

A motion by South Dakota, on behalf of the Audit Committee, to adopt changes to the Governing Board Rules, Appendix F, SST Reports

APPENDIX F

SST Reports

The SST Governing Board Executive Director requires data from all CSPs pertaining to all member states. The administrator for each state requires data from the CSPs and Model 2 and Model 3 filers pertaining to data for their respective states.

File Location: Each CSP will place the files in ~~their assigned FTP state folders~~ centralized secure location as determined by the SSTGB Executive Director, ~~and then notify Testing Central that the files are ready to be moved. 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~~ annually. The CSP will upload their files ~~to their FTP site~~ by the February 15th of each year. This data will be for the previous calendar year, 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. In cases where the CSP utilizes Product Mapping files, these files will be uploaded at the same time as the data reports ~~quarterly~~. 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.

- If the CSP combines the data, compensation and control total files into a zip file for convenience during the upload process, the file name should be listed as follows:
 - The first three characters represent the last three numbers of the SST CSP ETIN, as shown on the SER or the Model 2 and Model 3 filer's SSTID.
 - Fourth and fifth characters represent the two character alpha state abbreviation or "ED" in the case of the Executive Director report.

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

- The first three characters represent the last three numbers of the SST CSP ETIN, as shown on the SER or the Model 2 and Model 3 filer's SSTID.
- Fourth and fifth characters represent the two character alpha state abbreviation or "ED" in the case of the Executive Director report.

- Sixth character represents the data type: C (compensation), A (audit), or T (control totals).
- Seventh and eighth characters represent the year the information is for.
- ~~Ninth character represents the quarter the information is for: 1,2,3 or 4.~~
- ~~Tenth~~Ninth character represents the version designator (V).
- ~~Eleventh-Tenth~~ through ~~sixteenth-fifteenth~~ characters represent the date ~~submitted to Testing Central~~uploaded to the centralized secure location in yymmdd format.

Example: Compensation data file from Test CSP, Inc. (CSP000001) for Arkansas for ~~the third quarter of the year of 2014~~1, submitted to the centralized secure location Testing Central on ~~November 14~~February 15, 20151:

~~001ARC113V111114~~001ARC14V1150215.csv

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

- The first character represents the data type: M (product mapping).
- Second through tenth characters represents the Seller SSTID.
- Eleventh and twelfth characters represent the year the information is for.
- ~~Thirteenth character represents the quarter the information is for: 1, 2, 3 or 4.~~
- ~~Four~~Thirteen through ~~sixteenth~~fifteenth characters represent the last three numbers of the SST CSP ETIN, as shown on the SER.
- ~~Seventeenth~~Sixteenth character represents the version designator (V).
- ~~Eighteenth~~Seventeenth through twenty~~third~~second characters represent the date submitted to the centralized secure location ~~Testing Central~~ in yymmdd format.

Example: Product mapping data file from Test CSP, Inc. (CSP000001) ~~for the third quarter of 2014~~, submitted to the centralized secure location for the year of 2014, on February 15, 2015; ~~Testing Central on November 14, 2011~~:
MS999999991134001V144444150215.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 centralized secure location. ~~Testing Central which 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 by February 15th of each year. ~~This data will be for the previous calendar year~~ quarterly. ~~The report is due by the 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 year 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	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

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Examples of Compensation Tables or Files for ~~Quarter 2, 2011~~ the year of 2014

Executive Director Report:

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	201404	201405	O	Y	3500.00	23700.00	3500.00	280.00	0.00	0.00
S00000001	200609	201405	201406	O	Y	3000.00	26700.00	3000.00	240.00	0.00	0.00
S00000001	200609	201406	201407	O	Y	2000.00	28700.00	2000.00	160.00	0.00	0.00
S00000002	200704	201404	201405	O	Y	100000.00	100000.00	100000.00	8000.00	0.00	0.00
S00000002	200704	201405	201406	O	Y	100000.00	200000.00	100000.00	8000.00	0.00	0.00
S00000002	200704	201406	201407	O	Y	100000.00	300000.00	50000.00	4000.00	50000.00	3500.00

Specific State Report:

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	201404	201405	O	Y	185.00	23700.00	185.00	14.80	0.00	0.00
S00000001	200609	201405	201406	O	Y	111.50	26700.00	111.50	8.92	0.00	0.00
S00000001	200609	201406	201407	O	Y	175.75	28700.00	175.75	14.06	0.00	0.00
S00000002	200704	201404	201405	O	Y	1500.00	100000.00	1500.00	120.00	0.00	0.00
S00000002	200704	201405	201406	O	Y	2500.00	200000.00	2500.00	200.00	0.00	0.00
S00000002	200704	201406	201407	O	Y	3000.00	300000.00	1500.00	120.00	1500.00	105.00

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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 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 in cases where not all fields are populated. If Model 2 Sellers do not have exemption information in an electronic format, hard copies may be provided.

Control Totals: Each CSP and Model 2 filer will provide a notification of control totals for each file distributed to every state, the Audit Core Team, Executive Director and others to assure that the audit and compensation files contain the same data that produced the related SERs and to verify that all records provided by each CSP or Model 2 filer are fully received by the intended parties.

The control totals will be summarized by each State. The report should be in one file such as Excel or another agreed-upon format. This notification shall include the following control total data elements for each State:

- Total number of line items
- Sum for total sales
- Sum for total taxable sales
- Sum for total exempt sales
- Sum for total tax

The control totals file will contain the following information:

Field	Field Name	Description	Format	Length
1	Ship To State	State name based on Ship To Address	Alpha	2
2	Total Number of Line Items	Sum of all line items for data download by State	Numeric	15
3	Total Sales Amount	Sum of total sales for data download by State	Numeric	15 including 2 decimals
4	Total Taxable Sales Amount	Sum of total taxable sales for data download by State	Numeric	15 including 2 decimals

5	Total Exempt Sales Amount	Sum of total exempt sales for data download by State	Numeric	15 including 2 decimals
6	Total Tax Amount	Sum of total tax amount for data download by State	Numeric	15 including 2 decimals

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-year are included in the file. Each state shall receive only those records where their state is included in the "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	Seller SSTID	Seller SSTID	Alpha/Numeric	9
2	Seller Name	Seller Name	Alpha	40
3	Transaction Number	Invoice or other number required to identify the transaction source document	Alpha/Numeric	40
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	Must be completed if	Alpha	40

	Description	"Other" is selected as the Purchaser Business Type		
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 item sold 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	Seller SSTID	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
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