Streamlined Sales Tax Governing Board, Inc.

Technology Implementation Guide

Created and Maintained by:
Streamlined Sales Tax Certification and Registration Committee
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Streamlined Sales Tax Definitions 2/1/2010

Schema Prints: Registration and Simplified Return Transmission SST2010V01 (2-22-2010)

Q & A to be added

Surveys – located in SST Library, http://www.streamlinedsalestax.org/ :

State's Refund Survey
State's Allowance Survey

Resources

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 Streamlined Sales Tax Technology website page has the following information:
http://www.streamlinedsalestax.org/index.php?page=schema-sets

- Most current Schema Set
- Basic SER Fields list
- Streamline Sales Tax Technical Definitions for definitions of the fields used in the schemas.
- Rate and Boundary Paper (August 20015)

Chapter 1 Introduction

Document Purpose

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

Executive Summary / Project Overview

Streamlined Sales Tax was created by state governments, with input from local governments and the private sector, 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 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 agreement please go to www.streamlinedsalestax.org.

Chapter 2 State Checklist

State Action Items for Implementation

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

1. **Review Information**
    a. Streamlined website, www.streamlinedsalestax.org.
    b. Streamlined Sales and Use Tax Agreement (SSUTA)
    c. SST Implementation 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. 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 may want to 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.

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 Streamlined Agreement, 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 Boundaries issue paper (Ref Number IP05007, Issued May 3, 2005).
    b. Determine your state's requirements for a rates & 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 & Boundaries database using standards in the Rates and Boundaries Issue Paper, dated May 2005.
d. Provide copy of Rates & Boundaries database to Testing Central to post on SST Website.
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 volunteer registrants may be less than your current Registration system requires.
c. Test with the SST Registration system.

7. Simplified Electronic Return (SER)

a. Design and develop the technology to process a SER.
b. The SER data may contain less data than currently required for your sales tax return.
c. Test transmission of SER with CSPs and any business choosing to file a SER.

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 member and associate member states conduct testing and certification of CSPs and CAS providers and applicants. Testing determines if the CASP and CAS providers and applicants meet the requirements in Article V of the SSUTA.
b. States are encouraged to have 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.
    ii. Establish contacts so employees know who to contact with SST questions.
    iii. Develop guidelines to process SERs, payments, and registrations.

b. External:
    i. Educate taxpayers on law changes that were required for Streamlined compliance.
    ii. Education may include on-line training, seminars, hands-on training sessions, education provided through CPAs, Chambers of Commerce, and other venues.
    iii. 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

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

STATE INFORMATION DOCUMENT

STATE INFORMATION FOR STREAMLINED SALES TAX PARTICIPANTS

1. Introduction
   - Date state will join SST
   - Brief description of the state's program
2. Contact Personnel
   - Identify contact personnel
   - List telephone & fax numbers, e-mail and mailing addresses
3. Developer Responsibilities
   - Confidentiality – list any confidentiality guidelines, rules and violation consequences
   - Compliance requirements
4. Publications
   - URL for state taxability matrix
   - URL for state rates & boundaries databases. (These are maintained on a central FTP site managed by SSTGB Inc.)
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

- 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

8. Acknowledgement System

• State specific error codes, in addition to minimal error code

• Anticipated timing of acknowledgements

9. URL of State's Registration System, if seller needs to register directly

10. State Sales and Use Filing Program

• Options and filing requirements for sellers/CSPs

• URL of online filing program

• URL for forms

11. 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

In addition to the Streamlined Sales Tax Registration System and the Simplified Electronic Return (SER), states must also understand the Change Control Process, and the testing and certification of the CSP and 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 registration system.

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

Proposed changes are referred to the Certification or Registration committee. The committee will review the request, determine if the change is necessary, 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. Finalized changes are posted to the TIGERS website and SST Technology page.

Testing Center will coordinate the implementation of all changes to the registration system and SER.

Chapter 4 Certification Testing

Certification Testing for CSPs and CAS Providers and applicants will be conducted in accordance with Article V of the SSUTA by a joint effort of all SST full member and associate member states. The SSUTA Rules can be found at www.streamlinedsalestax.org.

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 encouraged to have an active representative on the Certification Committee.

Chapter 5 Rates & Boundary Tables

SSUTA Section 305

The SSUTA includes requirements for state and local government sales and use tax rates and boundary databases. States are required to develop and maintain databases that provide the tax rates associated with each taxing jurisdiction for that address, nine digit zip code, or five digit zip code. The boundary database provides a list of each jurisdiction that imposes a tax at a specific address, nine digit zip code and five digit zip code. The rates database shows the sales and use tax rate imposed by each jurisdiction. This paper describes a state's responsibility for the rates and boundary databases.

Requirements:
Local rate changes will be effective only on the first day of a calendar quarter after a minimum of sixty days' notice to sellers

Local jurisdiction boundary changes apply only on the first day of a calendar quarter after a minimum of sixty days' notice to sellers.

Provide and maintain a database that describes boundary changes for all taxing jurisdictions, including the effective date of the change.

Provide and maintain a database that assigns each five digit and nine digit zip code in the state to the proper tax rates and jurisdictions.
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 the nine digit zip is not available or the CSP is unable to determine after due diligence, the seller or CSP may apply the rate for the five digit zip code area.

Option to provide address-based boundary database records for assigning taxing jurisdictions and rates.
State may require sellers registered under SSUTA to use the address-based database.
If CSP is unable to determine address-based rate, they may apply the nine digit zip code, if that is not available, they may apply the rate for the five digit zip code area.

States may elect to certify vendor provided address-based databases for assigning tax rates and jurisdictions.

Databases are to be 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. The Rates and Boundary Databases Instructional Paper (August, 2005) details the format and required fields. Rates and boundary databases must be available in .csv format.

Each state will have different requirements regarding the level of granularity they will need to maintain in their databases depending on the number of state and local taxing jurisdictions that

have a sales or use tax. The SSUTA requires zip plus four level address information for all unique tax jurisdictions in that state.

Examples
New Jersey has one rate and no local jurisdictions with a sales or use tax, so they may have one record for the entire state.

Texas may have 20 unique tax jurisdiction rates for single address. The Texas address database is required to return a unique FIPS code for each jurisdiction that imposes a tax at that address. The rates table will show the tax rate that applies to each FIPS code.

