



# Certified Service Provider Contract Compliance Questionnaire

## State Representative

Contractor:  
 Evaluation Period: January 1, 2020 to December 31, 2022  
 State:  
 State Representative: Phone:  
 Alternate State Contact: Phone:  
 Questionnaire due date: \_\_\_\_\_

*Once complete, upload this document to your agency's Core Team folder on the SSTGB ShareFile site and send an email to the Core Team indicating the questionnaire is available.*

1) [B.1] Did your revenue agency note any instances where the above noted CSP did not perform all of the sales and use tax functions of each Seller for whom it had Contracted as a CSP, other than such Seller's obligation to remit tax on its own purchases? If so, please describe the problems and be as specific as possible.

Yes  No  Explanation:

2) [B.1] Did your revenue agency note any instances where the CSP did not comply with the requirement that after agreeing with the Seller not to provide the CSP services, the CSP notified the Executive Director that it was not providing CSP services on behalf of that Seller? If so, please describe the problem(s) and be as specific as possible.

Yes  No  Explanation:



3) [B.2] Were there any instances where the above noted CSP failed to adhere to the laws of your State or any other agreement as noted in Section B.2 of the CSP Contract, or the contract itself? If so, describe the issues or problems, being specific as possible.

Yes  No  Explanation:

4) [B.3] Were all tax returns and informational reports filed timely and completely as provided for in Section 318 of the SSUTA for each Seller contracted with them and registered with your State? If not, please provide a few instances where the CSP did not, and please explain, providing any documentation to this effect.

Yes  No  Explanation:

5) [B.3] Did the above mentioned CSP remit the taxes of each Seller timely and in the manner specified by the Governing Board to your state? If not, please provide a listing where the CSP did not. Please explain, providing any documentation to this effect.

Yes  No  Explanation:

6) [B.3] Did your State experience any difficulty in receiving timely responses from the CSP to inquiries for resolving filing or delinquency issues? If so, please explain.

Yes  No  Explanation:

7) [D.1] Were there any instances where your State determined errors in compensation? (Compensation rates are determined on a state-by-state basis.) If errors were found, please provide details including the month/year of the issue.

Yes  No  Explanation:

8) [D.4] Had the CSP contacted your state regarding any changes in the CSP-compensated seller status of its sellers? If so, had your state noted any instances where the CSP provided incorrect changes in CSP-compensated seller status or waited longer than the ten business day period allowed after receipt of the CSP-compensated seller's status statement to notify your state of instances of seller status changed to non CSP-compensated seller? If so, please provide details.



Yes  No  Explanation:

9) [D.5] Did the above mentioned CSP withhold compensation at rates different than the compensation formula provided for in Contract Section D.5? If so, please provide details.

Yes  No  Explanation:

10)[D.8] Had you contacted the CSP regarding any related seller(s) that it did not treat as affiliated for purposes of determining when a rate adjustment level was reached? If so, please explain.

Yes  No  Explanation:

11)[D.10] Were any compensation fees refunded to your State with regard to any CSP-compensated seller who lost their status? (Compensation rates are determined on a state-by-state basis.) If so, please detail, including month/year, the circumstances related to the refund.

Yes  No  Explanation:

12) [D.10] With regard to any CSP-compensated seller who lost their status as a result of activities it conducted in your State after entering into its first Contract with the above mentioned CSP, has the CSP continued to receive compensation for processing sales and use taxes for your State? If so, has it gone longer than 24 months after the date on which the first CSP began remitting taxes due for that Seller to your State? If so, please provide details.

Yes  No  Explanation:

13) [D.10] Has your State sent the CSP any written notifications questioning whether or not a Seller is a CSP-compensated seller? If so, did the CSP respond to your notification within thirty days? If not, please provide further explanation.

Yes  No  Explanation:



14) [D.11] In accordance with Contract Section D.11., did your State accept an alternative compensation formula to the one set forth in Section D, and as dictated and adopted by the Governing Board? If so, please provide instances.

Yes  No  Explanation:

15) [D.12] Did your State timely receive its compensation calculation reports and audit files by the fifteenth day of the second month following the end of the calendar year? If not, please explain.

Yes  No  Explanation:

16) [E.1] Did the CSP remit all sales and use taxes to your State when due? If not, please explain any late payments.

Yes  No  Explanation:

17) [E.2] Did Testing Central notify your State of any non remittance by a seller of sales and use taxes to its CSP that are due to your State? If yes, please explain and provide a list of notifications you have received.

Yes  No  Explanation:

18) [E.3] (A) Does your state submit test decks to Testing Central?

Yes  No  Explanation:

If yes how often?

(B) Is a designated staff member assigned to prepare the quarterly test deck?

Yes  No  Explanation:

(C) Is a designated staff member assigned to evaluate the test deck results, submit change requests, and follow up on outstanding change requests?

Yes  No  Explanation:

19) [E.3] Is a designated staff member assigned to certify CSP taxability codes?

Yes  No  Explanation:



20) [E.3] (A) Does your state submit expanded matrix test decks to the CSPs?

Yes  No  Explanation:

If yes, how often?

(B) Is a designated staff member assigned to prepare the expanded matrix test deck?

Yes  No  Explanation:

(C) Is a designated staff member assigned to evaluate the expanded test deck results, submit change requests, and follow up on outstanding change requests?

Yes  No  Explanation:

21)[E.3] Has your State sent any notices to the CSP (i.e., through Testing Central) to revise their Automated System to conform with changes in any rates, boundaries, taxing jurisdictions, your taxability matrix, or the classification of the taxability of a category of items or transactions? If yes, please explain and provide a list of notifications you have sent.

Yes  No  Explanation:

22) [E.3] Did the CSP perform your State's change requests (if any) within the 10-day period as required by the contract? If not, please list any non-compliance.

Yes  No  Explanation:

23) [E.4] Does your state provide liability relief to a CSP for having remitted the incorrect amount of sales or use tax related to a CSP's reasonable reliance on an issue made available for review but not discovered in the certification process?

Yes  No  Explanation:

24) [E.4.(b) and (c)] For any additional product categories a CSP added to its CAS after its initial certification, did you review and certify that category by the first day of the calendar month that is at least 30 days (or 60 days if an extension was granted) from the date Testing Central notified you of the request to certify additional categories?

Yes  No  Explanation:



25)[E.18] Has your State become aware of any instances where the CSP did not comply with all laws, ordinances, codes, rules, regulations, and licensing requirements that are applicable to the conduct of its business, including those of federal, state, and local agencies having jurisdiction and/or authority? If yes, please provide a written explanation and copies of any documentation.

Yes  No  Explanation:

26) [E.21] Has your State provided the Executive Director, through Testing Central, the name, address, telephone number and email address of the contact person(s) designated to receive communications from Testing Central and the CSPs.

Yes  No  Explanation:

27)[E.28] (A) Has your State noted any instances where a CSP has not provided the street-level address on the transaction downloads? If yes, please explain.

Yes  No  Explanation:

(B) If yes, have the missing street-level addresses resulted in incorrect tax calculations for which adjustments were made to the returns filed by the CSP?

Yes  No  Explanation:

28) [E.33] Has your State had any complaints from a customer or taxpayer or received evidence of a CSP representing themselves as preferred or favored by a State or the Governing Board? If yes, please explain.

Yes  No  Explanation:

29) Please add any other information not specifically asked for in this questionnaire that you feel would be of help to the Core Team during their audit work.

Please describe: