

 Streamlined Sales Tax
Governing Board, Inc.

Technology Guide

Created and Maintained by:

Streamlined Sales Tax Certification and Registration Committee

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	Chapter
Introduction -----	1
State Checklist -----	2
Change Control Process -----	3
Certification Testing -----	4
Rates and Boundary Databases -----	5
SST Simplified Return Transmissions: SER -----	6
Simplified Return Transmission: Financial Transaction -----	7
SST Receipt -----	8
SSTP Acknowledgement -----	9
Communications Technology: SER -----	10
Web Service Implementation: SER -----	11
Registration -----	12
Communications Technology: Registration -----	13
Bulk Registration Rules – For CSPs -----	14
SST2015V01 XML Schema Prints: Registration, Bulk Registration, Simplified Return -----	15
SST Definitions -----	16

Resources

Surveys – available in SST Library, <http://www.streamlinedsalestax.org/> and in SST Sharefile under Certification Committee, <https://sstgb.sharefile.com/login.aspx>

Official **XML schemas and Minimal Required Error Messages** are available on the TIGERS website at <http://www.statemef.com>, under Projects, SST-Streamlined Sales Tax. The E-Standards (formerly TIGERS) group listserv is an FTA E-List.

The [Streamlined Sales Tax website](#) page has the following information:

- Technology Guide
- Current Schema Set: SST2015V01
- Basic SER Fields list

Chapter 1 Introduction

[Table of Contents](#)

Document Purpose

The purpose of this document is to serve as a technical implementation guide for a State to use in complying with the Streamlined Sales and Use Tax Agreement's (SSUTA) requirements for use of the Streamlined Sales Tax Registration System (SSTRS), the Simplified Electronic Return (SER), and the Rates and Boundary Databases.

Executive Summary / Project Overview

State governments, with input from local governments and the private sector, created Streamlined Sales Tax to simplify and modernize sales and use tax collection and administration. The organization focuses on improving sales and use tax administration systems for both main street and remote sellers for all types of commerce.

The goal of Streamlined Sales Tax (SST) is to provide states with a Streamlined Sales Tax System that includes the following key features:

- Uniform definitions of sales and use tax terms
- Rate simplification
- Uniformity of state and local tax bases
- State level tax administration of all state and local sales and use taxes
- Uniform sourcing rules
- Uniform administration of exempt sales
- A central electronic registration system for all member states
- Simplified tax returns and tax remittances
- State funding of the system

For a complete description of the Streamlined Sales Tax organization and the SSUTA please go to www.streamlinedsalestax.org.

Contacts

Testing Central: 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.

Certification Committee: Advises the Governing Board on matters pertaining to the certification and recertification of service providers and automated systems. The Certification Committee reviews and discusses all issues concerning the certification of the CSPs or CAS providers, the Registration system, the use and transmission of simplified electronic returns (SER), and the rate and boundary files. Changes in the Registration system or SER programming (schemas) are discussed and approved by the Certification Committee prior to requesting approval by the Governing Board.

Each member state should have a representative that participates in the Certification Committee. The chair of the committee is appointed annually by the President, with approval of the Executive Committee.

State Action Items for Implementation

What a state needs to know and do to implement the streamlined sales tax program.

1. Review Information

- a. Streamlined website, www.streamlinedsalestax.org.
- b. Streamlined Sales and Use Tax Agreement (SSUTA)
- c. Streamlined Sales Tax Governing Board Rules and Procedures (including appendices)
- d. SST Technology Guide and associated links and information.

2. Establish Contacts:

- a. Contact your state's Streamlined Sales Tax participant(s) to discuss expectations and deadlines and to stay informed of and keep them informed of changes.
- b. Contact SST Testing Central. If you have technology questions or issues, begin with SST Testing Central and the Certification Committee members. All decisions, such as communications methodologies and payment options for use by CSPs and sellers are communicated through SST Testing Central.
- c. Participate in SST Certification Committee Meetings.
- d. Participate in TIGERS standards group. The E-Standards (formerly TIGERS) group listserv is an FTA E-List. TIGERS is responsible for any changes to the XML schemas, web services, and communications methodology the SST Certification Committee and Governing Board review and recommend.
- e. Your state should form an SST Implementation Team comprised of both business and technology members to identify what resources, training, and tools are needed to implement the technology successfully.
- f. Establish contacts with current member states to assist in answering implementation questions and providing suggestions to help make the implementation go as smooth as possible.

3. Technology:

- a. Commit to using the SST technology standards and the established Change Control process.
- b. Web services is the required standard for receiving registration data and SERs. Build or buy the technology required for receiving and processing registration data and SERs.
- c. Obtain technical training, as needed, in SOAP, XML, and communications technologies such as web services.

4. Audit and Operational Procedures

- a. Determine and make necessary changes to existing processing and audit systems to reflect legislative changes made to comply with the SSUTA, such as elimination of caps, destination sourcing, and collection for local jurisdictions.
- b. Determine changes to operational processes, error corrections, and audit processes that will be necessary with the specific formats for registration and SER data.

5. Rates & Boundary Databases

- a. Rates and Boundary Instructions - See Chapter 5.
- b. Determine your state's requirements for a rates and boundaries database.

- i. Will you provide Zip/Zip+4 or address-level information in your boundary table?
 - ii. Will you build or buy the database?
- c. Publish the rates and boundaries database using standards in the Rates and Boundaries Instructions Chapter 5.
- d. Upload a copy of your state's rate and boundary databases to the Rates and Boundaries folder at sstgb.sharefile.com.
- e. Provide methods to download the entire database.

6. Registration

- a. Design and develop the technology to process Streamlined registrations.
- b. The Streamlined registration data for registrants may be less than your current registration system requires.
- c. Test with the SST registration system.

7. Simplified Electronic Return (SER)

- a. Design, develop, and test the technology to process a SER.
- b. The SER data may contain less data than currently required for your sales tax return.

8. Payments

- a. Design, develop, and test the technology to process electronic payments, including ACH Debit payments, ACH Credit payments, and bulk payments.

9. Certification Testing

- a. All SST Full, Contingent and Associate Member states conduct testing and certification of CSPs and CAS providers and applicants. Testing determines if the CSP and CAS providers and applicants meet the requirements in Article V of the SSUTA.
- b. States need to appoint an active representative on the Certification Committee.
- c. States joining SST after the initial certification of a CSP or CAS provider are required to complete testing and certify all current CSPs and CAS providers.
- d. Each state is responsible for testing transmissions of SERs and payments from each CSP/CAS provider/CAS user to the state's system.

10. Education

- a. Internal:
 - i. Educate Department employees on SST requirements, processes, definitions, and ongoing changes. This includes explaining the various liability relief provisions and making employees aware of the various taxability codes the states have certified for the CSPs as well as the information relating to the online taxability matrix and certificate of compliance.
 - ii. Establish contacts so employees know whom to contact with SST questions.
 - iii. Develop guidelines to process SERs, payments, and registrations.
 - iv. Contact the Executive Director if you would like an SSTGB employee to assist you with the training.
- b. External:
 - i. Educate sellers on law changes that were required for Streamlined compliance.
 - ii. Make sellers aware of the online taxability matrix and certificate of compliance.
 - iii. Education may include on-line training, seminars, hands-on training sessions, education provided through CPAs, Chambers of Commerce, and other venues.
 - iv. Prepare educational information to mail and have on website.

- c. Develop and post on your Department's website, the State Information Document (detailed below) which includes the information sellers and CSPs need to register, file SERs, and pay tax in your state. States may add other information to this document as they determine necessary.

SAMPLE: STATE INFORMATION DOCUMENT

STATE INFORMATION FOR STREAMLINED SALES TAX PARTICIPANTS

A state may modify this document to include any information that state chooses.

1. Introduction
 - Date state will join SST
 - Brief description of the state's program
2. Contact Personnel
 - Identify contact personnel
 - List telephone number, e-mail and mailing addresses
3. Developer Responsibilities
 - Identify personnel responsible for implementing any required technology changes
 - Confidentiality – list any confidentiality guidelines, rules and violation consequences
 - Compliance requirements
4. Publications – These are maintained on the SSTGB website and may also be on the State Website.
 - URL for state certificate of compliance
 - URL for state taxability matrix
 - URL for state rates & boundaries databases.
5. Filing of SERs
 - Does the state require Part II of the SER?
 - Software acceptance, testing and approval
 - I. Testing and certification for CSPs prior to filing
 - II. Testing procedures and acceptance criteria
 - URL of web service for filing or URL of website for uploading files and downloading acknowledgements
 - State due dates – what is timely filed?
 - Use of FIPS codes for taxing jurisdictions
 - Whether state uses composite SER codes
6. Payment Handling and Acceptance
 - State due dates – what is timely paid?
 - Does state accept bulk payments
 - State EFT registration requirements
 - What form of same-day payment (e.g., fedwire) state accepts
 - Data requirements for seller/CSP initiated ACH credit payments
 - Prepayment requirements, if any
 - Refund handling
7. Acknowledgement System
 - State specific error codes, in addition to minimal error codes
 - Anticipated timing of acknowledgements
8. URL of State's Registration System, if seller needs to register directly
 - Do sellers/CSPs need to obtain special credentials?
9. State Sales and Use Filing Program
 - Options and filing requirements for sellers/CSPs
 - URL of online filing program

- URL for forms

10. Appendix

- Transmission file size limits
- Special taxing jurisdiction codes
- Sample SST XML documents
 - I. SER with and without payment
 - II. Acknowledgement

Chapter 3 Change Control Process

[Table of Contents](#)

In addition to the Streamlined Sales Tax Registration System (SSTRS) and the Simplified Electronic Return (SER), states must also understand the Change Control Process, and the testing and certification of the Certified Service Provider (CSP) and Certified Automated System (CAS) applicants (chapter 4), along with providing rates and boundary databases (chapter 5).

Change Control Process

The SST Governing Board governs all aspects of the SST schemas and the SSTRS.

States, vendors, and service providers requesting additional data elements or changes to any SST schemas for SSTRS or SERs should discuss the proposed changes with the SST IT Director.

Proposed changes are referred to the Certification Committee. The committee will review the request, determine if the change is necessary, and if necessary, will then present the change to the SST Governing Board for approval. The Governing Board approves or disapproves the change.

Approved changes to any SST Schema are sent to TIGERS and discussed at a TIGERS meeting. New versions of schemas are posted to the [TIGERS](#) website and SST Technology page. The E-Standards (formerly TIGERS) group listserv is an FTA E-List.

Testing Central coordinates implementation of all changes to the SSTRS and SER.

Chapter 4 Certification Testing

[Table of Contents](#)

Certification testing for CSPs and CAS providers and applicants will be conducted in accordance with Article V of the SSUTA through a joint effort of all SST Full, Contingent and Associate member states as described in Rule 501 of the SSTGB Rules and Procedures. The SSTGB Rules can be found at <https://www.streamlinedsalestax.org/library?SelectedDocumentType=Agreement+Documents>.

See [Appendix E](#) of the SSTGB Rules for the testing process for applicants, recertification, and quarterly testing.

States joining SST after the initial certification of a CSP or CAS Provider are required to complete testing and certify all current CSPs and CAS Providers.

Each state is responsible for the individual testing of transmissions from each CSP/CAS provider/CAS user.

States are strongly encouraged to have an active representative on the Certification Committee.

Chapter 5 Rates and Boundary Databases

[Table of Contents](#)

I. Overview

The Streamlined Sales and Use Tax Agreement (SSUTA) requires states develop and maintain rate and boundary files for use in determining the tax rates based on destination or origin sourced sales by using the address, nine or five-digit zip code applicable to either the destination or origin as required by the state.

The information contained in this document explains:

1. The state's requirements in creating and maintaining these databases;
2. The format requirements for the rate and boundary databases;
3. When and where the rate and boundary databases are to be posted; and
4. How to use the rate and boundary files to determine the taxing jurisdictions that apply to an address, nine or five-digit zip code, and the tax rate that applies to those taxing jurisdictions, along with information on reporting the taxes on the Simplified Electronic Return (SER).

The SSUTA places restrictions on when rates may be changed and what products or services the rates apply to.

The SSUTA excludes certain items from the requirements of the SSUTA, which allows a state to impose different tax rates on those items. Except for different rates for food and drugs, the boundary and rate databases cannot be used to look up tax rates for items that have special rates (higher or lower than the general state or local tax rates) or that may be subject to state tax or to local taxes, but not both state and local taxes. (See SSUTA Section 302 and Section 308)

II. Summary of Agreement Language

The following is a summary of the language in the Agreement. See the SSUTA for details.

A. State and Local Tax Bases, SSUTA Section 302

- The local jurisdiction tax base must be identical to the state tax base unless otherwise prohibited by federal Law
- This does not apply to sales or use taxes levied on:
 - Fuel used to power motor vehicles, aircraft, locomotives, or watercraft;
 - Electricity, piped natural or artificial gas or other fuels delivered by the seller;
 - The retail sale or transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes;
 - Energy, which means natural or artificial gas, oil, gasoline, electricity, solid fuel, wood, waste, ice, steam, water and other materials necessary and integral for heat, light, power, refrigeration, climate control, processing, or any other use in any phase of the manufacture of tangible personal property.

B. State and Local Tax Rates, SSUTA Section 308

- No member state shall have multiple state sales and use tax rates on personal property or services except:
 - A state may impose a single additional rate, which may be zero, on food and food ingredients and drugs as defined pursuant to the Agreement.
 - If federal law prohibits the imposition of local tax on a product subject to state tax, the state may impose an additional rate on such product, provided such rate achieves tax parity for similar products.
- A state that has local jurisdictions shall not have more than one local sales tax rate or more than one local use tax rate per local jurisdiction. The local sales and use tax rates must be identical.
- The provisions of this section do not apply to sales or use tax levied on:
 - Fuel used to power motor vehicles, aircraft, locomotives, or watercraft;
 - Electricity, piped natural or artificial gas or other fuels delivered by the seller;
 - The retail sale or transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes;
 - Energy, which means natural or artificial gas, oil, gasoline, electricity, solid fuel, wood, waste, ice, steam, water and other materials necessary and integral for heat, light, power, refrigeration, climate control, processing, or any other use in any phase of the manufacture of tangible personal property.

C. Notice for State Tax Changes, SSUTA Section 304

- States should make a reasonable effort to do the following:
 - Provide sellers with as much notice as practicable of state rate changes.
 - Limit the effective date of a rate change to the first day of a calendar quarter.
- Failure to follow these guidelines does not relieve a seller's obligation to collect the tax.

D. Local Rate and Boundary Changes, SSUTA Section 305

- Effective Date for Rate Changes: Provide that local rate changes will be effective only on the first day of a calendar quarter after a minimum of 60 days' notice to sellers. (120 days' notice for purchases from printed catalogs when tax is based on rates published in a catalog.)
 - Section 329: Each member state shall provide that the effective date of rate changes for services covering a period starting before and ending after the statutory effective date shall be as follows:
 - For a rate increase, the new rate shall apply to the first billing period starting on or after the effective date.
 - For a rate decrease, the new rate shall apply to bills rendered on or after the effective date.
- Effective date of Boundary Changes: Apply local jurisdiction boundary changes only on the first day of calendar quarter after a minimum of 60 days' notice to sellers.
- Boundary Database: Provide and maintain a database that describes all boundary changes for all taxing jurisdictions, including a description of the change and the effective date of the change for sales and use tax purposes.

- **Rate Database:** Provide and maintain a database of all sales and use tax rates for all jurisdictions levying taxes within the state. Jurisdictions must be identified using the Federal Information Processing Standards (FIPS). Jurisdictions not having FIPS codes must be identified in the format determined by the Governing Board.
- **Boundary Database – Zip Code:** Provide and maintain a database that assigns each 5-digit and 9-digit zip code within the state to the proper tax rates and jurisdictions.
 - States must apply the lowest combined tax rate imposed in the zip code area if the area includes more than one tax rate in any level of taxing jurisdictions.
 - If a nine-digit zip code designation is not available for a street address or if a seller is unable to determine the nine-digit zip code designation of a purchaser after exercising due diligence to determine the designation, the seller may apply the rate for the five-digit zip code area. Query instructions for the zip code database will provide the correct jurisdiction code if either a zip + 4 or 5-digit zip is used.
 - For the purposes of this section, there is a rebuttable presumption that a seller or CSP has exercised due diligence if the seller or CSP has attempted to determine the tax rate and jurisdiction by utilizing software approved by the Governing Board that makes this assignment from the zip code information applicable to the transaction.
- **Boundary Database – Address, SSUTA Section 305G**
 - A state has the option of providing address-based boundary database records for assigning taxing jurisdiction and rates which shall be in addition to the zip code boundary database.
 - Database must be in same approved format as the Zip Code databases.
 - Database must meet the requirements developed pursuant to the Mobile Telecommunications Sourcing Act (MTSA.) The SST Boundary database may have additional fields not required by MTSA.
 - The Governing Board may allow a member state to require sellers that register under this Agreement to use an address-based system provided by that member state.
 - States that have an Address database must also create and maintain a Zip Code database for purposes of continuity and meeting the needs of the sellers until such a time that the Governing Board, as stated in 309G, decides to allow a member state to require sellers that register under this Agreement to use an Address database provided by that member state.
 - If any member state develops an address-based assignment system pursuant to the Agreement, a seller may use that system in place of Zip Code database.
 - If a seller is unable to determine the applicable rate and jurisdiction using an address-based database record after exercising due diligence, they may apply the 9-digit zip code designation applicable to a transaction. If a 9-digit zip code designation is not available for a street address, the seller may apply the rate for the 5-digit zip code.
 - There is a rebuttable presumption that a seller or CSP has exercised due diligence if the seller or CSP has attempted to determine the tax rate and jurisdiction by utilizing software approved by the Governing Board that makes this assignment from the address and zip code information applicable to the transaction.
 - **Certifying Vendor Provided Address-based Databases:** States that have met the requirement of providing a Zip Code database may elect to certify vendor provided address-based databases for assigning tax rates and jurisdictions. The databases must be in the same approved form and must meet the requirements of the federal Mobile Telecommunications Sourcing Act. If a state certifies a vendor address-based database, a

seller or CSP may use that database in place of the Address or Zip code database provided by the state.

- Make databases available to a seller or CSP by the first day of the month prior to the first day of a calendar quarter.
- Databases must be in a format approved by the Governing Board, available on the state's website or other location determined by the Governing Board.

E. Relief from Certain Liability, SSUTA Section 306

- States will relieve sellers and CSPs from liability for incorrect collection of sales or use tax resulting from reliance on erroneous tax rates, boundaries, or taxing jurisdiction assignments.
- States that provide an address-based system for assigning taxing jurisdictions will not be required to provide liability relief for errors resulting from the reliance on the 5 and 9-digit zip code data.

F. Databases Requirements and Exceptions, SSUTA Section 307

- Must be provided in a downloadable format approved by the Governing Board. Databases may be provided by the state or a vendor designated by the state. Database must be provided at no cost to the user of the database.
- The provisions in SSUTA Section 305 (F & G) do not apply when the purchased product is received by the purchaser at the business location of the seller.
- The databases are not a requirement of a states prior to entering into the Agreement. A seller that did not have a requirement to register in a state prior to registering pursuant to the Agreement or a CSP shall not be required to collect sales or use tax for a state until the first day of the calendar quarter more than 60 days after the state has provided the required rate and boundary databases.

III. Summary of state requirements to meet SSUTA requirements

The Agreement requires states develop and maintain the following rates and boundary databases to be in compliance with the Agreement. These databases, published on the SSTGB website, will provide one location for sellers to review all rate and boundary changes that impact sales and use tax with each state.

- A state must provide and maintain a database that assigns each **five-digit and nine-digit zip code within the state** to the FIPS code for each jurisdiction that imposes a tax within that zip code. The state should only include the five-digit zip codes that are assigned to that state by the US Postal Service.
- A state may develop an additional address level database that assigns addresses within the state to the FIPS code for each taxing jurisdictions that address is in.
- Identify changes to these databases, which is done through the use of beginning and ending effective dates for each record.
- A state must provide and maintain a database that assigns the tax rate to each FIPS code that is used in the state's boundary database for each jurisdiction and special jurisdiction that imposes

a sales or use tax. Rates must be separated into the lowest level components, i.e. state, county, city, municipality, etc.

The databases will identify all jurisdictions, by FIPS codes, that impose sales or use tax within that zip code and the sales and use tax rates that each taxing jurisdiction imposes. The FIPS codes from the boundary database are used to determine the tax rate from the state's Rate database.

Users are required to use the address data when it is provided by the state. If the query does not find the address, the user should use the 9-digit zip code (zip +4) data. If no address or 9-digit zip code record is found, the query would fall back to the 5-digit zip code.

A state, depending on the number of state and local taxing jurisdictions that have a sales or use tax, will have different requirements regarding the level of granularity they will need to maintain in their databases. For example, New Jersey has no local jurisdictions with a sales or use tax and will have fewer data requirements than Texas which has many local and special taxing jurisdictions.

IV. Rate and Boundary Database Technical Directions

A. Database Format

The Agreement requires states use the database formats approved by the Governing Board. These formats were developed in consultation with the TIGERS Group (an electronic filing standards committee for government business) and with technology providers and retailers. The database format was developed to follow the SSTP Agreement requirements that were effective January 1, 2006.

A common format allows all users to query any state's file using the same query instructions.

The format of the database is standard relational table.

The database posted to the SSTGB website must be in comma delimited or CSV format.

- ▶ Fields must NOT be truncated. A comma separated value, or else simply a comma, must be present for every field in the table, including all 20 special taxing district fields
- ▶ Leading zeros must be included (i.e., code 00100 must display as 00100)

B. File Names

States MUST use the following file naming convention:

- ▶ The first two digits are the state abbreviation, 'AR'.
- ▶ The third digit indicates what the file contains and can only be an 'R' or 'B'. 'R' is for a Rate file, the 'B' is for a Boundary file.
- ▶ The next four digits are the year the file becomes effective, '2018'.
- ▶ The next two digits are "Q" for quarter and the quarter the file becomes effective, '1', '2', '3', '4'.
- ▶ The next three digits are the month the file was moved to the SST Sharefile site, 'MAY'.
- ▶ The last two digits are the day the file was moved to the SST Sharefile site, '19'.

Example of Arkansas Rate File for 1st quarter 2018 uploaded to the SST Sharefile site on November 27, 2017: ARR2018Q1NOV27

Files should be zipped when posted to website due to the file size. Both Zipped and underlying CSV file must have the same file name.

C. Database Location and Posting Dates

Database must be available on the state's website or other location as determined by the Governing Board. All rate and boundary files are to be available on the SSTGB website.

Rate and Boundary files are required to be available to a seller or CSP by the first day of the month prior to the first day of a calendar quarter. (SSUTA Section 305, I.) These files are located on the SST website under the State Info tab for downloading by any CSP, seller, or vendor.

Liability relief is provided for changes to Rate and Boundary files made available after the first day of the month prior to a calendar quarter until the first day of the following calendar quarter. (SSUTA Section 306 provides liability relief for use of the Rate and Boundary files. SSUTA Section 305 states effective dates of changes to the Rate and Boundary files.)

Only files that contain changes should be uploaded. If no changes were made, the previous file will continue to be used.

- States upload their changed files to the SST Sharefile Rates and Boundaries directory, placing the Rate file in the Rate folder and the Boundary file in the Boundary folder.
<https://sstgb.sharefile.com/> Files in the SST Sharefile Rate and Boundaries folder are not available to CSPs or the public.
- By the first day of the month prior to the beginning of a calendar quarter, Testing Central will move only the changed files to the SST website for public access. Testing Central will move the files to the SST website after noon on the last day of the month prior to the first day of each calendar quarter.

If a corrected or updated Rate or Boundary file is submitted on or after the first day of the month prior to the beginning of a calendar quarter, the state must do the following:

- Place the file in the SST Sharefile Rate and Boundaries folder.
- Notify Testing Central by email the file has been moved to this directory.
- Send Testing Central form TC0001 State Change Request (Located in the web site library).

Upon notification that the file is available on the SST Sharefile Rate and Boundaries folder, Testing Central will:

- Move the file to the SST website Rate and Boundary directory at <http://streamlinedsalestax.org/ratesandboundary/>.
- Update the SSTGB web site indicating an updated file is available.
<http://www.streamlinedsalestax.org/index.php?page=alias-12>
- Notify CSPs of new file. Notification are also sent to the Rate and Boundary File Update listserv.
- Send an email to the Rate and Boundary List Serv notifying participating companies of the new file.

D. Database Fields

States must complete all fields in the databases for consistency in database queries.

The boundary database follows the MTSA format, with 7 additional fields added to allow querying the database by one of three methods: 5-digit zip code, 9-digit zip code (zip+4), or by address.

The fields that were added to the MTSA file format to create the SST Boundary Table are:

- Record Type – A one-character indicator that shows the record type:
 - “A” for an address-level record (data row),
 - “Z” for a zip-level record, and
 - “4” for a zip+4 level record.
- Zip Code Low (5 bytes) - The beginning 5-digit zip code for the range
- Zip Extension Low (4 bytes) - The beginning 4-digit extension for the range
- Zip Code High (5 bytes) - The ending 5-digit zip code for the range
- Zip Extension High (4 bytes) - The ending 4-digit extension for the range
 - The state may create zip code ranges for consecutive 5 or 9-digit zip codes that are contained within the same taxing jurisdictions (all zip codes within that range will have the same FIPS codes assigned). A state may have some zip code ranges and some individual zip code rows.
- Composite SER Code (5 bytes) - Code used to report tax amounts on the SER in states requiring the total tax be reported for a transaction under one code, rather than multiple codes.
- FIPS State Indicator – Indicates if the state tax applies to a record (data row) in the database. If state tax applies the State Indicator is the same as the State Code; If state tax does not apply the State Indicator is “00”.

E. FIPS Codes

Each taxing jurisdiction is identified using the Federal Information Processing Standards (FIPS) code for that jurisdiction. A unique FIPS code is used for each jurisdiction within the state. However, FIPS codes are not unique between states. Another state may use the same FIPS codes.

The FIPS codes can be located on at <https://www.census.gov/geo/reference/codes/place.html> The Jurisdiction FIPS Code are the FIPS codes from the boundary database for the state, county, Place (municipality), and Special Jurisdiction Codes

- FIPS State and FIPS State Indicator
 - The FIPS state code is required in each database row or record, because it identifies which state the record is for and is used to link to the correct state rate database.
 - The FIPS State Indicator indicates if a state-level sales tax applies to that boundary row. The FIPS State Indicator field must either be equal to the FIPS State Code or “00” if no state tax applies. Some locations in a state may not be subject to the state sales tax, such as Indian tribal lands.

F. Beginning Effective/Ending Effective Dates

For both the boundary and rates database, the rows are date dependent. Each record has a Beginning Effective and an Ending Effective date that shows the period of time that line item was effective.

1) When the database is initially created:

- The Beginning Effective Date fields should be the date the database is created.
- All Ending Effective Date fields should be set to a future date, such as “29991231” unless a specific end date for a tax for that address is known – if known then that end date should be used. (For example: a municipality imposes a higher rate from January 1, 2016 to midnight December 31, 2017. The begin date would be 20160101 the end date is 20171231.)

2) Changes to a database:

Changes in the boundary or rate files must be identified. Changes are identified by creating a new record (or line item) when the address, zip code, or rate is changed.

When a file has incorrect data, it is important to end the line that is incorrect, then start a new line with the corrected data. This provides CSPs data to correctly return same tax on returned items as was assessed on transactions made prior to changes. It also provides data to document when the CSP should have liability relief due to errors or changes provided by the states.

It is important to track the dates notices (TC0001) are sent to CSPs, other than the first of a calendar quarter, as liability relief is based on when notice is provided to the CSPs.

States should try to limit all additions and changes to the rate and boundary files to the first day of the next calendar quarter when possible.

1. Adding new address or rate for start of a quarter:

- Use the first day of the next calendar quarter as the Beginning Effective Date.
- No notice (TC0001) is required if the change is dated the first of the quarter and submitted and posted 30 days prior to the first of the quarter.

Example: Added new address effective 10/1/2017

A	20171001	29991231	722	724	E	S	10TH	ST					ABERDEEN	57401		
---	----------	----------	-----	-----	---	---	------	----	--	--	--	--	----------	-------	--	--

Liability:

- ▶ Corrections/updates to CSP files and to seller’s files must be made by the first of the quarter. There is no additional liability relief provided to CSPs or sellers for Rate and Boundary file changes effective on the first of the quarter that are submitted to Testing Central and posted to the SSTGB website 30 days prior to the first day of the quarter.

2. Correcting address or rate for start of a quarter:

- On the line for the Incorrect Address: Enter the Ending Effective Date
- On the line for the Corrected Address: Enter date address is corrected as the Beginning Effective Date. The Beginning Effective Date for the corrected line must be after the Ending Effective Date for the incorrect line.
- No notice (TC0001) is required if the change is dated the first of the quarter and submitted and posted 30 days prior to the first of the quarter.

Example: Corrected address effective 10/1/2017

A	20170401	20170930	220	220	E		OAK	AVE			AVON	57555	2118			46	46	91	7180
A	20171001	29991231	220	220	E		OAK	ST			AVON	57555	2164			46	46	91	7180

Liability:

- ▶ Corrections/updates to CSP files and to seller's files must be made by the first of the quarter. There is no additional liability relief provided to CSPs or sellers for Rate and Boundary file changes effective on the first of the quarter that are submitted to Testing Central and posted to the website 30 days prior to the first day of the quarter.

3. Adding address or rate in the middle of a quarter:

- Use the date address or rate is added as the Beginning Effective Date.
- Complete TC0001 and send to Testing Central for notification to the CSPs of this change. No notice (TC0001) is required if the change is dated the first of the next calendar quarter and submitted to Testing Central and posted to the SSTGB website 30 days prior to the first day of the quarter.

Example: Added an address on 8/15/2017.

A	20170815	29991231	730	730	E	S	10TH	ST								ABERDEEN	57401		
---	----------	----------	-----	-----	---	---	------	----	--	--	--	--	--	--	--	----------	-------	--	--

Liability:

- ▶ The CSP has 10 business days after they receive notice of the change to correct their records. (CSP Contract)
- ▶ All other sellers will not be liable for this change until the first day of the next calendar quarter, which begins 10/1/2017. SSUTA Section 305

4. Correcting address or rate during the quarter:

- On the line for the Incorrect Address: Enter the Ending Effective Date
- On the line for the Corrected Address: Enter date address is corrected as the Beginning Effective Date. The Beginning Effective Date for the corrected line must be after the Ending Effective Date for the incorrect line.
- Complete TC0001 and send to Testing Central for notification to the CSPs of this change. No notice (TC0001) is required if the change is dated the first of the quarter and submitted and posted 30 days prior to the first of the quarter.

Example: Corrected the Zip Extension.

A	20170401	20170814	220	220	E		OAK	AVE			AVON	57555	2118			46	46	91	7180
A	20170815	29991231	220	220	E		OAK	AVE			AVON	57555	2164			46	46	91	7180

Example: State accidentally omitted the state code.

A	20170701	20170814	1	475	B		PO BOX				AVON	57555	0			46		87	7180
A	20170815	29991231	1	475	B		PO BOX				AVON	57555	0			46	46	87	7180

Liability:

- ▶ The CSP has 10 business days after they receive notice of the change to correct their records. (CSP Contract) Notice is provided through use of TC0001 State Change Form.
- ▶ All other sellers will not be liable for this change until the first day of the next calendar quarter, which begins 10/1/2017. SSUTA Section 305.

G. Archiving Records

To control the size of the database, records over five years old may be purged to an archive file. (5 years old based on the Ending Effective Date)

V. Boundary Database Format

The boundary database is designed to provide one database for all boundary queries regardless of the level of detail the state provides.

Data may be queried using a 9-digit zip code (zip +4), a 5-digit zip code, or if provided by the state, using an address.

Each row on the database must be unique for the query to return one record, based on the record type queried (Address, 9-digit or 5-digit zip code). An address, 9-digit or 5-digit zip code can only be valid for one row of the database. (The exception being when there are two or more of the same row on the database due to effective dates.)

Queries must return all jurisdiction FIPS codes that apply to that zip code or address.

Upon retrieving the FIPS codes from the boundary database, the user will access the rate database to obtain the tax rates for the FIPS codes to use to compute the tax.

A. "A" - Address Level Boundary Records

Address records have Record Type equal to "A."

The zip code low and high fields and the zip extension low and high fields are null (blank) on address records. This will allow vendors to get the same FIPS results regardless of how they query the database.

The state may create address ranges for consecutive Low/High Address Range that are contained within the same taxing jurisdictions (all zip codes within that range will have the same FIPS codes assigned). An address range is only for addresses that have same Street Name, City Name and Zip Code, Zip Extension. A state may have some ranges and some individual address rows.

States must also create data rows that allow query by just a 5-digit zip code and by just a 9-digit zip code.

An address search may be performed using the address with only the 5-digit zip code. The address record may contain the 9-digit zip code, but a search by 5-digit zip with the address is okay.

PO Boxes may be entered using ranges. PO Box goes in the Street Name, the Range High/Low may be either numeric (1 – 9999) or alpha (a-z) but cannot be combined numeric/alpha (1A-9999Z). The Plus4 cannot be added to a combined PO Box range at the A level, but should be included in the 4 Level.

Some states may have their own address level database from which they can generate the SSTP Boundary Table. If a state has an address based system of determining taxing jurisdiction that is in compliance with MTSA, the state can populate the SSTP Boundary Table.

Record Type	Begin Date	End 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	...	FIPS State	FIPS State Indicator	FIPS County	FIPS Place
A	20120101	29991231	1000	2000	O	SW	Simple	DR	Anywhere	84075	5545		49	49	003	12345
A	20120101	29991231	2001	2001	O	SW	Simple	DR	Anywhere	84075	5546		49	49	003	12345

B. "4" - 9-Digit Zip Code Boundary Records

9-digit zip code records have Record Type equal to "4."

The street name field contains null (blank) values on 9-digit zip code rows.

The jurisdictions associated with this data row are the lowest rates for that 9-digit zip code.

These rows are used as a fall back when an address cannot be found.

The 9-digit zip code rows are required, as there may be multiple address level rows for a 9-digit zip code due to multiple taxing jurisdictions within a 9-digit zip code.

A state may create zip code ranges for consecutive 9-digit zip codes that are contained within the same taxing jurisdictions (all zip codes within that range will have the same FIPS codes assigned). A state may have some zip code ranges and some individual zip code rows.

A 9-digit zip code may not be in more than one "4" record, with exceptions of when there are two or more of the same row on the database due to past changes effective dates.

Record Type	Beginning Effective Date	Ending Effective Date	Low Address Range	...	City Name	Zip Code	Plus 4	Zip Code Low	Zip Ext Low	Zip Code High	Zip Ext High	Composite SER code	FIPS State	FIPS State Indicator	FIPS County	FIPS Place
4	20100101	29991231						84075	0001	84076	9999		49	49	003	12345
4	20100101	29991231						84078	1234	84078	1234		49	49	003	12333

C. "Z" - 5-Digit Zip Code Boundary Records

5-digit zip code records have Record Type equal to "Z."

The street name field and the Zip Extension Low/High must contain null (empty) values.

5-digit zip code records must have the Zip Code Low and Zip Code High fields.

The state should only include 5-digit zip codes assigned to that state by the USPS.

A state may create zip code ranges for consecutive 5-digit zip codes that are contained within the same taxing jurisdictions (all zip codes within that range will have the same FIPS codes assigned). A state may have some zip code ranges and some individual zip code rows.

The jurisdictions associated with this data row are the lowest rates for that zip code or zip code range.

These rows are used as a fall back when an address or 9-digit zip code cannot be found.

A zip code may not be in more than one "Z" record, with exceptions of when there are two or more of the same row on the database due to past changes effective dates.

Record Type	Beginning Effective Date	Ending Effective Date	Low Address Range	...	City Name	Zip Code	Plus 4	Zip Code Low	Zip Ext Low	Zip Code High	Zip Ext High	Composite SER code	FIPS State	FIPS State Indicator	FIPS County	FIPS Place
Z	20100101	29991231						84075		84075			49	49	003	
Z	20100101	29991231						84076		84099			49	49		

D. Composite State (combined reporting)

A state may require tax amounts be reported on the SER under each individual taxing jurisdiction or the state may require the tax for all jurisdictions be totaled and reported under a composite SER code.

Composite Codes:

If a state requires combined reporting, a composite SER code is included for each record in the boundary database.

If a state does not require combined reporting, the Composite SER Code is Null/Blank.

When a Composite Code is used, the user will look up the tax rates using the state, county, place, and any special jurisdiction codes and calculates the tax for each code. The tax is then combined and reported on the SER using the composite SER code as the jurisdiction.

Record Type	Beginning Effective Date	Ending Effective Date	Low Address Range	...	City Name	Zip Code	Plus 4	Zip Code Low	Zip Ext Low	Zip Code High	Zip Ext High	Composite SER code	FIPS State	FIPS State Indicator	FIPS County	FIPS Place
4	20100101	29991231						84075	0000	84076	9999	98765	49	49	003	12345

E. Boundary Database Field Requirements

Identifies if the data is required based on Record Type, Length of Data, Format of Data.

Null Plus 4 fields are shown as "0000". Optional fields are left empty if not used.