Rates and Boundary Files Submission Instructions (Paper dated 8/30/2011, TC0010)

Rate and Boundary files are required to be available to a seller or CSP by the 1st day of the month prior to the 1st day of a calendar quarter. (SSUTA Section 305, I.) These files are located on the SST website under State Info for downloading by any CSP, taxpayer, 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 Rate and Boundaries directory, placing the Rate file in the Rate Folder and the Boundary file in the Boundary Folder.
https://sstgb.sharefile.com/

On 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.

File Naming Convention

Files MUST be in the correct 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 two digits are the quarter the file becomes effective, '01', '02', '03', '04'.
The next four digits are the year the file becomes effective, '2011'.
The next three digits are the month the file was moved to the SST Sharefile site, 'JUN'.
The last two digits are the day the file was moved to the SST Sharefile site, '19'.

Example of Rate File for 3rd quarter 2011 uploaded to the SST Sharefile site on June 19, 2011:
ARR032011JUN19

Rate and Boundary files submitted after the first day of the month before the start of the quarter.

If a corrected or updated file is submitted after the first day of the month before the first day of the quarter the file is to begin in, 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. Placing the file in the SST Sharefile Rate and Boundaries folder does not grant access to these files by the public.

Send Testing Central form TC0006 Rate and Boundary Change (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/ratesandboundry/ .

Notify the CSPs a new file is available and forward form TC0006.

Update the SSTGB web site indicating a change was made and is now available. http://www.streamlinedsalestax.org/index.php?page=alias-12

Resources:

2005 Rates & Boundaries paper is available at http://www.streamlinedsalestax.org under Technology.

Chapter 6 Simplified Return Transmissions

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 Material. Background information is available in the Returns and Remittances white paper on the SST 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
Each state must offer at least two methods of filing for all sellers.
States must be able to accept the SER from any sales and use tax licensee. (SSUTA Section 318, C)
Local or jurisdictional returns may not be required in addition to the state filing. (SSUTA Section 318, A)
The due date can be no earlier than the 20th of the following month. (SSUTA Section 318, B)
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 taxpayer to complete and submit the state's Claim for Refund form.

Who can, and who must, use the SER?
Any taxpayer may use a SER to file and pay tax in a Streamlined member state as of January 1, 2013. The taxpayer does not need to register through the SST Sales Tax Registration System.
Model 1 sellers – the CSP must file a SER monthly for each member state.
Model 2 and Model 3 sellers, using certified automated system or proprietary software, must file a SER monthly for each member state, unless they have indicated they anticipate making no sales in that state. (SSUTA Section 318, C. 3.)
Model 4 sellers may file SER or use other filing methods provided by each state.

The ability to submit a SER is part of the certification process for a CAS and CSP.

The ability to accept a SER is a SSUTA requirement for SST member states.

A state may require all taxes reported on a SER be paid electronically. (SSUTA Section 319 B.) Nothing in SSUTA prohibits a state from requiring all sellers to file and pay electronically.

Benefits
The SER is simpler to prepare and shorter than many states' traditional returns.
The seller can use one identification number across all participating states.
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 Streamlined Member state must adopt and implement XML as a key technology for transmission, receipt, and acknowledgement of the Simplified Return Transmission (SER). It is important to have plans and strategies in place that will allow implementation of this technology.

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 may include a Simplified Electronic Return (SER) only, a SER with a payment, or a Payment for a single license.

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 in the transmission was rejected.

See Chapter 9 for details on the Acknowledgement Schema.

DATA ELEMENTS: XML Schema for Simplified Return Transmission (SER)

1. Transmission Header - Required
2. Simplified Return Document (may be 1 or multiple) - Required
The Simplified Return Document may be:
SER Only;
SER with Financial Transaction; or
Financial Transaction – payment only for a single license
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.

Transmission Header contains the following:
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.

Time Stamp – Optional. The time of transmission.

Transmitter - Transmitter ETIN – Required. This identifies the transmitter.
A taxpayer should use their SSTPID or State Permit Number when filing their SER.
A CSP should use the CSPID when filing for a Model 1 licensee and may use the CSPID, State issued ID, or FEIN when filing for other taxpayers. Check with the state for their requirement for other taxpayers.
An accountant or tax preparer should use their FEIN or state issued number when filing for licensee other than a Model 1.

Process Type – Required. T for Test or P for Production (Do not mix Test and Production files in the same transmission.)

Document Count – Required. - this is a count of the number of documents including the Simplified Return Document and the Financial Transaction (bulk payments), if one is made.

TransmissionPaymentHash - Optional. Only include ACH Debit payment amounts.

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:
DocumentId – Required.
DocumentType – Required.
SSTPFilingHeader – Required.
One of the following is required:
Simplified Electronic Return (SER) - With or without an optional financial transaction (SER with payment)
Financial Transaction - Payment only for a license

Data fields and requirements for the Simplified Return Document Data Elements

a. DocumentId is Identification number of the original document.

b. DocumentType indicates whether a SER or Registration is being sent or acknowledged.

c. SSTPFilingHeader is the document header for a SER or a Financial Transaction (payment only for a single account). The SSTPFilingHeader contains information to identify the taxpayer, reporting period and the state the filing is for. This information is not repeated in the actual SER.

States may establish minimum error for these fields and reject as necessary.

Calculation or jurisdiction errors are not minimum errors and should not reject the transmission. States may notify the CSP or taxpayer of calculation or jurisdiction errors through other means - calls, billings notices, etc.

The SSTPFilingHeader contains the following elements:

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.

Tax Period Start and End Dates - Required. The tax period is required since the document may be an original or amended return.

DateReceived - Optional - For State Use Only. A state may choose to store the XML documents rather than transferring each field to a back end legacy system. Inclusion of this date allows states to insert the date received and store the document as a whole.

Preparer - Optional. Information on the CPA or other person who created the SER on the taxpayer'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.

FilingType - Required. Indicates if this is a SER without payment, SER with payment, a payment only which may be a prepayment, 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 ReturnType indicator in the SER body to indicate if it is an amended return.

SSTPID or StateID - One is required, not both. (20 character, alpha/numeric, field)

SSTPID - Required if the seller is a streamlined taxpayer. This is the Streamlined Sales Tax 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.
StateID - Required if the seller is not a streamlined taxpayer (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.

TIN - FEIN or social security number - Required. Includes an indicator identifying this number as a FEIN or social security number.

FIPSCode - Required. The FIPSCode identifies the state 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: http://www.itl.nist.gov/fipspubs/fip5-2.htm. 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.i. SimplifiedElectronicReturn (SER) contains the return detail. The SER may include a financial transaction. A SER may result in negative tax due. The SER is not completed when a

standalone payment is being made for a single account. A bulk payment must include a SER for each account payment is for.

Return type - Required. Indicates whether it is an original or an amended 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.

Total Sales - Required.

ExemptionsDeductions - Required.

Exemption Deduction Breakout - Part 2 - States have option to require this data. State must notify Governing Board if Part 2 is required. It is optional for taxpayers to complete if the state does not require. Taxpayers required to file the exemption deduction breakout may do so with each return or yearly with the December return. 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 following exemption deduction breakout includes the following transaction types:
Agriculture
Direct Pay
GovernmentExemptOrg
Manufacturing
Resale
Other

Taxable Sales - Required.

StateTaxDueSalesInState - Required

StateTaxDueOrigOutOfState - Required

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 taxpayer's are responsible for the tax on the transactions taxpayer processes through the CSP. Taxpayer may also send use tax information to CSP to report on the SER.

StateTaxDueFoodDrug - States that do not have a separate rate on food and/or drugs may require this must equal zero.
For states that have a separate rate, the StateTaxDueFoodDrug amount is not included in any other StateTaxDue amount element - the sum of the tax amounts add up to 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 jurisdiction rate - if the food/drug is subject to state sales tax it is subject to the full jurisdiction taxes.

JurisdictionDetail - Required for states that have jurisdictions. Do not include the state tax information in the jurisdiction detail. The jurisdiction detail provides the FIPS code and total tax due for each category listed in that jurisdiction.
Jurisdiction Code -- FIPS Code
JurisTaxDueSales InState
JurisTaxDueSalesOrigOutOfState
JurisTaxDueOwnPurchWithdraw

TotalTaxDue - Required (may be negative). Total all state jurisdiction tax due. Do not subtract the allowance.

InterestDue - Based on each state's Interest rate for late payment.

PenaltyDue - Based on each state's Penalty rate for late filing of return.

Discounts - Based on each state's requirements.

SSTPAllowance - For use by CSPs and CAS - (SSUTA Article VI, Sections 601 and 602).

Priorpayments - Based on each state's requirements.

NewPrepayments - Based on each state's requirements.

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 taxpayer.

d.ii. FinancialTransaction – Payment only for a single license. The SSTPFilingHeader includes taxpayer and reporting period information. See Chapter 7 for details on financial transactions.

3. 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.

Resources
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 Streamlined Sales Tax Technology website page http://www.streamlinedsalestax.org/index.php?page=schema-sets has the following information:
Implementation Guide
Most current Schema Set
Basic SER Fields list
Streamline Sales Tax Technical Definitions for definitions of the fields used in the schemas.
Rate and Boundary Paper

Chapter 7 Simplified Return Transmission: Financial Transaction

SSUTA Section 319.

Requirements
To be in compliance with the SSUTA Section 319, Uniform Rules of Remittances of Funds, a state must:
Allow for electronic payments by all remitters by both ACH Credit and ACH Debit.

Provide an alternate method for making same day payments if an electronic funds transfer fails, generally through the use of a Fedwire.

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.

Require that any data that accompanies a remittance be formatted using uniform tax type and payment type codes approved by the Governing Board.

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.

States must be able to accept Bulk Payments by January 1, 2012.

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

Simplified Return Transmission's Financial Transmission Schema

The FinancialTransaction is part of the SSTSimplifiedReturnTransmission. The FinancialTransaction schema allows for ACH Debit payments, ACH Credit payment information and an option for Direct Deposits of Refunds to the taxpayer.

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.

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) and is located on the main "trunk" of the schema.

The bulk payment allows the transmitter to make a single payment for the SERs included in that transmission, rather than attach a 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:
1. 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.
2. A FinancialTransaction (bulk payment) for $675 that covers the three SERs filed without payment.

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

Financial Transaction has a choice of three items:

1. StatePayment
2. RefundDirect Deposit
3. ACH Credit Info

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

Type of Account - Required. Choice of:
Check
Savings

RoutingTransitNumber - Required.

BankAccountNumber - Required.

PaymentAmount - Required. In a bulk payment, this is the total payment amount.

IdentificationNumber - Optional.

AccountHolderName - Optional.

AccountHolderType - Optional.

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.

AddendaRecord - Required. Contains account information for distributing payment. (see breakout for addenda record)

International Transaction Information - select one of the following 2 fields. Check to see if state accepts these transactions before sending.

NotIATTransaction
IsIATTransaction

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.

Payment Amount - Required. If this is a bulk payment, this is the total amount of the payments

Identification Number - Optional.

RequestedPaymentDate - Optional. (date payment will be sent)

AddendaRecord - Required. Contains account information for distributing payment.

International Transaction Information - complete one of the following 2 fields. Check to see if state accepts these transactions before sending.
NotIATTransaction
IsIATTransaction

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.

TaxpayerIdentification - Required. This is the license number - SSTID if registered through SST, or StateLicense number if registered direct with state. This identifies the account payment is for.

TaxTypeCode

FTACode

StateTaxTypeCode

TaxPeriodEndDate

TXPAmount - Required.
SubAmountType
SubAmount - This is the payment amount for that account. It does not include the allowance.

Chapter 8 SSTP Receipt Schema

The receipt is for all SSTP 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

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 Acknowledgement Schema

The state should send the acknowledgement within 48 hours of receipt of the transmission. (per 8/8/2012 meeting notes)

The state indicates acceptance or rejection at two levels:
The entire CSP transmission
Each individual document – return, return with payment, or payment, or bulk payment.
If the entire transmission is rejected, the document acknowledgement is not used.

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 taxpayer or CSP to identify and correct the errors.

