APPENDIX F

SST Reports

The SST Governing Board Executive Director requires data from all Certified Service Providers (CSPs) pertaining to the CSP Services provided to sellers under the CSP contract entered into with the Streamlined Sales Tax Governing Board (SSTGB). CSPs are only required to provide a seller's data (compensation, transaction detail, and control total files) for those states in which the CSP is providing CSP Services for that seller under the CSP contract (i.e., those states in which the seller is a "CSP-compensated seller" under the CSP contract). Section B.1. of the CSP contract allows the CSP and a seller registered through the Streamlined Sales Tax Registration System (SSTRS), but who is not a "CSP compensated seller" in one or more of the member states, to agree that the CSP will not provide CSP Services for that seller in those particular states. In addition to providing a seller's data to those states in which the seller is a "CSP compensated seller", the data also must be provided to the Core Team.

The administrators of the individual states may also require the Model 2 sellers to send the data for the states which the qualifying seller receives compensation based on a contract entered into with the SSTGB.

A. Each CSP shall provide complete transaction detail files, compensation files and control total files as explained in this Appendix F and a product mapping file if utilized.

B. For newly certified CSPs, unless notified otherwise in writing by the SSTGB Executive Director, the CSP shall provide complete transaction detail files, compensation files and control total files for a minimum of three full calendar years after the CSP begins providing CSP services to "CSP-compensated sellers" under the contract entered into with the SSTGB.

C. After a CSP has successfully provided the complete transaction detail files, compensation files and control total files for a minimum of three full calendar years as provided in B. above, the CSP may send a written request to the SSTGB Executive Director requesting approval to provide a Summary Report and annual control totals file as described in this Appendix F for all its CSP-compensated sellers, in lieu of the complete transaction detail files, compensation files and control total files, as explained in this Appendix F, and a product mapping file, if utilized. The Executive Director shall review the request with the Audit Committee and Core Team. The Audit Committee and Core Team shall make a recommendation to the Executive Director on whether to approve the request. In developing its recommendation, the Audit Committee and Core Team shall consider, among other factors, whether the files have been timely provided, correctly formatted and complete. The Executive Director shall notify the CSP in writing on whether the request is approved. If the request is denied, the written notification shall include the reasons the CSP's request was denied.

If a written request is not submitted and approved in writing by the SSTGB Executive Director, the CSP shall continue to provide complete transaction detail files, compensation files and control total files for each of its CSP-compensated sellers as explained in this Appendix F. In addition, the approval of the request to submit the Summary Report may be rescinded prospectively by written notification to the CSP from the SSTGB Executive Director.

D. If a CSP has received written approval from the SSTGB Executive Director to provide the Summary Report as provided in C. above, a **State** may still request complete transaction detail files, compensation report files, control total files and product mapping files utilized for any CSP-compensated seller for periods the CSP provided CSP Services to such seller and upon which the CSP already provided the Summary Report information. States submit these requests to Testing Central by submitting Form TC0015. Testing Central shall send the requests to the CSPs on behalf of the States by the last day of each calendar quarter. The CSP shall provide those files by the last day of the first calendar month following the calendar quarter in which the request was provided to them by Testing Central. If the CSP needs additional time to provide the requested files, the CSP shall notify Testing Central in writing prior to the original date the files were to be provided and be allowed until the last day of the second calendar month following the calendar quarter in which the request was provided to them by Testing Central. Any additional extensions will need to be worked out directly between the CSP and the State making the request.

E. If a CSP provides the Summary Report in lieu of the complete transaction detail files, compensation files and control total files, the **Core Team** may request in writing from the CSP for specific sellers, reporting periods and states, complete transaction detail files, compensation files, control total files and product mapping files utilized for any CSP-compensated seller for periods the CSP provided CSP Services to such seller and upon which the CSP already provided the Summary Report information. The complete files shall be provided by the CSP no later than the last day of the first calendar month following the calendar month in which the written request was made by the Core Team.

