A motion by Kansas, on behalf of the Certification Committee, to adopt changes to Appendix E, Testing Process for Certfication of Service Providers and Automated Systems.

Appendix E

Testing Process for Certification of Service Providers and Automated Systems

For purposes of this Appendix the following terms and abbreviations are used:

- Testing Central - TC
- Certified Service Provider - CSP
- Certified Automated System - CAS
- Certified Automated System Provider - CAS Provider
- CSP or CAS Applicants - CSP or CAS candidate

A. Purpose of testing.

System testing and certification takes place prior to the Streamlined Sales Tax Governing Board Inc. (SSTGB) executing a contract with a CSP or a CAS provider and testing is ongoing as laws and rules change. The testing process ~~determines the accuracy of data receipt (information from test decks),~~ evaluates determination of tax jurisdictions, tax application, exemptions and deductions, tax calculations, and completion and transmission of the SER, including the ~~F~~financial ~~T~~transaction. Ongoing testing reviews systems for accuracy after system changes, updates to tax rules, and boundary and rate table changes.

The SSUTA and contract allow~~s~~ a CSP and Model 2 Seller liability relief in all member states for certain transactions processed by the CSP or a CAS.

Areas not reviewed in the certification process ~~are~~include:

- Set up and integration of ~~a~~the CAS software with ~~a~~the seller's system.
- Mapping of the seller's products to the codes and tax rules of the CSP or CAS.
- Tax rule updates or changes not approved by the state.
- Transactions not processed through the CSP or in a CAS
- Transactions processed during a period when a seller has not timely applied updates.
- Certification may not cover all transactions a Model 2 seller may report on the SER. A Model 2 seller may add items not processed through the CAS and may adjust the amounts reported.

B. Criteria to be Tested.

States will evaluate the following during the testing process.

1. Tax Rules

a. Products - Taxibility~~Taxabilty~~ and Exemptions
   - ~~i.~~ Tax rule hierarchy among competing rules
   - ~~ii.~~ Goods or service based special taxability
     1. Caps and Thresholds
   - ~~iii.~~ Delivery charges
   - ~~iv.~~ Sales Tax Holidays
     1. Products included
     2. Caps and Thresholds
     3. Transaction dates~~date~~

b. ~~User~~Entity Exemptions - Taxable or Exempt
   - ~~i.~~ Test Deck contains an indicator showing if a customer is taxable or exempt. It does not test the reason for exemption, the accurate completion of an exemption certificate, or when the exemption certificate is accepted. ~~Exempt Users may include Direct Pay permit holders, resale, or other exemptions allowed on exemption certificate.~~

Minimum Requirements: The CSP or CAS must have tax rules in place that correspond with State Taxability Matrices.

Test Decks are for testing tax rules for product and administration definitions on the state's taxability matrix. (Section J.)

States may request a listing of all tax rules from a CSP or CAS provider for their review, as needed.

~~Test Deck contains an indicator showing if a customer is taxable or exempt, it does not test the reason for exemption, the accurate completion of an exemption certificate, or when the exemption certificate is accepted.~~

2. Sourcing - Tax Rates

a. Determine proper taxing jurisdictions based on the state's destination or origin sourcing rules.
   - ~~ii.~~ i. State Jurisdiction
   - ~~iii.~~ ii. Local Jurisdiction
   - ~~iv.~~ iii. Enterprise Zones
   - ~~v.~~ iv. Special Taxing Jurisdictions

c. Determine proper tax rates based on transaction date and jurisdiction.

d. Determine proper reporting of tax to each jurisdiction.

Minimum Requirement: Jurisdiction information must meet the standard set by state in its Boundary Table. Tax Rates for each jurisdiction must comply with

each state's Rate Table. See Rates and Boundary Databases Instructional Paper, August 2005 - in Library on Streamlined salestax.org website (Reference Number IP05006).

3. Tax Calculations

a. Uniform rounding rules (Section 324, SSUTA)
b. Returns and credits (test calculation by using a negative sale amount ~~of sale~~)
c. Caps and thresholds

4. SER

a. Completion of SER
b. Completion of SER Part II - Exemption Information, if required by that state.
c. Filing of SER to include the transmission to the state using the standard protocol approved by the Governing Board.
d. Remittance using SER - Test accuracy in completing the financial transaction. No funds are transferred during testing.

Testing the SER is to be completed prior to certification of a CSP or CAS candidate and prior to implementation of changes to the SER Schema.

C. CSP or CAS Self Evaluation Prior to Testing by States.

Testing should begin when:

1. The candidate determines their system is ready,
2. The online system is ready (see section D),
3. A self-evaluation is completed by running a test deck provided by Testing Central (TC) to determine if the system produces the expected results.

D. CSP and CAS Online System.

An online system must be provided by a candidate during the test phase and ~~must be provided~~ by the CSP or CAS provider on an ongoing basis to use in day to day testing and testing when changes to the systems are made. This site shall be available 24/7.

Online entry screen. A web-based, password-protected, online entry and upload/download screen shall be available and allow states the capability to enter transactions to test sourcing, tax calculations and verify the results. This functionality allows the individual states ~~state~~ to quickly identify problems with the CSP or CAS provider/candidate tax engine to accurately calculate and return a

response on a transaction for each individual state and the unique processing requirements for that state's sourcing and taxing rules.

The online screen will have a minimum of the following features as found in most shopping carts:

Invoice date
Order received address
Ship to address
Shipping method
SKU number
Gross sales price
Taxing jurisdiction(s)
Tax rate(s)
Tax calculation

Upload/Download abilities. The web-enabled site must be capable of receiving the test decks as described in section ~~(~~E~~)~~, computing the output, and return the output files

E. Test Transactions (Test Deck).

The test transactions (Test Deck) are used to review sourcing, tax rates, tax calculations, and product or definition taxability based on the SKU Matrix. (Section ~~L~~J.) The test deck also provides data to be used in testing the SER.

The test deck should include both correct and erroneous transactions, which represent the entire range of anticipated errors such as incorrect addresses and missing data.

Test decks should be of sufficient size to accommodate all types of transactions the states ~~state~~ can test in this process. The size of the test decks will vary depending on each state's needs. States with a single tax rate may not need to do as much extensive sourcing testing as states with many tax jurisdictions.

States may choose to include all types of transactions in one test deck. A state may also begin testing with a smaller test deck to test sourcing and rates. As testing progresses, the state can include additional transactions to test product taxability (SKUs) and exempt customers or they may choose to utilize~~have~~ multiple test decks. A test deck may test basic boundary and rate issues, complex issues, SKU taxability or any combination of these issues.

Submission of Test Decks. Test decks are submitted to the CSP or CAS candidate, CSP or CAS provider directly by the state or by TC.

- Candidate Self-evaluation: TC will forward test decks and test deck expected results from each state to the candidate for use in evaluating the candidate's system prior to testing by the states.

- Certification Process: States will send their test deck to the CSP or CAS candidates as needed.

- Quarterly Testing: TC compiles test decks from each state into one test deck. TC sends the test deck to all CSPs by the first of the month prior to the start of each calendar quarter. The quarterly test deck is used to verify changes in new rate and boundary tables posted quarterly and taxability of SKUs.

- Ongoing Change Requests: States will send their test decks to the CSP or CAS provider as needed to verify changes made or requested by the state, CSP, or CAS provider.

File Format: The Test Deck will be in a comma delimited text format (.csv) with no header row. Do not embed any commas in any field.

The test deck fields, format, record length, and required order are listed below.

