

SST CSP/CAS SYSTEM CHANGE or TAX RULE REQUEST FORM

SST Form TC0005 (Revised -----/16)

Request Number:

To be completed by CSP if state has not certified rule or requested additional information.

Date Requested:

Date Request Closed (Date liability relief begins for attached rules)

Date Needed In Production:

The state has until the first day of the month that begins at least 30 days after it receives a tax rule request to certify the rule, request additional information, or request extension of time from the Executive Director.

Affected State:

Requested By:

CSP/CAS:

Representative:

Email:

Reason For Change:

Maintenance

Additional Tax Rules

List tax rules on Tax Rules page of workbook.

Other

Change Description:

Additional Documentation:

YES (Number of Files)

NO

Is Change Ready To Be Tested?

YES

NO

To Be Completed by Affected State

Date:

Representative:

Testing Status:

Passed

Failed

Reason For Failure:

Test Documents Attached:

YES

NO

For items available for certification, but were missed during certification, the CSP is not liable (as allowed by state law) for tax due for those product categories until the first day of the calendar month that is at least 30 days after the CSP is notified of the required change.

DRAFT - AUGUST 2016

Entries are examples of how the document is completed.

Row #	Parent Tax Code or Category Number (Required)	Child or Second Code (optional)	Parent Product Category Description (Be Specific) (Required)	Sub Category or Product Description (Be Specific)	Sales or Use Taxability (T or E) (Required)	Does a Reduced Rate Apply? (Y or N)	If a Cap or Threshold applies, what % of sale or \$ amount is taxable amount limited to?	State Law, Rule or Publication (Required)	CSP Additional Comments	Date State Approved	State Comments	CSP Response	Add columns as needed
1	1000		Furniture	Table	Taxable	N		SDCL 10-45-2		3/15/2016			
2	2000		Building Material	Lumber (without installation)	Taxable	N		SDCL 10-45-2		3/15/2016			
3	2000	2100	Building Material	Lumber with installation	Taxable	N		SDCL 10-45-2			3/15/2016 Depends on installation - if becomes real property, Contractors' excise Tax applies to total charge, the contractor will owe sales or use tax on their cost of material installed. If it remains tangible personal property, sales tax applies to the total charge.	Split into 2 categories.	
4	2000	2100	Building Material	Lumber with installation that becomes real property	Exempt	N		SDCL 10-46A & B		3/20/2016			
5	2000	2150	Building Material	Lumber with installation that remains tangible personal property	Taxable	N		SDCL 10-45-2		3/20/2016			
6	3000	3010	Food	Donuts - prepackaged	Taxable	N		SDCL 10-45-2		3/20/2016			

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