

Resolve Past Sales Tax Exposure — And Move Forward with Confidence

A Limited Opportunity for Remote Sellers

The Streamlined Sales Tax Voluntary Disclosure Program (SSTVD) offers “qualified remote sellers” a clear path to register, begin collecting and reporting sales tax, and limit potential liability for prior periods in participating states.

Does Your Business Qualify?

To qualify for the SSTVD in a state, your business must meet all the following requirements in that state:

- You are **only** required to register for sales tax purposes in that state because you meet or exceed its economic nexus threshold.
- You are not currently registered for sales tax in that state when you apply, either directly or through the SST Registration System (SSTRS).
 - **Limited exception:** A remote seller that registers through the SSTRS after October 14, 2026, but before January 1, 2027, may remain eligible if all other requirements are met.
- You have not previously registered or been contacted about registering in that state on or after June 21, 2018.
- You did not receive notice of a sales tax audit on or after June 21, 2018, and are not currently under audit for sales tax purposes.
- You are not under criminal investigation by the state for sales tax matters.
- You have not collected sales tax for the state and failed to remit it.
- You have not previously participated in the SSTVD, unless you are applying in a state that joined later.

What to expect: Applications are not anonymous. Sellers must disclose their name and full contact information even if a practitioner represents you.

What Participating States Commit to Provide

In each participating state, qualified sellers can expect:

- **A defined opportunity:** The program is initially being offered from January 1, 2027, through December 31, 2027.
- **A limited look-back:** Prior-period liability is limited to the 24 months prior to when you registered in the state, unless state law requires a longer period.
- **Penalty relief:** Penalties and late fees are waived to the extent permitted by state law.
- **Time to file:** You will have 12 months to file the sales tax return(s) and provide information requested by the state. The 12 months begin when the state signs and accepts the contract.
- **Time to pay:** You will have at least 30 days after you receive the notice of the balance due from the state. A state may allow more time, with any payment arrangement handled directly between the state and seller.

Why Apply?

For an eligible remote seller, the SSTVD can make the path to compliance more manageable:

- **Limit past exposure** for sales tax that may have been due in prior periods.
- **Establish compliance quickly** through a structured registration and disclosure process.
- **Begin collecting and remitting sooner:** Sellers may register and start meeting current obligations while completing the SSTVD process with the state.

Take the Next Step

Review the eligibility checklist with your tax adviser or practitioner. Visit our website for more information as it is made available: <https://www.streamlinedsalestax.org/home>