(**Note:** If the CSP has an alternative method that efficiently allows states, the Core Team and SSTGB staff to obtain the same information as would otherwise be contained in the transaction detail files, compensation files, control total files and product mapping file, the CSP may submit a written request explaining the alternative method and request written approval from the SSTGB Executive Director to use this alternative method in lieu of submitting the data files. The SSTGB Executive Director shall consult with the Audit Committee, Core Team and Member States prior to providing written authorization for using an alternative method. If the request is

denied, the written notification shall include the reasons the CSP's request was denied. The approval of the alternative method may be rescinded prospectively by written notification to the CSP from the SSTGB Executive Director.)

File Location: Each CSP will place the required files in a centralized secure location as determined by the SSTGB Executive Director. All files shall be placed in a single file folder identifying the type of data and period. Only one compressed file folder shall be used when combining multiple states data. As an example, January 2021 files for all states shall be combined to a single condensed folder labeled "2021 Appendix F Files" within the CSP's Core Team subfolder.

Date Required: Except as provided in D. and E. above, required reports and files in the following specified formats will be provided annually, unless the CSP is notified in writing by the Executive Director that files are instead required monthly or quarterly. Annual files must be uploaded no later than February 15th of each year. This data will be for the previous calendar year. Monthly and quarterly files must be uploaded no later than the last day of the month following the month (or quarter) to which the data relates (i.e., January monthly data must be uploaded by the end of February). In cases where the CSP utilizes Product Mapping files, these files will be uploaded at the same time as the data files. Model 2 filers will provide their files to the respective states as requested by each state auditor.

File Format: Files will be in a comma delimited (.csv) format. The CSPs and Model 2 filers will ensure there are no commas contained within the record fields.

- If the CSP combines the transaction detail, summary, compensation and control total files into a zip file for convenience during the upload process, the file name should be listed as follows:
  - The first three characters represent the last three numbers of the SST CSP ETIN, as shown on the SER or the Model 2 filer's SSTID.
  - Fourth and fifth characters represent the two-character alpha state abbreviation or "ED" in the case of the Executive Director report.

File Names: The file names for the compensation, transaction detail, summary and control totals files will be constructed as follows:
- The first three characters represent the last three numbers of the SST CSP ETIN, as shown on the SER or the Model 2 and Model 3 filer's SSTID.
- Fourth and fifth characters represent the two-character alpha state abbreviation or "ED" in the case of the Executive Director report.
- Sixth character represents the data type: C (compensation report), D (transaction detail file), S (summary report) or T (control totals file).
- Seventh and eighth characters represent the year the information is for.

- Ninth and tenth characters represent the data reporting period: month, quarter or year (e.g., 01 – January; 02 – February; Q1 – Quarter 1; Q2 - Quarter 2; YR – January through December).
- Eleventh and twelfth characters represent the version designator (e.g., V1).
- Thirteenth through eighteenth characters represent the date uploaded to the centralized secure location in yymmdd format.

Example: Compensation data file from Test CSP, Inc. (CSP000001) for Arkansas for the year of 2022, version 1, submitted to the centralized secure location on February 15, 2022, would be named: 001ARC22YRV1220215.csv

The file name for the product mapping file will be constructed as follows:
- The first character represents the data type: M (product mapping).
- Second through tenth characters represents the Seller SSTID.
- Eleventh and twelfth characters represent the year the information is for.
- Thirteen through fifteenth characters represent the last three numbers of the SST CSP ETIN, as shown on the SER.
- Sixteenth and seventeenth characters represent the version designator (e.g., V1).
- Eighteenth through twenty-third characters represent the date submitted to the centralized secure location in yymmdd format.

Example: Product mapping data file from Test CSP, Inc. (CSP000001) submitted to the centralized secure location for the year of 2022, on February 15, 2022, would be named: MS9999999922001V1220215.csv

This naming convention will be used for all files to be transferred, as addressed within this document.

(Note: If a CSP is approved to provide Summary reports in lieu of complete detail transaction, compensation and control total files as explained in C. above and a State or the Core Team request complete files for one or more CSP-compensated sellers as explained in D. above, unless the file contain the information for all of the CSP-compensated sellers, the file name shall start with the applicable SSTID and be followed by the naming conventions noted above.)

