

Frequently asked questions regarding the 2011 annual reconciliation return.

- 1) Do I still file a sales tax return for the month of December, or the quarterly return ending December 31?
 - A) Yes – the annual reconciliation return is in addition to the sales tax return. File the sales tax return by its normal due date by reporting the amount of sales tax due with payment. The reconciliation portion of the quarterly return is no longer required to be filled out.

- 2) Can the annual reconciliation return be filed on line?
 - A) No – for the 2011 calendar year the annual reconciliation must be filed by paper.

- 3) How do I fill out the annual reconciliation return?
 - A) Start with the back of the return and fill in Schedule A listing the gross sales on the applicable lines. Schedule B items are legal deductions from sales. If there is no specific listing for a deduction, fill in line “n. Other”. Line “o Total Deductions” is subtracted from Line “3. Total” to arrive at line “5. Net Taxable Sales”. Carry to page 1 Line A.

- 4) If I owe less than one dollar (\$1.00) do I have to make payment?
 - A) No – a balance due under \$1.00 is considered a rounding issue and payment is not required.