Field Number	Field Name	Description	Format	Length	Mandatory Field
1	Date	Transaction date	YYYYMMDD	8	N
2	Record Number	Identifying number	Numeric	8	Y
3	Seller SSTID	Seller SSTID	Alpha/Numeric	9	Y
4	Seller Location ID	Seller location ID	Alpha/Numeric	9	N
5	Seller State	State where seller is located	Alpha	2	N
6	Delivery Method	Is delivery in seller vehicle?	Y/N	1	N
7	Customer Entity Code	Is customer taxable?	T/E	1	Y
8*	Order Received Address	Street name, number, or PO Box	Alpha/Numeric	40	N
9*	Order Received Suite	Suite, Apt, Lot	Alpha/Numeric	40	N
10*	Order Received City	Name of city	Alpha	40	N
11*	Order Received State	2 character state abbreviation	Alpha	2	N
12*	Order Received Zip Code	5 character zip code	Numeric	5	N
13*	Order Received Zip Plus	4 character zip	Numeric	4	N

		extension			
14	Ship to Address	Street name, number, or PO Box	Alpha/Numeric	40	Y
15	Ship to Suite	Suite, Apt, Lot	Alpha/Numeric	40	N
16	Ship to City	Name of city	Alpha	40	Y
17	Ship to State	2 character state abbreviation	Alpha	2	Y
18	Ship to Zip Code	5 character zip code	Numeric	5	Y
19	Ship to Zip Plus	4 character zip extension	Numeric	4	N
20	SKU	Stock keeping unit	Numeric	19	N
21	Amount of Sale	Total amount of sale	Numeric	15 including 2 decimals	Y

*** Fields 8 through 13 are only to be used by states having origin sourcing for in-state sales**.

During processing, the SKU and Customer Entity Code shall be used as follows:

- SKU & 'T' = Taxable unless SKU is coded as exempt on Tax Matrix
- SKU & 'E' = Exempt (Customer provided exemption certificate, does not matter if SKU is taxed or exempt)
- No SKU & 'T' = Taxable (If SKU is not listed, default for~~is~~ the product is taxable)
- No SKU & 'E' = Exempt (Customer provided exemption certificate, does not matter if SKU is taxed or exempt)

An explanation of each field and what can be tested with that field is as follows. A single entry may test for more than one issue, for example you may test sourcing, rates, and taxability in one entry.

1. Date - Date of the transaction
    a. Blank dates will be populated with current date by CSP or CAS provider if the test deck is not the Quarterly Test Deck. If the date is blank in the Quarterly test deck sent by Testing Central the CSP will populate the date with the first day of the testing quarter.
    b. Dates may be used to:
        i. Test for rate changes - by entering a date prior to rate change and one after the rate change.
        ii. Test for tax rates on returned items purchased prior to a rate change - Use a negative amount for the return amount and a date prior to the rate change (to represent the purchase date).

2. Record Number
    a. Missing or nonnumeric record numbers will generate errors.

3. Seller SSTID (See section I~~K~~)
    a. Seller SSTIDs are provided for each state to use in the Test Deck. States may use some or all of the Seller SSTIDs for that state.

4. Seller Location ID

5. Seller State
    a. State seller is located in~~,~~ may be different from state where order is received.
    b. In-State Seller – determined by seller state versus ship to state.
    c. Out-of-State Seller – determined by seller state versus ship to state.

6. Delivery Method - No longer used

7. Customer Entity Code
    a. Identifies taxable or exempt customers.
        i. T - Taxable customer
        ii. E - Exempt Customer
        iii. Include both T and E codes in the test deck
        iv. Does not check validity of exemption - completed exemption certificate, exempt entity, prescription provided, etc.

8. to 13. Order Received Address
    a. Tests sourcing for origin states
        i. Include vendors receiving orders in state with deliveries in and out of state
        ii. Include vendors receiving orders out of state with ~~delivers~~deliveries in and out of state
    b. States with destination sourcing do not use fields 8 to 13

14. to 19. Ship to Address
    a. Tests sourcing for destination states
    b. Tests sourcing for out-of-state deliveries for origin states
        i. Include delivery addresses in and out of state.
        ii. Include vendors with addresses in and out of state.

Address information in fields 8-19 is used to test sourcing -- determines which jurisidictions receive tax on the transaction. States may choose to include ~~transactions~~jurisdictions from all jurisdictions or a sampling of jurisdictions. Transactions should be included from jurisdictions that impose tax and those that do not impose tax.

States that have complex boundary identification issues should include addresses that encompass multiple jurisdictions or cross city, county, and zipcode boundaries. All levels of address must be represented, street, zip4 and 5 digit zip.

Jurisdiction testing should return the FIPS code for each jurisdiction for that address. The FIPS code is used to determine the tax rates. The tax table has rates listed by FIPS code.

Watch for:

- Sourcing - is it based on order received address or ship to address (origin or destination sourcing)
- Use of address level information (must be exact match to boundary table information)
- Use of zip 4 information (if address level does not match)
- Use of zip information (if no address or zip4 match) - this will return the lowest tax rate for that zip code.

If the test deck addresses are not run through a CASS (Coding Accuracy Support System) and the addresses are not in proper format or zip4 is missing, they will probably not match to the correct jurisdictions.

If USPS does not deliver to an address, that address will not have a Zip4. Most CASS systems will not correct the format of an address not in the USPS system. However, other delivery companies may make delivery to the address.

Testing for address without Zip4 will only match if address is exactly as in the boundary table.

Testing should be done for PO Boxes as products can be shipped to a PO Box. A PO Box should have a Zip4, a match should be made at that level.

20. SKU
    a. Tests taxability of products and administrative definitions in SSUTA using SKUs from Sales Product Matrix (section ~~L~~J). Results should correspond with the state's Taxability Matrix.
    b. Include all SKUs in the test deck to validate proper tax application.

21. Amount of Sale
    a. Use a variety of sales amounts.
        i. Large and small dollar amounts, including cents~~.~~
        ii. Positive and negative amounts~~.~~

b. Test for:
   i. Tax calculation
   ii. Rounding rules

F. Test Deck Output.

Test Deck Output Transmission

- Test Decks submitted online: Upon completion of processing, the candidate, CSP, or CAS provider shall notify the state that the Test Deck Output files are available for retrieval on their online site. The testing state will download the data and compare the actual results with the expected results.

- Test Decks submitted Quarterly by TC: The CSP or CAS provider will send the Test Deck Output files to TC no later than 15 days prior to the beginning of the tested quarter. TC will send the file to the states to review. Any changes sent to the CSP or CAS after the 1st of the month will be individually tested with that state.

The resulting Test Deck Output files will consist of two files:

1. Results - Transaction records with jurisdiction and rate results
2. Errors – Transaction records with errors

File Names: Resulting Test Deck Output files will follow this naming convention:

014TD20100101R.csv
014TD20100101E.csv

First three digits will be the last three digits of the CSP or CAS SSTID, 'TD' indicates test deck, date (YYYYMMDD) test was completed. The last character is 'R' for results or 'E' for errors.

File Format: The Test Deck Output files will be in a comma delimited text format (.csv) with no header row. Do not embed any commas in any field.

Results File

Each row of the Results file shall contain the original uploaded data plus fields appended with the results. The Results file fields, format, record length, and required order are listed below.

Number	Field Name	Description	Format	Length
1	Date	Transaction date	YYYYMMDD	8
2	Record Number	Identifying number	Numeric	8
3	Seller SST ID	Seller SST ID	Alpha/Numeric	9

4	Seller Location ID	Seller Location ID	Alpha/Numeric	9
5	Seller State	State where seller is located	Alpha	2
6	Delivery Method	Is delivery in seller vehicle?	Y/N	1
7	Customer Entity Code	Is customer taxable?	T/E	1
8*	Order Received Address	Street name, number, or PO Box	Alpha/Numeric	40
9*	Order Received Suite	Suite, Apt, Lot	Alpha/Numeric	40
10*	Order Received City	Name of city	Alpha	40
11*	Order Received State	2 character state abbreviation	Alpha	2
12*	Order Received Zip Code	5 character zip code	Numeric	5
13*	Order Received Zip Plus	4 character zip extension	Numeric	4
14	Ship to Address	Street name, number, or PO Box	Alpha/Numeric	40
15	Ship to Suite	Suite, Apt, Lot	Alpha/Numeric	40
16	Ship to City	Name of city	Alpha	40
17	Ship to State	2 character state abbreviation	Alpha	2
18	Ship to Zip Code	5 character zip code	Numeric	5
19	Ship to Zip Plus	4 character zip extension	Numeric	4
20	SKU	Stock keeping unit	Numeric	5
21	Total Sales Amount	Total amount of sale	Numeric	15 including 2 decimals
22	ResultType	0=good address used 2=address unknown, fallback to zip	Numeric	1
23	Taxability Code	Taxable/Non-taxable flag for item	Y/N	1
24	FIPS Jurisdiction Code 1	First FIPS Jurisdiction Code	Numeric	5
25	FIPS Tax Rate 1	First FIPS Tax Rate	Numeric	6 including 5 decimals
26	FIPS Tax Amount 1	Numeric value representing tax for first FIPS	Numeric	15 including 2 decimals
27	FIPS Jurisdiction Code 2	Second FIPS Jurisdiction Code	Numeric	5
28	FIPS Tax Rate 2	Second FIPS Tax Rate	Numeric	6 including 5 decimals
29	FIPS Tax Amount 2	Numeric value representing tax for second FIPS	Numeric	15 including 2 decimals
30	FIPS Jurisdiction Code 3	Third FIPS Jurisdiction Code	Numeric	5
31	FIPS Tax Rate 3	Third FIPS Tax Rate	Numeric	6 including 5 decimals
32	FIPS Tax Amount 3	Numeric value representing tax for third FIPS	Numeric	15 including 2 decimals
33	FIPS Jurisdiction Code 4	Fourth FIPS Jurisdiction Code	Numeric	5
34	FIPS Tax Rate 4	Fourth FIPS Tax Rate	Numeric	6 including 5 decimals
35	FIPS Tax Amount 4	Numeric value representing tax for fourth FIPS	Numeric	15 including 2 decimals
36	FIPS Jurisdiction Code 5	Fifth FIPS Jurisdiction Code	Numeric	5
37	FIPS Tax Rate 5	Fifth FIPS Tax Rate	Numeric	6 including 5 decimals
38	FIPS Tax Amount 5	Numeric value representing tax for fifth FIPS	Numeric	15 including 2 decimals
39	FIPS Jurisdiction Code 6	Sixth FIPS Jurisdiction Code	Numeric	5

40	FIPS Tax Rate 6	Sixth FIPS Tax Rate	Numeric	6 including 5 decimals
41	FIPS Tax Amount 6	Numeric value representing tax for sixth FIPS	Numeric	15 including 2 decimals
42	FIPS Jurisdiction Code 7	Seventh FIPS Jurisdiction Code	Numeric	5
43	FIPS Tax Rate 7	Seventh FIPS Tax Rate	Numeric	6 including 5 decimals
44	FIPS Tax Amount 7	Numeric value representing tax for seventh FIPS	Numeric	15 including 2 decimals
45	FIPS Jurisdiction Code 8	Eighth FIPS Jurisdiction Code	Numeric	5
46	FIPS Tax Rate 8	Eighth FIPS Tax Rate	Numeric	6 including 5 decimals
47	FIPS Tax Amount 8	Numeric value representing tax for eighth FIPS	Numeric	15 including 2 decimals
48	FIPS Jurisdiction Code 9	Ninth FIPS Jurisdiction Code	Numeric	5
49	FIPS Tax Rate 9	Ninth FIPS Tax Rate	Numeric	6 including 5 decimals
50	FIPS Tax Amount 9	Numeric value representing tax for ninth FIPS	Numeric	15 including 2 decimals
51	FIPS Jurisdiction Code 10	Tenth FIPS Jurisdiction Code	Numeric	5
52	FIPS Tax Rate 10	Tenth FIPS Tax Rate	Numeric	6 including 5 decimals
53	FIPS Tax Amount 10	Numeric value representing tax for tenth FIPS	Numeric	15 including 2 decimals
54	FIPS Jurisdiction Code 11	Eleventh FIPS Jurisdiction Code	Numeric	5
55	FIPS Tax Rate 11	Eleventh FIPS Tax Rate	Numeric	6 including 5 decimals
56	FIPS Tax Amount 11	Numeric value representing tax for eleventh FIPS	Numeric	15 including 2 decimals
57	FIPS Jurisdiction Code 12	Twelfth FIPS Jurisdiction Code	Numeric	5
58	FIPS Tax Rate 12	Twelfth FIPS Tax Rate	Numeric	6 including 5 decimals
59	FIPS Tax Amount 12	Numeric value representing tax for twelfth FIPS	Numeric	15 including 2 decimals
60	FIPS Jurisdiction Code 13	Thirteenth FIPS Jurisdiction Code	Numeric	5
61	FIPS Tax Rate 13	Thirteenth FIPS Tax Rate	Numeric	6 including 5 decimals
62	FIPS Tax Amount 13	Numeric value representing tax for thirteenth FIPS	Numeric	15 including 2 decimals
63	FIPS Jurisdiction Code 14	Fourteenth FIPS Jurisdiction Code	Numeric	5
64	FIPS Tax Rate 14	Fourteenth FIPS Tax Rate	Numeric	6 including 5 decimals
65	FIPS Tax Amount 14	Numeric value representing tax for fourteenth FIPS	Numeric	15 including 2 decimals
66	FIPS Jurisdiction Code 15	Fifteenth FIPS Jurisdiction Code	Numeric	5
67	FIPS Tax Rate 15	Fifteenth FIPS Tax Rate	Numeric	6 including 5 decimals
68	FIPS Tax Amount 15	Numeric value representing tax	Numeric	15 including

		for fifteenth FIPS		2 decimals
69	FIPS Jurisdiction Code 16	Sixteenth FIPS Jurisdiction Code	Numeric	5
70	FIPS Tax Rate 16	Sixteenth FIPS Tax Rate	Numeric	6 including 5 decimals
71	FIPS Tax Amount 16	Numeric value representing tax for sixteenth FIPS	Numeric	15 including 2 decimals
72	FIPS Jurisdiction Code 17	Seventeenth FIPS Jurisdiction Code	Numeric	5
73	FIPS Tax Rate 17	Seventeenth FIPS Tax Rate	Numeric	6 including 5 decimals
74	FIPS Tax Amount 17	Numeric value representing tax for seventeenth FIPS	Numeric	15 including 2 decimals
75	FIPS Jurisdiction Code 18	Eighteenth FIPS Jurisdiction Code	Numeric	5
76	FIPS Tax Rate 18	Eighteenth FIPS Tax Rate	Numeric	6 including 5 decimals
77	FIPS Tax Amount 18	Numeric value representing tax for eighteenth FIPS	Numeric	15 including 2 decimals
78	FIPS Jurisdiction Code 19	Nineteenth FIPS Jurisdiction Code	Numeric	5
79	FIPS Tax Rate 19	Nineteenth FIPS Tax Rate	Numeric	6 including 5 decimals
80	FIPS Tax Amount 19	Numeric value representing tax for nineteenth FIPS	Numeric	15 including 2 decimals
81	FIPS Jurisdiction Code 20	Twentieth FIPS Jurisdiction Code	Numeric	5
82	FIPS Tax Rate 20	Twentieth FIPS Tax Rate	Numeric	6 including 5 decimals
83	FIPS Tax Amount 20	Numeric value representing tax for twentieth FIPS	Numeric	15 including 2 decimals
84	Total Sales Amount	Numeric value representing total sales amount	Numeric	15 including 2 decimals
85	Total Tax Amount	Sum of FIPS tax amounts 1 - 20	Numeric	15 including 2 decimals

Error File

A record or file will error for such reasons as an incorrect number of record fields in the file, fields (including blanks/nulls) that are not separated by commas and errors specific to the contents of the field. Questionable transactions should be included in the error file for further review.

The Error File fields, format, record length, and required order are listed below.

Field Name	Description	Format	Length

Date	Transaction Date	YYYYMMDD	10
Record Number	Identifying number	Numeric	8
Seller SST ID	Seller SST ID	Alpha/Numeric	9
Seller Location ID	Seller Location ID	Alpha/Numeric	9
Seller State	State where seller is located	Alpha	2
Delivery Method	Is delivery in seller vehicle?	Y/N	1
Customer Entity Code	Is customer taxable?	T/E	1
Order Received Address	Street name, number, or PO Box	Alpha/Numeric	40
Order Received Suite	Suite, Apt, Lot	Alpha/Numeric	40
Order Received City	Name of city	Alpha	40
Order Received State	2 character state abbreviation	Alpha	2
Order Received Zip Code	5 character zip code	Numeric	5
Order Received Zip Plus	4 character zip extension	Numeric	4
Ship to Address	Street name, number, or PO Box	Alpha/Numeric	40
Ship to Suite	Suite, Apt, Lot	Alpha/Numeric	40
Ship to City	Name of city	Alpha	40
Ship to State	2 character state abbreviation	Alpha	2
Ship to Zip Code	5 character zip code	Numeric	5
Ship to Zip Plus	4 character zip extension	Numeric	4
SKU	Stock keeping code	Numeric	5
Total Sales Amount	Total amount of sale	Numeric	15 including 2 decimals
Error Code	Type of error	Numeric	2
Error Comments	Explanation of error	Alpha/Numeric	100

Error Codes and explanation of Code for use in the Error File.

Error Code	Error Field	Message
01	Date	Transaction date invalid format
02	Seller SST ID	Seller SST ID invalid or missing
03	Seller State	State invalid
04	Ship to Address	Address unavailable or incorrect format
05	N/A	N/A
06	Ship to City	City unavailable or incorrect format
07	Ship to State	State unavailable or incorrect format or zip does not match
08	Ship to Zip Code	Zip code unavailable or incorrect format
09	Ship to Zip Plus	Zip plus incorrect format
10	SKU	Stock keeping unit invalid
11	Amount of Sale	Amount of sale incorrect format or missing
12	Entire Record	Improper record
13	Customer Entity Code	Code missing
14	Record Number	Record number missing
15	Order Received Address	Address unavailable or incorrect format
16	Order Received to City	City in incorrect format
17	Order Received to State	State in incorrect format or zip does not match
18	Order Received to Zip Code	Zip code in incorrect format
19	Order Received to Zip Plus	Zip plus incorrect format

H. End-to-End Testing. After states verify accuracy of tax calculations, end-to-end testing should be performed. End-to-end testing allows the state to review the process from entry of the transaction through the transmission of the SER, including the financial transaction in test mode transmission to the state using the standard protocol approved by the Governing Board.

End-to-end testing may be done by using the same test decks used to verify accuracy of tax calculations or a state may choose to use a smaller test deck(s) to verify accuracy of SER for multiple or complex jurisdictions. The test deck should be checked for accurate results prior to testing the SER. The test deck is sent to the CSP or CAS candidate by using the CSP or CAS online system or by email as determined at that time.

The CSP or CAS candidate should process the test deck and complete the SER including applicable financial transaction information. The completed SER should be sent to the state in test mode as if it were an actual return being filed. The CSP or CAS candidate will need to contact each state to obtain information on where the SER test results are filed and any password or ID information the state may require. Each transaction shall have a unique system identification number. The data submitted and the data returned shall be saved as the transaction details. The state will verify if the SER is processed properly and the fields contain the correct data.

Testing is to confirm the process is accurate and conforms to the SST Guidelines. The official XML schemas can be found on the TIGERS website at http://www.statemef.com, under Projects, SST-Streamlined Sales Tax.
The Implementation Guide on the SSTP website technology page provides details as to what is included in the schema.

I. SST IDs for testing.
Each state is provided with 50 SST IDs to use in the testing process. These SST IDs are readily identifiable so they will not be comingled with production transactions.

State/Possession	Abbreviation	Beginning Number	Ending Number
ALABAMA	AL	S00001001	S00001050
ALASKA	AK	S00002001	S00002050
ARIZONA	AZ	S00003001	S00003050
ARKANSAS	AR	S00004001	S00004050
CALIFORNIA	CA	S00005001	S00005050
COLORADO	CO	S00006001	S00006050

A motion by Kansas, on behalf of the Certification Committee, to adopt changes to Appendix E, Testing Process for Certfication of Service Providers and Automated Systems.

CONNECTICUT	CT	S00007001	S00007050
DELAWARE	DE	S00008001	S00008050
DISTRICT OF COLUMBIA	DC	S00009001	S00009050
FLORIDA	FL	S00010001	S00010050
GEORGIA	GA	S00011001	S00011050
GUAM	GU	S00012001	S00012050
HAWAII	HI	S00013001	S00013050
IDAHO	ID	S00014001	S00014050
ILLINOIS	IL	S00015001	S00015050
INDIANA	IN	S00016001	S00016050
IOWA	IA	S00017001	S00017050
KANSAS	KS	S00018001	S00018050
KENTUCKY	KY	S00019001	S00019050
LOUISIANA	LA	S00020001	S00020050
MAINE	ME	S00021001	S00021050
MARYLAND	MD	S00022001	S00022050
MASSACHUSETTS	MA	S00023001	S00023050
MICHIGAN	MI	S00024001	S00024050
MINNESOTA	MN	S00025001	S00025050
MISSISSIPPI	MS	S00026001	S00026050
MISSOURI	MO	S00027001	S00027050
MONTANA	MT	S00028001	S00028050
NEBRASKA	NE	S00029001	S00029050
NEVADA	NV	S00030001	S00030050
NEW HAMPSHIRE	NH	S00031001	S00031050
NEW JERSEY	NJ	S00032001	S00032050
NEW MEXICO	NM	S00033001	S00033050
NEW YORK	NY	S00034001	S00034050
NORTH CAROLINA	NC	S00035001	S00035050
NORTH DAKOTA	ND	S00036001	S00036050
OHIO	OH	S00037001	S00037050
OKLAHOMA	OK	S00038001	S00038050
OREGON	OR	S00039001	S00039050
Not Used		S00040001	S00040050
PENNSYLVANIA	PA	S00041001	S00041050
RHODE ISLAND	RI	S00042001	S00042050
SOUTH CAROLINA	SC	S00043001	S00043050
SOUTH DAKOTA	SD	S00044001	S00044050
TENNESSEE	TN	S00045001	S00045050
TEXAS	TX	S00046001	S00046050
UTAH	UT	S00047001	S00047050
VERMONT	VT	S00048001	S00048050
VIRGINIA	VA	S00049001	S00049050
WASHINGTON	WA	S00050001	S00050050
WEST VIRGINIA	WV	S00051001	S00051050

WISCONSIN	WI	S00052001	S00052050
WYOMING	WY	S00053001	S00053050
PUERTO RICO	PR	S00054001	S00054050

J. Sales Product Matrix (SKU Matrix).

The Certification Committee will maintain the Sales Product Matrix (SKU Matrix). TC will notify states, CAS providers, and CSPs when an updated SKU Matrix is available to use. The SKU matrix will correspond with products and administrative definitions included on the Taxability Matrix and may also include SKUs for products and administrative definitions approved but not yet included on the Taxability Matrix. States are responsible for notifying the CSP or CAS provider of the taxability of items not listed on their Taxability Matrix.

The SKUs correspond with Tax Matrix (SSTGB Form F0014) Revised ~~June 7, 2011~~ May 24, 2012.

	Administrative Definitions
	Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the bill to the purchaser.
10010	• Charges by the seller for any services necessary to complete the sale other than delivery and installation
10070	• Telecommunication nonrecurring charges
10040	• Installation charges
10060	• Value of trade-in
	• **Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.**
11000	• Handling, crating, packing, preparation for mailing or delivery, and similar charges
11010	• Transportation, shipping, postage, and similar charges
	• **Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.**
11020	• Handling, crating, packing, preparation for mailing or delivery, and similar charges
11021	• Transportation, shipping, and similar charges
11022	• Postage
	State, Local and Tribal Taxes
11110	• State and local taxes on a retail sale that are imposed on the seller if the state statute authorizing or imposing the tax provides that the

	seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.
11120	• Tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required to collect such tax from the consumer.
	Sales Tax Holidays
	Sales Tax Holidays: Does your state have a sales tax holiday?
	If yes, indicate the tax treatment during your state sales tax holiday for the following products.
20060	• All Energy star qualified products
	• Specific energy star qualified products or energy star qualified classifications
	➢
	➢
	➢
20150	• All Disaster Preparedness Supply
	• Specific Disaster Preparedness Supply
20160	➢ Disaster preparedness general supply
20170	➢ Disaster preparedness safety supply
20180	➢ Disaster preparedness food-related supply
20190	➢ Disaster preparedness fastening supply
20070	• School supply
20080	• School art supply
20090	• School instructional material
20100	• School computer supply
	Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.
20130	• Clothing
20110	• Computers
20120	• Prewritten computer software
	•
	•
	•
	Product Definitions
	Clothing and related products
20010	• Clothing
20015	➢ Essential clothing priced below a state specific threshold
20050	➢ Fur clothing
20020	• Clothing accessories or equipment
20030	• Protective equipment
20040	• Sport or recreational equipment
	Computer related products
30100	• Computer

