

Streamlined Sales Tax Implementation Guide

September 2011



Chapter 1 - Introduction

Purpose of this document

The purpose of this document is to serve as a technical implementation guide for a State's technical project team to use to implement Streamlined Sales Tax in their state.

Executive Summary / Project Overview

Streamlined Sales Tax was created by state governments, with input from local governments and the private sector, to simplify and modernize sales and use tax collection and administration. The organization includes tax law simplifications, more efficient administrative procedures, and emerging technologies to substantially reduce the burden of tax collection. The organization is focused on improving sales and use tax administration systems for both Main Street and remote sellers for all types of commerce.

The goal of Streamlined Sales Tax is to provide states with a Streamlined Sales Tax System that includes the following key features:

- Uniform definitions within tax laws;
- Rate simplification;
- State level tax administration of all state and local sales and use taxes;
- Uniform sourcing rules;
- Simplified exemption administration for use- and entity-based exemptions;
- Uniform audit procedures; and
- State funding of the system.

For a complete description of the Streamlined Sales Tax organization and agreement please go to www.streamlinedsalestax.org.

Chapter 2 - State Checklist

State Action Items for Implementation

WHAT A STATE NEEDS TO KNOW – AND DO – TO IMPLEMENT A STREAMLINED SALES TAX PROGRAM

1. Review the SST website, www.streamlinedsalestax.org. In particular, read the agreement and the white papers on Registration, Returns and Remittances, and Rates and Boundaries.
2. Read the SST Implementation Guide and associated links and information.
3. Contact your state's Streamlined Sales Tax participant and form a SST Implementation Team comprised of both business and technology members, and begin to identify what additional resources, training, and tools you will need to implement the technology successfully.
4. Commit to using the SST technology standards and the established Change Control process.
5. If you have technology questions or issues, begin with SST Testing Central and the Certification Committee members. Continue to participate in the Certification Committee meetings and the TIGERS standards group. TIGERS is responsible for any changes to the XML schemas, web services, or communications methodology after reviewed and recommended by the SST Certification Committee and Governing Board.
6. Determine the changes needed to existing processing and audit systems to reflect legislative changes made to comply with the Streamlined Agreement, such as elimination of caps, destination sourcing, and collection for local jurisdictions.
7. Determine the state's requirements for a rates & boundaries database, and whether you plan to provide Zip/Zip+4 data only, or whether you plan to provide address level sourcing. Determine whether to build or buy the needed database.
8. Web services are the required standard for receiving registration data, and for receiving SERs from CSPs. Plan to build or buy this technology if not already in place.
9. Obtain technical training, as needed in SOAP, XML, and communications technologies such as web services.
10. Design the Streamlined Registration handling. Since the Streamlined registration data for volunteer registrants may be less than is required by your current Registration system, decide how to modify the current system to accept the limited registrations.
11. Design SER (Simplified Electronic Return) handling. Since the SER data may be less than is currently required for your monthly Sales tax return, decide how to modify your current system to accept the SER.
12. Design electronic payment handling, and determine what is needed to accept ACH debit payments and bulk payments embedded in the XML Payment Schema.
13. Communicate all of your decisions, such as, communications methodologies, and payment options for use by CSPs and sellers through the SST Testing Central.
14. Test the online central SST Registration system and test communications with the system host.

15. Determine changes to operational processes, error corrections, and audit processes that will be necessary with the limited registration and SER data.
16. Implement – build or buy – the new and modified technology and application systems defined above.
17. Publish the Rates & Boundaries database providing methods to download the entire database and to query the database.
18. Educate both internal users and taxpayers on SST. Train internal users on new screens and new processes. Provide taxpayer education directly and through CPAs, Chambers of Commerce, and other venues. Provide documentation on your website, by seminar, and through hands-on training sessions.
19. Test with the central Streamlined Registration system, and test SERs with volunteer sellers or CSPs.
20. Develop the State Specifications Document (detailed below) which will include all items needed by sellers and CSPs to be able to file and pay in your state.
21. Prepare to spend a large amount of time on customer assistance – with all taxpayers impacted by changes in sales and use tax law, and with streamlined filers.
22. Now you're ready to go!

State Action Items for Sellers and CSPs

STATE SPECIFICATIONS DOCUMENT - WHAT A STATE NEEDS TO PROVIDE SO SELLERS AND CSPS CAN FILE AND PAY WITH THE STATE

This is a draft document that is an attempt to list in one place, in an organized format, the information that each state needs to post before sellers and CSPs can file and pay with the state. While some of it relates to the technology, other parts are more purely business (for example, state requirements for seller/CSP-initiated ACH credit payments).

This is a work in progress - it contains all of the basic items of information that the best minds could think of, but there may be other items that states may wish to add to the outline.

STATE INFORMATION FOR STREAMLINED SALES TAX PARTICIPANTS

1. Introduction
 - Date state will join SST
 - Brief description of the state's program
2. Contact Personnel
 - Identify contact personnel
 - List telephone & fax numbers, e-mail and mailing addresses
3. Developer Responsibilities
 - Confidentiality – list any confidentiality guidelines, rules and violation consequences
 - Compliance requirements
4. Publications
 - URL for state taxability matrix
 - URL for state rates & boundaries databases (These are maintained on a central FTP site managed by SSTGB Inc.
5. Filing of SERs

- Software acceptance, testing and approval
 - I. Testing and certification for CSPs prior to filing
 - II. Testing procedures and acceptance criteria
- URL of web service for filing or URL of website for uploading files and downloading acknowledgements
- State due dates – what is timely filed
- Whether state uses composite SER codes

6. Payment Handling and Acceptance

- State due dates – what is timely paid
- Does state accept bulk payments
- State EFT registration requirements
- What form of same-day payment (e.g., fedwire) state accepts
- Data requirements for seller/CSP initiated ACH credit payments
- Prepayment requirements, if any
- Refund handling

8. Acknowledgement System

- State specific error codes in addition to minimal error code List
- Anticipated timing of acknowledgements

9. URL of State's Full Registration System if Needs to Register

10. State Full Sales and Use Filing Program

- Options and filing requirements for sellers/CSPs
- URL of online filing program
- URL for forms

11. Appendix

- Transmission file size limits
- Special taxing jurisdiction codes
- Sample SST XML documents
 - I. SER with and without payment
 - II. Acknowledgement

Chapter 3- Implementing the Uniform Electronic Process

Legislation

Streamlined Sales Tax envisions two components to the legislation necessary to accomplish the Project's goals. First, states would adopt enabling legislation referred to as the Uniform Sales and Use Tax Administration Act ("Act"). The Act allows the state to enter into an agreement with one or more states to simplify and modernize sales and use tax administration in order to reduce the burden of tax compliance for all sellers and all types of commerce. The Act does not require any amendments to a state's sales and use tax law. Secondly, states would amend or modify their sales and use tax laws to achieve the simplifications and uniformity required by the participating states working together. The Project refers to this legislation as the Streamlined Sales and Use Tax Agreement ("Agreement"). Some states will require only minor changes to current law to implement the requirements of the Agreement. Other states with more complicated sales tax laws may require significant changes to current law to be in accord with the Agreement.

Governing Board

The Governing Board is comprised of representatives of each member state of the Agreement. Each member state is entitled to one vote on the governing board. The governing board is responsible for interpretations of the Agreement, amendments to the Agreement, and issue resolution. A State and Local Government Advisory Council and a Business and Taxpayer Advisory Council from the private sector advise the governing board. On November 12, 2002, thirty states and the District of Columbia approved the interstate Agreement provisions. As of October 1, 2005, sufficient states had moved forward and enacted all or part of the conforming legislation in order to move the program to operational status. States that enacted the conforming legislation and were found to be in compliance with the Agreement are continuing as the governing states of the interstate Agreement. States will continue to verify compliance with the requirements of the Agreement in 2006. The project website is www.streamlinedsalestax.org.

Streamlined Registration System

The online registration system has been developed in support of Streamlined Sales Tax. It meets the needs of Streamlined Sales Tax. This guide will address the technical requirements for implementation of the SST Registration component.

Development Site for States

dev.sstregister.org/sellers

dev.sstregister.org/states

The development site for states allows states to do testing before, or after, they start to receive registrations. The sellerseller's site allows a state to register fictitiousfictitious sellers in order to have testing information for transmissions. The states site also allows a state to test the transmission and acknowledgements.

Production Site

www.sstregister.org/sellers

www.sstregister.org/states

The production site for sellers is the live site for sellers to register. The production site is for states to download and acknowledge live registrations.

Who must use the Streamlined Sales Tax registration system?

Any seller who chooses to participate in SST must use the central online registration system. They will use the system for new registrations, any changes to registration, or to inform the states of their technology model. Models 2, 3 and 4 will be able to indicate if they do not anticipate making sales in a state relieving them from the requirement of filing returns in that state until they actually have sales in that state. This includes:

- Any model 1 or 2 seller who wants to take advantage of monetary allowances as described in the Agreement, Sections 601 or 602.
- Any model 3 or all other sellers who are voluntary and want to take advantage of monetary allowances as described in the Agreement, Sections 603.
- Any seller who wants to take advantage of amnesty as described in the Agreement, Section 402A1.
- A model 4 seller who wants to volunteer to collect tax in any member state and is not already registered in all the member states to ensure they are collecting in all member states as described in the Agreement, Section 401B.
- Any seller using a technology model (models 1, 2, and voluntary 3's) to inform the states of their intent as described in the Agreement, Section 403.

Who can use the registration system?

Any seller who chooses to may access the central online registration system. They will use the system for new registrations, changes to registration or to inform the states of their technology model.

Benefits

- Sellers obtain one unique identifying number that would be used across member states.
- Sellers gain the ability to update registration data across member states.
- The combination of a 9 -digit alpha/numeric characters would be consistent with existing field sizes for FEIN or SSN.

The online registration system has been developed in support of Streamlined Sales Tax. It meets the needs of Streamlined Sales Tax. This guide addresses, in later sections, the technical requirements for implementation of the SST Registration component.

Simplified Electronic Return (SER)

The Agreement contains a requirement for a uniform, simplified return for use with SST. The Simplified Electronic Return, or SER, provides an electronic return for use with SST. The data elements for the return have been adopted by the Governing Board and are contained in the Returns and Remittances white paper.

Who can, and who must, use the SER?

- Model 1 One sellers, filing through a CSP, must use the SER.
- Model 2 Two and Model 3 Three sellers, using certified commercial or proprietary software, may choose to use the SER. The use of the SER is part of the certification process, and states must allow these sellers to use the SER.
- Model 4 Four (None) sellers must use the filing method determined by each state. For a seller who is already registered in the state, or who needs to register in the state, especially a seller with physical presence in the state, the state has the option of requiring the SER or else requiring a traditional filing method provided by the state.

Benefits

- The SER is simpler to prepare and shorter than many states' traditional returns.
- The seller can use one identification number and one password across all participating states.
- The seller or CSP receives all the benefits of electronic filing, including prompt notification that the return was accepted or rejected.
- The state receives all the benefits of electronic filing, including fewer incoming errors and elimination of data entry error.

Change Control Process

Business Change Control Processes (SST Governing Board)

The SST Governing Board governs all aspects of the SST schemas and the registration system program. Before a material change to the SST technology, especially the data formats, (as opposed to merely a technical correction) can be made brought to TIGERS, the change request must be presented to the appropriate committee. The committee will review the request and if the change is determined to be warranted will introduce the change to the SST Governing Board for must have approved the change. If the change is approved by the Governing Board and does not require a change in an SST schema a change request will be completed by SSTGB Inc. and submitted to the vendor maintaining the registration system. When the change is completed in the test environment, Testing Central will communicate with all states of the testing time and coordinate a date of moving the change to production after testing is completed. If the change requires a change in an SST Schema, the following TIGERS change control process will be followed once approved by the Governing Board Then the following change control process must be followed to ensure that the change is implemented in a controlled and technically correct manner.

TIGERS Change Control Process

The process involves identifying and considering all parties' business needs, in order to arrive at consensus-based implementation decisions in which:

- All parties have a voice
- Any recommended changes to standards are pursued through ASC X12G-TIGERS.

Decisions are driven by:

- Acceptability - to participants/users, including technical correctness
- Implementability Implement ability - providing practicality and "fit" with business need and compliance with "best practices"
- Supportability - with appropriate publication and distribution of conventions and guidelines.

Please contact either TIGERS Chair Chair or FTA Staff. Ms. Terry Garber with the South Carolina Dept. of Revenue at garbert@sctax.org or Jonathan Lyon, FTA Staff, jonathan.lyon@taxadmin.org with questions. with questions.

In order to promote consistency and uniformity in the implementation of the Streamlined Sales Tax Program (SST) XML e-file program, the data element list and all SST schemas are posted on the Streamlined Sales Tax website, www.streamlinedsalestax.org, and may also be accessed from the FTA web site www.taxadmin.org. These schemas are to be used for all SST implementations.

States, vendors, or service providers needing additional data elements or requiring changes to any of the SST schemas must follow the procedures outlined below.

State tax administrators or other interested parties should submit the request to the current TIGERS chair using the SST XML CHANGE CONTROL form posted both on the Streamlined Sales Tax website and the FTA web site .(see <http://www.taxadmin.org/fta/edi/SSTPchange.html>). The form may be submitted via e-mail or fax; e-mail is preferred. The form includes the following:

1. SST Version on which the request is based
2. Schema(s) affected
3. Action required – addition, change, or deletion
4. Component(s) affected
5. A brief text description of each addition or change being requested
6. New XML code to be added or utilized
7. Business case – why this addition or change is necessary – please be as complete as possible
8. Requestor organization – generally state tax or employment agency, but may be software vendor or payroll/tax service provider
9. Contact information

It is requested that a complete copy of the revised schema(s) be attached; the use of XML Spy listings and diagrams is preferred.

The current TIGERS chair, upon receipt of the request, shall take the following actions:

1. Distribute copies electronically to TIGERS members for review and discussion.
2. Place the request on the agenda of the next TIGERS meeting. It is highly recommended that the requestor be present for any discussion of the proposed changes, particularly if they are more than simple additions.
3. Discuss the request at the TIGERS meeting. The request may be accepted, rejected, or modified. If the request is modified or rejected, the TIGERS chair will work with the requestor to reach a mutually satisfactory alternative.

Once the modifications to the XML schema(s) are finalized, submit the revised schema(s) to the SST Analyst to be posted as a new version at both www.streamlinedsalestax.org and www.statemef.com .
www.taxadmin.org.

Certification Testing for CSPs and CASs tThe Testing Process for the CSPs & Transmitters – Philosophy and Intent

Testing and certification of new CSPs and CASs will be conducted in accordance with Article V of the SST Rules by a joint effort of all SST full member and associate member states. The SST Rules can be found on the SST web site at www.streamlinedsalestax.org . States joining SST after the initial certification of a CSP or CAS will be required to complete testing and certify all current CSPs and CASs prior to becoming a member of SST. States are encouraged to have a representative active in the Certification Committee. Each state is responsible for the individual testing of transmissions from each CSP/CAS.

Testing Processes needed for the following:

- SST Registration through the online system
- Filing of Returns and Remittances
- Filing of Information Reports

Article V, Section 501, of the Streamlined Sales and Use Tax Agreement (SSUT), as adopted on November 12, 2002, calls for the Governing Board of the member states to certify automated systems and service providers to aid in the administration of sales and use tax collections that fall under the umbrella of that agreement.

As an integral part of that function, the Governing Board has adopted the standards and practices found in the body of this document and the SST Certification and Auditing Standards document as the accepted measure for the certification and accountability (audit) of the Certified Service Providers (CSP) and Certified Automated Systems (CAS) as defined in Article II, Sections 202 and 203 of the Agreement cited above. Additional standards may be added as revisions to this certification and auditing standards document are warranted. This includes additional standards defined in any request for proposals approved and issued by the governing board.

The standards following the SST Certification and Auditing Standards document, and the requirements for achieving compliance with them, are based on internal controls and auditing practices commonly accepted in business and government today. These standards for both certification and auditing are founded on two well-known, reliable, and generally acknowledged sources – the American Institute of Certified Public Accountants, Statement of Auditing Standards (SAS) No. 94, Section 319, “The Effect of Information Technology on the Auditor’s Consideration of Internal Control in a Financial Statement”; and the United States Government Accounting Office (GAO), Accounting and Information Management Division, “Federal Information Systems Control Audit Manual” (FISCAM), Volume 1 (GAOAIMD 12.19.6). In addition, CSPs and CAS [software developers] must also comply with ISO Number 17799 of the international organization for standardization, which provides best practices for implementing the certification standards.

The standards that form the backbone of that document are primarily designed for the evaluation and accountability of general and application controls over financial information systems that support a business operation. In this case, the controls apply to the calculation by an automated system and/or service provider of the proper and correct sales and use taxes to be applied to sales made in each jurisdictional environment in which common administrative standards and definitions found in the SSUT Agreement have been adopted and employed.

The standards referenced above were developed primarily for a traditional mainframe batch-processing environment. Although certain functionality may utilize batch processes, the core of the CSP/CAS systems will be interactive Internet-based transactions between the sellers and the CSP/CAS, and data transmissions between the CSP/CAS and the states. These standards have therefore been augmented with commonly accepted “best practices” for an interactive Internet environment.

http://streamlinedsalestax.org/issue_papers/Certification%20Standards-5-17-04.pdf contains the detailed certification standards document adopted 05/17/2004.

Chapter 4– Adoption Strategies

Strategic Adoption Document Overview

As SST participation expands, State Agencies who have adopted the SST or plan to adopt must adopt and implement XML as a key technology for transmission of information used for administration of SST. It is important to have plans and strategies in place that will allow implementation of this technology.

Filing Architecture

TIGERS has been involved since late 2000 in assisting the states in preparing for the new IRS Modernized E-file architecture. This will mean a change to XML data format for all fed-state applications including personal income tax, as well as changes to how the data is submitted. The first new fed-state application deployed using XML (in 2003) was that for Employment tax, and is known as Fed-State Employment Tax, or FSET.

The FSET architecture, which is based on the IRS's own e-file architecture, allows up to three tiers of involvement in the filing process. First there is the taxpayer, for whom the return is filed. Secondly there is the electronic return originator, or ERO, who initially produces the return. Finally, there is the transmitter, who transmits one or more returns to the taxing authority. An entity may play one, two, or all three roles.

After extensive discussion, TIGERS recommended that SST utilize this three-tier architecture. This will accommodate, for example, the CPA who files sales tax returns for 100 taxpayers, and wishes to maintain this relationship, but does not want the expense of becoming a Certified Service Provider (CSP). This CPA, in the role of an ERO, originates the electronic returns, and sends them to a CSP, who packages them with other returns and transmits them to the state. A CSP who files directly for taxpayers will only utilize two tiers of this architecture; a taxpayer using Model 2 or Model 3 software and filing directly to the state will only utilize one tier.

FSET utilizes the Simple Object Access Protocol (SOAP) version 1.2 for packaging the return. TIGERS recommended that SST also utilize this protocol, which has the flexibility to be transmitted in a variety of ways, from simple dial-up to Internet upload.