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

DATA ELEMENTS

SSTPAcknowledgement - The SSTP Acknowledgement 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 with the transmission may be accepted or rejected.

Acknowledgement Header – Required. A timestamp of when the acknowledgement is created
AcknowledgementTimeStamp
AcknowledgementCount

Transmission Acknowledgement – Required. The entire transmission may be accepted or rejected
TransmissionID – must match the same element in the transmission.
TransmissionTimestamp – must match the same element in the transmission.
TransmissionStatus – Required. 'A' for Accepted; 'R' for Rejected. Indicates if the ENTIRE transmission is accepted or rejected.
Errors – multiple errors may be reported.
Error
ErrorID

XPath – Optional. The XPath expression indicating 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 or document. This feature allows for easier troubleshooting and diagnostics.
FieldIdentifier – Optional. Identification of field in error other than XPath
Error Message – Required. – See Error Codes
AdditionalErrorMessage – Optional. Such as a message with from the parser.
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.
DataValue – Optional.

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.

DocumentId – Required. Must match the ID of the original document.
Requires one of the following:
SSTPID – Use IF this is a SST Licensee
StateID – Use IF this is not a SST licensee
DocumentType – Required. Must match the original document being acknowledged. Indicates if a SER, SER with Payment, Payment
DocumentStatus - Required. 'A' for accepted; 'R' for rejected
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.
Errors – Use if there are Errors. Contains each error identified in the document.
Error
ErrorID
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.
FieldIdentifier – Optional. Identification of field in error other than XPath
ErrorMessage – Required – See Error Codes
AdditionalErrorMessage - Optional
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.
DataValue – Optional. The data that was is in error

Error Codes:

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

A schematic of the error schema for Streamlined Sales Tax and Error Codes can be seen in Appendix D. All states must utilize the same error codes to provide consistency for CSPs and other transmitters for all participating states.

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’.

Chapter 10 Communications Technology: SER

Overview

The Simplified Return Transmission (SER) is transmitted directly to each state. Each state must implement technology to receive a Simplified Return Transmission from CSPs and sellers. Several options are recommended by TIGERS and approved by the Streamlined Committee for this purpose. There are pros and cons to each option. Each agency must determine the communications technology best suited to its technology architecture, and implement the infrastructure to support its chosen option.

1. Host a webservice to receive the SER.
The state may choose to 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. TIGERS has developed standard web services for state's implementation. These web services are posted on the SST website, www.streamlinedsalestax.org. Standard web services are discussed in more detail in chapter 11.

2. Host a secure website to receive a SER.
The state may choose to host a secure website to which the CSP or seller may upload the SOAP message file. The state would provide the website and a web application to allow the CSP or seller to access the website and upload the file utilizing SSL encryption based on the state's certificate. The state would then "sweep" the website to transfer the data to its processing systems.

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 assigned by the central Registration system 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

Overview

This chapter is an implementation guide for states that choose to implement a web service for receiving a Simplified Return Transmission. CSPs or sellers may then use or implement a web service client to communicate with the state's web service and transmit the data.

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

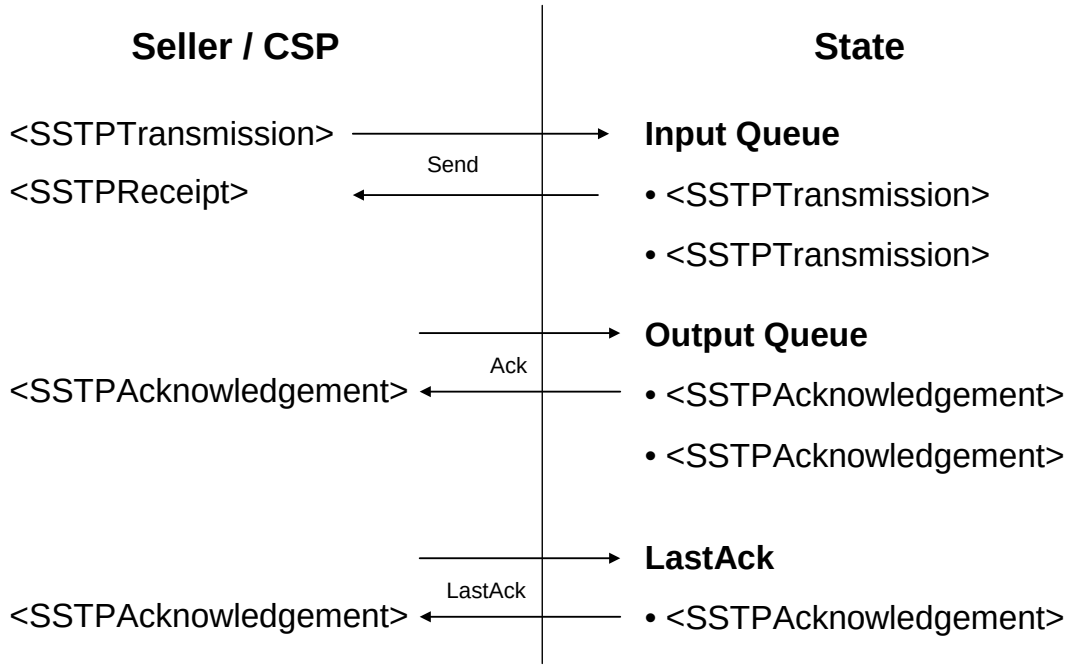
Ping – For testing the connection and authentication. This can also be used by a monitoring service to verify the system is operational.

Send – Sends a <SSTPTransmission> document and returns a <SSTPReceipt>. The document is queued for processing. When processed, the <SSTPAcknowledgement> document is queued for download by the Ack operation.

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

LastAck – 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 <TransmissionHeader transmissionVersion="2006V01"> transmissionVersion value to detect and handle current and future versions of the schemas.

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. For example:

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

Security

Security is a critical implemention 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-128.ibm.com/developerworks/webservices/library/ws-whichwsdl/ for more details on this topic.

Operations

Ping

The Ping operation may used by the client 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="string">string</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 <SSTPReceipt> is returned in the response.