30040	• Prewritten computer software
30050	• Prewritten computer software **delivered electronically**
30060	• Prewritten computer software **delivered via load and leave**
30015	• Non-prewritten (custom) computer software
30025	• Non-prewritten (custom) computer software **delivered electronically**
30035	• Non-prewritten (custom) computer software **delivered via load and leave**
	Mandatory computer software maintenance contracts
30200	• Mandatory computer software maintenance contracts with respect to **prewritten computer software**
30210	• Mandatory computer software maintenance contracts with respect to prewritten computer software which is **delivered electronically**
30220	• Mandatory computer software maintenance contracts with respect to prewritten computer software which is **delivered via load and leave**
30230	• Mandatory computer software maintenance contracts with respect to **non-prewritten (custom) computer software**
30240	• Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is **delivered electronically**
30250	• Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is **delivered via load and leave**
	Optional computer software maintenance contracts
30300	• Optional computer software maintenance contracts with respect to **prewritten computer software** that **only provide updates or upgrades** with respect to the software
30310	• Optional computer software maintenance contracts with respect to prewritten computer software that only provide **updates or upgrades delivered electronically** with respect to the software
30320	• Optional computer software maintenance contracts with respect to prewritten computer software that only provide **updates or upgrades delivered via load and leave** with respect to the software
30330	• Optional computer software maintenance contracts with respect to **non-prewritten (custom) computer software** that only provide **updates or upgrades** with respect to the software
30340	• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide **updates or upgrades delivered electronically** with respect to the software
30350	• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide **updates or upgrades delivered via load and leave** with respect to the software
30360	• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that **only provide support services** to the software
30370	• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that **provide updates or**

	upgrades and support services to the software
30380	• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that **provide updates or upgrades delivered electronically and support services** to the software
30390	• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software **provide updates or upgrades delivered via load and leave and support services** to the software
	Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.
30400	• Optional computer software maintenance contracts with respect to prewritten computer software that **provide updates or upgrades and support services** to the software
30410	• Optional computer software maintenance contracts with respect to prewritten computer software that **provide updates and upgrades delivered electronically and support services to the software**
30420	• Optional computer software maintenance contracts with respect to prewritten computer software that **provide updates and upgrades delivered via load and leave and support services to the software**
30430	• Optional computer software maintenance contracts with respect to prewritten computer software that **only provide support services** to the software
	Digital products (excludes telecommunications services, ancillary services and computer software)
31000	A state imposing tax on products "transferred electronically" is not required to adopt definitions for specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital books.) Does your state impose tax on products transferred electronically other than digital audio visual works, digital audio works, or digital books?
31040	• Digital audio visual works sold to an end user with rights for permanent use
31070	• Digital audio works sold to an end user with rights for permanent use
31100	• Digital books sold to an end user with rights for permanent use
	For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:
31065	• Digital audio visual works sold to users other than the end user.
31050	• Digital audio visual works sold with rights of use less than permanent use.

31060	• Digital audio visual works sold with rights of use conditioned on continued payment.
31095	• Digital audio works sold to users other than the end user.
31080	• Digital audio works sold with rights of use less than permanent.
31090	• Digital audio works sold with rights of use conditioned on continued payments.
31125	• Digital books sold to users other than the end user.
31110	• Digital books sold with rights of use less than permanent.
31120	• Digital books sold with rights of use conditioned on continued payments.
	Does your state treat subscriptions to products "transferred electronically" differently than a non-subscription purchase of such product?
	Section 332H provides that states may have product based exemptions for specific items within specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital books.) List product based exemptions for specific items included in specified digital products. **Example: digital textbooks**
	• NA
	•
	•
	Food and food products
40030	• Food and food ingredients excluding alcoholic beverages and tobacco
40010	o Candy
40020	o Dietary Supplements
40050	o Soft Drinks
40060	o Bottled water
40040	➢ Food sold through vending machines
41000	➢ Prepared Food
	Prepared food options - The following food items heated, mixed or combined by the seller are included in the definition of prepared food unless a state elects to exclude them from the definition of prepared food. Such food items excluded from prepared food are taxed the same as food and food ingredients. (Indicate how the options for the following food items that otherwise meet the definition of prepared food are treated in your state.)
41010	➢ Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)
41020	➢ Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item
41030	➢ Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars,

	cookies, tortillas
	Health-care products
	Drugs (indicate how the options are treated in your state)
	Drugs for human use
51010	• Drugs for human use without a prescription
51020	• Drugs for human use with a prescription
51050	• Insulin for human use without a prescription
51060	• Insulin for human use with a prescription
51090	• Medical oxygen for human use without a prescription
51100	• Medical oxygen for human use with a prescription
51130	• Over-the-counter drugs for human use without a prescription
51140	• Over-the-counter drugs for human use with a prescription
51170	• Grooming and hygiene products for human use
51190	• Drugs for human use to hospitals
51195	• Drugs for human use to other medical facilities
51200	• Prescription drugs for human use to hospitals
51205	• Prescription drugs for human use to other medical facilities
51240	• Free samples of drugs for human use
51250	• Free samples of prescription drugs for human use
	Drugs for animal use
51030	• Drugs for animal use without a prescription
51040	• Drugs for animal use with a prescription
51070	• Insulin for animal use without a prescription
51080	• Insulin for animal use with a prescription
51110	• Medical oxygen for animal use without a prescription
51120	• Medical oxygen for animal use with a prescription
51150	• Over-the-counter drugs for animal use without a prescription
51160	• Over-the-counter drugs for animal use with a prescription
51180	• Grooming and hygiene products for animal use
51210	• Drugs for animal use to veterinary hospitals and other animal medical facilities
51220	• Prescription drugs for animal use to hospitals and other animal medical facilities
51260	• Free samples of drugs for animal use
51270	• Free samples of prescription drugs for animal use
	Durable medical equipment (indicate how the options are treated in your state)
52010	• Durable medical equipment, not for home use, without a prescription
52020	• Durable medical equipment, not for home use, with a prescription
52030	• Durable medical equipment, not for home use, with a prescription paid for by Medicare
52040	• Durable medical equipment, not for home use, with a prescription reimbursed by Medicare
52050	• Durable medical equipment, not for home use, with a prescription paid for by Medicaid
52060	• Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid

52070	• Durable medical equipment for home use without a prescription
52080	• Durable medical equipment for home use with a prescription
52090	• Durable medical equipment for home use with a prescription paid for by Medicare
52100	• Durable medical equipment for home use with a prescription reimbursed by Medicare
52110	• Durable medical equipment for home use with a prescription paid for by Medicaid
52120	• Durable medical equipment for home use with a prescription reimbursed by Medicaid
52130	• Oxygen delivery equipment, not for home use, without a prescription
52140	• Oxygen delivery equipment, not for home use, with a prescription
52150	• Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare
52160	• Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare
52170	• Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid
52180	• Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid
52190	• Oxygen delivery equipment for home use without a prescription
52200	• Oxygen delivery equipment for home use with a prescription
52210	• Oxygen delivery equipment for home use with a prescription paid for by Medicare
52220	• Oxygen delivery equipment for home use with a prescription reimbursed by Medicare
52230	• Oxygen delivery equipment for home use with a prescription paid for by Medicaid
52240	• Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid
52250	• Kidney dialysis equipment, not for home use, without a prescription
52260	• Kidney dialysis equipment, not for home use, with a prescription
52270	• Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare
52280	• Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare
52290	• Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid
52300	• Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid
52310	• Kidney dialysis equipment for home use without a prescription
52320	• Kidney dialysis equipment for home use with a prescription
52330	• Kidney dialysis equipment for home use with a prescription paid for by Medicare
52340	• Kidney dialysis equipment for home use with a prescription reimbursed by Medicare
52350	• Kidney dialysis equipment for home use with a prescription paid for by Medicaid

52360	• Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid
52370	• Enteral feeding systems, not for home use, without a prescription
52380	• Enteral feeding systems, not for home use, with a prescription
52390	• Enteral feeding systems, not for home use, with a prescription paid for by Medicare
52400	• Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare
52410	• Enteral feeding systems, not for home use, with a prescription paid for by Medicaid
52420	• Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid
52430	• Enteral feeding systems for home use without a prescription
52440	• Enteral feeding systems for home use with a prescription
52450	• Enteral feeding systems for home use with a prescription paid for by Medicare
52460	• Enteral feeding systems for home use with a prescription reimbursed by Medicare
52470	• Enteral feeding systems for home use with a prescription paid for by Medicaid
52480	• Enteral feeding systems for home use with a prescription reimbursed by Medicaid
52490	• Repair and replacement parts for durable medical equipment which are for single patient use
	Mobility enhancing equipment (indicate how the options are treated in your state)
53010	• Mobility enhancing equipment without a prescription
53020	• Mobility enhancing equipment with a prescription
53030	• Mobility enhancing equipment with a prescription paid for by Medicare
53040	• Mobility enhancing equipment with a prescription reimbursed by Medicare
53050	• Mobility enhancing equipment with a prescription paid for by Medicaid
53060	• Mobility enhancing equipment with a prescription reimbursed by Medicaid
	Prosthetic devices (indicate how the options are treated in your state)
54010	• Prosthetic devices without a prescription
54020	• Prosthetic devices with a prescription
54030	• Prosthetic devices with a prescription paid for by Medicare
54040	• Prosthetic devices with a prescription reimbursed by Medicare
54050	• Prosthetic devices with a prescription paid for by Medicaid
54060	• Prosthetic devices with a prescription reimbursed by Medicaid
54070	• Corrective eyeglasses without a prescription
54080	• Corrective eyeglasses with a prescription
54090	• Corrective eyeglasses with a prescription paid for by Medicare

