



100 Majestic Drive, Suite 400 ♦ Westby, WI 54667

2021 Taxability Matrix:

Section 2 Tax Administration Practices

State:	Enter text here			Version:	2021
Effective Date:	Click to enter date.				
Revised Date:	Click to enter date.				
Completed By:	Enter text here				
Email Address:	Enter text here		Phone:	Enter text here	

Each Tax Administration Practice is in the Library of Tax Administration Practices in the [Streamlined Sales and Use Tax Agreement](#) (SSUTA) as amended through **March 5, 2021**. Refer to Appendix E of the SSUTA for each Tax Administration Practice explanation.

“Tax Administration Practices” indicates which administrative practices the state follows and provides an explanation of the state’s practice if it does not follow a listed practice.

To the extent possible under each state’s laws, sellers and CSPs are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to the tax administration practices.

To the extent possible under each state’s laws, sellers and CSPs are also relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax until the first day of the calendar month that is at least 30 days after notice of a change to the state’s “Taxability Matrix: Tax Administration Practice” is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.

As of June 2021 the Taxability Matrix was separated into two documents: Taxability Matrix: Library of Definitions (previously Section 1) and Taxability Matrix: Tax Administration Practices (previously Section 2).

Section 2. Tax Administration Practices		
Disclosed Practice 1 - Tax Administration Practices on Vouchers from Appendix E of the SSUTA	Does Your State Follow this Practice?	If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.

Reference Number	Disclosed Practice 1 - Vouchers			Statute/Rule Cite	Comment
Voucher Definition	<p>As used herein, a voucher is an instrument that is:</p> <ul style="list-style-type: none"> a. issued to a purchaser for an amount that is less than the face value and both the face value and amount paid by the purchaser are noted on the voucher; b. redeemable for personal property or services in a single visit only at the seller's business; c. redeemable either for a specific product or for a certain dollar amount towards the purchase price of any product sold by the seller; d. issued, marketed, or distributed by a third party pursuant to a specific agreement with the seller, and the seller determines the price at which the voucher is to be issued and allows redemption of the specific voucher for personal property or services ("third party agreement"); e. not a digital code as defined by the Agreement or its Rules; f. not a ticket for an admission to a specific performance or event on a specific date and time; g. not a gift card or gift certificate nor is it convertible, in whole or in part, to gift cards, gift certificates or cash; h. not usable in combination with other promotions or coupons offered by the seller; and i. not a prepaid calling service or a prepaid wireless calling service. <p>Vouchers may be provided to purchasers in the form of an electronic instrument that is scanned by the seller from the purchaser's electronic device.</p>				

Reference Number	Disclosed Practice 1 - Vouchers	Yes	No	Statute/Rule Cite	Comment
Vouchers 1.1	The member state administers the difference between the value of a voucher allowed by the seller and the amount the purchaser paid for the voucher as a discount that is not included in the sales price (i.e., same treatment as a seller's in-store coupon), provided the seller is not reimbursed by a third party, in money or otherwise, for some or all of that difference.	-	-	Enter text here	Enter text here
Vouchers 1.2	The member state provides that when the discount on a voucher will be fully reimbursed by a third party the seller is to use the face value of the voucher (i.e., same as the treatment of a manufacturer's coupon) and not the price paid by the purchaser as the measure (sales price) that is subject to tax.	-	-	Enter text here	Enter text here
Vouchers 1.3	The member state provides that costs and expenses of the seller are not deductible from the sales price and are included in the measure (sales price) that is subject to tax. Further, reductions in the amount of consideration received by the seller from the third party that issued, marketed, or distributed the vouchers, such as advertising or marketing expenses, are costs or expenses of the seller.	-	-	Enter text here	Enter text here
Disclosed Practice 2 - Tax Administration Practices on Credits from Appendix E of the SSUTA		Does Your State Follow this Practice?		For Sections With Only No Responses, Describe Your State's Tax Treatment. Add Additional Comments if Desired.	
Reference Number	Disclosed Practice 2 - Credits			Statute/Rule Cite	Comment