Column	Field Name	Length	Type Format	Record Type			Comment/Descriptions	Codes and Examples
				Address Level	9-Digit Zip Level	5-Digit Zip Level		
A	Record Type	1	Char	Must equal "A"	Must equal "4"	Must equal "Z"	Indicates format of record	A = Address 4 = 9-digit zip (zip+4) Z = 5-digit Zip
B	Beginning Effective Date	8	Date CCYYMMDD	Required	Required	Required	Indicates the beginning date that record in the table should be used to retrieve address boundary data.	20040101
C	Ending Effective Date	8	Date CCYYMMDD	Required	Required	Required	Indicates the last date that record in the table should be used to retrieve address boundary data.	20040331

D	Low Address Range	10	Char	Required	Null (leave blank)	Null (leave blank)	This field can be used for two types of address data. For PO Box numbers or a range of numbers, it will contain the low end of a range of PO Box number(s). For an address that contains a street address(s), it will contain the low address range of the street address(s).	PO Box Example: PO Boxes run from 100-1500, Low Address Range = 100 High Address Range = 1500 Street Example: Address 816 N Main ST Low Address Range = 816 High Address Range = 816
E	High Address Range	10	Char	Required	Null	Null	This field can be used for two types of address data. For PO Box numbers or a range numbers, it will contain the high end of a range of PO Box number(s). For an address that contains a street address(s), it will contain the high address range of the street address(s).	PO Box Example: PO Boxes run from 100-1500, Low Address Range = 100 High Address Range = 1500 Street Example: Address 816 N Main ST Low Address Range = 816 High Address Range = 816
F	Odd/Even Indicator	1	Char	Dependent	Null	Null	Indicates if the given range of address(s) is odd or even. For PO Boxes field should be null (blank)	O – Odd E – Even B – Both
G	Street Pre-Directional	2	Char	Type Dependent	Null	Null	Should have a value if Street Post Direction does not have a value. For PO Boxes field should be Null (blank) (Primary Address-address line 1)	N, S, E, W, NE, NW, SE, SW
H	Street Name	20	Char	Required	Null	Null	Name of the city where the address occurs. (Primary Address-address line1)	
I	Street Suffix Abbreviation	4	Char	Type Dependent	Null	Null	Indicates the type of street (Primary Address-address line1)	AVE, ST, CRT, etc.
J	Street Post Directional	2	Char	Type Dependent	Null	Null	Should have a value if Street Pre-Directional does not have a value.	N, S, E, W, NE, NW, SE, SW

							For PO Boxes field should be Null (blank) (Primary Address-address line1)	
K	Address Secondary Abbreviation	4	Char	Optional	Optional	Optional	If highrise or firm (Secondary Address-address line 2)	
L	Address Secondary (Low)	8	Char	Optional	Optional	Optional	If highrise or firm (Secondary Address-address line 2)	
M	Address Secondary (High)	8	Char	Optional	Optional	Optional	If highrise or firm (Secondary Address-address line 2)	
N	Address Secondary (Odd/Even)	1	Char	Optional	Optional	Optional	If highrise or firm (Secondary Address-address line 2)	O – Odd E – Even B – Both
O	City Name	28		Required	Null	Null	Required for address query	
P	Zip Code	5		Required	Null	Null	5-digit zip code	
Q	Plus 4	4		Required	Null	Null	4-digit zip code extension	
R	Zip Code Low	5		Null	Required	Required	Low range for a 5-digit zip code	
S	Zip Extension Low	4		Null	Required	Null	Low range for a 4-digit zip code extension	
T	Zip Code High	5		Null	Required	Required	High range for a 5-digit zip code. If range is for a single zip code this is same as the low range.	
U	Zip Extension High	4		Null	Required	Null	High range for a 4-digit zip code extension. If range is for a single zip code this is same as the low range.	
V	Composite SER Code	5		Optional	Optional	Optional	If a composite SER Code is listed, the state requires the seller/CSP report the combined tax for that transaction under the composite code on the SER.	
W	FIPS State Code	2		Required	Required	Required	State FIPS code as defined by federal government	01, 10, 20, 21, 25
X	FIPS State Indicator	2		Optional	Optional	Optional	Equal to state FIPS code if state tax rate applies. Equal to "00" if state tax rate does not apply	01, 10, 20, 21, 25

Y	FIPS County Code	3		Optional	Optional	Optional	Required if a county tax rate is in effect. County FIPS code as defined by federal government.	111, 584, 958
Z	FIPS Place Code (Municipality) Number	5		Optional	Optional	Optional	Required when the city has a rate in effect. Includes: Place, city, municipality FIPS code as defined by federal government. Municipality township, named unincorporated area, tribal land, etc.	12548 Note tables differed in description – does this include unincorporated area/tribal land?
AA	FIPS Place Class Code	2		Optional	Optional	Optional	Place Class FIPS code as defined by federal Government.	55
AB	Longitude Data	7		Optional	Null	Null	Expressed as a coordinate	-100.582
AC	Latitude Data	7		Optional	Null	Null	Expressed as a coordinate	40.2582
AD	Special Tax District Code Source (#1)	2		Optional	Optional	Optional	Use when state has special taxing jurisdictions.	“VD” for Vendor Defined “ST” for State Defined.
AE	Special Tax District Code (#1)	5		Type Dependent	Type Dependent	Type Dependent	State assigned code for a special taxing jurisdiction.	
AF	Type of Taxing Authority Code (#1)	2		Type Dependent	Type Dependent	Type Dependent	Use when state has special taxing jurisdictions. Code List From: X12 Data Element 1721.	
AG-CK	Special Tax District Code Source (#2 through #20)	2					Use when state has special taxing jurisdictions.	“VD” for Vendor Defined “ST” for State Defined.
AG-CK	Special Tax District Code (#2 through #20)	5					State assigned code for a special taxing jurisdiction.	
AG-CK	Type of Taxing Authority Code (#2 through #20)	2					Use when a state has special taxing jurisdictions. Code List from: X12 Data Element 1721.	

F. Taxing Authority Type Code – X12 Data Element 1721

Any request for additions or changes to this list must be made through the TIGERS group, which is a work group of X12.

Note: The numbers are not consecutive and some numbers are not used.

00	County	24	Reclamation District	51	Annual County Bond Authority
01	City	25	Fire or Police	52	Semi-annual County Bond Authority
02	Town	26	Roads or Bridges	53	Annual City Bond Authority
03	Village	27	Hospitals	54	Semi-annual City Bond Authority
04	Borough	29	Other Municipal Services	59	Other Bond Authority
05	Township	40	Township and County	61	Assessment District
09	Other Municipality	41	City and School	62	Homeowner's Association
10	School District	42	County collected by Other Taxing	63	Special District
11	Junior Colleges	43	State and County	69	Other Special Districts
19	Other Schools	44	Central Collection Taxing Authority	70	Central Appraisal Taxing Authority
20	Water Control	45	State Taxing Authority	71	Unsecured County Taxes
21	Utility District	49	Other Combination Collection	72	Mobile Home Authority
22	Sanitation	50	Bond Authority	79	Other Special Applications
23	Water or Sewer District				

VI. SSTGB Boundary Table Example

Header rows are not included in the CSV file.

A	B	C	D	E	F	G	H	I	J	K
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	Street Post Directional	Address Secondary Abbreviation
A	20100101	29991231	1000	2000	O	SW	Simple	DR		
4	20100101	29991231								
Z	20100101	29991231								

L	M	N	O	P	Q	R	S	T	U	V	W
Address Secondary (low)	Address Secondary (high)	Address Secondary (odd/even)	City Name	Zip Code	Plus 4	Zip Code Low	Zip Extension Low	Zip Code High	Zip Extension High	Composite SER code	FIPS State
			Anywhere	84075	5545						49
						84075	5545	84075	5545		49
						84075		84075			49

X	Y	Z	AA	AB	AC	AD	AE	AF	AG:CH	CI	CJ	CK
FIPS State Indicator	FIPS County Code	FIPS Place Code	FIPS Place Class Code	Longitude Data	Latitude Data	Special Tax District Code Source (#1)	Special Tax District Code (#1)	Type of Taxing Authority Code (#1)	...	Special Tax District Code Source (20)	Special Tax District Code (20)	Type of Taxing Authority Code (20)
49	003	11111				ST	22222	49				

49	003	11111				ST	22222	49				
49												

Address level CSV File

A,20030101,20051231,1000,2000,O,SW,SIMPLE,DR,,,,,Anywhere,84075,5545,,,,,49,49,003,11111,,,,ST,2222,49,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

9-digit zip code CSV File

4,20100101,29991231,,,,,,,,,,,,,84075,5545,84075,5545,01724,49,49,003,11111,,,,ST,22222,49,,,,,,,,,,,,,
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

5-digit zip code CSV File

Z,20100101,29991231,,,,,,,,,,,,,84075,,84075,,01724,49,49,,,

CSV file does not include headers. It is data only.

CSV file includes “,” for each field out through the 20 Special Jurisdictions. Do not include extra “,” at the end.

VII. Rate Database Format

The Rate database contains the tax rate for each jurisdiction FIPS and Special Taxing District code used in the boundary database. These include the FIPS State Indicator Code, FIPS County code, FIPS Place Class Code, and Special Taxing District Code(s)

The rate database does not include Composite Codes. Composite codes are for reporting purposes only and are not used to determine the tax rates.

Rates are shown as decimal fractions; e.g. a rate of 5% is shown as 0.0500.

- Do NOT store the percent sign (%) in the database. Rates are to be stored as numerical values only.

The rate database allows states to have two (2) state tax rates. The two state rates are for states that have a general state sales tax rate and a different state sales tax rate for food or drug sales. The seller uses the rate that applies to the goods being sold. All states must fill in each rate field for each jurisdiction for uniformity in processing.

Example of table for state that exempts Food/Drugs from state tax.

State	Jurisdiction Type	Jurisdiction FIPS Code	General Tax Rate – Intrastate	General Tax Rate – Interstate	Food/Drug Tax Rate – Intrastate	Food/Drug Tax Rate – Interstate	Begin Date	End Date
49	45	49	0.04875	0.04875	0.0000	0.0000	20040101	20041201
49	00	003	0.0100	0.0100	0.0100	0.0100	20040101	20041201
49	01	12345	0.0125	0.0125	0.0125	0.0125	20040101	20041201

The rate database also provides a tax rate for in-state (intrastate) sales vs. out-of-state (interstate) sales. The in-state (intrastate) vs. out-of-state (interstate) rates are provided for states that may allow for a

local tax on in-state sales but no local tax on sales originating out-of-state. All fields must be completed, even if the state has the same rates for in-state and out-of-state sales.

Example of table for state that does not impose local tax on Interstate sales.

State	Jurisdiction Type	Jurisdiction FIPS Code	General Tax Rate – Intrastate	General Tax Rate – Interstate	Food/Drug Tax Rate – Intrastate	Food/Drug Tax Rate – Interstate	Begin Date	End Date
49	45	49	0.04875	0.04875	0.04875	0.04875	20040101	20041201
49	00	003	0.0100	0.0000	0.0100	0.0000	20040101	20041201
49	01	12345	0.0125	0.0000	0.0125	0.0000	20040101	20041201

SSTGB Rate Table Data Matrix

Column	Field	Length	Type	Comment / Description
A	State	2	Char	
B	Jurisdiction Type	2	Char	Type of Taxing Authority Code X12 Data Element 1721
C	Jurisdiction FIPS code	2-5	Char	2 digits for State FIPS Codes 3 digits for County FIPS Codes 5 characters/digits for all other codes Leading zeros in must be included
D	General Tax Rate - Intrastate	1.5	Decimal	Always 0.nnnnn e.g. 0.05255 Do not include % sign
E	General Tax Rate - Interstate	1.5	Decimal	Always 0.nnnnn e.g. 0.05255 For jurisdictions other than the state: If the jurisdiction's tax is not imposed on sales originating out of state, enter "0" in columns E and G. If tax is imposed the same, enter the same tax rates in columns D,E,F, and G
F	Food/Drug Tax Rate - Intrastate	1.5	Decimal	Always 0.nnnnn e.g. 0.05255 If state does not have a lower sales tax rate for food/drugs, enter the general state sales tax rate in F and G (same as columns D and E)
G	Food/Drug Tax Rate - Interstate	1.5	Decimal	Always 0.nnnnn e.g. 0.05255
H	Effective Begin Date	8	Date	CCYYMMDD
I	Effective End Date	8	Date	CCYYMMDD

Rate Table Example

Header row is not included in the rate database.

A	B	C	D	E	F	G	H	I
State	Jurisdiction Type	Jurisdiction FIPS Code	General Tax Rate – Intrastate	General Tax Rate – Interstate	Food / Drug Tax Rate – Intrastate	Food / Drug Tax Rate – Interstate	Begin Date	End Date
49	45	49	0.04875	0.04875	0.04875	0.04875	20040101	29991231
49	00	003	0.0100	0.0100	0.0100	0.0100	20040101	29991231
49	01	11111	0.0125	0.0125	0.0125	0.0125	20040101	29991231
49	63	22222	0.0200	0.0200	0.0200	0.0200	20100101	29991231

Rate CSV File

49,45,49,0.04875,0.04875,0.04875,0.04875,20040101,20040101

49,00,003,0.01,0.01,0.01,0.01,20040101,20040101

49,01,11111,0.0125,0.0125,0.0125,0.0125,20040101,20040101

VIII. Calculating Tax

In all instances, the computation of the tax amount is based on the individual rates, whether the state is a “single” state or a “composite” state. This will ensure a common method for computing the tax.

Calculate tax for each FIPS Code (taxing jurisdiction) separately.

IX. Using the Rate and Boundary Files

The rows in the boundary and rate databases are date dependent. Each query must ensure that the transaction date is within the beginning effective and ending effective dates on the row.

Each query must check for the Record type based on an address, 9-digit zip code or 5-digit zip code search.

The rate database allows states to have two (2) state tax rates. The two state rates are for states that have a general sales tax rate and a special rate for food or drug sales. The seller would use the rate that applied to the goods being purchased.

The rate database also provides a tax rate for in-state (intrastate) sales vs. out-of-state (interstate) sales. The in-state (intrastate) vs. out-of-state (interstate) rates are provided for states that allow a local tax on in-state sales but no local tax on sales originating out-of-state.

Example 1. Address Level

The seller is determining the tax rates for: 1035 SW Simple Dr, Anywhere ST 84075-8944

Query the Boundary Database:

An address level query includes queries for the following:

- Record Type equal to “A” (address level)
- Transactions date falls within the Beginning Effective and Ending Effective Dates
- Each component of the address must be an exact match to that component in the table (may exclude the zip extension from the query)

To be a match at the “A” level, the address must match all address fields exactly as in the database. Exception, an address level query may exclude the zip extension field.

In this example the address is within the following “Address Range”.

NOTE: This is an abbreviated view of the data base row and does not contain allelements.

Record Type	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	...	Composite SER code	FIPS State	FIPS State Indicator	FIPS County	FIPS Place
A	1000	2000	O		SW	Simple	DR	Anywhere	84075	5545				49	49	003	12345

The address matched in this database returns the following FIPS Codes:

- FIPS State Code = 49
- FIPS State Indicator Code = 49
- FIPS County Code = 003
- FIPS Place Code = 12345

Query the Rate Database:

A Rate Table query includes queries for the following:

- FIPS State Code – to ensure the rates are returned for the correct state
- Transaction date falls within the beginning effective and ending effective dates
- Each FIPS code to determine the rate for that jurisdiction

State	Jurisdiction Type	Jurisdiction FIPS Code	General Tax Rate – Intrastate	General Tax Rate – Interstate	Food/Drug Tax Rate – Intrastate	Food/Drug Tax Rate – Interstate	Begin Date	End Date
49	45	49	0.04875	0.04875	0.04875	0.04875	20040101	20041201
49	00	003	0.0100	0.0100	0.0100	0.0100	20040101	20041201
49	01	12345	0.0125	0.0125	0.0125	0.0125	20040101	20041201

The rates file returned the following rates:

- FIPS State Indicator Code 49: 0.04875
- FIPS County Code 003: 0.0100
- FIPS Place Code 12345: 0.0125

Example 2. 9-digit Zip Code Level Query

The seller is determining the tax rates for: 1035 SW Simple Dr, Anywhere ST 84075-8944

Query the Boundary Database:

A query for a 9-digit zip code includes queries for the following:

- Record Type equal “4” to ensure only returns from the 9-digit section of the database are searched. If this is not used and the state maintains address level data, the query may return multiple records (from address and 9-digit zip record).
- Transactions date falls within the Beginning Effective and Ending Effective Dates
- Zip high/low range the 5-digit zip falls within
- Zip Extension high/low range the +4 falls within

The query for this address returns the following record:

NOTE: This is an abbreviated view of the data base row and does not contain allelements.

Record Type	Beginning Effective Date	Ending Effective Date	Low Address Range	...	City Name	Zip Code	Plus 4	Zip Code Low	Zip Ext Low	Zip Code High	Zip Ext High	Composite SER code	FIPS State	FIPS State Indicator	FIPS County	FIPS Place
4	20100101	29991231						84075	0001	84076	9999		49	49	003	12345

The 9-digit zip code (84075-8944) from this database returns:

- FIPS State Code: 49
- FIPS State Indicator Code: 49
- FIPS County Code: 003
- FIPS Place Code: 12345

Query the Rate Database:

A Rate Table query includes queries for the following:

- FIPS State Code – to ensure the rates are returned for the correct state
- Transaction date falls within the beginning effective and ending effective dates
- Each FIPS code to determine the rate for that jurisdiction

State	Jurisdiction Type	Jurisdiction FIPS Code	General Tax Rate – Intrastate	General Tax Rate – Interstate	Food/Drug Tax Rate – Intrastate	Food/Drug Tax Rate – Interstate	Begin Date	End Date
49	45	49	0.04875	0.04875	0.04875	0.04875	20040101	20041201
49	00	003	0.0100	0.0100	0.0100	0.0100	20040101	20041201
49	01	12345	0.0125	0.0125	0.0125	0.0125	20040101	20041201

The rates file returned the following rates:

- FIPS State Indicator Code 49: 0.04875
- FIPS County Code 003: 0.0100
- FIPS Place Code 12345: 0.0125

Example 3. 5-digit Zip Code Level Query

The seller is determining the tax rates for: 1035 SW Simple Dr, Anywhere ST 84075-8944

If no match was found at the Address or 9-digit zip code level. The database is queried at the 5-digit zip code level using zip code 84075.

Query the Boundary Database:

A query for a 5-digit zip code includes queries for the following:

- Record Type equal to “Z”
- Transactions date falls within the Beginning Effective and Ending Effective Dates
- Zip high/low range the 5-digit zip falls within

The database may return rows that look like either of the following:

NOTE: This is an abbreviated view of the data base row and does not contain allelements.

Record Type	Beginning Effective Date	Ending Effective Date	Low Address Range	...	City Name	Zip Code	Plus 4	Zip Low	Zip Ext Low	Zip High	Zip Ext High	Composite SER code	FIPS State	FIPS State Indicator	FIPS County	FIPS Place
Z	20100101	29991231						84075		84075			49	49	003	

Record Type	Beginning Effective Date	Ending Effective Date	Low Address Range	...	City Name	Zip Code	Plus 4	Zip Low	Zip Ext Low	Zip High	Zip Ext High	Composite SER code	FIPS State	FIPS State Indicator	FIPS County	FIPS Place
Z	20100101	29991231						84070		84099			49	49	003	

In the first database row, the zip code is an exact match. In the second example, the value 84075 is within the range 84070<-> 84099. In either instance, this database returns the following FIPS codes.

- FIPS State Code: 49
- FIPS State Indicator: 49
- FIPS County Code: 003

No Place code is included on the data row. Because the five-digit zip code is valid both within the city (with local jurisdiction tax) and outside the city (without local jurisdiction tax), the lowest jurisdictional tax rate must be applied, which in this example is no local jurisdiction tax.

Query the Rate Database:

A Rate Table query includes queries for the following:

- FIPS State Code – to ensure the rates are returned for the correct state
- Transaction date falls within the beginning effective and ending effective dates
- Each FIPS code to determine the rate for that jurisdiction

State	Jurisdiction Type	Jurisdiction FIPS Code	General Tax Rate – Intrastate	General Tax Rate – Interstate	Food/Drug Tax Rate – Intrastate	Food/Drug Tax Rate – Interstate	Begin Date	End Date
49	45	49	0.04875	0.04875	0.04875	0.04875	20040101	20041201
49	00	003	0.0100	0.0100	0.0100	0.0100	20040101	20041201
49	01	12345	0.0125	0.0125	0.0125	0.0125	20040101	20041201

The rates file returned the following rates:

- FIPS State Indicator Code 49: 0.04875
- FIPS County Code 003: 0.0100

Example 4. Composite SER Code

States have the option to require sellers or CSP to report tax amounts on the SER in a combined or composite amount. The state will indicate use of a composite amount by including a Composite SER code in the boundary file at each level, address, 9 or 5-digit zip code.

The following example is of the boundary database in which the state has provided a Composite SER Code of 98765 for the zip code range 84075-0001 through 84076-9999.

NOTE: This is an abbreviated view of the data base row and does not contain allelements.

Record Type	Beginning Effective Date	Ending Effective Date	Low Address Range	...	City Name	Zip Code	Plus 4	Zip Low	Zip Ext Low	Zip High	Zip Ext High	Composite SER code	FIPS State	FIPS State Indicator	FIPS County	FIPS Place
4	20100101	29991231						84075	0001	84076	9999	98765	49	49	003	12345

A 9-digit zip code (84075-8944) query in this database returns the following FIPS and Composite SER codes:

- FIPS State Code = 49
- FIPS State Indicator = 49
- FIPS County Code = 003
- FIPS Place Code = 12345
- Composite SER Code = 98765

Query the Rate Database:

A Rate Table query includes queries for the following:

- FIPS State Code – to ensure the rates are returned for the correct state
- Transaction date falls within the beginning effective and ending effective dates
- Each FIPS code to determine the rate for that jurisdiction

State	Jurisdiction Type	Jurisdiction FIPS Code	General Tax Rate – Intrastate	General Tax Rate – Interstate	Food/Drug Tax Rate – Intrastate	Food/Drug Tax Rate – Interstate	Begin Date	End Date
49	45	49	0.04875	0.04875	0.04875	0.04875	20040101	20041201
49	00	003	0.0100	0.0100	0.0100	0.0100	20040101	20041201
49	01	12345	0.0125	0.0125	0.0125	0.0125	20040101	20041201

The rates file returned the following rates:

- FIPS State Indicator Code 49: 0.04875
- FIPS County Code 003: 0.0100
- FIPS Place Code 12345: 0.0125
- Compute the tax amount for each jurisdiction
- Sum the tax amounts for all jurisdictions
- Reports the total tax for this transaction on the SER under the jurisdictions using the Composite code of 98765. (Tax reported under this code includes the total tax for all transactions that fall under this code during that reporting period.)

X. SER Examples

This example shows how tax is calculated and reported on a \$1000 taxable purchase for a Composite state and a state that is not a Composite State.

Calculate tax for each code:

CODE	Tax Rate	Tax
FIPS State Code 49	Identifies State	
FIPS State Indicator 49	0.04875	48.75
FIPS County Code 003	0.0100	10.00
FIPS Place Code 12345	0.0125	12.50
Composite SER Code 98765	Used for Reporting Only	
TOTAL TAX		71.25

Without a Composite code, report state tax and each jurisdiction tax under the each FIPS code.

SER Fields		
Total Sales	1000.00	
Exemptions Deductions	0.00	
Taxable Sales	1000.00	
State Tax Due Sales In State	48.75	
State Tax Due Sales Orig Out of State	0.00	
State Tax Due Own Purch Withdraw	0.00	
State Tax Due Food Drug		
Jurisdiction Detail Fields		
Jurisdiction Code	Juris Tax Due Sales in State	Juris Tax Due Sales Orig Out of State
003	10.00	0.00
12345	12.50	0.00

With a Composite code report the total sales and deductions, but do not report state tax due. Report the total tax due (including the state tax) using the Composite FIPS code.

Do not report using each jurisdictions FIPS codes.

SER Fields		
Total Sales	1000.00	
Exemptions Deductions	0.00	
Taxable Sales	1000.00	
State Tax Due Sales In State	0.00	
State Tax Due Sales Orig Out of State	0.00	
State Tax Due Own Purch Withdraw	0.00	
State Tax Due Food Drug		
Jurisdiction Detail fields		
Jurisdiction Code	Juris Tax Due Sales in State	Juris Tax Due Sales Orig Out of State
98765	71.25	

Chapter 6 SST Simplified Return Transmissions: SER

[Table of Contents](#)

SSUTA Section 318.

The SSUTA requires a uniform, simplified electronic return (SER). The Governing Board adopted the data elements for the return. Data elements for the SER are in the current schema, which is on the SST website under Technology. Background information is available in the Returns and Remittances white paper on the SSTGB website under Issue Papers ([Ref Number IP05005, Issued August 23, 2005](#)).

The simplified electronic return (SER) is a simple and uniform way for sellers to file the sales and use taxes. Because the SER is intended to be as simple as possible, it is very limited in scope and the data included.

Requirements

1. Each state must offer at least two methods of filing for all sellers.
2. States must be able to accept the SER from any CSP and any registered seller (does not need to be registered through SSTRS). (SSUTA Section 318.C.)
3. Local or jurisdictional sales tax returns may not be required in addition to the state filing. (SSUTA Section 318.A.)
4. The due date can be no earlier than the 20th of the following month. (SSUTA Section 318.B.)
5. A SER may have a negative tax due amount. States may automatically generate a refund, allow the credit to be used on future returns, or require the CSP or seller to complete and submit the state's Claim for Refund form.
6. A state may require all taxes reported on a SER be paid electronically. (SSUTA Section 319.B.) Nothing in the SSUTA prohibits a state from requiring all sellers to file and pay electronically.
7. The ability to submit a SER is part of the certification process for a CAS provider and CSP.

Who can and who must use the SER?

- ▶ Any seller may use a SER to file and pay tax in a Streamlined member state as of January 1, 2013. The seller does not need to register through the SST Sales Tax Registration System. The transmitter of the SER must test with the state prior to submitting a SER for a non-SST registered seller.
- ▶ Model 1 sellers – the CSP must file a SER monthly for each member state the seller is registered in through SSTRS.
- ▶ Model 2 and Model 3 sellers – must file a SER monthly for each member state. (SSUTA Section 318.C.3.)
- ▶ Model 4 sellers may file a SER or use other filing methods provided by each state.

Benefits

- ▶ The SER is simpler to prepare and shorter than many states' traditional returns.
- ▶ The CSP can use one identification number across all participating states for filing a SER.
- ▶ The seller or CSP receives the benefits of electronic filing, including prompt notification that the return was accepted or rejected.
- ▶ The state receives the benefits of electronic filing, including fewer incoming errors and elimination of data entry error.

Filing Architecture of the Simplified Return Transmission

Any state that is or plans to become a Streamlined Member state must adopt and implement XML as a key technology for transmission, receipt, and acknowledgement of the Simplified Return Transmission. It is important to have plans in place that will allow implementation of this technology.

By January 1, 2019, each state must adopt web services as the standardized transmission process that allows for receipt of uniform tax returns and other formatted information as approved by the Governing Board.

SST Simplified Return Transmission

Each transmission contains a Transmission Header, Simplified Return Document(s), and may contain a Financial Transaction (bulk payment). A single transmission may contain multiple Simplified Return Documents.

The Simplified Return Document includes a Simplified Electronic Return (SER) only, a SER with a payment, or a Payment only for a single licensee.

An optional bulk payment may be made in a transmission with Simplified Return Documents. The bulk payment is a single payment for distribution to SERs filed without payment in the same transmission. See Chapter 7 for details on the Financial Schema.

Receipt

The receipt shows the communications system was functioning correctly but does NOT indicate whether the filing was accepted or rejected – that is done by the Acknowledgement.

See Chapter 8 for details on the Receipt Schema

Acknowledgement

The acknowledgement indicates if the transmission was accepted or rejected or if any document within the transmission was rejected.

See Chapter 9 for details on the Acknowledgement Schema.

DATA ELEMENTS: XML Schema for Simplified Return Transmission

See “Schema” chapter for XML Schema Prints.

1. **Transmission Header** - Required

2. **Simplified Return Document** (may be 1 or multiple) - Required

- A. The Simplified Return Document includes one of the following:
 - i. Simplified Electronic Return (SER) without a Financial Transaction;
 - ii. Simplified Electronic Return (SER) with Financial Transaction; or
 - iii. Financial Transaction – payment only for a single licensee.

3. **Financial Transaction** - Optional - bulk payment. A single payment for distribution to SERs filed without payment in the same transmission.

The data fields and requirements are explained below.

1. **Transmission Header** contains the following:

- a. Transmission ID – Required. Transmission ID must be Transmitter ID (see Transmitter below), the five-character Julian date of the transmission, and a six-character unique identifier, usually a sequential number. If the data file is retransmitted for any reason, the Transmission ID must be changed; usually by incrementing the sequential number.
- b. Time Stamp – Optional. The time of transmission.
- c. Transmitter - Transmitter ETIN – Required. This identifies the transmitter.
 - i. Seller - Use their SSTPID or State Permit Number when filing their SER.
 - ii. CSP - Use their CSPID when filing for a Model 1 licensee and may use the CSPID, State issued ID, or FEIN when filing for other sellers. Check with the state for their requirement for other sellers.
 - iii. Accountant or tax preparer - Use their FEIN or state issued number when filing for licensee other than a Model 1.
- d. Process Type – Required. T for Test or P for Production (**Do not mix Test and Production files in the same transmission.**)
- e. Document Count – Required. This is a count of the number of documents including the Simplified Return Document and the Financial Transaction (bulk payments).
- f. TransmissionPaymentHash - Optional. Only include ACH Debit payment amounts.

2. **Simplified Return Document** is used to file a SER without payment, SER with payment, or a Payment only (stand-alone payment) for a specific account. Multiple Simplified Return Documents may be included in a single transmission. This document contains the following:

- a. DocumentId – Required.
- b. DocumentType – Required.
- c. SSTFilingHeader – Required.
- d. One of the following is required:
 - 1)Simplified Electronic Return (SER) - With or without an optional financial transaction (SER with payment)

2) Financial Transaction - Payment only for a license

Data fields and requirements for the Simplified Return Document Data Elements

- a. **DocumentId** – Required - Identification number of the original document.
- b. **DocumentType** – Required - indicates whether a SER or Registration is being sent or acknowledged. Types allowed SEROnly, SERWithPayment, PaymentOnly; or PrePayment.
- c. **SSTFilingHeader** – Required - is the document header for a SER or a Financial Transaction (payment only for a single account). The SSTFilingHeader contains information to identify the seller, reporting period and the state the filing is for. This information is not repeated in the actual SER.
 - ▶ States may establish minimal errors for these fields and reject as necessary. (See minimal errors list.)
 - ▶ Calculation or jurisdiction errors are not minimal errors and should not reject the transmission. States may notify the CSP or seller of calculation or jurisdiction errors through other means - calls, billings notices, etc.

The SSTFilingHeader contains the following elements:

- i. ElectronicPostmark - Required. Documents when the return was transmitted. The originator or transmitter adds the postmark when they transmit the SER. If the transmitter is unable to transmit the returns by the due date because the state experiences technical difficulties, the state should use the electronic postmark as the date received to determine if the return was timely filed.
- ii. Tax Period Start and End Dates - Required. The tax period is required since the document may be an original or amended return.
- iii. DateReceived - Optional - For State Use Only. A state may choose to store the XML documents rather than transferring each field to a backend legacy system. Inclusion of this date allows states to insert the date received and store the document as a whole.
- iv. Preparer – Optional. Information on the CPA or other person who created the SER on the seller's behalf. Includes preparer's name, FEIN/SSN, phone number, email, and software ID of the software used. Transmitters or CSPs are assigned an ID by the SST registration system that is included in the Transmission Header. This allows states to track multiple errors received by the same software ID to determine if patterns of errors exist and address those errors with the preparer.
- v. FilingType - Required. Indicates if this is a SER without payment, SER with payment, a payment only which may be a prepayment or a return payment, or a retransmission ("resend") of a rejected SER or Payment.

The "Resend" indicator allows a state to distinguish retransmissions from duplicate filings. A retransmission is the **same** return that was previously transmitted.

There is a Return Type indicator in the SER body to indicate if it is an amended return.

- vi. SSTPID or StateID - One is required, not both.
 - a) SSTPID - Required if the seller is a SST seller. This is the SST Identification Number issued during the registration process. This number uniquely identifies the seller. States must accept this number. This number will allow states to cross-reference to back-end systems.
 - b) StateID - Required if the seller is not a SST seller (they do not have a SSTPID). This is a unique identifier for a seller assigned by a particular state for its own use. Do not use the FEIN unless the state has approved. Some states may issue multiple licenses to a single FEIN, using the FEIN will not match the SER to the proper account.
 - vii. TIN - FEIN or social security number - Required. Includes an indicator identifying this number as a FEIN or social security number.
 - viii. FIPSCode - Required. The FIPSCode identifies the state the SER is for. The FIPS code is a 2-digit number from 01 to 56, assigned by the federal government that uniquely identifies each state. FIPS Codes may be found at: <https://www.census.gov/geo/reference/codes/place.html>. The FIPS code was used rather than the standard 2-letter state abbreviations used by the post office because the Boundary database uses the FIPS code.
- d. **1) SimplifiedElectronicReturn (SER)** contains the return detail.
- ▶ The SER may include a financial transaction.
 - ▶ A SER may result in negative tax due.
 - ▶ A financial transaction may be sent without a SER.
 - ▶ A bulk payment may only be made for SERs included in the same Simplified Return Document transmission.
- i. Return type - Required. Indicates whether it is an original (O) or an amended (A) return. Amended Returns are a complete new return and a total replacement of the previously submitted data. For example, if the original return shows total sales of \$18,000 and the total sales were actually \$19,000, the amended return will show total sales of \$19,000.
 - ii. Total Sales - Required.
 - iii. ExemptionsDeductions - Required.
 - iv. Exemption Deduction Breakout - Part 2 of the SER. States have option to require this data. State must notify the Governing Board if Part 2 is required. It is optional for sellers to complete Part 2 if the state does not require it.

Sellers required to file Part 2 (the exemption deduction breakout) may do so with each return or once a year with its December SER. If filed on the SER for December, Part 2 is to include the total for all twelve months of that calendar year. (SSUTA Section 318.3. b., c., and d.)

The exemption deduction breakout (Part 2 of the SER) includes the following transaction/exemption types:

- a. Agriculture
- b. Direct Pay

- c. Government/Exempt Organization
 - d. Manufacturing
 - e. Resale
 - f. Other
- v. Taxable Sales - Required.
- vi. StateTaxDueSalesInState - Required (Do not use if state uses a Composite Code which is used to report all tax, state and local, under a single code.)
- vii. StateTaxDueOrigOutOfState – Required (Do not use if state uses a Composite Code, which is used to report all tax, state and local, under a single code.)
- viii. StateTaxDueOwnPurchWithdraw – Required. This is consumer use tax. Amounts subject to consumer use tax should also be reported under jurisdiction detail if local tax is due. CSPs filing for Model 1 sellers are responsible for the tax on the transactions seller processes through the CSP. Seller may also send use tax information to CSP to report on the SER.
- ix. StateTaxDueFoodDrug - States that do not have a separate rate on food and/or drugs may require a zero in this field. (Do not use if state uses a Composite Code, which is used to report all tax, state and local, under a single code.)

For states that have a separate rate, the StateTaxDueFoodDrug amount is not included in any other StateTaxDue amount element. The tax due amounts add up to the TotalTaxDue.

The agreement allows a state to have a lower tax rate (which may equal 0) on food and drugs. There is no option for a lower or different local jurisdiction rate - if the food and drug is subject to state sales tax, it is subject to the full local jurisdiction taxes. (SSUTA Section 308)

- x. JurisdictionDetail - Required for states that have local jurisdictions. Do not include the state tax information in the local jurisdiction detail. The local jurisdiction detail provides the FIPS code and total tax due for each category listed in that local jurisdiction.
 - Jurisdiction Code -- FIPS Code
 - JurisTaxDueSales InState
 - JurisTaxDueSalesOrigOutOfState
 - JurisTaxDueOwnPurchWithdraw
- xi. TotalTaxDue - Required (may be negative). Total all state and local jurisdiction tax due. Do not subtract the allowance.
- xii. InterestDue - Based on each state's Interest rate for late payment.
- xiii. PenaltyDue - Based on each state's Penalty rate for late filing of return.
- xiv. Discounts - Based on each state's requirements. State allowances are deducted here.
- xv. SSTPAllowance - For use by CSPs and CAS - (SSUTA Article VI, Sections 601 and 602). SSTP allowance is calculated based on the sales and use tax due and the rates as negotiated in the

CSP Contracts. The allowance percentage varies based on the amount of tax reported for a seller across all SST Full Member states.

- xvi. Priorpayments - Based on each state's requirements.
- xvii. NewPrepayments - Based on each state's requirements.
- xviii. AmountDueOrRefund - Required. Total amount due from return, including state, jurisdiction tax, interest, and penalty less discounts, allowances and prepayments. This amount may be negative. The states may automatically generate a refund, allow use of credit on future returns, or refund when requested by the CSP or seller.

d. 2) FinancialTransaction – Payment only for a single licensee. The SSTFilingHeader includes seller and reporting period information. See Chapter 7 for details on financial transactions.

e. Financial Transaction (Bulk Payment) - Optional

This financial transaction option is for making a bulk payment for the SERs included in that transmission that do not have an attached payment. Financial Transactions are explained in Chapter 7.

Chapter 7 Simplified Return Transmission: Financial Transaction

[Table of Contents](#)

SSUTA Section 319.

Requirements

To be in compliance with the SSUTA Section 319, Uniform Rules of Remittances of Funds, a state must:

1. Allow for electronic payments by all remitters by both ACH Credit and ACH Debit.
2. Provide an alternate method for making same day payments if an electronic funds transfer fails, generally through the use of a Fedwire.
3. Provide that if a due date for a payment falls on a Saturday, Sunday or legal holiday in a member state, the payment, including any related payment voucher information, is due to that state on the next succeeding business day. Additionally, if the Federal Reserve Bank is closed on a due date that prohibits a person from being able to make a payment by ACH Debit or Credit, the payment shall be accepted as timely if made on the next day the Federal Reserve Bank is open.
4. Require that any data that accompanies a remittance be formatted using uniform tax type and payment type codes approved by the Governing Board.
5. Require only one remittance for each return except that a state may require additional remittance from sellers that collect more than thirty thousand dollars in sales and use taxes in their state during the preceding calendar year. Additional payments or pre-payments cannot require filing of an additional return.

The SSUTA agreement provides that a state may require electronic payment of taxes reported on the SER.

Simplified Return Transmission's Financial Transaction Schema

The FinancialTransaction is part of the SSTSimplifiedReturnTransmission.

