

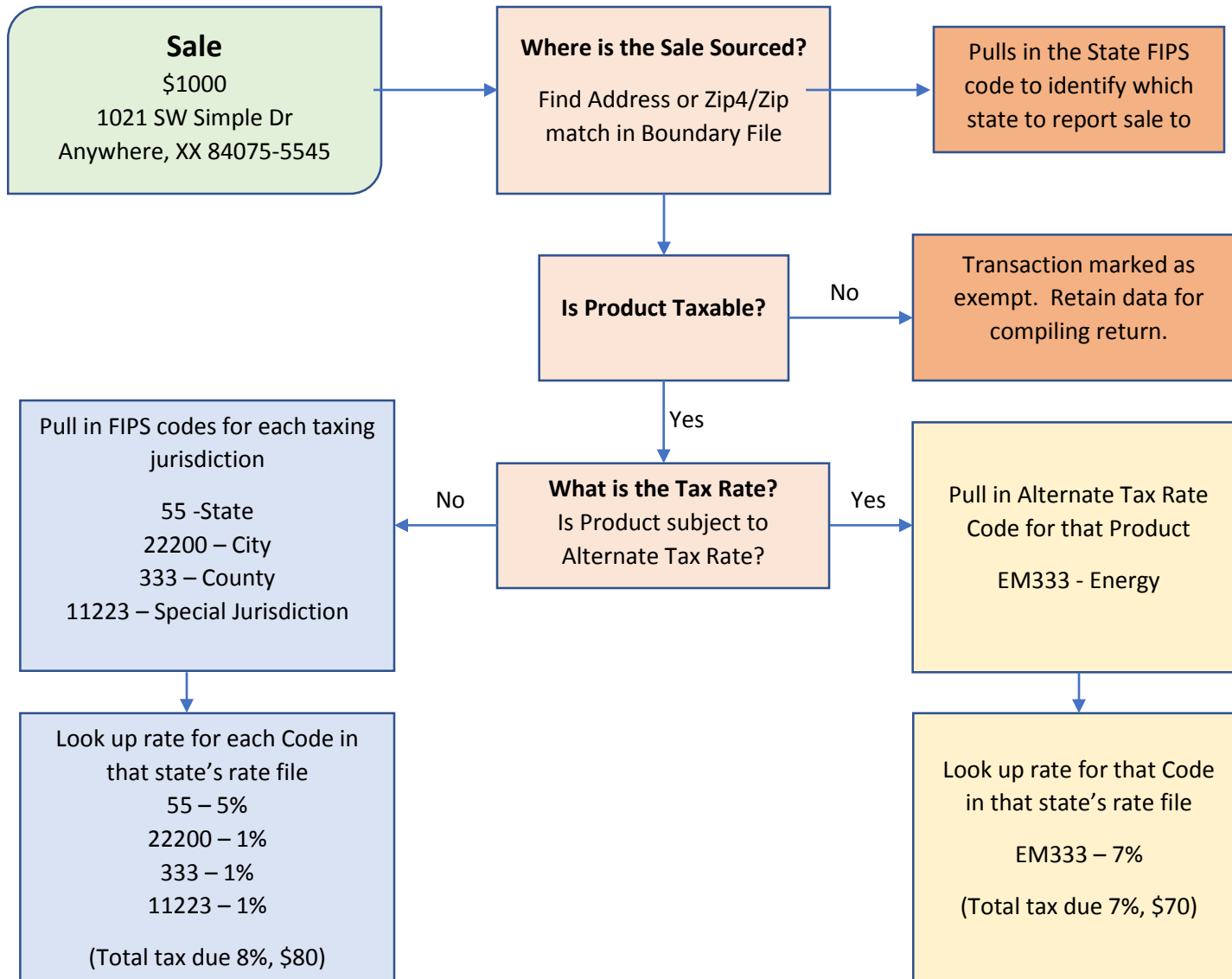
## Alternate Rate/Boundary and Reporting Suggestion

### Boundary File

A	B	C	D	E	F	G	H	I	O	P	Q	R	S	T	U
Record Type	Beginning Effective Date	Ending Effective Date	Low Address Range	High Address Range	Odd / Even Range Indicator	Street Pre-Directional Abbr.	Street Name	Street Suffix Abbr	City Name	Zip Code	Plus 4	Zip Code Low	Zip Extension Low	Zip Code High	Zip Extension High
A	20100101	29991231	1000	2000	O	SW	Simple	DR	Anywhere	84075	5545				
A	20100101	29991231	550	550	E	S	Form		Anywhere	84075	0550				
4	20100101	29991231										84075	5545	84075	5545
4	20100101	29991231										84075	0550	84075	0550
Z	20100101	29991231										84075		84075	

V	W	X	Y	Z	AA	AD	AE	AF	AG:CK	CL-CW	CX
Composite SER code	FIPS State	FIPS State Indicator	FIPS County Code	FIPS Place Code	FIPS Place Class Code	Special Tax District Code Source (#1)	Special Tax District Code (#1)	Type of Taxing Authority Code (#1)	...	Alternate rates	Energy
	55	55	333	22200		ST	11223	49			EM333
	55	55	333								EM334
	55	55	333	22200		ST	11223	49			EM333
	55	55	333								EM334
	55	55	333								EM334

## Alternate Rate/Boundary and Reporting Suggestion



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SER

Regular Rates Only	
Total Sales	\$1000
Exemptions	0
Taxable Sales	1000
State Tax Due In State	50
State Tax Due Orig OOS	0
State Tax Due Food Drug	0
Jurisdiction Detail	█
22200	10
333	10
11223	10
Total Tax Due	80

Alternate Rate Only	
Total Sales	\$1000
Exemptions	1000
Taxable Sales	0
State Tax Due In State	0
State Tax Due Orig OOS	0
State Tax Due Food Drug	0
Jurisdiction Detail	█
EM333	70
Total Tax Due	70

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### State Process

**Regular Rates** – apply tax to jurisdictions based on jurisdiction code used for reporting

**Alternate Rate** – distribute tax to each jurisdiction included in that code.

EM333: State tax \$50; 22200 (city) \$10; 11223 (Special Jurisdiction) \$10; no county (333)-product exempt from county tax.