



STATES AND DATES GUIDE

A state-by-state guide for filing
sales tax returns

Avalara

2018 STATES AND DATES GUIDE

A state-by-state guide for filing sales tax returns



On average, finance professionals spend **18 hours** reconciling and filing sales tax returns **every month**.

(source: 2017 Wakefield Report)

Sales tax collection and management may not be the most exciting part of any finance or accounting position, but it's necessary and required. If you fail to collect sales tax, file with inaccurate rates or rules, or collect but don't remit, you expose your company to significant risk. Failure to meet deadlines or follow the rules properly can result in state audits, late filing or payment penalties, or additional fines, all of which take up valuable time and can be extremely costly. No one benefits from that.

To maintain compliance and stay on top of your obligations, you need to consider all aspects of your sales tax strategy. This can lead to a surprising amount of work, but it's important to get sales tax right. First you need to determine where you have nexus, then register in the states where you have a sales tax obligation. After that, you must determine and apply the correct rules and rates for all those jurisdictions.

It can take a significant amount of research to ensure you're filing correctly in each state, and that's why we've put together this guide. In the pages that follow, we outline the basics: What you need to know no matter where you're filing, along with a state-by-state guide to specific filing rules. It won't file your taxes for you, but at least it can put you on the right path.

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.



Sales Tax Filing FAQs

1

How do I determine if I have nexus?

Getting nexus right is critical to achieving sales tax compliance. [Nexus](#) is the connection between a business and a state that creates a sales tax obligation. In states where you have nexus, you need to register, collect, file, and remit sales tax, so you need to know and understand those states' rules. Nexus is created when you have a physical presence like a storefront, but there are other ways to create nexus as well. Employing remote workers, attending trade shows, drop shipping, advertising, housing inventory, or even exceeding a threshold for sales in other states can all establish nexus.

Nexus rules vary by state and are subject to change, so it can be challenging to keep up with them all. As states are looking for additional avenues for revenue, many are expanding their definitions of nexus and increasing the ways businesses can trigger a tax obligation.

2

I have nexus. What now?

Once you determine that your business has a nexus obligation in a state, you must register with the Department of Revenue in that state and begin to collect sales tax based on their specific rates and rules.

A handful of states allow local tax jurisdictions to establish home rule, whereby they can establish their own sales tax rates, rules, and regulations (while abiding by state laws). In the few home rule states, you can have nexus not only within the state, but with local jurisdictions as well, each of which may require separate filing procedures.

3

What are my filing options?

Today, all states offer options to file and pay sales taxes electronically. These options include online filing and telefiling. Online filing requires setting up a business account through a secure system with the state tax authority. A few states now require electronic filing for all taxes. Some require electronic filing for sales above a certain threshold only, and some still allow taxpayers to fill out and mail in paper forms. Understanding the correct filing and payment procedures for states where you have nexus is crucial, as one size does not fit all.

Please note that electronic filing requirements may differ from electronic payment requirements.



In 2017, Avalara processed
1.3M sales tax returns,
totaling **\$28.9B** in taxes
for remittance.

4

When are the filing due dates?

When you register with a state for a sales tax permit, the state will assign you a filing frequency, usually based on the amount of sales tax you're projected to owe (your sales tax liability). This could be monthly, quarterly, yearly, or other. Your payment is also due at these times. Generally, the higher your tax liability, the more frequently you're required to file. While due dates are generally set on a standard date (e.g., the 20th of the month), keep in mind that these dates may be adjusted to account for holidays and weekends. You may or may not get a notice of when your tax is due, so it's important to be aware of both your frequency and your specific due dates to ensure that you're filing on time and to avoid any late penalties.

5

What are my payment options?

Many states offer several ways to pay electronically but have different rules for those options. While some states still accept checks or money orders for sales taxes, electronic payments are increasingly common. These may be referred to as electronic funds transfers (EFTs), echecks, or epayments, and may be completed by making payments directly from your bank account via an American Clearing House (ACH) transfer or other direct-debit systems, or via credit or debit card. Often, credit card payments are processed through outside vendors that may charge a fee for the service.

Some states require businesses with sales tax liability over a certain amount to make prepayments on their tax liability, meaning several payments may be required within one reporting period.

It's important to know when electronic payments need to be initiated so that they'll be credited in time to meet the required due dates. Different forms of electronic payment may delay crediting the payment to your account.