Definition	"Tax Paid" means the tax that was (1) paid and (2) previously due from either the seller or the purchaser when the sale of that product is taxable in that state and it was properly sourced based on that state's sourcing rules. "Tax paid" includes tax that was (1) paid and (2) previously due from the purchaser (or seller, if applicable) because the purchaser moved the product to a different jurisdiction. "Tax paid" does not include the portion of tax paid that is currently eligible for a credit or refund or tax paid that is eligible for refund under a tax-incentive program or agreement.				
Reference Number	2.1 Credit Against Use Tax	Yes	No	Statute/Rule Cite	Comment
Credits 2.1	The State imposing tax on the purchaser provides credit for "sales or use taxes paid" on a product against the State's use tax.	-	-	Enter text here	Enter text here
Reference Number	2.2 Credit Against Sales Tax	Yes	No	Statute/Rule Cite	Comment
Credits 2.2	The State imposing tax provides credit for the "sales or use taxes paid" on a product against the State's sales tax.	-	-	Enter text here	Enter text here
Reference Number	2.3 Reciprocity	Yes	No	Statute/Rule Cite	Comment
Credits 2.3.a	The credit the State provides in 2.1 and 2.2 applies regardless of whether another state provides a reciprocal credit.	-	-	Enter text here	Enter text here
Credits 2.3.b.	The credit the State provides in 2.1 and 2.2 only applies when the other state where the tax was paid provides a reciprocal credit.	-	-	Enter text here	Enter text here
Reference Number	2.4 State and Local Sales and Use "Tax Paid"	Yes	No	Statute/Rule Cite	Comment

Credits 2.4.a.	The credit provided for in 2.1 and 2.2 is for the combined amount of state and local "tax paid" to another state or local jurisdiction against both the state and local taxes due to the State.	-	-	Enter text here	Enter text here
Credits 2.4.b.	The credit provided for in 2.1 and 2.2 is for only the state "tax paid" to another state against the taxes due to the State (i.e., no credit for local tax against state tax). If the State has local sales or use taxes, it only provides credit for state tax against state tax and local tax against local tax.	-	-	Enter text here	Enter text here
Reference Number	2.5 Credit for "Similar Tax" Paid to Another Jurisdiction	Yes	No	Statute/Rule Cite	Comment
Credits 2.5	The credit provided for in 2.1 and 2.2 includes "similar taxes" that were (1) paid and (2) previously due to another state or local jurisdiction against the sales or use taxes due. If applicable, list below all known similar or like taxes the State provides credit for even if such tax does not meet the definition of a "similar tax."				
Credits 2.5	Enter text here	-	-	Enter text here	Enter text here
Credits 2.5	Enter text here	-	-	Enter text here	Enter text here
Credits 2.5	Enter text here	-	-	Enter text here	Enter text here
Credits 2.5	Enter text here	-	-	Enter text here	Enter text here
Reference Number	2.6. Credit Against "Similar Tax" Imposed by the State	Yes	No	Statute/Rule Cite	Comment
Credits 2.6	The credit provided for in 2.1 and 2.2 includes "sales or use taxes paid" to another state or local jurisdiction against "similar taxes" due. If applicable, list below "similar taxes" imposed that the State provides credits against.				
Credits 2.6	Enter text here	-	-	Enter text here	Enter text here

Credits 2.6	Enter text here	-	-	Enter text here	Enter text here
Credits 2.6	Enter text here	-	-	Enter text here	Enter text here
Credits 2.6	Enter text here	-	-	Enter text here	Enter text here
Reference Number	2.7 Sourcing when Receipt Location is Known	Yes	No	Statute/Rule Cite	Comment
Credits 2.7	The credit provided for in 2.1 and 2.2 applies when the other state's "sales or use taxes" were (1) paid and (2) previously due based on: i) that other state's sourcing rules, or ii) the purchaser's location of use of a product subsequent to the initial sale.	-	-	Enter text here	Enter text here
Reference Number	2.8 Sourcing when Receipt Location is Unknown	Yes	No	Statute/Rule Cite	Comment
Credits 2.8	Except as provided in Credits 2.13, the credit provided for in 2.1 and 2.2 applies when the seller sources the initial sale pursuant to the SSUTA Sections 310.A.3, 310.A.4, or 310.A.5, because the location where the product was received by the purchaser was unknown to the seller.	-	-	Enter text here	Enter text here
Reference Number	2.9 Characterization of Sale	Yes	No	Statute/Rule Cite	Comment
Credits 2.9	The credit provided for in 2.1 and 2.2 applies regardless of the other state's characterization of the product as tangible personal property, a service, digital good, or product delivered electronically.	-	-	Enter text here	Enter text here
Reference Number	2.10 Sales Price Components	Yes	No	Statute/Rule Cite	Comment
Credits 2.10.a.	2.10.a. Full Credit Allowed - The credit provided for in 2.1 and 2.2 applies to all components of the SSUTA "sales price" definition, whether taxable or nontaxable in the State.	-	-	Enter text here	Enter text here

