

SST CSP/CAS CHANGE REQUEST FORM

(includes Tax Rule Requests)

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

Request Number:

Initial response required by:

Date Requested:

Response Deadline extended to:

Date Closed by CSP:

Date Needed In Production:

Affected State:

Requested By:

CSP/CAS:

Contact Person:

Email:

Reason For Change:

Maintenance

Additional Tax Rules List tax rules on Tax Rules workbook page.

Rate or Boundary File Issues List or copy issues to CSP Boundary-Rate Issues workbook page.

Other

Change Description:

Additional Documentation:

YES (Number of Documents) NO

Is change ready to be tested by use of a test deck?

YES NO

To Be Completed by Affected State

Date responded:

Date Closed by State:

Contact Person:

Tax Rules Approved: YES NO

Testing Status: Passed Failed N/A

Reason For Failure: See CSP Tax Rules page for explanations on specific tax rules.

Test Documents Attached:

YES (# of documents) NO

Instructions (these do not print when you print the form)

For Liability Relief see liability relief table.

SST Admin/Testing Central enters Request Number. Includes: 2 characters for CSP, 2 digits for year, 3 digits for # (consecutively #'d, starting with 001 each year); SST Admin/Testing Central enters Deadline Extension date if requested by state.

A CSP may close a Request IF the **only** unapproved tax rules remaining are rules the state has not responded to since the CSP's last response on that rule. A Request may not be closed any sooner than the first day of the month that begins at least 30 days after the tax rule request is sent to the state by Testing Central or the CSP's response to a State's last request for additional information. (Note: States may request additional time to complete their review and have until the first day of the month that begins at least 60 days after the tax rule request is sent to the state by Testing Central or the CSP's response to a State's last request for additional information.)

Date CSP is placing system change or update into production. Testing should be completed prior to this date.

State request is for, if for all states enter ALL.

CSP Name

CSP contact for this request

CSP Contact email

CSP updated or performed maintenance on their system that may affect output. State's should run test deck to verify.

CSP requests certification of taxability of product categories. See CSP Tax Rules Tab for listings.

CSP found errors on State's Rate or Boundary file. Use CSP Boundary-Rate Issues tab to copy entries and explain errors.

Provide detailed explanation or refer to workbook page explanation is on (i.e., see Tax Rules).

For Tax Rules - The explanation for specific rules should be added in the comments columns on the CSP Tax Rules workbook page.

If attaching files, other than additional pages in this workbook, please indicate number of files attached.

Please try to include any additional documents as additional workbook pages rather than separate documents, to help keep documentation together.

Is the CSP system ready to accept a test deck to verify change or function of the system?

Date State Reponds - Update with each additional response. Enter date closed when entire request is completed.

State Contact person for this change request.

Keep request open until all listed tax rules are approved. (Unless CSP closes if state does not repond in time allowed.) Each rule may be approved seperately - see CSP Tax Rules page.

Testing status of test deck(s) run to confirm maintenance or other CSP system changes. If testing not required, check N/A.

For tax rules: please respond either agreeing to, explaining taxability, or request additional information in the column(s) provided for each tax rule request on the CSP Tax Rules page. Do not delete any columns or comments - just add additional columns to the right as necessary.

Sales tax is transactional in nature. Many factors must be considered to determine the taxability of a specific transaction. The listings below only indicate whether a state's laws generally tax or specifically exempt the product (TPP or service) identified. Unless specifically identified in columns F and G, these listings do not reflect entity-based (i.e., exempt sellers or purchasers) or use-based (i.e., used in manufacturing, farming, etc.) exemptions that may apply and in most cases require some additional documentation to be provided to the seller.

A Product may be tangible personal property, a digital good or a service.
Tangible personal property is not a Product Category.

Row #	DATE Request Submitted	Effective Date of Rule IF State Does not respond or Request additional information. (1st day of month that begins 30 days after date in Column B or after date of last CSP response)	Parent Product Category Number (Required)	Subcategory Number (optional)	Parent Product Category Description (Be Specific) (Required)	Subcategory 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	State Approved Yes/No (If No add explanation and date under State Comments column)	Date State Approved If Column M is Yes	Date Rule No Longer Valid Use if previously approved rule: -was incorrectly approved, -state changed the taxation, or -rule went into effect without state approval. (Copy rule to new request form as is, enter the end date; create new rule and request state approval)	State Comments (Include response date)	CSP Response (Include response date)	Add State/CSP response 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. Please split into 2 categories.	3/20/2016 Split into 2 categories.	
4			2000	2100	Building Material	Lumber with installation that becomes real property Lumber with installation that remains tangible personal property	Exempt	N		SDCL 10-46A & B			3/20/2016				
5			2000	2150	Building Material	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				