure to file and pay on time may result in a penalty of 5%, plus interest, with a maximum civil penalty of 25% of the unpaid tax.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member



▶ VIRGINIA

Website:	Virginia Department of Taxation
Due date:	Returns must be filed by the 20th of the month, event if there are no sales to report.
Electronic filing / payment:	Virginia requires all businesses to file and pay most sales taxes electronically; eForms , Business iFile , or Web Upload .
Credit card payment:	No
Timely discount:	1.116% (1.6% for food) if monthly taxable sales are less than \$62,500; 0.837% (1.2% for food) if monthly sales are \$62,501 to \$208,000; 0.558% (0.8% for food) if monthly taxable sales equal or exceed \$208,001; no compensation is allowed on the remainder of the state sales tax; no discount on local tax; no discount allowed if average monthly sales tax liability exceeds \$20,000.
Late fees:	Failure to file and pay on time may result in a penalty of 6% per month, with a maximum penalty of 30% and a minimum penalty of \$10. Interest is added at the federal underpayment rate plus 2%.
Sales tax holidays:	Annual sales tax holiday
Streamlined sales tax state:	No



▶ WASHINGTON

Website:	Washington State Department of Revenue
Due date:	Monthly returns are generally due by the 25th of the month following the reporting period. Quarterly returns are generally due the end of the month following the tax quarter, and annual returns are due January 31 of the year following the completed business year. Returns must be filed even if no tax is due.
Electronic filing / payment:	All quarterly and monthly filers are required to file and pay electronically; E-file . If you're unable to file or pay electronically , you can request a waiver .
Credit card payment:	Yes; fee
Timely discount:	None
Late fees:	Failure to file and remit on time may result in a penalty of 9% if remitted by the last day of the month following the due date, 19% if remitted during the second month following the due date, and 29% if not remitted after the first day of the third month following the due date. The minimum penalty for late payment is \$5. Interest also applies.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member

▶ **WASHINGTON, D.C.**



Website:	Office of Tax and Revenue
Due date:	Returns and payments are generally due by the 20th of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Business taxpayers must pay their taxes electronically only for periods in which the tax due exceeds \$5,000; MyTax.DC.gov .
Credit card payment:	Yes (fee); payments over \$100,000 may have to be split.
Timely discount:	None
Late fees:	Failure to file or pay on time may result in a penalty of 5% of the tax due per month, to a maximum penalty of 25%. A 20% penalty on the portion of an understatement of taxes if the underpayment exceeds either 10% of the tax due or \$2,000 (whichever is greater). Interest of 1.5% per month is assessed on late returns and payments.
Sales tax holidays:	None
Streamlined sales tax state:	No

▶ **WEST VIRGINIA**

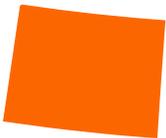


Website:	West Virginia State Tax Department
Due date:	Returns and payments are generally due by the 20th of the month following the reporting period and must be filed even if no tax is due.
Electronic filing / payment:	Taxpayers remitting any single business tax of \$25,000 or more during the previous fiscal year must pay and file returns electronically for all business tax types, unless specifically excluded; MyTaxes .
Credit card payment:	Yes; fee
Timely discount:	None
Late fees:	Failure to file on time may result in a penalty of 5% of the tax due per month; failure to pay on time may result in a penalty of 0.5% of the tax due per month. The maximum penalty is 25%. Interest also applies.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member



▶ WISCONSIN

Website:	Wisconsin Department of Revenue
Due date:	Returns and payments are generally due by the last day of the month following the reporting period, with one exception: Early monthly sales tax filers are required to file by the 20th of the month following the end of the reporting period. All returns must be filed for each period, even if no tax is due.
Electronic filing / payment:	Electronic payment is required for all businesses; My Tax Account , File Transmission , Telefile .
Credit card payment:	Yes; fee
Timely discount:	If the total sales tax due is \$0 to \$10, the discount is equal to the total sales tax; if the total sales tax due is \$10 to \$2,000, the discount is \$10; if the total sales tax due is greater than \$2,000, the discount is 0.5% but cannot exceed \$1,000 per reporting period.
Late fees:	Failure to file and pay on time may result in a late filing fee of \$20 and a negligence penalty of 5% of the tax due for each month the return is late, to a maximum penalty of 25%.
Sales tax holidays:	August sales tax holiday
Streamlined sales tax state:	Yes; full member

