

Testing Central is the administrative section of the Governing Board staff that is responsible for managing and documenting the communication between the states and the CSPs including items such as certification of product categories and rate or boundary file issues.

➔ Send Testing Central emails to: testingcentral@sstgb.org

State Instructions

Use this form to notify CSPs of the following errors or changes.

1. **Tax Rules:** Changes to taxation of products or services

- a. Include product or service taxability changes due to laws, regulations, court cases, etc.
 - i. This may be either a listing of the changes or providing a link to the website or document available on the website that lists the changes.
 - ii. The state does not need to know if they have previously certified a rule to those specific products or what the rule was. It is the CSP responsibility to review and compare to their rules list, then send a certification request on the rule update if one is needed.
- b. Include changes to previously certified tax rules that were incorrect.
 - i. If the state discovers they provided an incorrect answer on a rule previously certified, the state should list the rule and explanation of the correct tax. **The CSP should update the rule and add their response (agree/disagree) to TC0001. Once state has documentation that CSP has revised rule, the state will sign off on TC0001 and consider the rule approved and certified. request proper certification of update through TC0005. The CSP does not need to create a new TC0005 for rules state lists on TC0001.**
- c. Do not include changes to the Taxability Matrix or Certificate of Compliance - those are noticed through F0020.

2. Filing or Reporting Requirements: Changes to due dates or reporting requirements for all sellers or sellers registered through SST. (Other than for individual sellers)

2.3. Test Deck Errors, CSP Online Site Errors, or Errors Discovered in Audit: Errors in results found on the quarterly regression testing, CSPs online testing site or during an audit.

- a. Use an additional worksheet in the workbook to copy any specific lines from the test deck or to make additional notes or comments. This keeps all documents and comments together, which is helpful if needed in the future.

3.4. State Tax Rate Change:

- a. Do not include notices for local rate changes - these are noticed with the timely posting of quarterly R & B files.

4.5. Rate File Corrected or Boundary File Corrected: Changes to rate or boundary files made during the month prior to the quarter or after the beginning of the quarter.

a. Send an Email to TestingCentral@sstgb.org when you post TC0001 to SST Admin at same time as you post the updated files in Sharefile.

a.b. Include a brief description of the error(s) that was corrected.

Include notice for any file posted on or after the 1st of the month prior to the Quarter.

c. Do not include notices for the R & B files that are uploaded timely to Sharefile for the next quarter (Files are posted to website 30 days prior to the start of a quarter)

Testing to confirm changes are made: The state should send their state specific test deck to the CSP to run, instead of having the CSP rerun the test deck with all states listings. States can also run test decks on some CSPs online testing sites at any time.

Additional Documents or Attachments: Add or copy any additional documents or attachments to an additional page within the same excel workbook whenever possible. This helps to keep all documents in one file for future use.

Process

1. State completes TC0001 and sends to TC.
2. TC numbers form and sends to appropriate CSP with copy to state.
3. CSP responses should be sent directly to the state with a copy to TC.
4. Once state approves, state marks the request as completed and sends to TC and copies the CSP.

Testing Central (TC) (SST Admin)

Testing Central maintains the documentation to show the TC0001 requests and responses and:

1. Numbers all Change Requests received from State, enters date response required by and forwards to the appropriate CSP.
2. Change Request for updates to Rate or Boundary files are numbered and dated as to when the file is posted to the website, and saved for future reference. Rate or Boundary file corrections: An email is sent to the Rate and Boundary File Update mailing list (which includes CSPs) when the file is uploaded to the SST Website. An email is sent to the CSPs/R & B Update listserv, TC0001 is not sent out.
3. Tracks correspondence and provides assistances as requested by State or CSP.
4. Keeps the initial TC0001 and the closed TC0001. final approved Change Request.

Liability Relief for Errors

Liability relief for errors found during the Quarterly testing, during an audit, or at any other time depends on ~~the~~ who made the error.

- A CSP will receive liability relief for collecting incorrect tax as a result of relying on erroneous data in the rate or boundary files and taxability matrix provided by the state. (SSUTA Sections 305, 306, 328)

The CSP has 10 business days after notification by a Member State to revise CAS to conform to changes to the Rate or Boundary databases or the Taxability Matrix. CSP is liable on 11th day and in breach of contract if they do not. (CSP contract E.3.)

- The CSP does not receive liability relief for errors they made when the correct data is provided in the state's rate or boundary files and taxability matrix.

Examples

1. The CSP returns the wrong jurisdiction codes and rate for a transaction.

- The state rate and boundary files have the address in the correct format and have the correct FIPS codes and rates.
- The address in the standardized format is an exact match to the address in the state provided address level database.

The CSP does not receive liability relief.

The state notifies the CSP of the error using TC0001.

An assessment may be made on this error.

2. The CSP returns the wrong jurisdiction codes and rate for a transaction.

- The state's rate file is correct; The state's boundary file has a typo in the street name.
- The address in the standardized format is NOT an exact match to the address in the state provided address level database.
- The address does not have a zip 4.

Because the state data is incorrect, the CSP receives liability relief for this error.

An assessment may not be made on this error because the state data was wrong.

The liability relief extends until the state provides a corrected file and provides notice to the CSP.

The CSP has 10 days after notice of the corrected file to update their CAS.

3. The State corrects the error in example 2, posts a new Boundary file with the corrected data and notifies the CSPs of the corrected Boundary file using TC0001. The CSP has 10 days after notification of the corrected file to correct its CAS to reflect the corrected data.

- Two months after the state posts the corrected Boundary file, the CSP returns the incorrect rate for the same address.

Because the data in the boundary file is correct and is an exact match to the address on the transaction, the CSP does not receive liability relief.

The state notifies the CSP of the error using TC0001.

An assessment may be made on this error.

4. The state adds new addresses to the boundary table and the table is posted to the SST Website 30 days prior to the quarter in which the changes are effective.

- The CSP returns incorrect results in the quarterly test deck, prior to the 1st of the quarter.

The state notifies the CSP of the error using TC0001.

No liability issue as the address change is not yet effective.

- The CSP returns incorrect results for a new address 10 days into the quarter.

The state notifies the CSP of the error using TC0001.

An assessment may be made on this error because the CSP had 10 days to update their files.