6

What if I'm registered but did not collect any tax?

Most states that have sales tax require you to file if you're registered, even if you didn't actually collect any sales tax. **This is called zero-tax filing.**

7

What happens if I miss a deadline?

All states impose penalties for late filing and payment, often a percentage of the unpaid tax plus interest. Penalties and interest are often calculated in a complex and confusing manner, but they can add up quickly and result in substantial costs to your business. So, if you must miss a payment deadline, it's key to file as soon as possible to minimize any late fees.

Some states offer an extra incentive to file and pay on time with a timely incentive or vendor discount on the amount of tax due, ranging from 0.5% to 5%, with various maximum amounts. In some cases, these incentives only apply to taxpayers who file and pay electronically.

8

What if I'm collecting but not filing?

Collecting sales tax from customers and not remitting it to the taxing authorities is a serious matter. To collect tax, you're legally required to register with the state and obtain a tax license or permit. If taxing authorities discover you're collecting sales tax without authorization, it can lead to penalties, fines, and possibly imprisonment. And collecting but not filing returns in jurisdictions where you have a sales tax obligation is illegal and puts your company at risk.

9

How do I keep up with changes?

Because tax regulations are constantly changing, your filing frequency and due dates can change along with your business circumstances. It's important to pay attention to any regulation updates sent out from your taxing authority to make sure you're aware of any changes that could affect your filing and remittance. It's also helpful to review the taxing authority's website and other resources from time to time, just to make sure you're following the latest directives.

10

What are my options for filing returns?

Your first option is to manage the filing and payment process manually, yourself – and as you may be aware, that can be very time consuming and inefficient.



The average cost of a sales tax audit is now more than \$300,000 – **up 163%** from 2014.

(source: 2017 Wakefield Report)

If you're interested in getting help with filing and remitting your returns, you have many 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, you can import transaction data from your ecommerce or accounting platform and prepare all your sales tax returns, whether you're filing in one state or several. Tax content is constantly updated, so you'll have the latest filing forms, deadlines, and instructions. And if you're already an Avalara AvaTax customer, then your tax data can be easily leveraged to file and remit payment wherever you're registered with Avalara Returns.