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/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="string">string</Password>
    </UsernameToken>
  </Security>
 </soap:Header>
 <soap:Body>
  <Send xmlns="http://streamlinedsalestax.org/efile">
   <Transmission>
    <SSTPTransmission xmlns="">...</SSTPTransmission>
   </Transmission>
  </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>
    <SSTPReceipt xmlns="">...</SSTPReceipt>
   </Receipt>
  </SendResponse>
 </soap:Body>
</soap:Envelope>
```

Note: An <SSTPReceipt> 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.

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

```
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="string">string</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

```
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="string">string</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>
```

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

WSDL

The current EFileService.wsdl is available for download from the SST website, www.streamlinedsalestax.org under the Technology Material tab. (not available on SST Website as of 9/2013)

Chapter 12 Registration

SSUTA Section 303

Note: *As of September 2013 SST is redesigning the registration system and will be opening this up to bids. This redesign will change some of the following information. This chapter will be updated when the new system is in place.*

The SST Sales Tax Registration system provides a single place for a seller to voluntarily register for all SST member and associate member states. (SSUTA Section 303) (NonStreamlined states may participate in SST registration system in future, pending federal legislation.)

SST contracts with TaxWatch to develop and host the SST Registration System.

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

Requirements under the SST Registration system:
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 Streamlined Sales Tax Registration System?

Any seller who chooses to register to collect and pay sales and use tax in all Streamlined member states and those associate members states they choose, may register using the SST Sales Tax Registration System. (SSUTA Section 303)

Any seller registering through this system, except those choosing the Model 1 technology, may indicate that they do not anticipate making sales in a state if they had no sales in that state during the last 12 months. A seller that indicates they do not anticipate sales in a state is not required to file returns in that state until they do have sales in that state.

Who must use the Streamlined Sales Tax registration system?
Any seller that chooses technology Model 1 as defined in the SSUTA Section 205. A Model 1 seller will receive relief of liability as provided by the SSUTA and CSP Contracts.
Any seller that chooses 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 Contracts. A Model 2 seller may also receive some compensation.
Any seller that chooses 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.

A business may use the SST Sales Tax Registration System to:
Register for sales and use tax in all Streamlined member state and any associate member states
Change registration information
Change technology model

Cancelling a SST Registration
A seller may cancel or un-volunteer its registration under the system at any time. Cancellation must be through the SST Registration System and applies to all states. Cancellation does not relieve seller of its liability for remitting taxes collected.

Benefits
Sellers will register in all SST member states and may register in associate member states by completing one online form.
Sellers are issued one unique identifying number that is used by all member states. The identification number is 9 alpha/numeric characters.
Sellers may update registration data for all member states through one site.
CSPs may submit bulk registrations.

Data Required for Registration through The SST Sales Tax Registration System:

- FEIN or social security number
- Taxpayer's legal name.
- Business Name, if different from legal name.
- Business Address - Physical address for the company,
- Mailing address, required if different than the physical address,
- Telephone Number
- NAICS code for that business,
- State of incorporation or organization,
- SST Beginning effective Date
- Contact name, phone, and Email,
- Technology model: one, two, three or four (none).
- CSP selected and if their registration information should be given to the CSP or CAS selected.
- Indicate if this is an initial registration, a change, whether the company is going out of business.
- Select Type of registration it is seeking for

The following must be selected for each member state and for each associate state:

- Are they registering to collect, file and pay tax,
- May indicate they do not anticipate sales in that state.
- Are they already registered in that state.
- Do they want additional information from that state concerning that state's registration process.
- The company may indicate whether it wants additional information concerning the state's own registration processes.

Each state is the holder of data that passes through the system specific to that state.

Development Sites

The development site for states allows a state to test transmissions and acknowledgements. States may test before or after a state starts to receive registrations. The seller's site allows a state to register fictitious sellers and to perform tests to make sure the data contained in the transmissions is correctly received.

dev.sstregister.org/sellers
dev.sstregister.org/states

Production Sites

The seller's production site is the live site for seller registrations.
The state's production site is for states to download and acknowledge live registrations.

www.sstregister.org/sellers
www.sstregister.org/states

Schema Description

The XML registration has two documents, a registration header and the registration itself. The registration itself has 2 paths, a new registration and a registration change or COU. COU stands for Change registration information, Out of business, or Unvolunteer. In the registration header there is no tax period. The other elements are the same as the filing header. The headers for filing and registration are consistent.

On a new registration the majority of the data elements are mandatory. The only elements that aren't mandatory are the things that a business may not have like a separate DBA name or mailing address that's different from their physical address; in a new registration, all the other data elements are mandatory.

For a change, out of business or undelete, most of the data elements are optional. The only elements that are absolutely required are the action code and the effective date. If they're closing and going out of business all that is required is an indicator and the date. If a taxpayer is changing their volunteer status then all that is required is that the indicator is updated and the date. If a taxpayer is changing a piece of information such as changing their physical address or if they are changing their contact information, all that is required is the C for change, the impacted information, the new information and the effective date of the change. For a new registration there are only a few data elements and a few of them were taken care of in the header. A Registration transaction with action code D indicates to the states that this record was Deleted by the SST administrator. This administrative function is used when duplicate registrations are received, or when a business registers with SST in error.

Some of the data in the new registration includes state of incorporation, and the FIPS code in the header, which indicates the state to which the message is being sent to make sure states get all messages intended for them. There is the legal name, the DBA name which is one of the few optional data elements because a business may not have a DBA name that's different from its legal name. The NAICS code indicates the type of business, and is a six-digit code established nationally. There is a physical address and to explode that, the physical address includes two address lines (minimum of one, maximum of two), state or province, postal code and country code. This does allow for businesses whose physical address or headquarters is out of the country. The mailing address is optional, since it might not be different from the physical address. If the mailing address is different from the physical address this can be captured here. The address format is consistent in both addresses.

The next element is the streamlined contact, which consists of contact name, contact phone, and contact e-mail. There was felt to be no immediate need to have the contact's physical location, but if needed at some point the contact can be contacted by phone or email to get a physical address. The SST contact is very important because SST assumes that this is the primary contact for any question concerning that taxpayer on streamlined sales tax. This is the one and only point of entry for a volunteer seller who doesn't have Nexus in this state. There is limited information on this taxpayer. The contact may be within the seller itself, or, in the case of a Model One seller, the contact information may actually be for the CSP utilized by the seller.