Return/Remittance Architecture

TIGERS has also recommended that SST states will utilize a return/remittance architecture in which each filing contains a return header, and may contain a return, a payment, or both. The return header includes basic information about the filing, including whether a return, a prepayment only, or both return and payment are present. The return header also includes the identification of the taxpayer, the CSP, the ERO, and/or the Certified Application Software (CAS) if used. TIGERS recommended that as the SST governing board certifies CSPs and CAS products, Each CSP, and each CAS product will , be assigned a unique identifier to be used in the filing process.

The return header includes an “electronic postmark” to be supplied by a CSP. This postmark represents the date/time that the CSP received the filing data from the taxpayer or ERO. It is intended to protect the taxpayer and the CSP in the event that the CSP or the state itself experiences technical difficulties so that the CSP is unable to transmit the returns to the state by the due date. In this case the state would agree to accept the electronic postmark as the date received, in order to determine whether the return was timely filed.

Payment

TIGERS concluded that the existing payment schema could easily be adapted for SST. SST requires that states accept electronic payments by ACH debit, ACH credit, or immediate transfer (Fedwire). In addition to these methods, the payment schema can also accommodate paper check and credit card.

In many states, a taxpayer is required to enroll for electronic funds transfer, and provide a blanket debit authorization, often with a paper signature. The payment schema optionally includes enrollment information, including a state EFT identifier.

The payment schema supports bulk payments; that is, rather than having an ACH debit or credit for each taxpayer in a batch of returns submitted by a CSP, one total payment may be made, and the payment data in the return used to break out the bulk payment to the taxpayers. TIGERS recommended that SST states must allow bulk payments within two years after the Governing Board has adopted a standard transmission, as this model has been used successfully by payroll service providers in the withholding tax arena, and provides efficiencies both for the CSP and the tax agency. However, a state is not required to accept bulk payments to be in compliance.

TIGERS assumes that in the usual event that the filing contains both a return and an associated payment, that the return will indicate the breakout of the payment. The payment schema can also accommodate some amount of breakout detail. TIGERS recommended that in the case of a prepayment only, with no return, the payment schema should also include breakout of the payment by jurisdiction, penalty, and interest, so that the funds can immediately be allocated.

Receipt

The receipt is a brief transmission sent to a filer within the same communications session as the e-filed return or payment, to state that the file was received. It consists of the transmission identification and timestamp of the original filing, plus the timestamp when it was received. The receipt allows the filer to know that the communications system was functioning correctly, but does NOT indicate whether the filing was accepted or rejected – that is done by the Acknowledgement.

Acknowledgement

The acknowledgement schema mirrors the three-tier architecture of the filing. The state indicates acceptance or rejection at up to three levels: the entire CSP transmission, the returns originated by a given ERO, and for each individual taxpayer return. At each level, the state indicates the number of errors, and utilizes an XML feature called Xpath to indicate exactly which data elements of the return are in error. This makes it easier for the taxpayer or CSP to identify and correct the errors.

The SST acknowledgement utilizes a methodology to uniquely identify a Simplified Electronic Return (SER). SST requires all certified software to assign a unique Document Identifier to each SER generated by the software. That SER identifier will be transmitted in the return header. For each return in the acknowledgement, the state will include the same Document Identifier, which is comprised of the Seller or CSP identifier, Julian date of the filing, and a unique sequential number.

This will allow the taxpayer or CSP to identify exactly which return is being acknowledged. Taxpayer identification is not enough; a transmission may include an original and an amended return for the same taxpayer. The Document Identifier can also serve as a reference number for the taxpayer or CSP when calling the state to ask about a SER.

Chapter 5 - XML Schema for Simplified Electronic Return

The simplified electronic return (SER) is a simple and uniform way for sellers to file the sales and use taxes. Because the SER is intended to be as simple as possible, it is very limited in scope and the data included.

Requirements

1. Each state must offer at least two methods of filing for all sellers.
2. States must be able to accept the SER. (SSUTA Section 318, C)
 - Model 1, 2, and 3 sellers are required to use the SER.
 - Model 4 sellers may choose to use the SER beginning January 1, 2011.
 - All taxpayers may choose to use the SER beginning January 1, 2013.
 - Taxpayer's not using the SER will file using the state's current forms or electronic filing process.
3. Local or jurisdictional returns may not be required in addition to the state filing. (SSUTA Section 318, A)
4. The due date can be no earlier than the 20th of the following month. (SSUTA Section 318, B)
5. A SER may have a negative tax due amount. States may automatically generate a refund, allow the credit to be used on future returns, or require the CSP or taxpayer to complete and submit the state's Claim for Refund form.

DATA ELEMENTS

SST Simplified Return Transmission - Each transmission contains a transmission header, Simplified Return Document(s), and may contain a Financial Transaction (bulk payment). A single transmission may contain multiple Simplified Return Documents.

1. Transmission Header - Required
2. Simplified Return Document (may be 1 or multiple) - Required
 - A. The Simplified Return Document may be:
 - i. SER Only;
 - ii. SER with Financial Transaction; or
 - iii. Financial Transaction – payment only for a license
3. Financial Transaction - Optional - bulk payment

The data fields and requirements for 1, 2, and 3 are explained below.

1. Transmission Header contains the following:

- A. Transmission ID - Required
- B. Transmitter - Required
- C. Transmitter ETIN, SSTPID, CSPID (use only for Model 1 licensees) or TIN for a concentrator
- D. Process Type - Required
- E. Document Count - Required - this is a count of the number of documents including the Simplified Return Document and the Financial Transaction (bulk payments), if one is made
- F. TransmissionPaymentHash - Optional

2. Simplified Return Document is used to file a SER without payment, SER with payment, or a Payment only (stand alone payment) for a specific account. Multiple Simplified Return Documents may be included in a single transmission. This document contains the following:

- A. DocumentId - Required
- B. DocumentType - Required
- C. SSTPFilingHeader - Required
- D. One of the following is required:
 - i. Simplified Electronic Return (SER) - With or without an optional financial transaction (SER with payment)
 - ii. Financial Transaction - Payment only for a license

SSTPFilingHeader is the document header for a SER or a Financial Transaction (payment only for a single account). The SSTPFilingHeader contains information to identify the taxpayer, reporting period and the state the filing is for. This information is not repeated in the actual SER.

States may establish minimum error for these fields and reject as necessary. Calculation or jurisdiction errors are not minimum errors and should not reject the transmission. States may notify the CSP or taxpayer of calculation or jurisdiction errors through other means - calls, billings notices, etc.

The SSTPFilingHeader contains the following elements:

- ElectronicPostmark - Required. Documents when the return was transmitted. The originator or transmitter adds the postmark when they transmit the SER.
- Tax Period Start and End Dates - Required. The tax period is required since the document may be an original or amended return.
- DateReceived - Optional - For State Use Only. A state may choose to store the XML documents rather than transferring each field to a back end legacy system. Inclusion of this date allows states to insert the date received and store the document as a whole.
- Preparer - Optional. Information on the CPA or other person who created the SER on the taxpayer's behalf. Includes preparer's name, FEIN/SSN, phone number, email, and software ID of the software used. Transmitters or CSPs are assigned an ID by the SST registration system that is included in the Transmission Header. This allows states to track multiple errors received by the same software ID to determine if patterns of errors exist and address those errors with the preparer.
- FilingType - Required. Indicates if this is a SER without payment, SER with payment, a payment only which may be a prepayment, a return payment, or a retransmission ("resend") of a rejected SER or Payment. The "Resend" indicator allows a state to distinguish retransmissions from duplicate filings. A retransmission is the same return that was previously transmitted. There is a ReturnType indicator in the SER body to indicate if it is an amended return.
- SSTPID or StateID - One is required, not both.
 - SSTPID - Required if the seller is a streamlined taxpayer. This is the Streamlined Sales Tax Identification Number issued during the registration process. This number uniquely identifies the seller. States must accept this number. This number will allow states to cross-reference to back-end systems.
 - StateID - Required if the seller is not a streamlined taxpayer (they do not have a SSTPID). This is a unique identifier for a seller assigned by a particular state for its own use.
- TIN - FEIN or social security number - Required. Includes an indicator identifying this number as a FEIN or social security number.

- FIPSCode - Required. The FIPSCode identifies the state SER is for. The FIPS code is a 2-digit number from 01 to 51, assigned by the federal government that uniquely identifies each state. FIPS Codes may be found at the following link: <http://www.itl.nist.gov/fipspubs/fip5-2.htm>. The FIPS code was used rather than the standard 2-letter state abbreviations used by the post office. The reason is that the jurisdiction sourcing database (also known as the Rates and Boundaries database) is standardized to use the FIPS code.

SimplifiedElectronicReturn (SER) contains the return detail. If a payment only for a single account is being made a SER is not completed. The SER may include a financial transaction. A SER may result in negative tax due.

- Return type - Required. Indicates whether it is an original or an amended return. Amended Returns are a complete new return and a total replacement of the previously submitted data. For example, if the original return shows total sales of \$18,000 and the total sales were actually \$19,000, the amended return will show total sales of \$19,000.
- Total Sales - Required.
- ExemptionsDeductions - Required.
 - Exemption Deduction Breakout - Part 2 - States have option to require this data. See Section. State must notify Governing Board if Part 2 is required. It is optional for taxpayers to complete if not required by State. Taxpayers required to file the exemption deduction breakout may do so with each return or yearly with the December return. If filed on the SER for December, Part 2 will be annual totals for all twelve months of that calendar year. (SSUTA Section 318, 3. b., c., and d.)
- Taxable Sales - Required.
- StateTaxDueSalesInState - Required
- StateTaxDueOrigOutOfState - Required
- StateTaxDueOwnPurchWithdraw - Required
- StateTaxDueFoodDrug - States that do not have a separate rate on food and/or drugs may require this must equal zero. For states that have a separate rate, the StateTaxDueFoodDrug amount is not included in any other StateTaxDue amount element - the sum of the tax amounts add up to TotalTaxDue. The agreement allows a state to have a lower tax rate (which may equal 0) on food and drugs. There is no option for a lower or different jurisdiction rate - if the food/drug is subject to state sales tax it is subject to the full jurisdiction taxes.
- JurisdictionDetail - Required for states that have jurisdictions. Do not include the state tax information in the jurisdiction detail. The jurisdiction detail provides the FIPS code and total tax due for each category listed in that jurisdiction.
 - Jurisdiction Code -- FIPS Code
 - JurisTaxDueSales InState
 - JurisTaxDueSalesOrigOutOfState
 - JurisTaxDueOwnPurchWithdraw
- TotalTaxDue - Required (may be negative) Total all state tax due and all jurisdiction tax due.
- InterestDue - Based on each state's Interest rates for late payment.
- PenaltyDue - Based on each state's Penalty rates for late filing of return.
- Discounts - Based on each state's requirements.

- SSTPAllowance - For use by CSPs and CAS - (SSUTA Article VI, Sections 601 and 602).
- Priorpayments - Based on each state's requirements.
- NewPrepayments - Based on each state's requirements.
- AmountDueOrRefund - Required. Total amount due from return, including state, jurisdiction tax, interest, and penalty less discounts, allowances and prepayments. This amount may be negative. The states may automatically generate a refund, allow use of credit on future returns, or refund when requested by the CSP or taxpayer.

FinancialTransaction – Payment only for a single license. The SSTPFilingHeader includes taxpayer and reporting period information. See Chapter 7 for details on financial transactions.

3. Financial Transaction (Bulk Payment) - Optional

This financial transaction option is for making a bulk payment for the SERs included in that transmission that do not have an attached payment. The financial transaction total must equal the sum of all SERs in the transmission that do NOT have payments with them, and does not include any stand alone payments. Financial Transactions are explained in Chapter 7.

Official **XML schemas** are available on the TIGERS website at <http://www.statemef.com>, under Projects, SST-Streamlined Sales Tax.

See **Streamline Sales Tax Technical Definitions** for definitions of the fields used in the schemas. Definitions are available on the SSTGB website under Technology link (http://www.streamlinedsalestax.org/uploads/downloads/TG%20Technology/TG10004_SST_Definitions_2_1_10.pdf).

See **Minimal Required Error Messages** for reasons to reject a SER. In addition, a state may set additional requirements. Information on Errors is included in Chapter 5 - Transmission Architecture. Calculation and jurisdiction issues cannot be a basis for rejections. States may send notices of these errors to CSP or taxpayer. Minimal Errors are in the official XML schemas on the TIGERS website <http://www.statemef.com>.

Chapter 6– XML Schema for Financial Transactions

The SSUTA agreement provides that a state may require payment of taxes reported on the SER to be remitted electronically.

Requirements

To be in compliance with the SSUTA Section 319, Uniform Rules of Remittances of Funds, a state must:

1. Allow for electronic payments by all remitters by both ACH Credit and ACH Debit.
2. Provide an alternate method for making same day payments if an electronic funds transfer fails, generally through the use of a Fedwire.
3. Provide that if a due date for a payment falls on a Saturday, Sunday or legal holiday in a member state, the payment, including any related payment voucher information, is due to that state on the next succeeding business day. Additionally, if the Federal Reserve Bank is closed on a due date that prohibits a person from being able to make a payment by ACH Debit or Credit, the payment shall be accepted as timely if made on the next day the Federal Reserve Bank is open. SL100052 approved 12/13/2010.
4. Require that any data that accompanies a remittance be formatted using uniform tax type and payment type codes approved by the Governing Board.
5. Require only one remittance for each return except that a state may require additional remittance from sellers that collect more than thirty thousand dollars in sales and use taxes in their state during the preceding calendar year. Additional payments or pre-payments cannot require filing of an additional return.
6. States must be able to accept Bulk Payments by January 1, 2012.

The FinancialTransaction schema allows for ACH Debit, ACH Credit payments and an option for Direct Deposits of Refunds to the taxpayer. The FinancialTransaction is part of the SSTSimplifiedReturnTransmission.

1. The SSTSimplifiedReturnTransmission requires a SimplifiedReturnDocument. Within the SimplifiedReturnDocument, a financial transaction may be filed:
 - with a SER - this is for payment for that specific SER; or
 - as a payment only for a specific license without a SER.
2. The SSTSimplifiedReturnTransmission also has an option for Financial Transaction that may be filed in addition to the SimplifiedReturnDocument. This optional financial transaction is for a bulk payment and is located on the main “trunk” of the schema. A bulk payment must equal the sum of all SERs in the transmission that do not have payments and does not include any of the stand-alone payments. Stand-alone payments are made in the Financial Transaction under the SimplifiedReturnDocument.

Example – a SSTSimplifiedReturnTransmission may contain:

1. SimplifiedReturnDocuments for:
 - Three SERs with financial transactions of \$100, \$125, and \$150.
 - Three SERs without financial transactions showing AmountDue of \$200, \$225, and \$250.
 - One Financial Transaction or standalone payment for \$300.
2. A FinancialTransaction (bulk payment) for \$675 that covers the three SERs filed without payment.

States may reject the transmission if the sum of the payment amounts in all of the addenda records is not equal to the amount of the bulk payment.

DATA ELEMENTS

Financial Transaction has a choice of 3 items:

1. StatePayment
2. RefundDirect Deposit
3. ACH Credit Info

1. State Payment is used to provide payment information for an ACH Debit payment (the state pulls payment from specified account).

- Type of Account - Required. Choice of:
 - Check
 - Savings
- RoutingTransitNumber - Required.
- BankAccountNumber - Required.
- PaymentAmount - Required. If a bulk payment this is the total payment amount.
- IdentificationNumber - Optional.
- AccountHolderName - Optional.
- AccountHolderType - Optional.
- RequestedPaymentDate - Optional. Payer may request the payment be pulled on or after a specific date, which may be a different date than when the returns are filed. The state is responsible for storing the payment information and delaying the processing until the requested payment date. There is also an element for states to record the payment received date as well as the actual settlement date. These are for states that store the XML in its native form. This can be completed when the payment actually settles.
- AddendaRecord - Required. Contains account information for distributing payment.
- International Transaction Information - select one of the following 2 fields
 - NotIATTransaction
 - IsIATTransaction

2. RefundDirectDeposit – The refund direct deposit option is not available at this time. Do not fill in this field. Any refund request should be made directly with the state.

3. ACHCreditInfo - Provides information on amounts the Payer will send to the state.

- Payment Amount - Required. If this is a bulk payment, this is the total amount of the payments
- Identification Number - Optional.
- RequestedPaymentDate - Optional. (date payment will be sent)
- AddendaRecord - Required. Contains account information for distributing payment.
- International Transaction Information - complete one of the following 2 fields
 - NotIATTransaction
 - IsIATTransaction

AddendaRecord - Required for all StatePayment and ACHCreditInfo. This may include payment information for one account or multiple accounts. When attached to a SER the payment is for a single account. When the financial transaction is for a bulk payment, the AddendaRecord will have multiple Record Types. The AddendaRecord identifies where to apply the payment.

- TaxpayerIdentification - Required. This is the license number - SSTID if registered the SST, or StateLicense number if registered direct with state. This identifies the account payment is for.
- TaxTypeCode

- FTACode
- StateTaxTypeCode
- TaxPeriodEndDate
- TXPAmount - Required.
 - SubAmountType
 - SubAmount - This is the payment amount for that account. It does not include the allowance.

The official **XML schemas** can be found on the TIGERS website at <http://www.statemef.com>, under Projects, SST-Streamlined Sales Tax.

See **Streamline Sales Tax Definitions** for definitions of the fields used in the schemas. Definitions are available on the SSTGB website under Technology link.

See **Minimal Required Error Messages** for reasons a SER may be rejected. In addition a state may have additional requirements that can be set by the state. Information on Errors is included in Chapter 5 - Transmission Architecture. Calculation and jurisdiction issues cannot be a basis for rejections. Notices may be sent to CSP or taxpayer on these errors. Minimal Errors are in the official XML schemas on the TIGERS website <http://www.statemef.com>.

Chapter 7– XML Schema for Remittances

Schema Description

The SST agreement allows states' discretion in terms of requiring payments electronically. To be in compliance with the SST agreement, a state must be able to accept an ACH debit and an ACH credit. The states need to be able to provide an alternate method for making same day payments, generally through the use of a Fedwire. Banking holidays are consistent under the agreement. All due dates that fall on banking holidays or on weekends will shift to the next business day and there will be use of the uniform tax types and payment codes that have long been established by FTA, as approved by the Governing Board. Some accelerated payments are still allowed but there are some criteria a state has to follow. Any additional payments or pre-payments cannot require the filing of an additional return and a pre-payment cannot be required unless the taxpayer reaches the \$30,000 minimum threshold.

The payment record is the actual payment vehicle in the case of an ACH debit. For ACH credit, a paper check or wire, which are originated by the taxpayer, the data is optional, but if filed will provide the states some information to match the payment to the return. Every ACH credit generates a trace number. The trace number can be included in an optional payment record attached to a return. Similarly, for payments made by check, a record can be sent with the check number and if payment is by wire transfer there is a wire identifier that can be transmitted.