The FinancialTransaction schema allows for:

- ACH Debit payments,
 - ACH Credit payment information, and
 - Direct Deposits of Refunds to the seller.
1. The SSTSimplifiedReturnTransmission requires a SimplifiedReturnDocument. Within the SimplifiedReturnDocument, a financial transaction may be filed:
 - with a SER - this is for payment for that specific SER; or
 - as a payment only for a specific license without a SER.
 2. The SSTSimplifiedReturnTransmission has an option for Financial Transaction (bulk payment) that may be filed in a single transmission along with the SimplifiedReturnDocuments. This optional financial transaction (bulk payment) is located on the main "trunk" of the schema. The bulk payment allows the transmitter to make a single payment for some or all of the SERs **included in that transmission**, rather than attach a separate payment to each SER. A bulk payment must equal the sum of all SERs in the transmission that do not have payments and does not include any of the stand-alone payments. Stand-alone payments are made in the Financial Transaction under the SimplifiedReturnDocument.

Example – A SSTSimplifiedReturnTransmission may contain:

SimplifiedReturnDocuments for:

- Three SERs with financial transactions of \$100, \$125, and \$150;
- Three SERs without financial transactions showing AmountDue of \$200, \$225, and \$250;
- One Financial Transaction or standalone payment for \$300; and
- A FinancialTransaction (bulk payment) for \$675 that covers the three SERs filed without payment.

3. States may reject the transmission if the sum of the payment amounts in all of the addenda records in the Financial Transaction (bulk payment) does not equal the bulk payment.

DATA ELEMENTS: XML Schema for Financial Transaction

See XML Schema chapter 15 for XML prints of the current schema.

Financial Transaction has three items that may be included:

1. One of the following 3 items:
 - a. StatePayment
 - b. RefundDirect Deposit
 - c. ACH Credit Info
2. DepositTo529Account
3. EstimatedPayments (follows same ACHEntityDetailType schema as State Payments)

1. State Payment – provides payment information for an ACH Debit payment (the state pulls payment from specified account).

- a. Type of Account - Required. Choice of:
 - 1) Checking
 - 2) Savings
- b. RoutingTransitNumber - Required.
- c. BankAccountNumber - Required.
- d. PaymentAmount - Required. In a bulk payment, this is the total payment amount.
- e. IdentificationNumber - Optional.
- f. AccountHolderName - Optional.
- g. AccountHolderType - Optional.
- h. RequestedPaymentDate - Optional. Payer may request the payment be pulled on or after a specific date, which may be a different date than when the returns are filed. The state is responsible for storing the payment information and delaying the processing until the requested payment date. There is also an element for states to record the payment received date as well as the actual settlement date. These are for states that store the XML in its native form. This can be completed when the payment actually settles.
- i. AddendaRecord - Required. Contains account information for distributing payment. (see breakout for addenda record)
- j. International Transaction Information - select one of the following 2 fields.

Check to see if state accepts these transactions before sending.

NotIATTransaction IsIATTransaction FullIAT

2. RefundDirectDeposit – The refund direct deposit option is not available at this time. Do not fill in this field. Any refund request should be made directly with the state.

3. ACHCreditInfo – Provides information on amounts the Payer will send to the state.

- a. Payment Amount - Required. If this is a bulk payment, this is the total amount of the payments
- b. Identification Number - Optional.
- c. RequestedPaymentDate - Optional. (date payment will be sent)
- d. AddendaRecord - Required. Contains account information for distributing payment.
- e. International Transaction Information - complete one of the following 2 fields.
Check to see if state accepts these transactions before sending.
 - ▶ NotIATTransaction
 - ▶ IsIATTransaction
 - ▶ FullIATT

AddendaRecord - Required for all StatePayment and ACHCreditInfo. The AddendaRecord identifies where to apply the payment.

This may include payment information for one account (stand-alone payment or payment with a SER) or multiple accounts (bulk payment). When attached to a SER, the payment is for a single account. When the financial transaction is for a bulk payment, the AddendaRecord will have multiple Record Types.

All fields in the AddendaRecord are required. A State may choose to not use or save the data but should not reject a SER that contains the AddendaRecord data.

- a. SellerIdentification - This is the license number that identifies the account payment is for. Use the SSTID if registered through SST or StateLicense number if not registered through SST.
- b. TaxTypeCode
- c. FTACode
- d. StateTaxTypeCode
- e. TaxPeriodEndDate
- f. TXPAmount
 - ▶ SubAmountType
 - ▶ SubAmount - This is the payment amount for that account. It does not include the allowance.

Chapter 8 SST Receipt

[Table of Contents](#)

The receipt is for all SST data transmissions.

The receipt is transmitted to the filer during the same communications session as the SST Simplified Return Transmission is made. The receipt provides a means for the state to communicate the original transmission was received, without accepting or rejecting the contents.

Data Elements

See XML Schema chapter 15 for XML prints of the schema.

1. ReceiptHeader

Receipt Timestamp – Date and Time transmission is received

2. Transmission Receipt

TransmissionID – From the Transmission Header

Transmission Timestamp – timestamp of the original filing from the Transmission

Chapter 9 SSTP Acknowledgement

[Table of Contents](#)

The state should send an acknowledgement back to the transmitter within 48 hours of receipt of the transmission.

The state indicates acceptance or rejection at two levels:

- The entire CSP transmission. If the entire transmission is rejected, the document acknowledgement is not used.
- Each individual document – return, return with payment, or payment, or bulk payment.

At each level the state indicates the number of errors and utilizes an XML feature called Xpath to indicate exactly which data elements of the return are in error. This makes it easier for the seller or CSP to identify and correct the errors. The minimal error messages and numbers are in the current SST Schema set under Documents. If a state identifies a new error, the state needs to bring it to the Certification Committee to be added to the minimal error list so all states use the same codes.

The SST acknowledgement must contain either the Transmission ID or the Document ID from the transmission or document. See SER schema for contents of Transmission ID and Document ID.

The Transmission or Document ID allows the seller or CSP to identify the exact transmission or document being acknowledged. Seller identification is not enough; a transmission may include multiple documents for a single seller, such as an original and an amended return. The Document Identifier can also serve as a reference number for the seller or CSP when calling the state to ask about a SER.

DATA ELEMENTS

See XML Schema chapter 15 for XML prints of the schema.

SSTPAcknowledgement - The SSTPAcknowledgement contains an Acknowledgement Header, a Transmission Acknowledgement and if the transmission is accepted, it must contain a Document Acknowledgement for each document submitted in that transmission.

Transmission acceptance does not mean each document within the transmission is correct. It only indicates the transmission was correctly packaged.

Individual documents within the transmission may be accepted or rejected.

1. **Acknowledgement Header** – Required. A timestamp of when the acknowledgement is created
 - a. AcknowledgementTimeStamp
 - b. AcknowledgementCount
2. **Transmission Acknowledgement** – Required. The entire transmission may be accepted or rejected
 - a. TransmissionID – must match the same element in the transmission.
 - b. TransmissionTimestamp – must match the same element in the transmission.
 - c. TransmissionStatus – Required. 'A' for Accepted; 'R' for Rejected. Indicates if the ENTIRE transmission is accepted or rejected.

- d. **Errors** – multiple errors may be reported.
3. **Document Acknowledgement** – Required if the transmission is accepted. Indicates the acceptance or rejection of each individual document within an accepted transmission. A Document Acknowledgement must be made for each document within an accepted transmission. The document acknowledgement is not used if the entire transmission is rejected.
- a. **DocumentId** – Required. Must match the ID of the original document.
 - b. Requires one of the following:
 - ▶ **SSTPID** – Use if this is a SST licensee
 - ▶ **StateID** – Use if this is not a SST licensee
 - c. **DocumentType** – Required. Must match the original document being acknowledged. Types allowed **SEROnly**, **SERWithPayment**, **PaymentOnly**; or **PrePayment**.
 - d. **DocumentStatus** – Required. 'A' for accepted; 'R' for rejected
 - e. **PaymentIndicator** – Required. Indicates if the payment was received and if it was accepted.
 - A – electronic payment was included and accepted.
 - R – electronic payment was included and rejected
 - N – no electronic payment was included or a payment is not applicable for that document type.
 - f. **Errors** – Use if there are Errors. Contains each error identified in the document.

Errors

- a. **ErrorCount** – multiple Errors may be reported.
- b. **ErrorID** – See SST Error document.
- c. **XPath** – Optional. The XPath expression indicates the full path from the root to the error element or attribute. Not all software vendors have the XPath tools for this purpose, this identifies where the error was: within the transmission, within the document, within the filing header, or the payment. This feature allows for easier troubleshooting and diagnostics.
- d. **FieldIdentifier** – Optional. Identification of field in error other than XPath
- e. **ErrorMessage** – Required – See SST Error document.
- f. **AdditionalErrorMessage** - Optional
- g. **Severity** – Optional. Severity of error. Some errors are fatal and will not be accepted in any circumstance. Other errors may be warnings that do not impact acceptance of the document.
- h. **DataValue** – Optional. The data that is in error

Error Codes:

States must use the Standard error codes and messages packaged with the schema set.

All states must utilize the same error codes to provide consistency for CSPs and other transmitters for all participating states. If a state identifies a new error, the state needs to bring it to the Certification Committee to be added to the minimal error list so all states use the same codes.

State specific error messages must have error codes of the form NNnnnn where NN is the state FIPS code and nnnn is the error number starting with 1001.

It is recommended states use more detailed error messages in the additional error message field, (i.e. 'mandatory field not present, does not match enumerated list, not number and should be').

Error codes and error schema is found in the [current SST Schema](#) on the [TIGERS](#) website.

Chapter 10 Communications Technology: SER

[Table of Contents](#)

Overview

The Simplified Electronic Return Transmission (SER) is transmitted directly to each state. Each state must implement technology to receive a SER from CSPs and sellers.

Host a web service to receive the SER.

The state must host a web service to receive the SERs. The transmitter would utilize a web service client, or thin client web application, to communicate with the state's web service and transmit the data. The state should make its web service available on or close to a 24/7 basis. SOAP messages received by the state's web service are parsed and transferred to the state's processing systems. Standard web services are discussed in more detail in chapter 11. As a condition of its membership, all states must have a web service in place no later than January 1, 2019.

(Note: The SSTGB hosts a secure website (Sharefile) to which the CSP or seller may upload the SOAP message file in the event a state's web service is unavailable. The state is responsible for downloading the files from the secure website to transfer the data to its processing systems. Once the state's web service becomes available, it must notify Testing Central.)

Transmission Packaging

The transmission is packaged using the SOAP protocol. A SOAP transmission contains a SOAP Header, a SOAP Body, and may optionally include one or more Attachments. The SOAP Header contains security and authentication data, including the SSTP-ID or CSP-ID and a password used for the SSTRS or assigned by each state. The password is optional as determined by each state. In the Streamlined Sales Tax transmission, which contains only XML data and which is also fairly small in size, the transmission payload, including Transmission Header, Transmission Manifest, and all Documents, is bundled into a single XML document contained in the SOAP Body. This makes for an efficient transmission for a simple payload.

XML Processing

To take full advantage of the edits built into the XML schemas for SST, each state must implement a validating parser. Several good commercial products are available for this purpose. The parser will detect formatting errors such as missing mandatory data elements and non-numeric data in numeric data elements. These errors will be caught at point of entry, so that only clean data is passed to back-end processing systems.

The state must also implement the necessary application to take any parser errors, plus any business rule errors detected, and create the appropriate Acknowledgement to each Simplified Return Transmission using the Acknowledgement XML schema discussed in Chapter 9.

Chapter 11 Web Service Implementation

[Table of Contents](#)

Overview

This chapter is a guide to implement a web service for receiving a Simplified Return Transmission. CSPs or sellers must use or implement a web service client to communicate with the state's web service and transmit the data.

By January 1, 2019 each state must adopt web services as the standardized transmission process.
(SSUTA Section 318)

The **efile** web service provides four operations:

Ping – For testing the connection and authentication. This can also be used by a monitoring service to verify the system is operational.

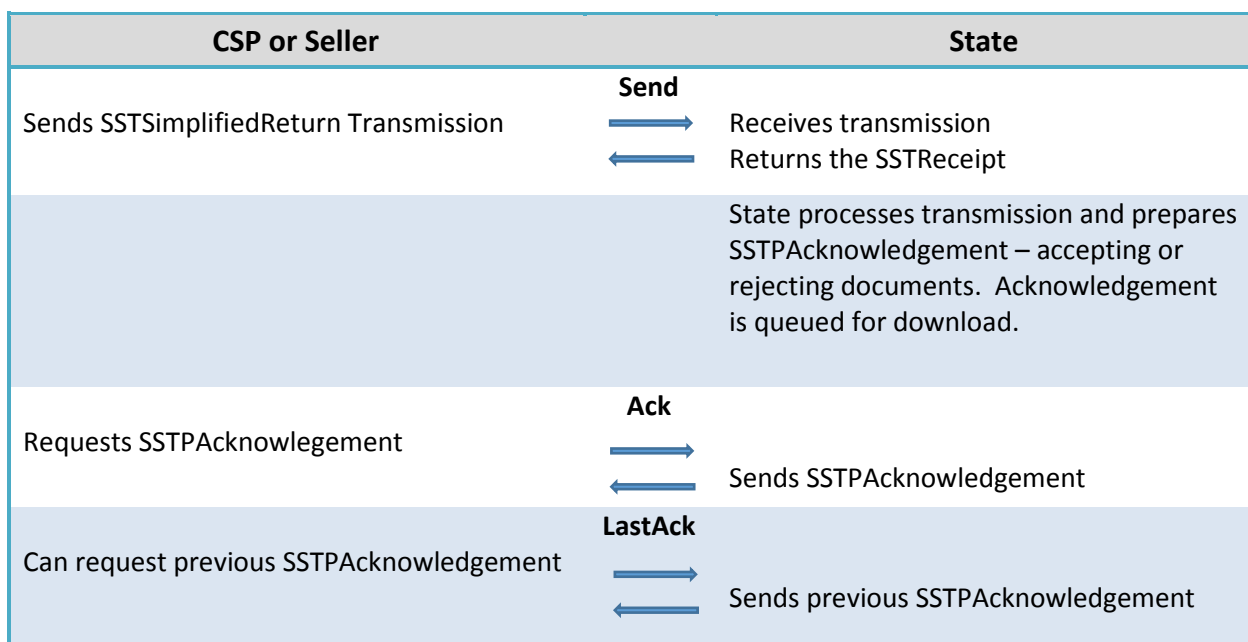
Send – CSP or Seller Sends a <SSTSimplifiedReturnTransmission> document. A <SSTReceipt> is returned indicating the transmission was received.

The state processes the document and prepares the SSTPAcknowledgement indicating if documents were accepted or rejected. The <SSTPAcknowledgement> document is queued for download by the Ack operation.

Ack – CSP or Seller requests the next <SSTPAcknowledgement> document. This can be called until there are no more documents available.

LastAck – CSP or Seller requests the previous <SSTPAcknowledgement> document. This is used in the case of an error receiving the previous document using the Ack operation.

The following is an example of the operation flow:



The efile web service was designed for easy implementation by states, CSPs, and sellers. It adheres to all web service interoperability (WS-I) standards. Sample implementations of both the service and client are available for the Microsoft .NET and Java platforms. The EFileService.wsdl (Web Services Description Language) document can be used alone to implement a service or client on any platform that supports SOAP 1.1 web services.

Because of the complexity of the schemas and the batch processing nature of the service, the SST schemas are not directly linked (imported) into the WSDL. Keeping the WSDL and schemas separate allows for future changes to the schemas without affecting the web service interface. The Send operation accepts an arbitrary (any) XML element and the Ack and LastAck operations return any XML Element. It is up to the client and service to perform schema validation. States are expected to use the current transmission Version value to detect and handle current and future versions of the schemas.

For copies or links to what states are using for EFileService.wsdl contact Testing Central.

Namespaces

The EFile service WSDL uses the following namespace to identify its custom elements: <http://streamlinedsalestax.org/efile>. Note that namespace names are case sensitive. The efile namespace is all lowercase.

The SST schemas do not define a namespace. Therefore, a `xmlns=""` is required on all SST schema elements. The default namespace (`xmlns`) just needs to be set on the root element (in this case `<SSTSimplifiedReturnTransmission>`)

For example:

```
<Send xmlns="http://streamlinedsalestax.org/efile">
  <Transmission>
    <SSTPTtransmission xmlns="">...</SSTPTtransmission>
  </Transmission>
</Send>
```

Security

Security is a critical implementation issue and there are many available options. It is necessary to balance the security needs with the capabilities of the various implementation platforms, tools and personnel. The EFile service will use a combination of SSL (HTTPS protocol) and a Username/Password security token for security and authentication. This is equivalent to the security used for the web site based, document upload and download implementation alternative.

SST will use a standard WS-Security token for authentication. This is designed to provide interoperability with existing and future software and hardware security systems. A valid WS-Security `<Security>` SOAP header element must be included in all requests. For convenience, this is explicitly defined in the WSDL.

SST will use plain text passwords since the entire transmission is being encrypted using SSL. Therefore, it is required to specify the `<Password>` Type attribute as: <http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-username-token-profile-1.0#PasswordText> . An example is shown below.

```

<soap:Header>
  <Security soap:mustUnderstand="0" xmlns="http://docs.oasis-open.org/wss/2004/01/oasis-200401-
wss-wssecurity-secext-1.0.xsd">
    <UsernameToken>
      <Username>CSP0000001</Username>
      <Password Type="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-username-token-profile-
1.0#PasswordText">password</Password>

    </UsernameToken>
  </Security>
</soap:Header>

```

The <Username> should contain the transmitter id. The <Password> should contain the transmitter (seller or CSP) password as registered with the SST registration service.

See also: <http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-username-token-profile-1.0.pdf>

SOAP Details

The SST EFile web service uses the document/literal wrapped SOAP binding style. This means that each operation contains a single “wrapped” parameter element that can be validated by a schema. This style is WS-I compliant and supported by the major web service platforms. It is well suited to the document transmission/acknowledgement nature of this web service and is actually necessary for this particular interface to make it WS-I compliant. See the Send operation details below for an example. Refer to <http://www.ibm.com/developerworks/library/ws-whichwsdl/> for more details on this topic.

Operations

Ping

The client may use the Ping operation to verify that the web service is operational. However, it should not be called needlessly by clients. States can also use Ping along with a monitoring service to monitor system availability. It returns an information text string indicating the name and version of the web service. The content of this is not currently standardized. It should not be used for determination of interface or schema versions.

The Message parameter is for states’ private use. It is useful within the context of a monitoring service to perform a system status check based on a private parameter value.

Note: It is recommended, but not required for states to implement authentication for the Ping method. However, clients should always include the <Security> token.

Soap Request

```

POST /efile/EFileService.asmx HTTP/1.1
Host: localhost
Content-Type: text/xml; charset=utf-8
Content-Length: length
SOAPAction: "http://streamlinedsalestax.org/efile/Ping"

```

```
<?xml version="1.0" encoding="utf-8"?>
```

```

<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
  <soap:Header>
    <Security xmlns="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-1.0.xsd">
      <UsernameToken>
        <Username>string</Username>
        <Password Type="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-username-token-profile-1.0#PasswordText">password</Password>
      </UsernameToken>
    </Security>
  </soap:Header>
  <soap:Body>
    <Ping xmlns="http://streamlinedsalestax.org/efile">
      <Message>string</Message>
    </Ping>
  </soap:Body>
</soap:Envelope>

```

Soap Response

HTTP/1.1 200 OK
Content-Type: text/xml; charset=utf-8
Content-Length: length

```

<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
  <soap:Body>
    <PingResponse xmlns="http://streamlinedsalestax.org/efile">
      <PingResult>string</PingResult>
    </PingResponse>
  </soap:Body>
</soap:Envelope>

```

Send

The Send operation is used to transmit a Simplified Return Transmission or other transmission to the state. The transmitter should be authenticated and the document and the document should be queued for processing. Document content errors should be handled in the acknowledgement. An <SSTReceipt> is returned in the response.

Soap Request - SEND

POST /efile/EFFileService.asmx HTTP/1.1
Host: localhost
Content-Type: text/xml; charset=utf-8
Content-Length: length
SOAPAction: "http://streamlinedsalestax.org/efile/Send"

```

<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">

```

```

<soap:Header>
  <Security xmlns="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-
1.0.xsd">
    <UsernameToken>
      <Username>string</Username>
      <Password Type="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-username-token-profile-
1.0#PasswordText">password</Password>
    </UsernameToken>
  </Security>
</soap:Header>
<soap:Body>
  <Send xmlns="http://streamlinedsalestax.org/efile">
    <Transmission>
      <SSTSimplifiedReturnTransmission transmissionVersion="SST2015V01" xmlns="">
    </Send>
  </soap:Body>
</soap:Envelope>

```

Soap Response

HTTP/1.1 200 OK
Content-Type: text/xml; charset=utf-8
Content-Length: length

```

<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
  <soap:Body>
    <SendResponse xmlns="http://streamlinedsalestax.org/efile">
      <Receipt>
        <SSTReceipt xmlns="">...</SSTReceipt>
      </Receipt>
    </SendResponse>
  </soap:Body>
</soap:Envelope>

```

Note: An <SSTReceipt> element is in the SST schemas.

Ack

The Ack operation requests the next <SSTPAcknowledgement>, if available. States are expected to implement a queuing mechanism for acknowledgements. Ack will be called repetitively to retrieve all available acknowledgements. When no acknowledgements are available, nothing is returned. Once a document has been retrieved, the service should place it in a “LastAck” holding area for the LastAck operation. If there is an existing “LastAck” document, it can be discarded.

Required: States have up to 72 hours to process a transmission, however states have agreed to **send the acknowledgement within 48 hours**. It is recommended that clients do not check for acknowledgements more than four times a day in order to avoid congestion at state websites.

A TransmitterId has been added to enable state implementations that are unable to access the SOAP security header. Clients are still required to provide the security header, but should also provide the TransmitterId parameter.

Note: Acknowledgements may not be returned in the same order as the original transmission. The acknowledgement should be matched with the corresponding transmission using the <TransmissionId>.

Soap Request - Acknowledgements

POST /efile/EFileService.asmx HTTP/1.1
Host: localhost
Content-Type: text/xml; charset=utf-8
Content-Length: length
SOAPAction: "http://streamlinedsalestax.org/efile/Ack"

```
<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
  <soap:Header>
    <Security xmlns="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-1.0.xsd">
      <UsernameToken>
        <Username>string</Username>
        <Password Type="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-username-token-profile-1.0#PasswordText">password</Password>
      </UsernameToken>
    </Security>
  </soap:Header>
  <soap:Body>
    <Ack xmlns="http://streamlinedsalestax.org/efile">
      <TransmitterId>string</TransmitterId>
    </Ack>
  </soap:Body>
</soap:Envelope>
```

Soap Response

HTTP/1.1 200 OK
Content-Type: text/xml; charset=utf-8
Content-Length: length

```
<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
  <soap:Body>
    <AckResponse xmlns="http://streamlinedsalestax.org/efile">
      <Acknowledgement>
        <SSTPAcknowledgement xmlns="">...</SSTPAcknowledgement>
      </Acknowledgement>
    </AckResponse>
  </soap:Body>
</soap:Envelope>
```

LastAck

The LastAck operation requests the previous <SSTPAcknowledgement> document, if available. This is a recovery mechanism in case the previous Ack download failed. If no documents are available, nothing is returned. The “LastAck” document remains in the holding area until the next Ack operation pushes it out.

A TransmitterId has been added to enable state implementations that are unable to access the SOAP security header. Clients are still required to provide the security header, but should also provide the TransmitterId parameter.

Soap Request – Last Ack

POST /efile/EFileService.asmx HTTP/1.1
Host: localhost
Content-Type: text/xml; charset=utf-8
Content-Length: length
SOAPAction: "http://streamlinedsalestax.org/efile/LastAck"

```
<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
  <soap:Header>
    <Security xmlns="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-wssecurity-secext-1.0.xsd">
      <UsernameToken>
        <Username>string</Username>
        <Password Type="http://docs.oasis-open.org/wss/2004/01/oasis-200401-wss-username-token-profile-1.0#PasswordText">password</Password>
      </UsernameToken>
    </Security>
  </soap:Header>
  <soap:Body>
    <LastAck xmlns="http://streamlinedsalestax.org/efile">
      <TransmitterId>string</TransmitterId>
    </LastAck>
  </soap:Body>
</soap:Envelope>
```

Soap Response

HTTP/1.1 200 OK
Content-Type: text/xml; charset=utf-8
Content-Length: length

```
<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/">
  <soap:Body>
    <LastAckResponse xmlns="http://streamlinedsalestax.org/efile">
      <Acknowledgement>
        <SSTPAcknowledgement xmlns="">...</SSTPAcknowledgement>
      </Acknowledgement>
    </LastAckResponse>
  </soap:Body>
</soap:Envelope>
```

```
</LastAckResponse>
</soap:Body>
</soap:Envelope>
```

Error Handling

In general, document errors should be reported using the <SSTPAcknowledgement> <Errors> collections from the Ack or LastAck operations. SOAP faults should only be generated for errors that cannot be handled otherwise. One example is an authentication fault.

```
<?xml version="1.0" encoding="utf-8"?>
<soap:Envelope xmlns:soap="http://schemas.xmlsoap.org/soap/envelope/"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xmlns:xsd="http://www.w3.org/2001/XMLSchema">
  <soap:Body>
    <soap:Fault>
      <faultcode>soap:Client</faultcode>
      <faultstring>Unable to validate the security token.</faultstring>
      <faultactor>EFileService</faultactor>
      <detail>
        <string>The Username / Password is not valid.</string>
      </detail>
    </soap:Fault>
  </soap:Body>
</soap:Envelope>
```

Note: <detail> content should be placed within a <string> child element (as shown above) for interoperability with some SOAP clients that expect an element.

Other conditions that warrant a SOAP fault include:

- Unknown SOAP operation
- Missing or invalid Security header
- Unknown TransmitterId
- Send document is not well formed or significantly violates the schema such that a receipt cannot be generated. For example, no TransmissionId

Chapter 12 Registration

[Table of Contents](#)

SSUTA Section 303

The Streamlined Sales Tax Registration System (SSTRS) provides a single place for a seller to register for all or selected Streamlined Member states. Prior to approval of SSUTA Section 303 amendment on December 14, 2018, sellers registering through the SSTRS were registered in ALL SST Full Member states and the Associate or Contingent Member states they choose. (SSUTA Section 303) (NonStreamlined states may participate in SSTRS in the future.)

SST contracts with Azavar Technologies to develop and host the SSTRS.

SST Member states must participate in the SSTRS to be in compliance with the SSUTA.

Requirements under the SSUTA:

- ▶ States cannot impose a registration fee or other charge for a seller to register in a state in which the seller has no legal requirement to register.
- ▶ States cannot require a written signature.
- ▶ States must allow an agent to register a seller.

Who may use the SSTRS?

Any seller may use the SSTRS to register to collect and pay sales and use tax in any or all Streamlined Member states they choose. (SSUTA Section 303)

Who must use the SSTRS?

Any seller that chooses to contract with a CSP (Technology Model 1 as defined in the SSUTA Section 205) must register through the SSTRS for all Streamlined Member states they want CSP services for. A Model 1 seller that is a “volunteer” for purposes of CSP Compensation (Allowance indicator Y) will receive relief of liability as provided by the SSUTA and CSP Contracts. A seller that is not a “volunteer” (allowance indicator N) may use a CSP and will receive relief of liability for use of tax matrix, rates and boundaries, but is not a Model 1 and may be contacted or audited directly by the states.

- Any seller that chooses to contract to use a CAS (Technology Model 2 as defined in the SSUTA Section 206). A Model 2 seller will receive relief of liability as provided by the SSUTA and the CAS Provider Contracts. A Model 2 seller may also receive some compensation.
- Any seller approved as a Technology Model 3 as defined in the SSUTA Section 207.
- Any seller who wants to take advantage of amnesty as described in the SSUTA, Section 402.

Sellers registered through SSTRS must use the SSTRS to:

- Update registration information (cannot change business (legal) name or FEIN/SSN)
- Indicate if they anticipate using a CSP or that they will stop using a CSP
- End registration in selected states or end their registration in all states through the SSTRS.

No sales in a state? Prior to February 11, 2019, A seller registering through the SSTRS, except a seller a CSP registers as a Model 1 seller, could indicate that they did not anticipate making sales in a state if they had no sales in that state during the last 12 months. A seller that indicated they did not anticipate sales in a state is not required to file returns in that state until they do have sales in that state. These sellers need to contact the state for reporting information if they begin to have sales in that state.

Beginning February 11, 2019, if the seller has no sales in a state and no legal requirement to be registered, they can end their registration for that state.

If a seller contracts with a CSP, the CSP is required to file monthly returns for each state the seller has registered in through the SSTRS, even if the seller had indicated no sales.

Benefits

- Sellers can register in the Streamlined Member states they choose, by completing one online form.
- Sellers can register in additional Streamlined Member states as needed.
- Sellers can end their registration in selected Streamlined Member states as needed.
- Sellers can update registration data for all Streamlined Member states through one site.
- Sellers are issued one unique identifying number that is used by all Streamlined Member states. The identification number is 9 alpha/numeric characters. Most states will issue a state issued registration number.

Remote Seller Indicator: Indicates sellers that register because they meet the state's [economic nexus thresholds](#) or seller that have no other legal requirement to register in that state. A remote seller is generally a seller that sells products for delivery into a state in which that seller does not have a physical presence but who sells products or services for delivery into that state.

The indicator defaults to “N”, The seller can change the indicator from Y to N or N to Y. The seller does not enter a begin or end date and cannot see the dates. If changed to “Y” the Remote Effective Date defaults to the current date. If changed from a “Y” to “N” the Remote End date defaults to the current date. This will show the time period the seller was a remote seller (no physical presence). This indicator is for state information only, it does not affect the registration, registration indicator or CSP allowance indicators.

Out-of-Business

When a seller is closing their business they must cancel their SST registration through SSTRS. Cancellation applies to all states. Cancellation does not relieve seller of its liability for remitting taxes collected. Once a Registration is canceled showing the seller is out-of-business, the seller will no longer have access to the account. SST Admin cannot change anything on the account after it is canceled.

Ending SST Registration for Selected States (still in business)

A seller may end their registration for selected or all states through SSTRS at any time. There are two ways a seller can end a registration:

1. The seller can end the registration for a specific state(s). The SSTID remains ACTIVE because the seller may still be registered in some states. If the seller reregisters for that state it will have the SAME SSTID. The state will receive a RegNew for the reregistration with the SAME SSTID as the initial registration. The seller will still have access to the SSTRS using their SSTID and can reregister for any or all of the Streamlined Member states at anytime using that SSTID.
2. The seller can end the registration for ALL states. This will END that SSTID. If the seller reregisters they will create a new registration and a new SSTID. The state will receive a RegNew for this registration with a NEW SSTID. Typically if a seller ends the Streamlined Registration for all states they do not want to be registered in the system and won't be reregistering. The seller will no longer have access to the account. SST Admin cannot change anything on the account after it is canceled.

Sellers that end their registration in a state through SSTRS but still need a license in that states may indicate such on the SSTRS. The state will be notified and may notify the seller of their licensing requirements, however it is ultimately the seller's responsibility to ensure they are properly registered in the appropriate state(s). The state may require the seller complete a state application or they may continue the license with the SSTRS registration information issuing the seller a state ID.

Technology Model

Technology Model is an internally (state) used term. The technology model is not shown on the registration system. Sellers must indicate if they anticipate using a CSP or CAS.

- **New Sellers**

Sellers that register through the SSTRS are assigned Technology Model 4 (None) (no CSP or CAS). **The seller does not see the Technology Model information.** When the state receives the registration information, this will show as "Technology Model "NONE" on the RegNew. The allowance indicator defaults to "U" (Undetermined).

When completing their SSTRS registration, the seller may indicate they anticipate using a CSP or CAS and may select the CSP or CAS Provider they anticipate using. This information is sent to the CSP. *States do not receive this information.* Once under contract with a CSP or CAS Provider, the CSP or CAS Provider will update the Technology Model, Allowance Indicator, and CSPFirstFilingPeriod showing when they will begin filing returns for that seller. State's receive this information through RegCous. The CSP will submit two changes, the first showing the Technology Model change from "None" to "One" (or "Two" for a CAS), the second showing the allowance indicator and CSPFirstFilingPeriod under the State Indicators. The state may receive all changes on one RegCou or two depending on the time of the changes and when the state pulls transmissions. The State RegCou will show the FirstSalesDate which is the date the CSP will start reporting for that state. The FirstSalesDate will be either the actual FirstSalesDate for that state or the First Filing Period, whichever is later. All dates are available on the state Extract.

The seller is responsible for filing returns until such time as the CSP or CAS Provider is under contract with that seller.

CSPs can register sellers by sending the registration data to the SSTRS using a BulkRegNew. Sellers that register through a CSP will be a Model One. The CSP will be under contract with those sellers and will file SERs based on the date the CSP indicates. The state's RegNew will show Technology ModelOne, the CSP, and the First Sales date which is the date the CSP will reporting for that state.

- **Sellers Already Registered Through SSTRS**

A seller registered through the SSTRS that decides to start using a CSP must update their existing SSTRS registration to select the CSP they anticipate using before a CSP can change the seller's Technology Model. This information is sent to the CSP. *States do not receive this information.*

Once under contract with that seller, the CSP will update the Technology Model, Allowance Indicator, and CSP First Filing Period showing when they will begin calculating and filing sales and use tax for that seller. The states receive these updates through a RegCou (Except CSP First Filing Period).

- **Stop Using a CSP**

A seller may choose to stop using a CSP by selecting the last date of sales their CSP will process transactions for them. If the seller does so on their account, the states will receive a RegCou with the CSPEndDate. The CSP will be sent an email stating the seller is ending their services. The CSP can update the registration with the CSP Last Filing Period if that is done prior to the date the seller entered. (Note: A CSP cannot update an account using a BulkRegCou after the CSPEndDate. Sellers that wish to stop using a CSP should be referred to the CSP to end their contract.)

The Technology Model will be changed to a “None” the day after the CSPEndDate. The states will receive a second RegCou with the Technology Model change when it is made. This RegCou will also show the Registration Date (First Sales Date) as the original registration date on the account. (That date was changed to reflect the date the CSP begin services.)

The CSP will file a SER for the month indicated as the CSPLastSaleDate or CSPEndDate.

Registration vs State Information

With the exception of a state moving a seller from a “nonfiling” status or “not anticipating sales in a state,” to an active filer (for sellers registered prior to Feb 2019), states should refer the seller to the SSTRS to update their information.

There is no process to keep information in sync between the states and SSTRS. There is also no requirement for a seller to make all updates through the SSTRS once registered. However, if a SST registered seller updates its registration information directly with a state, that information will not be the same as in the SST system.

In addition, when a RegCou is sent to the states, it will contain **ALL** current data from the SSTRS for that account. The state receiving the RegCou may either completely replace all existing data for that seller in their system or the state may choose to check for changed data and only update the changed fields. A RegCou is only sent to the states when a change was made to an account.

Important Note: If a state changes information in their system that was not updated through the SSTRS, that change will be wiped out if a RegCou comes through at a later date and the state overwrites all of the seller’s information in their system because the RegCou will contain ALL data for that seller in the SSTRS – not just what was changed.

Information the state obtains beyond the SST registration data will not be changed by the SST registration system or a RegCou.

Exception – Seller’s Filing Status: The only time a state should make a change directly to the account of a seller registered through the SSTRS on its own system is when the state changes the seller’s filing status from filing returns to not required to file returns. That change must be done directly with the state once a seller has registered through the SSTRS.

Prior to February 11, 2019, when the seller registered through the SSTRS, they could indicate they did not have sales in a state. This information was used to determine that **state’s Registration Indicator**

(i.e., to determine whether or not that state should expect the seller to file returns with them). Except Model 1 and Model 2 sellers, sellers that indicate they have no sales in the state are not required to file returns for that state. The Registration Indicator cannot be changed through the SSTRS after the initial registration is submitted.

Beginning February 11, 2019, if a seller stops selling in a state, the seller can end their registration for that state through the SSTRS. Prior to February 11, 2019, the seller contacted the state to be placed on a nonfiling/inactive status, because they could not cancel their registration for a single state.

All RegCou include the Registration Indicator from the seller's original registration. If a state uses the Registration Indicator to determine the filing requirements and updates this indicator in their system after the registration, they should program their system to ignore the indicator when they receive a RegCou.

A RegCou does not include the following fields UNTIL a change is made in that field: Account Close Date, State Account Indicator, Last Sale Date, CSPLastFilingPd, CSP End Date.

Azavar will store the historical data when changes are made to a record.

Registration Schemas

A seller may register directly with SSTRS or may register through a CSP that submits registrations to the SSTRS using a BulkRegistration.

States use the web service to pull registration data using the SSTRegistrationTransmission Schema. (See Chapters 11 and 13) This includes new registrations (RegNew) and registration changes (RegCou), such as contact updates, out-of-business, or unvolunteer (end registration).

The SSTRegistrationTransmission contains the TransmissionHeader and the RegistrationDocument.

The RegistrationDocument contains the SSTRegistrationHeader and Registrationinformation, which is the RegNew and RegCou.

The SSTRegistrationHeader is the same as the SSTFilingHeader, except it does not contain the tax period, preparer option, and contains only the SSTPID, not a State ID.

DATA ELEMENTS: XML Schema for SSTRegistrationTransmission

See "Schema" chapter for XML prints of the schema.

RegistrationDocument (can be multiple)

1. DocumentId
2. Document Type
3. SSTRegistrationHeader
 - A. ElectronicPostmark
 - B. DateReceived (State Use Only)

- C. FilingType
 - D. SSTPID
 - E. TIN
 - 1.Type indicator
 - 2.FEIN or Social Security Number or Other (a foreign business that does not have a FEIN or SSN will be assigned an identification number after the registration is submitted, which will be the SSTID#, replacing the “S” with a “1”)
 - F. FIPSCODE
4. RegistrationInformation
- A. StreamlinedRegistrationNew
 - B. StreamlinedRegistrationCOU (Detailed below)

StreamlinedRegistrationNew (RegNew) Schema Detail

All fields are required in a RegNew unless marked as optional.

1. ActionCode - Always N for New registration
2. RegistrationEntity - Type of Entity – 2-character code
 - CO – Corporation
 - GO – Government
 - LL - Limited Liability
 - SP – Sole proprietor
 - TR – Trusts
 - OT – Other (sellers with SSNs in registration system prior to 2016 where coded as “Other” when transferred to new system)
3. BusinessName – Seller’s legal business name (not the dba).

