



STREAMLINED SALES TAX XML IMPLEMENTATION

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TECHNOLOGY ENABLED

- Online Registration
- Simplified Electronic Return
- Electronic Information Reports
- Rates and Boundaries Databases
- Technology Models for Retailers



XML MODEL

- Based on IRS XML architecture
- Adapted by TIGERS from Fed/State schema design
- Provides for multiple filing types, with or without payment, in a transmission
- Provides for Certified Service Provider (Originator/Transmitter) or individual filers
- Provides states with a consistent XML eFile architecture across tax types



SSTP REGISTRATION

- Online web transaction
 - Collect data once, pass separately to each participating SSTP state
 - Data passed to states in XML format
- RFP issued for central online system
- System now under development by TaxWatch with support by a team of states
- Plan to be ready for state testing by August



REGISTRATION SCHEMAS

- Two schemas:
 - New Registration with all data mandatory
 - Change/Out of Business/Unvolunteer
- Collects basic information
 - Legal name (optional DBA name)
 - Physical address (optional mailing address)
 - Contact for all SSTP issues
- For each state, selects registration type
- Selects filing technology model



SIMPLIFIED ELECTRONIC RETURN

- E-File Only
- Exact data elements specified by SSTP
- SSTP ID number and FEIN/SSN
- Return type (original/amended)
- Month/Year Covered
- Total Sales
- Total Exemptions/Deductions
- Taxable Sales



SER DATA ELEMENTS

- For each jurisdiction:
 - Sales tax due, use tax due
- Total tax due
- Penalty Due
- Interest Due
- Prepayments
- Discounts
- Amount due



SER LIMITATIONS

- No Location detail
- No deduction/exemption detail
- Enough data to perform simple mathematical edits
- Only Sales and Use taxes
- Does allow for local jurisdictions



INFORMATION REPORT

- Location detail
- Deduction/exemption detail
- Discount detail
- Detail of other tax types filed with Sales
- States can customize their reports from a list maintained by the SSTP Governing Board
 - Reflected in “master” schema



RATES and BOUNDARIES DATABASES

- Method of determining taxes due for any physical destination address
- Based on work done by TIGERS in response to the Mobile Telecommunications Sourcing Act
- One table assigns each destination to its taxing jurisdictions
- Second table assigns jurisdictions to tax rates



RATES and BOUNDARIES ISSUES

- Three record formats, one database
 - Zip Code default required by SSTP
 - Zip + 4 required by SSTP
 - Address level desired by some states
- Composite jurisdictions
- Use of FIPS codes for jurisdictions
- Uniform query methodology



PAYMENTS SCHEMA

- Based on FSET Fed/State Payment schema
- Supports multiple payment methods
 - Must be used if paying by ACH Debit
 - Supports optional information for ACH Credit, Fedwire, and check
 - Does not support Credit Card at this time
- Allows bulk payment with breakout



Where We Are

- Schemas have been stable for over a year – posted at www.streamlinedsalestax.org
- Now, as states are in serious development and CSPs are being evaluated, some additions and modifications are being requested
- Additional considerations such as transmission packaging and testing



QUESTIONS?