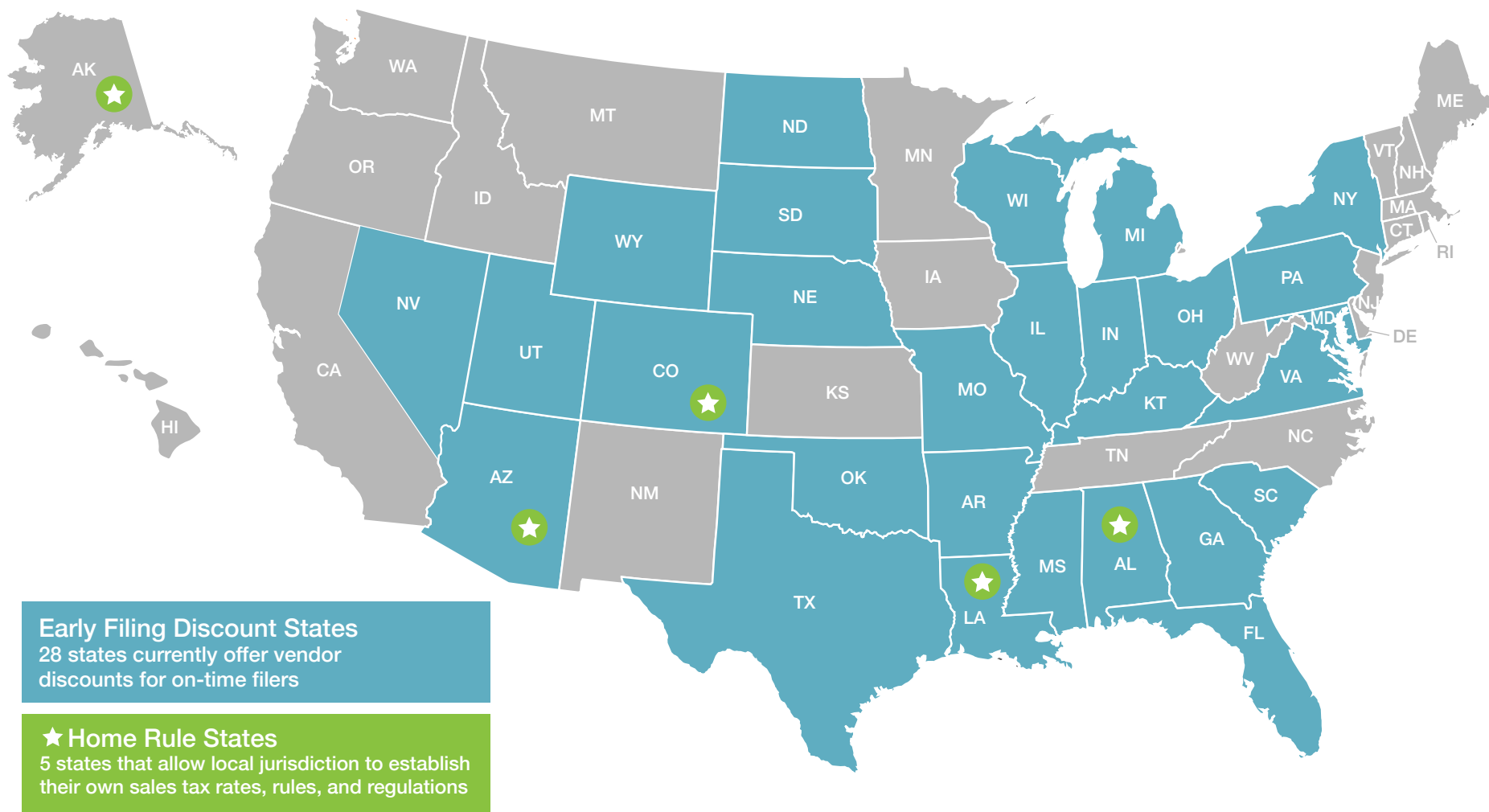
11

What is Streamlined Sales Tax?

The Streamlined Sales and Use Tax Agreement (SSUTA or SST) is the result of a cooperative effort between state and local governments and the business community. The goal of SST is to simplify sales and use tax collection and administration for retailers and states, particularly for companies doing business in multiple states. Participating states must simplify and centralize aspects of their sales tax administration such as rates, rules, registration, remittance, consumer privacy protection, audits, and exemption certificates. In addition, it encourages remote sellers selling over the internet and by mail order to collect tax on sales to customers living in the streamlined states. It levels the playing field so that local brick-and-mortar stores and remote sellers operate under the same rules. There are currently 23 SST member states and one associate member state (Tennessee) that is in the process of becoming a full member.

If your company registers through the SST Registration System, you have the option of hiring a Certified Service Provider (CSP). A CSP allows businesses registered with SST to fully outsource their sales and use tax management processes. And by registering for SST, a business is eligible to use CSP services for free. Avalara is proud to be one of the first group of certified SST Certified Service Providers.

