

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)