54100	• Corrective eyeglasses with a prescription reimbursed by Medicare
54110	• Corrective eyeglasses with a prescription paid for by Medicaid
54120	• Corrective eyeglasses with a prescription reimbursed by Medicaid
54130	• Contact lenses without a prescription
54140	• Contact lenses with a prescription
54150	• Contact lenses with a prescription paid for by Medicare
54160	• Contact lenses with a prescription reimbursed by Medicare
54170	• Contact lenses with a prescription paid for by Medicaid
54180	• Contact lenses with a prescription reimbursed by Medicaid
54190	• Hearing aids without a prescription
54200	• Hearing aids with a prescription
54210	• Hearing aids with a prescription paid for by Medicare
54220	• Hearing aids with a prescription reimbursed by Medicare
54230	• Hearing aids with a prescription paid for by Medicaid
54240	• Hearing aids with a prescription reimbursed by Medicaid
54250	• Dental prosthesis without a prescription
54260	• Dental prosthesis with a prescription
54270	• Dental prosthesis with a prescription paid for by Medicare
54280	• Dental prosthesis with a prescription reimbursed by Medicare
54290	• Dental prosthesis with a prescription paid for by Medicaid
54300	• Dental prosthesis with a prescription reimbursed by Medicaid
	Telecommunications & related products
60010	• Ancillary Services
60020	➢ Conference bridging service
60030	➢ Detailed telecommunications billing service
60040	➢ Directory assistance
60050	➢ Vertical service
60060	➢ Voice mail service
	Telecommunications (Indicate how the options are treated in your state)
61000	• Intrastate Telecommunications Service
61010	• Interstate Telecommunications Service
61020	• International Telecommunications Service
61030	• International 800 service
61040	• International 900 service
61050	• International fixed wireless service
61060	• International mobile wireless service
61080	• International prepaid calling service
61090	• International prepaid wireless calling service
61100	• International private communications service
61110	• International value-added non-voice data service
61120	• International residential telecommunications service
61130	• Interstate 800 service
61140	• Interstate 900 service
61150	• Interstate fixed wireless service
61160	• Interstate mobile wireless service

A motion by Kansas, on behalf of the Certification Committee, to adopt changes to Appendix E, Testing Process for Certfication of Service Providers and Automated Systems.

61180	• Interstate prepaid calling service
61190	• Interstate prepaid wireless calling service
61200	• Interstate private communications service
61210	• Interstate value-added non-voice data service
61220	• Interstate residential telecommunications service
61230	• Intrastate 800 service
61240	• Intrastate 900 service
61250	• Intrastate fixed wireless service
61260	• Intrastate mobile wireless service
61280	• Intrastate prepaid calling service
61290	• Intrastate prepaid wireless calling service
61300	• Intrastate private communications service
61310	• Intrastate value-added non-voice data service
61320	• Intrastate residential telecommunications service
61325	• Paging service
61330	• Coin-operated telephone service
61340	• Pay telephone service
61350	• Local Service as defined by _____ (state)
	•

~~SKU~~	~~Administrative definitions~~
-	~~Sales price~~
~~10010~~	~~Charges by the seller for any services necessary to complete the sale other than delivery and installation~~
~~10070~~	~~Telecommunication nonrecurring charges~~
~~10040~~	~~Installation charges~~
~~10060~~	~~Value of trade-in~~
-	-
-	~~Delivery charges for personal property or services other than direct mail~~
~~11000~~	~~Handling, crating, packing, preparation for mailing or delivery, and similar charges~~
~~11010~~	~~Transportation, shipping, postage, and similar charges~~
-	~~Delivery charges for direct mail~~
~~11020~~	~~Handling, crating, packing, preparation for mailing or delivery, and similar charges for direct mail~~
~~11021~~	~~Transportation, shipping, and similar charges for direct mail~~
~~11022~~	~~Postage for direct mail~~
-	~~Sales Tax Holidays~~
~~20060~~	~~Energy star qualified product~~
~~20070~~	~~School supply~~
~~20080~~	~~School art supply~~
~~20090~~	~~School instructional material~~

A motion by Kansas, on behalf of the Certification Committee, to adopt changes to Appendix E, Testing Process for Certfication of Service Providers and Automated Systems.

~~20100~~	~~School computer supply~~
~~20110~~	~~Computers~~
~~20120~~	~~Prewritten computer software~~
~~20130~~	~~Clothing~~
~~20150~~	~~All Disaster preparedness supplies~~
~~20160~~	~~Disaster preparedness general supply~~
~~20170~~	~~Disaster preparedness safety supply~~
~~20180~~	~~Disaster preparedness food-related supply~~
~~20190~~	~~Disaster preparedness fastening supply~~
-	-
-	~~Product definitions~~
-	~~Clothing and related products~~
~~20010~~	~~Clothing~~
~~20015~~	~~Essential clothing priced below a state specific threshold~~
~~20050~~	~~Fur clothing~~
~~20020~~	~~Clothing accessories or equipment~~
~~20030~~	~~Protective equipment~~
~~20040~~	~~Sport or recreational equipment~~
-	-
-	~~Computer related products~~
~~30100~~	~~Computer~~
~~30040~~	~~Prewritten computer software~~
~~30050~~	~~Prewritten computer software delivered electronically~~
~~30060~~	~~Prewritten computer software delivered via load and leave~~
~~30015~~	~~Non-prewritten (custom) computer software~~
~~30025~~	~~Non-prewritten (custom) computer software delivered electronically~~
~~30035~~	~~Non-prewritten (custom) computer software delivered via load and leave~~
-	-
-	~~Mandatory computer software maintenance contracts~~
~~30200~~	~~Mandatory computer software maintenance contracts with respect to prewritten computer software~~
~~30210~~	~~Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered electronically~~
~~30220~~	~~Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered via load and leave~~
~~30230~~	~~Mandatory computer software maintenance contracts with respect to non-prewritten (custom) computer software~~
~~30240~~	~~Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered electronically~~
~~30250~~	~~Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered via load and leave~~
-	-
-	~~Optional computer software maintenance contracts~~
~~30300~~	~~Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades with respect to the software~~

~~30310~~	~~Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered electronically with respect to the software~~
~~30320~~	~~Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered via load and leave with respect to the software~~
~~30330~~	~~Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades with respect to the software~~
~~30340~~	~~Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered electronically with respect to the software~~
~~30350~~	~~Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered via load and leave with respect to the software~~
~~30360~~	~~Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide support services to the software~~
~~30370~~	~~Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades and support services to the software~~
~~30380~~	~~Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades delivered electronically and support services to the software~~
~~30390~~	~~Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software provide updates or upgrades delivered via load and leave and support services to the software~~
~~-~~	~~-~~
~~-~~	~~Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.~~
~~30400~~	~~Optional computer software maintenance contracts with respect to prewritten computer software that provide updates or upgrades and support services to the software~~
~~30410~~	~~Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered electronically and support services to the software~~
~~30420~~	~~Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered via load and leave and support services to the software~~
~~30430~~	~~Optional computer software maintenance contracts with respect to prewritten computer software that only provide support services to the software~~
~~-~~	~~-~~
~~-~~	~~Digital Product Definitions~~
~~31000~~	~~Products Transferred Electronically~~

A motion by Kansas, on behalf of the Certification Committee, to adopt changes to Appendix E, Testing Process for Certfication of Service Providers and Automated Systems.