The next element is the Technology Model chosen by the seller, either Model One (using a CSP), Model Two (using certified software), Model Three (using a certified proprietary system), or Model Four or None. On the online system, the seller then goes state by state and selects whether, for each state, the seller is registering to collect, file, and pay tax or whether they are already registered in that state.

The RequestInformation element is used by the seller to indicate that additional information is being requested from the state. This would occur in the case of a seller who has reason to believe that the seller may be obligated to register with the state's own full registration system in addition to Streamlined registration.

The next element in the schema is the password, called the NewPass element. The password is chosen by the seller (or the seller's CSP) at time of registration, and can be changed at any time. Note that the same password is used by the seller in all states, a streamlining benefit of the program. This password must be kept as confidential data by each state's systems, and not shared or compromised. This password is to be inserted into the SOAP header for any SER or payment filing by the seller, and can then be used by the state to authenticate the transmission.

There is an additional element in the schema, the SSTPAllowanceIndicator, which is not displayed on the seller registration screen. It is completed not by the seller, but by SST administrative support. This element indicates whether the seller is entitled to withhold an allowance from his tax due for SST purposes. In the case of a Model One seller, this allowance is withheld by the CSP to defray CSP costs. In the case of a Model Two seller, it is withheld by the seller to defray the cost of certified software. This indicator is initially set to "U" for "Undetermined" on a new registration. SST administrative support then changes the indicator to "Y" or "N" for "Yes" or "No" before the new registration is transmitted to the states.

The final element in the schema is the effective date. For a new registration, this is the effective date of the registration, as entered by the seller or CSP. It is assumed that the seller's tax liability under SST will begin as of this date.

The schema for COU contains the same data elements as a new registration. There is no difference in the data element list. The only difference between the schemas is that in the new registration almost everything is mandatory, but in the COU schedule almost everything is optional. There is an action code which is either C for change, O for going out of business or U for un-volunteering. That's why it is titled C-O-U or COU; it's change, out of business or un-volunteer. As noted previously, a fourth action code of D is under development for records that are deleted by the SST administrator. Please keep in mind, there is no need, no requirement, and no mechanism for keeping information in sync between states. There is no requirement for a company to always go through the Streamlined Registration system once it has registered, so if taxpayers sometimes use the registration system and other times go directly to the state for changes, the information could get out of sync and each state will need to anticipate this possibility.

The Effective Date field has multiple meanings in the RegCOU schema. For a change of data:
For a change in business data (name, NAICS, contact, etc.) the effective date for business data is sent.
For a change in Technology Model, the effective date of the change, as entered on the screen by the seller or CSP, is sent to the states.
For a change in password, the system date is sent.
If the seller indicated that it is going Out of business, there is an effective date of ceasing business on the screen which is transmitted to the state. For an Unvolunteer, there is currently no effective date on the screen, so that the system date is transmitted to the states. (NOTE: another TaxWatch change is pending for this.) For a Deletion, the system date will be transmitted, since the actual deletion has already occurred.

It is important for states to understand how the Registration data is stored by TaxWatch and pulled for transmission to the states. TaxWatch only stores the most recent data for each seller. Therefore, if a seller registers and then changes some of its data before the state pulls the Registration records, the state will receive both a RegNew and a Reg COU record, but with the same data. Similarly, if a seller makes two changes to the same block of data (business data, model selection, or state registration status), both RegCOU records will have the same latest data.

The default transaction under a web services method should be GetChanged and Unacknowledged. This will ensure that any transaction that had not previously been sent to the states will be transmitted.

XML Schema

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.

Chapter 13 Communications Technology: Registration

Note: This chapter is subject to change and will be updated with the new Registration system being considered by SST as of September 2013.

Overview

Each state must implement technology to receive electronic registrations from the Streamlined Registration system. Several options are recommended by TIGERS and approved by the Streamlined Committee form this purpose. There are pros and cons to each option. Each agency must determine the communications technology best suited to its technology architecture, and implement the infrastructure to support its chosen option.

Streamlined Registration

Sellers, CSPs, and other agents may register their clients using the Streamlined Sales Tax Registration System. TaxWatch, the party hosting this central system, makes registration data available to the participating states using SOAP enveloping and the Registration schemas discussed in Chapter 13. Each member or associate state is set up as a user by TaxWatch with a user-id and password to communicate with the system.

The recommended communication method supported by TaxWatch is the use of web services. TaxWatch 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 the TaxWatch web site www.sstregister.org 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 taxpayer data.

An alternative method for receiving registration data is for the state to "pull" the SOAP message from the Streamlined Registration system host website using secure HTTP/S download. The state will log onto the TaxWatch website using its user-id and password, and registration files for that state will be made available for download. Again, SSL will be used.

Chapter 14 Streamlined Sales Tax Process Flows

This chapter shows the original concepts in the registration and CSP process. Details may have changed since this was written.

SST Registration Flows

Diagrams 1 through 3 describe the registration processes for SST.

Diagram 1, Seller Registration depicts how a Seller (any Model) interfaces with the SST Registration System and how the registration is passed to and acknowledged by the States. Dashed line flows indicated the alternate flow in which a CSP registers a seller. Beginning in 2013 Bulk registrations by CSPs is available.

Diagram 2, Registration Administration depicts how the States and SST Governance and Administration will interact for administrative functions such as setup, security, queries and reports.

Diagram 3, Conceptual Software Certification, depicts how the documentation of Software Certification may occur. This would allow SST Governance to inform the Registrant as software is certified and obtain identification numbers for the certified parties. It also depicts how CSP data will be passed to the states in the same manner as a seller registration.