Credits 2.10.b.	2.10.b. Partial Credit Allowed - When taxable and non-taxable charges are itemized on the invoice, the credit provided for in 2.1 and 2.2 is only for the "tax paid" on the taxable components of the sales price in the State.	-	-	Enter text here	Enter text here
Reference Number	2.11 Transactions with Taxable and Exempt Products	Yes	No	Statute/Rule Cite	Comment
Credits 2.11.a.	2.11.a. Full Credit Allowed - The credit provided for in 2.1 and 2.2 applies to the full amount of "tax paid" on a transaction consisting of taxable and exempt products.	-	-	Enter text here	Enter text here
Credits 2.11.b.	2.11.b. Partial Credit Allowed - When taxable and non-taxable products are itemized on the invoice the credit provided for in 2.1 and 2.2 is only for the "tax paid" on the taxable products of a transaction in the State.	-	-	Enter text here	Enter text here
Reference Number	2.12 Audit Sampling	Yes	No	Statute/Rule Cite	Comment
Credits 2.12	The credit provided for in 2.1 and 2.2 applies when the sale or purchase of the product was part of the population sampled pursuant to an audit sampling method.	-	-	Enter text here	Enter text here
Reference Number	2.13 Direct Mail	Yes	No	Statute/Rule Cite	Comment
Credits 2.13	The credit provided for in 2.1 and 2.2 applies when the seller sources the sale of Advertising and Promotional Direct Mail pursuant to Section 313.A.4.	-	-	Enter text here	Enter text here
Reference Number	2.14 Accelerated Payments on Lease/Rentals	Yes	No	Statute/Rule Cite	Comment

Credits 2.14	The credit provided for in 2.1 and 2.2 includes the "tax paid" to another state or local jurisdiction on a lease/rental transaction based on the sum of the lease payments ("accelerated basis"), against the "sales or use taxes" due on the balance of the lease/rental payments.	-	-	Enter text here	Enter text here
Reference Number	2.15 Inception-Deferred Collection on Lease/Rentals	Yes	No	Statute/Rule Cite	Comment
Credits 2.15	The credit provided for in 2.1 and 2.2 includes the "tax paid" to another state or local jurisdiction on a lease/rental transaction based on a deferred collection/remittance method against the "sales or use taxes" due on the balance of the lease/rental payments.	-	-	Enter text here	Enter text here
Reference Number	2.16 Lessor Acquisition	Yes	No	Statute/Rule Cite	Comment
Credits 2.16	The credit provided for in 2.1 and 2.2 includes the "tax paid" by the lessor to another state or local jurisdiction on the acquisition of the product against the "sales or use taxes" due on the balance of the lease/rental payments provided the tax reimbursement is documented and disclosed to the lessee.	-	-	Enter text here	Enter text here
Disclosed Practice 3 - Tax Administration Practices on Liability Relief from Appendix E of the SSUTA (Note: These tax administration practices address whether a member state provides liability relief although the state is only required to provide relief "to the extent possible," as specified in sections 328(C) and (D) of the Agreement.)		Does Your State Follow this Practice?		If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.	
Reference Number	Disclosed Practice 3 - Liability Relief	Yes	No	Statute/Rule Cite	Comment

	Disclosed Practice 3.1 - Liability relief for erroneous information in the tax administration practices section of the taxability matrix	If you answer "Yes" to 3.1, you do not need to complete 3.1.a, b, and c below.	If you answer "No" to 3.1, please complete 3.1.a, b, and c below.		
Liability Relief 3.1	The State provides sellers and CSPs with liability relief for tax, interest and penalties if the sellers and CSPs charged and collected the incorrect tax due to erroneous information in the tax administration practices section of the taxability matrix.	-	-	Enter text here	Enter text here
Liability Relief 3.1.a.	Liability Relief for Tax	-	-	Enter text here	Enter text here
Liability Relief 3.1.b.	Liability Relief for Interest	-	-	Enter text here	Enter text here
Liability Relief 3.1.c.	Liability Relief for Penalties	-	-	Enter text here	Enter text here
	Disclosed Practice 3.2 - Extended liability relief for changes to the tax administration practices section of the taxability matrix	If you answer "Yes" to 3.2, you do not need to complete 3.2.a, b, and c below.	If you answer "No" to 3.2, please complete 3.2.a, b, and c below.		
Liability Relief 3.2	When the State makes a change to its tax administration practice section of the taxability matrix, the State provides sellers and CSPs with liability relief for the tax, interest and penalties for having charged and collected the incorrect tax until the first day of the calendar month that is at least 30 days after notice of the change to the state's tax administration practices section of the taxability matrix is submitted to the	-	-	Enter text here	Enter text here

	governing board, provided the seller or CSP relied on the prior version of the taxability matrix.				
Liability Relief 3.2.a.	Liability Relief for Tax	-	-	Enter text here	Enter text here
Liability Relief 3.2.b.	Liability Relief for Interest	-	-	Enter text here	Enter text here
Liability Relief 3.2.c.	Liability Relief for Penalties	-	-	Enter text here	Enter text here
	Disclosed Practice 3.3 Extended liability relief for changes to the library of definitions section of the taxability matrix	If you answer "Yes" to 3.3, you do not need to complete 3.3.a, b, and c below.	If you answer "No" to 3.3, please complete 3.3.a, b, and c below.		
Liability Relief 3.3	When the State makes a change to the library of definitions section of its taxability matrix, the State provides sellers and CSPs with liability relief for the tax, interest and penalties for having charged and collected the incorrect tax until the first day of the calendar month that is at least 30 days after notice of the change to the member state's library of definitions section of the taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.	-	-	Enter text here	Enter text here
Liability Relief 3.3.a.	Liability Relief for Tax	-	-	Enter text here	Enter text here
Liability Relief 3.3.b.	Liability Relief for Interest	-	-	Enter text here	Enter text here
Liability Relief 3.3.c.	Liability Relief for Penalties	-	-	Enter text here	Enter text here

Disclosed Practice 4 - Tax Administration Practices on Acceptance of Limited Power-of-Attorney/Agent Authorization (Limited POA/AA) Form from Appendix E of the SSUTA		Does Your State Follow this Practice?		If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.	
Reference Number	Disclosed Practice 4 - Acceptance of Limited Power-of-Attorney/Agent Authorization Form - Form F0023				
Disclosed Practice 4.1	Acceptance of Form F0023 From CSPs	Yes	No	Statute/Rule Cite	Comment
Limited POA/AA 4.1	The member state will accept a signed copy of the Limited Power of Attorney/Agent Authorization form posted to the governing board's website, as sufficient authority for the state to disclose to the CSP any confidential information of the seller necessary to allow the CSP to fulfill its obligations under its contract with the governing board and to fulfill its responsibilities to the seller under Section 501 of the Agreement.	-	-	Enter text here	Enter text here
Disclosed Practice 4.2	Acceptance of Form F0023 From Persons Other Than CSPs	Yes	No	Statute/Rule Cite	Comment
Limited POA/AA 4.2	The member state will accept a signed copy of the Limited Power of Attorney/Agent Authorization form posted to the governing board's website, as sufficient authority for the state to disclose to the seller's appointed agent, other than a CSP, any confidential information of the seller as authorized on the form to allow the agent to fulfill its obligations to the seller.	-	-	Enter text here	Enter text here
Disclosed Practice 5. Tax Administration Practices on Post Transaction Issues from Appendix E of the SSUTA		Does Your State Follow this Practice?		If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.	