~~31040~~	~~Digital Audio Visual Works sold to end user (with rights for permanent use)~~
~~31050~~	~~Digital Audio Visual Works (with rights of less than permanent use)~~
~~31060~~	~~Digital Audio Visual Works (with rights conditioned on continued payments)~~
~~31065~~	~~Digital Audio Visual Works sold to users other than the end user~~
~~31070~~	~~Digital Audio Works sold to end user (with rights for permanent use)~~
~~31080~~	~~Digital Audio Works (with rights of less than permanent use)~~
~~31090~~	~~Digital Audio Works (with rights conditioned on continued payments)~~
~~31095~~	~~Digital Audio Works sold to users other than the end user~~
~~31100~~	~~Digital Books sold to end user (with rights for permanent use)~~
~~31110~~	~~Digital Books (with rights of less than permanent use)~~
~~31120~~	~~Digital Books (with rights conditioned on continued payments)~~
~~31125~~	~~Digital Books sold to users other than the end user~~
-	-
-	~~Food and food products~~
~~40030~~	~~Food and food ingredients excluding alcoholic beverages and tobacco~~
~~40010~~	~~Candy~~
~~40020~~	~~Dietary Supplements~~
~~40050~~	~~Soft Drinks~~
~~40060~~	~~Bottled Water~~
~~40040~~	~~Food sold through vending machines~~
~~41000~~	~~Prepared Food~~
-	-
-	~~Prepared food options~~
~~41010~~	~~Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)~~
~~41020~~	~~Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item~~
~~41030~~	~~Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas~~
-	-
-	~~Health-care products~~
-	~~Drugs for human use~~
~~51010~~	~~Drugs for human use without a prescription~~
~~51020~~	~~Drugs for human use with a prescription~~
~~51050~~	~~Insulin for human use without a prescription~~
~~51060~~	~~Insulin for human use with a prescription~~
~~51090~~	~~Medical oxygen for human use without a prescription~~
~~51100~~	~~Medical oxygen for human use with a prescription~~
~~51130~~	~~Over-the-counter drugs for human use without a prescription~~
~~51140~~	~~Over-the-counter drugs for human use with a prescription~~
~~51170~~	~~Grooming and hygiene products for human use~~
~~51190~~	~~Drugs for human use to hospitals~~
~~51195~~	~~Drugs for human use to other medical facilities~~

~~51200~~	~~Prescription drugs for human use to hospitals~~
~~51205~~	~~Prescription drugs for human use to other medical facilities~~
~~51240~~	~~Free samples of drugs for human use~~
~~51250~~	~~Free samples of prescription drugs for human use~~
-	-
-	~~Drugs for animal use - in this section removed (both human and animal use) and made specific to animal use - kept same codes~~
~~51030~~	~~Drugs for animal use without a prescription~~
~~51040~~	~~Drugs for animal use with a prescription~~
~~51070~~	~~Insulin for animal use without a prescription~~
~~51080~~	~~Insulin for animal use with a prescription~~
~~51110~~	~~Medical oxygen for animal use without a prescription~~
~~51120~~	~~Medical oxygen for animal use with a prescription~~
~~51150~~	~~Over-the-counter drugs for animal use without a prescription~~
~~51160~~	~~Over-the-counter drugs for animal use with a prescription~~
~~51180~~	~~Grooming and hygiene products for animal use~~
~~51210~~	~~Drugs for animal use to veterinary hospitals and other animal medical facilities~~
~~51220~~	~~Prescription drugs for animal use to hospitals and other animal medical facilities~~
~~51260~~	~~Free samples of drugs for animal use~~
~~51270~~	~~Free samples of prescription drugs for animal use~~
-	-
-	~~Durable medical equipment~~
~~52010~~	~~Durable medical equipment not for home use without a prescription~~
~~52020~~	~~Durable medical equipment not for home use with a prescription~~
~~52030~~	~~Durable medical equipment not for home use with a prescription paid for by Medicare~~
~~52040~~	~~Durable medical equipment not for home use with a prescription reimbursed by Medicare~~
~~52050~~	~~Durable medical equipment not for home use with a prescription paid for by Medicaid~~
~~52060~~	~~Durable medical equipment not for home use with a prescription reimbursed by Medicaid~~
~~52070~~	~~Durable medical equipment for home use without a prescription~~
~~52080~~	~~Durable medical equipment for home use with a prescription~~
~~52090~~	~~Durable medical equipment for home use with a prescription paid for by Medicare~~
~~52100~~	~~Durable medical equipment for home use with a prescription reimbursed by Medicare~~
~~52110~~	~~Durable medical equipment for home use with a prescription paid for by Medicaid~~
~~52120~~	~~Durable medical equipment for home use with a prescription reimbursed by Medicaid~~
~~52130~~	~~Oxygen delivery equipment not for home use without a prescription~~
~~52140~~	~~Oxygen delivery equipment not for home use with a prescription~~
~~52150~~	~~Oxygen delivery equipment not for home use with a prescription paid for by~~

	~~Medicare~~
~~52160~~	~~Oxygen delivery equipment not for home use with a prescription reimbursed by Medicare~~
~~52170~~	~~Oxygen delivery equipment not for home use with a prescription paid for by Medicaid~~
~~52180~~	~~Oxygen delivery equipment not for home use with a prescription reimbursed by Medicaid~~
~~52190~~	~~Oxygen delivery equipment for home use without a prescription~~
~~52200~~	~~Oxygen delivery equipment for home use with a prescription~~
~~52210~~	~~Oxygen delivery equipment for home use with a prescription paid for by Medicare~~
~~52220~~	~~Oxygen delivery equipment for home use with a prescription reimbursed by Medicare~~
~~52230~~	~~Oxygen delivery equipment for home use with a prescription paid for by Medicaid~~
~~52240~~	~~Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid~~
~~52250~~	~~Kidney dialysis equipment not for home use without a prescription~~
~~52260~~	~~Kidney dialysis equipment not for home use with a prescription~~
~~52270~~	~~Kidney dialysis equipment not for home use with a prescription paid for by Medicare~~
~~52280~~	~~Kidney dialysis equipment not for home use with a prescription reimbursed by Medicare~~
~~52290~~	~~Kidney dialysis equipment not for home use with a prescription paid for by Medicaid~~
~~52300~~	~~Kidney dialysis equipment not for home use with a prescription reimbursed by Medicaid~~
~~52310~~	~~Kidney dialysis equipment for home use without a prescription~~
~~52320~~	~~Kidney dialysis equipment for home use with a prescription~~
~~52330~~	~~Kidney dialysis equipment for home use with a prescription paid for by Medicare~~
~~52340~~	~~Kidney dialysis equipment for home use with a prescription reimbursed by Medicare~~
~~52350~~	~~Kidney dialysis equipment for home use with a prescription paid for by Medicaid~~
~~52360~~	~~Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid~~
~~52370~~	~~Enteral feeding systems not for home use without a prescription~~
~~52380~~	~~Enteral feeding systems not for home use with a prescription~~
~~52390~~	~~Enteral feeding systems not for home use with a prescription paid for by Medicare~~
~~52400~~	~~Enteral feeding systems not for home use with a prescription reimbursed by Medicare~~
~~52410~~	~~Enteral feeding systems not for home use with a prescription paid for by Medicaid~~
~~52420~~	~~Enteral feeding systems not for home use with a prescription reimbursed by Medicaid~~
~~52430~~	~~Enteral feeding systems for home use without a prescription~~
~~52440~~	~~Enteral feeding systems for home use with a prescription~~

A motion by Kansas, on behalf of the Certification Committee, to adopt changes to Appendix E, Testing Process for Certfication of Service Providers and Automated Systems.

~~52450~~	~~Enteral feeding systems for home use with a prescription paid for by Medicare~~
~~52460~~	~~Enteral feeding systems for home use with a prescription reimbursed by Medicare~~
~~52470~~	~~Enteral feeding systems for home use with a prescription paid for by Medicaid~~
~~52480~~	~~Enteral feeding systems for home use with a prescription reimbursed by Medicaid~~
~~52490~~	~~Repair and replacement parts for durable medical equipment which are for single patient use~~
-	-
-	~~Mobility enhancing equipment~~
~~53010~~	~~Mobility enhancing equipment without a prescription~~
~~53020~~	~~Mobility enhancing equipment with a prescription~~
~~53030~~	~~Mobility enhancing equipment paid for by Medicare~~
~~53040~~	~~Mobility enhancing equipment with a prescription reimbursed by Medicare~~
~~53050~~	~~Mobility enhancing equipment with a prescription paid for by Medicaid~~
~~53060~~	~~Mobility enhancing equipment with a prescription reimbursed by Medicaid~~
-	-
-	~~Prosthetic devices~~
~~54010~~	~~Prosthetic devices without a prescription~~
~~54020~~	~~Prosthetic devices with a prescription~~
~~54030~~	~~Prosthetic devices paid with a prescription for by Medicare~~
~~54040~~	~~Prosthetic devices with a prescription reimbursed by Medicare~~
~~54050~~	~~Prosthetic devices paid for by Medicaid~~
~~54060~~	~~Prosthetic devices with a prescription reimbursed by Medicaid~~
~~54070~~	~~Corrective eyeglasses without a prescription~~
~~54080~~	~~Corrective eyeglasses with a prescription~~
~~54090~~	~~Corrective eyeglasses with a prescription paid for by Medicare~~
~~54100~~	~~Corrective eyeglasses with a prescription reimbursed by Medicare~~
~~54110~~	~~Corrective eyeglasses with a prescription paid for by Medicaid~~
~~54120~~	~~Corrective eyeglasses with a prescription reimbursed by Medicaid~~
~~54130~~	~~Contact lenses without a prescription~~
~~54140~~	~~Contact lenses with a prescription~~
~~54150~~	~~Contact lenses with a prescription paid for by Medicare~~
~~54160~~	~~Contact lenses with a prescription reimbursed by Medicare~~
~~54170~~	~~Contact lenses with a prescription paid for by Medicaid~~
~~54180~~	~~Contact lenses with a prescription reimbursed by Medicaid~~
~~54190~~	~~Hearing aids without a prescription~~
~~54200~~	~~Hearing aids with a prescription~~
~~54210~~	~~Hearing aids with a prescription paid for by Medicare~~
~~54220~~	~~Hearing aids with a prescriptionreimbursed by Medicare~~
~~54230~~	~~Hearing aids with a prescription paid for by Medicaid~~
~~54240~~	~~Hearing aids with a prescription reimbursed by Medicaid~~
~~54250~~	~~Dental prosthesis without a prescription~~

