

SST Reports

The SST Governing Board Executive Director requires data from all CSPs pertaining to all states. The administrator for each state requires data from the CSPs and Model 2 filers pertaining to data for their respective states.

File Location: Each CSP will place the files in their assigned FTP state folders. Once the files are transferred, the CSP will contact Testing Central. Testing Central will move the files into the corresponding state audit or administration FTP folders and notify the states the files are ready for review.

Date Required: Required reports and files in the following specified formats will be provided for each quarter. The CSP will upload their files to their FTP site by the 15th day of the second month following the quarter end. Quarter 1 (January, February, March) will be due May 15, Quarter 2 due August 15, Quarter 3 due November 15 and Quarter 4 due February 15. The CSP can upload the Product Mapping file quarterly or at a minimum provide the file when new sellers start and at time of audit. Model 2 filers will provide their files to the respective states as requested by each state auditor at the time of audit.

File Format: Files will be in a comma delimited (.csv) format. The CSPs and Model 2 filers will ensure there are no commas contained within the record fields.

File Names: The file names for the compensation and audit work files will be constructed as follows:

- The first three characters will consist of the last three numbers of the SST CSP ETIN, as shown on the SER or the Model 2 filer's SSTID.
- Fourth and fifth characters are the two character alpha state abbreviation or "ED" in the case of the Executive Director report.
- Sixth character is the data type: C (compensation), A (audit).
- Seventh character is the quarter the information is for: 1, 2, 3 or 4.
- Eighth and ninth characters are the year the information is for.

Example: Compensation data file from Test CSP, Inc. (CSP000001) for Arkansas for the third quarter of 2007: 001ARC307.csv.

The file name for the product mapping will be constructed as follows:

- The first character is the data type: M (product mapping).
- Second through tenth characters is the Seller SSTID.
- Eleventh character is the quarter the information is for: 1, 2, 3 or 4.
- Twelfth and thirteenth characters are the year the information is for.
- Fourteen through sixteenth characters will consist of the last three numbers of the SST CSP ETIN, as shown on the SER.

Example: Product mapping data file from Test CSP, Inc. (CSP000001) for the third quarter of 2007: MS99999999307001.csv.

This naming convention will be used for all files to be transferred, as addressed within this document.

Requirements for Compensation Report

Each CSP must provide compensation data for states where the seller is a volunteer seller. This data must be provided to the SST Governing Board Executive Director who will forward the compensation data for each state's voluntary sellers to the respective state's CSP administrator. This data is required to be in the aggregate for each seller. Model 2 filers do not file a compensation report.

Compensation Reports are submitted quarterly. The report is due by 15th day of the second month following the quarter end. The quarters are defined as:

- Quarter 1 (Q1) January, February and March
- Quarter 2 (Q2) April, May and June
- Quarter 3 (Q3) July, August and September
- Quarter 4 (Q4) October, November and December

The quarterly report reflects compensation earned during the quarter. For example, the sales for the Months - January, February and March (Q1) are reported and compensation claimed in the following month. The compensation report for January, February and March (Q1) will be the amount of compensation earned on the sales in January, February and March.

Amended return data will be included in the month the amended return is filed. The data on the amended return line should show the net increase or net decrease resulting from the amended return.

The compensation data file will contain the following information.

Field	Field Name	Description	Format	Length
1	Retailer Seller SSTID		Alpha/Numeric	9
2	Startup Date	Century, Year and Month seller started with CSP	CCYYMM	6
3	Reporting Period		CCYYMM	6
4	Month Filed	When return was filed	CCYYMM	6
5	Return Type	(O) Original, (A) Amended	Alpha	1
6	Comp Allowance Allowed	Y (yes), N (no)	Alpha	1
7	Tax Due for Month	Amount from Volunteer Sellers	Numeric	15 including 2 decimals

8	Cumulative Tax Due for all States for Current Compensation Reporting Year (Volunteer Sellers Only)	Compensation year is a 12-month calendar period from the Startup Date	Numeric	15 including 2 decimals
9	Tier One Tax Amount		Numeric	15 including 2 decimals
10	Tier One Compensation		Numeric	15 including 2 decimals
11	Tier Two Tax Amount		Numeric	15 including 2 decimals
12	Tier Two Compensation		Numeric	15 including 2 decimals
13	Tier Three Tax Amount		Numeric	15 including 2 decimals
14	Tier Three Compensation		Numeric	15 including 2 decimals
15	Tier Four Tax Amount		Numeric	15 including 2 decimals
16	Tier Four Compensation		Numeric	15 including 2 decimals
17	Tier Five Tax Amount		Numeric	15 including 2 decimals
18	Tier Five Compensation		Numeric	15 including 2 decimals
19	Tier Six Tax Amount		Numeric	15 including 2 decimals
20	Tier Six Compensation		Numeric	15 including 2 decimals
21	Tier Seven Tax Amount		Numeric	15 including 2 decimals
22	Tier Seven Compensation		Numeric	15 including 2 decimals
23	Affiliated Seller ID	Used to identify Affiliated Seller/Groups	Alpha/Numeric	30

