Deal of the Day Vouchers - Survey 2012

	1. Who is the seller of the deal voucher?		**2.** Is the sales of the deal voucher a sale of TPP?		**3.** Is tax applied at the time the voucher is redeemed for taxable goods/ services?		**4.** Is compensation paid to Deal Company an expense included in sales price as part of total consideration paid for taxable goods/ services?		**5.** When the voucher is redeemed at the stated value for taxable goods/ services during the promotional period, what is the sales price (measure) subject to tax?				**6.** When the voucher is redeemded at the purchase price of the voucher for taxable goods/ services after expiration of the promotional period, what is the sales price (measure) subject to tax?				**7.** Is there a difference in your state if the voucher is redeemable for a specific **taxable** product versus any of the retailer's **taxable** goods or services?	
	Deal Company	Retailer	Yes	No	Yes	No	Yes	No	Voucher Stated Value	Voucher Purchase Price	Retailer Receipts	Other	Voucher Stated Value	Voucher Purchase Price	Retailer Receipts	Other	Yes	No
Alabama																		
Alaska																		
Arizona	X			X	X		X		X				X					X
Arkansas	X			X	X		X			X				X				X
California																		
Colorado																		
Connecticut																		
Delaware																		
DC																		
Florida																		
Georgia																		
Hawaii																		
Idaho																		
Illinois																		
Indiana	X			X	X		X			X				X				X
Iowa		X		X	X		X			X				X				X
Kansas	X			X	X		X		X *Notes					X *Notes				X *Notes
Kentucky	X			X	X		X		X *Notes					X *Notes				X
Louisiana																		
Maine		X		X	X		X			X				X *Notes				X
Maryland																		
Massachusetts	X			X	X		X		X *Notes					X *Notes				X
Michigan		X		X	X		X			X				X				X *Notes
Minnesota		X *Notes		X *Notes	X		X *Notes			X *Notes				X *Notes				X
Mississippi																		
Missouri	X			X	X		X		X *Notes				X *Notes				X *Notes	
Montana																		
Nebraska	X			X	X			X *Notes	X *Notes				X *Notes					X
Nevada																		
New Hampshire																		
New Jersey																		
New Mexico																		
New York																		
North Carolina		X		X	X		X		X *Notes					X *Notes				X *Notes
North Dakota	X			X	X		X			X *Notes				X *Notes				X *Notes
Ohio		X		X	X		X		X				X					X
Oklahoma																		
Oregon																		
Pennsylvania																		
Rhode Island	X			X	X			X		X				X				X *Notes
South Carolina																		
South Dakota		X		X	X		X			X				X				X
Tennessee		X		X	X		X			X				X				X
Texas	X			X	X		X					X *Notes				X *Notes		X *Notes
Utah																		
Vermont																		
Virginia																		
Washington		X		X	X		X			X *Notes				X *Notes				X *Notes
West Virginia																		
Wisconsin	X			X	X		X			X				X				X
Wyoming																		