

# SALES TAX JUMPSTART

Thanks to [R&M Consulting](#) for assistance in putting this together



## Sales Tax Return Filing Thresholds by State

State	Filing Thresholds
Alabama	Monthly: \$1,000 per month in the prior calendar year Quarterly: \$200 per month during past calendar year Annual: \$10 (maximum) during prior calendar year
Alaska	N/A
Arizona	Monthly: more than \$8,000 estimated annual combined tax liability Quarterly: \$2,000 - \$8,000 in estimated annual combined tax liability Annually: less than \$2,000 in estimated annual combined tax liability
Arkansas	Bi-Monthly: over \$200,000 per month in net sales for the past calendar year Quarterly: \$100 (maximum) in monthly tax Annually: \$25 (maximum) in monthly tax
California	CDTFA assigns a filing frequency (quarterly prepay, quarterly, monthly, fiscal yearly, yearly) based on your reported sales tax or your anticipated taxable sales at the time of registration.
Colorado	Monthly: \$300 or more in monthly tax collected Quarterly: less than \$300 in monthly tax collected Annually: \$15 or less in monthly tax collected
Connecticut	Monthly: if tax liability exceeds \$4,000 for the prior 12-month period Quarterly: if total tax liability for the 12-month period ending on the preceding June 30 <sup>th</sup> was \$1,000 - \$4,000 Annually: if total tax liability for the 12-month period ending on the preceding June 30 <sup>th</sup> was less than \$1,000
Delaware	N/A

District of Columbia	Monthly: if tax liability is greater than or equal to \$1,201 per period Quarterly: if tax liability is greater than or equal to \$201 and less than or equal to \$1,200 per period Annually: if tax liability is less than or equal to \$200 per period
Florida	Monthly: if tax is more than \$1,000 in annual sales tax collections Quarterly: if tax is between \$501 and \$1,000 in annual sales tax collections Semiannually: if tax is between \$101 and \$500 in annual sales tax collections Annually: if tax is \$100 or less in annual sales tax collections
Georgia	Quarterly: if tax for 6 consecutive months averages less than \$200 per month Annually: if tax for 6 consecutive months averages less than \$50 per month
Hawaii	Monthly: if tax exceeds \$4,000 per year Quarterly: if tax does not exceed \$4,000 per year Semiannually: if tax does not exceed \$2,000 per year
Idaho	Quarterly or semiannually: if \$750 or less is owed per quarter and have a satisfactory record of timely filing and payment Annually: sellers with seasonal activities can request permission
Illinois	Monthly: if average monthly liability is greater than \$200 Quarterly: if average monthly liability is between \$50 and \$200 Annually: if average monthly liability is less than \$50
Indiana	Monthly: if the average monthly liability for the previous year exceeds \$1,000
Iowa	Semi-monthly: if remit more than \$60,000 in tax per year Monthly: if remit between \$6,000 and \$60,000 in tax per year Quarterly: if remit between \$120 and \$6,000 in tax per year Annually: if remit less than \$120 in tax per year
Kansas	Monthly: if total tax liability exceeds \$4,000 in any calendar year Quarterly: if total tax liability is between \$400.01 and \$4,000 in any calendar year Annually: if total tax liability does not exceed \$400 in any year
Kentucky	Filing Frequency for all accounts will be monthly (default). Other filing frequencies may be granted on a case-by-case basis as determined by the DOR.
Louisiana	Quarterly: if monthly taxes average less than \$500
Maine	Monthly: if average tax liability is \$600 or more per month Quarterly: if average tax liability is between \$100 and \$600 per month Semiannually: if average tax liability is at least \$50 but less than \$100 per month Annually: if average annual tax liability is less than \$50

Maryland	Filing periods other than monthly may apply if the Comptroller determines the taxpayer is expected to remit less than \$100 per month in taxes. Seasonal or irregular filing periods are allowed if the Comptroller deems them appropriate for vendors who normally do not make taxable sales.
Massachusetts	Monthly: if annual tax collected is \$1,200 or more Quarterly: if annual tax collected is between \$101 and \$1,200 Annually: if annual tax collected is \$100 or less
Michigan	Monthly: if monthly amount of taxable <u>sales</u> is more than \$16,675 Quarterly: if monthly amount of taxable <u>sales</u> is between \$1,042 and \$16,675 Annually: if monthly amount of taxable <u>sales</u> is less than \$1,041
Minnesota	Monthly: if average monthly tax is more than \$500 per month Quarterly: if average monthly tax is less than \$500 per month Annually: if average monthly tax is less than \$100 per month
Mississippi	Generally, every retailer with average liability of \$300 or more per month must file a monthly tax return. Retailers with smaller tax liabilities may file quarterly or annual returns.
Missouri	Monthly: if taxes collected are \$500 or more per month Quarterly: if taxes collected are \$100 or more per quarter but less than \$500 per month Annually: if taxes collected are less than \$100 per quarter
Montana	Lodging facility sales and use tax is due quarterly.
Nebraska	Monthly: if annual tax liability is \$3,000 or more Quarterly: if annual tax liability is between \$900 and \$3,000 Annually: if annual tax liability is less than \$900
Nevada	Quarterly: if there are under \$10,000 gross taxable <u>sales</u> per month
New Hampshire	N/A
New Jersey	Monthly: if more than \$30,000 is collected in tax during the prior calendar year and more than \$500 is collected in the first and/or second month of the current calendar quarter Quarterly: if \$30,000 is collected in tax during the prior calendar year
New Mexico	Monthly: if combined taxes average more than \$200 per month Quarterly: if combined taxes for the quarter are less than \$600 or an average of less than \$200 per month in the quarter Semiannually: if combined taxes are less than \$1,200 for the semiannual period or an average of less than \$200 per month for the 6-month period

