Communications Task Force
Streamlined Agreement Requirements

Applied to Each Tax Type Individually

1. State level administration- may be provided by a designated agent
   a. Single point for filing returns and remitting tax (301)
   b. Central registration system (must provide local registration option, cannot charge registration fee for non nexus sellers) (303, 401)
   c. Centralized audits (301)
   d. Uniform procedures for remittance of tax (319)

2. Tax Base
   a. Common tax base (302)
   b. Uniform administration of exemptions (316, 317)

3. Restrictions on rates
   a. Local jurisdictions can have different rates than other local jurisdictions (308)
   b. Rate and boundary changes effective on first day of calendar quarter after 60 days notice (305)
   c. Must provide database of boundary changes (305)
   d. Must provide database of rates (305)
   e. Must provide database assigning jurisdictions to zip codes (305)
   f. Liability relief for errors (306)
   g. No caps or thresholds (323)
   h. Consistent rounding rule (324)

4. Sourcing (314, 315)

5. Use of definitions
   a. Must conform to definitions (327)
   b. Use of taxability matrix (328)

6. Vendor Compensation (Article 6)

7. Bundled transactions (330)