Requirements for Compensation Report

Each CSP must provide compensation data for states where the seller is a CSP-compensated seller. This data must be uploaded to the centralized secure location. This data is required to be in the aggregate for each seller.   Model 2 filers do not file a compensation report. In addition to providing a seller's compensation data to those states in which the seller is a "CSP compensated seller", the data also must be provided to the Core Team.

Compensation Reports are submitted by February 15th of each year. This data will be for the previous calendar year.

Amended return data will be included in the year the amended return is filed. The data on the amended return line should show the net increase or net decrease resulting from the amended return.

The compensation data file will contain the following information:

Field	Field Name	Description	Format	Maximum Length
1	Seller SSTID		Alpha/Numeric	9
2	Startup Date	Century, Year and Month seller started with CSP	CCYYMM	6
3	Reporting Period	Period return covers	CCYYMM	6
4	Month Filed	When return was filed	CCYYMM	6
5	Return Type	(O) Original, (A) Amended	Alpha	1
6	Comp Allowance Allowed	Y (yes), N (no)	Alpha	1
7	Tax Due for Month	Amount from CSP-Compensated Sellers	Numeric	15 including 2 decimals
8	Cumulative Tax Due for this Seller for this State for Current Calendar Year	Tax due from the returns filed that cover the current calendar year reporting periods	Numeric	15 including 2 decimals
9	Tier One Tax Amount - Eligible for 6% Compensation Rate Under Section D.5.(b) of CSP Contract		Numeric	15 including 2 decimals
10	Tier One Compensation (at 6% Rate)		Numeric	15 including 2 decimals
11	Tier Two Tax Amount – Eligible for 5% Compensation Rate Under Section D.5.(a) of CSP Contract		Numeric	15 including 2 decimals
12	Tier Two Compensation (at 5% Rate)		Numeric	15 including 2 decimals
13	Tier Three Tax Amount – Eligible for 2% Compensation Rate Under Section D.5.(b) of CSP Contract		Numeric	15 including 2 decimals
14	Tier Three Compensation (at 2% Rate)		Numeric	15 including 2 decimals

Examples of Compensation Tables or Files for the year of 2021

Executive Director Report:

Seller SSTID	Startup Date	Reporting Period	Month Filed	Return Type	Comp Allowed	Tax Due for Month for All States	Cumulative Tax Due for Seller for all States for Current Calendar Year	Tier One Tax Amount	Tier One (6%) Comp	Tier Two Tax Amount	Tier Two (5%) Comp	Tier Three Tax Amount	Tier Three (2%) Comp
S00000001	200609	202104	202105	O	Y	3500.00	23700.00			3500.00	175.00	0.00	0.00
S00000001	200609	202105	202106	O	Y	3000.00	26700.00			3000.00	150.00	0.00	0.00
S00000001	200609	202106	202107	O	Y	2000.00	28700.00			2000.00	100.00	0.00	0.00
S00000002	200704	202104	202105	O	Y	400000.00	600000.00			400000.00	20000.00	0.00	0.00
S00000002	200704	202105	202106	O	Y	400000.00	1000000.00			400000.00	20000.00	0.00	0.00
S00000002	200704	202106	202107	O	Y	200000.00	1200000.00			100000.00	5000.00	100000.00	2000.00

Specific State Report:

Seller SSTID	Startup Date	Reporting Period	Month Filed	Return Type	Comp Allowed	Tax Due for Month	Cumulative Tax Due for Seller for Current Calendar Year	Tier One Tax Amount	Tier One (6%) Comp	Tier Two Tax Amount	Tier Two (5%) Comp	Tier Three Tax Amount	Tier Three (2%) Comp
S00000001	200609	202104	202105	O	Y	185.00	1000.00			185.00	9.25	0.00	0.00
S00000001	200609	202105	202106	O	Y	111.50	1111.50			111.50	5.58	0.00	0.00
S00000001	200609	202106	202107	O	Y	175.75	1287.25			175.75	8.79	0.00	0.00
S00000002	200704	202104	202105	O	Y	150000.00	200000.00			150000.00	7500.00	0.00	0.00
S00000002	200704	202105	202106	O	Y	250000.00	450000.00			250000.00	12500.00	0.00	0.00
S00000002	200704	202106	202107	O	Y	150000.00	600000.00			50000.00	2500.00	100000.00	2000.00

Requirements for Transaction Detail Files

The transaction detail files shall be provided as noted in A. through E. above:

(a) A CSP shall provide each state and the Core Team with a file for those sellers which the CSP is providing CSP Services under the CSP contract entered into with the SSTGB (CSP-compensated sellers only); and

(b) A Model 2 filer shall provide a file as requested by the administrator of the individual state.