New York	<p>Monthly: if taxable <u>receipts</u> are \$300,000 or more in any quarter of the preceding four quarters</p> <p>Quarterly: if you've been notified that you're an annual filer and taxable receipts are less than \$300,000 during the previous quarter</p> <p>Annually: if total tax for the most recent six calendar quarters did not exceed \$3,000 and the total tax for the current twelve months will not exceed \$3,000</p>
North Carolina	<p>Monthly: if tax liability is less than \$20,000 per month and at least \$100 per month</p> <p>Quarterly: if monthly tax liability is less than \$100</p>
North Dakota	<p>Monthly: if tax for the prior year is \$333,000 minimum</p> <p>Quarterly: if tax drops below \$333,000 in a later year</p>
Ohio	<p>Monthly: if annual liability exceeds \$75,000</p> <p>Quarterly: if quarterly tax liability is less than \$15,000 average monthly liability is less than \$5,000</p> <p>Semiannually: if tax liability is less than \$1,200 per 6-month period</p>
Oklahoma	Semiannually: if tax remitted does not exceed \$50 a month
Oregon	N/A
Pennsylvania	<p>Monthly: if tax for the previous third calendar quarter was \$600 or more</p> <p>Quarterly: if tax for the previous third calendar quarter is between \$75 and \$600</p> <p>Semiannually: if the tax for the previous third calendar quarter is less than \$75</p>
Rhode Island	Quarterly: if monthly tax is under \$200 for six consecutive months
South Carolina	Quarterly: if quarterly tax liability is \$300 or less
South Dakota	States assign you a filing frequency when you register for your sales tax permit.
Tennessee	Dealers with an average tax liability of less than \$200 per month may be permitted to file returns and make payments on a quarterly, semiannual, or annual basis.
Texas	<p>Monthly: if tax is \$1,500 or more for the calendar quarter</p> <p>Quarterly: if tax is under \$500 for the month or \$1,500 for the calendar quarter</p> <p>Annually: if tax is under \$1,000 for the calendar year with Comptroller authorization</p>
Utah	<p>Monthly: if combined state and local sales and use tax liability is \$50,000 or more for the previous calendar year</p> <p>Annually: if expected annual sales tax collections are less than \$1,000</p>

Vermont	<p>The Department of Taxes will assign your filing frequency upon registration.</p> <p>Monthly: if annual tax is \$2,501 or more</p> <p>Quarterly: if annual tax is between \$501 and \$2,500 in the last calendar year</p> <p>Annually: if annual tax was \$500 or less in the last calendar year</p>
Virginia	<p>Virginia Tax determines your filing frequency - either monthly or quarterly.</p> <p>Monthly: if average monthly tax liability is more than \$100</p> <p>Quarterly: if average monthly tax liability is less than \$100</p>
Washington	<p>Filing frequencies are assigned based on what you estimate for your yearly business income. Frequency is monthly, quarterly, or annually.</p> <p>Monthly: if annual tax is \$4,800 or more</p> <p>Quarterly: if annual tax is between \$1,050 and \$4,800</p> <p>Annually: if annual tax was \$1,050</p>
West Virginia	<p>Monthly: if average monthly tax is greater than \$250</p> <p>Quarterly: if average monthly tax is no greater than \$250</p> <p>Annually: if tax for the year is not over \$600</p>
Wisconsin	<p>Early Monthly: if quarterly tax is \$3,601 or more</p> <p>Monthly: if quarterly tax is between \$1,201 and \$3,600</p> <p>Quarterly: if quarterly tax is between \$601 and \$1,200</p> <p>Annually: if tax is \$600 per year or less</p>
Wyoming	<p>Quarterly: if monthly tax is less than \$150, quarterly or annual returns may be filed</p> <p>Annually: if total use tax due during the month is less than \$150 on items bought from vendors who do not have a place of business in-state</p>