

SSTP – Registration Options

- **Option - create new tax type**
- Can create business rules without regard to existing requirements
- Cleaner approach for new activity
- Will need to create cross reference to existing permit numbers or cancel existing permits
- **Option – create different permit # series within existing tax type**
- Activity not reported on streamlined permit can be reported on existing permit.
- Streamlined permit number will tie all locations together, including any out of state.
- Existing locations will remain as active
- Registration changes will update those locations

- 2005 FTA Technology Conference
- Columbus, Ohio

SSTP - Registration Detail

- **New Record created**
- Iowa master number created and tied to Streamlined A/N number
- Model #
- CSP # responsible if Model 1. CAS # if Model 2
- Place for Discount info (rate, start/end dates)
- **Model # /Provider Detail**
- CSP, CAS detail from Central Registration System
- Registrant identifies CSP/CAS to be used
- Model # changes/ Provider changes
- When will change be allowed/ How will it occur? How will it impact system?

SSTP – Return Filing Options

- **Simplified Electronic Return**
 - Display three tax amounts rather one
 - Monthly return rather than quarterly
 - Relaxed filing requirement for Model 4 with no nexus
 - Stat/Reporting Changes
 - **Issue – Use tax liability if not paid on SER**
- **SSTP retailers using traditional return**
 - Would still use Streamlined A/N permit number to report
 - **Issue - No requirement for either location breakdown or information report**
 - Monthly (or sporadic) rather than quarterly reporting
 - **Iowa would expect eFiling**
 - **Issue - No line for discount**
 - Upside – Will accommodate dependent taxes

SSTP - Payments

- **Payment processing**
 - Additional Deposit vs Prepayment
 - **When will prepayment actually be created**
 - Return due date if prepayment is included
 - Bulk payments
 - **Issue - Whose money is it? Overpayments/transfers**
 - Possible schema expansion?
- **Monetary allowance (discount)**
 - Varies by Model #, nexus
 - **No verification of discount amount claimed**
 - **Will verify 24 month criteria**
 - **Issue - How does Model change impact discount amount/duration?**

SSTP – Other Activity

- **Information report**
 - Iowa will want semi-annual reports
 - Primary value will be activity by location by calendar quarter
 - Data moved directly to Enterprise Data Warehouse
 - Value in reconciliation to SER?
 - **Staggering rule. Who wants it? What value does staggering have?**
- **Correspondence**
 - Who should receive general correspondence
 - **Issue - Who should be billed on underpayments**
 - **Complication if CUT is reported.**

SSTP – Local Option

- **Distributions**
 - Traditional retailers report at county level
 - Traditional retailers report quarterly
 - **Issue - SSTP retailers report using FIPS codes**
 - SSTP retailers report monthly (or sporadically)
 - Conversion programming needed
- **Other Issues**
 - Delinquencies
 - **Dependent taxes**
 - Data to other systems

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