Within the ACH debit, there is the ability to request a settlement date to allow for early filing, but a timely payment on the due date. The state is responsible for warehousing these payments and delaying the processing until the requested settlement date. There is also an element for states to record the payment received date as well as the actual settlement date. Again, these are for states that want to store the XML in its native form. These can be completed when the payment actually settles.

The payment schema begins with a payment method type, which is an enumerated list. One of the payment types that exist is bulk payment, but this will be covered in more detail further in this document. Then there is a payment instrument, which is a key data element. This data element contains the actual payment information. For ACH debit this is mandatory, but for all other payments it is optional. Within the ACH debit complex, the routing transit number of the seller's bank is provided. This identifies the bank. The bank name is optional. The bank account number is mandatory as is the account type which is either checking or savings. There is also a required account holder type, whether it's a business account or a personal account and a required account holder name.

The mandatory fields within the ACH Debit payment instrument, which include the route transit number, the bank account number and the account type are all that are required for the ACH 5 and 6 records to be created by the state in order to originate a debit. For a wire transfer the wire identifier is optional. This is a courtesy field because the taxpayer will have initiated the wire. The next field is payment identifier, a unique number that can be assigned to that payment. It is particularly used for bulk payments, which will be covered later. Payment amount is mandatory. The seller may issue a debit for less than the total payment amount. Next is the origination date, which is completed by the states, the date this payment was actually originated, and the requested settlement date, which is optional. If the taxpayer doesn't send a requested settlement date, then each state can decide when to settle the funds – whether to settle immediately upon receipt, or to settle on the tax due date. The actual settlement date is a field the state would complete.

The tax payment field begins with the ability to break out the payment for bulk payments. The concept of a bulk payment comes from employment tax. In the employment tax world, there are often large payroll

processors such as ADP, Ceridian and Paychex. These vendors process payrolls for thousands of companies. Rather than sending multiple payments, the processor sends one payment amount, with a breakdown, which allows the state to apply the money to different taxpayer accounts. This concept applies for SST. CSPs could be filing for many different taxpayers, so it made sense to use this concept in SST. The bulk payment schema has no SER attached; it is a standalone payment. The bulk payment XML specifies the payment method, whether is an ACH debit, ACH credit or check or other type and then the payment identifier and finally the breakout of each taxpayer included in the bulk payment and the amount for that taxpayer. On each individual seller return or SER, there is a payment record attached to that SER. For the payment type in this payment record, it must indicate “bulk payment” and the payment identifier must match the payment identifier of the stand-alone bulk payment record, so the individual payment records attached to the SERs can be matched to the single bulk payment record. This will also facilitate a balancing process. The record will also include the ID of the bulk payor.

XML Schema (See Appendix F) (See Appendix G for Bulk Payment Header) (See Appendix H for Bulk Payment)

The official XML schemas can be found on the Streamlined Sales Tax website, www.streamlinedsalestax.org, and on the FTA web site (<http://www.taxadmin.org/fta/edi/xmldev.html>) packaged as SST2007V01.zzz, Version 2007.v1 as of January 1, 2007.

Chapter 8– XML Schema for Registration

Schema Description

The registration system, developed and hosted by TaxWatch under contract to SST, provides registration for the Streamlined Sales Tax system. States must accept the streamlined sales tax registration as part of being in compliance with the streamlined sales tax system. They do not have to participate in that second traditional path.

Any seller who wants to take advantage of any of the monetary allowances within the SST Agreement, or who intends to file using the SER, must register using the Streamlined Sales Tax Registration System. This is true even if the taxpayer is already registered in a state. The taxpayer must use the system to declare themselves streamlined participants. If a seller wants to volunteer to collect sales tax, they will also come through the Streamlined Registration System. Taxpayers cannot pick and choose which full member states to register in for SST. If a taxpayer wants to participate in Streamlined and get amnesty provisions and other benefits, then that taxpayer must agree to collect sales tax in all member states. The seller can choose which associate states in which it wishes to register.

The registration for SST is very simple. There are very few data elements that are required in order to complete Streamlined registration. The system generates a unique nine-digit alphanumeric identification number for Streamlined only. The taxpayer must provide its legal name. If it does business under another name, it must provide that name. Other required elements include the FEIN or social security number and indicator as to which is provided, the NAICS code for that business, the state of the business' incorporation or formation or organization, physical address for the company, mailing address if different than the physical address, a contact name, telephone number and e-mail address for the company. The company must indicate which technology model it is registering under, one, two, three or four (none). It must indicate whether this is an initial registration, a change, whether the company is going out of business. The company must indicate the type of registration it is seeking for each member state and for each associate state. The company must indicate whether they are now registering to collect, file, and pay tax or if they are already registered in each state. The company may indicate whether it wants additional information concerning the state's own registration processes. And lastly, the user must provide the effective date of the registration or change.

There are certain requirements that are imposed upon the states under the Streamlined Agreement. The states cannot impose a registration fee for registering under Streamlined. States cannot require a signature for a Streamlined registrant. The states must allow an agent to register on behalf of a seller. The seller, since this is a voluntary system, can chose to end its SST registration or un-volunteer. The system must handle updated registration information in order to accommodate registration changes. Each state will be the holder of data that passes through the system specific to that state.

The XML registration has two documents, a registration header and the registration itself. The registration itself has 2 paths, a new registration and a registration change or COU. COU stands for Change registration information, Out of business, or Unvolunteer. In the registration header there is no tax period. The other elements are the same as the filing header. The headers for filing and registration are consistent.

On a new registration the majority of the data elements are mandatory. The only elements that aren't mandatory are the things that a business may not have like a separate DBA name or mailing address that's different from their physical address; in a new registration, all the other data elements are mandatory. For a change, out of business or undelete, most of the data elements are optional. The only elements that are absolutely required are the action code and the effective date. If they're closing and going out of business

the all that is required is an indicator and the date. If a taxpayer is changing their volunteer status then all that is required is that the indicator is updated and the date. If a taxpayer is changing a piece of information such as changing their physical address or if they are changing their contact information, all that is required is the C for change, the impacted information, the new information and the effective date of the change. For a new registration there are only a few data elements and a few of them were taken care of in the header. A Registration transaction with action code D indicates to the states that this record was Deleted by the SST administrator. This administrative function is used when duplicate registrations are received, or when a business registers with SST in error.

Some of the data in the new registration includes state of incorporation, and the FIPS code in the header, which indicates the state to which the message is being sent to make sure states get all messages intended for them. There is the legal name, the DBA name which is one of the few optional data elements because a business may not have a DBA name that's different from its legal name. The NAICS code indicates the type of business, and is a six-digit code established nationally. There is a physical address and to explode that, the physical address includes two address lines (minimum of one, maximum of two), state or province, postal code and country code. This does allow for businesses whose physical address or headquarters is out of the country. The mailing address is optional, since it might not be different from the physical address. If the mailing address is different from the physical address this can be captured here. The address format is consistent in both addresses.

The next element is the streamlined contact, which consists of contact name, contact phone, and contact e-mail. There was felt to be no immediate need to have the contact's physical location, but if needed at some point the contact can be contacted by phone or email to get a physical address. The SST contact is very important because SST assumes that this is the primary contact for any question concerning that taxpayer on streamlined sales tax. This is the one and only point of entry for a volunteer seller who doesn't have Nexus in this state. There is limited information on this taxpayer. The contact may be within the seller itself, or, in the case of a Model One seller, the contact information may actually be for the CSP utilized by the seller.

The next element is the Technology Model chosen by the seller, either Model One (using a CSP), Model Two (using certified software), Model Three (using a certified proprietary system), or Model Four or None. On the online system, the seller then goes state by state and selects whether, for each state, the seller is registering to collect, file, and pay tax or whether they are already registered in that state.

The RequestInformation element is used by the seller to indicate that additional information is being requested from the state. This would occur in the case of a seller who has reason to believe that the seller may be obligated to register with the state's own full registration system in addition to Streamlined registration.

The next element in the schema is the password, called the NewPass element. The password is chosen by the seller (or the seller's CSP) at time of registration, and can be changed at any time. Note that the same password is used by the seller in all states, a streamlining benefit of the program. This password must be kept as confidential data by each state's systems, and not shared or compromised. This password is to be inserted into the SOAP header for any SER, payment, or Information Report filing by the seller, and can then be used by the state to authenticate the transmission.

There is an additional element in the schema, the SSTPAllowanceIndicator, which is not displayed on the seller registration screen. It is completed not by the seller, but by SST administrative support. This element indicates whether the seller is entitled to withhold an allowance from his tax due for SST purposes. In the case of a Model One seller, this allowance is withheld by the CSP to defray CSP costs. In the case of a Model Two seller, it is withheld by the seller to defray the cost of certified software. This indicator is initially set to "U" for "Undetermined" on a new registration. SST administrative support then changes the indicator to "Y" or "N" for "Yes" or "No" before the new registration is transmitted to the states.

The final element in the schema is the effective date. For a new registration, this is the effective date of the registration, as entered by the seller or CSP. It is assumed that the seller's tax liability under SST will begin as of this date.

The schema for COU contains the same data elements as a new registration. There is no difference in the data element list. The only difference between the schemas is that in the new registration almost everything is mandatory, but in the COU schedule almost everything is optional. There is an action code which is either C for change, O for going out of business or U for un-volunteering. That's why it is titled C-O-U or COU; it's change, out of business or un-volunteer. As noted previously, a fourth action code of D is under development for records that are deleted by the SST administrator. Please keep in mind, there is no need, no requirement, and no mechanism for keeping information in sync between states. There is no requirement for a company to always go through the Streamlined Registration system once it has registered, so if taxpayers sometimes use the registration system and other times go directly to the state for changes, the information could get out of sync and each state will need to anticipate this possibility.

The Effective Date field has multiple meanings in the RegCOU schema. For a change of data:

- For a change in business data (name, NAICS, contact, etc.) the effective date for business data is sent.
- For a change in Technology Model, the effective date of the change, as entered on the screen by the seller or CSP, is sent to the states.
- For a change in password, the system date is sent.

If the seller indicated that it is going Out of business, there is an effective date of ceasing business on the screen which is transmitted to the state. For an Unvolunteer, there is currently no effective date on the screen, so that the system date is transmitted to the states. (NOTE: another TaxWatch change is pending for this.) For a Deletion, the system date will be transmitted, since the actual deletion has already occurred.

It is important for states to understand how the Registration data is stored by TaxWatch and pulled for transmission to the states. TaxWatch only stores the most recent data for each seller. Therefore, if a seller registers and then changes some of its data before the state pulls the Registration records, the state will receive both a RegNew and a Reg COU record, but with the same data. Similarly, if a seller makes two changes to the same block of data (business data, model selection, or state registration status), both RegCOU records will have the same latest data.

The default transaction under a web services method should be GetChanged and Unacknowledged. This will ensure that any transaction that had not previously been sent to the states will be transmitted.

XML Schema (See Appendix I)

The official XML schemas can be found on the Streamlined Sales Tax website, www.streamlinedsalestax.org, and on the FTA web site (<http://www.taxadmin.org/fta/edi/xmldev.html>) packaged as SST2007V01.zzz, Version 2007.v1 as of January 1, 2007.

XML Schema – Registration Header (See Appendix J)

XML Schema – Registration Change (See Appendix K)

Chapter 9 – Rates & Boundaries Tables

Overview

The Streamlined Sales Tax Agreement includes several requirements related to state and local government sales and use tax rates and boundaries. These requirements generally fall into two categories. First, states are required to develop and maintain zip code level address databases that will provide retailers information on what rate to charge for any delivery location in the state. Second, restrictions are placed on how rates are used (for example, limiting how frequently rates can be changed). This paper describes a state's responsibility in this area.

A state, depending on the number of state and local taxing jurisdictions that have a sales or use tax, will have different requirements regarding the level of granularity they will need to maintain in their databases. The requirements of the SST database call for zip plus four level address information across the entire state for all unique tax jurisdictions in that state. For example, New Jersey has no local jurisdictions with a sales or use tax so they may have one record for the entire state. The State of Texas can have as many as twenty unique tax jurisdiction rates in a single address location. The Texas address data base will be required to return a unique record for each of the potentially twenty tax layers for each address location to support the Texas address which may have as many as twenty local and special taxing jurisdictions.

To assure uniformity, the Agreement requires that the databases be available in common formats, which are to be approved by the Streamlined Sales Tax Governing Board. Streamlined Sales Tax Rates and Boundaries Databases Instructional Paper has been developed in consultation with the TIGERS Group (an electronic filing standards committee for government business) and with technology providers and retailers.

The information contained within the SST Rates and Boundaries Databases Instructional Paper applies to destination based sourced sales. The discussion on the SST rate and boundary tables are intended for usage in determining the proper taxing jurisdiction for sales and services which are delivered or to be performed at the purchaser's address. Over-the-counter sales are not included within the scope of this paper. Additionally, retail sales or transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes (as provided for in Section 302) and sales or use taxes levied on electricity piped natural or artificial gas, or other heating fuels (as provided for in Section 308) are not included within the scope of the paper.

All rate and boundary files must be posted to the public FTP site 30 days prior to the beginning of a quarter. The states will upload the files to the states rate and boundary folder. Testing Central will then move all new files to the public site.

To view the most current version of the Rates & Boundaries paper go to the Streamlines Sales Tax Project website at <http://www.streamlinedsalestax.org> under the State Info tab.

Chapter 10 – Communications Technology

Overview

Each state must implement technology to receive electronic registrations from the Streamlined Registration system, and to receive SERs and Information Reports from CSPs and sellers. Several options are recommended by TIGERS and approved by the Streamlined Committee for this purpose. There are pros and cons to each option. Each agency must determine the communications technology best suited to its technology architecture, and implement the infrastructure to support its chosen option.

Streamlined Registration

Sellers and their CSPs and other agents utilize a central Streamlined Registration System to register under SST. A contracted vendor will be hosting this central system, makes registration data available to the participating states using SOAP enveloping and the Registration schemas.. Each member or associate state is set up as a user by the contracted with a user-id and password to communicate with the system.

The Governing Board approved standard transmission is the use of web services. The contacted vendor will provides a web service to “push” the SOAP message to the state. The state in turn must implement a web service client to log onto the host and receive the message.

SERs and Information Reports

SERs and Information Reports will not be provided by a central host – CSPs and sellers all over the country will be transmitting them directly to states. Each state, therefore, must implement technology to receive the SERs and Information Reports from the CSPs and sellers. The options available to the states are the reciprocals of the methods used to retrieve the registration data.

The state may choose to host a web service to receive the SERs, Payments and Information Reports. The seller or CSP would then utilize a web service client, or thin client web application, to communicate with the state’s web service and transmit the data. The state would need to make its web service available on or close to a 24/7 basis. SOAP messages received by the state’s web service would then be parsed and transferred to the state’s processing systems. Standard web services for implementation by the states have been developed through TIGERS, and are posted on the SST website, www.streamlinedsalestax.org. They are discussed in more detail in the following chapter.

Alternately, the state may choose to host a secure website to which the CSP or seller may upload the SOAP message file. The state would provide the website and a web application to allow the CSP or seller to access the website and upload the file utilizing SSL encryption based on the state’s certificate. The state would then “sweep” the website to transfer the data to its processing systems.

XML Processing

In order to take full advantage of the edits built into the XML schemas for SST, each state must implement a validating parser. Several good commercial products are available for this purpose. The parser will detect formatting errors such as missing mandatory data elements and non-numeric data in numeric data elements. These errors will be caught at point of entry, so that only clean data need be passed to back-end processing systems.

The state must also implement the necessary application to take any parser errors, plus any business rule errors detected, and create the appropriate Acknowledgement to each Registration, SER, or Information Report, using the Acknowledgement XML schema discussed in Chapter 5.

Chapter 11 – Web Service Implementation

Overview

This chapter is an implementation guide for states that choose to implement a web service for receiving SERs and Payments. CSPs or sellers may then use or implement a web service client to communicate with the state's web service and transmit the data.

The **efile** web service provides four operations:

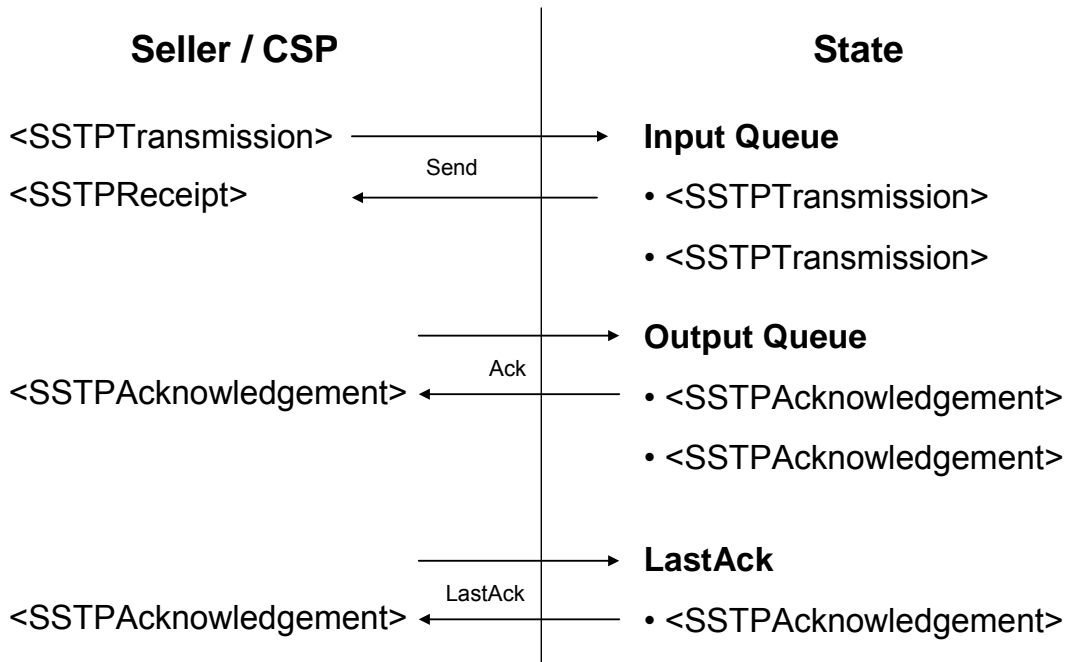
Ping – For testing the connection and authentication. This can also be used by a monitoring service to verify the system is operational.

Send – Sends a <SSTPTransmission> document and returns a <SSTPReceipt>. The document is queued for processing. When processed, the <SSTPAcknowledgement> document is queued for download by the Ack operation.

Ack – Requests the next <SSTPAcknowledgement> document. This can be called until there are no more documents available..

LastAck – Requests the previous <SSTPAcknowledgement> document. This is used in the case of an error receiving the previous document using the Ack operation.