Diagram 1

SSTP Conceptual Seller Registration

August 10, 2005

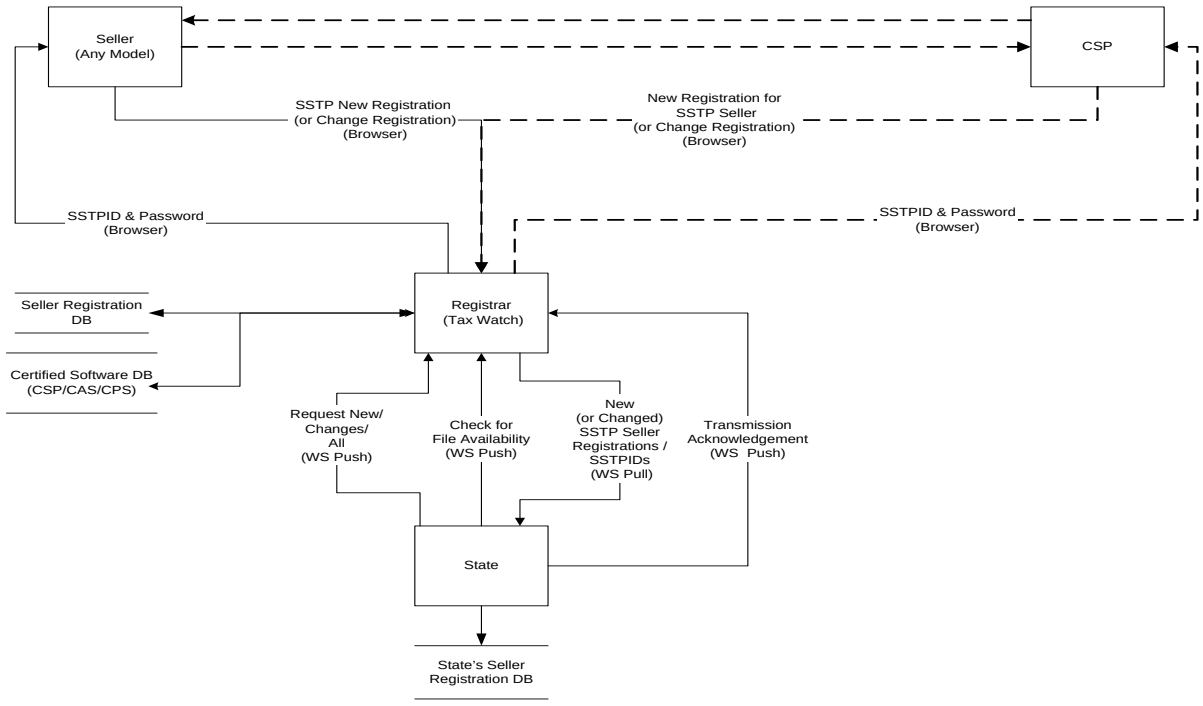


Diagram 2

SSTP Conceptual Registration Administration

August 10, 2005

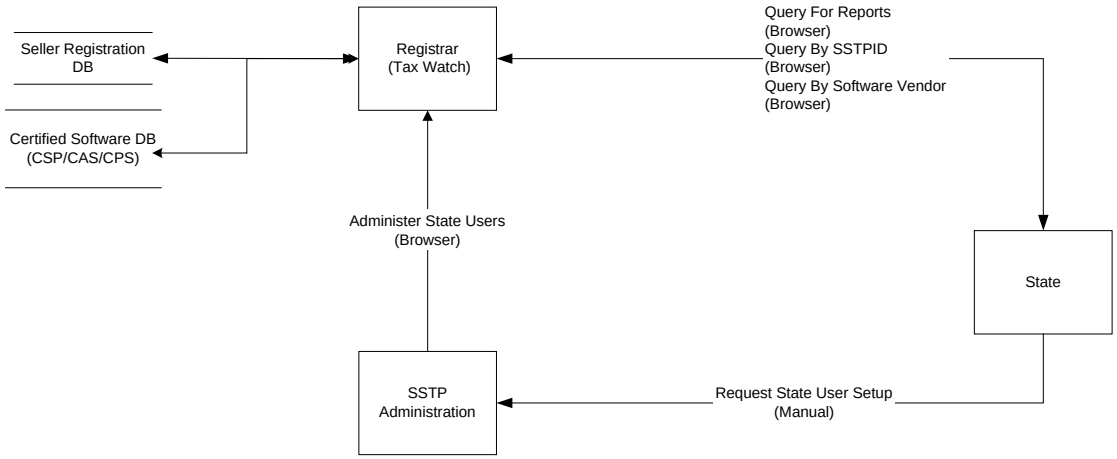
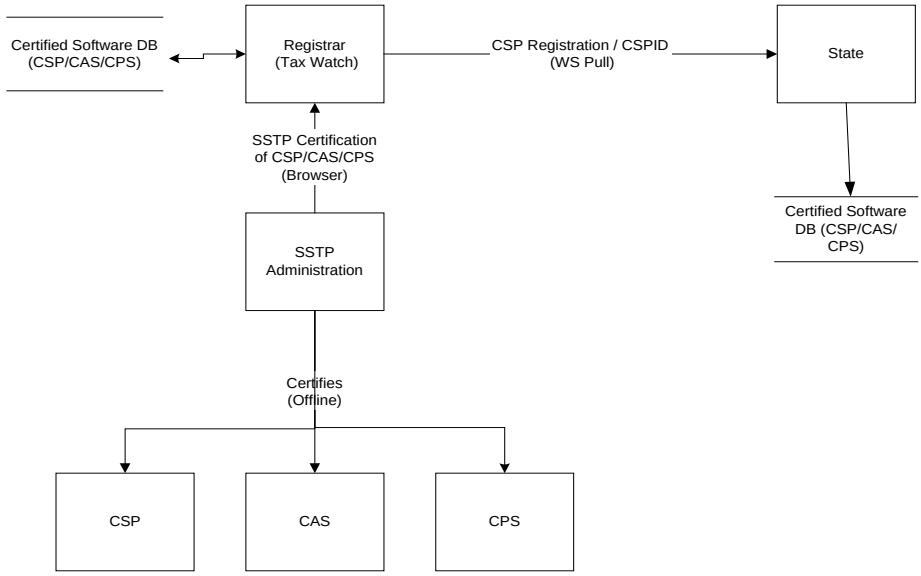


Diagram 3

SSTP Conceptual Software Certification

August 10, 2005



SST File and Payment Flows

Diagrams 4 through 6 depict how data will flow between the Sellers or their agents (CSPs) and the States. The flows cover Simplified Electronic Returns (SERs) and Payments.

Diagram 4 represents the flows from CSPs who serve as agents for the Seller.

Diagram 5 represents the flows from the Sellers who have obtained Certified Accounting Software (CAS) from a vendor. The CAS vendor does not act as an agent and the Seller directly interacts with SST and the States.