Reference Number	<p>Disclosed Practice 5 - Post Transaction Issues Unless indicated otherwise throughout Disclosed Practice 5:</p> <ul style="list-style-type: none"> · Use of the word "tax" means the sales or use tax paid by the customer to the seller which was timely remitted by the seller to the state; · Use of the word "refund" includes a credit unless otherwise stated; · Unless otherwise stated, the refund is being claimed within the state's statute of limitations; · Unless otherwise stated, the seller has refunded the tax to the customer; · The tax rates used in the examples are for illustrative purposes only and are presumed to be correct; · The seller is not engaged in fraud or making intentional misrepresentations; · The seller maintains proper books and records to substantiate taxes collected and remitted based on the applicable state's requirements; · The disclosed practices do not apply to sales of motor vehicles; · The disclosed practices relate to products voluntarily returned by the customer and accepted by the seller (e.g., does not include repossessed products) and; · The disclosed practices only provide general guidance and assume there are no other unique circumstances that apply. 				
	Disclosed Practice 5.1 - Refund Procedure Document	Yes	No	Statute/Rule Cite	Comment

Post Transactions 5.1	Does your state have written guidance on your website, or otherwise, that explains how sellers and/or customers can properly obtain a tax refund from your state? (If "yes", please provide a website link and/or indicate how a person can obtain guidance in the comment section.)	-	-	Enter text here	Enter text here
	Disclosed Practice 5.2 - When does your state's statute of limitations begin for a seller to obtain a refund of tax paid for products returned by a customer?	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.2.a.	It begins on the due date of the tax return on which the tax was required to be reported by the seller to the state.	-	-	Enter text here	Enter text here
Post Transactions 5.2.b.	It begins on the date the tax on the sale was due by the seller to the state.	-	-	Enter text here	Enter text here
Post Transactions 5.2.c.	It begins on the date the tax was remitted to the state or the due date of the tax return, whichever is later.	-	-	Enter text here	Enter text here
Post Transactions 5.2.d.	It begins on the date the customer returns the product (such as a rescission of sale) to the seller and receives the refund from the seller.	-	-	Enter text here	Enter text here
Post Transactions 5.2.e.	Other - If the state's answers to 5.2.a. - 5.2.d. were all "no", check "yes" and explain when the statute of limitations for a seller's claim begins in the comments section.	-	-	Enter text here	Enter text here
	Disclosed Practice 5.3 - How long is your state's statute of limitations time period for a seller to claim a tax refund on products returned by a customer?	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.3.a.	A three-year statute of limitations (that begins based on the state's response in 5.2) for a seller to make a refund request to the state.	-	-	Enter text here	Enter text here

Post Transactions 5.3.b.	A four-year statute of limitations (that begins based on the state's response in 5.2) for a seller to make a refund request to the state.	-	-	Enter text here	Enter text here
Post Transactions 5.3.c.	If the answers to both 5.3.a. and 5.3.b., were "no" please indicate "yes" and provide your state's time period for a seller to make a refund request to the state in the comments.	-	-	Enter text here	Enter text here
	Disclosed Practice 5.4 - Documentation to Prove Refund of Tax to Customer	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.4	Will your state accept the seller's electronic sales receipts that identify the product purchased, the date purchased, the tax collected, the product returned, the date refunded and the tax refunded to the customer to prove that a customer paid tax?	-	-	Enter text here	Enter text here
	Disclosed Practice 5.5 - How does a seller obtain a refund of tax refunded to their customer? (Credit on Current Tax Return, Subsequent Tax Return or Refund Claim)	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.5.a.	Does your state allow a seller to take a credit (or net) on its tax return to report the original sale if the product was returned prior to the seller filing that tax return? If this is required, note that in comments section.	-	-	Enter text here	Enter text here
Post Transactions 5.5.b.	Subject to the state's statute of limitations, does your state allow a seller to take a credit (or net) during the reporting period when the product was returned if the product is returned in a different reporting period than the original sale? If this is required, note that in comments section.	-	-	Enter text here	Enter text here

Post Transactions 5.5.c.	Subject to the state's statute of limitations, does your state allow the seller to file an amended tax return and/or refund claim when the product is returned after the seller filed its tax return to the state to report the original sale? If this is required, note that in comments section.	-	-	Enter text here	Enter text here
	Disclosed Practice 5.6 - May the seller process the refund and additional charges in one transaction on a single invoice?	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.6.a.	Does your state allow the seller to obtain a refund from the state if the seller subtracts from the original sales price any charges imposed by the seller to make a return (understanding the tax must be collected on any taxable charges)? If your state has exceptions note those exceptions in the comments section.	-	-	Enter text here	Enter text here
Post Transactions 5.6.b.	If the answer to 5.6.a. was "no," does your state allow the seller to obtain a refund from the state if it provides a full refund, including the tax, but subsequently imposes any service charges (and imposing any applicable tax) to the customer as a separate transaction on a separate invoice?	-	-	Enter text here	Enter text here
	Disclosed Practice 5.7 - Taxability of Return Fees	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.7.a.	Does your state impose tax on restocking fees or return fees that are not directly associated with the use of a returned product?	-	-	Enter text here	Enter text here
Post Transactions 5.7.b.	Does your state impose a sales tax on a charge for the use (e.g. wear and tear) of a product?	-	-	Enter text here	Enter text here

