

## What is the Streamlined Sales Tax Registration® System?

The Streamlined Sales Tax® Registration System (SSTRS) is a simple and free system to register to collect and remit sales and use tax in the 24 Streamlined Member states.

States generally require each seller to register to collect sales and use tax if the seller has physical or economic nexus and may have other requirements. If you are unsure if you are required to collect and remit sales tax, [contact the state](#) you are selling and delivering products into to determine your requirements. The [Remote Seller Guidelines](#) and [Marketplace Seller Guidelines](#) available on the Streamlined website, <http://www.streamlinedsalestax.org>, provides information as to when a registration is required. Links to state websites are available on the Remote Seller Guidelines chart.

Sellers may register through the SSTRS or directly with the state.

By completing one simple form in the SSTRS, any seller may register for any or all of the Streamlined states, even if they are currently registered in a state.

**Cost:** There is no fee to register through the SSTRS. (Note: A state may charge a fee if you are legally required to register in that state.)

Once registered, sellers should use the SSTRS for the following: to update business and contact information for the states registered in through the SSTRS, to complete registration for additional Streamlined States, or to end registrations in states as needed.

### What happens after registration?

Most states will send each seller registration and filing information. Each state will provide a state issued ID to use in reporting taxes. Each seller is expected to collect and remit sales and use tax for each state beginning with the date entered as Registration Date for that state.

Except for states offering amnesty, registration through the SSTRS does not eliminate any prior tax liability if you were legally required to be registered. Contact the state for questions concerning prior tax liabilities.

### Filing tax returns

You are required to file and remit the tax directly to each state. This system is only for registration. Contact the state for questions about filing, paying, tax rates, taxability of products or services, or exemptions.

### Certified Service Providers (CSP)

**Do you qualify for free sales tax calculation and reporting services?** Each Streamlined state will pay for the CSP services if you are a "[CSP-compensated seller](#)" as defined in the Certified Service Provider's contract in that state.

If you are interested in CSP services, contact the CSPs to discuss their services and the process for contracting with them. The CSP can register your business for you.

## Streamlined States

### Full Member States

Arkansas  
Georgia  
Indiana  
Iowa  
Kansas  
Kentucky  
Michigan  
Minnesota  
Nebraska  
Nevada  
New Jersey  
North Carolina  
North Dakota  
Ohio  
Oklahoma  
Rhode Island  
South Dakota  
Utah  
Vermont  
Washington  
West Virginia  
Wisconsin  
Wyoming

### Associate Member State

Tennessee

### Register at:

[www.sstregister.org](http://www.sstregister.org)

No Fee to Register

### For Registration Help

[Registration FAQs](#)

### Contact us at

Email [Registration@sstgb.org](mailto:Registration@sstgb.org)

Call 405-779-7702

[www.streamlinedsalestax.org](http://www.streamlinedsalestax.org)

If you register before contracting with a CSP, you are responsible for filing returns until the CSP is set up to file returns for you.

### Information needed to complete your registration:

- Federal Employer Identification Number or Social Security Number (Use the FEIN if you have one)
- Entity Type: Corporation (and type), Government, LLC (and type), Partnership, Sole Proprietor (and Social Security Number), Trust, Other (description)
- Business Name (Legal Name)
- Doing Business as Name (DBA)
- NAICS Code: North American Industry Classification System used to classify types of Businesses. Select a category that describes the principal product or service you sell. Look up code at: <https://www.census.gov/eos/www/naics/>
- State of Incorporation / Organization
- Business Location Address: Street address for the Entity listed as the Legal Name
- Mailing Address: Where you want information from the states mailed
- Contact person's name, phone and email
- Registration Date: Date you will begin collecting and remitting sales tax for that state.
- Indicate States in which you are already registered
- Indicate States where you are a Remote Seller

### Can you use your SSTID to exempt your purchases?

A seller that is seeking an exemption from sales or use tax on its purchases (other than purchases for resale) should contact the state in which you are seeking the exemption to determine if the purchases are exempt from tax..

### Can you use your SSTID when purchasing items for resale?

Each state determines if you can use your SSTID or its state issued ID number on your exemption certificate when claiming a resale purchase. Contact the state or review the [Exemption Certificate](#) instructions (Page 2 of the Certificate) available on the Streamlined website at [www.streamlinedsalestax.org](http://www.streamlinedsalestax.org) to determine if you should use your SSTID or the State issued ID number.

### Ending your sales and use tax registration

To end a registration for a specific state, log in at [www.sstregister.org](http://www.sstregister.org). Select "Edit State Registrations." Uncheck the box in the first column after that state, enter your last date of sales and submit.

To end your Streamlined Registration for all states, log in at [www.sstregister.org](http://www.sstregister.org). Select "End My Registration in ALL States," enter your last date of sales, and submit. The information will be sent to all states.

#### ***You are responsible for filing returns through the end date.***

If your registration needs to be ended *more than 60 days prior* to the current date, contact [registration@sstgb.org](mailto:registration@sstgb.org) to end the registration for you. Please provide your SSTID, FEIN, the end date and an explanation.

**Note:** Ending a registration does not remove your liability to any state in which you are legally required to be registered to collect and remit taxes.

### What is a Certified Service Provider (CSP)?

A CSP is an agent certified by the Streamlined Governing Board to perform the seller's sales and use tax functions, other than the seller's obligation to remit tax on its own purchases for each Streamlined State in which the Seller is registered through the SSTRS. A CSP allows a business to outsource most of its sales tax administration responsibilities.

The CSP provides services to set-up and integrate the CSP's software with the seller's system. This software will:

- identify which products and services are taxable,
- apply the appropriate state and local tax rates, and
- maintain a record of the transaction.

The CSP also provides the services necessary to:

- prepare and file the required tax returns,
- remit the tax to each of the Streamlined member states, and
- resolve any notices or audits by any Streamlined member states.

Each Streamlined state has certified the accuracy of the software and will provide liability relief for incorrect tax calculation based on that certification.

The Streamlined states pay for the CSP software and services for any seller for those member states in which the seller meets the definition of "CSP-compensated seller" as defined in the CSP contract.

A list of CSPs is available at [www.streamlinedsalestax.org](http://www.streamlinedsalestax.org) Select Certified Service Providers from the menu.