If TIN indicator is Social Security Number, the Legal Name will be displayed as the Individual Name.

 - A. BusinessName – one field is used for BusinessName if FEIN or Other is selected for TIN (Typically used for Corporation, LLC, Government, Trusts, Other business entity types)
 - B. Individual Name – If SSN is selected for TIN type, will display fields for FirstName, MiddleInitial, LastName, NameSuffix. (MiddleInitial and NameSuffix is optional.) First and Last Names are required. (NameSuffix is not available for Seller use.)
4. DBAName – Optional - Doing Business as Name, if different from legal name.
5. NAICSCode – 6-digit field. (There is a lookup table attached to registration, however there are no checks on the NAICS code to validate.)
6. PhysicalAddress - Business Location Address
 - Street address only, PO Box not allowed.
 - Option for US or Foreign Address.
 - Foreign Corporations that have US locations should use their US address.
 - US addresses are standardized; however, seller has option to override if they choose.

- A. USAddress:
 1. AddressLine1Txt
 2. AddressLine2Txt
 3. CityNm
 4. StateAbbreviationCD
 5. ZipCd
 6. InCareofName - not used– not available for seller to enter
 - B. ForeignAddress:
 1. AddressLine1Txt
 2. AddressLine2Txt
 3. CityNm
 4. ProvinceorStateNm
 5. CountryCd
 6. ForeignPostalCd
 7. InCareOfNm – not used – not available for seller to enter.
7. Mailing address - Required if different than the physical address.
 - Option for US or Foreign Address.
 - This is where states will mail correspondence.
 - This may be a PO Box.
 - If a CSP under contract and the Seller / CSP agree correspondence should go to the CSP, the CSP should update the mail address to show the CSP address.
 8. SellerPhone - Telephone Number for the seller.
 9. Seller Phone Ext - Optional
 - Foreign phone numbers will use the phone number and extension field to accommodate longer numbers. If foreign phone number is more than 10 digits, use the 4-digit extension for remaining digits.
 10. SSTPContact – This may be the seller or the CSP contact.
 - A. ContactName – First, MiddleInitial, LastName, NameSuffix (MiddleInitial and NameSuffix is optional)
 - B. Contactphone (plus optional extension)
 - C. Contact Email
 11. StateIncorporated - State of incorporation or organization. For sole proprietors this is the state they are from.
 12. TechnologyModel –
 - ModelOne – CSPCode: has a CSP on contract
 - ModelTwo – CASCode: has CAS Provider on contract
 - ModelThree: None certified at this time
 - Model 4 (None): no CSP or CAS Provider
 - All sellers that register directly through SSTRS are set as a Model 4 (None).
 - The seller may indicate they anticipate using a CSP or CAS Provider and the CSP or CAS Provider they choose. The CSP or CAS Provider is sent an email with this information. State's do not receive anticipated CSP or CAS Provider selections. Once under contract, the CSP or CAS

Provider will update the Technology Model information. The Technology Model update is sent to the States through a RegCou.

- CSPs that register sellers will include the Technology Model information in the new registration, these registrations will be Model Ones.

13. RegistrationIndicator

- R - Registering to file and pay in this state (not currently registered directly with the state.)
- X - Registering in this state but will not file or pay at this time (not currently registered directly with the state.) (not used after February 11, 2019)
- A - Already registered directly with this state to file and pay
- Z - Already registered directly with this state but will not file or pay at this time. (not used after February 11, 2019)
- N – Not registered with this state

Registrations by a CSP that are under contract will only have an “R” or “A” indicator.

RegistrationIndicator does not change after the initial registration with that state until the account is canceled. Once canceled the RegistrationIndicator changes to a “N.” If a seller registered as having no sales in a state, then begins having sales, the seller must contact that state directly and have the state update their individual system using the state’s own procedures. The RegistrationIndicator is included in all RegCous. State’s should ignore the RegistrationIndicator in the RegCou as it will override any changes the state may have made to the RegistrationIndicator in their system to allow for a change in reporting to nonreporting.

Prior to February 11, 2019, Registration for Streamlined Member states:

Sellers were automatically registered in all Full Member and only selected Associate States. Seller checked fields for each state to indicate if they were currently registered in that state or they anticipate no sales in that state. These fields determine the state’s Registration Indicator.

Beginning February 2019, Registration for selected Streamlined Member states:

Seller’s using the SSTRS can choose Streamlined states to register in.

Seller select the Streamlined Member states they wish to register in and then indicate:

- Registration Date for each state; (Date to begin collecting and reporting – sent to state as the FirstSalesDate)
- If the seller is already registered in that state; and
- If they are a Remote Seller in that state. This indicator is for information only and does not change the Registration Indicator.

Only the selected states will receive a RegNew for this seller.

14. RemoteSellerID

- A. Defaults to “N” (No date is provided unless this indicator is changed)
Seller may change to “Y” in a New Registration. If changed to “Y” RemoteEffDate will default to registration date. (seller does not see or enter date on new registration)

15. Remote Effective Date

- A. Only provided if RemoteSellerID = “Y”
- B. Defaults to the registration date, Seller does not see and cannot change date on new registration.

16. SSTPAllowanceIndicator

- Indicates if seller is a volunteer (Y) or non-volunteer (N) for the state per terms of CSP Contract.
- CSP will set the Allowance Indicator by submitting a bulk registration. The CSP contract defines a “volunteer seller” for purposes of the Streamlined compensation but that does not mean the seller does or does not have nexus. Sellers do not see the allowance indicator data.
 - ▶ Y – Seller meets definition of a “volunteer seller” – CSP will retain allowance.
 - ▶ N – Seller does not meet definition of a “volunteer seller” – CSP will not retain allowance.
 - According to the CSP contract, the CSP will file and send remittances for these companies, however, the CSP is not compensated under the CSP contract for these sellers in these states. These sellers will stay as a Model One in the system but are treated as a Model 4 (none). States may contact and audit these sellers directly. There are no restrictions as there are with Model One volunteers.
 - ▶ U – Undetermined. Model 4 (None) will show allowance indicator U.
 - ▶ The Allowance Indicator is not displayed on the seller’s registration screen.

17. NewPass - Seller’s password.

- Seller may change at any time.
- Must be kept as confidential data by each state’s system.
- A generic password is included on the RegNew and REgCous sent to the states.

18. FirstSalesDate

- This is the date the seller expects their registration to begin for that state and the date the seller will start collecting sales tax for that state. This date may vary by state. (Sellers enter this as a “Registration Date”.)

ModelOne sellers: the FirstSalesDate is the date the CSP will begin calculating tax and filing SERs for the seller.

If a seller registers in a state after the account is a Model One, the first sales date on that RegCou will be the Registration Date (First Sales Date) entered by the seller or CSP for that state.

On the State Extract, the First Sales Date is the date the registration begins in that state. The CSP First Filing Period is the date the CSP begin managing that account. A CSP may start managing an account before or after the registration is completed for your state. When a CSP registers or starts managing an existing account the first sales date on your RegNew or Reg Cou will be the actual first sales date or the CSP First Filing Period, whichever is later.

19. RegistrationDate – Date seller or CSP submitted registration in the SSTRS. This is not the date the registration should begin – use the FirstSalesDate to determine when the seller will start collecting tax.

StreamlinedRegistrationChange (RegCou) Schema Detail

States will only receive a RegCou when a change is made on the account. The RegCou will contain **ALL** account information. States may automatically update all fields or they may choose to determine the change and only update those fields.

Seller cannot submit a change or update their account unless something was actually changed.

Seller may not change:

- TIN
- Entity Type
- Business Name (Legal Name)

Changes in TIN or Business Legal Name (owner) require a new SSTID.

SST administration may change TIN or Business Legal Name if:

1. It was a data entry error.
2. The legal name changed, but not the TIN.

The RegCou has ALL Fields in a RegNew (except Registration Date) plus the following fields.

1. ActionCode
 - ▶ C – Change was submitted.
 - ▶ O – Out-of-Business, Cancelling all registration in ALL states.
 - ▶ U – Unregistering – Ending registration for a specific or all state(s) through SSTRS.
 - ▶ D – Record was deleted by SST administrator- This administrative function was used when duplicate registrations are received, or when a business registers with SST in error.
2. LastSaleDate – Last date of sales when unregistering from a specific state (cancel date for that state).
3. StateAcctInd – When ending registration in a state, seller may indicate if they still need a license in that state. A state receiving that indicator may require seller to complete a new application and issue a new license or they may continue with the current registration using a State issued ID. The state is responsible for informing the seller of any license change or filing requirement changes. The seller is responsible for ensuring they are properly registered in each state.
4. RemoteSellerID – When updating an account the seller may change this indicator to either a “Y” or “N”
5. RemoteEffDate – If the RemoteSellerId is changed to a “Y”, the RemoteEffDate is required. Date defaults to the date change is made, but may be changed by seller to any date.
6. RemoteEndDate – If the RemoteSellerId is changed to a “N”, the RemoteEndDate is required. Date defaults to date change is made, but may be changed by seller to any date.
7. CSPEndDate – Last date CSP will perform tax calculations for seller.
8. CSPLastFilingPD – Last return CSP will file for seller.
9. AcctCloseDate – Date seller canceled or ended SST registration in all states. States receive an AcctCloseDate and LastSalesDate when a seller ends registration in a specific state.
10. FirstSalesDate – Date seller will start collecting sales tax for that state. (Seller will enter this as their Registration Date)
 - If a registered seller changes to a Model One, the First Sales Date will show the date the CSP will start providing services for that seller. This will be based on the actual first sales date or the CSP FirstFilingPeriod whichever is later.

- If a ModelOne seller, registers in a new state, the First Sales Date will be the date the seller/CSP will begin collecting and reporting for that state. (CSPs provide service for all states the seller is registered in through the SSTRS.)

On the state extract the First Sales Date for a Model One seller may differ from the firstfilingperiod entered by the CSP. The CSP services begin for that state based on the firstfilingperiod or the first sales date whichever is later.

11. EffectiveDate – Date change was submitted.

- For changes that did not require a specific date entry, such as Business information (name, address, contact information) or allowance indicators, the date submitted is the effective date of the change).

SSTRS

Development (Staging) Site

<https://test.sstregister.org/>

The Staging (TEST or development) site for states allows a state to test transmissions and acknowledgements. States may test at any time. This site allows states to submit fictitious registrations and to test to transmissions and acknowledgements.

Production Site

<https://www.sstregister.org/>

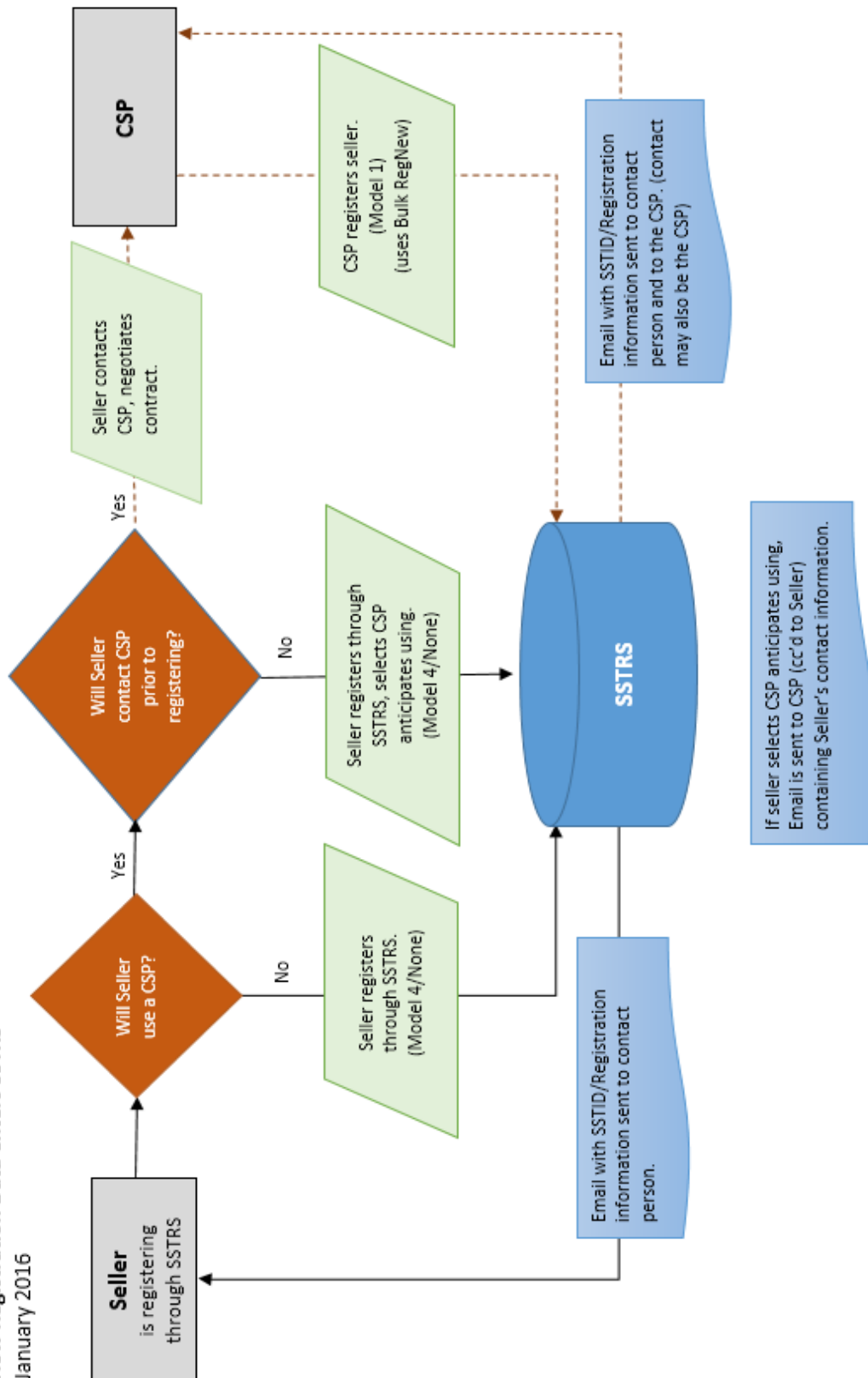
The production site is the live site for seller registrations. States use this site to query registrations, Get Documents (download live RegNews and RegCous), Acknowledge transmissions and search prior transmissions.

SSTRS

New Registration

How Registration Data enters SSTRS

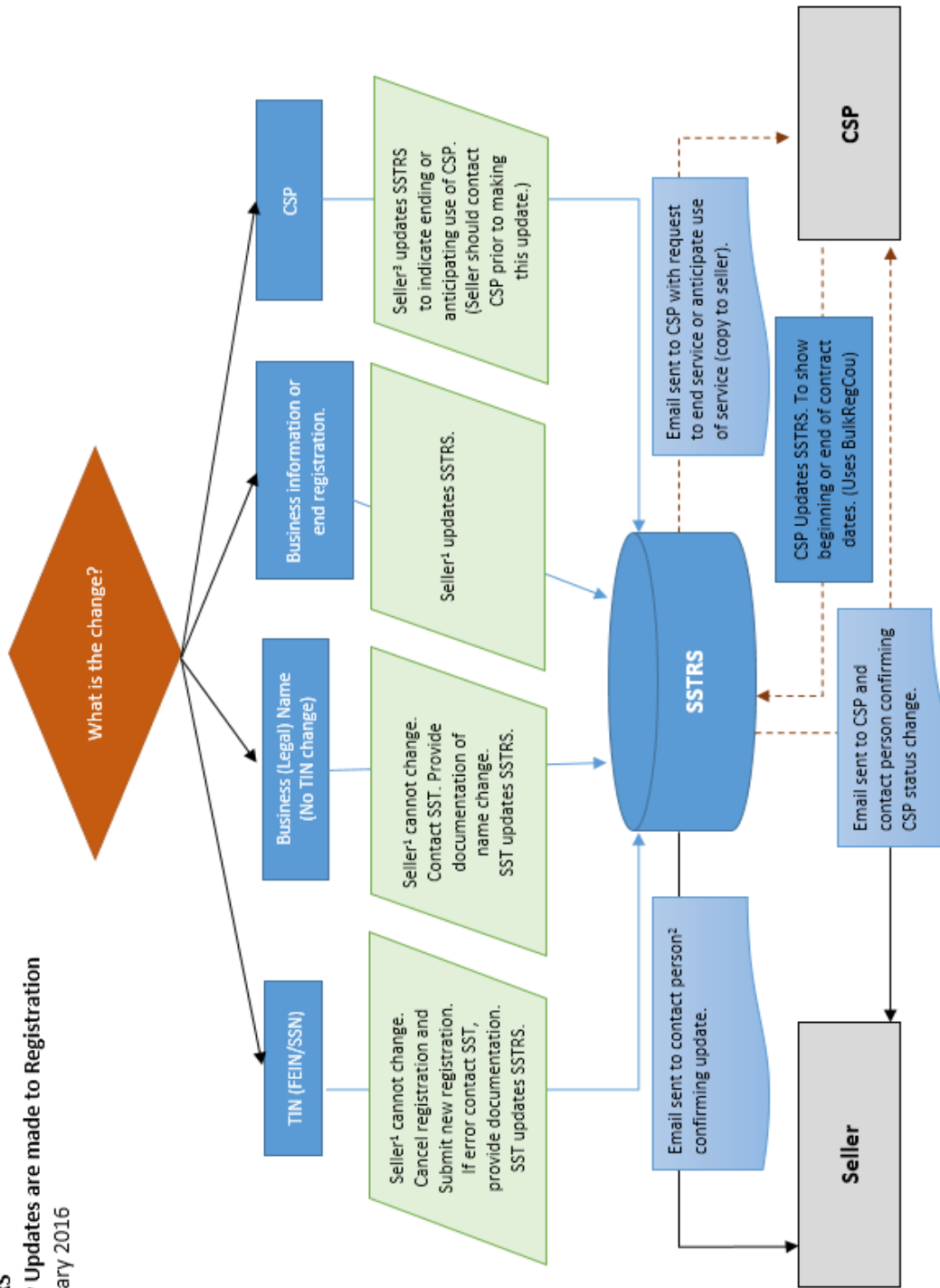
January 2016



SSTRS

How Updates are made to Registration

January 2016



¹ An active CSP that has access to sellers account may update seller's registration.

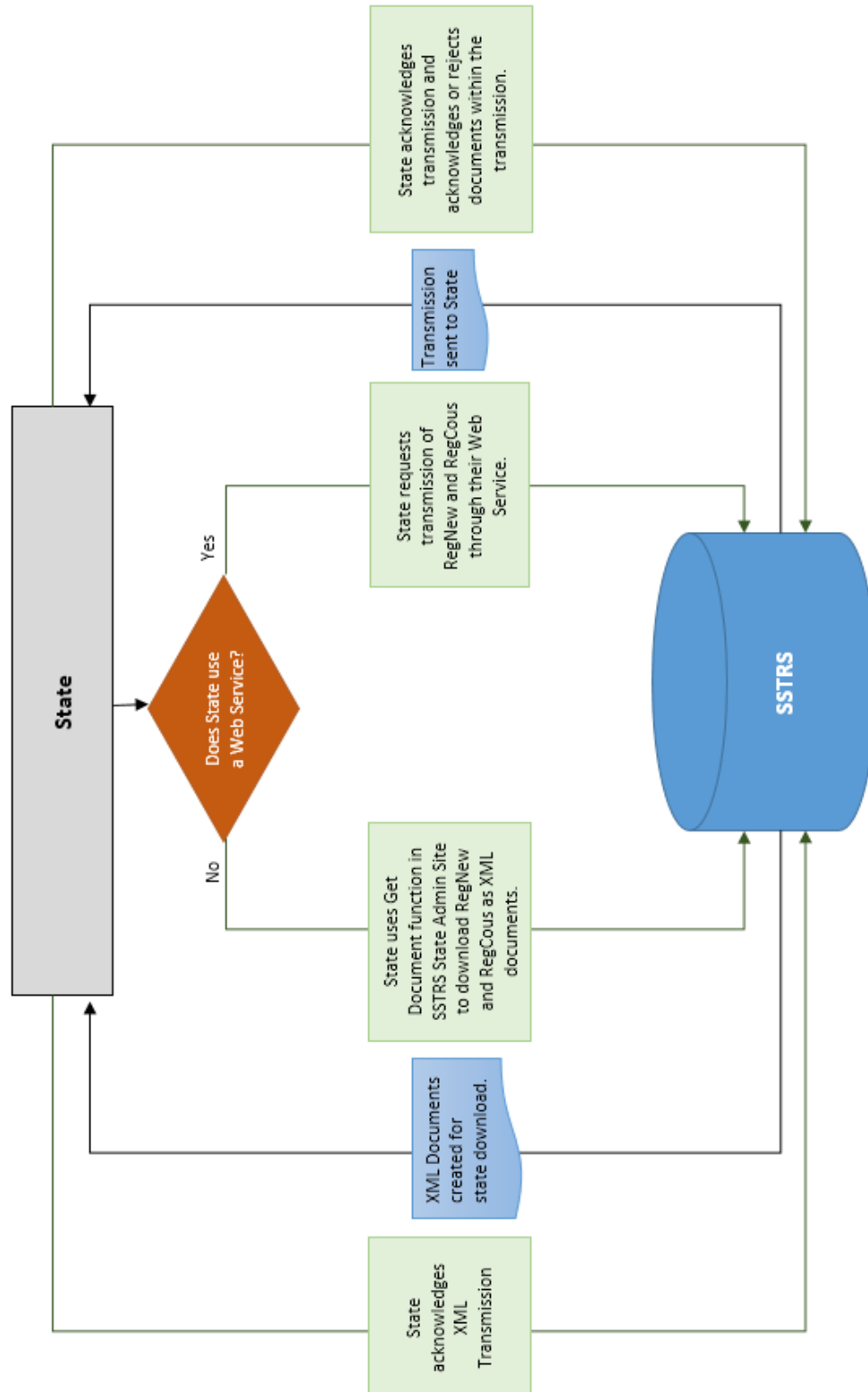
² If seller has an active CSP on account, the CSP will receive email for any change to the account.

³ Seller should contact CSP prior to making CSP changes in SSTRS. The CSP will then submit changes for the seller.

SSTRS

How Registrations and Changes are transmitted to States

January 2016



Chapter 13 Communications Technology: Registration

[Table of Contents](#)

Each state must implement technology to receive electronic registrations from the Streamlined Registration system. Each state must determine the communications technology best suited to its technology architecture and implement the infrastructure to support its chosen option.

Streamlined Registration

Azavar hosts the SSTRS and makes registration data available to the participating states using SOAP enveloping and the Registration schemas discussed in Chapter 12.

State Access to SSTRS

Each Streamlined Full, Associate, and Contingent Member state has direct access to their SSTRS state administration page. The state has an assigned administrator, who can add as many users as that state wishes. Each administrator and user has a unique user ID and password.

SST Testing Central will create an administrator's account for the state. The administrator for that state may create user accounts as needed.

States using webservices cannot use the ADMIN user for the webservice, they will need to create a separate user for that process.

States should cancel accounts for users that leave or no longer need access to this system.

User Names cannot be changed. Emails and passwords can be changed.

Forgotten Password: Contact SST Testing Central to obtain a new password. Passwords and security questions may be changed when the user logs in.

This site allows states to:

1. Query Registrations

States may query SST registrations based on type of field and may search for active, inactive, or all records.

1. Select Field search is based on.

2. Enter the field data in the 2nd box. This must be entered *exactly* as it is in the system.

The **Wildcard character is “%”**.

Example: if you know the business name (legal name) includes “Jones” but you do not know how it starts or ends, enter %Jones%

To query all records, just use “%” in the search box.

3. Select if you want active, inactive, or both either active or inactive accounts.

The Active column will display a **✓** for active accounts and a **X** for accounts that are canceled.

Query Registrations

SSTID % Either Search

FEIN
SSN
Foreign ID
Service Provider
Business Name
First Name
Last Name
All

Foreign Id Business Name First Name Last Name Service Provider Active

Export as Excel

Examples:

Query for all Active Accounts. This pulls in all active records in the current SSTRS.

Change Functions

My Account
Query Registrations
Transmission Logs
Get Documents
Acknowledge
Transmission

Query Registrations

All
Acti
Search
Export as Excel

SSTID	FEIN	SSN	Foreign Id	DBA Name	Service Provider	Active
S00063012	111222333			NJ REG		✓
S00063029	222111333					✓
S00063036	319999999					✓

Active: ✓ means active account; ✗ means inactive or canceled account

Export Query results to Excel

The export will contain all current information from the account, except the password.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
SSTID	FEIN	SSN	Foreign Id	EntityType	Legal Name First	Legal Name Middle	Legal Name Last	Legal Name Suffix	Business Name	DBAName	BusinessAddress1	BusinessAddress2	Business City	Business State Or Province	Business Postal Code	Business Country
S00068741		504556666		Sole proprietor	Jody		B			Testing for NC	445 E CAPITOL AVE		Pierre	SD	57501	US

R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH
MailingAddress1	Mailing Address2	Mailing City	Mailing State Or Province	Mailing Postal Code	Mailing Country	Contact Name First	Contact Name Middle	Contact Name Last	Contact Name Suffix	ContactEmail	ContactPhone	Contact Phone Extension	BusinessPhone	Business PhoneExt	NACIS	State Of Organization
445 E CAPITOL AVE		Pierre	SD	57501	US	Jody		B		jody.bartels@	(555) 555-5555		(555) 555-5555		123123	SD

AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB
Model Type	Service Provider Id	Service Provider Name	CSP End Date	Last Filing Period	Unregistered Date	Out Of Business Date	CreateDate	Effective Date	Registration Status	Registration Indicator	South Dakota Is Registered	South Dakota Is Previously Registered	South Dakota Has Sales	South Dakota Volunteering Status	South Dakota Remote Seller	South Dakota First Sales Date	South Dakota First Sales Period	South Dakota Last Sales Date	South Dakota Keep Account Open
None							20161130	20161130	Active	R	True	False	True	Undetermined	False	20161130	201611		

2. Get Documents

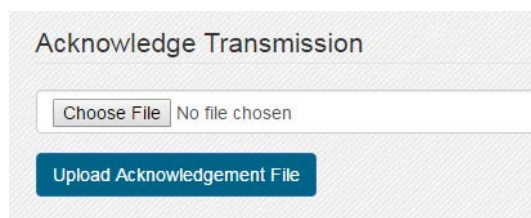
Use Get Documents to request download of RegNew and RegCou documents as XML. States can request documents based on the acknowledgement status. If the state selects Unacknowledged or Rejected it will receive all changes that were made since its last request and all changes prior that were either Unacknowledged or Rejected by their system. The default transaction under a web services method should be Get Unacknowledged.

Get Documents

Acknowledgement Status
Unacknowledged or Rejected
Download Documents as XML

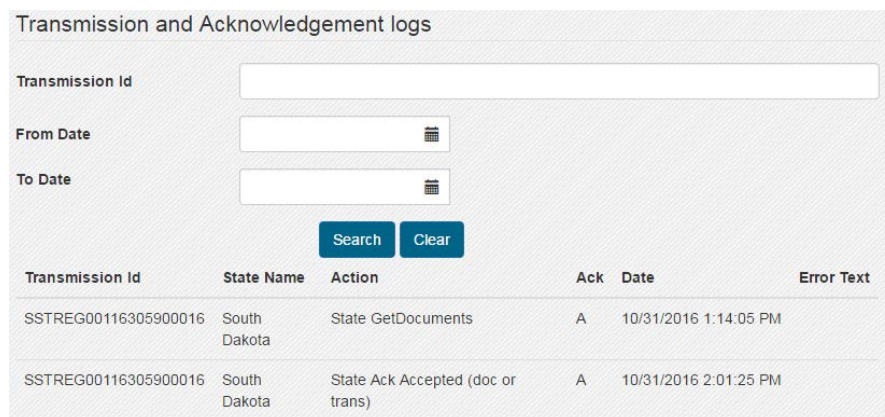
3. Acknowledge Transmissions and Documents

Once documents are requested, states will acknowledge the transmission. If this is not done, the next Get Document request will pull in all transmissions that were not acknowledged. If the state acknowledges the transmission but does not acknowledge or accept the individual documents, the next transmission will include all previously pulled documents that were not acknowledged.



4. Transmission Logs

States can Search prior transmission logs.



Transmission Id	State Name	Action	Ack	Date	Error Text
SSTREG00116305900016	South Dakota	State GetDocuments	A	10/31/2016 1:14:05 PM	
SSTREG00116305900016	South Dakota	State Ack Accepted (doc or trans)	A	10/31/2016 2:01:25 PM	

Obtaining Data from SSTRS

There are two methods to obtain data from the SSTRS

Recommended Communication Method is the use of web services. The SSTRS provides a web service to “push” the SOAP message to the state. The state in turn must implement a web service client to log onto the host and receive the message. The web service client WSDL (web services definition language) to be used is posted on Azavar’s web site <https://github.com/azavar/SST-API> for the states to adapt for their use. The HTTP/S protocol will be used underlying the web service, with SSL (secure sockets layer) encryption to protect seller data.

The URL for Testing and Production for the webservice may be obtained from SST Testing Central. State and CSPs use the same URL.

Alternate Method to receive registration data is for the state to “pull” the SOAP message from the SSTRS host website using secure HTTP/S download. The state will log onto the SSTRS website where registration files for that state are available for download. Again, SSL will be used.

Chapter 14 Bulk Registration Rules – CSP USE ONLY

[Table of Contents](#)

A certified service provider (CSP or CAS) uses a bulk registration to (1) register a seller as a Model 1 seller; (2) become a CSP or CAS for a seller after the seller indicated it wanted to use a CSP or CAS; (3) set the allowance indicators for a seller; (4) update the seller's registration in the SSTRS; (5) stop being a seller's CSP or CAS; (6) unregister the seller from selected state(s); or (7) unregister the seller from or close the seller's SSTRS account, by "calling" the Streamlined Sales Tax Central Registration System (SSTRS).

A CSP may register a seller in ALL Streamlined Member states or in selected Member states.

A CSP may register a seller in additional states when needed.

A CSP may end a registration for a seller in selected states or all states.

A CSP or CAS can submit information relating to one registration or multiple registrations in a single transmission to the SSTRS.

Please see the current schema set approved by the SSTGB, SST Business Rules and SST Definitions for further details about constructing this object and the requirements that must be met.

```
BulkRegistrationAcknowledgementType BulkRegistration(BulkRegistrationTransmissionType  
bulkRegistrationTransmission)
```

Testing Tool

A CSP or CAS must successfully pass the testing with Testing Central prior to being allowed to submit bulk registrations to the production system. A tool is provided by Azavar to test BulkRegistration. Contact the SSTGB IT Director when you are ready to begin the testing process.

The URL for Testing and Production for the webservice may be obtained from SST Testing Central. State and CSPs use the same URL.

General Rules

- Bulk Registration is only available for certified service providers (CSPs and CASs)
- The caller (CSP or CAS) is responsible for generating a TransmissionId and a DocumentId (for each document), which is a 20-character string defined as: service provider ID (9 characters) + Year (2 digits) + Julian Day (3 digits) + Sequence Number (6 alphanumeric)
- TransmissionId/DocumentId can't be reused
- <EffectiveDate> is required and must always be today's date.

Input

As defined in the current SST schema set approved by the SSTGB, BulkRegistration input is a Transmission that contains a number of Documents. A document can convey one of several actions a certified service provider (CSP or CAS) can perform for a registration. Those actions are:

- [Create new registration \(N\)](#)
- Change an existing registration (C)
 - o [Start managing an existing registration](#)
 - o [Update business info for all states](#)
 - o [Update state registration info for one or more states](#)
 - o [End managing a registration \(i.e., stop being the sellers CSP or CAS\)](#)
- [Unvolunteer/Unregister \(U\) for one or more states](#)
- [Out of business \(O\) end registration for all states](#)

For all actions, except when submitting a BulkNEW or initially requesting to manage an existing registration, the transmitter (CSP/CAS) must be the active CSP on the account. New registrations created through a BulkNEW will be automatically manageable by the CSP or CAS who created them.

Create a New Registration (BulkNEW)

Action Code “N”

A certified service provider (CSP or CAS) can create an account on the seller's behalf. In this case, the new account will start as a ModelOne (or ModelTwo in the case of a CAS). The CSP/CAS must provide the RegistrationEntity, BusinessName (or IndividualName), DBAName (if applicable), NAICSCode, PhysicalAddress, MailingAddress, SellerPhone, SellerPhoneExt (if applicable), SSTPContact, StateIncorporated, TechnologyModel, StateRegistrationIndicator and FirstSalesDate (for each state registering in), EffectiveDate (current date), FirstFilingPeriod, and NewPass. See the SST Definitions and Business Rules for the requirements of each of these fields.

This action can be done by sending a <BulkRegistrationDocument> with:

- <DocumentType> set to “BulkRegistrationNew”
- <BulkRegistrationHeader>/<FilingType> set to “BulkRegNew”
- <ActionCode> set to “N”.

To register in additional states, see Updating State Indicators.

Rules

- All fields are required, except those indicated followed by “if applicable” above. See the SST Definitions and Business Rules for the requirements of each of these fields.
- <TechnologyModel> is required for schema validation. The created account will be a ModelOne or ModelTwo (depending on the certified service provider identity).

- StateRegistrationIndicator must include State, RegistrationIndicator, FirstSalesDate, RemoteSellerID and RemoteEffDate if RemoteSeller ID is “Y”, and SSTPAllowanceIndicator (if the allowance indicator is known at that time).
- <StateRegistrationIndicator>/<RegistrationIndicator> element is required for each Streamlined Member state for which the seller is registering.
 - o The RegistrationIndicator must be either an R (Registering) or an A (Already Registered). (Note: An “R” means the seller is not currently registered in the state and an “A” means the seller already holds an active registration received directly from that state.) If the <StateRegistrationIndicator>/<RegistrationIndicator> is not included for each state seller is registering in, the transaction will be rejected.
 - o If a state is not included in the schema the indicator(s) will be defaulted as an ‘N’ in the Registration System (Not registering).
- <StateRegistrationIndicator><FirstSalesDate> is required and may be different for each state for which the seller is registering.
 - o FirstSalesDate represents the first day the seller will begin collecting sales tax for that state after registering through the SSTRS.
 - o FirstSalesDate must be the current date or no more than 60 days in the future.
- <FirstFilingPeriod> is required. FirstFilingPeriod is the date the CSP will begin managing the seller’s account. (Note: The state’s information will show that the CSP will begin filing for that state using either the First Filing Period or the First Sales Date, whichever is later.)
 - o The <FirstFilingPeriod> on a RegNew is YYYY-MM, must be current month or up to 60 days in future and is not in the state indicators.
- <StateRegistrationIndicator>/<RemoteSellerID> is required for schema validation. Enter “Y” or “N”. Indicates if seller is a remote seller. Enter Y if the seller is registering only because of economic nexus or if the seller is registering but has no legal requirement to register. (Enter N if the seller has physical presence in a state)
 - o If RemoteSellerID = “Y” the RemoteEffDate is required.
 - o If RemoteSellerID = “N” Do not enter Remote Eff or Remote End date.
- <StateRegistrationIndicator><SSTPAllowanceIndicator> is required and must be a “Y” (yes), “N” (no) or “U” (undetermined).
- EffectiveDate is the current date (date submitted).
- <NewPass> is required and is the new password for the account and must follow the password rules.
 - o Passwords must be a minimum of 8 characters, a maximum of 10 characters. The passwords are case sensitive. Passwords must contain at least one alpha character and at least one number.

Create A New Registration – Example

RegNew example includes State Indicators only for states registering in.

Note: In this example each state has a different First Sales Date in this example. First File Period is when CSP begins managing this account.

```
<?xml version="1.0" encoding="utf-16"?>
<BulkRegistrationTransmission xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
transmissionVersion="SST2015V01">
  <TransmissionHeader>
    <TransmissionId>CSP00000119178000011</TransmissionId>
    <Transmitter>
      <ETIN>CSP000001</ETIN>
    </Transmitter>
    <ProcessType>T</ProcessType>
    <DocumentCount>1</DocumentCount>
  </TransmissionHeader>

  <BulkRegistrationDocument>
    <DocumentId>CSP00000119178000011</DocumentId>
    <DocumentType>BulkRegistrationNew</DocumentType>

    <BulkRegistrationHeader>
      <ElectronicPostmark CSPID="CSP000001">2019-06-27</ElectronicPostmark>
      <FilingType>BulkRegNew</FilingType>
      <TIN TypeTIN="FEIN">
        <FedTIN>460001085</FedTIN>
      </TIN>
    </BulkRegistrationHeader>

    <BulkRegistrationNew>
      <ActionCode>N</ActionCode>
      <RegistrationEntity>CO</RegistrationEntity>
      <BusinessName>NAME</BusinessName>
      <NAICSCode>666000</NAICSCode>
      <PhysicalAddress>
        <USAddress>
          <AddressLine1Txt>Address 1</AddressLine1Txt>
          <CityNm>Anywhere</CityNm>
          <StateAbbreviationCd>SD</StateAbbreviationCd>
          <ZIPCd>57501</ZIPCd>
        </USAddress>
      </PhysicalAddress>
      <MailingAddress>
        <USAddress>
          <AddressLine1Txt>1 Mail Address</AddressLine1Txt>
          <CityNm>Anywhere</CityNm>
          <StateAbbreviationCd>SD</StateAbbreviationCd>
          <ZIPCd>57501</ZIPCd>
        </USAddress>
      </MailingAddress>
    </BulkRegistrationNew>
  </BulkRegistrationDocument>
</BulkRegistrationTransmission>
```

```

    <SellerPhone>6053550555</SellerPhone>
  <SSTPContact>
    <ContactName>
      <FirstName>Contact Name</FirstName>
      <LastName>Last Name</LastName>
    </ContactName>
    <ContactPhone>6053550555</ContactPhone>
    <ContactEmail>email@sstgb.org</ContactEmail>
  </SSTPContact>
  <StateIncorporated>SD</StateIncorporated>
  <TechnologyModel>
    <ModelOne CSPCode="CSP000001" />
  </TechnologyModel>
  <StateRegistrationIndicator>
    <State>AR</State>
    <RegistrationIndicator>R</RegistrationIndicator>
    <FirstSalesDate>2019-06-27</FirstSalesDate>
    <RemoteSellerID>Y</RemoteSellerID>
    <RemoteEffDate>2019-06-27</RemoteEffDate>
    <SSTPAllowanceIndicator>Y</SSTPAllowanceIndicator>
  </StateRegistrationIndicator>
  <StateRegistrationIndicator>
    <State>GA</State>
    <RegistrationIndicator>R</RegistrationIndicator>
    <FirstSalesDate>2019-07-01</FirstSalesDate>
    <RemoteSellerID>N</RemoteSellerID>
    <SSTPAllowanceIndicator>N</SSTPAllowanceIndicator>
  </StateRegistrationIndicator>
  <StateRegistrationIndicator>
    <State>IN</State>
    <RegistrationIndicator>R</RegistrationIndicator>
    <FirstSalesDate>2019-08-01</FirstSalesDate>
    <RemoteSellerID>N</RemoteSellerID>
    <SSTPAllowanceIndicator>Y</SSTPAllowanceIndicator>
  </StateRegistrationIndicator>
  <EffectiveDate>2019-06-27</EffectiveDate>
  <FirstFilingPeriod>2019-06</FirstFilingPeriod>
  <NewPass>Testing1</NewPass>
</BulkRegistrationNew>
</BulkRegistrationDocument>
</BulkRegistrationTransmission>

```

Start Managing a Registration (BulkCOU)

Action Code “C”

If a seller is already registered in the SSTRS and not using a CSP or CAS, the certified service provider that is going to begin providing its services to that seller can only send a request (BulkCOU) after the seller has requested the services of that particular CSP. The seller requests the services of the CSP or CAS by updating their account directly on the SSTRS User Interface (UI) and indicates which CSP or CAS they anticipate using. (Note: If a seller is changing the CSP he/she is currently using, either (1) the current CSP must end being that seller's CSP by submitting a BulkCOU and providing a CSP End Date, or (2) the seller must update their account through the UI and indicate that he/she has stopped using that CSP. The new CSP cannot send in a BulkCOU until after the end date submitted in (1) or (2) above has passed and the seller has requested the services of the new CSP or CAS as explained above.)

