Filing Frequency Change Guidelines

Seller provides a written request for changes to filing frequency. Changes will be granted to coincide with the start of quarter (January, April, July or October).

Quarterly Filing
A business may request quarterly filing if they meet the following criteria:
- Have less than $10,000 in taxable sales across the state in the preceding 12 months or,
- Have fewer than 12 individual transactions across the state in the preceding 12 months.

Annual Filing
A business may request annual filing if they meet the following criteria:
- Total gross sales across the state in the preceding 12 months were exempt from sales tax.

If a business files late, they will then revert back to the monthly filing schedule. A business may request a quarterly filing again if they demonstrate timely for the preceding 6 months.

Administrative process:
1. AMSTP staff receive the request for reduced filing frequency.
2. AMSTP staff asks the business which communities they sell into.
3. AMSTP staff reviews the list of relevant communities for those which do not allow reduced filing frequency.
   a. Exception could be made after approval by affected communities.
4. AMSTP staff will inform business of determination once community allowance is verified.
5. AMSTP will run annual audit to check that businesses remain within the criteria limits.