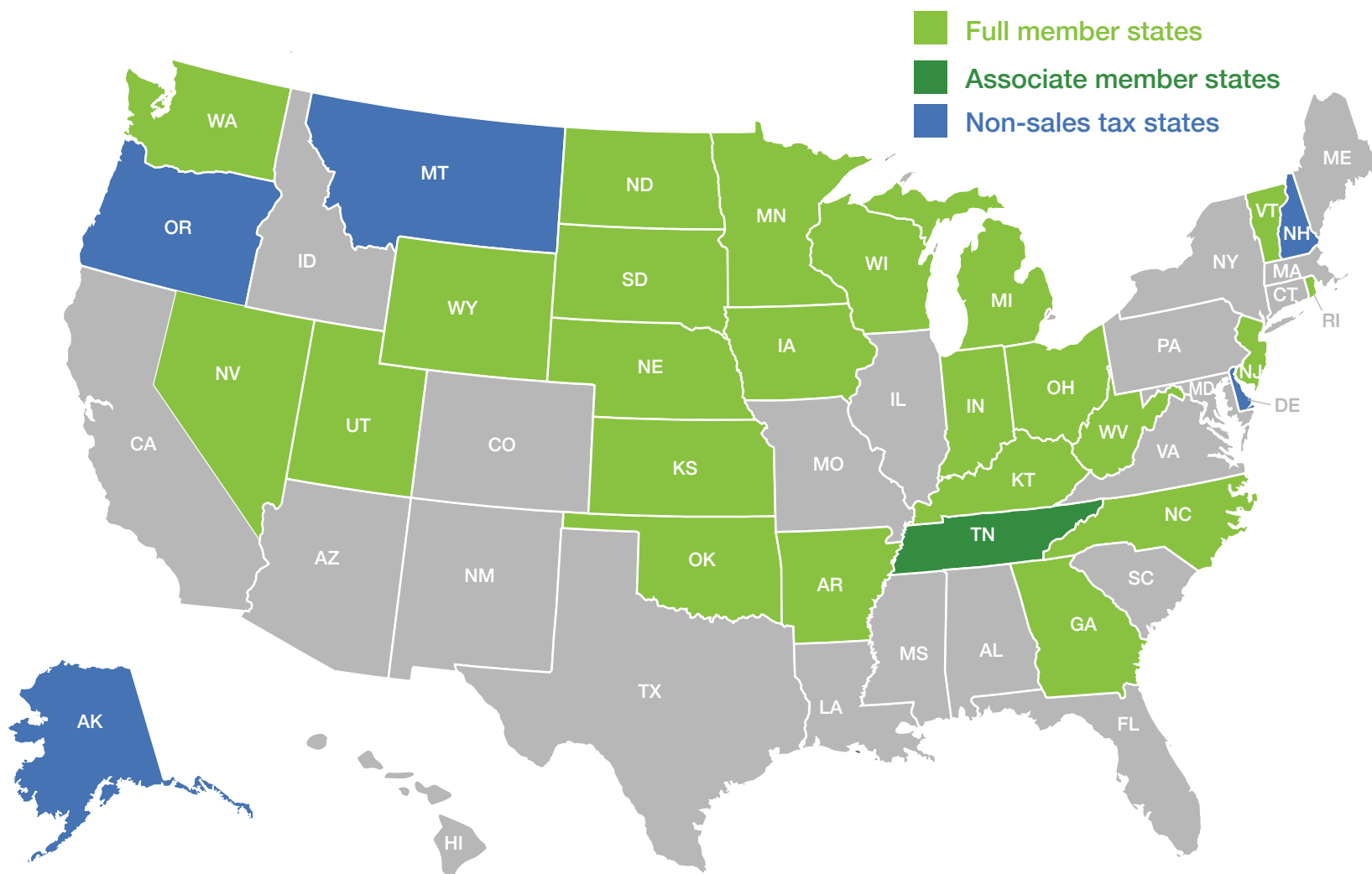
Early filing discounts and home rule states



Early Filing Discount States
28 states currently offer vendor discounts for on-time filers

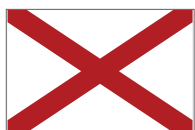
★ Home Rule States
5 states that allow local jurisdiction to establish their own sales tax rates, rules, and regulations

Streamlined Sales Tax (SST) and non-sales tax states



State-by-state filing guide

This guide offers some quick answers to common questions for each state. Because states constantly update and amend their sales and use tax laws, see each state's website for the most up-to-date and comprehensive information.



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: Electronic filing is required for all businesses. Electronic payment is required for payments of \$750 or more; [My Alabama Tax ONE SPOT](#)

Credit card payment: No

Timely discount: [5%](#) on the first \$100 of tax due, and 2% of all tax over \$100, up to a discount of \$400 per month.

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

Other: 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 Tax ONE SPOT](#). Alabama offers a flat [simplified sellers use tax](#) rate for out-of-state businesses that volunteer to collect and remit tax in Alabama.



Alaska

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

Website: [Alaska Department of Commerce, Community, and Economic Development](#)



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: Required for businesses with more than one physical location in Arizona and those with \$20,000 prior tax year liability. [www.AZTaxes.gov](#)

Credit card payment: No

Timely discount: [1%](#) with a maximum of \$10,000. Applies only to state tax.

Late fees: Failure to file and pay on time may result in a [penalty](#) of 4.5% to more than 25%, plus interest.

Sales tax holidays: None

Streamlined sales tax state: No

Other: 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: No

Timely discount: [2%](#) with a maximum of \$1,000 per month for state taxes.

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.

Sales tax holidays: [Back to school](#)

Streamlined sales tax state: Yes; full member



California

Website: [California Board of Equalization](#)

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 average monthly payments of \$10,000 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.

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.

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% to 3.3% for local sales tax (depending on the locality). Varying cap rates may apply.