The following is an example of the operation flow:



The efile web service has been designed to be easy to implement for both the state and CSPs or Sellers. It adheres to all web service interoperability (WS-I) standards. Sample implementations of both the service and client are available for the Microsoft .NET and Java platforms. The EFileService.wsdl (Web Services Description Language) document can be used alone to implement a service or client on any platform that supports SOAP 1.1 web services.

Because of the complexity of the schemas and the batch processing nature of the service, the SST schemas are not directly linked (imported) into the WSDL. Keeping the WSDL and schemas separate allows for future changes to the schemas without affecting the web service interface. The Send operation accepts an arbitrary (any) XML element and the Ack and LastAck operations return any XML Element. It is up to the client and service to perform schema validation. States are expected to use the `<TransmissionHeader transmissionVersion="2010V01">` transmissionVersion value to detect and handle current and future versions of the schemas.

Namespaces

The EFile service WSDL uses the following namespace to identify its custom elements: <http://streamlinedsalestax.org/efile>. Note that namespace names are case sensitive. The efile namespace is all lowercase.

The SST schemas do not define a namespace. Therefore, a `xmlns=""` is required on all SST schema elements. For example:

```
<Send xmlns="http://streamlinedsalestax.org/efile">
  <Transmission>
    <SSTPTransmission xmlns="">...</SSTPTransmission>
  </Transmission>
</Send>
```

Security

Security is a critical implementation issue and there are many available options. It is necessary to balance the security needs with the capabilities of the various implementation platforms, tools and personnel. The EFile service will use a combination of SSL (HTTPS protocol) and a Username/Password security token for security and authentication. This is equivalent to the security used for the web site based, document upload and download implementation alternative.

SST will use a standard WS-Security token for authentication. This is designed to provide interoperability with existing and future software and hardware security systems. A valid WS-Security `<Security>` SOAP header element must be included in all requests. For convenience, this is explicitly defined in the WSDL.

SST will use plain text passwords since the entire transmission is being encrypted using SSL. Therefore, it is required to specify the `<Password>` Type attribute as: <http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-username-token-profile-1.0#PasswordText>. An example is shown below.

```
<soap:Header>
  <Security soap:mustUnderstand="0" xmlns="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-1.0.xsd">
    <UsernameToken>
      <Username>CSP0000001</Username>
      <Password Type="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-username-token-profile-1.0#PasswordText">password</Password>
    </UsernameToken>
  </Security>
</soap:Header>
```

The <Username> should contain the transmitter id. The <Password> should contain the transmitter (seller or CSP) password as registered with the SST registration service.

See also: <http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-username-token-profile-1.0.pdf>

SOAP Details

The SST EFile web service uses the document/literal wrapped SOAP binding style. This means that each operation contains a single “wrapped” parameter element that can be validated by a schema. This style is WS-I compliant and supported by the major web service platforms. It is well suited to the document transmission/acknowledgement nature of this web service and is actually necessary for this particular interface to make it WS-I compliant. See the Send operation details below for an example. Refer to <http://www-128.ibm.com/developerworks/webservices/library/ws-whichwsdl/> for more details on this topic.

Operations

Ping

The Ping operation may be used by the client to verify that the web service is operational. However, it should not be called needlessly by clients. States can also use Ping along with a monitoring service to monitor system availability. It returns an information text string indicating the name and version of the web service. The content of this is not currently standardized. It should not be used for determination of interface or schema versions.

The Message parameter is for states’ private use. It is useful within the context of a monitoring service to perform a system status check based on a private parameter value.

Note: It is recommended, but not required for states to implement authentication for the Ping method. However, clients should always include the <Security> token.

Soap Request

```
POST /efile/EFileService.asmx HTTP/1.1
Host: localhost
Content-Type: text/xml; charset=utf-8
Content-Length: length
SOAPAction: "http://streamlinedsalestax.org/efile/Ping"
```

```
<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
  <soap:Header>
    <Security xmlns="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-1.0.xsd">
      <UsernameToken>
        <Username>string</Username>
        <Password Type="string">string</Password>
      </UsernameToken>
    </Security>
  </soap:Header>
  <soap:Body>
    <Ping xmlns="http://streamlinedsalestax.org/efile">
```

```
</Message>string</Message>
</Ping>
</soap:Body>
</soap:Envelope>
```

Soap Response

HTTP/1.1 200 OK
Content-Type: text/xml; charset=utf-8
Content-Length: length

```
<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
  <soap:Body>
    <PingResponse xmlns="http://streamlinedsalestax.org/efile">
      <PingResult>string</PingResult>
    </PingResponse>
  </soap:Body>
</soap:Envelope>
```

Send

The Send operation is used to transmit an SER, Information Report, Payment or other transmission to the state. The transmitter should be authenticated and the document and the document should be queued for processing. Document content errors should be handled in the acknowledgement. An <SSTPReceipt> is returned in the response.

Soap Request

POST /efile/EFileService.asmx HTTP/1.1
Host: localhost
Content-Type: text/xml; charset=utf-8
Content-Length: length
SOAPAction: "http://streamlinedsalestax.org/efile/Send"

```
<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
  <soap:Header>
    <Security xmlns="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-1.0.xsd">
      <UsernameToken>
        <Username>string</Username>
        <Password Type="string">string</Password>
      </UsernameToken>
    </Security>
  </soap:Header>
  <soap:Body>
    <Send xmlns="http://streamlinedsalestax.org/efile">
      <Transmission>
        <SSTPTransmission xmlns="">...</SSTPTransmission>
      </Transmission>
    </Send>
```



```
</soap:Body>
</soap:Envelope>
```

Soap Response

HTTP/1.1 200 OK
Content-Type: text/xml; charset=utf-8
Content-Length: length

```
<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
  <soap:Body>
    <SendResponse xmlns="http://streamlinedsalestax.org/efile">
      <Receipt>
        <SSTPReceipt xmlns="">...</SSTPReceipt>
      </Receipt>
    </SendResponse>
  </soap:Body>
</soap:Envelope>
```

Note: An <SSTPReceipt> element is in the process of being added to the SST schemas.

Ack

The Ack operation requests the next <SSTPAcknowledgement>, if available. States are expected to implement a queueing mechanism for acknowledgements. Ack will be called repetitively to retrieve all available acknowledgements. When no acknowledgements are available, nothing is returned. Once a document has been retrieved, the service should place it in a “LastAck” holding area for the LastAck operation. If there is an existing “LastAck” document, it can be discarded.

States have up to 72 hours to process a transmission. It is recommended that clients do not check for acknowledgements more than four times a day in order to avoid congestion at state websites.

A TransmitterId has been added to enable state implementations that are unable to access the SOAP security header. Clients are still required to provide the security header, but should also provide the TransmitterId parameter.

Note: Acknowledgements are not guaranteed to be returned in the same order as the original transmission. The acknowledgement should be matched with the corresponding transmission using the <TransmissionId>.

Soap Request

POST /efile/EFileService.asmx HTTP/1.1
Host: localhost
Content-Type: text/xml; charset=utf-8
Content-Length: length
SOAPAction: "http://streamlinedsalestax.org/efile/Ack"

```
<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
  <soap:Header>
```

```

    <Security xmlns="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-
secect-1.0.xsd">
      <UsernameToken>
        <Username>string</Username>
        <Password Type="string">string</Password>
      </UsernameToken>
    </Security>
  </soap:Header>
  <soap:Body>
    <Ack xmlns="http://streamlinedsalestax.org/efile">
      <TransmitterId>string</TransmitterId>
    </Ack>
  </soap:Body>
</soap:Envelope>

```

Soap Response

HTTP/1.1 200 OK
Content-Type: text/xml; charset=utf-8
Content-Length: length

```

<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
  <soap:Body>
    <AckResponse xmlns="http://streamlinedsalestax.org/efile">
      <Acknowledgement>
        <SSTPAcknowledgement xmlns="">...</SSTPAcknowledgement>
      </Acknowledgement>
    </AckResponse>
  </soap:Body>
</soap:Envelope>

```

LastAck

The LastAck operation requests the previous <SSTPAcknowledgement> document, if available. This is a recovery mechanism in case the previous Ack download failed. If no documents are available, nothing is returned. The “LastAck” document remains in the holding area until the next Ack operation pushes it out.

A TransmitterId has been added to enable state implementations that are unable to access the SOAP security header. Clients are still required to provide the security header, but should also provide the TransmitterId parameter.

Soap Request

POST /efile/EFileService.asmx HTTP/1.1
Host: localhost
Content-Type: text/xml; charset=utf-8
Content-Length: length
SOAPAction: "http://streamlinedsalestax.org/efile/LastAck"

```

<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">

```

```

<soap:Header>
  <Security xmlns="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-
secext-1.0.xsd">
    <UsernameToken>
      <Username>string</Username>
      <Password Type="string">string</Password>
    </UsernameToken>
  </Security>
</soap:Header>
<soap:Body>
  <LastAck xmlns="http://streamlinedsalestax.org/efile">
    <TransmitterId>string</TransmitterId>
  </LastAck>
</soap:Body>
</soap:Envelope>

```

Soap Response

HTTP/1.1 200 OK
Content-Type: text/xml; charset=utf-8
Content-Length: length

```

<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
  <soap:Body>
    <LastAckResponse xmlns="http://streamlinedsalestax.org/efile">
      <Acknowledgement>
        <SSTPAcknowledgement xmlns="">...</SSTPAcknowledgement>
      </Acknowledgement>
    </LastAckResponse>
  </soap:Body>
</soap:Envelope>

```

Error Handling

In general, document errors should be reported using the <SSTPAcknowledgement> <Errors> collections from the Ack or LastAck operations. SOAP faults should only be generated for errors that can't be handled otherwise. One example, would be an authentication fault.

```

<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema">
  <soap:Body>
    <soap:Fault>
      <faultcode>soap:Client</faultcode>
      <faultstring>Unable to validate the security token.</faultstring>
      <faultactor>EFileService</faultactor>
      <detail>
        <string>The Username / Password is not valid.</string>
      </detail>
    </soap:Fault>
  </soap:Body>

```

`</soap:Envelope>`

Note: `<detail>` content should be placed within a `<string>` child element (as shown above) for interoperability with some SOAP clients that expect an element.

Other conditions that warrant a SOAP fault include:

- Unknown SOAP operation
- Missing or invalid Security header
- Unknown TransmitterId
- Send document is not well formed or significantly violates the schema such that a receipt cannot be generated. For example, no TransmissionId

WSDL

The current EFileService.wsdl is available for download from the SST website, www.streamlinedsalestax.org under the Technology Material tab.

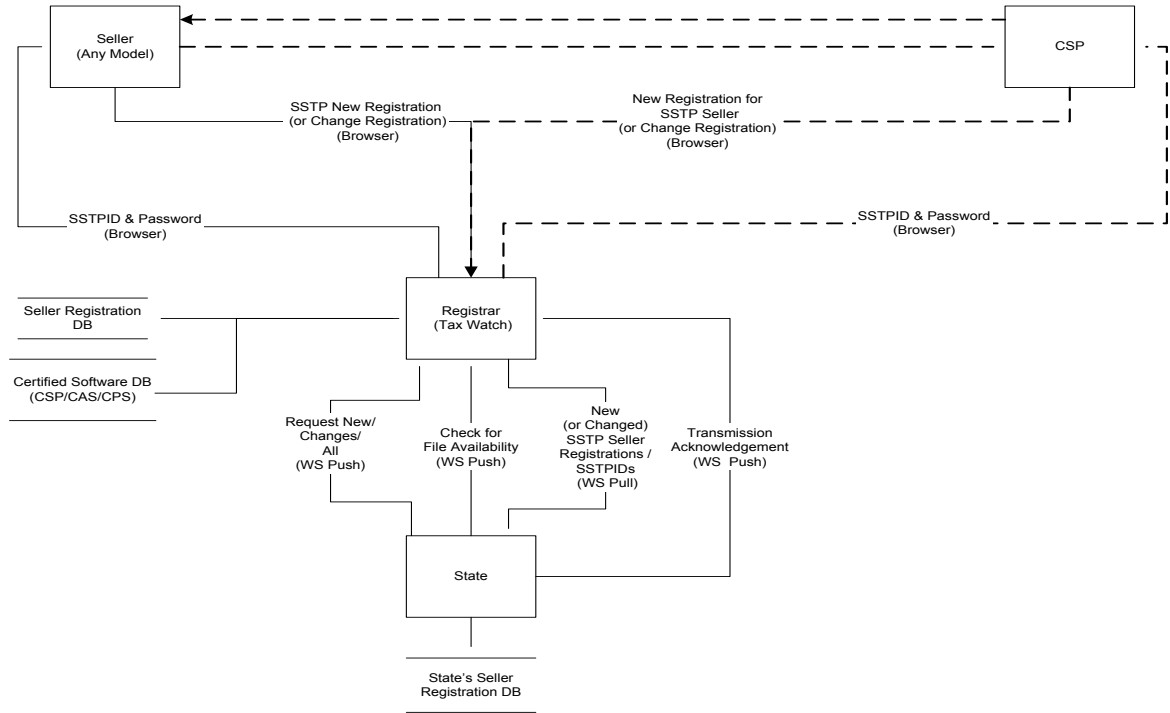
Chapter 12 – Streamlined Sales Tax Process Flows

SST Registration Flows

Diagrams 1 through 3 describe the registration processes for SST. Diagram 1, Seller Registration depicts how a Seller (any Model) interfaces with the SST Registration System. Diagram 1 also shows how the registration is passed to the States and acknowledged by the States. Dashed line flows indicated the alternate flow in which a CSP registers a seller. There is no method currently for batch or bulk registrations by CSPs on behalf of sellers, but this is under consideration. Diagram 2, Registration Administration depicts how the States and SST Governance and Administration will interact for administrative functions such as setup, security, queries and reports. Diagram 2, Conceptual Software Certification, depicts how the documentation of Software Certification may occur. This would allow SST Governance to inform the Registrant as software is certified and obtain identification numbers for the certified parties. It also depicts how CSP data will be passed to the states in the same manner as a seller registration.

Diagram 1 SSTP Conceptual Seller Registration

August 10, 2005



SST File and Payment Flows

Diagrams 4 through 6 depict how data will flow between the Sellers or their agents (CSPs) and the States. The flows cover Simplified Electronic Returns (SERs), Payments and Information Reports (IRs). Diagram 4 represents the flows from CSPs who server as agents for the Seller. Diagram 5 represents the flows from the Sellers who have obtained Certified Accounting Software (CAS) from a vendor. The CAS vendor does not act as an agent and the Seller directly interacts with SST and the States. Diagram 6 represents the flows from Model 3 Sellers using Certified Proprietary Software to meet the SST requirements. These Sellers also directly interact with SST and the States.