	Disclosed Practice 5.8 - Cash/Credit Refund versus Store Credit	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.8	Does your state treat the refund in the form of store credit the same as a cash refund for returned products?	-	-	Enter text here	Enter text here
	Disclosed Practice 5.9 - Simultaneous Return and Sale	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.9.a.	Does your state allow the seller to only collect and remit the additional tax on the price difference of a returned product when the replacement product costs more? If no, explain in the comments section.	-	-	Enter text here	Enter text here
Post Transactions 5.9.b.	Does your state allow the seller to obtain a refund from the state for the price difference of a returned product when the replacement product costs less? If no, explain in the comments.	-	-	Enter text here	Enter text here
	Disclosed Practice 5.10 - Refund Pending State Approval	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.10.a.	Will your state refund or credit a seller for tax erroneously collected and remitted to the state prior to the seller refunding the customer the tax if the seller does not have a written agreement to refund the tax to the customer?	-	-	Enter text here	Enter text here
Post Transactions 5.10.b.	If you answered "no" to disclosed practice 5.10.a., if the seller has a written agreement that it will refund the tax to the customer if the state approves the refund, will your state refund or credit a seller for tax erroneously collected and remitted to the state prior to the seller refunding the customer the tax?	-	-	Enter text here	Enter text here
Post Transactions 5.10.c.	Does your state require the seller to refund the tax to the customer prior to obtaining a refund from the state?	-	-	Enter text here	Enter text here

	Disclosed Practice 5.11 - Seller Refund When Customer Did Not Pay Tax	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.11	Can the seller, who remitted the tax to the state, obtain a refund of the tax paid to the state if the customer refuses to pay the tax because the customer correctly asserted the transaction was exempt under the state's laws?	-	-	Enter text here	Enter text here
	Disclosed Practice 5.12 - Returned Product to Seller in Another State	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.12	The customer has the original sales receipt indicating your state's tax was charged. If the product is returned in another state, will your state allow the seller to claim the refund of the tax paid to your state?	-	-	Enter text here	Enter text here
	Disclosed Practice 5.13 - Returned Product to Seller in Another Local Jurisdiction Within the Same State	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.13	The customer has the original sales receipt indicating the tax was charged for a local jurisdiction in your state. The product is returned in your state in a different local jurisdiction. Does your state require the seller to claim the refund of the tax paid to the original local jurisdiction?	-	-	Enter text here	Enter text here
	Disclosed Practice 5.14 - Returned Product with No Receipt	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.14	If a seller refunds tax to a customer, without a receipt, using the tax rate at the store where the return was made and the price of the returned product at the store at that time, will your state allow the seller to receive a refund or credit of this tax from the state? Note in the comments section any special documentation the seller needs to provide the state.	-	-	Enter text here	Enter text here

	Disclosed Practice 5.15 - Customer Directly Filing for a Refund	Yes	No	Statute/Rule Cite	Comment
Post Transactions 5.15.a.	Does the state give customers the option to request a tax refund directly from the state (i.e., the customer is not required to make the request through the seller)? Note any special requirements that may apply, such as minimum dollar thresholds, in the comment section.	-	-	Enter text here	Enter text here
Post Transactions 5.15.b.	If the answer to disclosed practice 5.15.a. was "no," does the state allow a customer to obtain a tax refund from the state when the seller cannot be found or refuses to refund the tax to a customer? If "yes", provide details in the comment section.	-	-	Enter text here	Enter text here
Disclosed Practice 6. Tax Administration Practices on Determining the Earliest Possible Date to Register Without It Adversely Affecting a Voluntary Disclosure Agreement (VDA) from Appendix E of the SSUTA		Does Your State Follow this Practice?		If You Answered Yes, Describe the Adverse Affect on the VDA. Add Additional Comments if Desired.	
Reference Number	Disclosed Practice 6.1 - For each of the scenarios below, indicate whether registration to collect and remit sales and use taxes with your state adversely affects a VDA.	Yes	No	Statute/Rule Cite	Comment
Voluntary Disclosure Agreement 6.1.a.	A seller's registration prior to the seller (or its representative) submitting the state's voluntary disclosure agreement (VDA) application will adversely affect the seller's VDA with the state.	-	-	Enter text here	Enter text here
Voluntary Disclosure Agreement 6.1.b.	A seller's registration after the seller (or its representative) submits the state's voluntary disclosure agreement (VDA) application, but before either the seller or the state signs the actual VDA will adversely affect the VDA with the state.	-	-	Enter text here	Enter text here

