

## **Commissioner of Taxes' Mandate on E-Filing of Business Taxes for all Taxpayers Owing \$100,000 in Tax**

Effective January 1, 2012, the Commissioner of Taxes has mandated electronic filing for all taxpayers whose Sales and Use, Meals and Rooms, or Withholding tax payments exceeded \$100,000 in the prior tax year. Taxpayers whose total Sales and Use Tax, Meals and Rooms, or Withholding payment for the prior calendar year exceeded \$100,000.00 are required to file their returns electronically for the filing period. Electronic filing is mandated for due dates from July 1, 2014 and forward. The Director of the Division of Taxpayer Services will consider a written request for an exemption based on extraordinary circumstances.

