

AVOID ERRORS WHEN FILING A SALES TAX RETURN (DR 0100)

COMMON ERROR	WHAT YOU CAN DO
Using incorrect tax rates.	Verify sales tax rates at Revenue Online , under “Additional Services.”
Filing forms with incorrect filing dates.	The filing date format should be MMY-MMYY. If filing for the first quarter (Jan. through March) of 2015, the dates for this period on a paper form should be 0115-0315. When filing in Revenue Online, the system will only require the end date of each period. (e.g., first quarter: 03312015)
Filing late.	File by the 20th of the month, even if a payment was made before then.
Using invalid FEIN and SSN Numbers.	Verify you are using a correct FEIN or SSN number. If your account does not have a valid FEIN/SSN number, you will receive a notice.
Reusing old forms.	Do not make copies of any old forms with pre-printed periods/dates.
Submitting a return with negative numbers.	Negative numbers shouldn't be used anywhere on the return. Credits for one location cannot be offset against another location. If any column amount falls below zero, the credit can be carried forward to a future return. A credit can only be subtracted within the same column, up to the amount of what is reported for that jurisdiction for that current period. The return should be completed in numerical line order; this will eliminate a negative calculation. Do not calculate the return from line 15 upward.
No Service Fee/Vendor Fee taken.	Take credit for the vendor fee on timely filed/timely paid returns.
Line 3 “Net Sales” has different amounts for city, county, special districts and state.	Lines 2A and 2B are used to calculate deductions allowable by the state in order to calculate the net sales tax for each jurisdiction. Line 3 net sales should be the same in each applicable column for state collected jurisdictions. Do not calculate the return from line 15 upward.
Listing taxes in columns on the sales tax return that are NOT designated for that tax.	The sales tax return has a column designated for each jurisdiction (County/MTS, City/LID, Special Districts, and State.) Correctly list each tax in the appropriate column.
Leaving lines on the sales tax return blank.	Lines on the return can be left blank if the value is zero, except for lines 1, 3 and 10. For lines 2b and 3b, page 2 must be completed. Page 2 is the Deductions and Exemptions Schedule.
Using Line 10 for Consumer Use Tax.	Line 10 is used for tax on goods removed from inventory for personal or business use. Line 10 should not be used to file consumer use tax. Instead, report consumer use tax on the DR 0252 or DR 0251.
Combining jurisdiction taxes together in one column.	Each jurisdiction has a tax rate and taxes collected for the jurisdiction must be reported in its own column. Example: state sales tax return has one column designated for city tax and one sales tax rate applies to that city.
Taking a credit on a future period for the wrong jurisdiction.	If a credit is carried forward for city taxes, the credit can only be deducted in the city column. Do not take the credit from the county, state, or special districts in the city column.
Payment does not match the total amount filed.	Check for mathematical and transposition errors. Both the amount on the return and the amount of the payment must match. For example, if the total for all columns of the sales tax return is \$500, then the total amount owed and remitted should also be \$500.
Paid by EFT but didn't file a return.	Taxpayers who make a tax payment using (EFT) must file a return.
Combining the county tax collected for multiple locations on one return.	If you have five physical locations within the same county, each location must report tax on a separate return. Taxes collected for multiple jurisdictions cannot be combined on one return.
Site number not entered on return.	Each sales and use tax return should have a site number entered on the paper return in order to be processed (for example, 01234567-0001). This helps the department identify and properly allocate local jurisdiction taxes that are paid with the return. The best solution to avoiding this error is to file each jurisdiction through Revenue Online. Important: You must set up the site before filing the return. To set up the site, complete the CR 0100.
Not using whole numbers.	Values entered should be rounded to the nearest whole dollar amount. Do not use decimals.