Voluntary Disclosure Agreement 6.1.c.	A seller's registration after the state signs the actual voluntary disclosure agreement (VDA) but before the seller signs the VDA will adversely affect the VDA.	-	-	Enter text here	Enter text here
Disclosed Practice 7. Tax Administration Practices on Medical Products Identified in SSTGB Rules and Procedures Appendix L as "Not Defined" from Appendix E of the SSUTA		Does Your State Follow this Practice?		Add Additional Comments if Desired	
Reference Number	Disclosed Practice 7 - Classification of Medical Products in Appendix L Identified as "Not Defined"	Yes	No	Statute/Rule Cite	Comment
Medical Products 7.1	Does the state classify any of the items listed below in Medical Products Disclosed Practice 7.2 as clothing, drugs, durable medical equipment, mobility enhancing equipment, over-the-counter drugs, prosthetic devices, or under a different state-specific definition (other than tangible personal property)? If yes, see Medical Products Disclosed Practice 7.2 for the classification. If no, Medical Products Disclosed Practice 7.2 does not need to be completed.	-	-	Enter text here	Enter text here
Medical Products 7.2	Place an "N" in the SSUTA Defined Term and State-Specific Defined Term columns if the item is not classified under any of the terms listed in Medical Products Disclosed Practice 7.1 or a state-specific defined term (other than tangible personal property). Place a "Y" in the appropriate column if the item is classified under one of those terms, provide the appropriate statute/rule cite and indicate in the "Comment" column the defined term under which the item is classified. These tax administration practices identify how each state classifies the products				

	identified as "Not Defined" in Appendix L, but do not indicate the taxability of those products.				
	Product	SSUTA Defined Term	State Specific Defined Term	Statute/Rule Cite	Comment (if applicable, indicate defined term under which the item is classified)
Medical Products 7.2.a	Air purifier	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.b	Bed pads - Disposable - for incontinent patients (Disposable pad placed on beds to keep sheets dry and wick moisture away from the patient. Used for incontinent patients.)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.c	Blankets - Other than baby receiving blankets	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.d	Breast pumps-(See Reference #'s 52500-52512)				
Medical Products 7.2.e	Closed caption devices	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.f	Cold packs and Hot packs (reusable)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.g	Collection bags - Body fluid collection (For collection and sending to lab for testing)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.h	Denture adhesive	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.i	Dialysis Bags - Peritoneal Dialysis Drain	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.j	Dialyzers - Single Use (A dialyzer is an artificial kidney designed to provide controllable transfer of solutes and water across a semi permeable membrane separating flowing blood and dialysate streams. The transfer processes are diffusion (dialysis) and convection (ultrafiltration). There are three basic dialyzer designs: coil, parallel plate, and hollow fiber	Enter Y or N	Enter Y or N	Enter text here	Enter text here

	configurations. Filter that is incorporated in machine.)				
Medical Products 7.2.k	Dressings - Compression - Non-Medicated (Ace Bandages)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.l	Dressings - Elastic - Non-Medicated (Non-Ace bandages to hold dressings)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.m	Dressings - Gauze Wraps (Tube gauze, Gauze Wraps)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.n	Dressings – General (Pads, sponges, tapes and adherents, elastic, compression, gauze)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.o	Dressings - Non-Medicated (Dressings containing a substance which is neither a RX or OTC drug)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.p	Dressings - Wound Care - Skin Barrier Products (Sprays, cream)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.q	Eating utensils - Adjustable	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.r	ECG Monitor - Implanted	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.s	Fever thermometers - Disposable/SPU	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.t	Gases - Non-Medical Grade	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.u	Gases - Tanks for (Empty - Tanks only)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.v	Glucose for Insulin Reactions (Tablets, liquid)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.w	Infuser Bags (Pressure Infuser bags - used to administer intravenous fluids under pressure at any angle to patients in pre-hospital or emergency room settings - Disposable)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.x	IV Therapy arm boards-Disposable	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.y	IV Therapy Tourniquets - SPU(Disposable)	Enter Y or N	Enter Y or N	Enter text here	Enter text here

