

## SST Reports

The SST Governing Board Executive Director requires data from all Certified Service Providers (CSPs) pertaining to the CSP Services provided to sellers under the CSP contract entered into with the Streamlined Sales Tax Governing Board (SSTGB). Effective January 1, 2015, CSPs are only required to provide a seller's data (compensation, audit, and control total files) for those states in which the CSP is providing CSP Services for that seller under the CSP contract (i.e., those states in which the seller is a "volunteer seller" under the CSP contract). Section B.1. of the CSP contract allows the CSP and a seller registered through the Central Registration System, but who is not a "volunteer seller" in one or more of the member states, to agree that the CSP will not provide CSP Services for that seller in those particular states. Prior to January 1, 2015, CSPs were required to provide data for both volunteer and non-volunteer sellers. In addition to providing a seller's data to those states in which the seller is a "volunteer seller", the data also must be provided to the Core Team.

The administrators of the individual states may also require the Model 2 and Model 3 sellers to send the data for their respective states, irrespective of whether the seller is a volunteer or non-volunteer.

**File Location:** Each CSP will place the files in a centralized secure location as determined by the SSTGB Executive Director.

**Date Required:** Required reports and files in the following specified formats will be provided annually. The CSP will upload their files by February 15<sup>th</sup> of each year. This data will be for the previous calendar year. In cases where the CSP utilizes Product Mapping files, these files will be uploaded at the same time as the data reports. 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 version designator (V).
- Tenth through fifteenth characters represent the date uploaded to the centralized secure location in yymmdd format.

Example: Compensation data file from Test CSP, Inc. (CSP000001) for Arkansas for the year of 2014, submitted to the centralized secure location on February 15, 2015: 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.
- Thirteen through fifteenth characters represent the last three numbers of the SST CSP ETIN, as shown on the SER.
- Sixteenth character represents the version designator (V).
- Seventeenth through twenty-second characters represent the date submitted to the centralized secure location in yymmdd format.

Example: Product mapping data file from Test CSP, Inc. (CSP000001) submitted to the centralized secure location for the year of 2014, on February 15, 2015: MS9999999914001V1150215.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. This data is required to be in the aggregate for each seller. Model 2 filers do not file a compensation report. In addition to providing a seller's compensation data to those states in which the seller is a "volunteer seller", the data also must be provided to the Core Team.

Compensation Reports are submitted by February 15<sup>th</sup> of each year. This data will be for the previous calendar year.

Amended return data will be included in the year 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	Maximum 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

APPENDIX F

Examples of Compensation Tables or Files for 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

## Requirements for Audit Work Files

~~Each state shall receive a file from each~~ The audit work files shall be provided as follows:

(a) A CSP shall provide each state and the Core Team with a file for those sellers which the CSP is providing CSP Services under the CSP contract entered into with the SSTGB (volunteer sellers only); and

(b) A Model 2 filer shall provide a file (as requested by the administrator of the individual state).

Each state's file shall contain all the taxable and exempt records in the format indicated below for its state only. ~~With respect to the file(s) received from each CSP, the Audit Core Team will obtain the file(s) from Testing Central that contains the taxable and exempt records for each seller in each state in which the CSP is providing CSP Services.~~ Fields 1 through 24 are required to be provided for all records. Fields 39, 40, and 41 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 sellers, 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. In these instances, the CSP shall 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	Maximum 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 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	Maximum Length
1	Seller SSTID	Seller SSTID	Alpha/Numeric	9
2	Seller Name	Seller Name	Alpha	210

3	Transaction Number	Invoice or other number required to identify the transaction source document	Alpha/Numeric	210
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	210
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	210
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	210
20	Ship to Address2 **	Address line 2	Alpha/Numeric	210
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	210
31	Purchaser City		Alpha	40
32	Purchaser State	2- Character State abbreviation	Alpha	2
33	Purchaser Zip Code	9 character zip code	Alpha/Numeric	9
34	Purchaser Country	3 character country abbreviation	Alpha	3
35	Purchaser Business Type Number	2-digit number	Numeric	2
36	Purchaser Business Type Description	Must be completed if "Other" is selected as the Purchaser Business Type	Alpha	40
37	Purchaser Exemption Reason Code	Letter selected on exemption form	Alpha	1
38	Purchaser Exemption Reason Description	If Purchaser Exemption Reason Code is 'Other' - provide the standard description of the exemption	Alpha	210
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	210
41	Optional Transaction Information	Optional field for use by CSP. Not optional field for states.	Alpha/Numeric	210

**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	Maximum 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	210
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	210