There are two steps to start managing an existing account.

1. Submit a RegCou to update the Technology Model to Model One
2. Submit a RegCou to add the FirstFilingPeriod indicating when the CSP services start and update Allowance Indicator.

1. Update Technology Model

Once the seller has completed the above steps, the CSP or CAS can indicate they will start managing the seller's account by sending a <BulkRegistrationDocument> with:

- <DocumentType> set to “BulkRegistrationCOU”
- <BulkRegistrationHeader>/<FilingType> set to “BulkRegCOU”
- <ActionCode> set to “C”
- use <TechnologyModel>/<ModelOne> with CSPCode attribute set to be the CSP Id (or <TechnologyModel>/<ModelTwo> with CASCode attribute set to be the CAS Id).

2. Update First Filing Period and Allowance Indicators

After the Technology Model is updated to show that CSP as the active CSP, the CSP can update the First Filing Period and Allowance Indicators by sending a <BulkRegistrationDocumet> with:

- <DocumentType> set to “BulkRegistrationCOU”
- <BulkRegistrationHeader>/<FilingType> set to “BulkRegCOU”
- <ActionCode> set to “C”
- Include <StateIndicators> to update first filing period and allowance indicators for each state seller is registered in through the SSTRS.

Rules

- After the CSP or CAS has sent in the BulkCOU to become that seller's CSP or CAS, the certified service provider will need to send another BulkCOU request to set the <FirstFilingPeriod>, and (if needed) other information such as allowance indicators, etc. (See Update State Indicators below and the schema for the BulkRegistrationCOU for more information.)
- FirstFilingPeriod identifies when the CSP or CAS begins managing the sellers account.

- First Filing Period is the current date or the first of the current month and year and is set when the CSP or CAS first takes over that account. (Note: The state's information will show that the CSP will begin filing for that state using either the First Filing Period or the First Sales Date, whichever is later.)
- For all Streamlined Member states the seller is registered in at the time the CSP or CAS submits the BulkCOU to indicate they will be providing CSP or CAS services, the FirstFilingPeriod must be the same.
- Do not enter First Sales date unless registering for a new state or the seller needs the date changed to show when they actually started or will start collecting sales tax.
- CSPCode (or CASCode) must match the Id of the calling certified service provider or the transmission will fail.

Start Managing a Registration – Example

Change Technology Model

```
<BulkRegistrationTransmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" transmissionVersion="SST2015V01">
  <TransmissionHeader>
    <TransmissionId>CSP00009915123123456</TransmissionId>
    <DocumentCount>1</DocumentCount>
  </TransmissionHeader>
  <BulkRegistrationDocument>
    <DocumentId>CSP00009915123123457</DocumentId>
    <DocumentType>BulkRegistrationCOU</DocumentType>
    <BulkRegistrationHeader>
      <ElectronicPostmark CSPID="CSP000099">2015-10-22</ElectronicPostmark>
      <FilingType>BulkRegCOU</FilingType>
      <TIN TypeTIN="SSN">
        <FedTIN>001122334</FedTIN>
      </TIN>
    </BulkRegistrationHeader>
    <BulkRegistrationCOU>
      <ActionCode>C</ActionCode>
      <SSTPID>S00046251</SSTPID>
      <TechnologyModel>
        <ModelOne CSPCode="CSP000099" />
      </TechnologyModel>
      <EffectiveDate>2015-10-01</EffectiveDate>
    </BulkRegistrationCOU>
  </BulkRegistrationDocument>
</BulkRegistrationTransmission>
```

Update State Indicators

```
<BulkRegistrationTransmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" transmissionVersion="SST2015V01">
  <TransmissionHeader>
    <TransmissionId>CSP00009915123123457</TransmissionId>
    <DocumentCount>1</DocumentCount>
  </TransmissionHeader>
  <BulkRegistrationDocument>
    <DocumentId>CSP00009915123123458</DocumentId>
```

```

<DocumentType>BulkRegistrationCOU</DocumentType>
<BulkRegistrationHeader>
  <ElectronicPostmark CSPID="CSP000099">2015-10-22</ElectronicPostmark>
  <FilingType>BulkRegCOU</FilingType>
  <TIN TypeTIN="SSN">
    <FedTIN>001122334</FedTIN>
  </TIN>
</BulkRegistrationHeader>
<BulkRegistrationCOU>
  <ActionCode>C</ActionCode>
  <SSTPID>S00046251</SSTPID>
  <StateIndicators>
    <State>IN</State>
    <FirstFilingPeriod>2015-10-01</FirstFilingPeriod>
    <SSTPAAllowanceIndicator>Y</SSTPAAllowanceIndicator>
  </StateIndicators>
  <EffectiveDate>2015-10-01</EffectiveDate>
</BulkRegistrationCOU>
</BulkRegistrationDocument>
</BulkRegistrationTransmission>

```

Update Business Info for All States (BulkCOU)

Action Code “C”

A CSP or CAS may make changes to the business information for a seller that is already registered through the SSTRS only if the CSP or CAS sending this request is currently identified as the CSP or CAS authorized to manage this account.

This can be done by sending a <BulkRegistrationDocument> with:

- <DocumentType> set to “BulkRegistrationCOU”
- <BulkRegistrationHeader>/<FilingType> set to “BulkRegCOU”
- <ActionCode> set to “C”
- use <BusinessInfo> section.

See the SST Definitions and Business Rules for the requirements of each of the fields which are being updated.

Only include the fields in the <BusinessInfo> Section that are being changed.

Update Business Info - Example

```

<BulkRegistrationTransmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" transmissionVersion="SST2015V01">
  <TransmissionHeader>
    <TransmissionId>CSP00009915123123456</TransmissionId>
    <DocumentCount>1</DocumentCount>
  </TransmissionHeader>
  <BulkRegistrationDocument>
    <DocumentId>CSP00009915123123457</DocumentId>
    <DocumentType>BulkRegistrationCOU</DocumentType>
    <BulkRegistrationHeader>
      <ElectronicPostmark CSPID="CSP000099">2015-10-22</ElectronicPostmark>
    </BulkRegistrationHeader>
  </BulkRegistrationDocument>
</BulkRegistrationTransmission>

```

```

    <FilingType>BulkRegCOU</FilingType>
    <TIN TypeTIN="SSN">
      <FedTIN>001122334</FedTIN>
    </TIN>
  </BulkRegistrationHeader>
  <BulkRegistrationCOU>
    <ActionCode>C</ActionCode>
    <SSTPID>S00046251</SSTPID>
    <BusinessInfo>
      <DBAName>dba name</DBAName>
    </BusinessInfo>
    <EffectiveDate>2015-10-22</EffectiveDate>
  </BulkRegistrationCOU>
</BulkRegistrationDocument>
</BulkRegistrationTransmission>

```

Update State Indicators (BulkRegCOU)

Action Code “C”

A CSP or CAS may make changes to the state registration info for a seller that is already registered through the SSTRS only if the CSP or CAS sending this request is currently identified as the CSP or CAS authorized to manage this account.

State Indicators that can be updated using ActionCode “C” are:

- Registering for additional Streamlined Member state
- Stopping managing an account (Change Technology Model to None)
- Setting allowance indicators
- Setting Remote Seller indicators

This can be done by sending a <BulkRegistrationDocument> with:

- <DocumentType> set to “BulkRegistrationCOU”
- <BulkRegistrationHeader>/<FilingType> set to “BulkRegCOU”
- <ActionCode> set to “C”
- Enter <StateIndicators> for each state being added, end managing, or changing Remote or Allowance Indicators.

See the SST Definitions and Business Rules for the requirements of each of the fields.

When updating State Indicators, the <State> must be included plus the field(s) being updated. If no change is being made to an indicator or field, it does not need to be included.

Rules

- A single document can't contain two <StateIndicators> for the same state
- <StateIndicators> cannot be updated for a state the seller is not registered in. This will result in an error.

- If a RegCou is submitted with NO Changes – it will be acknowledged, but no changes will be made and no confirmation email will be sent.

Registration Indicator

- The Registration Indicator is only included when registering for a state.
- The CSP or CAS can register the seller for any state that is using the SSTRS. Registration in new states is NOT automatic. When a new state joins the seller has the option to register in that state.
- When *registering in a state* through the SSTRS, the <StateIndicators>/<RegistrationIndicator> can only be an “A” (Already Registered) or an “R” (Registering). Only include the <RegistrationIndicator> if the seller is registering for the state. Do not include if the seller is already registered through the SSTRS.
- The CSP can end a registration in any individual or all Streamlined Member states the seller is registered in through the SSTRS. A registration cannot be ended using Action Code C. To unregister the <ActionCode> must be “U”. (See Unregister/Unvolunteer from SST (Action Code U) or Going Out of Business (Action Code O) below.) Do not include Registration Indicator when ending Registration.

Last Sales Date

- This field is only used if unvolunteering/unregistering from an individual state (Action Code “U”). Last sales date must be last day of prior or current month. This date represents the date the seller’s registration will end in that state, which will also be the last date the CSP or CAS will calculate and collect tax for that seller in that state. (See Unregister/Unvolunteer from SST (Action Code U) or Going Out of Business (Action Code O) below.) LastSalesDate cannot be used with Action Code “C”.

State Acct Indicator

- This field will not be used when the ActionCode is C. It will only be used if the ActionCode is U. This indicator notifies states that the seller needs to be registered in that state after the seller’s registration through SSTRS is ended. (See Unregister/Unvolunteer from SST (Action Code U) or Going Out of Business (Action Code O) below.)

Remote Seller ID, Remote Effective Date and Remote End Date

- Remote Seller ID: Can change to either “Y” or “N”. Indicates if seller is a remote seller (A remote seller is generally a seller that sells products for delivery into a state in which that seller does not have a physical presence or other legal requirement to register. This includes all remote sellers, whether or not they have met the state's economic nexus threshold.) Enter “Y” if the seller is registering only because of economic nexus or if the seller is registering but has no legal requirement to register. (Enter “N” if the seller has physical presence in a state)

- On New registration must enter “Y” or “N”, if enter “N” no date is required.
- If Remote Seller ID = “Y” the <RemoteEffDate> is required.
- If Remote Seller ID is changed from “Y” to “N” the <RemoteEndDate> is required.

CSP End Date

- This field is only used if the CSP or CAS is going to stop managing the account or providing its services for all states. See End Managing a Registration (Quit Being a CSP/CAS in All States and End State Registrations in ALL states) below for more information.

CSP Last Filing Period

- This field is only used if the CSP or CAS is going to stop managing the account or providing its services for all states. See End Managing a Registration (Quit Being a CSP/CAS in All States and End State Registrations in All states) below for more information.

Account Close Date

- This field is only used if the ActionCode is O (Out of Business). (See Unregister/Unvolunteer from SST (Action Code U) or Going Out of Business (Action Code O) below.)

First Sales Date

- This field is used when the CSP registers a seller for an additional Streamlined Member state.
- On a RegCou this must be the current date or the first day of the current month.
- This is the date the seller will begin collecting and remitting sales tax in that state.
- This date may vary state to state and does not need to be same as the FirstFilePeriod.

SSTP Allowance Indicators

- This field will only be used if Action Code is C. It is not used if Action Code is an O (Out of Business) or U (Unvolunteer/Unregister).
- It can be used for one or more states in the same transaction and identifies whether or not the CSP or CAS is entitled to compensation for that state.
- It must contain either a Y (Yes) or an N (No).
- If the indicator is N (No), this means the CSP is not entitled to compensation and is not providing CSP services to that seller for that state.

First Filing Period

- This field identifies when the CSP or CAS begins managing this seller's account. (Note: The state's information will show that the CSP will begin filing for a state using either the First Filing Period or the First Sales Date for that state, whichever is later.)
- This will be the current month and year and is set when the CSP or CAS first takes over that account. FirstFilingPeriod on a RegCou when starting to manage a seller is in the state indicators is YYYY-MM-DD and must be current day or first of current month.
- For all Streamlined Member states the seller is registered in at the time the CSP or CAS submits the BulkRegCOU, the <FirstFilingPeriod> must be the same.

Update state indicators (BulkCOU) Action Code "C" – Example

Only the State Indicators being updated should be included in the document. Multiple indicators for a single state may be updated in the same document.

Update Allowance Indicators

```
<BulkRegistrationTransmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" transmissionVersion="SST2015V01">
  <TransmissionHeader>
    <TransmissionId>CSP00009915123123456</TransmissionId>
    <DocumentCount>1</DocumentCount>
  </TransmissionHeader>
  <BulkRegistrationDocument>
    <DocumentId>CSP00009915123123457</DocumentId>
    <DocumentType>BulkRegistrationCOU</DocumentType>
    <BulkRegistrationHeader>
      <ElectronicPostmark CSPID="CSP000099">2015-10-22</ElectronicPostmark>
      <FilingType>BulkRegCOU</FilingType>
      <TIN TypeTIN="SSN">
        <FedTIN>001122334</FedTIN>
      </TIN>
    </BulkRegistrationHeader>
    <BulkRegistrationCOU>
      <ActionCode>C</ActionCode>
      <SSTPID>S00046251</SSTPID>
      <StateIndicators>
        <State>IN</State>
        <SSTPAAllowanceIndicator>Y</SSTPAAllowanceIndicator>
      </StateIndicators>
      <StateIndicators>
        <State>MI</State>
        <SSTPAAllowanceIndicator>N</SSTPAAllowanceIndicator>
      </StateIndicators>
      <EffectiveDate>2015-10-22</EffectiveDate>
    </BulkRegistrationCOU>
  </BulkRegistrationDocument>
</BulkRegistrationTransmission>
```

Add Registration for an Additional State (already managing account)

```
<BulkRegistrationTransmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" transmissionVersion="SST2015V01">
  <TransmissionHeader>
    <TransmissionId>CSP00009915123123456</TransmissionId>
    <DocumentCount>1</DocumentCount>
  </TransmissionHeader>
  <BulkRegistrationDocument>
    <DocumentId>CSP00009915123123457</DocumentId>
    <DocumentType>BulkRegistrationCOU</DocumentType>
    <BulkRegistrationHeader>
      <ElectronicPostmark CSPID="CSP000099">2015-10-22</ElectronicPostmark>
      <FilingType>BulkRegCOU</FilingType>
      <TIN TypeTIN="SSN">
        <FedTIN>001122334</FedTIN>
      </TIN>
    </BulkRegistrationHeader>
    <BulkRegistrationCOU>
      <ActionCode>C</ActionCode>
      <SSTPID>S00046251</SSTPID>
      <StateIndicators>
        <State>MN</State>
        <RegistrationIndicator>R</RegistrationIndicator>
        <RemoteSellerID>N</RemoteSellerID>
        <FirstSaleDate>2015-10-01</FirstSaleDate>
        <SSTPAAllowanceIndicator>N</SSTPAAllowanceIndicator>
      </StateIndicators>
      <EffectiveDate>2015-10-22</EffectiveDate>
    </BulkRegistrationCOU>
  </BulkRegistrationDocument>
</BulkRegistrationTransmission>
```

End Managing a Registration in ALL states (Quit providing CSP/CAS services in ALL states)

Action Code “C”

A certified service provider (CSP or CAS) can end providing its services to a seller by providing a “CSPLastFilingPd” and “CSPEndDate” for all states where the seller is registered through the SSTRS. Only the certified service provider (CSP or CAS) currently managing this account can send this request.

This can be done by sending a <BulkRegistrationDocument> with:

- <DocumentType> set to “BulkRegistrationCOU”
- <BulkRegistrationHeader>/<FilingType> set to “BulkRegCOU”
- <ActionCode> set to “C”
- <StateIndicators><CSPEndDate> and <CSPLastFilePd> for each state registered in.

DO NOT include <LastSalesDate> or <AcctCloseDate> on this RegCou – those indicators can only be used with Action Code U.

A CSP should end CSP services if they end registrations in ALL states (Action Code U). This is done by including the StateIndicators CSPLastFilePd and CSPEndDate along with the LastSaleDate for each state. (See End Registrations in ALL states)

See the SST Definitions and Business Rules for the requirements of each of the fields.

Rules

- All Streamlined states where the seller is registered must have a <StateIndicators> element for each state with both <StateIndicators>/<CSPLastFilingPd> and <StateIndicators>/<CSPEndDate>.
- If <StateIndicators>/<CSPEndDate> and <StateIndicators>/<CSPLastFilingPd> are not both provided the transaction will be rejected.
- CSPEndDate identifies the date CSP services end and should always be the last day of the current or prior month.
- CSPLastFilingPeriod identifies the last tax period the CSP or CAS will file for this account. This is the same yyyy-mm as the CSPEndDate.
- For all Streamlined states the seller is registered in at the time the CSP or CAS submits the BulkRegCOU, the CSPEndDate and CSPLastFilingPeriod must be the same.
- Once the transaction is accepted and the CSPEndDate has passed, the SSTRS will change the seller's Technology Model to None (Model 4) and that CSP or CAS will no longer be able to manage that account.
- The SSTRS will not accept a BulkCOU from a CSP or CAS to change the seller's TechnologyModel to None. This is done automatically by the SSTRS.

End Managing a Registration - Example

```
<BulkRegistrationTransmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" transmissionVersion="SST2015V01">
  <TransmissionHeader>
    <TransmissionId>CSP00009915123123456</TransmissionId>
    <DocumentCount>1</DocumentCount>
  </TransmissionHeader>
  <BulkRegistrationDocument>
    <DocumentId>CSP00009915123123457</DocumentId>
    <DocumentType>BulkRegistrationCOU</DocumentType>
    <BulkRegistrationHeader>
      <ElectronicPostmark CSPID="CSP000099">2015-10-22</ElectronicPostmark>
      <FilingType>BulkRegCOU</FilingType>
      <TIN TypeTIN="SSN">
        <FedTIN>001122334</FedTIN>
      </TIN>
    </BulkRegistrationHeader>
    <BulkRegistrationCOU>
      <ActionCode>C</ActionCode>
      <SSTPID>S00046251</SSTPID>
      <StateIndicators>
        <State>AK</State>
        <CSPEndDate>2015-10-31</CSPEndDate>
      </StateIndicators>
    </BulkRegistrationCOU>
  </BulkRegistrationDocument>
</BulkRegistrationTransmission>
```

```

        <CSPLastFilingPd>2015-10</CSPLastFilingPd>
    </StateIndicators>
    ...
    <StateIndicators>
        <State>WY</State>
        <CSPEndDate>2015-10-31</CSPEndDate>
        <CSPLastFilingPd>2015-10</CSPLastFilingPd>
    </StateIndicators>
    <EffectiveDate>2015-09-22</EffectiveDate>
</BulkRegistrationCOU>
</BulkRegistrationDocument>
</BulkRegistrationTransmission>

```

Out of Business (BulkCOU)

Action Code “O”

This will close the account and flag it as out of business. This request will only be accepted from the CSP or CAS that is currently identified as the CSP or CAS authorized to manage that account. Once this request is accepted by the SSTRS, the account will be inaccessible and no further changes can be made by anyone.

This can be done by sending a <BulkRegistrationDocument> with:

- <DocumentType> set to “BulkRegistrationCOU”
- <BulkRegistrationHeader>/<FilingType> set to “BulkRegCOU”
- <ActionCode> set to “O”.
- Use <StateIndicators>/<AcctCloseDate> as the end registration date.

See the SST Definitions and Business Rules for the requirements of each of the fields.

Rules

- All states where the seller is registered (all member states and possibly other states) must have a <StateIndicators> element all with the same <StateIndicators>/<AcctCloseDate>.
- The <StateIndicators>/<AcctCloseDate> must be the last day of the current or prior month.
- The <StateIndicators>/<StateAcctInd> does not need to be provided since the seller is going out of business, but if they are provided, they must contain an “N” or the transaction will be rejected. See Unvolunteer/Unregister for the proper use of <StateIndicators>/<StateAcctInd>.
- No information from any of the other fields (besides <StateIndicators>/<AcctCloseDate> and <StateIndicators>/<State>) will be forwarded to the states.

Out of Business - Example

```

<BulkRegistrationTransmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" transmissionVersion="SST2015V01">
    <TransmissionHeader>
        <TransmissionId>CSP00009915123123456</TransmissionId>
        <DocumentCount>1</DocumentCount>
    </TransmissionHeader>

```

```

</TransmissionHeader>
<BulkRegistrationDocument>
  <DocumentId>CSP00009915123123457</DocumentId>
  <DocumentType>BulkRegistrationCOU</DocumentType>
  <BulkRegistrationHeader>
    <ElectronicPostmark CSPID="CSP000099">2015-10-22</ElectronicPostmark>
    <FilingType>BulkRegCOU</FilingType>
    <TIN TypeTIN="SSN">
      <FedTIN>001122334</FedTIN>
    </TIN>
  </BulkRegistrationHeader>
  <BulkRegistrationCOU>
    <ActionCode>0</ActionCode>
    <SSTPID>S00046251</SSTPID>
    <StateIndicators>
      <State>AK</State>
      <AcctCloseDate>2015-10-31</AcctCloseDate>
    </StateIndicators>
    ...
    <StateIndicators>
      <State>WY</State>
      <AcctCloseDate>2015-10-31</AcctCloseDate>
    </StateIndicators>
    <EffectiveDate>2015-10-22</EffectiveDate>
  </BulkRegistrationCOU>
</BulkRegistrationDocument>
</BulkRegistrationTransmission>

```

Unvolunteer/Unregister Selected States from SST (BulkCOU)

Action Code U

This will end the registration for the selected state(s) in the SSTRS and flag those states where the seller wants their individual state(s) registration to remain active. This request will only be accepted from the CSP or CAS that is currently identified as the CSP or CAS authorized to manage that account. This will end the registration for the state(s) included but will leave the account open and any registrations for any remaining states active.

DO NOT enter State Indicators to end CSP services (<CSPEndDate and <CSPLastFilingPd) when ending selected states, the states will end but the CSP services will not be updated.

This can be done by sending a <BulkRegistrationDocument> with:

- <DocumentType> set to "BulkRegistrationCOU"
- <BulkRegistrationHeader>/<FilingType> set to "BulkRegCOU"
- <ActionCode> set to "U"
- <StateIndicators>/<LastSaleDate> which is used as the end registration date.

See the SST Definitions and Business Rules for the requirements of each of the fields.

Rules

- Only include <StateIndicators> for states registration is ending for through SSTRS.

- The <StateIndicators>/<LastSaleDate> is used as the end registration date for specified states.
- The <StateIndicators>/<LastSaleDate> must be last day of the current or prior month. <AcctCloseDate> is not required.
- <StateIndicators>/<StateAcctInd> can be set to Y to indicate the seller wants to remain registered in an individual state(s). If the <StateIndicators>/<StateAcctInd> is not provided, the indicator will default to N (don't keep the account open in that state).
 - o The StateAcctInd field is used to identify those states which the seller wants to remain registered in that state, even though they are ending their registration (unregistering) through SST.
- When unregistering for a state, do not include the State Registration Indicator.
- All other fields (besides <StateIndicators>/<LastSaleDate>, <StateIndicators>/<StateAcctInd> and <StateIndicators>/<State>) will not be used and will not be forwarded to the states.

Unvolunteer/Unregister - Example

```
<BulkRegistrationTransmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" transmissionVersion="SST2015V01">
  <TransmissionHeader>
    <TransmissionId>CSP00009915123123456</TransmissionId>
    <DocumentCount>1</DocumentCount>
  </TransmissionHeader>
  <BulkRegistrationDocument>
    <DocumentId>CSP00009915123123457</DocumentId>
    <DocumentType>BulkRegistrationCOU</DocumentType>
    <BulkRegistrationHeader>
      <ElectronicPostmark CSPID="CSP000099">2015-10-22</ElectronicPostmark>
      <FilingType>BulkRegCOU</FilingType>
      <TIN TypeTIN="SSN">
        <FedTIN>001122334</FedTIN>
      </TIN>
    </BulkRegistrationHeader>
    <BulkRegistrationCOU>
      <ActionCode>U</ActionCode>
      <SSTPID>S00046251</SSTPID>
      <StateIndicators>
        <State>AK</State>
        <LastSaleDate>2015-10-31</LastSaleDate>
        <StateAcctInd>Y</StateAcctInd>
      </StateIndicators>

      <EffectiveDate>2015-10-22</EffectiveDate>
    </BulkRegistrationCOU>
  </BulkRegistrationDocument>
</BulkRegistrationTransmission>
```

Unvolunteer/Unregister ALL States from SST (not out of business) (BulkCOU)

Action Code U

This will end the registration for all state(s) in the SSTRS and flag those states where the seller wants their individual state(s) registration to remain active. This request will only be accepted from the CSP or CAS that is currently identified as the CSP or CAS authorized to manage that account. This will end the CSP services and will end the registration for all states. The account will be closed in SSTRS. If the seller needs to reregister they will need to create a new accounts (new SSTID).

CSP should send a RegCou to update the seller's mailing and contact information first, then end the registration. The CSP will not be able to make changes on this account after the RegCou is submitted to end registrations in all states.

Th End Registrations can be done by sending a <BulkRegistrationDocument> with:

- <DocumentType> set to "BulkRegistrationCOU"
- <BulkRegistrationHeader>/<FilingType> set to "BulkRegCOU"
- <ActionCode> set to "U"
- <StateIndicators>/<LastSaleDate>, <CSPEndDate>, and <CSPLastFilingPd>

See the SST Definitions and Business Rules for the requirements of each of the fields.

Rules

- Include <StateIndicators> for all states registered in through SSTRS.
- Include <StateIndicators>/<LastSaleDate> which is used as the end registration date for specified states. The last sale date must be last day of current or prior month.
- Optional: Include <StateIndicators>/<CSPEndDate> and <CSPLastFilingPd> which must be last day of the current or prior month (same as LastSaleDate). <AcctCloseDate> is not required.
- <StateIndicators>/<StateAcctInd> can be set to Y to indicate the seller wants to remain registered in an individual state(s). If the <StateIndicators>/<StateAcctInd> is not provided, the indicator will default to N (don't keep the account open in that state).
 - o The StateAcctInd field is used to identify those states which the seller wants to remain registered in that state, even though they are ending their registration (unregistering) through SST.
- When unregistering for a state(s), do not include the State Registration Indicator.
- All other fields (besides <StateIndicators>/<State>, <LastSaleDate>, <CSPEndDate>, <CSPLastFilingPd>, and <StateAcctInd>) will not be used and will not be forwarded to the states.

Unvolunteer/Unregister - Example

```
<BulkRegistrationTransmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" transmissionVersion="SST2015V01">
  <TransmissionHeader>
```

```

    <TransmissionId>CSP00009915123123456</TransmissionId>
    <DocumentCount>1</DocumentCount>
  </TransmissionHeader>
  <BulkRegistrationDocument>
    <DocumentId>CSP00009915123123457</DocumentId>
    <DocumentType>BulkRegistrationCOU</DocumentType>
    <BulkRegistrationHeader>
      <ElectronicPostmark CSPID="CSP000099">2015-10-22</ElectronicPostmark>
      <FilingType>BulkRegCOU</FilingType>
      <TIN TypeTIN="SSN">
        <FedTIN>001122334</FedTIN>
      </TIN>
    </BulkRegistrationHeader>
    <BulkRegistrationCOU>
      <ActionCode>U</ActionCode>
      <SSTPID>S00046251</SSTPID>
      <StateIndicators> (NOTE: Must include state indicators for all states
registered in through the SSTRS)
        <State>AK</State>
        <LastSaleDate>2015-10-31</LastSaleDate>
        <CSPEndDate>2015-10-31</CSPEndDate>
        <CSPLastFilingPd>2015-10</CSPLastFilingPd>
        <StateAcctInd>Y</StateAcctInd>
      </StateIndicators>

      <EffectiveDate>2015-10-22</EffectiveDate>
    </BulkRegistrationCOU>
  </BulkRegistrationDocument>
</BulkRegistrationTransmission>

```

1. SSTSimplifiedReturnTransmission

- 2. TransmissionHeader
- 3. SimplifiedReturnDocument
- 4. SSTFilingHeader
- 5. SimplifiedElectronicReturn
- 6. FinancialTransaction
- 7. State Payment (ACHEntityDetail – ACH debit Payment Information)
- 8. RefundDirectDeposit
- 9. ACHCreditInfo
- 10. Depositto529Account
- 11. EstimatedPayments
- 12. AddendaRecord
- 13. IATransaction

14. SSTReceipt

15. SSTPAcknowledgement

- AcknowledgementHeader
- TransmissionAcknowledgement
- DocumentAcknowledgement

16. Errors

17. RegistrationDocument

- 18. SSTRegistrationHeader
- 19. RegistrationInformation
- 20. StreamlinedRegistrationNew (RegNew)
- 21. StreamlinedRegistrationCou (RegCou)
- 22. IndividualName
- 23. AddressType
- 24. SSTPContact
- 25. TechnologyModel

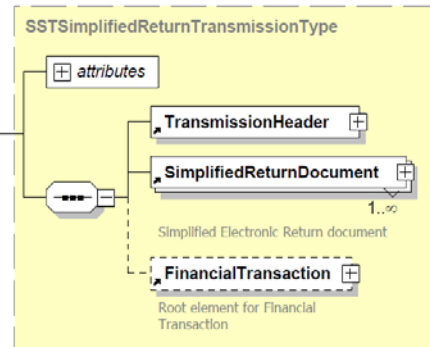
FOR CSP Use Only:

26. BulkRegistrationTransmission

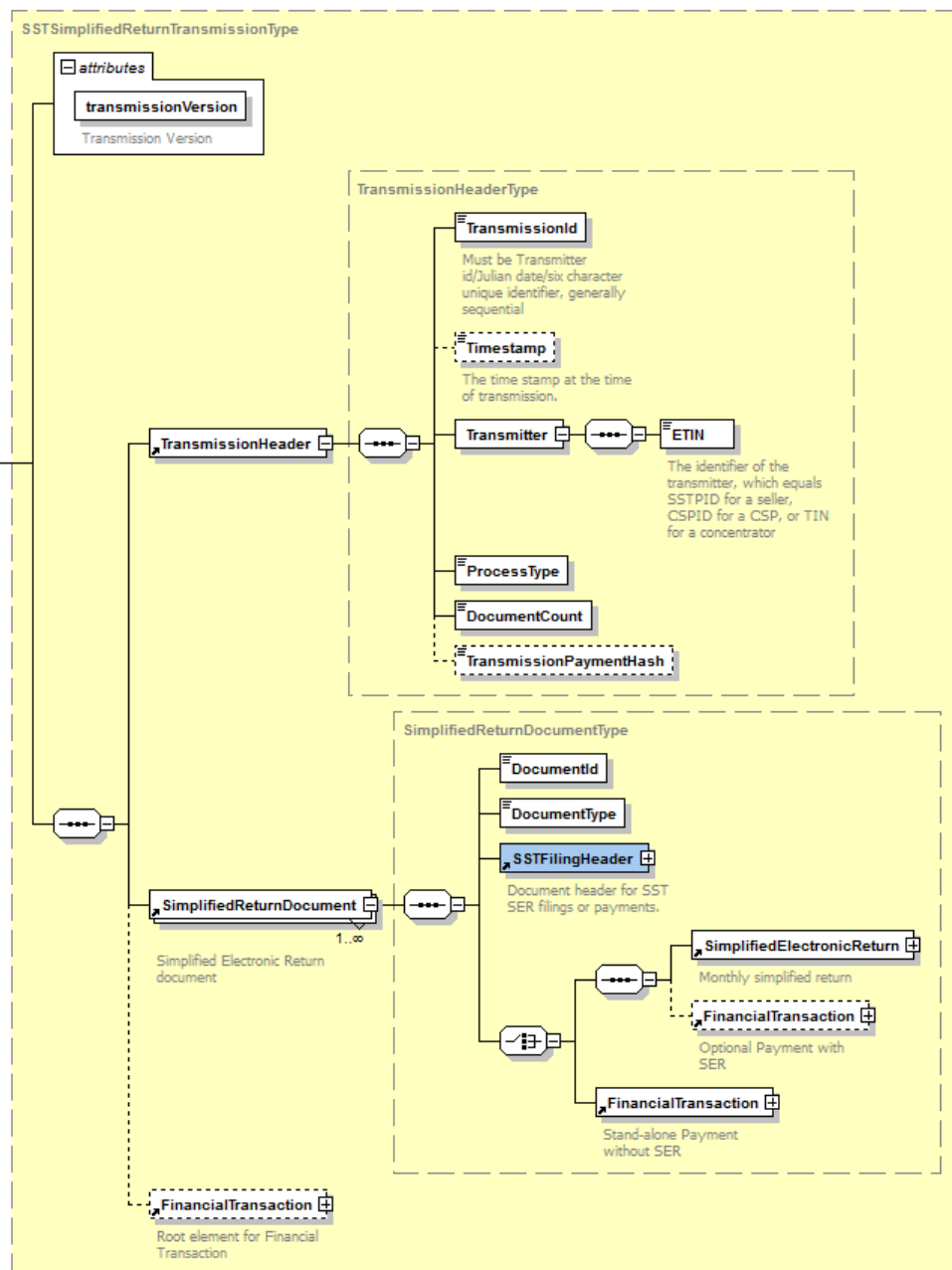
- 27. TransmissionHeader
- 28. BulkRegistrationDocument
- 29. BulkRegistrationNew
- 30. BulkRegistrationCOU
- 31. BusinessInfo
- 32. TechnologyModel
- 33. StateIndicators
- 34. BulkRegistrationAcknowledgement

1. SST Simplified Return Transmission
2. Transmission Header
3. Simplified Return Document

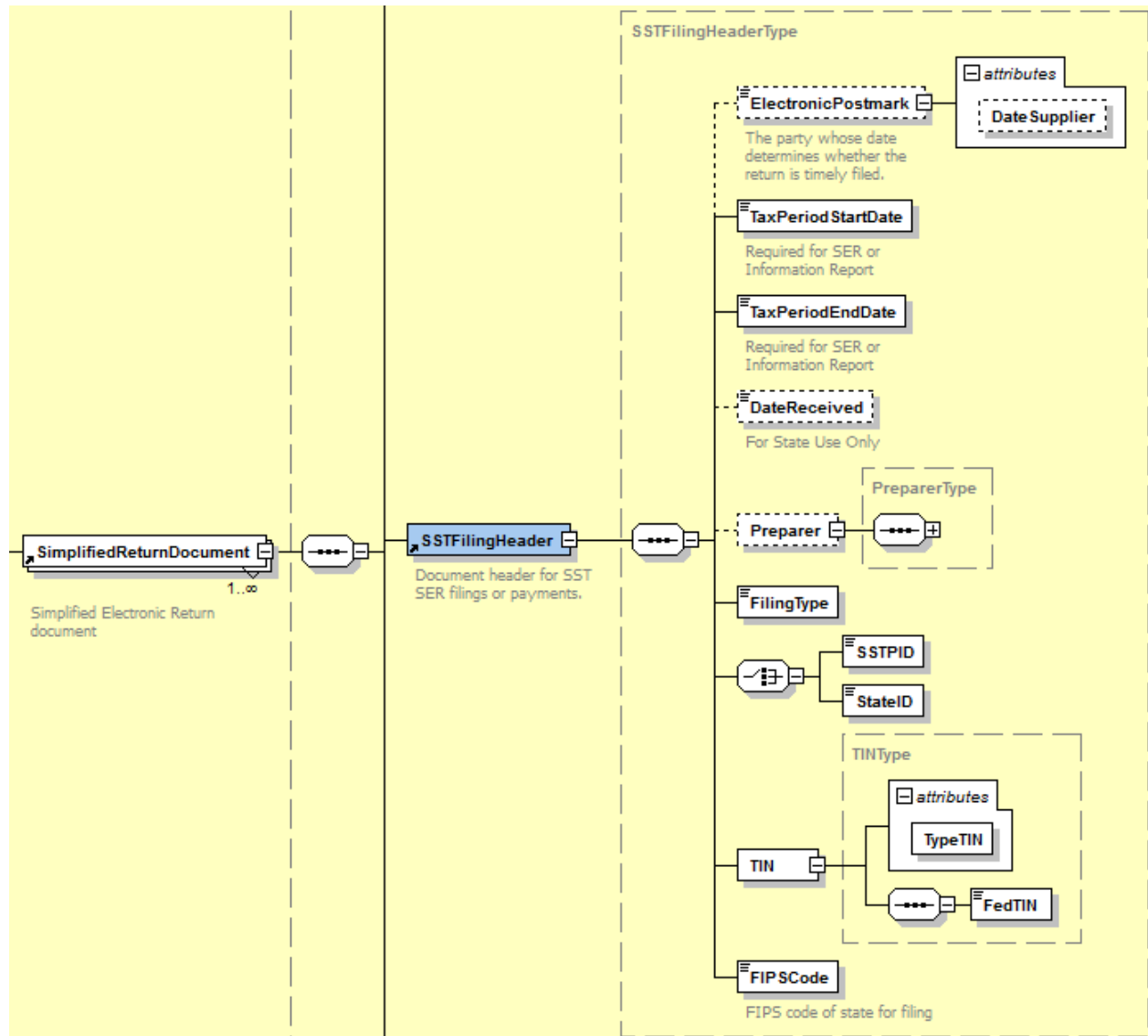
SSTSimplifiedReturnTransmission
SST transmission schema for all Simplified Electronic Returns.