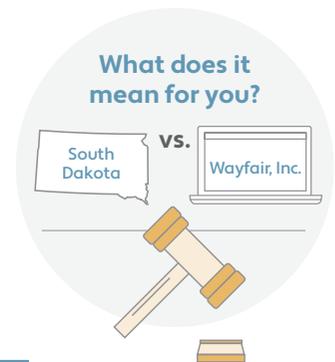


▶ WYOMING

Website:	Wyoming Department of Revenue
Due date:	Returns and payments are generally due by the last day of the month following the assigned filing period and must be filed even if no tax is due.
Electronic filing / payment:	Wyoming Internet Filing System
Credit card payment:	Yes
Timely discount:	1.95% on the first \$6,250, 1% on the remainder; maximum of \$500 per filing period, per vendor.
Late fees:	Failure to pay the tax due on time may result in a penalty of 10% of the tax due, plus interest. Failure to file the return by the due date may result in a penalty of \$10, and an additional penalty of \$25 if not filed within 30 days of notice for failure to file. Interest charges may also apply.
Sales tax holidays:	None
Streamlined sales tax state:	Yes; full member

GET READY TO TACKLE YOUR SALES TAX OBLIGATIONS IN 2019

In addition to the various due dates and filing requirements previously discussed, a record number of new laws and regulations are being enacted for remote sellers. In June 2018, the Supreme Court of the United States ruled in favor of the state in *South Dakota v. Wayfair, Inc.*, redefining the definition of what establishes sales tax nexus. This decision continues to have ripple effects throughout the world of sales tax compliance. **As a result, four trends have emerged in sales tax legislation that significantly impact sales tax collection and filing obligations for remote sellers.** Make note of these trends and pay close attention to how they may impact your sales tax returns.



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- TREND** **1** Economic nexus laws impose a nexus obligation on businesses that surpass a revenue and/or transaction threshold. In June 2018, the Supreme Court of the United States (SCOTUS) overruled the physical presence standard that prevented states from collecting sales tax on remote sales. The physical presence standard for nexus wasn't removed, it was simply expanded to also include economic activity thresholds. As of April 2019, more than 30 states have [economic nexus laws](#) on the books.
 - TREND** **2** Marketplace facilitator laws require marketplace facilitators like Amazon, Etsy, Walmart, etc. to collect and remit sales tax on behalf of their marketplace sellers. While selling through an online marketplace is a vehicle to expand sales and scale, it's important to have a deep understanding of how marketplace sales can impact your sales tax obligations and compliance. In many cases, [marketplace facilitator laws](#) are tied to an economic nexus threshold and can complicate your filing and remittance if you don't have a firm grasp on when you're required to collect and remit and when the marketplace is handling it for you.
 - TREND** **3** More than a dozen states now have [use tax reporting requirements for non-collecting sellers](#). These laws require sellers that do not collect and remit sales tax to either register and collect sales tax or provide states with information to facilitate use tax collection, meaning they must disclose consumer purchase information in the form of use tax reporting requirements. These laws impact marketplace facilitators and sellers directly as some states allow marketplace facilitators to opt out of registering, collecting, and remitting if they conform to use tax reporting requirements.
 - TREND** **4** [Sales tax sourcing rules](#) require in-state and out-of-state sellers to collect and remit the full tax rate in effect at the location of the consumer. There are generally three ways to determine sourcing rules: destination sourcing, origin sourcing, and mixed sourcing. With the increase in online sales, determining which sourcing rules to follow is more difficult when the buyer and seller are in different jurisdictions. Whether origin sourcing or destination sourcing applies may depend on the rules in effect in the state, the location of the sale, and the type of sale – interstate or intrastate.



LET AVALARA HANDLE IT FOR YOU

Now that you know more about the completion and filing of your state sales tax returns, you have a better understanding of the level of work and time required to complete this task every month. Managing the filing and payment process manually can be very time-consuming and inefficient. If you're looking for an alternative option that requires less investment of time and resources, you have a few options. You can hire a CPA to assist with your returns process. In this case, you'll still need to gather the appropriate data and then submit it to your CPA for filing and payment. If you want to automate your returns, a variety of vendors offer solutions that come with different levels of service. However, unless your tax calculation and filing software are integrated, you'll have to complete some work manually.

Automated sales tax filing software, such as Avalara Returns, can streamline the sales tax filing process for you. With Avalara Returns, filing your sales tax returns each month is seamless because your tax data is already available in Avalara AvaTax. Whether you're filing in one state or several, your filing and remittance process scales seamlessly with your growing business so you file more accurately and on time. Let Avalara handle the hassle of returns filing and payments for you – it's automated, easy, and efficient.



If you're an Avalara Customer, contact your Avalara Account Manager to learn more. If you're not already a customer but are interested in learning more about Avalara solutions, please call 877-759-6520.

While we hope you'll find the information helpful, this guide does not offer a substitute for professional legal or tax advice. If you have questions about your tax liability or concerns about compliance, please consult your qualified legal, tax, or accounting professional.

About Avalara

Avalara helps businesses of all sizes get tax compliance right. In partnership with leading ERP, accounting, ecommerce and other financial management system providers, Avalara delivers cloud-based compliance solutions for various transaction taxes, including sales and use, VAT, excise, communications, and other indirect tax types. Headquartered in Seattle, Avalara has offices across the U.S. and around the world in the U.K., Belgium, Brazil, and India.