Using the Returned Items Deduction category

Should only be used under the following conditions:

1. A seller has credited / returned transactions to report for:
    a. An ARSSTC jurisdiction where:
        i. The total $ of gross sale transactions for the jurisdiction are less than the total $ of the credited / returned transactions for the filing period.

If the total credited or returned transactions for a jurisdiction can be netted against the jurisdiction's gross sales resulting in a positive gross sales amount, **do not use the Returned Items Deduction**.

How to use the Returned Items Deduction:

- Exclude the Returned Items amount from the reported Gross Sales for the jurisdiction(s).
    - If no sales into the jurisdiction(s), simply enter zero for Gross Sales.
- Enter the Returned Items amount as a positive amount under Column P, Deduction 13 of the ARSSTC Excel Upload Template.
    - Entering it as a negative will cause the system to simply exclude the amount from your filing.
- The system will calculate a negative net taxable sales for the jurisdiction(s), with applicable negative sales tax.
- The negative tax will net against any other tax due reported on the return, shrinking your total amount due for the filing period and creating the applicable sales tax credit.