APPENDIX F

Examples of Compensation Tables or Files for Quarter 2, 2007

Executive Director Report:

Retailer Seller SSTID	Startup Date	Reporting Period	Month Filed	Return Type	Comp Allowance Allowed	Tax Due for Month	Cumulative Tax Due for all States for Current Reporting Year (Volunteer Sellers Only)	Tier One Tax Amount	Tier One Compensation	Tier Two Tax Amount	Tier Two Compensation
S00000001	200609	200704	200705	O	Y	3500.00	23700.00	3500.00	280.00	0.00	0.00
S00000001	200609	200705	200706	O	Y	3000.00	26700.00	3000.00	240.00	0.00	0.00
S00000001	200609	200706	200707	O	Y	2000.00	28700.00	2000.00	160.00	0.00	0.00
S00000002	200704	200704	200705	O	Y	100000.00	100000.00	100000.00	8000.00	0.00	0.00
S00000002	200704	200705	200706	O	Y	100000.00	200000.00	100000.00	8000.00	0.00	0.00
S00000002	200704	200706	200707	O	Y	100000.00	300000.00	50000.00	4000.00	50000.00	3500.00

Specific State Report:

Retailer Seller SSTID	Startup Date	Reporting Period	Month Filed	Return Type	Comp Allowance Allowed	Tax Due for Month	Cumulative Tax Due for all States for Current Reporting Year (Volunteer Sellers Only)	Tier One Tax Amount	Tier One Compensation	Tier Two Tax Amount	Tier Two Compensation
S00000001	200609	200704	200705	O	Y	185.00	23700.00	185.00	14.80	0.00	0.00
S00000001	200609	200705	200706	O	Y	111.50	26700.00	111.50	8.92	0.00	0.00
S00000001	200609	200706	200707	O	Y	175.75	28700.00	175.75	14.06	0.00	0.00
S00000002	200704	200704	200705	O	Y	1500.00	100000.00	1500.00	120.00	0.00	0.00
S00000002	200704	200705	200706	O	Y	2500.00	200000.00	2500.00	200.00	0.00	0.00
S00000002	200704	200706	200707	O	Y	3000.00	300000.00	1500.00	120.00	1500.00	120.00 105.00

Requirements for Audit Work Files

Each state shall receive a file from each CSP and Model 2 filer of all taxable and exempt records in the format indicated below for its state only. The Audit Core Team will receive as needed a file(s) from Testing Central of taxable and exempt records of Model 1 seller transactions for all SST states in the format indicated below. Fields 1 through 24 **25** are required to be provided for all records. **Fields 39 and 40 are optional fields as determined necessary by each CSP.** If an exemption by certificate is claimed, the remaining fields are also required to be completed using information from the Certificate of Exemption. In the case of Model 1, while the CSP is required to have a system in place to compile exemption certificates, they should not be considered out of contract compliance if not all the fields are populated, since many smaller sellers may not have the capability to enter the data elements as a part of the transaction data. The CSP may provide this information as a separate file when all fields are not populated. If Model 2 Sellers do not have exemption information in an electronic format, hard copies may be provided.

Each CSP and Model 2 filer will provide a notification of the total number of records and the sum of the “Total Amount of Sale” field with each file distributed to every state, the Audit Core Team, etc. This notification will serve as a control total to verify all records provided by the **each** CSP, **or** Model 2 filer **were are** received by the intended parties.

If a seller is not reporting on a normal calendar month basis, the CSP, **or** Model 2 filer needs to ensure that all transaction records that comprise totals reported on the SERs for the quarter are included in the file. Each state shall receive those records where their state is included in “Ship to State” field.

A separate “Product Mapping” file will be required when the following occurs;

1. Seller SKU or other seller unique code is sent but seller item description is not.
2. Seller sends CSP SKU or other CSP code (mapping is done in seller system using CSP codes)

The audit file will contain the following information:

Field	Field Name	Description	Format	Length
1	Retailer Seller SSTID	Retailer Seller SSTID	Alpha/Numeric	9
2	Retailer Seller Name	Retailer Seller Name	Alpha	40
3	Transaction Number	Invoice or other number required to identify the transaction source	Alpha/Numeric	40