Each state's file shall contain all the taxable and exempt records in the format indicated below for that state only.   Fields 1 through 24 are required to be provided for all records. Fields 39, 40, and 41 are optional fields as determined necessary by each CSP. If an exemption by certificate is claimed, the remaining fields are also required to be completed using information from the Certificate of Exemption. In the case of Model 1 sellers, while the CSP is required to have a system in place to compile exemption certificates, they should not be considered out of contract compliance if not all the fields are populated, since many smaller sellers may not have the capability to enter the data elements as a part of the transaction data. In these instances, the CSP shall provide this information as a separate file in cases where not all fields are populated. If Model 2 Sellers do not have exemption information in an electronic format, hard copies may be provided.

The transaction detail file will contain the following information:

Field	Field Name	Description	Format	Maximum Length
1	Seller SSTID	Seller SSTID	Alpha/Numeric	9
2	Seller Name	Seller Name	Alpha	210
3	Transaction Number	Invoice or other number required to identify the transaction source document	Alpha/Numeric	210
4	Transaction Line Item	Individual Line Number to be used in conjunction with the Transaction Number	Alpha/Numeric	4
5	Transaction Date	Century, Year, Month and Day the tax was calculated	CCYYMMDD	8
6	Total Amount of Sale	Includes Exempt and Taxable Amounts by State per Transaction Line Item	Numeric	15 including 2 decimals
7	Total Taxable Amount	Taxable Amount per Transaction Line Item	Numeric	15 including 2 decimals

8	Total Exempt Amount	Exempt Amount per Transaction Line item	Numeric	15 including 2 decimals
9	Total Tax Amount	Sum of all Jurisdictional tax amounts per Transaction Line Item	Numeric	15 including 2 decimals
10	Seller's SKU Number	Provide the SKU Number that identifies the seller's product	Alpha/Numeric	15
11	Seller's Description of the Item Sold	Provide the seller's invoice level description of item sold	Alpha/Numeric	210
12	CSP/CAS SKU Number	Provide the SKU Number that the item sold was mapped to	Alpha/Numeric	15
13	CSP/CAS SKU Description for the Item Sold	Provide the CSP/CAS SKU description for the item sold	Alpha/Numeric	210
14	Taxing Jurisdiction Code 1 (FIPS/GNIS/Composite/Name)	Taxing Jurisdiction Code used to report this transaction on the SER	Alpha/Numeric	100
15	Taxing Jurisdiction Code 2 (FIPS/GNIS/Name)	Taxing Jurisdiction Code used to report this transaction on the SER	Alpha/Numeric	100
16	Taxing Jurisdiction Code 3 (FIPS/GNIS/Name)	Taxing Jurisdiction Code used to report this transaction on the SER	Alpha/Numeric	100
17	Taxing Jurisdiction Code 4 (FIPS/GNIS/Name)	Taxing Jurisdiction Code used to report this transaction on the SER	Alpha/Numeric	100
18	Taxing Jurisdiction Code 5 (FIPS/GNIS/Name)	Taxing Jurisdiction Code used to report this transaction on the SER	Alpha/Numeric	100
19	~~SOURCED~~ Sourced to Address1 **	Address line 1	Alpha/Numeric	210
20	~~SOURCED~~ Sourced to Address2 **	Address line 2	Alpha/Numeric	210
21	~~SOURCED~~ Sourced to City **	Name of city	Alpha	40
22	~~SOURCED~~ Sourced to State **	2- Character State abbreviation	Alpha	2
23	~~SOURCED~~ Sourced to Zip Code **	9-character zip code	Alpha/Numeric	9
24	~~SOURCED~~ Sourced to Country **	3-character country abbreviation	Alpha	3
25	Exemption Type	(T) Taxable, (E) Entity, (P) Product	Alpha	1
26	State Where Exemption is Claimed	2- Character State abbreviation	Alpha	2
27	Name of Purchaser		Alpha	40
28	Type of Purchaser ID	"Tax ID", "FEIN", "DLN" or "FDN"	Alpha	6
29	Purchaser ID Number	This is the ID specified in field - Type of Purchaser ID	Alpha/Numeric	20

