

SST CSP/CAS SYSTEM CHANGE or TAX RULE REQUEST FORM

Request Number: Date Requested:

Date Needed In Production:

The state has until the first day of the month that begins at least 30 days after it receives a tax rule request to certify the rule; request additional information; or request extension of time from the Executive Director.

Affected State:

Requested By: CSP/CAS:

Representative:

Email:

Reason For Change:

Maintenance

Additional Tax Rules

Other

Change Description:

Additional Documentation: YES (No. of Files) NO

Is Change Ready To Be Tested? YES NO

To Be Completed by Affected State

Date:

Representative:

Testing Status: Passed Failed

Reason For Failure:

Test Documents Attached: YES NO

To be completed by CSP if state has not certified rule or requested additional information.

Date Request Closed (Date liability relief begins for attached rules)

Date may be no earlier than the 1st day of the month beginning at least 30 days after the last information was sent to the state if the state has not responded or requested additional information.

For items available for certification, but were missed during certification, the CSP is not liable (as allowed by state law) for tax due for those product categories until the first day of the calendar month that is at least 30 days after the CSP is notified of the required change.

Entries are examples of how the document is completed.
 These are product rules, not user rules. If tax/exempt is dependant on documentation provided by user, the product should default to taxable. Certification/liability relief is for product category. No liability relief for user documentation. Instructions will be written as to how this should be used by CSPs and by States.

Row #	Parent Tax Code or Category Number (Required)	Child or Second Code (optional)	Parent Product Category Description (Be Specific) (Required)	Child or Second Code Category Description (Be Specific)	Sales or Use Taxability (T or E) (Required)	Does a Reduced Rate Apply? (Y or N)	If a Cap or Threshold applies, what % of sale or \$ amount is taxable amount limited to?	State Law, Rule or Publication (Required)	CSP Additional Comments	State Date Approved	State Comments	CSP Response	Add columns as needed
Line # for sorting / reference purposes only	CSP Codes/SKUS	CSP Codes/SKUS	Parent required. Some products have names that apply to different products depending on the category in which it is listed. i.e. donuts - food or medical	Specific product category/rule to which the request applies	T or E	State rate reduction may apply to food/drugs	Only use if product category has a cap or threshold			Date state approved that line item. Liability relief for that item starts on that date.			
1	1000		Furniture	Table	Taxable	N		SDCL 10-45-2		3/15/2016			
2	2000		Building Material	Lumber (without installation)	Taxable	N		SDCL 10-45-2		3/15/2016			
3	2000	2100	Building Material	Lumber with installation	Taxable	N		SDCL 10-45-2			3/15/2016 Depends on installation - if becomes real property, Contractors' excise Tax applies to total charge, the contractor will owe sales or use tax on their cost of material installed. If it remains tangible personal property, sales tax applies to the total charge. Please split into 2 categories.	Split into 2 categories.	
4	2000	2100	Building Material	Lumber with installation that becomes real property	Exempt	N		SDCL 10-46A & B		3/20/2016			
5	2000	2150	Building Material	Lumber with installation that remains tangible personal property	Taxable	N		SDCL 10-45-2		3/20/2016			
6	3000	3010	Food	Donuts - prepackaged	Taxable	N		SDCL 10-45-2		3/20/2016			