		document		
4	Transaction Line Item	Individual Line Number to be used in conjunction with the Transaction Number	Alpha/Numeric	4
5	Transaction Date	Century, Year, Month and Day the tax was calculated	CCYYMMDD	8
6	Total Amount of Sale	Includes Exempt and Taxable Amounts by State per Transaction Line Item	Numeric	15 including 2 decimals
7	Total Taxable Amount	Taxable Amount per Transaction Line Item	Numeric	15 including 2 decimals
8	Total Exempt Amount	Exempt Amount per Transaction Line item	Numeric	15 including 2 decimals
9	Total Tax Amount	Sum of all Jurisdictional tax amounts per Transaction Line Item	Numeric	15 including 2 decimals
10	Seller's SKU Number	Provide the SKU Number that identifies the seller's product	Alpha/Numeric	15
11	Seller's Description of the Item Sold	Provide the seller's invoice level description of item sold	Alpha/Numeric	65
12	CSP/CAS SKU Number	Provide the SKU Number that the item sold was mapped to	Alpha/Numeric	15
13	CSP/CAS SKU Description for the Item Sold	Provide the CSP/CAS SKU description for the item sold	Alpha/Numeric	65
14	Taxing Jurisdiction Code 1 (FIPS/GNIS/Composite/Name)	Taxing Jurisdiction Code used to report this transaction on the SER	Alpha/Numeric	100
15	Taxing Jurisdiction Code 2 (FIPS/GNIS/Name)	Taxing Jurisdiction Code used to report this transaction on the SER	Alpha/Numeric	100
16	Taxing Jurisdiction Code 3 (FIPS/GNIS/Name)	Taxing Jurisdiction Code used to report this transaction on the SER	Alpha/Numeric	100
17	Taxing Jurisdiction Code 4 (FIPS/GNIS/Name)	Taxing Jurisdiction Code used to report this transaction on the SER	Alpha/Numeric	100
18	Taxing Jurisdiction Code 5 (FIPS/GNIS/Name)	Taxing Jurisdiction Code used to report this transaction on the SER	Alpha/Numeric	100
19	Ship to Address1 **	Address line 1	Alpha/Numeric	40
20	Ship to Address2 **	Address line 2	Alpha/Numeric	40
21	Ship to City **	Name of city	Alpha	40
22	Ship to State **	2- Character State abbreviation	Alpha	2
23	Ship to Zip Code **	9 character zip code	Alpha/Numeric	9

24	Ship to Country **	3 character country abbreviation	Alpha	3
25	Exemption Type	(T) Taxable, (E) Entity, (P) Product	Alpha	1
26	State Where Exemption is Claimed	2- Character State abbreviation	Alpha	2
27	Name of Purchaser		Alpha	40
28	Type of Purchaser ID	"Tax ID", "FEIN", "DLN" or "FDN"	Alpha	6
29	Purchaser ID Number	This is the ID specified in field - Type of Purchaser ID	Alpha/Numeric	20
30	Purchaser Mailing Address		Alpha/Numeric	40
31	Purchaser City		Alpha	40
32	Purchaser State	2- Character State abbreviation	Alpha	2
33	Purchaser Zip Code	9 character zip code	Alpha/Numeric	9
34	Purchaser Country	3 character country abbreviation	Alpha	3
35	Purchaser Business Type Number	2-digit number	Numeric	2
36	Purchaser Business Type Description	Must be completed if "Other" is selected as the Purchaser Business Type	Alpha	40
37	Purchaser Exemption Reason Code	Letter selected on exemption form	Alpha	1
38	Purchaser Exemption Reason Description	If Purchaser Exemption Reason Code is 'Other' - provide the standard description of the exemption	Alpha	40
39	SER Filing Period	SER month represented by transaction (For example the Jan-dated transaction is reported on the Jan SER)	CCYYMM	6
40	Alternate Transaction Number	Seller Invoice Number if not recorded in Transaction Number field 3	Alpha/Numeric	40

Additional Information: The "Seller's Description of the Item Sold" shall be the seller's invoice level description. Freight and discounts should be separate transaction line items.

** Field will contain address information as to where the item was shipped. If purchased over-the-counter the information will be the address where the item was sold.

The CSP will provide a Product Mapping Report when insufficient information is passed from the Seller to the CSP. The file will include the Seller's Identifying Code of

Products Sold, the Seller's Description of the Products, the CSP SKU Numbers to which the products were mapped and the CSP SKU description.

The product mapping file will contain the following information:

Field	Field Name	Description	Format	Length
1	Retailer Seller SSTID	Retailer Seller SSTID	Alpha/Numeric	9
2	Beginning Effective Date	Century, Year, Month and Day	CCYYMMDD	8
3	Ending Effective Date	Century, Year, Month and Day	CCYYMMDD	8
4	Seller's SKU Number	Provide the SKU Number that identifies the seller's product	Alpha/Numeric	15
5	Seller's Description of the Item Sold	Provide the seller's invoice level description of item sold	Alpha/Numeric	65
6	CSP/CAS SKU Number	Provide the SKU Number that the item sold was mapped to	Alpha/Numeric	15
7	CSP/CAS SKU Description for the Item Sold	Provide the CSP/CAS SKU description of item sold	Alpha/Numeric	65