Late fees: Failure to file and pay on time may result in a [penalty](#) of 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

Other: Colorado allows home rule and many local governments impose and administer their own sales tax. Each requires a separate tax return and payment. Local governments that administer their own sales tax may have their own nexus rules.



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.

Sales tax holidays: [Back to school](#)

Streamlined sales tax state: No



Delaware

Delaware currently does not 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.

Website: [Delaware Division of Revenue](#)



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 filing/payment:** Required for taxpayers who paid \$20,000 or more in sales taxes the previous year or who file a consolidated return and have two or more places of business; [e-Services](#)

Credit card payment: Yes; fee

Timely discount: [2.5%](#), not to exceed \$30 per report.

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: [Disaster preparedness](#), [Back to school](#)

Streamlined sales tax state: No

Other: 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

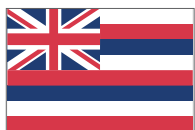
Timely discount: [3%](#) on first \$3,000, and 0.5% on amounts over \$3,000 (as of March 1, 2017).

Late fees: Failure to file and pay on time may result in a [penalty](#) of 5% to 25%, plus interest. For 2018, the interest rate is 7.5%.

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: [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. Penalties also apply for failure to file electronically, if required.

Sales tax holidays: None

Streamlined sales tax state: No

Other: Hawaii doesn't have a sales tax, but it does impose the general excise tax (GET) "at every level of transaction on goods and service."



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: [Taxpayer Access Point](#)

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 \$10 or 0.5% per month, to a maximum of 25%, plus interest.

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: Required with annual liability of \$20,000 or more; [My Tax Illinois](#)

Credit card payment: No

Timely discount: [1.75%](#) of the tax paid, or \$5 per calendar year, whichever is greater.

Late fees: Failure to file and pay on time can lead to a [penalty](#) of 2% to 15% of the tax due, plus interest.

Sales tax holidays: None

Streamlined sales tax state: No

Other: 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: Failure to file and pay 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.

Electronic filing/payment: Required for all businesses; electronic payment required for businesses making more than \$60,000 in tax a year; [eFile & Pay](#)

Credit card payment: Yes; fee

Timely discount: None



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; [KSWebTax](#)

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, at a rate of 5% (0.417% per month or fraction thereof) for the period January 1, 2017, through December 31, 2018.

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; [KY E-TaxKentucky 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 2018, a 6% 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: [0.748%](#) through June 30, 2018; 0.935% of the tax due starting July 1, 2018.
 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 2018, it is 8%.
 Sales tax holidays: [Hurricane preparedness](#), [Annual sales tax holiday](#), [Second amendment](#)
 Streamlined sales tax state: No

Other: Louisiana allows home rule and each parish administers its own sales tax.



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 2018, the rate equals the prime rate as published in the Wall Street Journal on the first day of September.
 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 four percentage points, compounded daily. The penalty for not filing or paying electronically if required is \$100 for each return, payment, or data transfer.

Sales tax holidays: Massachusetts periodically offers sales tax holidays but as of April 2018, it does not have one in 2018.

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, with a minimum of \$6 and a maximum of \$15,000 per month; 0.75% for payments made by the 12th of the month.

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 by 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.

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 2018, an additional interest rate of 0.006% 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 and payments are generally due by the 20th of the month

following the reporting period, except on quarter-ending months; the due date for returns due in March, June, September, and December is the last day of the month. Quarter-monthly returns are generally due three days after the reporting period. Annual returns are due by January 31 of the following year. Returns must be filed even if no tax is due.

Electronic filing/payment: Required for quarter-monthly filers; [Missouri Sales/Use Tax Electronic Filing System](#)

Credit card payment: Yes; fee

Timely discount: [2%](#) with no maximum.

Late fees: Failure to file and pay on time may lead to a [penalty](#), which may be calculated in one of two ways: 1) multiply the total amount of the tax due by the annual percentage rate. Then multiply the result by the number of days late. Then divide that amount by the number of days in the year (365 or, in the case of a leap year, 366). 2) Multiply the total amount of tax due by the daily interest rate. Multiply the result by the number of days late. Interest rates change annually on January 1. The interest rate for 2018 is 0.9%.

Sales tax holidays: [Show me green](#), [Back to school](#)

Streamlined sales tax state: No



Montana

Montana currently does not 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.