30	Purchaser Mailing Address		Alpha/Numeric	210
31	Purchaser City		Alpha	40
32	Purchaser State	2- Character State abbreviation	Alpha	2
33	Purchaser Zip Code	9-character zip code	Alpha/Numeric	9
34	Purchaser Country	3-character country abbreviation	Alpha	3
35	Purchaser Business Type Number	2-digit number	Numeric	2
36	Purchaser Business Type Description	Must be completed if "Other" is selected as the Purchaser Business Type	Alpha	40
37	Purchaser Exemption Reason Code	Letter selected on exemption form	Alpha	1
38	Purchaser Exemption Reason Description	If Purchaser Exemption Reason Code is 'Other' - provide the standard description of the exemption	Alpha	210
39	SER Filing Period	SER month represented by transaction (For example the Jan-dated transaction is reported on the Jan SER)	CCYYMM	6
40	Alternate Transaction Number	Seller Invoice Number if not recorded in Transaction Number field 3	Alpha/Numeric	210
41	Optional Transaction Information	Optional field for use by CSP. Not optional field for states.	Alpha/Numeric	210

Additional Information: The "Seller's Description of the Item Sold" shall be the seller's invoice level description. Freight and discounts should be separate transaction line items.

** Field will contain address information as to where the transaction was ~~SOURCED~~ sourced If purchased over-the-counter the information will be the address where the item was sold.

Control Totals: Each CSP and Model 2 filer will provide a notification of control totals for each file distributed to every state, the Core Team, Executive Director and others to assure that the transaction detail and compensation files contain the same data per the databases that produced the related SERs and to verify that all records provided by each CSP or Model 2 filer are fully received by the intended parties.

The control totals will be summarized by each State. The report should be in one file such as Excel or another agreed-upon format. This notification shall include the following control total data elements for each State:

- Total number of line items
- Sum for total sales
- Sum for total taxable sales
- Sum for total exempt sales
- Sum for total tax

The control totals file will contain the following information:

Field	Field Name	Description	Format	Maximum Length
1	~~SOURCED~~ Sourced To State	State name based on ~~SOURCED~~ Sourced To Address	Alpha	2
2	Total Number of Line Items	Sum of all line items for data download by State	Numeric	15
3	Total Sales Amount	Sum of total sales for data download by State	Numeric	15 including 2 decimals
4	Total Taxable Sales Amount	Sum of total taxable sales for data download by State	Numeric	15 including 2 decimals
5	Total Exempt Sales Amount	Sum of total exempt sales for data download by State	Numeric	15 including 2 decimals
6	Total Tax Amount	Sum of total tax amount for data download by State	Numeric	15 including 2 decimals

If a seller is not reporting on a normal calendar month basis, the CSP or Model 2 filer needs to ensure that all transaction records that comprise totals reported on the SERs for the year are included in the file.

Each state shall receive only those records where their state is included in the "~~SOURCED~~ Sourced to State" field.

Product Mapping Files: A separate "Product Mapping" file will be required when the following occurs;

1. Seller SKU or other seller unique code is sent but seller item description is not;
2. Seller sends CSP SKU or other CSP code (mapping is done in seller system using CSP codes); or
3. Insufficient item sold information is passed from the Seller to the CSP.

The file will include the Seller's Identifying Code of Products Sold, the Seller's Description of the Products, the CSP SKU Numbers to which the products were mapped and the CSP SKU Description.