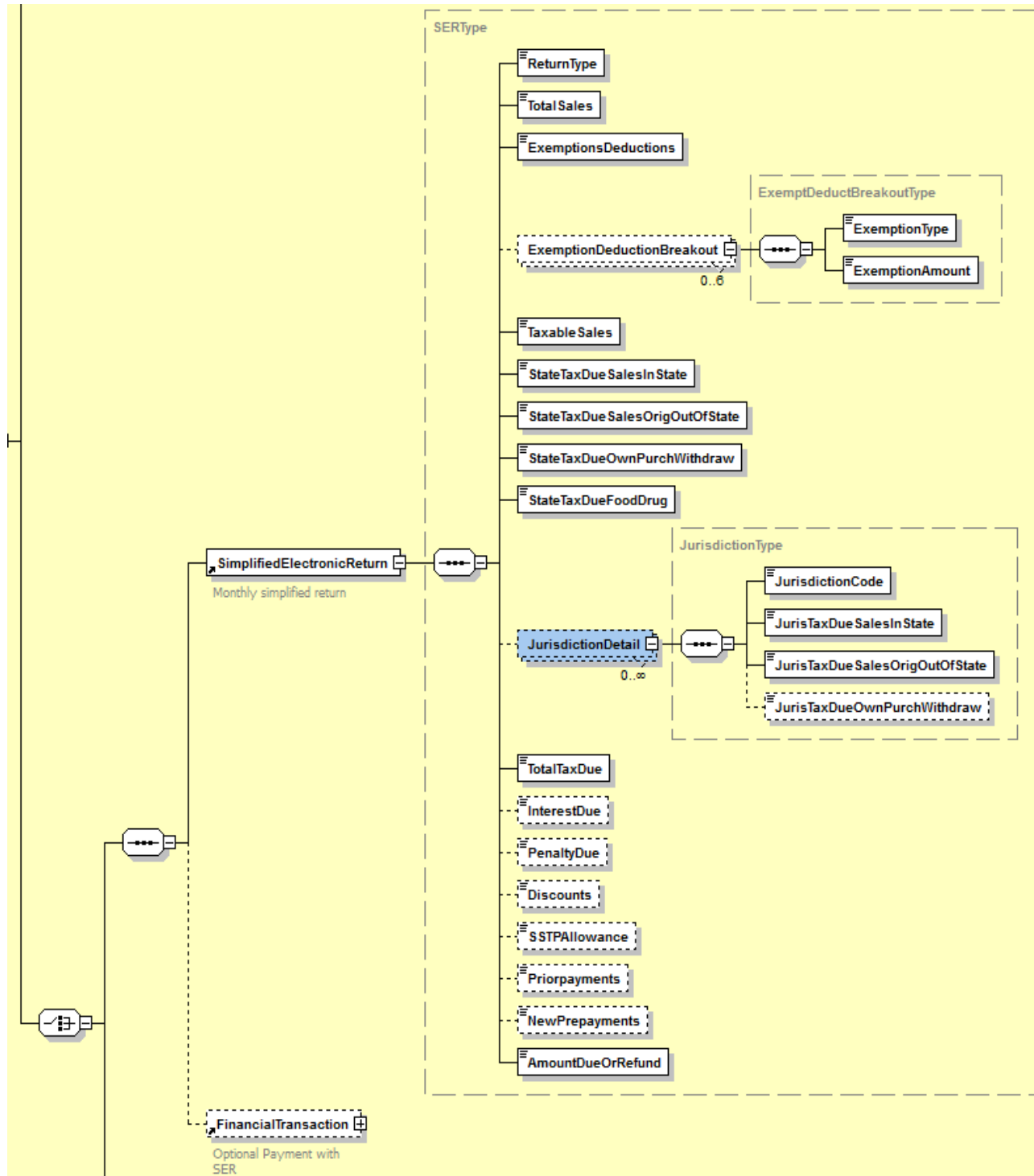
SSTSimplifiedReturnTransmission
SST transmission schema for all Simplified Electronic Returns.



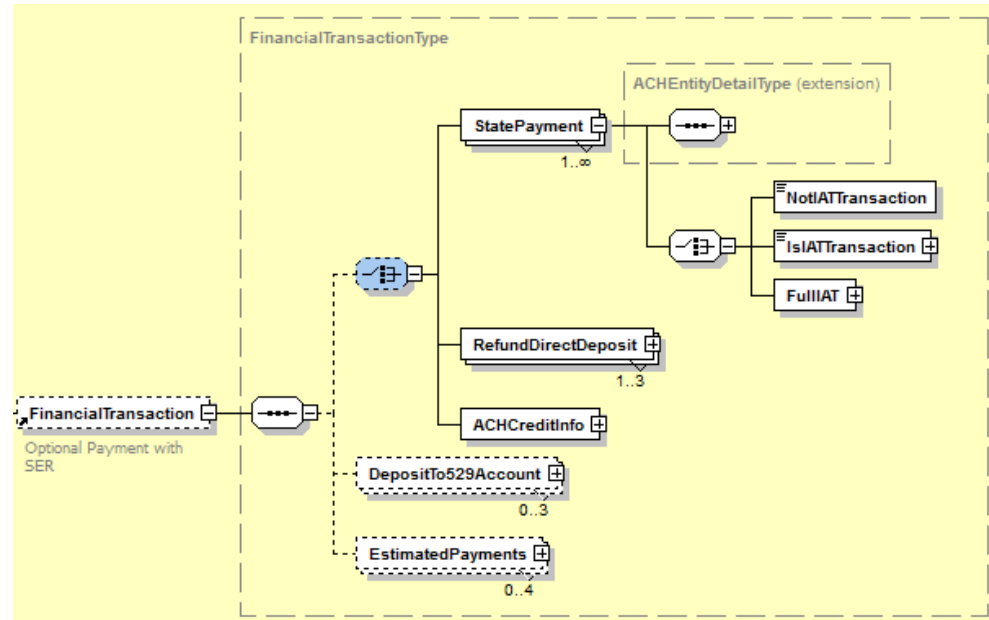
4. Simplified Return Document: SST Filing Header



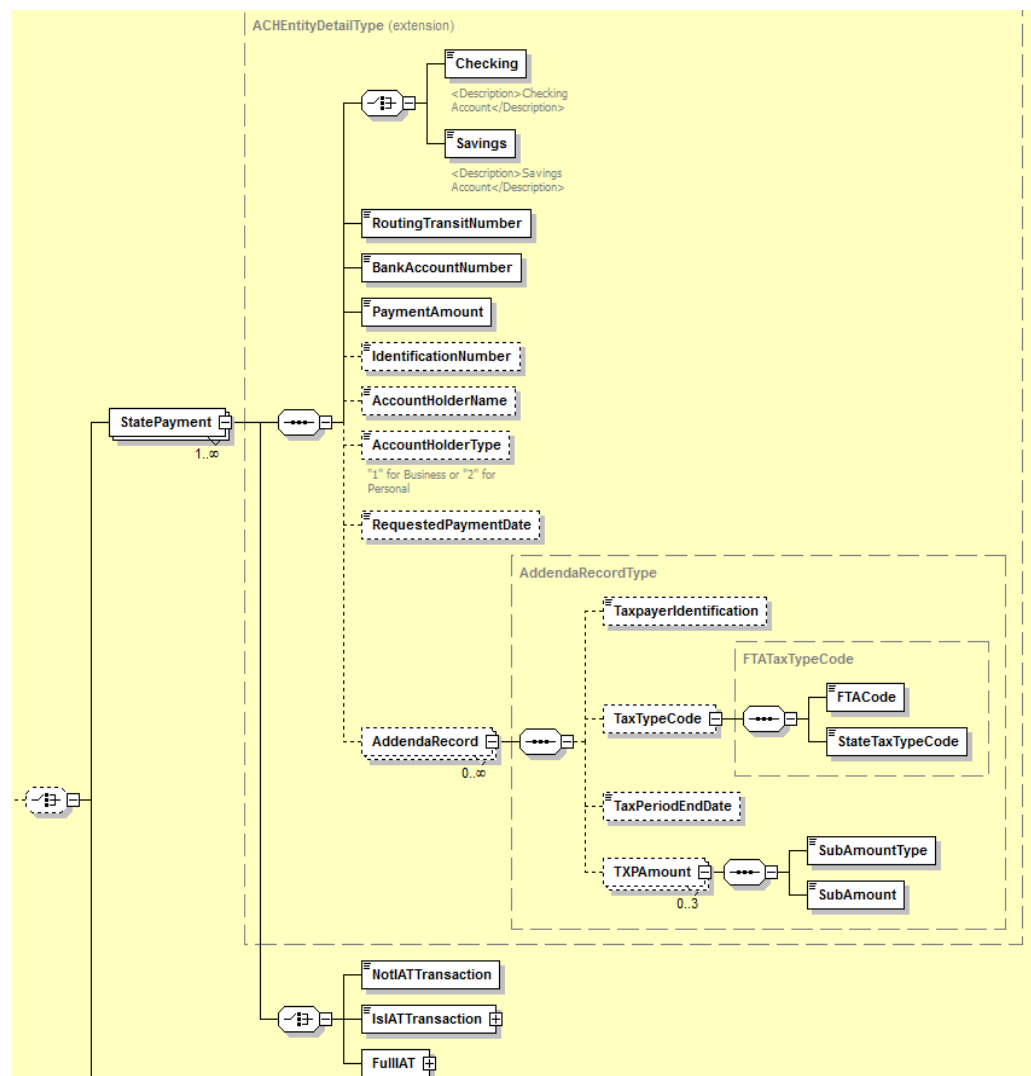
5. Simplified Return Document: Simplified Electronic Return



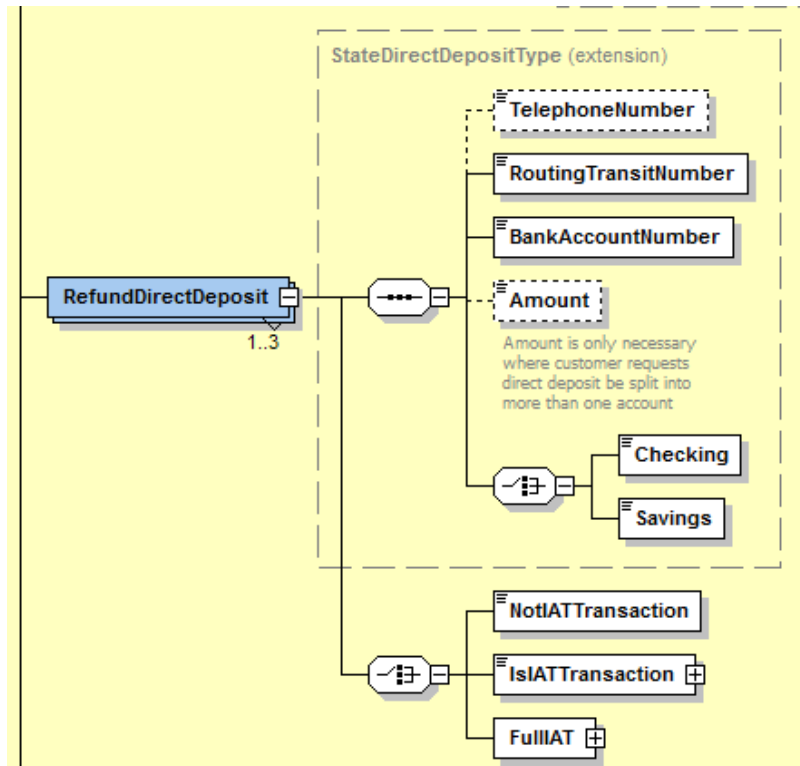
**6. Simplified
Return Document:
Financial
Transaction**
(All Financial
Transactions
contain same
fields)



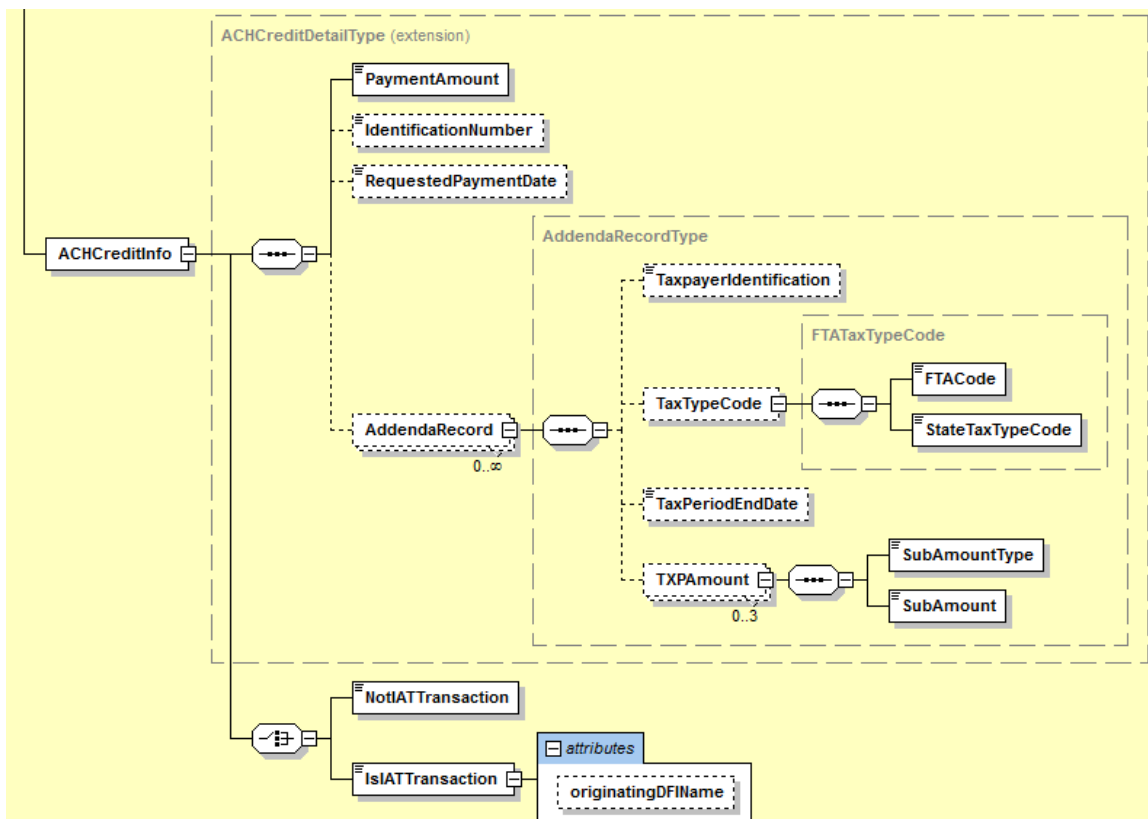
**7. Financial
Transaction: State Payment (ACH debit)**



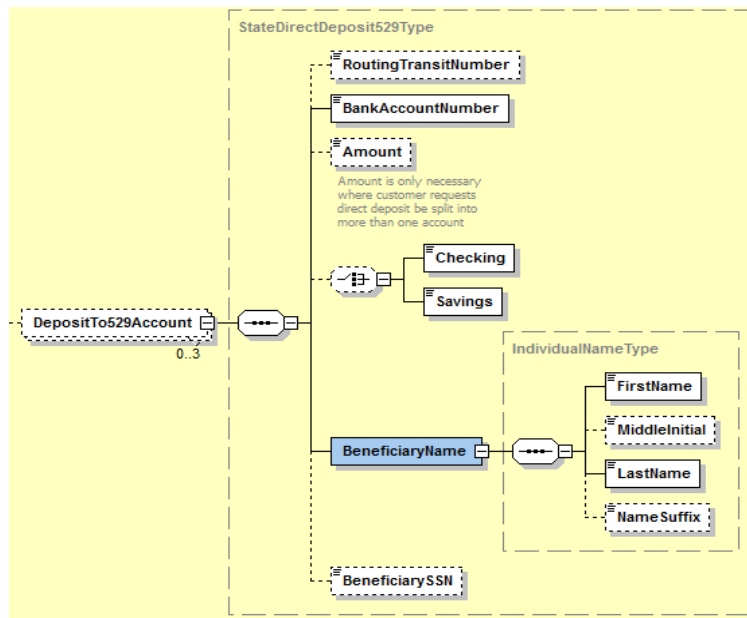
8. Financial Transaction: Refund Direct Deposit



9. Financial Transaction: ACH Credit

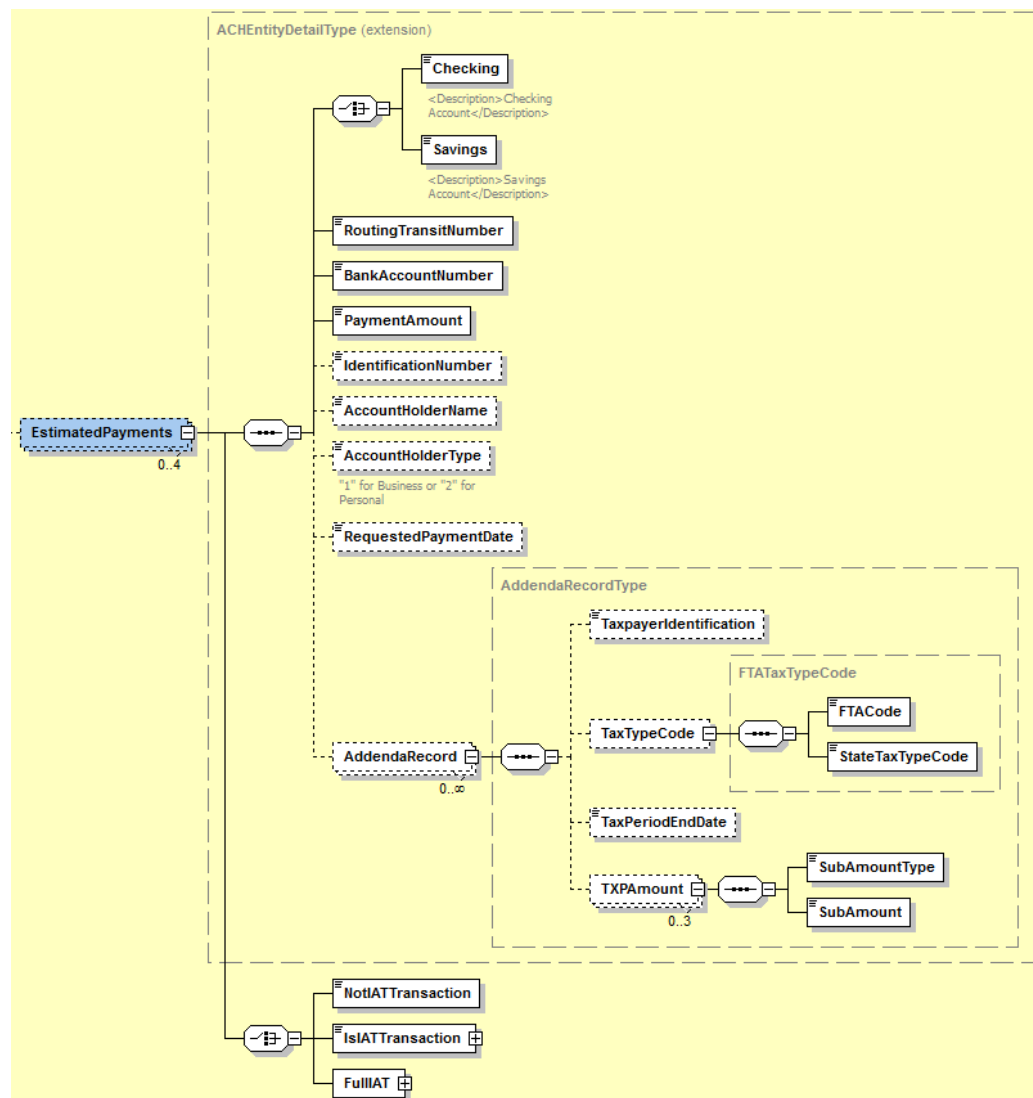


10. Financial Transaction: DepositTo529Account

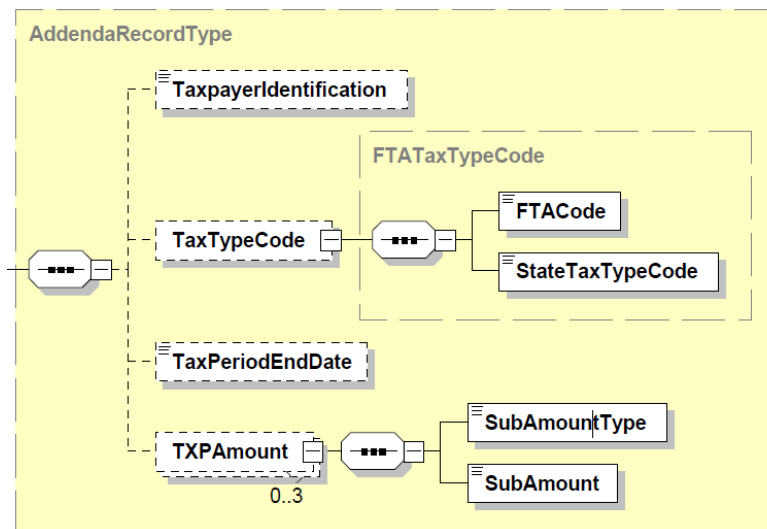


11. Financial Transaction: Estimated Payments

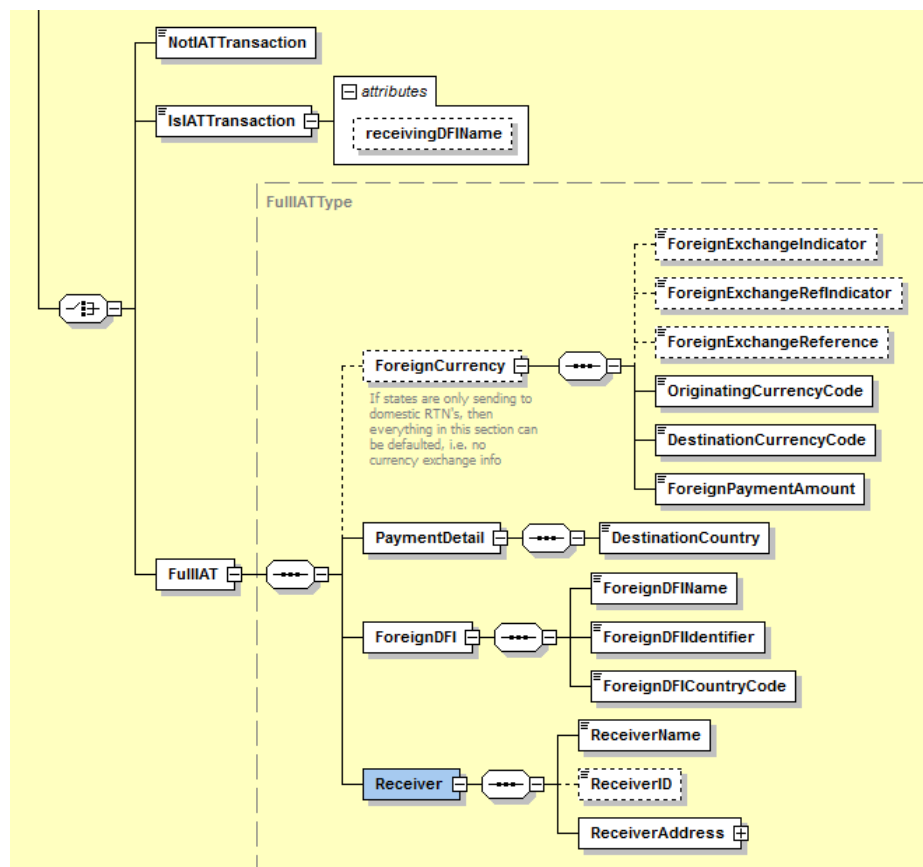
12. Financial Transaction:



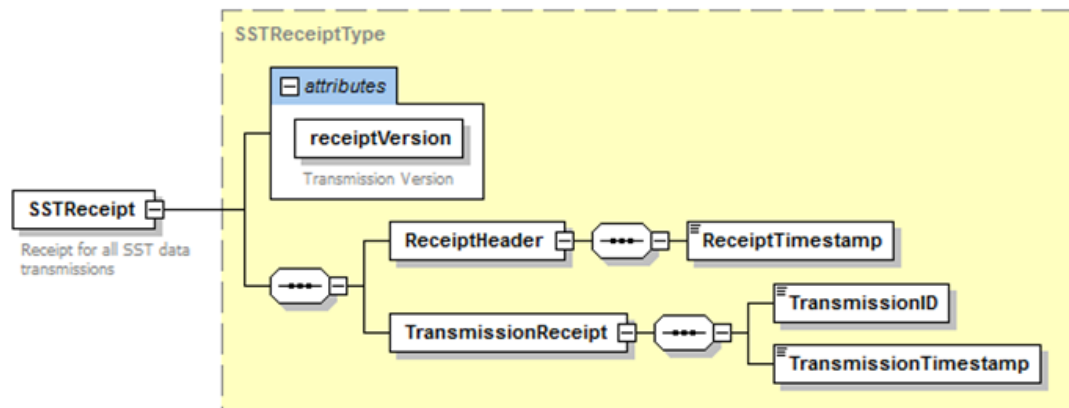
AddendaRecord (Included in State Payment, ACH Credit, Estimated Payments) (All Addenda Records are the same.)



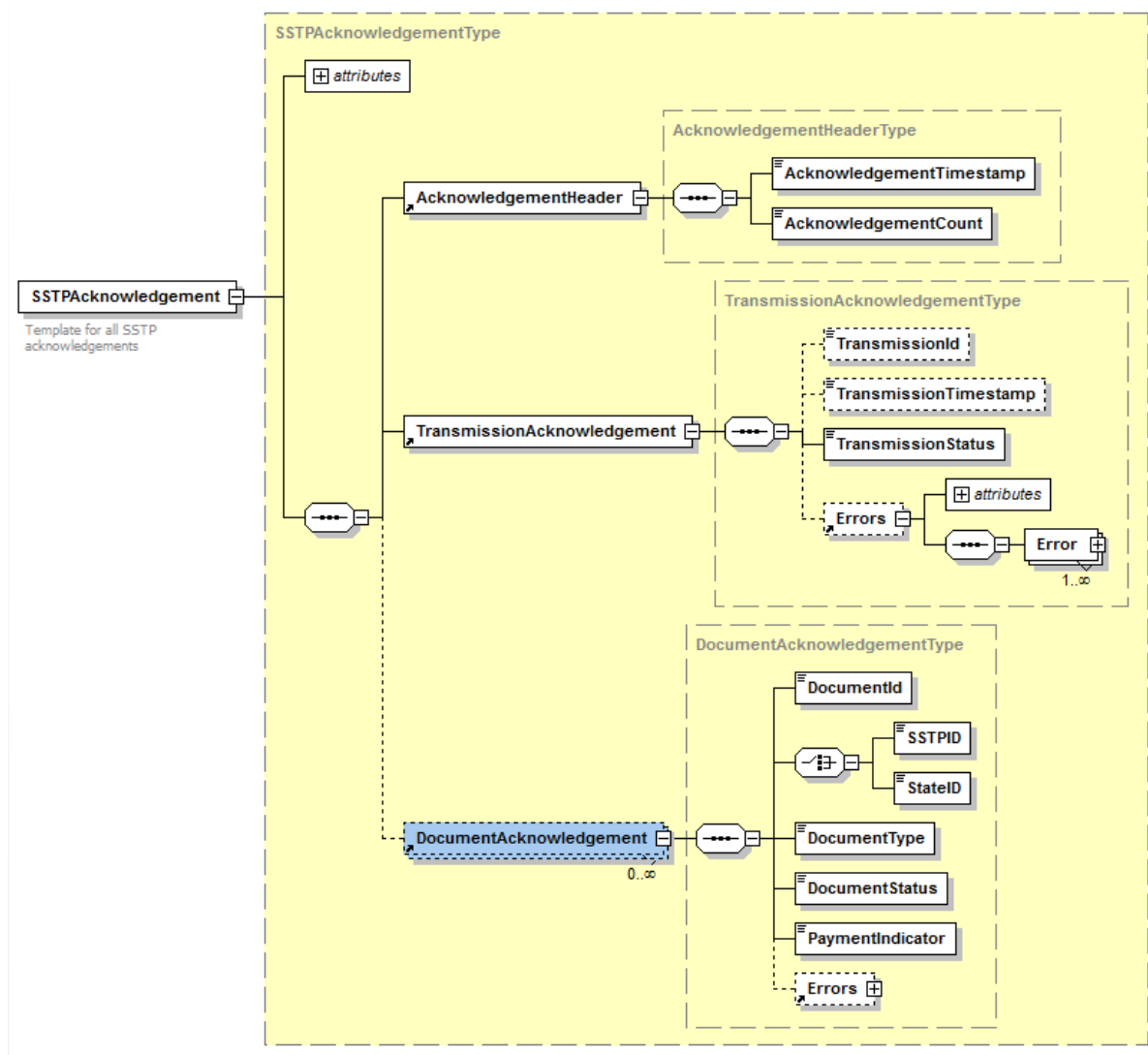
13. Financial Transaction: IATransaction