Diagram 2

SSTP Conceptual Registration Administration

August 10, 2005

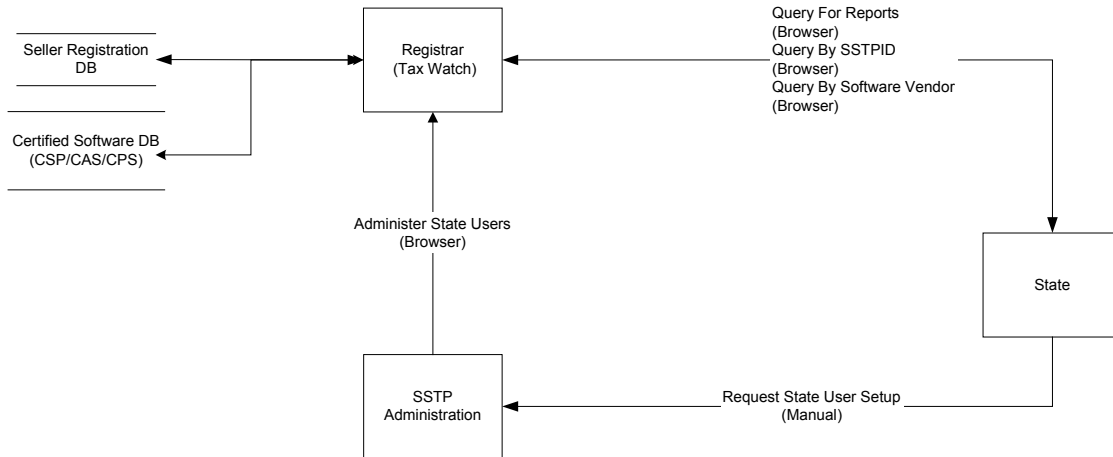


Diagram 3

SSTP Conceptual Software Certification

August 10, 2005

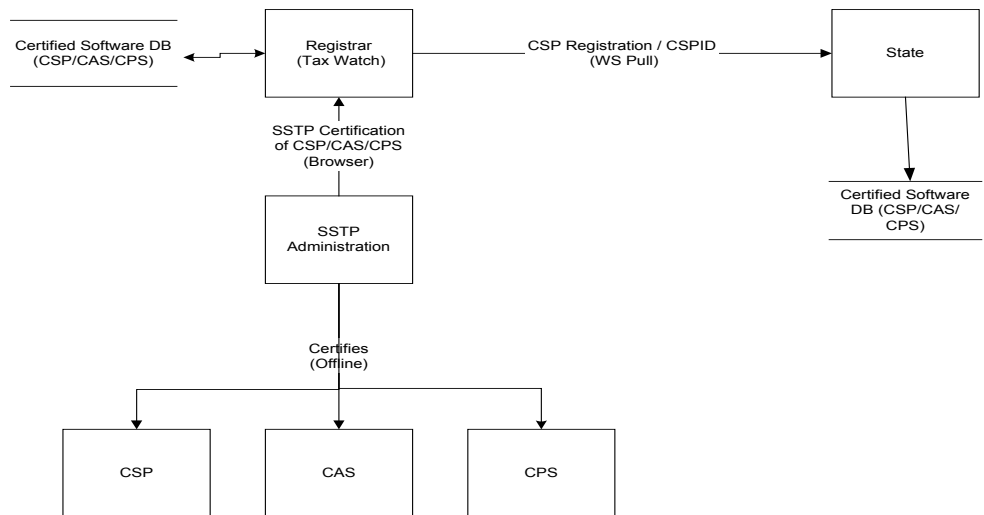


Diagram 4
SSTP Conceptual CSP (Model 1)
 August 10, 2005

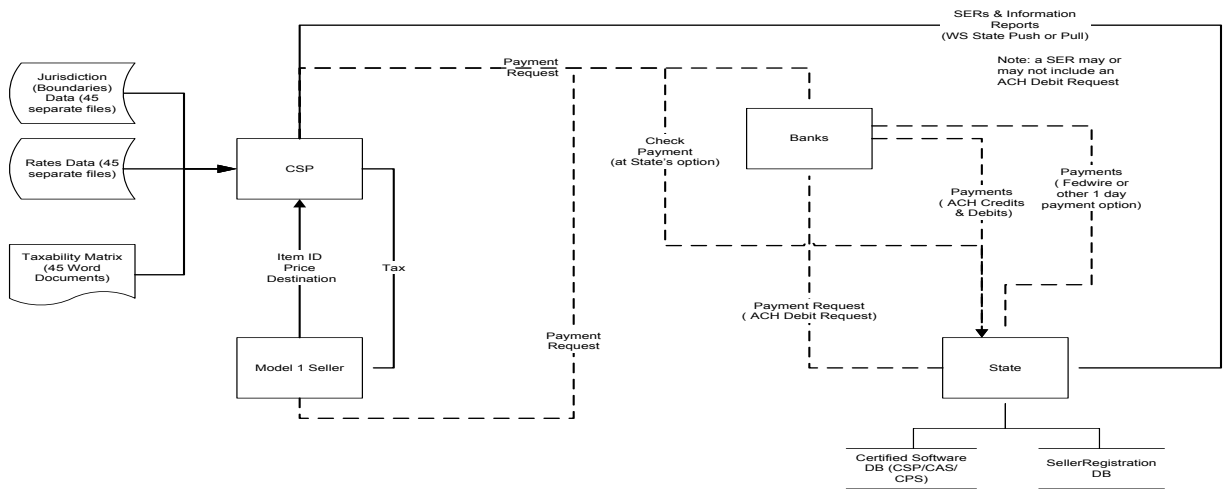


Diagram 5
SSTP Conceptual CAS (Model 2)
 August 10, 2005

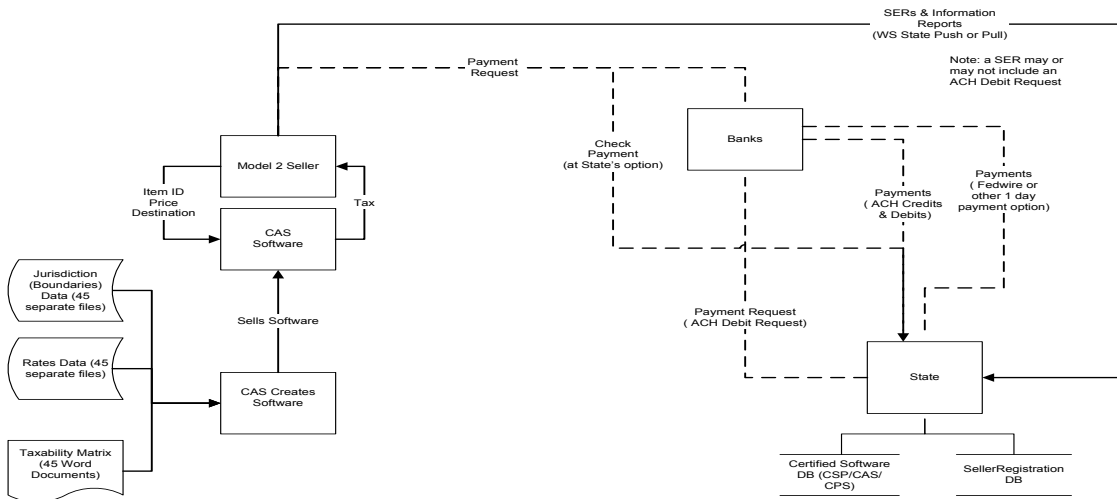
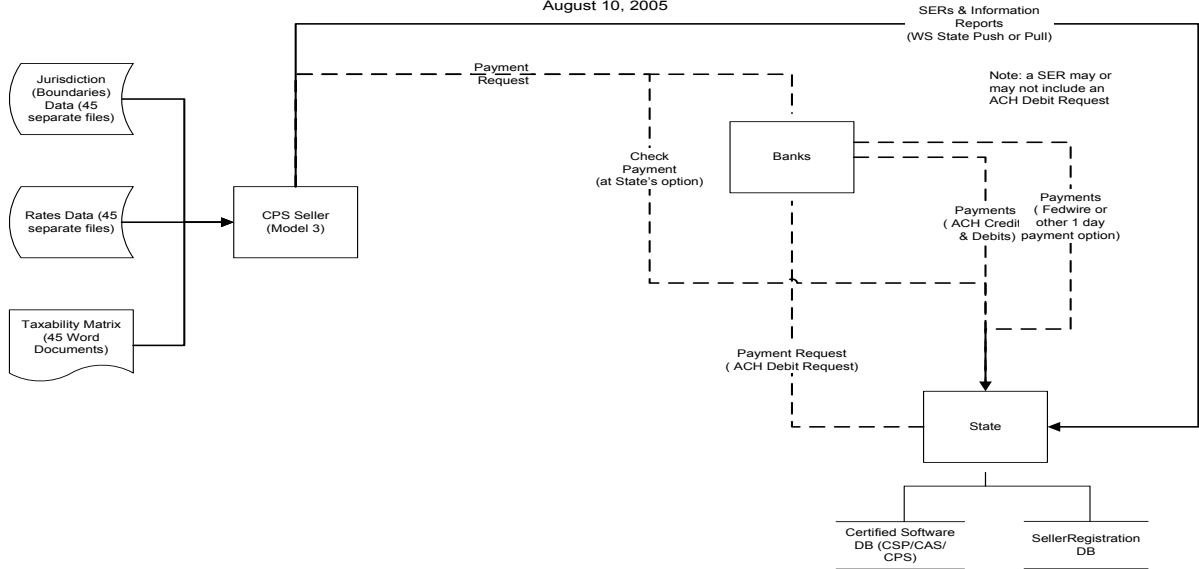


Diagram 6 SSTP Conceptual CPS (Model 3)

August 10, 2005

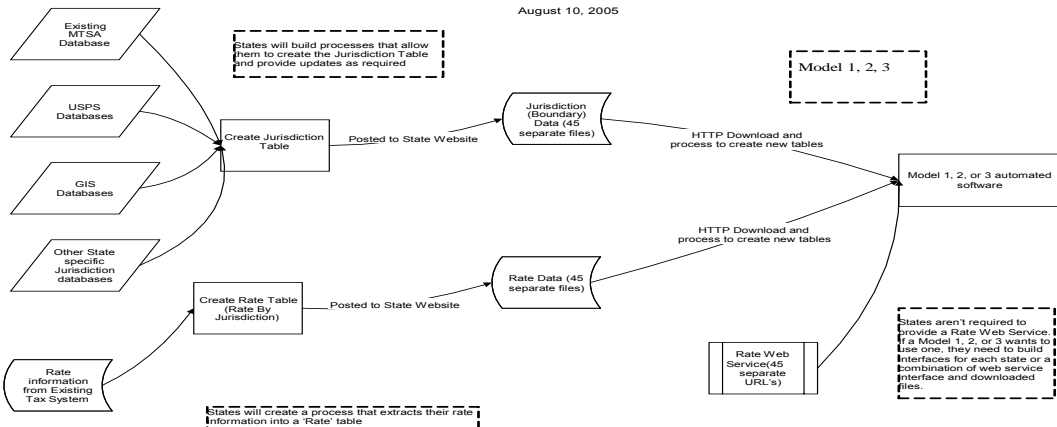


SST Rates & Boundaries Flows

Diagram 7 depicts the flow of jurisdiction and rate data from the states to the SST models.

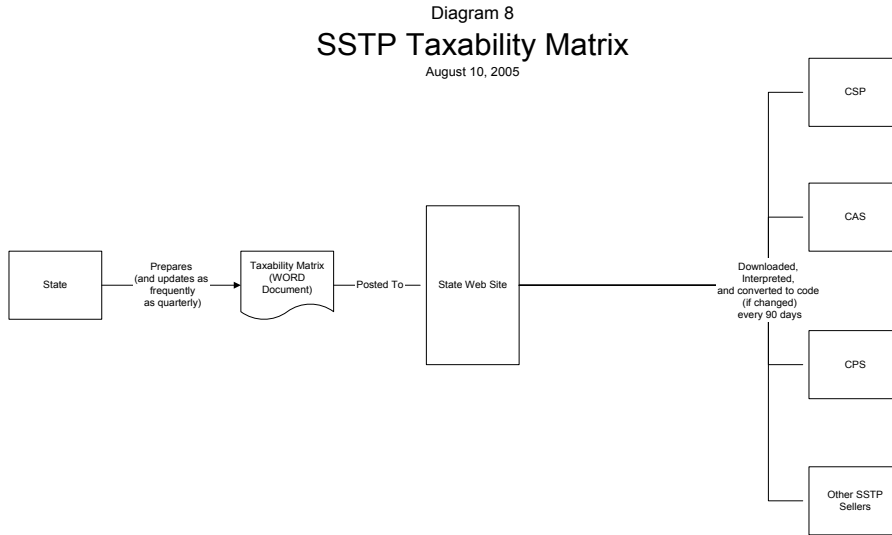
Diagram 7 SSTP Rates & Boundaries

August 10, 2005



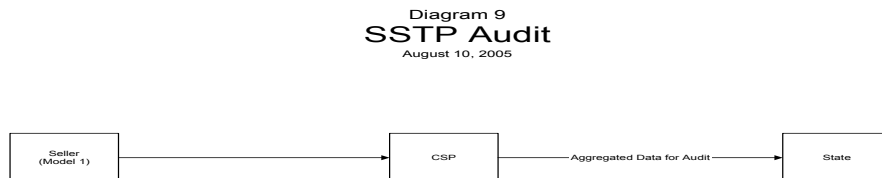
SST Taxability Matrix

Diagram 8 depicts the manual flow of the SST Traceability Matrix to the SST Models.



SSTP Audit Data

Diagram 9 shows the basic flow of data need for SST audits. TIGERS plans to develop a standard format for CSPs to use in transmitting data to the states which will be needed for audits. This format will include aggregated data on the use of Exemption Certificates.



STREAMLINED SALES TAX GOVERNING BOARD

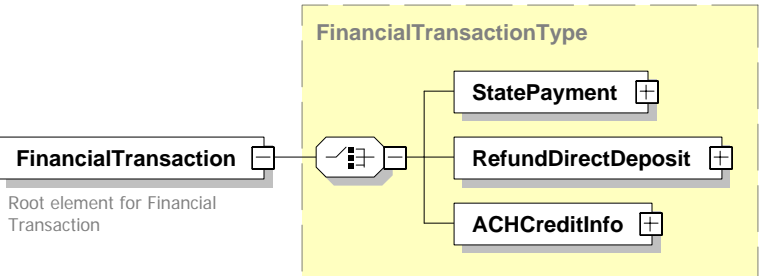
Schema Set

SST2010V01

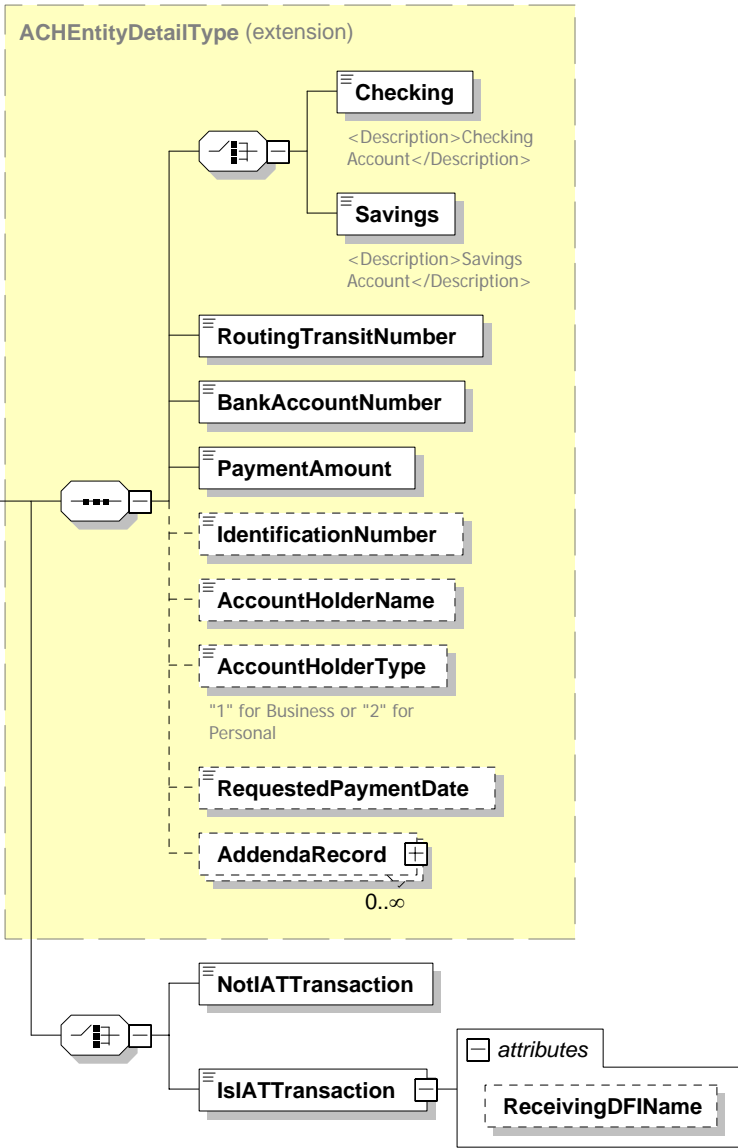
2-22-2010

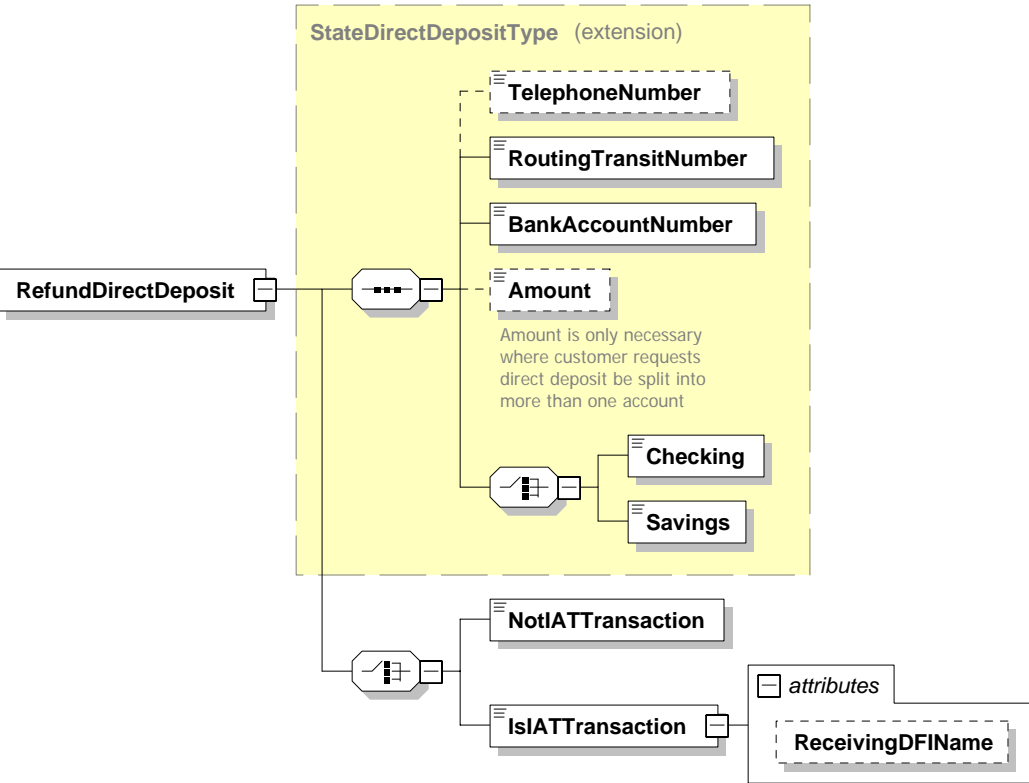
Table of Contents

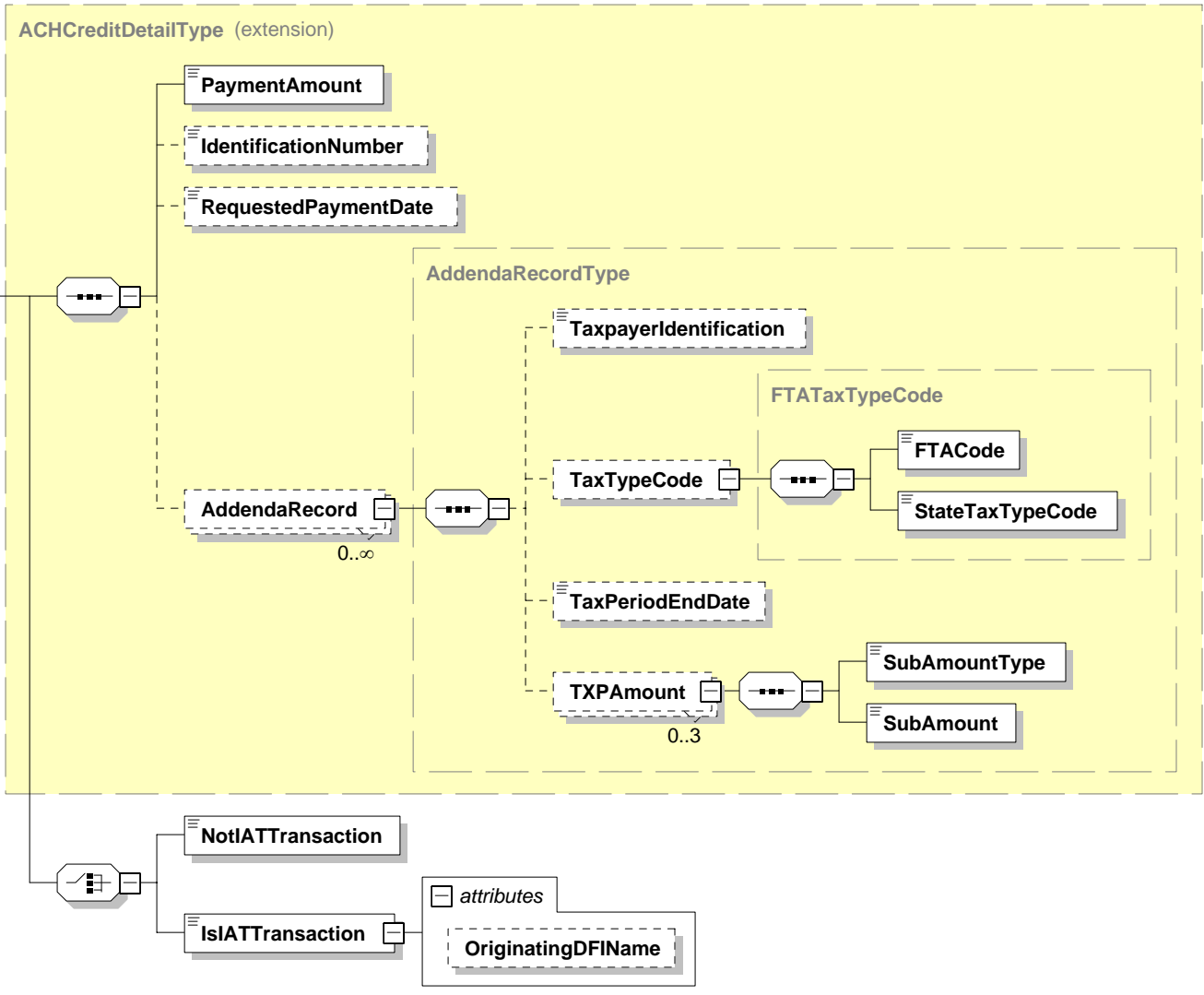
TITLE	Page
Financial Transaction.	1
State Payment	2
Refund Direct Deposit.	3
ACH Credit Information.	4
Addenda Record.	5
Registration Information.. . . .	6
Registration Document.	7
SSTP Registration Header.	8
Streamlined Registration COU	9
Streamlined Registration NEW.	10
Simplified Electronic Return.	11
Simplified Return Document.	12
SSTP Filing Header.	13
SSTP Simplified Return Transmission.	14
Acknowledgement Header.	15
Document Acknowledgement	16
SSTP Acknowledgement	17
Transmission Acknowledgement	18
SSTP Receipt	19
SST Registration Transmission.	20
Transmission Header	21