Website: [Montana Department of Revenue](#)



Nebraska

Website: [Nebraska Department of Revenue](#)

Due date: Returns and payments are generally due by the 20th of the month following the tax period and must be filed even if no tax is due.

Electronic filing/payment: [Required](#) for annual sales tax liability of \$6,000 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 by the last day of the month following the reporting period and must be filed even if no tax is due.

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%. A 0.75% interest per month or fraction thereof is also charged.

Sales tax holidays: None

Streamlined sales tax state: Yes; full member



New Hampshire

New Hampshire currently does not have sales tax. However, the state does impose a meals and rooms tax.

Website: [New Hampshire Department of Revenue Administration](#)



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; [EZ File Systems](#)

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 and 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 and annually. The daily rate for the period January 1, 2018 - March 31, 2018 is 0.010958904% and the annual rate is 4%.

Sales tax holidays: [Back to school](#), [Small business Saturday](#)

Streamlined sales tax state: No

Other: In New Mexico, rather than sales tax, gross receipts tax is collected on the sale of goods and some 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: Returns and payments are generally due by the 20th of the month following the reporting period and must be filed even when 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); the greater of \$100 or the above penalties (for returns filed more than 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 and must be filed even if no tax is due. Quarterly returns and payments are generally due by the last day of January, April, July, and October for the preceding three-month period and 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 due 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: Returns and payments are generally due by the 23rd of the month following the reporting period for monthly and semiannual filers.

Electronic filing/payment: Electronic filing or telefiling required for all businesses; [Ohio Business Gateway](#)

Credit card payment: Yes; fee

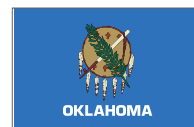
Timely discount: [0.75%](#) of the tax due, with no maximum.

Late fees: Failure to file and pay on time may lead to [penalty](#) of \$50 or 10% of the tax

collected, whichever is greater.

Sales tax holidays: Ohio periodically offers [sales tax holidays](#) and will offer one in 2018.

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: [1%](#), with a maximum of \$2500 per month.

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

Oregon currently does not have a general sales tax. However, several cities impose a local sales tax or a tax on specific transactions.

Website: [Oregon Department of Revenue](#)



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 tax collected for a monthly filer, \$75 or 1% of tax collected for a quarterly filer, and \$150 or 1% of tax collected for a semiannual filer with a maximum of \$300 annually.

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: [SURI](#)

Due date: Returns and payments are generally due by the 20th.

Electronic filing/payment: Required for all businesses.

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 fee: Failure to file and pay on time may result in a penalty of \$100.

Sales tax holidays: [Yes](#)

Streamlined Sales Tax state: No



Rhode Island

Website: [Rhode Island Division 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 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: [3%](#) for liability less than \$100, and 2% on sales tax liability above \$100, with a maximum of \$10,000 per 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 on time may result in a [penalty](#) of 5% of the tax due per month, with a maximum penalty of 25% 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 Controller 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.

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](#), [Energy star](#), [Emergency preparedness](#)

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: None

Late fees: Failure to file and pay on time may result in a [penalty](#) of 5%, plus interest.

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, even 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: [1.1%](#) (1.6% for food) of the first \$62,500; 0.84% (1.2% for food) of the amount to \$208,000; 0.56% (0.8% for food) of the remainder. The discount applies to state sales tax only. No discount is allowed on electronically filed returns.

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 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 the Chief Financial Officer

Due date: Returns and payments are generally due by the 20th of the month following the reporting period.

Electronic filing/payment: Business taxpayers must pay their taxes electronically for any period that the tax due exceeds \$5,000; MyTax.DC.gov

Credit card payment: Yes; limit of \$100,000 including the processing fee of 2.5%. If the payment and processing fee exceed \$100,000, the payment must be split.

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, to a maximum penalty of 25%. A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Interest of 1.5% per month is assessed on late returns and payments.

Sales tax holidays: None

Streamlines 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. A return 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: No

Timely discount: [0.5%](#) per reporting period, with a minimum of \$10 and a maximum of \$1,000.

Late fees: Failure to file and pay on time may result in a [penalty](#) of 1.5% per month. If there was negligence in filing the return, a penalty of 25% of the tax due may be imposed.

Sales tax holidays: [Back to school](#)

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%](#) of the tax due for the first \$6,250 and 1% for the remainder, with a maximum discount of \$500 per month.

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

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