



## **Filing Frequency Change Guidelines**

Seller provides a written request for changes to filing frequency. Changes will be timed 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:

- Has less than \$100,000 in taxable sales into Commission Member Jurisdictions in the preceding 12 months, **or**
- Automatically qualify with less than \$100,000 gross sales statewide 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 be reverted back to a monthly filing frequency. A business may request a quarterly filing again if they demonstrate timely filing for the preceding 6 months.

### **Administrative process:**

1. AMSTP staff receive the request for reduced filing frequency.
2. AMSTP staff reviews the applicant's filing history with the ARSSTC.
3. AMSTP staff will inform business of determination once filing history is compared with applicant's request.
4. AMSTP will review filing history annual to check that businesses remain within the criteria limits.