~~54260~~	~~Dental prosthesis with a prescription~~
~~54270~~	~~Dental prosthesis with a prescription paid for by Medicare~~
~~54280~~	~~Dental prosthesis with a prescription reimbursed by Medicare~~
~~54290~~	~~Dental prosthesis with a prescription paid for by Medicaid~~
~~54300~~	~~Dental prosthesis with a prescription reimbursed by Medicaid~~
-	-
-	~~Telecommunications & related products~~
~~60010~~	~~Ancillary Services~~
~~60020~~	~~Conference bridging service~~
~~60030~~	~~Detailed telecommunications billing service~~
~~60040~~	~~Directory assistance~~
~~60050~~	~~Vertical service~~
~~60060~~	~~Voice mail service~~
-	-
-	~~Telecommunications~~
~~61000~~	~~Intrastate Telecommunications Service~~
~~61010~~	~~Interstate Telecommunications Service~~
~~61020~~	~~International Telecommunications Service~~
~~61030~~	~~International 800 service~~
~~61040~~	~~International 900 service~~
~~61050~~	~~International fixed wireless service~~
~~61060~~	~~International mobile wireless service~~
~~61070~~	~~International paging service~~
~~61080~~	~~International prepaid calling service~~
~~61090~~	~~International prepaid wireless calling service~~
~~61100~~	~~International private communications service~~
~~61110~~	~~International value-added non-voice data service~~
~~61120~~	~~International residential telecommunications service~~
~~61130~~	~~Interstate 800 service~~
~~61140~~	~~Interstate 900 service~~
~~61150~~	~~Interstate fixed wireless service~~
~~61160~~	~~Interstate mobile wireless service~~
~~61170~~	~~Interstate paging service~~
~~61180~~	~~Interstate prepaid calling service~~
~~61190~~	~~Interstate prepaid wireless calling service~~
~~61200~~	~~Interstate private communications service~~
~~61210~~	~~Interstate value-added non-voice data service~~
~~61220~~	~~Interstate residential telecommunications service~~
~~61230~~	~~Intrastate 800 service~~
~~61240~~	~~Intrastate 900 service~~
~~61250~~	~~Intrastate fixed wireless service~~
~~61260~~	~~Intrastate mobile wireless service~~
~~61280~~	~~Intrastate prepaid calling service~~
~~61290~~	~~Intrastate prepaid wireless calling service~~

~~61300~~	~~Intrastate private communications service~~
~~61310~~	~~Intrastate value-added non-voice data service~~
~~61320~~	~~Intrastate residential telecommunications service~~
~~61325~~	~~Paging service~~
~~61330~~	~~Coin-operated telephone service~~
~~61340~~	~~Pay telephone service~~
~~61350~~	~~Local Service as defined by _____(state)~~

K. Responsibilities of Testing Central, States, CSP and CAS providers.

Testing Central Responsibilities

1. TC will report to the Executive Director of SST and will provide the following:
    a. Communication regarding changes to CSP and CAS systems and acceptance testing by member states.
    b. Historical data concerning system changes, testing dates, and dates changes were migrated into production for auditors and state administrators.
    c. Communication between the CSP, CAS providers, TIGERS, and member states to ensure system and format changes are implemented in a timely manner.
    d. Monitoring of any necessary system changes and testing of systems.
2. Maintain contact lists of providers and member states.
3. Review rates and boundaries databases for new states.
4. Monitor and assist communication between states and providers.
5. Maintain up to date information on the certification and testing status of CSP and~~or~~ CAS candidates.
6. Provide system for tracking submitted, completed, and approved change requests (Forms TC0001 and TC0005).
7. Notify potential providers of member state change requests submitted on Form TC0001 and testing results.
8. Notify states of CSP and~~or~~ CAS provider changes submitted on Form TC0005. These changes may need regression testing.
9. Monitor testing time period for member states.
10. Notify appropriate parties of system change status (approved TC0005 or TC0001) (i.e., ready for testing, failed testing, production moves).
11. Provide reports upon request of outstanding and completed system changes.
12. Maintain system to capture complete change data. This will include backups of system.
13. Ensure current testing documents are available for new states and vendors.

State Responsibilities:

1. Test all functions provided by the candidate used in calculating and preparing returns and the processing of returns prior to certification. This includes tax rules, boundary and rates, and SER completion and processing.
2. Prepare, maintain, and submit test deck(s) for self-evaluation by candidates, testing candidates for certification, quarterly testing for updates to boundaries, rates, and SKUs, and for change requests submitted by a state, ~~or~~ CSP or CAS provider.
3. Use the online system to test candidate functionality and accuracy through the submission, retrieval and analysis of that state's test deck transactions.
4. Review test deck output results and notify TC of errors or requested changes using Form TC0001.
5. Submit all requested changes to a CSP system or CAS to TC using form TC0001. This includes errors found during testing, changes to taxability matrix, state tax rates, and taxability of other products.
6. Submit all changes in tax application or rules to all CSPs and CAS providers when the change is made using Form TC0001. This includes changes made by law, regulations, administrative rules, policy or rulings. The CSP or CAS provider will review and make necessary changes to their tax rules, then send those changes to the state for approval.
7. Test changes in CSP systems or CAS made pursuant to a TC0001 or TC0005 after the CSP or CAS provider has notified the state the changes have been made and prior to the date of implementation if possible. Complete form TC0001 or TC0005 when the state has approved the changes and return form to TC.
8. The state should be able to clear the testing environment and do a total system reset for the state when appropriate. If the state uploads or downloads test results to a database, this will prevent duplication of records and mixing of prior results with current results.
9. Have resources readily available to resolve, correct, retest, and restore corrected application components into the test environment during testing.
10. Communicate all actions that will change the status of a change request (i.e. testing failure, pass/fail of change, production date etc.).
11. Maintain and provide to TC a current list of names and contact information of individuals authorized to submit change requests, approve test results and receive communications from TC on status changes.

CSP, CAS provider, and CSP or CAS Candidate Responsibilities:

1. Maintain an online system for submitting, processing and providing output files for test deck results and for single transaction testing (section D).
2. Submit all changes to the CSP system or CAS including tax rule changes and changes to systems in the calculation and processing of the return to TC using Form TC0005.

3. The CSP or CAS provider will send a complete list of tax rules to states to review within thirty (30) days of the end of a contract term with the SSTGB. This rules list will include the CSP/CAS SKU Number, a detailed product description, the CSPs determination as either Taxable or Exempt and the date the rule was added. A citation supporting the taxability determination should also be provided for any tax rules not previously certified.
4. Accept only state requested system changes submitted through TC on the approved form TC0001.
5. Make updates to exemptions, jurisdictions, rates, and tax rules submitted by states through TC on Form TC0001 and updates to tax rules for SKUs submitted by TC.
6. Communicate with TC any actions that will change the status of a change request (e.g.,~~i.e.~~ testing failure, pass/fail of change, production date, etc.).
7. Complete changes submitted on TC0001 within the agreed upon number of days prior to the implementation date of the changes.
8. Complete and return TC0001 to TC when state requested changes are completed.
9. Have provider resources readily available during testing to facilitate understanding and testing of the application and to resolve, correct, retest, and restore corrected application components into the test environment.
10. Produce the reports required by the Governing Board.
11. Maintain and provide to TC a current list of individuals authorized to submit change requests, report on status changes, and provide assistance for testing questions.