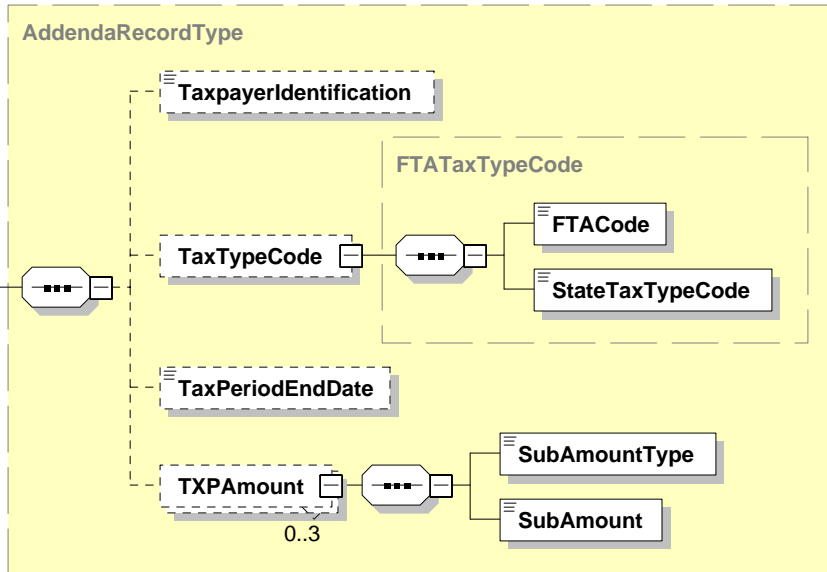


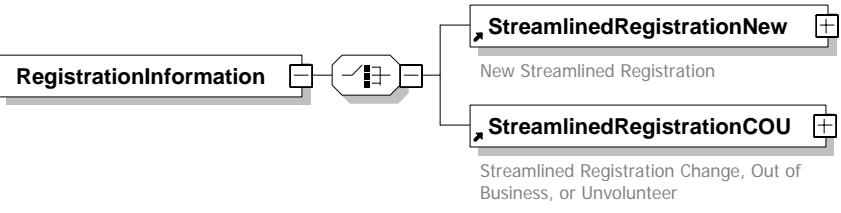
Root element for Financial Transaction

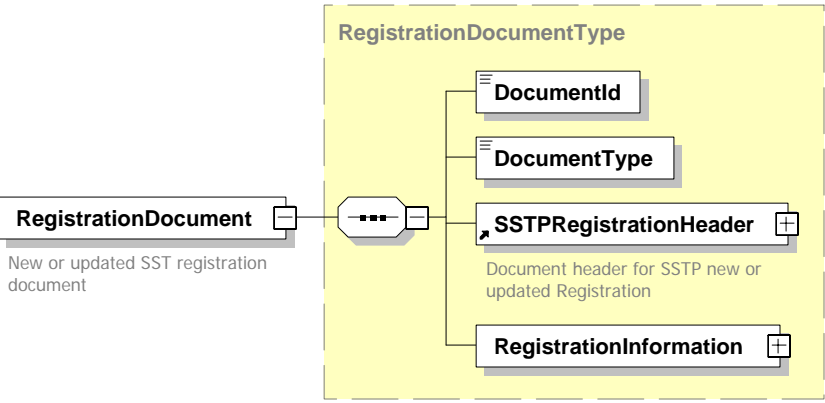


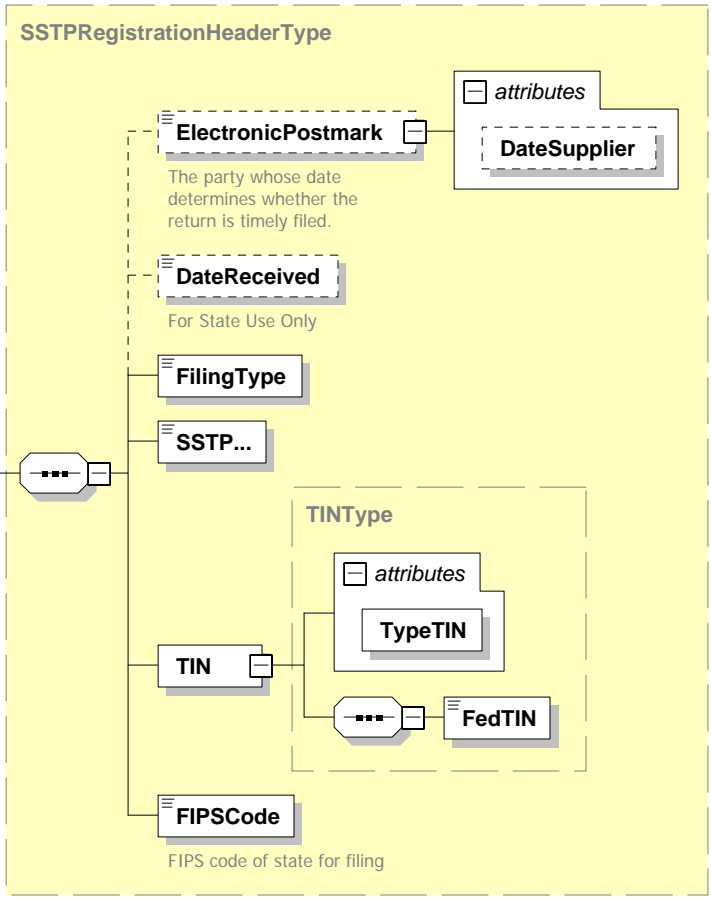




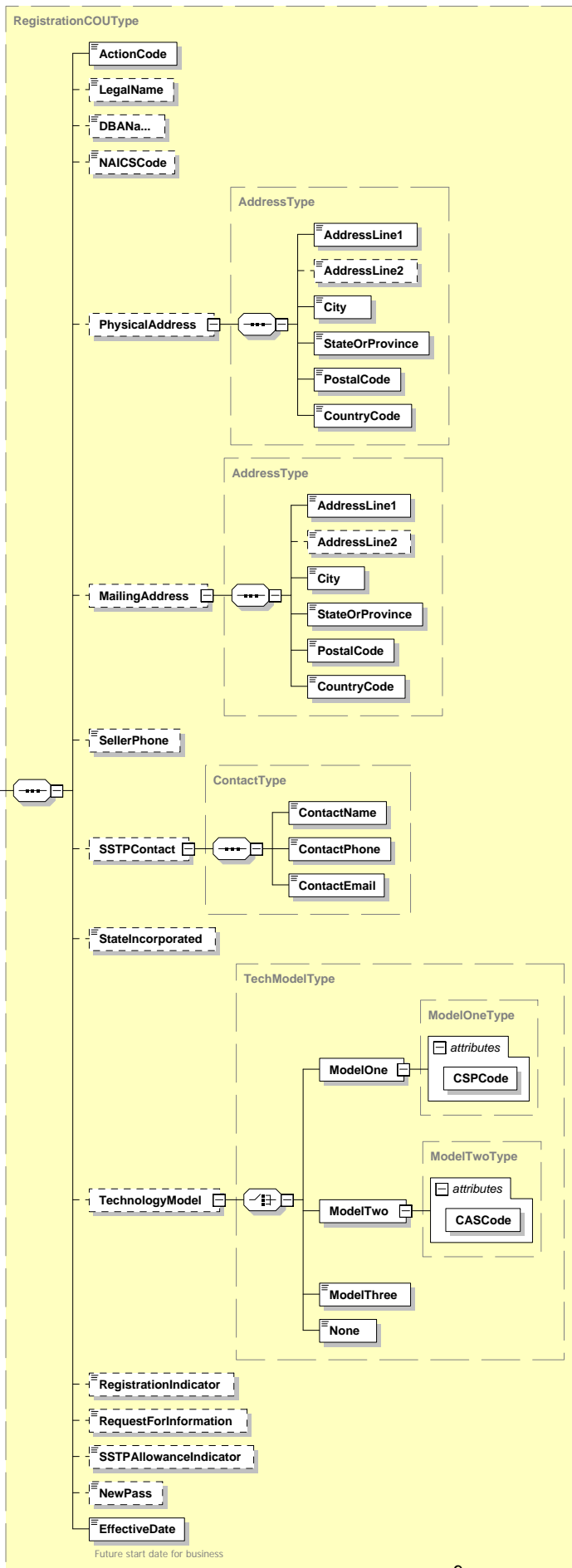


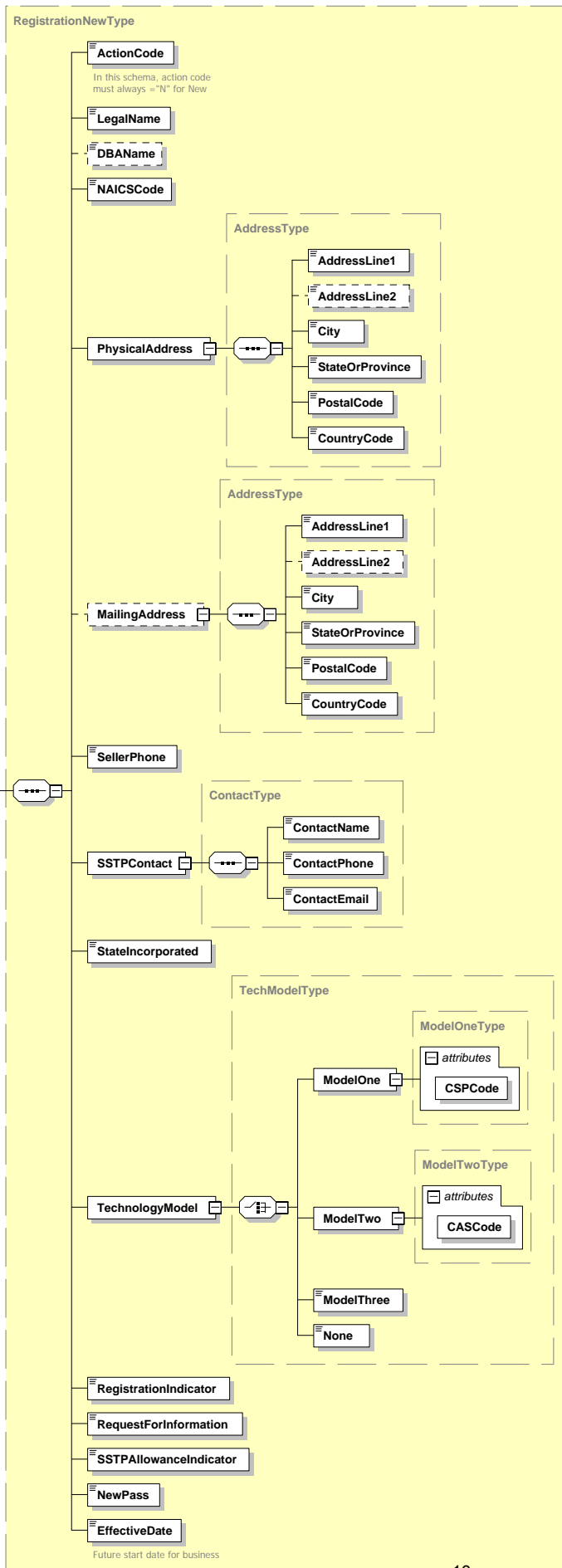


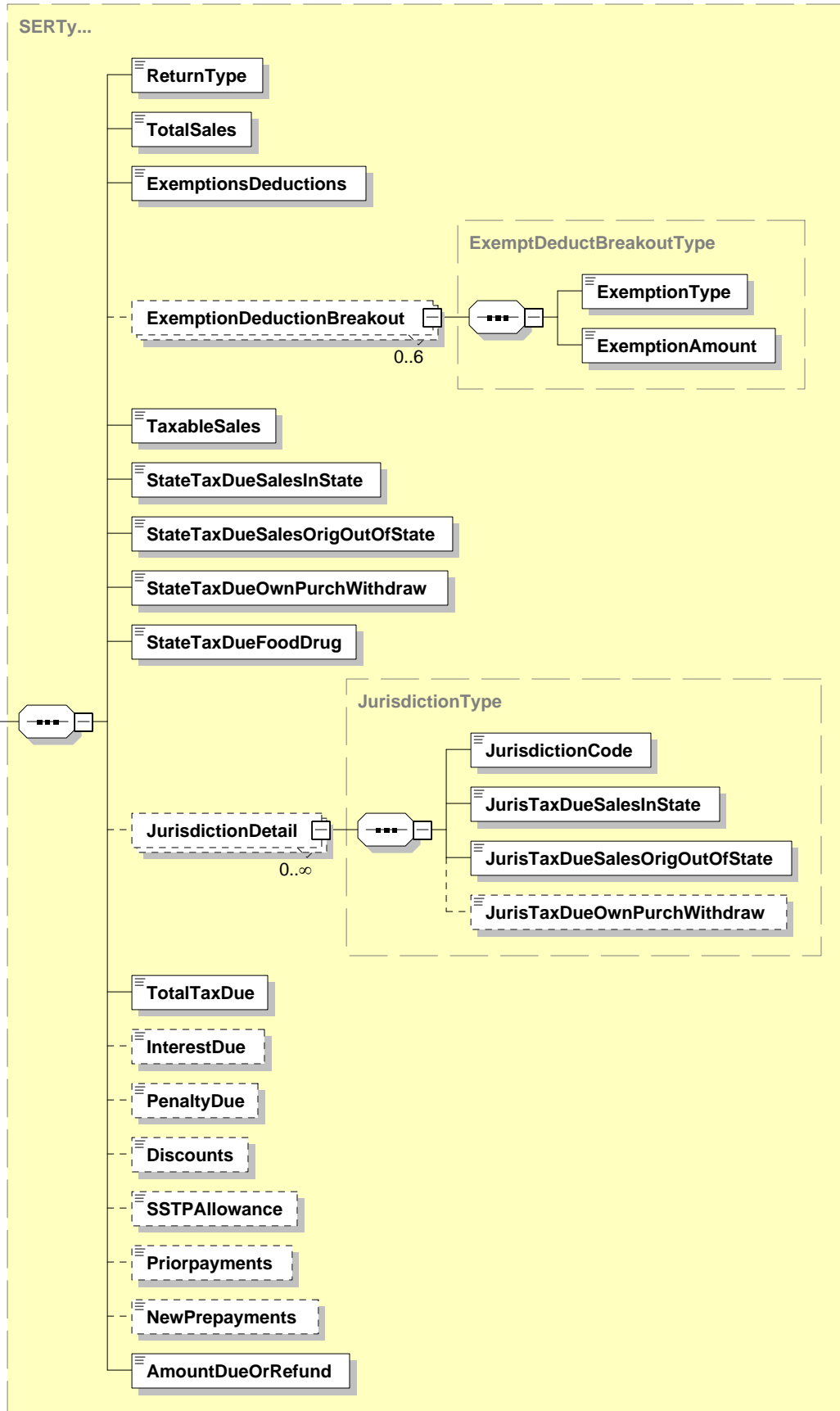


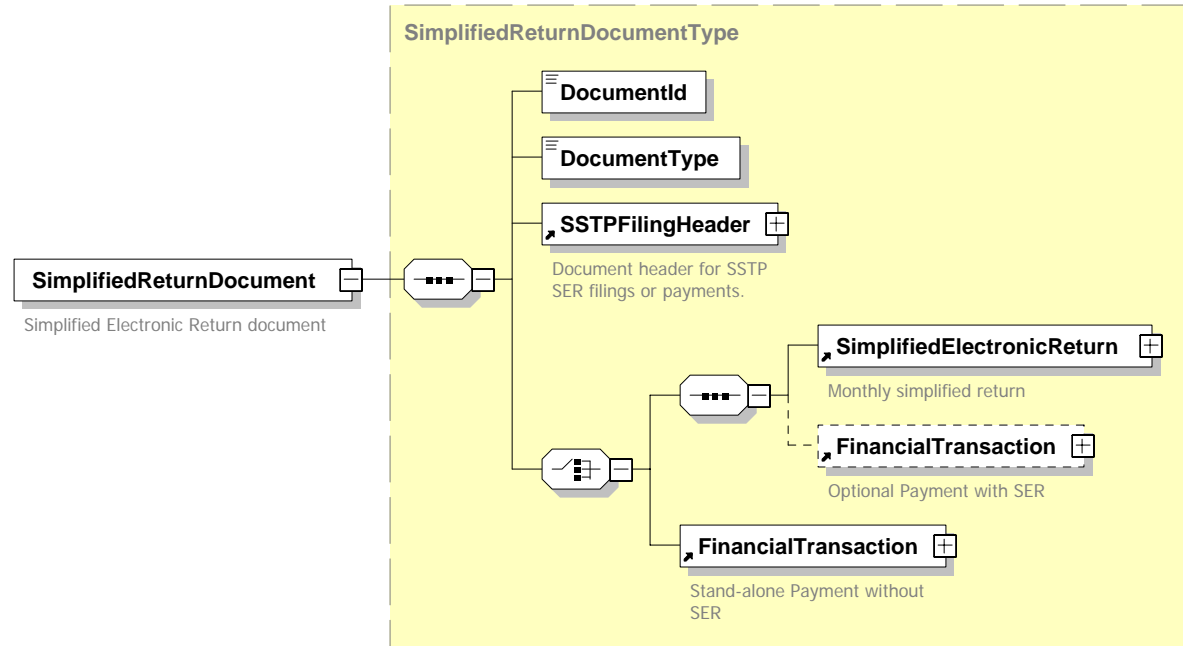


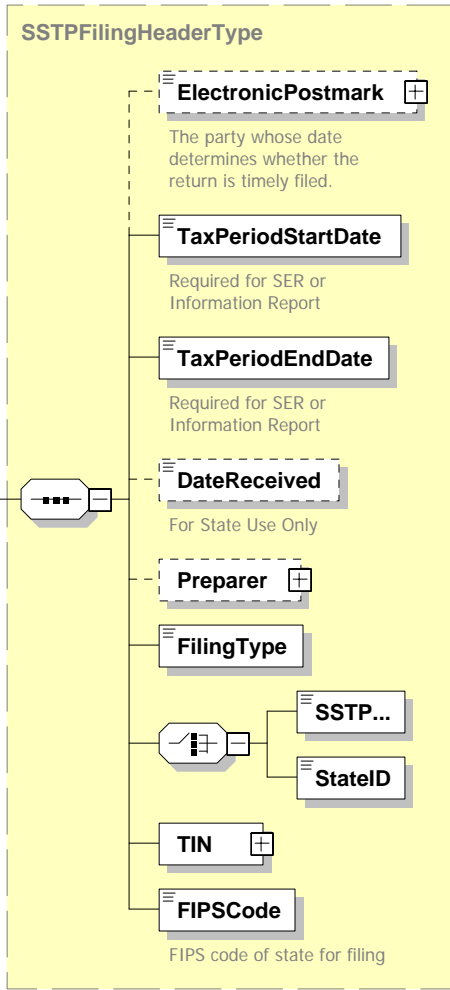
SSTPRegistrationHeader
 Document header for SSTP new or updated Registration