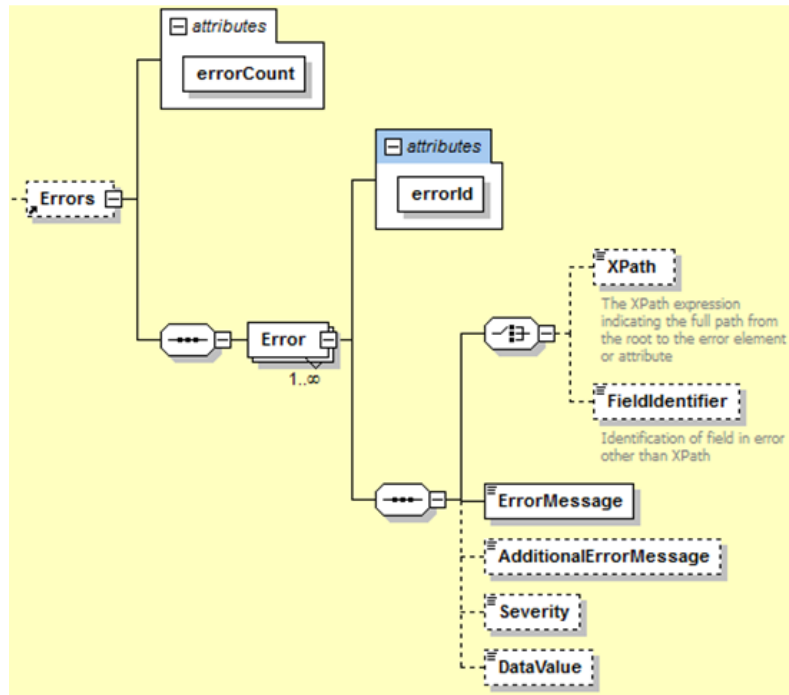
14. SST Receipt



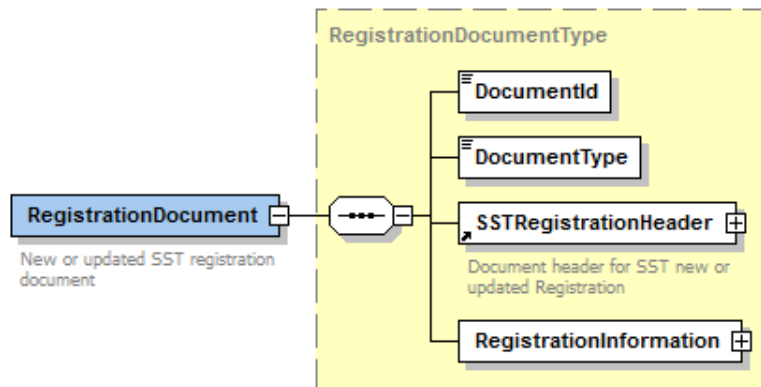
15. SSTP Acknowledgement



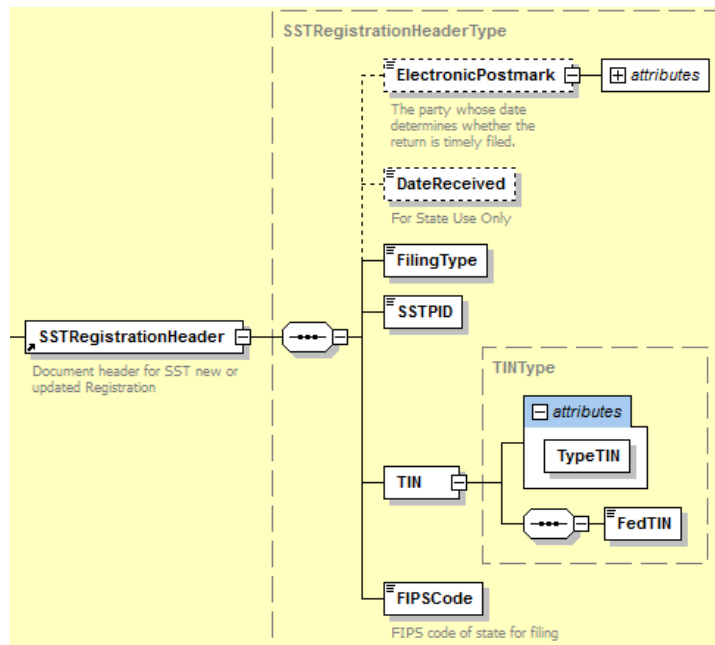
16. Errors



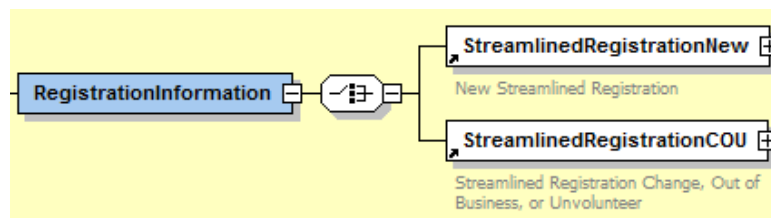
17. RegistrationDocument



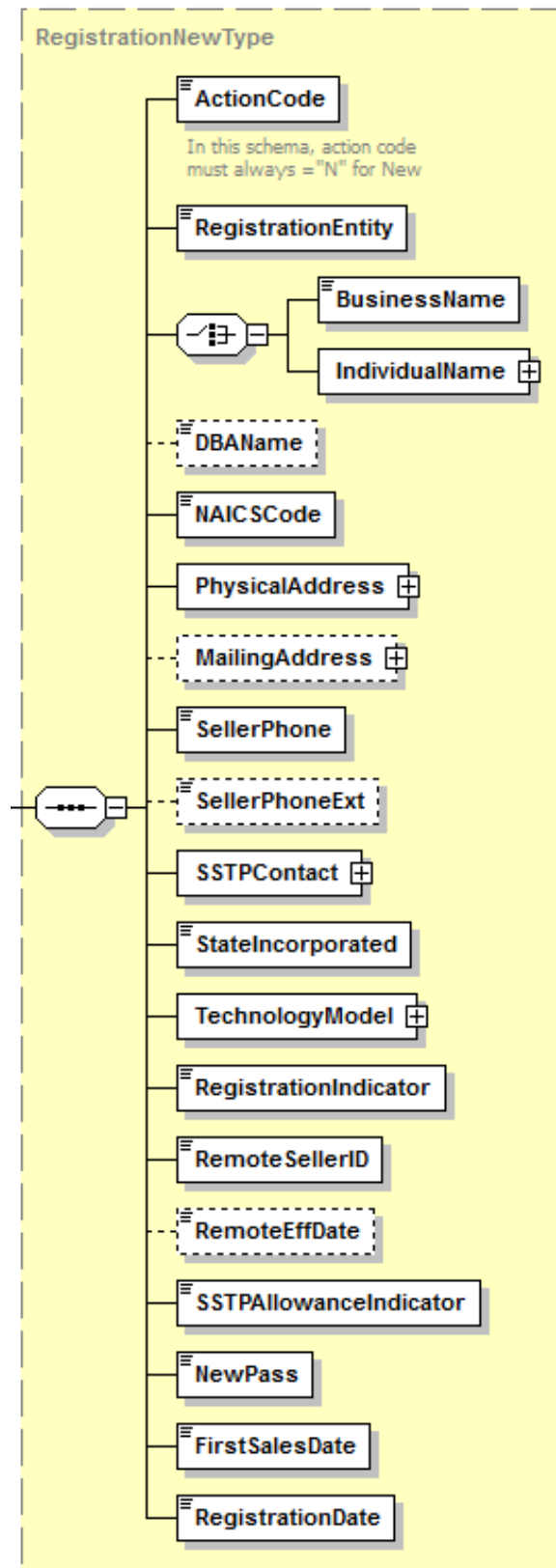
18. SST Registration Header



19. Registration Information



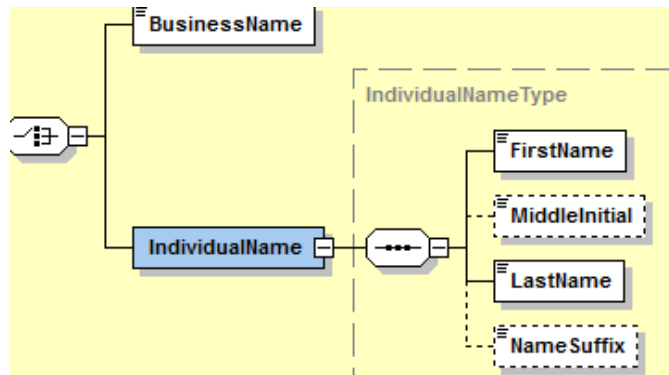
20. Streamlined Registration New



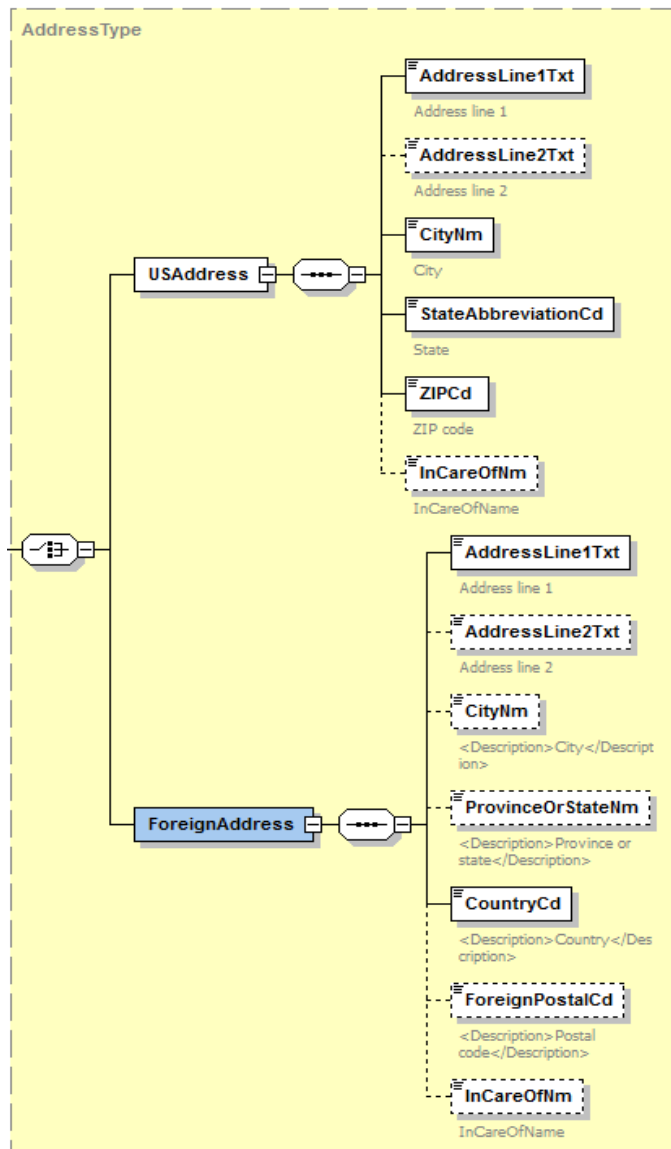
21. Streamlined Registration Cou



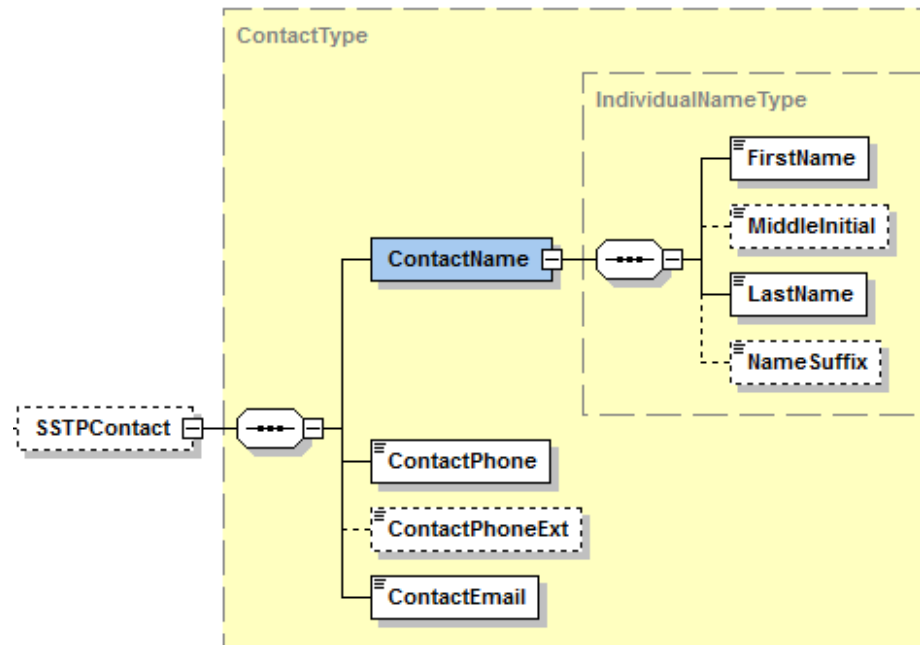
22 Individual Name



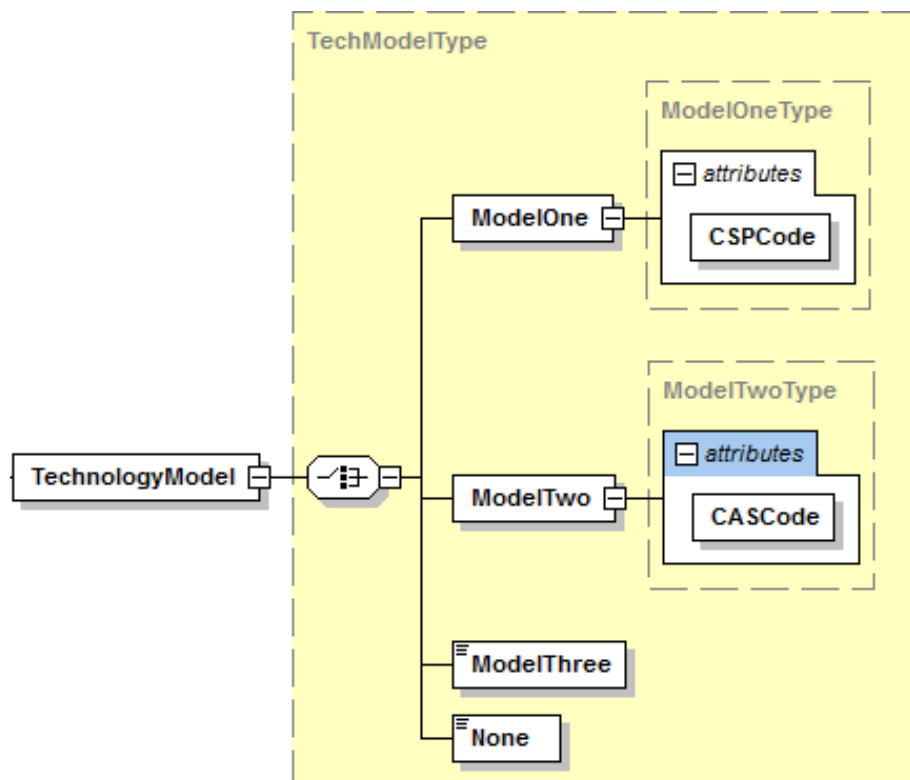
23. Address Type



24. SSTP Contact



25. Technology Model

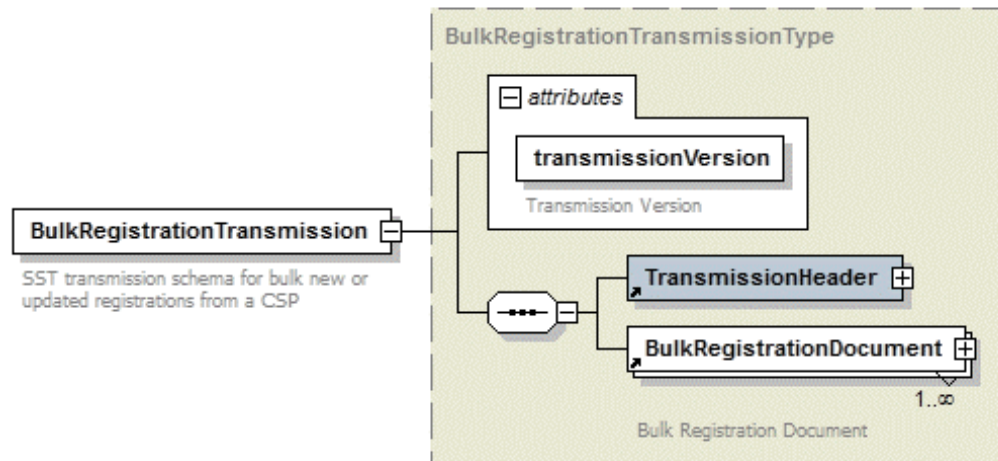


CSP USE ONLY

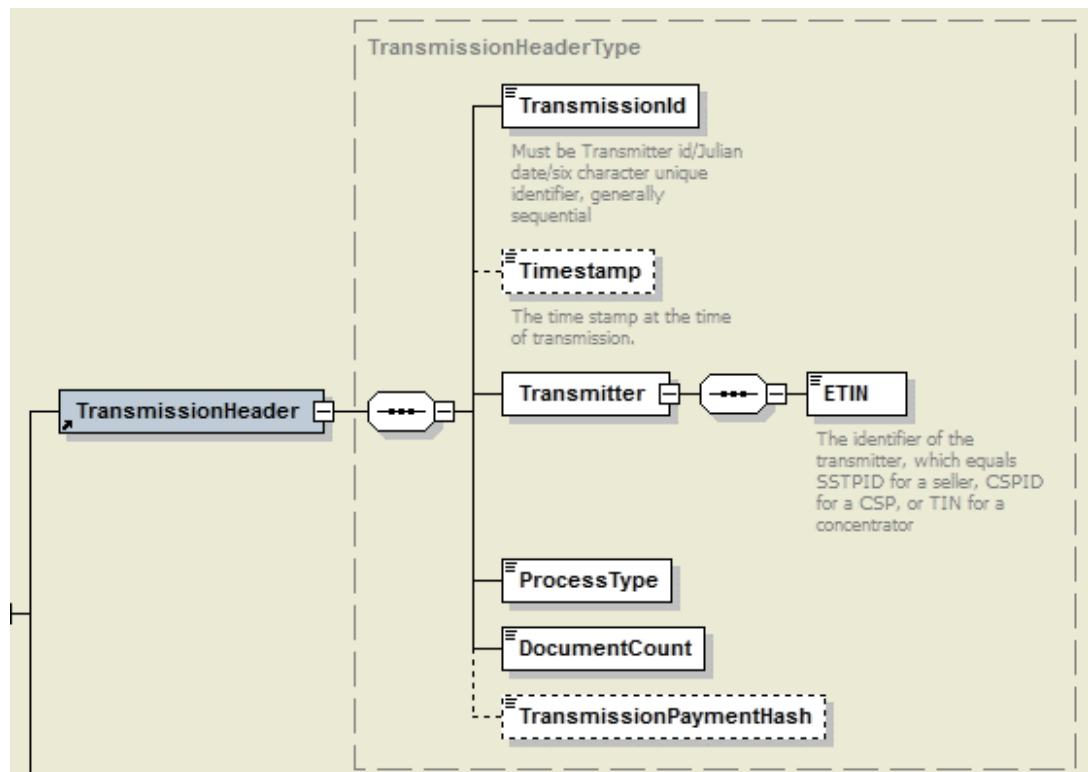
Bulk Registration – CSP Use Only

This is the schema CSPs use to submit data to the SSTRS. The CSP Does not send registration data directly to the states. States do not use the Bulk Registration Transmission.

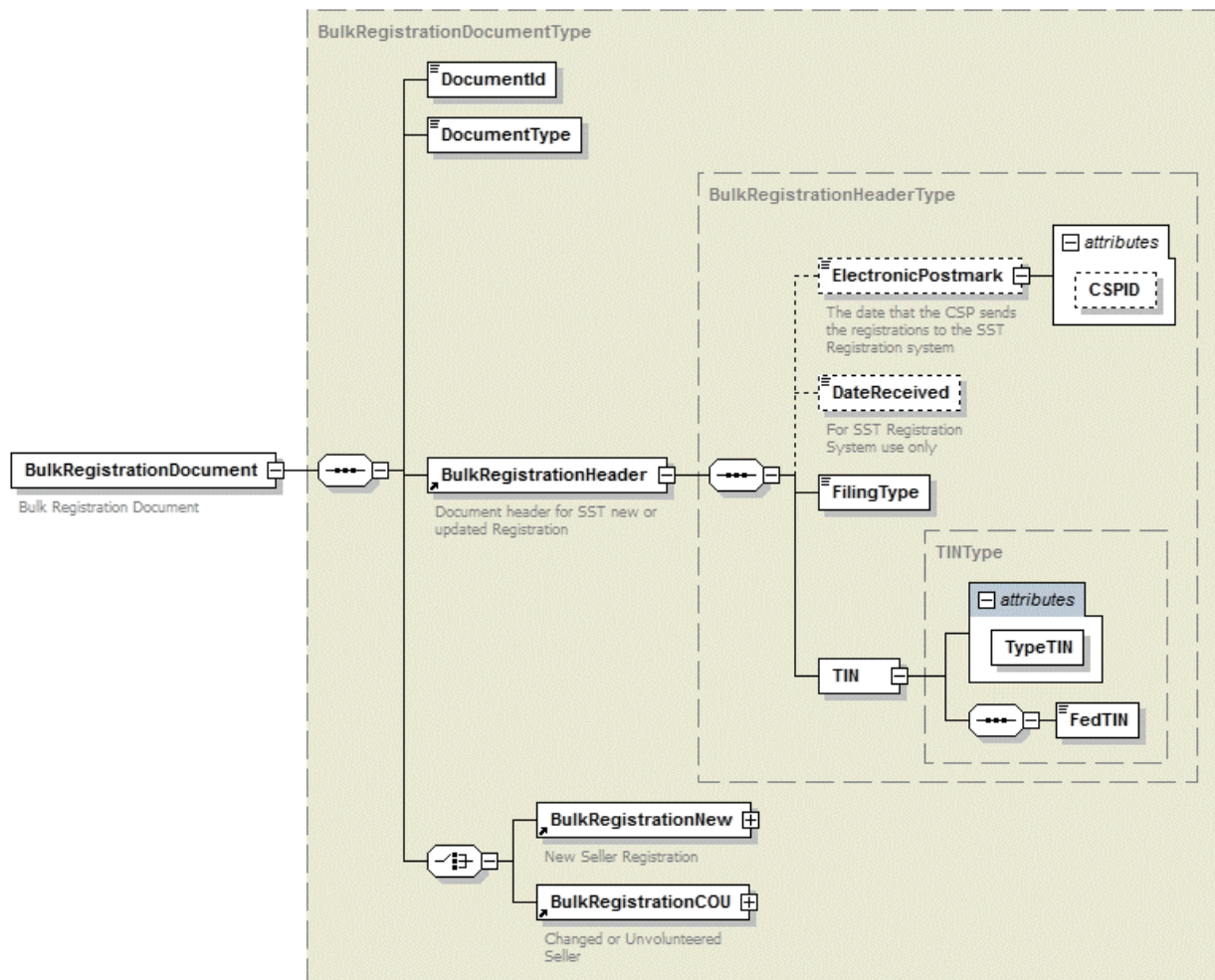
26. Bulk Registration Transmission



27. Transmission Header

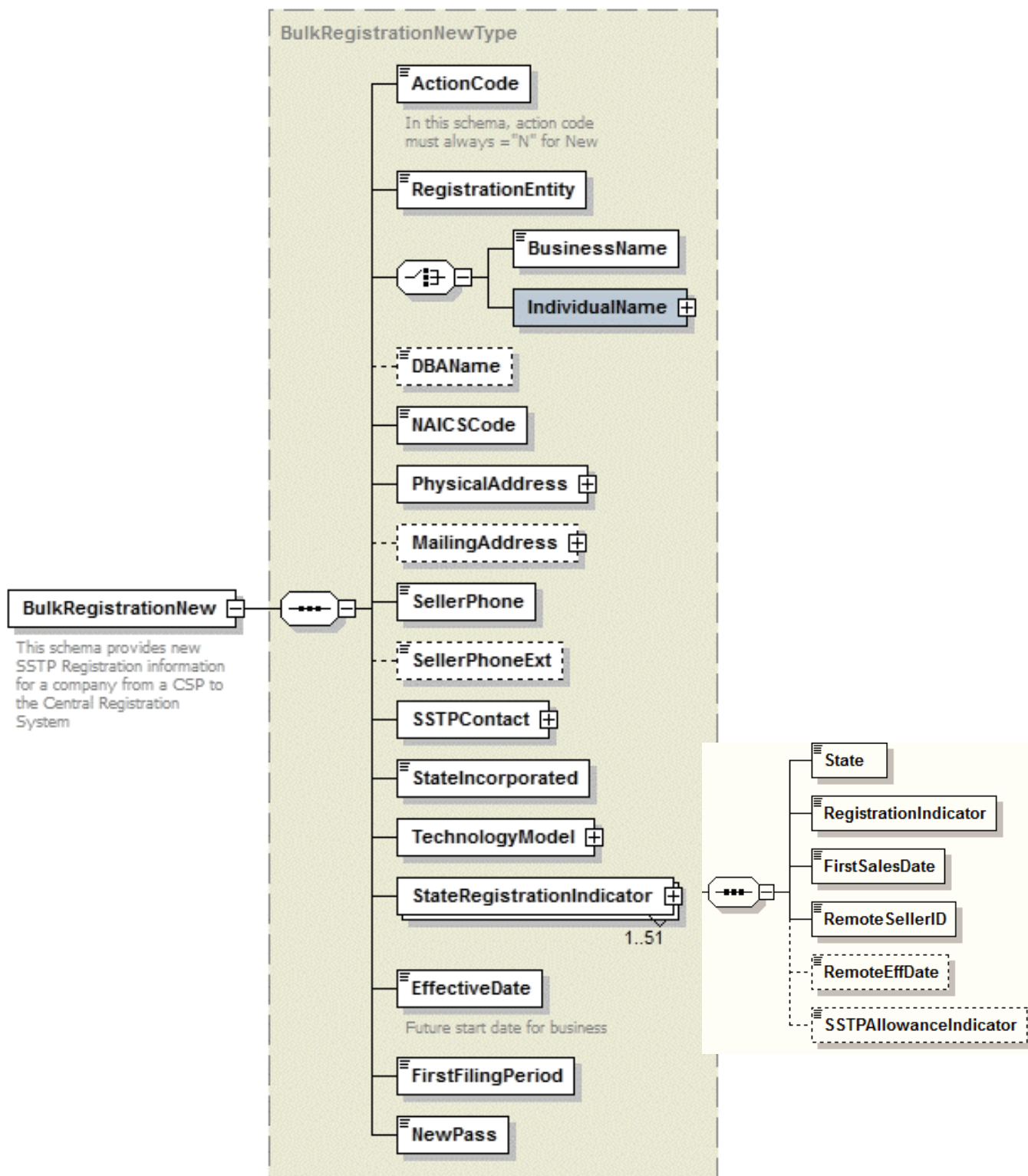


28. Bulk Registration Document



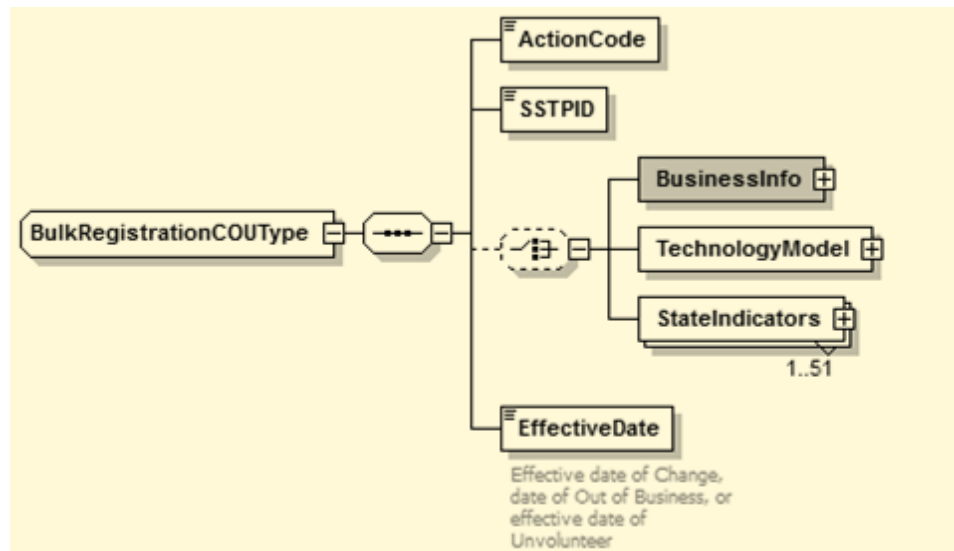
Note: Bulk Registration New and Cou Addresses, SSTP Contact, Physical and Mailing addresses contain same fields as the Streamlined RegCou and RegNew used by the states.

29. Bulk Registration New

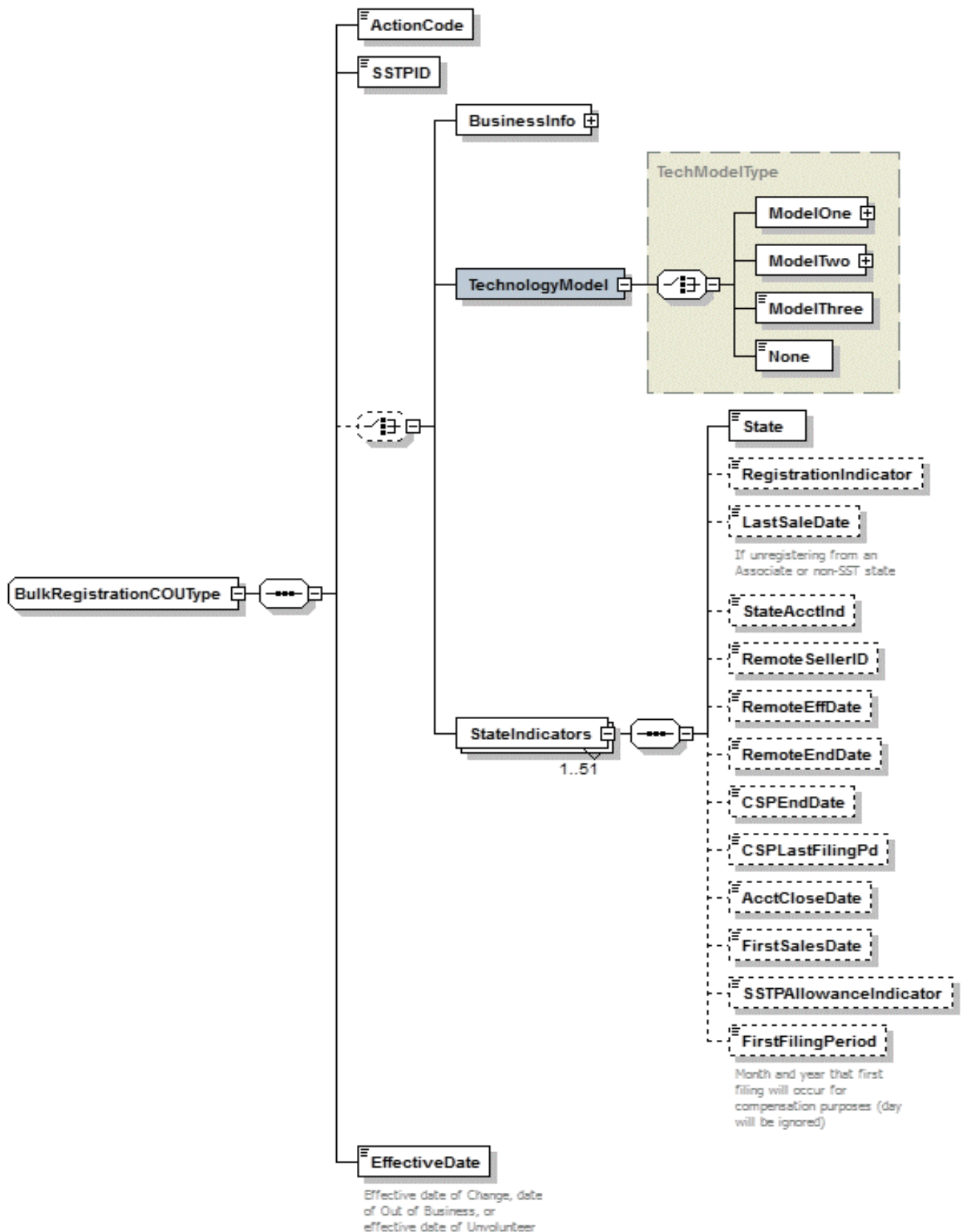


Bulk Registration – CSP Use Only

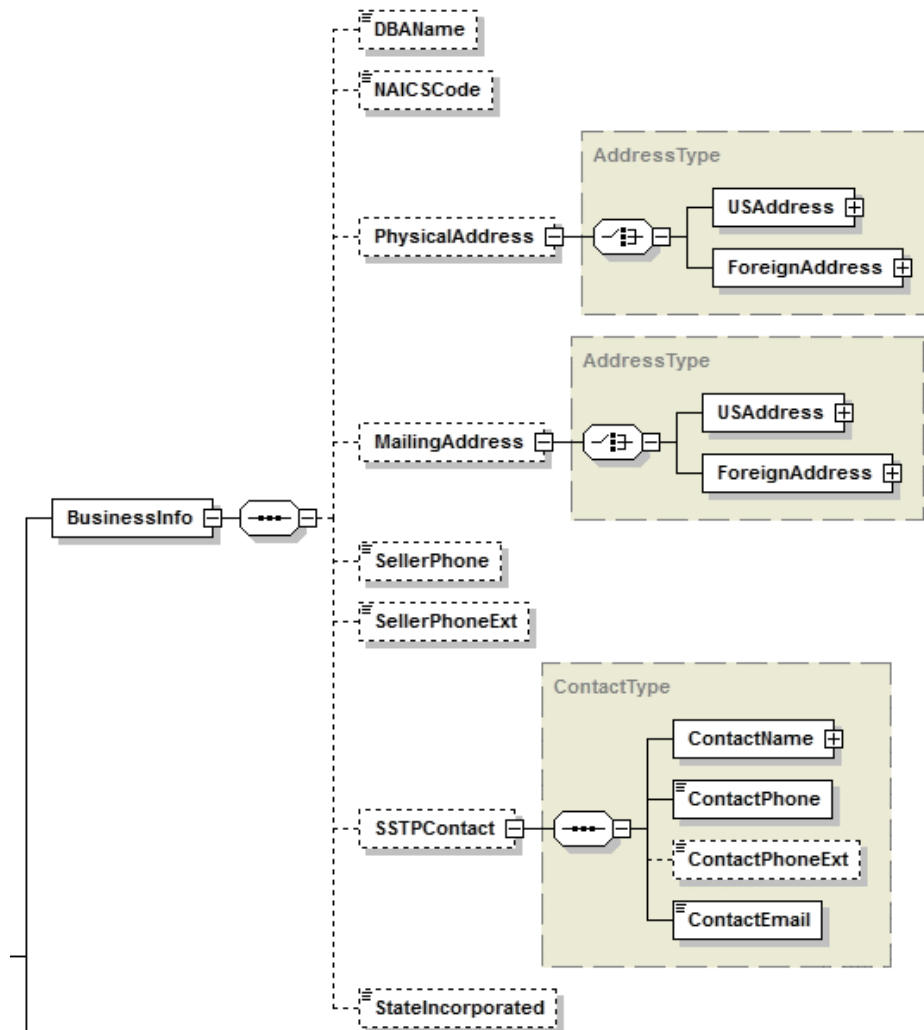
30. Bulk Registration Cou



Bulk Registration COU

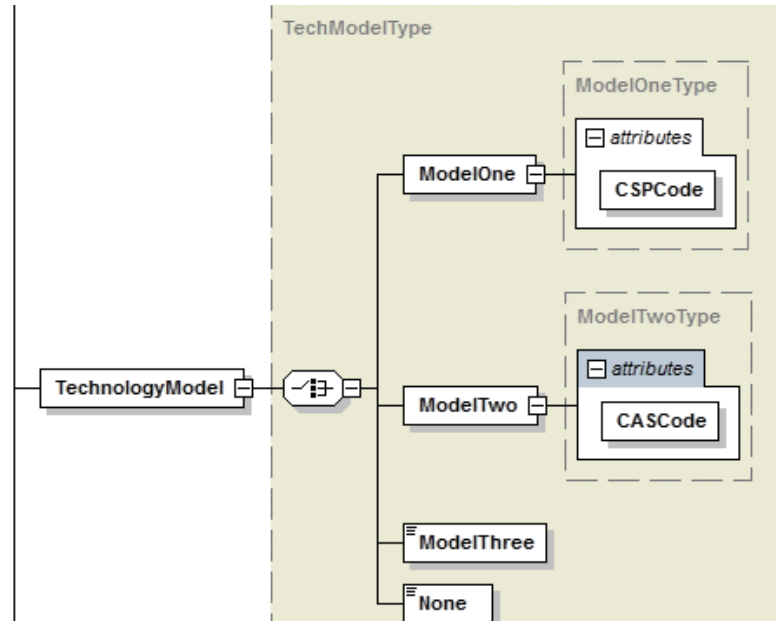


31. Business Info

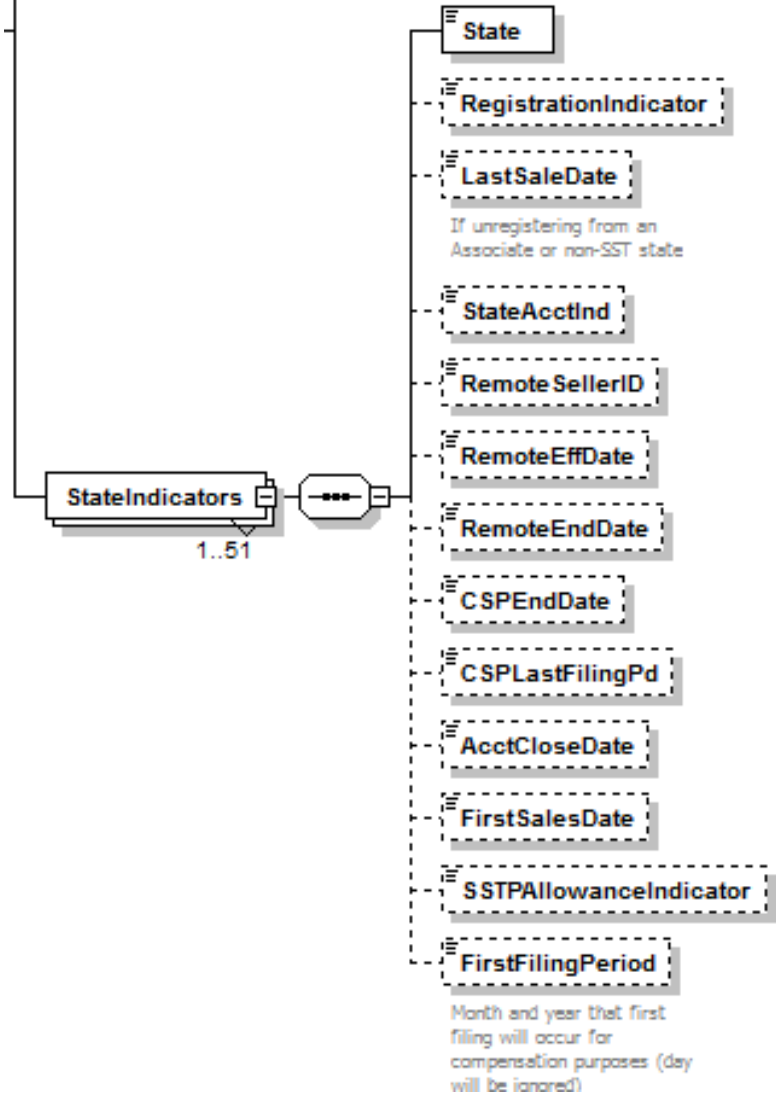


Bulk Registration – CSP Use Only

32. Technology Model



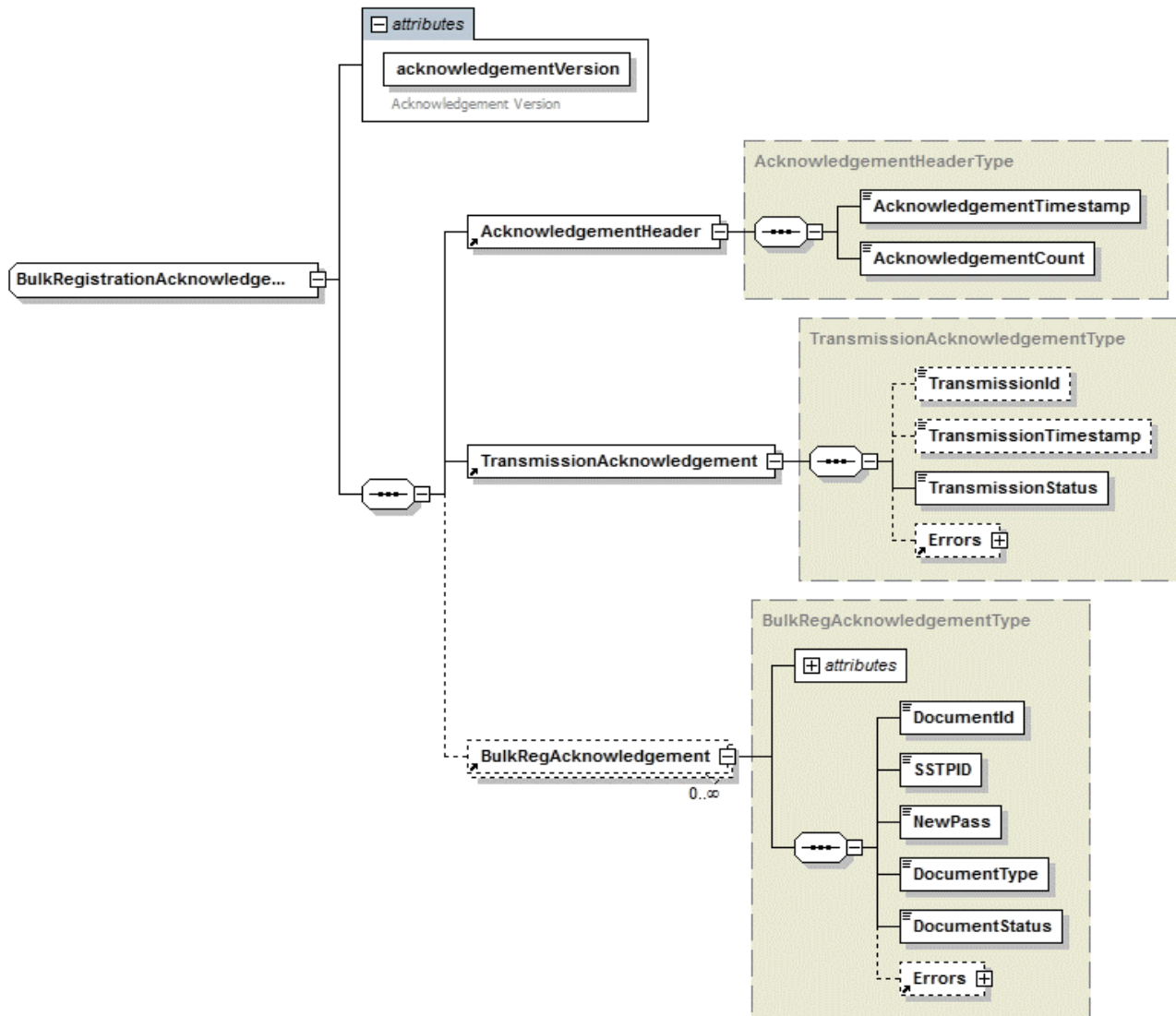
33. State Indicators



Bulk Registration – CSP Use

Only

34. Bulk Registration Acknowledgement



Chapter 16 SST Definitions

[Table of Contents](#)

#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturn Transmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgment or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #
1	Account Holder Name		FinancialTransaction: StatePayment, EstimatedPayments			Name on Bank account		
2	Account Holder Type		FinancialTransaction: StatePayment, EstimatedPayments				1 - Business 2 - Personal	
3	Account Close Date	Out-of-Business		RegCou, BulkCou		Date Registration through SSTRS is ended when seller is Out-of-Business in ALL states. After SSTRS is ended seller no longer has access to the account. SSTID cannot be reinstated. <u>For States:</u> When registration is ended as out of business the state will receive the Account Close Date, RegCou Action Code "O". Unless a different date is on file, the account close date is the last date the current CSP on that account will be responsible for collecting taxes. A return may be filed after the account close date. <u>For Seller:</u> Do not allow date earlier than 60 days from current date. Do not allow date earlier than the registration date or First Sales Date (whichever is earlier). If Active CSP is on the account, seller may only select the last day of the current or prior month. <u>For CSP closing entire account (out of business) through a BulkRegCou, the Account Close Date can only be the last date of the current or prior month. (updated 12/8/2017 to allow last day of prior month)</u> (CSP uses LastSalesDate when ending registration for specific state(s))	YYYYMMDD	19
4	ACH Credit Info		Financial Transaction			Consists of Payment Amount, Identification Number, Requested Payment Date, Addenda Record and Not IAT Transaction or Is IAT Transaction		

#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturn Transmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgement or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #
5	Acknowledgement Count				SSTPAcknowledgement: AcknowledgementHeader			
6	Acknowledgement Header				SSTPAcknowledgement	Consists of Acknowledgement Time Stamp and Acknowledgement Count		
7	Acknowledgement Time Stamp				SSTPAcknowledgement: AcknowledgementHeader	The date and time, which the acknowledgement was created.		
8	Action Code			RegNew, RegCou BulkNew, BulkCou		Indicates type of action is performed by the RegCou and RegNew. No Longer used: D - Record was deleted by SST	Length 1 C - contains Change information O - Company is Out of business Administrator U - Company Unvolunteered (U cannot be used on Bulk Schemas) RegNew Action Code must be " N " for new registration.	
9	Addenda Record		FinancialTransaction: StatePayment, ACH CreditInfo, EstimatedPayments			Consists of Seller Identification, Tax Type code, Tax Period End Date and TXP Amount		
10	Additional Error Message				SSTPAcknowledgement: Transmission Acknowledgement, Document Acknowledgement	Addition information on the error if needed		
#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturn Transmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgement or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #

11	Address Line 1 Txt	Business or Mailing Address 1		RegNew, RegCou, BulkNew, BulkCou		Mailing Address: This is line1 of the address states will mail items to. Mail address may be the sellers or a CSP. This should be a USPS deliverable address, unless foreign address. Physical address is the actual location of the seller. PO Box not allowed for Physical address. Foreign address: same as above. All addresses must go thru a standardization process for validation. If standardization process finds different address than was entered, display the standard address. Allow user to choose standardized address or use address as entered.		1, 3
12	Address Line 2 - Txt	Business or Mailing Address 2		RegNew, RegCou, BulkNew, BulkCou		This is line 2 of the address. See Address Line 1.		1, 3
13	Address Type			RegNew, RegCou, BulkNew, BulkCou		Consists of either a US or a Foreign Addresses and related fields		
14	Amount		FinancialTransaction: RefundDirectDeposit, Depositto529Account			Either Checking or Savings This Amount field is only necessary when customer requests direct deposit be split into more than one account		
15	Amount Due or Refund		SimplifiedReturnDocument: SimplifiedElectronicReturn			Amount Due or Refund = Total Tax Due + Interest Due + Penalty Due + New Prepayments - Discounts -SSTP Allowance - Prior Payments. The net amount due for which the payment should be made or, in the case of a refund, the refund (credit) amount, reported on the SER.		
16	Automated Clearing House Credit (ACH Credit)					The seller (or CSP) must contact the bank to request that they transfer funds to the state's bank in the amount the seller (or CSP) specifies.		
17	Automated Clearing House Debit (ACH Debit)					Allows the transfer of funds by authorizing (in this case) the state to electronically debit the seller's (or CSP) bank account for the amount the seller is required to report. The account will be debited only on the seller's (or CSP's) authorization and for the amount specified.		
#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturn Transmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgment or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #

18	Bank Account Number		FinancialTransaction: StatePayment, EstimatedPayments, RefundDirectDeposit, DepositTo529Account			Checking or Savings Account Bank Number		
19	Business Name	Business Name		RegNew, RegCou, BulkNew		This is the Legal Name of Company. This is not the Doing Business as name (DBA). During Registration: - If SSN is entered, Business (Legal) Name displays as Individual Name showing fields for FIRST, MI, LAST and SUFFIX. (First and Last is required) - If FEIN or OTHER is selected Business (Legal) Name is one field. Only SST Administrator can change.	75	7
20	CAS Code			RegNew, RegCou BulkNew, BulkCou (Technology Model)		Each CAS Provider is assigned a 9-digit number by the SSTGB. The first three digits will always be 'CAS'. The remaining 6 digits will be unique to the individual CAS Provider.	9	15
21	Checking		FinancialTransaction: State Payment, EstimatedPayments, Refund Direct Deposit, DepositTo 529 Account			Indicator if Checking or Savings account used		
22	CityNm	Business City or Mailing City		RegNew, RegCou, BulkNew, BulkCou		A valid city name.	22	4
23	Contact Email	Contact Email		RegNew, RegCou, BulkNew, BulkCou		Contact person may be the seller or their CSP	75	
24	Contact Name			RegNew, RegCou, BulkNew, BulkCou		Consists of FirstName, MiddleInitial, LastName, NameSuffix. Contact person may be the seller or their CSP. First and Last name are required, Middle Initial and Suffix are optional.		14
25	Contact Phone	Contact Phone		RegNew, RegCou, BulkNew, BulkCou		10-digit phone number; if foreign and have extra #s, use extension to complete.	10	34
26	SSTP Contact			RegNew, RegCou, BulkNew, BulkCou		Consists of Contact Name (First, MI, Last, Suffix), Contact Phone, Contact Phone Extension and Contact Email		
#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturn Transmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgment or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #

27	Contact Phone Ext	Contact Phone Extension		RegNew, RegCou, BulkNew, BulkCou		Can be up to a 4-digit number. Field is optional	4	34
28	Country Cd	Business Country or Mailing Country		RegNew, RegCou, BulkNew, BulkCou		Two-character string, comprised of two characters. IF FOREIGN COUNTRY, address fields need to reflect schema for Foreign Addresses. IF US ADDRESS, address fields need to reflect schema for Domestic Addresses.	2	2
29	CSP Code	Service Provider ID		RegNew, RegCou, Bulk New, BulkCou (Technology Model)		Each CSP is assigned a 9-digit number assigned by the SSTGB. The first three digits will always be 'CSP' the remaining 6 digits will be unique to the individual CSP.	9	15
30	CSP End Date	CSP End Date		RegCou, BulkCou		Last date a CSP will calculate tax on transactions. This is not the last date CSP will provide services for the business as a return is still due for the last month CSP was calculating taxes. Seller may select to end CSP services on the last date of the prior, current or next month. A CSP (BulkRegCou) can end services using the last day of the current or prior month. (Bulk Rules page 12 - end managing an account) 9/15/2016 rule changed to allow CSP end date to include last day of the prior month.	YYYYMMDD	20
31	CSP Last Filing Pd	CSP Last Filing Period		RegCou, BulkCou		Last tax period a return the CSP will file for this account. This is same month/year as the CSPEndDate	YYYYMM	
32	Data Value				SSTPAcknowledgement Transmission Acknowledgement, Document Acknowledgement	The data that was found in error.		
#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturn Transmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgement or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #

33	Date Received		SimplifiedReturnDocument:SSTFilingHeader	RegistrationDocument:SSTRegistrationHeader BulkRegistrationDocument:BulkRegistrationHeader		The date a state receives the RegNew or RegCou, SER, or Bulk Payment Transmission	YYYYMMDD	
34	Date Supplier		SimplifiedReturnDocument:SSTFilingHeader	RegistrationDocument:SSTRegistrationHeader		Entity supplying electronic postmark - Preparer or Transmitter'		
35	DBA Name	DBA Name		RegNew, RegCou, BulkNew, BulkCou		Doing Business as name. Optional	75	
36	Discounts		SimplifiedReturnDocument:SimplifiedElectronicReturn			The total amount for a state's individual vendor discount or other discounts that reduce the total tax amount remitted to the state. This is similar to and in addition to the SSTP Allowance.		
37	Document Acknowledgement				SSTPAcknowledgement	Consists of Document ID, SSTP ID or State ID, Document Type, Document Status, Payment Indicator and Errors		
38	Document ID				SSTPAcknowledgement: Document Acknowledgement, Registration Document	The identification number of the original document.		
39	Document Status				SSTPAcknowledgement: Document Acknowledgement	Indicates whether the document is accepted "A" or rejected "R".		
40	Document Type				SSTPAcknowledgement: Document Acknowledgement	Indicates whether a SER or Registration is being sent or acknowledged.		
41	Document Type		SimplifiedReturnDocument			Indicates what is being filed See also Filing Type in SSTFilingHeader.	SEROnly SERWithPayment PaymentOnly PrePayment	
42	Effective Date	Last Transaction Date		RegCou, BulkNew, BulkCou		The Effective date is the current date the change was submitted and if no other dates submitted with change the date the change is effective.	YYYYMMDD	
#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturnTransmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgement or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #

43	Electronic Postmark		SimplifiedReturnDocument: SSTFilingHeader SSTPEfileMessageHeader	RegistrationDocument: SSTRegistrationHeader BulkRegistrationDocument: BulkRegistrationHeader		For the SSTP Filing Header and the Registration Header, the date/time that the CSP received the filing data from the seller or Electronic Return Originator.		
44	Error				SSTPAcknowledgement: Transmission Acknowledgement, Document Acknowledgement	Consists of Error ID, Xpath or Field Identifier, Error Message, Additional Error Message, Severity and Data Value		
45	Error Count				SSTPAcknowledgement: Transmission Acknowledgement, Document Acknowledgement	Total number of Errors		
46	Error ID				SSTPAcknowledgement: Transmission Acknowledgement, Document Acknowledgement	Error number as described in the SST Error Document		
47	Error Message				SSTPAcknowledgement: Transmission Acknowledgement, Document Acknowledgement	Information on the error		
48	Errors				SSTPAcknowledgement: Transmission Acknowledgement, Document Acknowledgement	Consists of Error Count, and Error		
49	ETIN		TransmissionHeader	BulkRegistrationTransmission: TransmissionHeader		The identifier of the transmitter which equals, SSTPID for seller, CSPID for a CSP, or TIN for a preparer. Bulk Registration: Identifies CSP sending Transmission.		
#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturnTransmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgement or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #

50	Exemption Amount		SimplifiedReturnDocument:SimplifiedElectronicReturn:ExemptionDeductionBreakout			The total sales amount of each Exemption Type reported in the ExemptionDeductionBreakout.		
51	Exemption Deduction Breakout		SimplifiedReturnDocument:SimplifiedElectronicReturn			Break out of sales amount for the 6 exemption types: Agriculture, Direct Pay, Government, Manufacturing, Resale and Other (may be reported monthly or annually)		
52	Exemption Type		SimplifiedReturnDocument:SimplifiedElectronicReturn:ExemptionDeductionBreakout			One of the following categories: Agriculture, Direct Pay, Government, Manufacturing, Resale and Other		
53	Exemptions Deductions		SimplifiedReturnDocument:SimplifiedElectronicReturn			The total value of the exemptions or deductions (or both) reported on the SER.		
54	Fed TIN	FEIN, SSN, or Foreign ID	SimplifiedReturnDocument:SSTFilingHeader	RegistrationDocument:SSTRegistrationHeader BulkRegistrationDocument:BulkRegistrationHeader		This is the Seller's seller Identification Number. Federal ID or Social Security Number. SSN should only be used if seller does not have a FEIN. <i>TIN-Other</i> (Foreign) During Registration- "Other Identification Number" will generate a number when registration is submitted which will be the SSTID replacing the "S" with "1". If Country under location or mailing address is United States and "OtherID" was selected, FEIN or SSN is required. Duplicate TIN (FEIN OR SSN) not allowed for active accounts. Do not allow FEIN with the first two digits of: 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79, 89, 96, 97. Do not allow SSN with first three digits of: 000, 666, 999. Do not allow SSN or FEIN to equal "123456789", "111111111", "222222222", "333333333", "444444444", "555555555", "666666666", "777777777", "888888888", "999999999", "000000000", or "987654321". Only SST Administrator can change		47 48 49
#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturnTransmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgment or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #

55	Fed Wire					A real-time method of moving immediate credit and supporting documentation, from bank to bank, via the Federal Reserve system through its member's bank accounts.		
56	Field Identifier				SSTPAcknowledgement: Transmission Acknowledgement, Document Acknowledgement	Identification of Field in error other than Xpath		
57	Filing Type		SimplifiedReturnDocument: SSTFilingHeader	RegistrationDocument: SSTRegistrationHeader BulkRegistrationDocument: BulkRegistrationHeader		Registration Header: Indicates if seller or CSP submitted the registration and if it is a RegNew or RegCou. Filing Header: Indicates if this is a SER without payment, SER with payment, Payment only - which may be a prepayment or a return payment.	SEROnly SERWithPayment PaymentOnly PrePayment	
58	Financial Transaction		Financial Transaction			Consists of State Payment, Refund Direct Deposit and ACH Credit Info.		
59	FIPS Code		SimplifiedReturnDocument: SSTFilingHeader	RegistrationDocument: SSTRegistrationHeader		Federal Information Processing Standards (FIPS) codes assigned by the Federal Government to identify the taxing jurisdictions within each state.		
60	First Name	Legal Name First		RegNew, RegCou, BulkNew, BulkCou		If SSN is entered Business Name is changed to Individual name which requires First and Last Name. MI and Suffix are optional. Only SST Administrator can change.	16	7
61	First Filing Period	CSP First Filing Period		BulkNew, BulkCou		The is the date the CSP will begin services for that seller. This does NOT need to be same as FirstSalesdate. For States: On RegNew or RegCou: The First file period is not transmitted. If there is an active CSP, the CSP start date will be either the first sales date for your state or the first file period for the CSP, whichever is later, and will be transmitted to the states in the First Sales Date Field. This field is not be transmitted to the states but will be on the state extract.	YYYYMM	18
62	First Sales Date	(State Name) First Sales Date		RegNew, RegCou, BulkNew, BulkCou		For Sellers: Date may be current date or up to 60 days prior or after current date. Seller cannot change first sales date after registered.	YYYYMMDD	22

						<u>For States:</u> There are two uses for FirstSalesDate on a RegNew/RegCou. 1. If No CSP: Beginning 2/1/2019 this is the date the seller will begin collecting sales tax and start reporting. Date may vary by state. (Label sellers see in SSTRS for seller is "Registration Date.") (Prior to 2/1/2019, First Sales Date was the first date after registration the seller made a sale in any of the Full Member states. Same date was used for all Full Member states. Seller could select FirstSalesDate for each Associate or Contingent state they register for.) 2. If a CSP is managing the account: The First Sales Date on the RegCou is the date the CSP will start calculating and filing for the seller for that state. If there is a CSP, the first sales date is either the actual first sales date entered for that state or the first file period whichever is later. This date may vary by state. <u>For CSPs:</u> The First Sales Date is the date the seller will start collecting and reporting to that state. This date may vary by state. The CSP FirstFilingPeriod indicates the month/year the CSP will begin providing services for that seller. FirstSalesDate and FirstFilingPeriod may be different. <u>BulkRegNew:</u> First Sales Date may be the current date or no more than 60 days in the future. <u>BulkRegCous:</u> When registering for a new state, the First Sales Date must be current date or the first day of the current month.		
63	Foreign Address	Business or Mailing Address		RegNew, RegCou, BulkNew, BulkCou		Consists of AddressLine1Txt, AddressLine2Txt, CityNm, ProvinceOrStateNm, CountryCd, ForeignPostalCd, InCareOfNm Incare of line is not transmitted.		
#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturn Transmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgment or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #

64	Foreign Postal Code	Business or Mailing Postal Code		RegNew, RegCou, BulkNew, BulkCou			50	
65	FTA Code		FinancialTransaction: StatePayment, ACHCreditInfo, and EstimatedPayments: Addenda Record			FTA Tax Code Type Three-digit numeric field FTA Website Normally '041'	3	
66	Identification Number		FinancialTransaction: StatePayment, ACHCreditInfo, and EstimatedPayments			String of up to 15 digits assigned by bank trace number (optional)	Up to 15 digits	
67	InCareOfNm			RegNew, RegCou, BulkNew, BulkCou		This field will always be blank. Not used in SSTGB registration system	50	
68	Individual Name			RegNew, RegCou, BulkNew, BulkCou		Consists of FirstName, MiddleInitial, LastName and NameSuffix. Can only be used and is required when SSN is entered.		
69	Interest Due		SimplifiedReturnDocument:SimplifiedElectronicReturn			Interest assessed and due on a return filed after the due date based on individual state laws.		
70	Is IAT Transaction		FinancialTransaction: StatePayment, ACHCreditInfo, EstimatedPayments, Refund Direct Deposit			Consists of Originating DIF Name		
71	Jurisdiction Code		SimplifiedReturnDocument:SimplifiedElectronicReturn			The Federal Information Processing Standards (FIPS) code or the Special Taxing District Code (STD). Whichever is appropriate.		
72	Jurisdiction Detail		SimplifiedReturnDocument:SimplifiedElectronicReturn			The information for each jurisdiction in a state included on the SER. Includes Jurisdiction Code, Jurisdiction Tax Due Sales In State, Jurisdiction Tax due Orig Out if state and Jurisdiction Tax Due Own Purch Withdrawal. Do not include State FIPS code or State tax in the jurisdiction detail.		
73	Jurisdiction Tax Due Own Purchase Withdraw		SimplifiedReturnDocument:SimplifiedElectronicReturn			Total Jurisdiction tax due on items the owner buys or withdraws from inventory that the owner owes sales or use tax on. State law determines tax basis and amount.		
#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturn Transmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgment or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #

74	Jurisdiction Tax Due Sales In State		SimplifiedReturnDocument:SimplifiedElectronicReturn			Total Jurisdiction tax due on items sold in the state and sourced within the Jurisdiction		
75	Jurisdiction Tax Due Sales Originating Out of State		SimplifiedReturnDocument:SimplifiedElectronicReturn			Total Jurisdiction tax due on items sold from a location out of state and shipped/sourced to a jurisdiction within the state.		
76	Last Name	Legal Name Last		RegNew, RegCou, BulkNew, BulkCou		When SSN is entered, the owner name is shown as Individual name, requiring First and Last name, MI is optional.	32	7
77	LastSaleDate	(State Name) Last Sales Date		RegCou, BulkCou		Last date of sales (End date of registration) if ending registration through SSTRS for a specific state or states. (prior to 2/1/2019 this was only used for an <i>Associate/Contingent</i> member state or non-SST state.) <u>For Sellers:</u> Do not allow date prior to First Sales Date (Seller's Registration Date) for that state. Does not allow date earlier than 60 days from current date through last date of current month. Seller cannot add or end state registration if active CSP on account. <u>For CSPs:</u> Last sale date may be last day of current or prior month. If CSP Ends registration for a state, the CSP services for that state end on the same date. However, the CSP will still be the active CSP for remaining registered states. If CSP ends registrations for ALL States it will close the SSTID, because the SSTID is ending, the CSP will stop services for the state on that date also, however the CSP may still file a return after this date.	YYYYMMDD	24
78	Mailing Address			RegNew, RegCou, BulkNew, BulkCou		Consists of Address Type		
79	Middle Initial	Legal Name Middle		RegNew, RegCou, BulkNew,		Middle Initial of Individual Name (Legal owner) Field is optional	1	7
#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturnTransmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgment or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #

80	Model One			RegNew, RegCou, BulkNew, BulkCou		See Technology Model: Sellers registered through SSTRS that contract with a CSP to collect, file and pay sales taxes to member and selected Associate states. Must use the SER to file and pay sales taxes.		
81	Model Three			RegNew, RegCou, BulkNew, BulkCou		See Technology Model: Not currently used - Sellers registered through SSTRS that use certified proprietary software to collect and perhaps file and pay sales taxes to member and selected Associate states. May use the SER to file and pay sales taxes.		
82	Model Two			RegNew, RegCou, BulkNew, BulkCou		See Technology Model: Sellers registered through SSTRS that use certified commercial software (CAS) to collect and perhaps file and pay sales taxes to member and selected Associate states. May use the SER to file and pay sales taxes.		
83	NAICS Code	NAICS		RegNew, RegCou, BulkNew, BulkCou		The North American Industry Classification System (NAICS) Code used to identify the seller's type of business. There is no method to ensure this code is valid. This coding system came about as a result of the North American Free Trade Agreement and replaces the Standard Industrialization Code (SIC) system.	6	32
84	Name Suffix	Legal Name Suffix		RegNew, RegCou, BulkNew, BulkCou		Not available in SSTRS to use; It is in the BulkNew		7
85	New Pass	not on Extract		RegNew, RegCou, BulkNew, BulkCou		Seller created password at time of Registration. Seller can change the password. Password is case sensitive, must contain one alpha and one number. User may reset or change password. SST Administer may reset password.	min - 8 max - 10	33
86	New Prepayments		SimplifiedReturnDocument:SimplifiedElectronicReturn			Amount of additional payment included in the remittance for this return to be applied to the next period.		
87	Not IAT Transaction		FinancialTransaction: StatePayment, ACHCreditInfo, EstimatedPayments, Refund Direct Deposit			Value indicating this is not an IAT Transaction		
#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturnTransmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgment or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #

88	Originating DFI Name		FinancialTransaction: StatePayment, ACHCreditInfo, EstimatedPayments, Refund Direct Deposit			50 digit string for name	50 String	
89	Payment Amount		FinancialTransaction: StatePayment, EstimatedPayments, ACHCreditInfo			Total amount of a debit payment or notification of intention to make a payment.		
90	Payment Indicator				SSTPAcknowledgement: Document Acknowledgement	Indicates whether a payment was received with the document and whether or not it was accepted.		
91	Penalty Due		SimplifiedReturnDocument: SimplifiedElectronicReturn			Penalty, if assessed, included on a return that is filed after the due date in accordance with the individual state laws.		
92	Physical Address	Business Address		Reg New, RegCou, BulkNew, BulkCou		Choice Gate allows either US or Foreign Address. Physical Address is the street address (no PO Box allowed).		
93	Preparer		SimplifiedReturnDocument: SSTFilingHeader			The type of preparer (seller or CSP) for the SER or for a bulk payment by the CSP, for the seller. Contains Preparer Name, Preparer TIN, Preparer Phone, Preparer Email Address and SoftwareID.		
94	Preparer Email Address		SimplifiedReturnDocument: SSTFilingHeader SSTP Efile Types			The email address of the person (or CSP) who prepared the SER or the Bulk Payment (CSP only) for the seller.		
95	Preparer Name		SimplifiedReturnDocument: SSTFilingHeader SSTP Efile Types			The name of the person (or a name within the CSP's organization) who prepared the SER for the seller.		
96	Preparer Phone		SimplifiedReturnDocument: SSTFilingHeader SSTP Efile Types			The telephone number of the person (or Certified Service Provider (CSP)) who prepared the SER for the seller.		
97	Preparer TIN		SimplifiedReturnDocument: SSTFilingHeader SSTP Efile Types			Consists of the Type TIN and the Fed TIN		
98	Prior Payments		SimplifiedReturnDocument: SimplifiedElectronicReturn			Total amount of previously remitted payments to apply to this period's tax liability based on that state's laws.		
#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturnTransmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgement or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #

99	Province or StateNm	Business or Mailing State or Province		RegNew, RegCou, BulkNew, BulkCou		Only used with a Foreign Address If Country is Canada, List provinces in State drop down box. (Same as MeF) If Country is Mexico, List states of Mexico in State drop down box. (Same as MeF) If Country is country other than US, Canada, Mexico, no drop-down box for state.	50	
100	Receipt Header				SSTReceipt	Contains Receipt Timestamp		
101	Receipt Time Stamp				SSTReceipt	The date and time transmission were received.	Format = dateTime	
102	Receipt Version				SSTReceipt	Version of the current schema, i.e., SST2015V01		
103	Registration Cou			SSTRegistration Document:RegistrationInformation		RegCou is only transmitted when a change is made to an account. The RegCou will contain all current information for the account. Changes will not be identified.		
104	Registration Document			SSTRegistration Transmission: Registration Document		Contains the Document ID, Document Type, SST Registration Header and Registration Information		
105	Registration Entity	Entity Type		RegNew, RegCou, BulkNew		Type of Entity of the Business (Legal) Name.	CO Corporation GO Government LL Limited Liability OT Other PA Partnership SP Sole Proprietor TR Trusts	30
#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturn Transmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgment or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #

106	Registration Indicator	(State Name) Registration Indicator		RegNew, RegCou, BulkNew, BulkCou		A system generated code based on information submitted during registration. This indicator determines the registration Indicator for that state. Default is "Seller is a New Registrant" and "has sales" for all SST Full Member states (R). Seller may indicate if they are already registered in a state at time of registration for that state. Cannot be changed after registration. BulkRegNew - may only use indicators "R" or "A" (Prior to 2/11/2019 the seller could indicate if they did not have sales in that state. Sellers not having sales in a state are not required to file returns.)	Length 1 R - Registering to file and pay in this state X - Registering in this state, will not file or pay at this time A - Already registered to file and pay in this state Z - Already registered in this state, will not file or pay at this time N - Default for not registered	39
107	Registration Information			Registration Document		Consists of the StreamlinedRegistrationNew or StreamlinedRegistrationCou		
108	Registration Date	Create Date		RegNew		Date registration was submitted into SSTRS. For States: The First Sales Date is when the seller is beginning that registration and starting to collect sales tax. Reporting should be based on First Sales Date.	YYYYMMDD	23
109	RemoteEff Date			RegNew, RegCou, BulkNew, BulkCou		<u>For Sellers:</u> Defaults to registration date if set RemoteSellerId to "Y" at time of registration. If changed after registration defaults to date changed. Seller cannot see or change date. <u>For CSP:</u> Remote SellerID =Y, then RemoteEffDate is required. Change Remote SellerID to N, then Remote End Date is Required. No restrictions on dates	10 YYYYMMDD	
110	RemoteEnd Date			RegCou, BulkCou		<u>For Sellers:</u> If Change Remote Seller ID from Y to N, EndDate defaults to date change is made. <u>For CSPS:</u> If change Remote Seller ID from Y to N, the Remote End Date is Required. No restrictions on date.	10 YYYYMMDD	
#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturn Transmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgment or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #

111	RemoteSeller ID	(State Name) Remote Seller		RegNew, RegCou, BulkNew, BulkCou		Indicates if seller is a remote seller. Enter "Y" or "N". Indicates if seller is a remote seller. Defaults to "N". Can be changed by seller or CSP. (Enter Y if the seller is registering only because of economic nexus or if the seller is registering but has no legal requirement to register. Enter N if the seller has physical presence in a state)	Length 1 Y - Remote Seller N - Not Remote Seller	40
112	Requested Payment Date		FinancialTransaction: State Payment, EstimatedPayments, ACHCreditInfo			Date seller or CSP desires for the payment to be transferred from their bank account to the state's bank account.	YYYYMMDD	
113	Return Type		SimplifiedReturnDocument:SimplifiedElectronicReturn			Indicates if the return is original or amended.	O - Original Return A - Amended Return	
114	Routing Transit Number		FinancialTransaction: State Payment, EstimatedPayments, Refund Direct Deposit, DepositTo529 Account			The basic routing number, devised by the American Bankers Association (ABA) to identify the specific financial institution (bank, savings and loan, or credit union) responsible for the payment of a negotiable instrument. This is the nine-digit number assigned to the institution.		
115	Savings		FinancialTransaction: State Payment, EstimatedPayments, Refund Direct Deposit, DepositTo529 Account			Indicator if savings account is used		
116	Seller Phone	Business Phone		RegNew, RegCou, BulkNew, BulkCou		10 digit phone number; if foreign and have extra #s, use extension to complete.	10	34
117	Seller Phone Extension	Business Phone Extension		RegNew, RegCou, BulkNew, BulkCou		up to a 4 digit number	4	34
118	Severity				SSTPAcknowledgement: Transmission Acknowledgement, Document Acknowledgement	Indicate the severity of the error		
#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturn Transmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgement or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #

119	Simplified Electronic Return (SER)		SimplifiedReturnDocument			The return SSTGB created for sellers and CSPs to file and pay sales taxes to SST full member and Associate and Contingent states. Any seller may use a SER, it is not limited to those registered through SSTRS.		
120	Simplified Return Document Type		SimplifiedReturnDocument			Contains the Document ID, Document Type, SST Filing Header, and will include a Simplified Electronic Return with or without a Financial Transaction or only a Financial Transaction for a stand-alone payment.		
121	Software ID		SimplifiedReturnDocument: SSTFilingHeader			A unique identifier assigned to Certified Automated System (CAS), Certified Application Software (CAS), or Certified Proprietary Software (CPS).		
122	Special Taxing Jurisdiction (STJ)					A special taxing district/jurisdiction indicated in the Boundary Database with a corresponding entry in the Rate Table.		
123	SSTP Acknowledgement Type				SSTPAcknowledgement	Consists of Acknowledgement Header, Transaction Acknowledgement, and Document Acknowledgement		
124	SSTP Allowance		SimplifiedReturnDocument:SimplifiedElectronicReturn			An amount, contracted between the Governing Board and a seller or CSP to be retained by the seller or CSP, for the transactions processed. This allowance is taken on the SER as a reduction to the total tax due.		

125	SSTP Allowance Indicator	(state name) Volunteer Seller Status		RegNew, RegCou, BulkNew, BulkCou		Indicates if the seller is a volunteer as defined in the CSP contract for purposes of the CSP receiving the SST Allowance (compensation) for that seller. "N" identifies accounts that are not Model 1 sellers. The CSP is performing services for these sellers, but the seller does not receive the liability/audit relief of a Model 1 seller. Defaults to Undetermined. During Registration (BulkRegNew) CSP can enter allowance indicators Volunteer, Nonvolunteer, or Undetermined. During Update (BulkRegCou) CSP can change allowance indicator to Volunteer or Nonvolunteer. CSP cannot change to Undetermined. The Seller cannot change the Allowance indicator. SST Admin can change to Volunteer, Nonvolunteer, or Undetermined.	Length 1 U - Undertermined Y - Volunteer - Retain Allowance N - Not a volunteer - no SST Allowance	6
126	SSTP Contact			RegNew, RegCou, BulkNew, BulkCou		Includes Contact Name, Contact Phone, Contact Email		
127	SST Filing Header		SimplifiedReturnDocument			Document header for SST SER filings or payments. Includes: Electronic Postmark, Tax Period Start Date, Tax Period End Date, Date Received, Preparer, Filing Type, SSTPID or StateID, Seller TIN, FIPS Code.		
128	SSTPID	SSTID	SimplifiedReturnDocument: SSTFilingHeader	RegistrationDocument: SSTRegistrationHeader BulkCou	SSTPAcknowledgement: Document Acknowledgement	A system generated unique 9-character alpha/numeric identifier assigned to sellers that register through the SSTGB. System generated ID which is a 9-character alphanumeric string with the 1st letter being an "S" followed by 8 numbers. This number cannot be reused.		42
129	SST Receipt		SSTReceipt Also See Receipt and Transmission Receipt			A brief transmission sent to a filer within the same communications session as the efiled return or payment. Consists of the Receipt Version (Version of current schema), Receipt Header and Transmission Receipt	This number cannot be reused.	

#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturn Transmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgment or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #
130	SST Registration Header			RegistrationDocument		Consists of Electronic Post Mark, Date Received, Filing Type, SSTPID, TIN and FIPS Code		
131	State			BulkNew, BulkCou: State Indicators		Identifies which state information is for. Two-digit State abbreviation. US Address: State drop down box lists full name of states in Alpha order. (2-character US Postal abbreviation is used in Schema.) Default to <Select State>.	2	
132	State Abbreviation Cd	Business or Mailing State or Province		RegNew, RegCou, BulkNew, BulkCou		The two-alpha character abbreviation for a state. (UT for Utah, or WI for Wisconsin)	2	4
133	State Incorporated	State of Organization		RegNew, RegCou, BulkNew BulkCou		State in which the seller is incorporated. System allows 2 letter state abbreviation or "OT" for NON US Business.	2	24
134	State Acct Ind	(State name) State Account Indicator		RegCou, BulkCou		Indicates if the seller wants to remain licensed in a state when ending their registration through SSTRS.	Length 1 Y - Remain Registered N - End Registration	
135	State Payment		Financial Transaction			Consists of Checking or Savings, Routing Transmit Number, Payment Amount, Identification Number, Account Holder Name, Account Holder Type, Requested Payment Date, Addenda Record and Notl AT Transaction or Isl AT Transaction.		
136	State Tax Due Food Drug		SimplifiedReturnDocument:SimplifiedElectronicReturn			Total state tax due on Food or Drug items. A different rate than the general state tax rate.		
137	State Tax Due Own Purch Withdraw		SimplifiedReturnDocument:SimplifiedElectronicReturn			Total state tax due on items the owner buys or withdraws from tax unpaid inventory that the owner owes sales or use tax on. Tax is based on individual state's laws.		
138	State Tax Due Sales In State		SimplifiedReturnDocument:SimplifiedElectronicReturn			State tax due on items sold and sourced within the state.		
139	State Tax Due Sales Orig Out of State		SimplifiedReturnDocument:SimplifiedElectronicReturn			State tax due on items sold from a location out of state and shipped/sourced to the state.		
140	State Tax Type Code		FinancialRecord: Addenda Record for: StatePayment, ACHCreditInfo, EstimatedPayments			Two-digit numeric value	2	

#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturn Transmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgement or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #
141	StateID		SimplifiedReturnDocument: SSTFilingHeader		SSTPAcknowledgement: Document Acknowledgement	A state assigned ID for that seller or CSP for use in reporting to that state.		
142	State Registration Indicator			BulkNew: StateRegistrationIndicator		Individual state information. BulkRegNew StateRegistrationIndicators consists of: State, RegistrationIndicator, FirstSalesDate, RemoteSellerID, RemoteEffDate, SSTPAllowanceIndicator.		
143	State Indicators			BulkCou: StateIndicators		Individual state information. BulkRegCou State Indicators consists of State, RegistrationIndicator, LastSaleDate, StateAcctInd, RemoteSellerID, RemoteEffDate, RemoteEndDate, CSPEndDate, CSPLastFilingPd, AcctCloseDate, FirstSalesDate, SSTPAllowanceIndicator, FirstFilingPeriod		
144	Streamlined Registration COU (Registration Change)			RegCou		A RegCou is used to transmit account data to the state when a change was made to the account information. The RegCou will transmit all current date from the account. The change made will not be identified.		
145	Sub Amount		FinancialRecord: Addenda Record for: StatePayment, ACHCreditInfo, EstimatedPayments			Consists of ACH Amount Type. Total of 10 digits with 2 decimals		
146	Sub Amount Type		FinancialRecord: Addenda Record for: StatePayment, ACHCreditInfo, EstimatedPayments			One Digit indicating the Sub Amount Type		
147	Tax Implementation Group for E-commerce Requirements Standardization (TIGERS)					A work group of the American National Standards Institute (ANSI) Accredited Standards Committee X12 charged with the development of data exchange standards for the United States. TIGERS was jointly founded in 1994 by the Federation of Tax Administrators (FTA) and the Internal Revenue Service (IRS).		
148	Tax Period End Date		SimplifiedReturnDocument: SSTFilingHeader			The last day of the tax period a SER is filed for or a Payment is made for.	YYYYMMDD	
149	Tax Period Start Date		SimplifiedReturnDocument: SSTFilingHeader			The first day of the tax period a SER is filed for or a Payment is made for.	YYYYMMDD	

#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturn Transmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgement or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #
150	Tax Type Code		FinancialTransaction: Addenda Record for: StatePayment, ACHCreditInfo, EstimatedPayments			Consists of FTA Code and State Tax Type Code		
151	Taxable Sales		SimplifiedReturnDocument: SimplifiedElectronicReturn			Total sales amount less total exemption/deductions		
152	Seller Identification Number		FinancialTransaction: Addenda Record for: StatePayment, ACHCreditInfo, EstimatedPayments			SSTID or State ID	Up to 15 digits	
153	Tech Model Type	See Technology Model		RegNew, RegCou, BulkNew, BulkCou		ModelOneType attribute includes the CSP Code ModelTwoType attribute includes the CAS Code Example: <TechnologyModel> <ModelOne CSPCode="CSP000999" />		
154	Technology Model	Technology ModelType; Service Provider ID; and Service Provider Name		RegNew, RegCou, BulkNew, BulkCou		Includes the Model type and the CSP/CAS code based on the Model Type. Example: <TechnologyModel> <ModelOne CSPCode="CSP000999" /> Sellers registering directly through SSTRS are registered with Technology Model 4 (None). The CSP updates the Technology Model once they are under contract (BulkRegCou). A CSP must include the Technology Model in a BulkRegNew when registering sellers they are under contract with.	ModelOne - use a CSP ModelTwo - use a CAS ModelThree - Use Proprietary system None - no CSP or CAS	16
155	TIN (Seller Identification Number)		SimplifiedReturnDocument: SSTFilingHeader	RegistrationDocument: SSTRegistrationHeader BulkRegistrationHeader		Consists of the Type TIN and the FedTIN. This may be Federal ID, Social Security Number, or Other.		47 48 49
156	Total Sales		SimplifiedReturnDocument: SimplifiedElectronicReturn			Total of all Sales		
157	Total Tax Due		SimplifiedReturnDocument: SimplifiedElectronicReturn			Sum of all state and jurisdiction/local taxes due.		
158	Transmission Acknowledgement				SSTPAcknowledgement	Consists of Transmission ID, Transmission Time Stamp, Transmission Status and Errors		

#	Name on Schema	Query Extract Field Name	SSTSimplifiedReturnTransmission Schema	SSTRS or Bulk Registration Transmission Schema	SSTP Acknowledgement or SSTReceipt Schemas	Definition	Codes Field Length Format	Business Rule #
159	Transmission ID		SSTSimplifiedReturnTransmission: TransmissionHeader		SSTReceipt SSTPAcknowledgement: Transmission Acknowledgement	Comprised of four elements: Transmitter ID, five-character Julian Date of the transmission, a six-character unique identifier (usually a sequential number), a timestamp indicating when the transmission was created.		
160	Transmission Receipt				SSTReceipt, see Receipt and SST Receipt	A brief transmission sent to a filer within the same communications session as the efiled return or payment. Consists of the Transmission ID and Transmission Timestamp of the original filing and the Receipt Timestamp when it was received.		
161	Transmission Status				SSTPAcknowledgement: Transmission Acknowledgement	Indicates whether the transmission was accepted "A" or rejected "R".	A - Accepted R - Rejected	
162	Transmission Time Stamp		SSTP Efile Message Header		SSTReceipt SSTPAcknowledgement: Transmission Acknowledgement	The date and time which the transmission header was received.	Format = dateTime	
163	TXP Amount		FinancialRecord: Addenda Record for: StatePayment, ACHCreditInfo, EstimatedPayments			Consists of Sub Amount Type and Sub Amount		
164	Type TIN		SimplifiedReturnDocument: SSTFilingHeader	RegistrationDocument: SSTRegistrationHeader		Indicate the type of TIN transmitted. SSN or FEIN		
165	US Address			RegNew, RegCou, BulkNew, BulkCou		Consists of AddressLine1Txt, AddressLine2Txt, CityNm, StateAbbreviationCd, ZipCd, and InCareOfNm InCareOfNm-Not used in SSTRS.		
166	Xpath				SSTPAcknowledgement: Transmission Acknowledgement, Document Acknowledgement	The Xpath expression indicating the full path from the root of the error to the error element or attribute		
167	ZIPCd	Business Postal Code or Mailing Postal Code		RegNew, RegCou, BulkNew, BulkCou		5- or 9-digit US zip code; up to 35 characters for Foreign code.	9 - US 35- Foreign	33