

Streamlined Sales Tax Governing Board, Inc.
State and Local Advisory Council

SLAC REQUEST & ASSIGNMENT FORM

1. Name(s) of Requestor(s): Scott Peterson – Avalara, Charles Collins - ADP and Jerry Johnson – Tax Cloud

2. Contact Person: Name SAME
Address _____

Telephone _____

Email scott.peterson@avalara.com; charles.collins@adp.com; jerry.johnson@fedtax.net

3. Agreement Section(s), Rules, or Tax Administration Practice(s) involved (if any):

None

4. Question, Issue, or Topic for discussion:

Need to develop a form that can be signed by a CSP's client (seller) that will authorize all of the SST states to discuss a notice or other correspondence that the state has sent to the seller (or CSP) related to the sales and use tax returns that the CSP prepared, filed and made a remittance to the state on behalf of the seller.

5. Statement of Background Facts:

CSPs have numerous clients for whom they prepare and file sales and use tax returns and also make the necessary remittances. States may send notices or other correspondence related to these returns that the CSP needs to resolve on the client's behalf, since the CSP was the one that prepared and filed the return, etc. Rather than requiring a CSP to contact the client each time they receive a notice and have the client complete and sign a state specific power-of-attorney or other similar form, a uniform document acceptable to all of the states should be developed that will allow the CSP to discuss and efficiently resolve these types of issues with the states. The CSP would already have the notice and any taxpayer information related to the notice. In addition, with respect to volunteer sellers, in most cases, the state also holds the CSP liable for any amounts that may be due.

6. Proposed Resolution/Outcome/Solution:

The goal is to develop a single form that all of the SST states (and hopefully other states) will accept that CSPs can have their client sign to authorize all the states to discuss notices and other correspondence related solely to the sales and use tax returns which the CSP prepared, filed and

made the remittance. This would not be a general power-of-attorney form, but instead a limited authorization form.

7. **Date Submitted by:** _____

8. **Approved by:** _____

Date: _____

9. **Approved with Modifications:**

10. **Denied by:** _____

Date: _____

Submit to: Executive Director
Streamlined Sales Tax Governing Board
100 Majestic Dr., Suite 400
Westby, WI 54667
(email to: Craig.Johnson@SSTGB.org)

Instructions

The scope of work for the State and Local Advisory Council (SLAC) is to advise the Governing Board on matters pertaining to the administration of the Streamlined Sales and Use Tax Agreement (Agreement). Matters relating to noncompliance of members with the Agreement, interpretive rules clarifying Agreement language, and revisions or additions to the Agreement are all within the scope of a SLAC work assignment. This form, as submitted by a requestor, is a public document and shall be published on the Streamlined Governing Board's website.

Any state and person making a request for a SLAC work assignment must do so by completing the **SLAC REQUEST & ASSIGNMENT FORM** and submitting it to the Executive Director of the Streamlined Sales Tax Governing Board. The Governing Board will take up the request at its next scheduled meeting or as applicable the SLAC Chair will take up at the next SLAC Steering Committee meeting and will provide its decision on the request at such meeting. The Governing Board or as applicable the SLAC may determine it will not approve the request. If the request is approved, it will be assigned to a SLAC workgroup. The Governing Board may also modify the request and approve the request in the modified format.

The Governing Board is not required to use this form to refer matters to SLAC. If the

Governing Board refers an item to SLAC without use of this form, the Governing Board should provide written guidance to the SLAC Chair as to the expectations regarding the assigned task.

(Note: States or other persons requesting an interpretive opinion of existing Agreement provisions or definitions should not use this form, but should instead complete and submit the **INTERPRETATION/DEFINITION REQUEST** form.)

Specific Line Instructions

Lines 1 & 2. Provide the name(s) and contact information of the state or parties submitting the Request.

Line 3. Identify the section(s) of the Streamlined Sales and Use Tax Agreement, the Streamlined Rules, or Tax Administration Practices, if any, which are affected or involved with the issue.

Line 4. Identify the question, issue, or topic you believe requires a study or resolution by SLAC.

Line 5. Provide a detailed description of the issue and supporting facts. Please be as descriptive as possible and provide examples of actual transactions.

Line 6. Provide a description of the anticipated outcome from the workgroup. For example: Development of an interpretive rule pertaining to Section XXX of the Agreement.

Line 9. If the Governing Board determines the request will be addressed by SLAC but in a modified format, the modifications to the request will be explained here.