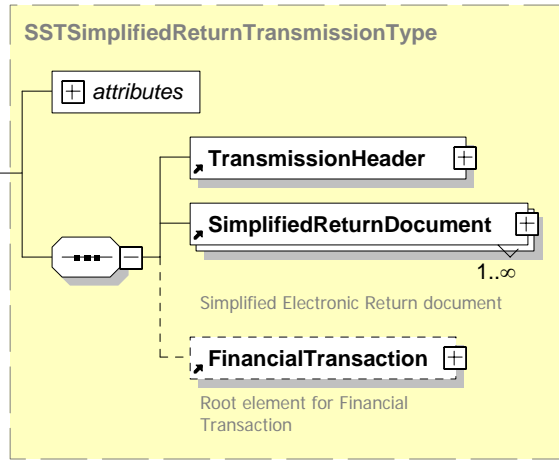


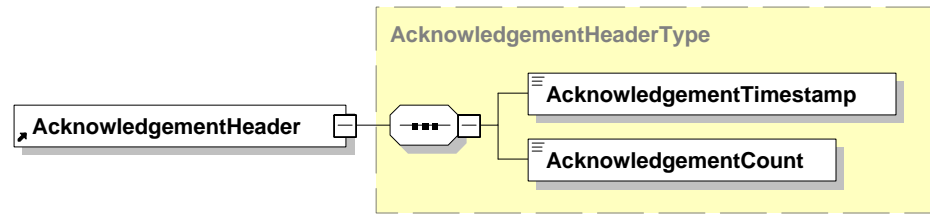
SSTPFilingHeader

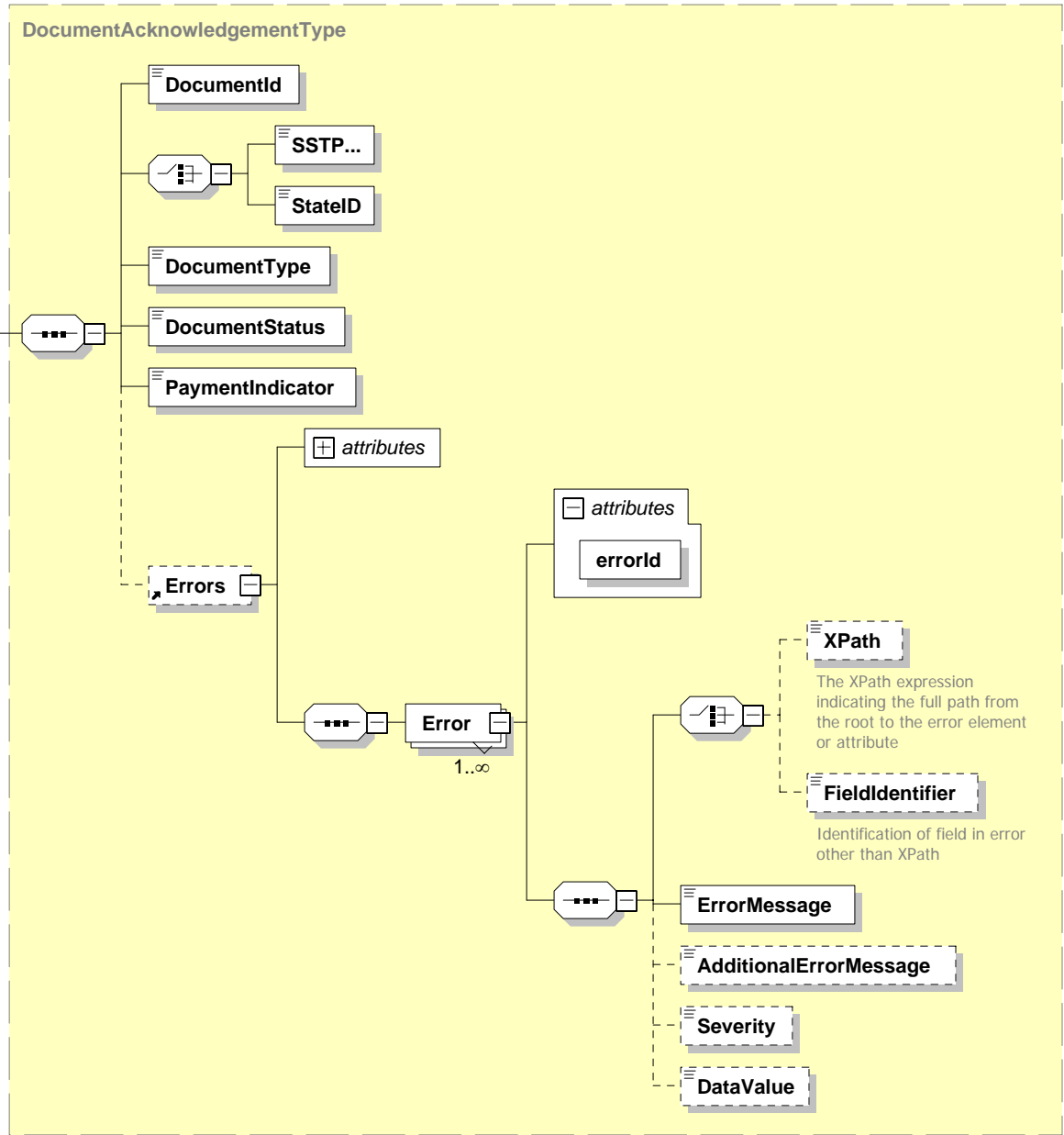
Document header for SSTP SER filings or payments.

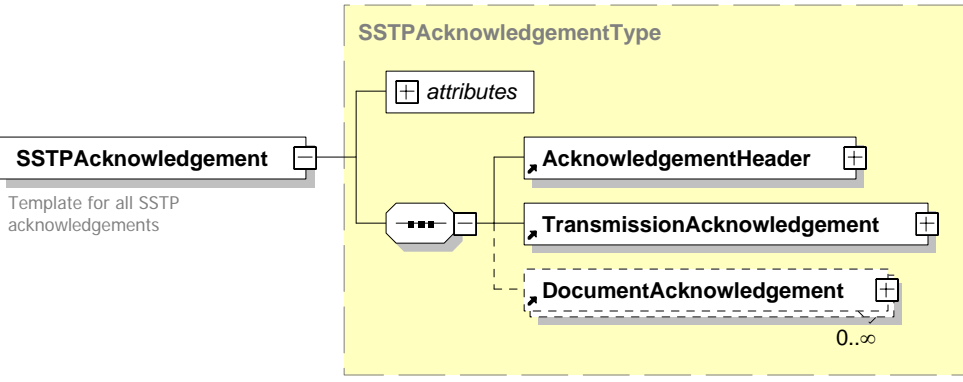
SSTSimplifiedReturnTransmission

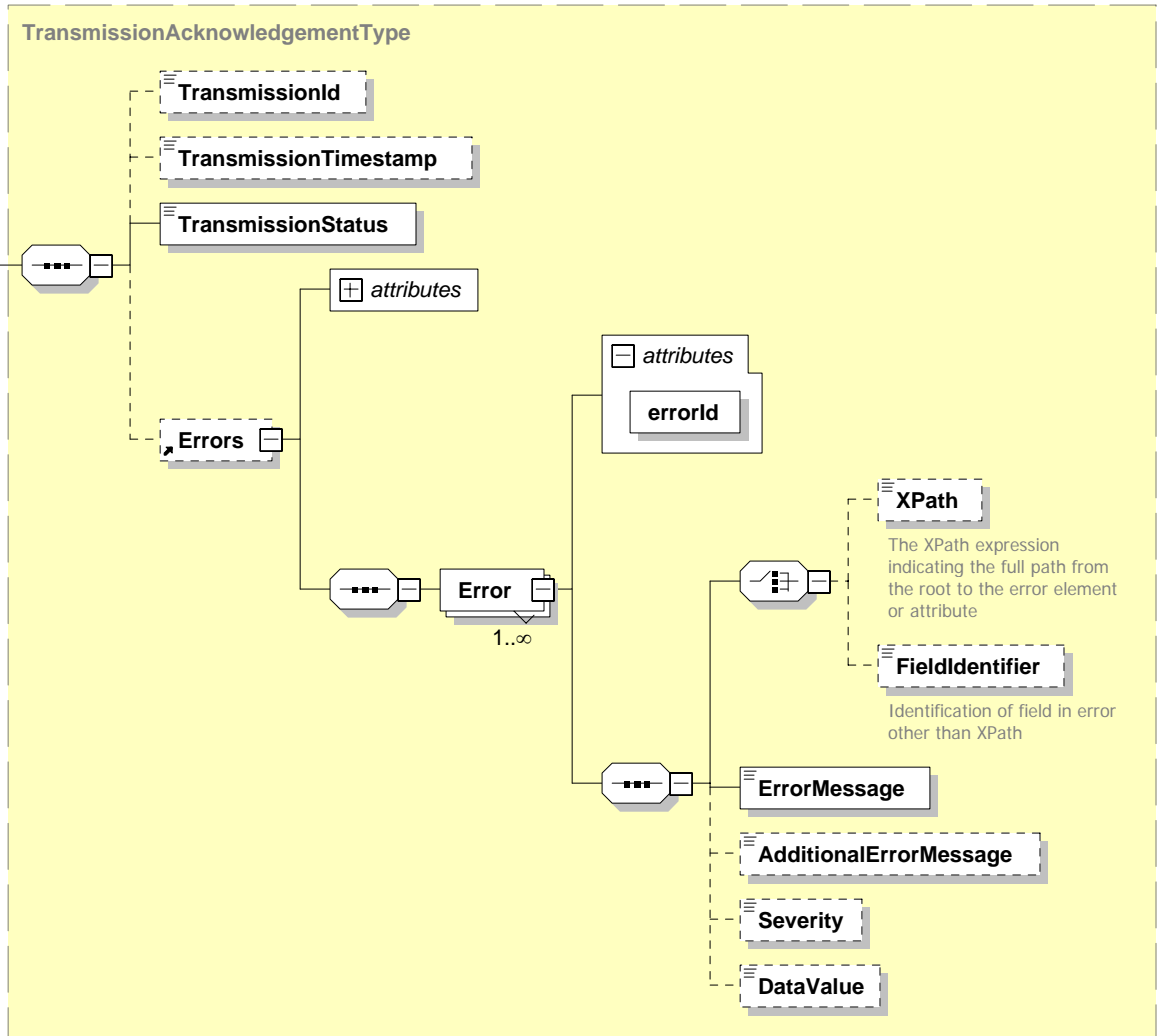
SST transmission schema for all Simplified Electronic Returns.



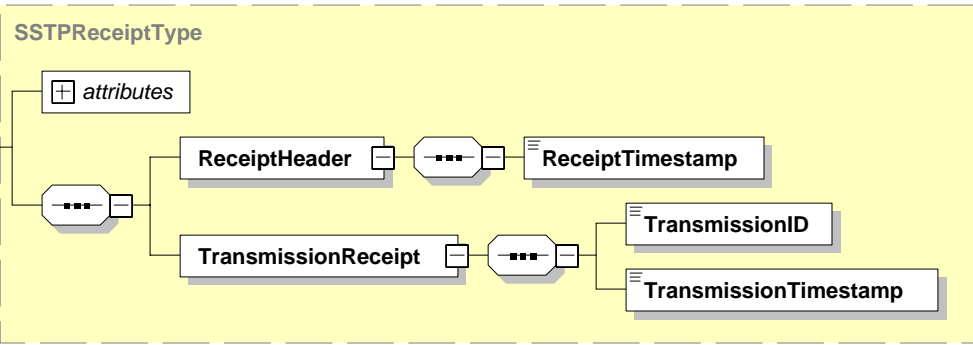






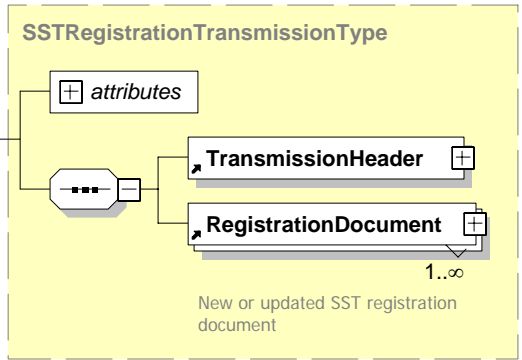


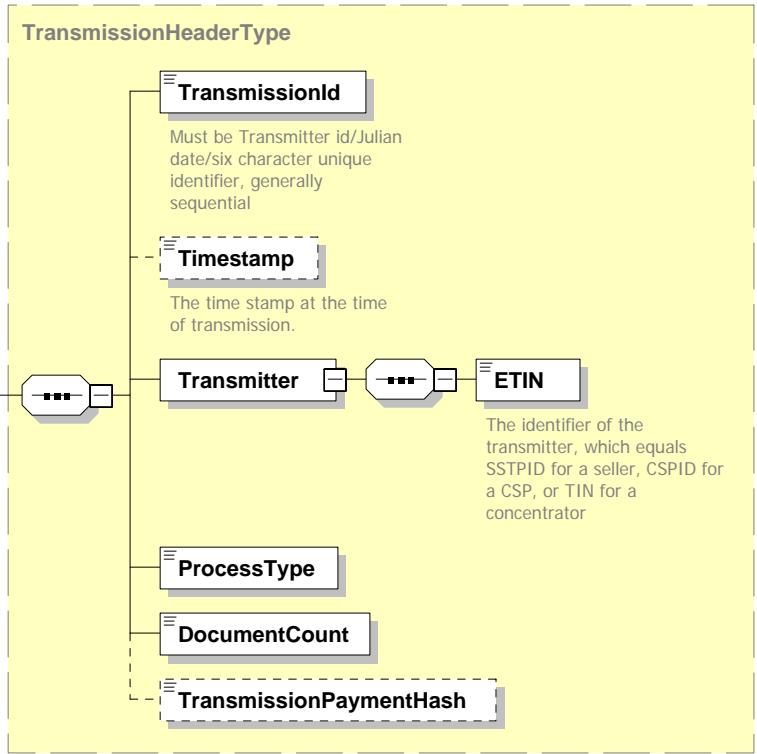
SSTPReceipt
Receipt for all SSTP data transmissions



SSTRegistrationTransmission

SST transmission schema for all new or updated registrations.





Streamline Sales Tax Definitions 2/1/2010

Number	Name	Schema	Definition
1	Account Holder Name	State Payment	Name on Bank account
2	Account Holder Type	State Payment	1 for Business or 2 for Personal
3	ACH Credit Info	Financial Transaction	Consists of Payment Amount, Identification Number, Requested Payment Date, Addenda Record and Not IAT Transaction or Is IAT Transaction
4	Acknowledgement Count	SSTP Acknowledgement Type	
5	Acknowledgement Header	SSTP Acknowledgement Type	Consists pf Acknowledgement Time Stamp and Acknowledgement Count
6	Acknowledgement Time Stamp	SSTP Acknowledgement Header	The date and time, which the acknowledgement was created.
7	Action Code	Registration COU Type, Streamlined Registration New	Indicates the type of change submitted with the COU schema C - Indicates document contains Change information O - Indicates company is Out of business D - Indicates record was Deleted by SST Administrator U - Indicates company is Unvolunteering On a New schema action code must be 'N'
8	Addenda Record	ACH Credit Info, State Payment	Consists of Taxpayer Identification, Tax Type code, Tax Period End Date and TXP Amount
9	Additional Error Message	Transmission Acknowledgement, Document Acknowledgement	Addition information on the error if needed
10	Address Line 1	Registration COU Type	This is the United States Postal Service (USPS) mailing address line 1 for a seller or CSP, depending on the registration being used. This is the address a state would use to conduct any mailings using the USPS to the seller or the CSP. This address has not been Coding Accuracy Support System (CASS) certified and may not be correct or accurate.
11	Address Line 2	Registration COU Type	This is the United States Postal Service (USPS) mailing address line 2 for a seller or CSP, depending on the registration being used. This is the address a state would use to conduct any mailings using the USPS to the seller or the CSP. This address has not been Coding Accuracy Support System (CASS) certified and may not be correct or accurate.

Number	Name	Schema	Definition
12	Address Type	Registration COU Type	Consists of Address Line 1, Address Line 2, City, State or Province, Postal Copde and Country Code
13	Amount	Refund Direct Deposit	Either Checking or Savings This Amount field is only necessary where customers requests direct deposit be split into more than one account
14	Amount Due or Refund	SER schema	Amount Due or Refund = Total Tax Due + Interest Due + Penalty Due + New Prepayments - Discounts -SSTP Allowance - Prior Payments. The net amount due for which the payment should be made or, in the case of a refund, the refund amount, reported on the SER.
15	Automated Clearing House Credit (ACH Credit)	N/A	The seller (or CSP) must contact the bank to request that they transfer funds to the state's bank in the amount the seller (or CSP) specifies.
16	Automated Clearing House Debit (ACH Debit)	N/A	Allows the transfer of funds by authorizing (in this case) the state to electronically debit the seller's (or CSP) bank account for the amount the seller is required to report. The account will be debited only on the seller's (or CSP's) authorization and for the amount specified.
17	Bank Account Number	Refund Direct Deposit, State Payment	Checking or Savings Account Bank Number
18	CAS Code	Registration COU Type, Streamlined Registration New	Consists of CAS Code 9 characters beginning with 'CAS'
19	Checking	State Payment	
20	Checking	Refund Direct Deposit, State Payment	Indicator if Checking account used
21	City	Registration COU Type	A valid city name.
22	Contact Email	Registration COU Type	Email of the contact person. This person may be a member of the seller's organization, or may be a member of the organization of the CSP representing the seller.
23	Contact Name	Registration COU Type	Name of the contact person. This person may be a member of the seller's organization, or may be a member of the organization of the CSP representing the seller.
24	Contact Phone	Registration COU Type	Phone Number of the contact person. This person may be a member of the seller's organization, or may be a member of the organization of the CSP representing the seller.
25	Country Code	Registration COU Type	Two-character string, comprised of two characters.