The product mapping file will contain the following information:

Field	Field Name	Description	Format	Maximum Length
1	Seller SSTID	Seller SSTID	Alpha/Numeric	9
2	Beginning Effective Date	Century, Year, Month and Day	CCYYMMDD	8
3	Ending Effective Date	Century, Year, Month and Day	CCYYMMDD	8
4	Seller's SKU Number	Provide the SKU Number that identifies the seller's product	Alpha/Numeric	15
5	Seller's Description of the Item Sold	Provide the seller's invoice level description of item sold	Alpha/Numeric	210
6	CSP/CAS SKU Number	Provide the SKU Number that the item sold was mapped to	Alpha/Numeric	15
7	CSP/CAS SKU Description for the Item Sold	Provide the CSP/CAS SKU description of item sold	Alpha/Numeric	210

Requirements for Summary Report

After a CSP has successfully provided the complete transaction detail files, compensation files and control total files for a minimum of three full calendar years as provided above, the CSP may send a written request to the SSTGB Executive Director requesting approval to provide a Summary Report and annual control totals file for all its CSP-compensated sellers, in lieu of the complete transaction detail files, compensation files and control total files, as explained in this Appendix F, and a product mapping file, if utilized. If approved in writing by the SSTGB Executive Director, the CSP may provide a Summary Report broken down by states and in monthly periods containing the fields described below and the control totals file for all its CSP-compensated sellers. The CSP shall also be required to provide the Executive Director compensation report.

A State may request that the CSP provide the transaction detail file and compensation report for any CSP-compensated sellers included in the Summary Report. The CSP shall provide those files as explained in D. above.

Field	Field Name	Description	Format	Maximum Length
1	Seller SSTID	Seller SSTID	Alpha/Numeric	9
2	Seller Name	Seller Name	Alpha	210
3	SER Filing Period	Month and Year (MM/YYYY)	Numeric	7
4	State	~~ShipSourced~~ to State	Alpha	2

5	Total Sales (Dollars)	Total Sales for Reporting Period	Numeric	15 including 2 decimals
6	Total ~~Product-based~~ Exemptions (Dollars)	Total Product-based Exemptions Amount for Reporting Period	Numeric	15 including 2 decimals
7	Record count of Product-based exemptions	Total lines containing product-based exemptions	Numeric	15
~~8~~	~~Total Entity-based Exemptions (Dollars)~~	~~Total Entity-based Exemptions Amount for Reporting Period~~	~~Numeric~~	~~15 including 2 decimals~~
9	Record count of Entity-based exemptions	Total lines containing entity-based exemptions	Numeric	15
10	Total Taxable Sales (Dollars)	Total Taxable Sales Amount for Reporting Period	Numeric	15 including 2 decimals
11	Record count of Taxable Sales	Total lines containing Taxable Sales	Numeric	15 including 2 decimals
12	Total State and Local Tax (Dollars)	Total State and Local Tax Amount for Reporting Period	Numeric	15 including 2 decimals
12	Total State Tax (Dollars) – Optional to CSP	Total State Tax Amount for Reporting Period	Numeric	15 including 2 decimals
13	Total Local Tax (Dollars) – Optional to CSP	Total Local Tax Amount for Reporting Period	Numeric	15 including 2 decimals
14	Total CSP Compensation (Dollars)	Total CSP Compensation Claimed for Reporting Period	Numeric	15 including 2 decimals
15	Total Record Count	Total Record Count by Transaction Line for Reporting Period	Numeric	15
16	Optional	For CSP Use	Alpha/Numeric	210

For purposes of record counts in the Summary Report, if a single line has both taxable and exempt amounts included on it, the record will only be included in the record count based on the exemption type field (T), (P) or (E) contained in the transaction detail file.

Example: A single transaction includes both taxable and nontaxable products along with a shipping charge that covers both the taxable and nontaxable products. Only the portion of the shipping charge related to the taxable product is subject to tax. The total shipping charge is shown on a single line in the transaction detail file. The portion of the shipping charge subject to tax is shown in the Taxable Amount field and the portion that is not subject to tax is shown in the Exempt Amount field. The Exemption Type field for shipping is shown as (T) in the transaction detail file.