Medical Products 7.2.z	Laboratory equipment (Microscopes, incubators, refrigerators, centrifuges)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.aa	Medical atomizers – Disposable (An atomizer that gives controlled delivery of topical anesthetics and other drugs. Used primarily for nasal or oral drug delivery. This version of atomizers is disposable.)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ab	Medical Instruments – Disposable (Clamps, drills, endlinear cutter, forceps, retractors, scalpels, reamers, scissors, trocar)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ac	Nasal strips (Flexible spring like band that fits above the nostrils and lifts the sides of the nose when they try to straighten back to their original shape.)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ad	Needleless Drug Delivery System - Injection Guns (Disposable)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ae	Needles - Wound Closure - Suturing(Disposable)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.af	Needles & Syringes - Acupuncture needles (Reusable)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ag	Needles & Syringes - Needles - Aspirating	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ah	Needles & Syringes - Needles - Biopsy	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ai	Needles & Syringes - Needles - Blood Draw/Access	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.aj	Needles & Syringes - Needles - Hypodermic	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ak	Needles & Syringes - Needles - Hypodermic - Insulin	Enter Y or N	Enter Y or N	Enter text here	Enter text here

Medical Products 7.2.al	Needles & Syringes - Needles - Not Inject/Drain (Parts to machines)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.am	Needles & Syringes - Needles/Syr Pckgd Tog	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.an	Needles & Syringes - Syringe - Cannula Package (Interlink System -- Separate Needle-less infusion device from IV sets - Stand-alone items)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ao	Needles & Syringes - Syringes	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ap	Needles & Syringes - Syringes - Insulin	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.aq	Needles & Syringes - Syringes - Not Inject/Drain (Irrigation (Toomey), oral and ear)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ar	Ostomy – Barriers (Barrier prep wipes, barrier powder)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.as	Ostomy - Cleaners / Skin Prep (Skin prep peri-wash, ostomy cleanser, cleanser deodorants, adhesive remover)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.at	Ostomy – Lubricants (Lubricants, lubricant jelly, stoma lubricant)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.au	Paraffin wax (Wax used in paraffin baths. Paraffin heat therapy provides moist heat to warm joints tissue and skin. Used in the treatment of arthritis and joint injuries.)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.av	Physical Therapy -Equipment & Tools (Exerbands, weights, bikes, treadmills, rowers, parallel bars from #212)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.aw	Resuscitators - Disposable	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ax	Safety equipment (Goggles, shields)	Enter Y or N	Enter Y or N	Enter text here	Enter text here

Medical Products 7.2.ay	Seat Cushions – Comfort (General use cushions that do not primarily and customarily serve a medical purpose.)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.az	Sitz bath	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ba	Skin closures (These are called butterfly bandages, steri-strips, cover strips, or suture strips are variations of sterile adhesive skin closures designed to hold the edges of a skin wound together.)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bb	Spas, hot or cold (Spas which are available for sale to the general public and not specifically manufactured for medical purposes.)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bc	Staple Remover - Wound Closure(Disposable)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bd	Stapler - Empty - one Use Only	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.be	Sterilizers - Chemical	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bf	Suction Catheter (This catheter is used for the removal of respiratory tract secretions. The catheter is inserted through tracheal and tracheostomy tubes. Four eyes at the catheter's tip serve as vacuum breakers to help prevent tissue from being pulled into the tube. Since suctioning removes the patient's air supply, suction should not exceed 10 seconds duration. Suction catheters are intended for single use only.)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bg	Therapy – Cold (Cold compression)	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bh	Therapy – Heat (Heat warmers)	Enter Y or N	Enter Y or N	Enter text here	Enter text here

Medical Products 7.2.bi	Tongue depressors	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bj	Transducer gel	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bk	Venous blood sets	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bl	Visually Impaired Supplies & Equipment - Other	Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bm	X-Ray developer solution	Enter Y or N	Enter Y or N	Enter text here	Enter text here