Number	Name	Schema	Definition
26	CSP Code	Registration COU Type, Streamlined Registration New	Consists of CSP Code 9 characters beginning with 'CSP'
27	Data Value	Transmission Acknowledgement, Document Acknowledgement	The data what was found in error.
28	Date Received	SSTP Registration Header, SSTP Filing Header, SSTP Registration Header	The date a state receives the registration, SER filing or Bulk Payment. Format: YYYY-MM-DD
29	Date Supplier	SSTP Filing Header, SSTP Registration Header	Entity supplying electronic postmark - Preparer or Transmitter'
30	DBA Name	Registration COU Type, Streamlined Registration New	Business Name or "Doing Business As".
31	Discounts	SER Schema	The total amount for a state's individual vendor discount or other discounts that reduce the total tax amount remitted to the state. This is similar to and in addition to the SSTP Allowance.
32	Document Acknowledgement	SSTP Acknowledgement Type	Consists of Document ID, SSTP ID or State ID, Document Type, Document Status, Payment Indicator and Errors
33	Document ID	Document Acknowledgement, Registration Document	The identification number of the original document.
34	Document Status	Document Acknowledgement	Indicates whether the document is accepted "A" or rejected "R".
35	Document Type	Document Acknowledgement	Indicates whether a SER or Registration is being sent or acknowledged.
36	Effecitve Date	Registration COU Type, Streamlined Registration New	The future start date for the activity being disclosed depending upon whether this is a new registration (for a seller or a CSP) or a change to an existing registration for the same. For NEW it cannot be earlier then the SST begin date or greater then 31 days from the current date. For COU it cannot be earlier then the sellers SST effective date or greater then 31 days from the current date.
37	Electronic Postmark	SSTP Registration Header, SSTP Filing Header, SSTP Efile Message Header, SSTP Registration Header	For the SSTP Filing Header and the Registration Header, the date/time that the CSP received the filing data from the seller or Electronic Return Originator.
38	Error	Transmission Acknowledgement, Document Acknowledgement	Consists of Error ID, Xpath or Field Identifier, Error Message, Additional Error Message, Severity and Data Value

Number	Name	Schema	Definition
39	Error Count	Transmission Acknowledgement, Document Acknowledgement	Total number of Errors
40	Error ID	Transmission Acknowledgement, Document Acknowledgement	Error number as described in the SST Error Document
41	Error Message	Transmission Acknowledgement, Document Acknowledgement	Information on the error
42	Errors	Transmission Acknowledgement, Document Acknowledgement	Consists of Error Count, and Error
43	ETIN		The identifier of the transmitter which equals, SSTPID for seller, CSPID for a CSP, or TIN for a concentrator.
44	Exemption Amount	SER Schema	The total sales amount of all exemptions.
45	Exemption Deduction Breakout	SER Schema	Break out of sales amount for the 6 exemption types: Agriculture, Direct Pay, Government, Manufacturing, Resale and Other (may be reported monthly or annually)
46	Exemption Type	SER Schema	One of the following categories: Agriculture, Direct Pay, Government, Manufacturing, Resale and Other
47	Exemptions Deductions	SER Schema	The total value of the exemptions or deductions (or both) reported on the SER.
48	Fed TIN	SSTP Filing Header, SSTP Registration Header	The Taxpayer Identification Number (TIN) assigned to the preparer of a seller's SER. This is either the Social Security Number (SSN) or the Federal Employer Identification Number (FEIN) of the preparer. This may also be a CSP assigned number.
49	Fed Wire		A real-time method of moving immediate credit and supporting documentation, from bank to bank, via the Federal Reserve system through it's member's bank accounts.
50	Field Identifier	Transmission Acknowledgement, Document Acknowledgement	Identification of Field in error other than Xpath
51	Filing Type	SSTP Registration Header, SSTP Filing Header	For the Registration Header, whether the registration is submitted by the seller or a CSP on behalf of the seller and whether the registration is new or a change. (NewCou or RegCou)... For the Filing Header, whether the SER includes the payment, is a payment only, or a pre-payment..

Number	Name	Schema	Definition
52	Financial Transaction	Financial Transaction	Consists of State Payment, Refund Direct Deposit and ACH Credit Info
53	FIPS Code	SSTP Filing Header, SSTP Registration Header	Federal Information Processing Standards (FIPS) codes assigned by the Federal Government to identify the taxing jurisdictions within each state.
54	FTA Code	Addenda Record (Financial Transaction)	FTA Tax Code Type Three digit numeric field FTA Web site
55	Identification Number	ACH Credit Info, State Payment	String of up to 15 digits assigned by bank trace number (optional)
56	Interest Due	SER Schema	Interest, if assessed, included on a return that is filed after the due date in accordance with the individual state laws.
57	Is IAT Transaction	ACH Credit Info, Refund Direct Deposit, State Payment	Consists of Originating DIF Name
58	Jurisdiction Code	SER Schema,	The Federal Information Processing Standards (FIPS) code or the Special Taxing District Code (STD). Which ever is appropriate.
59	Jurisdiction Detail	SER Schema	The information for each jurisdiction in a state included on the SER. To include Jurisdiction Code, Jurisdiction Tax Due Sales In State, Jurisdiction Tax due Orig Out if state and Jurisdiction Tax Due Own Purch Withdrawal
60	Jurisdiction Tax Due Own Purchase Withdraw	SER Schema	Total Jurisdiction Tax due on items based on the purchase price or value of withdrawals from inventory by the owner within a physical location of the business within the state..
61	Jurisdiction Tax Due Sales In State	SER Schema	Total Jurisdiction tax due on items sold in the state and sourced within the Jurisdiction
62	Jurisdiction Tax Due Sales Originating Out of State	SER Schema	Total Jurisdiction Tax due on items sold from a location out of state and shipped/sourced to a jurisdiction within the state.
63	Legal Name	Registration COU Type, Streamlined Registration New	Legal name of the company. This may also be the name of a person.
64	Mailing Address	Registration COU Type, Streamlined Registration New	Consists of Address Type
65	Model One	Registration COU Type, Streamlined Registration New	Consists of Model One Type - Sellers, registered with Streamlined to voluntarily collect sales tax, who contract with a CSP to collect, file and pay sales taxes to member and selected associate states. Must use the SER to file and pay sales taxes

Number	Name	Schema	Definition
66	Model Three	Registration COU Type, Streamlined Registration New	Not currently used - Sellers, registered with Streamlined to voluntarily collect sales tax, who use certified proprietary software to collect and perhaps file and pay sales taxes to member and selected associate states. May use the SER to file and pay sales taxes
67	Model Two	Registration COU Type, Streamlined Registration New	Consists of Model Two Type - Sellers, registered with Streamlined to voluntarily collect sales tax, who use certified commercial software to collect and perhaps file and pay sales taxes to member and selected associate states. May use the SER to file and pay sales taxes.
68	NAICS Code	Registration COU Type, Streamlined Registration New	The North American Industry Classification System (NAICS) Code declared by the seller, or the CSP if registering on behalf of the seller, at the time of registration. Currently, there is no method to insure this code is valid. This coding system came about as a result of the North American Free Trade Agreement and replaces the Standard Industrialization Code (SIC) system.
69	New Pass	Registration COU Type, Streamlined Registration New	The password entered by the seller at the time of Streamlined Sales Tax registration.
70	New Prepayments	SER Schema	Amount of additional payment included in the remittance for this return to be applied to the next period.
71	None	Registration COU Type, Streamlined Registration New	Sellers registered with Streamlined to voluntarily collect sales tax and have not selected technology model one, two, or three to file and pay sales taxes.
72	Not IAT Transaction	ACH Credit Info, Refund Direct Deposit, State Payment	Value indicating this is not an IAT Transaction
73	Originating DIF Name	ACH Credit Info, Refund Direct Deposit, State Payment	20 digit string for name
74	Payment Amount	ACH Credit Info, State Payment	Total amount of a debit payment or notification of intention to make a payment.
75	Payment Indicator	Document Acknowledgement	Indicates whether a payment was received with the document and whether or not it was accepted
76	Payment Request Date	ACH Credit Info	Same as Requested Payment Date in State Payment. Date seller or CSP desires for the payment to be transferred from their bank account to the state's bank account. YYYY-MM-DD
77	Penalty Due	SER Schema	Penalty, if assessed, included on a return that is filed after the due date in accordance with the individual state laws.
78	Phone Number Type	Registration COU Type	The telephone number of the seller itself, not the CSP representing the seller.

Number	Name	Schema	Definition
79	Physical Address	Registration COU Type, Streamlined Registration New	Consists of Address Type
80	Postal Code	Registration COU Type	Zip Code or its equivalent in a foreign country.
81	Preparer	SSTP Filing Header, Bulk Payment Header (schemas)	The type of preparer (seller or CSP) for the SER or for a bulk payment by the CSP, for the seller. Contains Preparer Name, Preparer TIN, Preparer Phone, Preparer Email Address and SoftwareID
82	Preparer Email Address	SSTP Efile Types (schemas), SSTP Filing Header	The email address of the person (or CSP) who prepared the SER or the Bulk Payment (CSP only) for the seller.
83	Preparer Name	SSTP Efile Types (schemas), SSTP Filing Header	The name of the person (or a name within the CSP's) organization) who prepared the SER for the seller.
84	Preparer Phone	SSTP Efile Types (schemas), SSTP Filing Header	The telephone number of the person (or Certified Service Provider (CSP)) who prepared the SER for the seller.
85	Preparer TIN	SSTP Efile Types (schemas), SSTP Filing Header	Consists of the Type TIN and the Fed TIN
86	Prior Payments	SER Schema	Current amount available of payments previously remitted to be applied to this period's tax liability in accordance with the individual state laws.
87	Receipt Header	SSTP Receipt	Contains Receipt Timestamp
88	Receipt Time Stamp	SSTP Receipt	The date and time which the transmission was received. Format = dateTime
89	Receipt Version	SSTRceipt	Version of the current schema, ie.. 2009V03
90	Registration COU Type	Streamlined Registration COU	Consists of Action Code, Legal Name, DBA Name, Physical Address, Mailing Address, Seller Phone, SSTPContact, State Incorporated, Technology Model, Registration Indicator, Request For Information, SSTP Allowance Indicator, New Pass and Effective Date
91	Registration Document	Registration Document	Consists of Document ID, Document Type, SSTP Registration Header and Registration Information
92	Registration Indicator	Registration COU Type, Streamlined Registration New	A response by the seller, or a CSP, using the Streamlined Sales and Use Tax registration system that the seller is now registering with a state: R - Registering to file and pay in this state X - Registering in this state, but will not file or pay at this time A - Already registered to file and pay in this state Z - Already registered in this state, but will not file or pay at this time

Number	Name	Schema	Definition
93	Registration Information	Registration Document	Consists of Electronic Post Mark, Date Received, Filing Type, SSTPID, TIN and FIPS Code
94	Request For Information	Registration COU Type, Streamlined Registration New	A response by the seller, or a CSP, using the Streamlined Sales and Use Tax registration system that the seller is requesting additional tax registration information from a state. Y - Yes, send me information on registration in this state N - No, do not send me any information on registration in this state
95	Requested Payment Date	State Payment	Same as Payment Request Date on ACH Credit Info Date seller or CSP desires for the payment to be transferred from their bank account to the state's bank account. YYYY-MM-DD
96	Return Type	SER Schema	Indicates whether the document "O" for original or "A" for amended.
97	Routing Transit Number	Refund Direct Deposit, State Payment	The basic routing number, devised by the American Bankers Association (ABA) to identify the specific financial institution (bank, savings and loan, or credit union) responsible for the payment of a negotiable instrument. This is the nine-digit number assigned to the institution.
98	Savings	Refund Direct Deposit, State Payment	Indicator if savings account is used
99	Seller Phone	Registration COU Type, Streamlined Registration New	Consists of Phone Number Type
100	Severity	Transmission Acknowledgement, Document Acknowledgement	Indicate the severity of the error by
101	Simplified Electronic Return (SER)	SER Schema, SSTP Document	The return, constructed for use by sellers registered with the Streamlined Sales and Use Tax Governing Board and by CSPs on behalf of sellers, to file and pay sales taxes to member and selected associate states.
102	Simplified Return Document Type	Simplified Return Document	Consists of Document ID, Document Type, SSTP Filing Header, either Simplified Electronic Return and Financial Transaction or only Financial Transaction for a stand alone payment
103	Software ID	SSTP Filing Header	A unique identifier assigned to Certified Automated System (CAS), Certified Application Software (CAS), or Certified Proprietary Software (CPS).
104	Special Taxing Jurisdiction (STJ)		A special taxing district/jurisdiction indicated in the Boundary Database with a corresponding entry in the Rate Table.
105	SSTP Acknowledgement Type	SSTP Acknowledgement	Consists of Acknowledgement Header, Transaction Acknowledgement, and Document Acknowledgement

Number	Name	Schema	Definition
106	SSTP Allowance	SER Schema	An amount, contracted between the Governing Board and a seller or CSP to be retained by the seller or CSP, for the transactions processed. This allowance is taken on the SER as a reduction to the total tax due.
107	SSTP Allowance Indicator	Registration COU Type, Streamlined Registration New	An indicator in the Registration system as to whether the CSP may (Y) or may not (N) collect the CSP Allowance on behalf of a particular seller, or whether it is undetermined (U) whether the CSP is entitled to collect the CSP allowance. Note that this indicator is set to "U" on all new registrations. The SST Administrator will set it to "Y" or "N" when the CSP status is determined. Note that this indicator cannot be set or changed by either the seller or the CSP.
108	SSTP Contact	Registration COU Type, Streamlined Registration New	Consists SSTP Contact Type
109	SSTP Contact Type	Registration COU Type	Consists of Contact Name, Contact Phone and Contact Email
110	SSTP Filing Header	SSTP Filing Header	Document header for SST SER filings or payments. Consists of Electronic Postmark, Tax Period Start Date, Tax Period End Date, Date Received, Preparer, Filing Type, TIN and FIPS Code.
111	SSTP ID	SSTP Registration Header, SSTP Filing Header, Document Acknowledgement	An unique 9 character alpha/numeric identifier assigned to sellers who choose to voluntarily register, file and pay sales and use taxes using the Streamlined Sales and Use Tax system.
112	SSTP Receipt	SSTP Receipt Schema Also See Receipt and Transmission Receipt	A brief transmission sent to a filer within the same communications session as the efiled return or payment. Consists of the Receipt Version (Version of current schema), Receipt Header and Transmission Receipt
113	SSTP Registration Header	Registration Document	Consists of Electronic Post Mark, Date Received, Filing Type, SSTPID, TIN and FIPS Code
114	State Incorporated	Registration COU Type, Streamlined Registration New	The 2 digit abbreviation of the state in which the seller or the CSP is incorporated.
115	State or Province	Registration COU Type	The two-character, alpha representation of a state or Province. Such as: UT for Utah, WI for Wisconsin, OT for Ontario Canada, etc
116	State Payment	Financial Transaction	Consists of Checking or Savings, Routing Transmit Number, Payment Amount, Identification Number, Account Holder Name, Account Holder Type, Requested Payment Date, Addenda Record and Notl AT Transaction or Isl AT Transaction

Number	Name	Schema	Definition
117	State Tax Due Food Drug	SER Schema	Total state tax due on Food or Drug items. A different rate than the general state tax rate.
118	State Tax Due Own Purch Withdraw	SER Schema	Total state tax due on items based on the purchase price or value of withdrawals from inventory by the owner within a physical location of the business within the state.
119	State Tax Due Sales In State	SER Schema	State tax due on items sold and sourced within the state.
120	State Tax Due Sales Orig Out of State	SER Schema	State tax due on items sold from a location out of state and shipped/sourced to the state.
121	State Tax Type Code	Addenda Record (Financial Transaction)	Two digit numeric value
122	StateID	Filing Header, Document Acknowledgement	A unique identifier for a seller or CSP assigned by a particular state for its own use
123	Streamlined Registration COU (Registration Change)	Streamlined Registration COU	Consists of Registration COU Type
124	Sub Amount	Addenda Record (Financial Transaction)	Consists of ACH Amount Type. Total of 10 digits with 2 decimals
125	Sub Amount Type	Addenda Record (Financial Transaction)	One Digit indicating the Sub Amount Type
126	Tax Implementation Group for E-commerce Requirements Standardization (TIGERS)		A work group of the American National Standards Institute (ANSI) Accredited Standards Committee X12 charged with the development of data exchange standards for the United States. TIGERS was jointly founded in 1994 by the Federation of Tax Administrators (FTA) and the Internal Revenue Service (IRS).
127	Tax Period End Date	SSTP Filing Header (Required for a SER), Addenda Record	The beginning tax period, denoted by a month, day, and year, for a SER filing or a payment. Format: YYYY-MM-DD
128	Tax Period Start Date	SSTP Filing Header (Required for a SER)	The beginning tax period, denoted by a month, day, and year, for a SER filing or a payment. Format: YYYY-MM-DD
129	Tax Type Code	Addenda Record (Financial Transaction)	Consists of FTA Code and State Tax Type Code
130	Taxable Sales	SER Schema	Total sales amount less total exemption/deductions
131	Taxpayer Identification Number	Addenda Record (Financial Transaction)	String of up to 15 digits Should be SSTID or State ID for non SST accounts.
132	Tech Model Type	Registration COU Type	Consists of Model One, Model Two, Model Three or None
133	Technology Model	Registration COU Type, Streamlined Registration New	Consists of the Tech Model Type

Number	Name	Schema	Definition
134	TIN (Taxpayer Identification Number)	SSTP Registration Header, SSTP Filing Header	Consists of the Type TIN and the Fed TIN
	Total Sales	SER Schema	Total of all Sales
135	Total Tax Due	SER Schema	Sum of all state and jurisdiction/local taxes due.
136	Transmission Acknowledgement	SSTP Acknowledgement Type	Consists of Transmission ID, Transmission Time Stamp, Transmission Status and Errors
137	Transmission ID	SSTP Receipt (schema), Transmission Acknowledgement	Comprised of four elements: the Transmitter ID, the five character Julian Date of the transmission, a six character unique identifier (usually a sequential number), a timestamp indicating when the transmission was created.
138	Transmission Receipt	SSTP Receipt (schema) also see Receipt and SSTP Receipt	A brief transmission sent to a filer within the same communications session as the efiled return or payment. Consists of the Transmission ID and Transmission Timestamp of the original filing and the Receipt Timestamp when it was received.
139	Transmission Status	Transmission Acknowledgement	Indicates whether the transmission was accepted "A" or rejected "R".
140	Transmission Time Stamp	SSTP Efile Message Header, SSTP Receipt, Transmission Acknowledgement	The date and time which the transmission header was received. Format = dateTime
141	TXP Amount	Addenda Record (Financial Transaction)	Consists of Sub Amount Type and Sub Amount
142	Type TIN	SSTP Filing Header, SSTP Registration Header	Indicate the type of TIN transmitted. SSN or FEIN
143	Xpath	Transmission Acknowledgement, Document Acknowledgement	The Xpath expression indicating the full path from the root of the error to the error element or attribute