Diagram 6 represents the flows from Model 3 Sellers using Certified Proprietary Software to meet the SST requirements. These Sellers also directly interact with SST and the States.

Diagram 4

SSTP Conceptual CSP (Model 1)

August 10, 2005

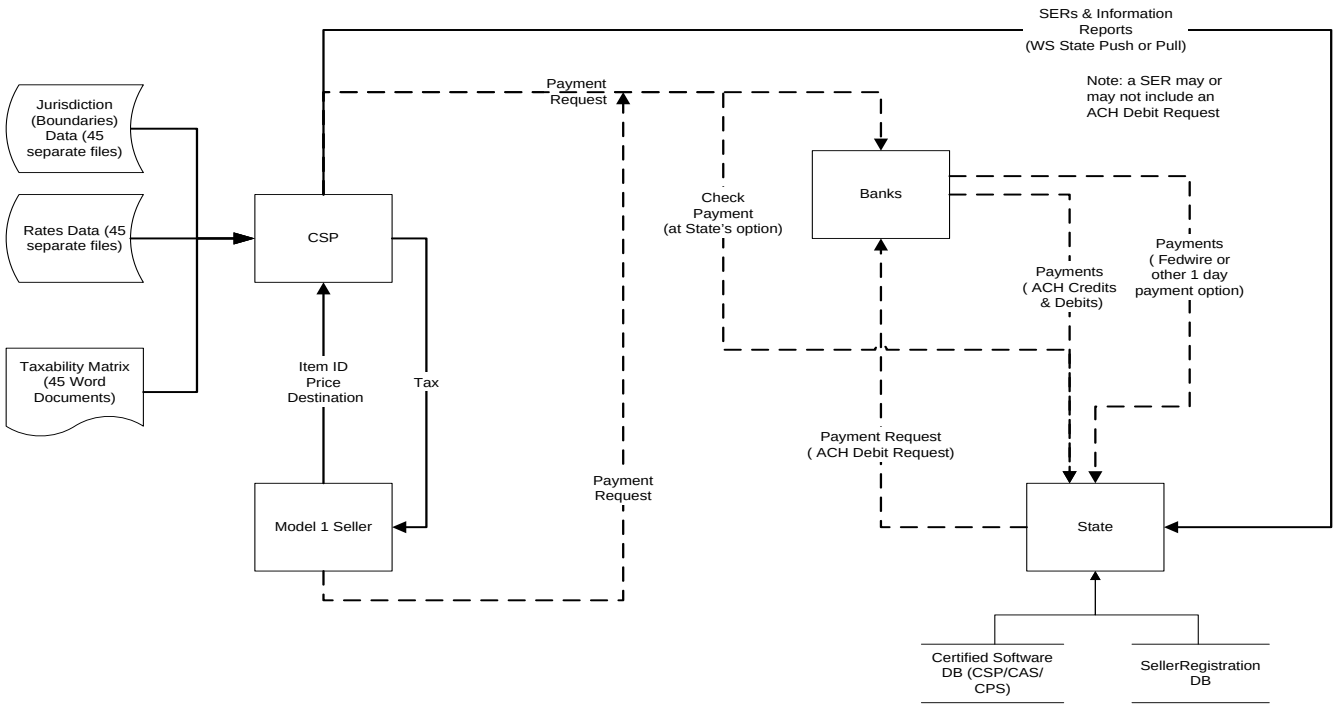


Diagram 5

SSTP Conceptual CAS (Model 2)

August 10, 2005

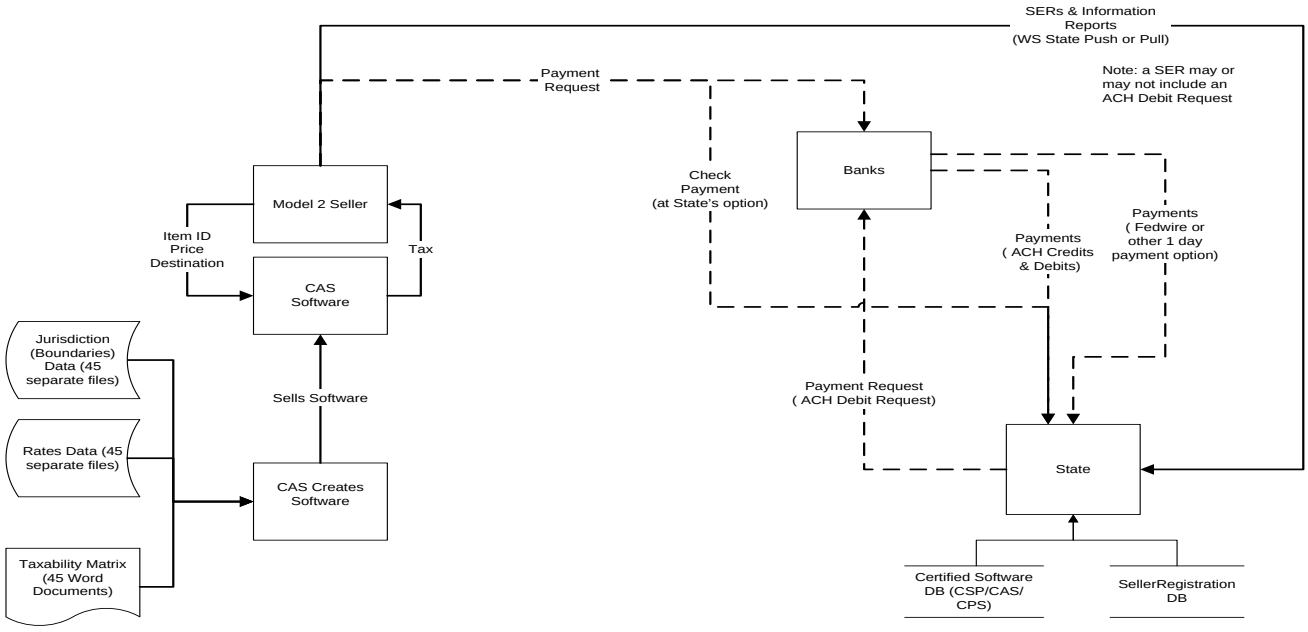
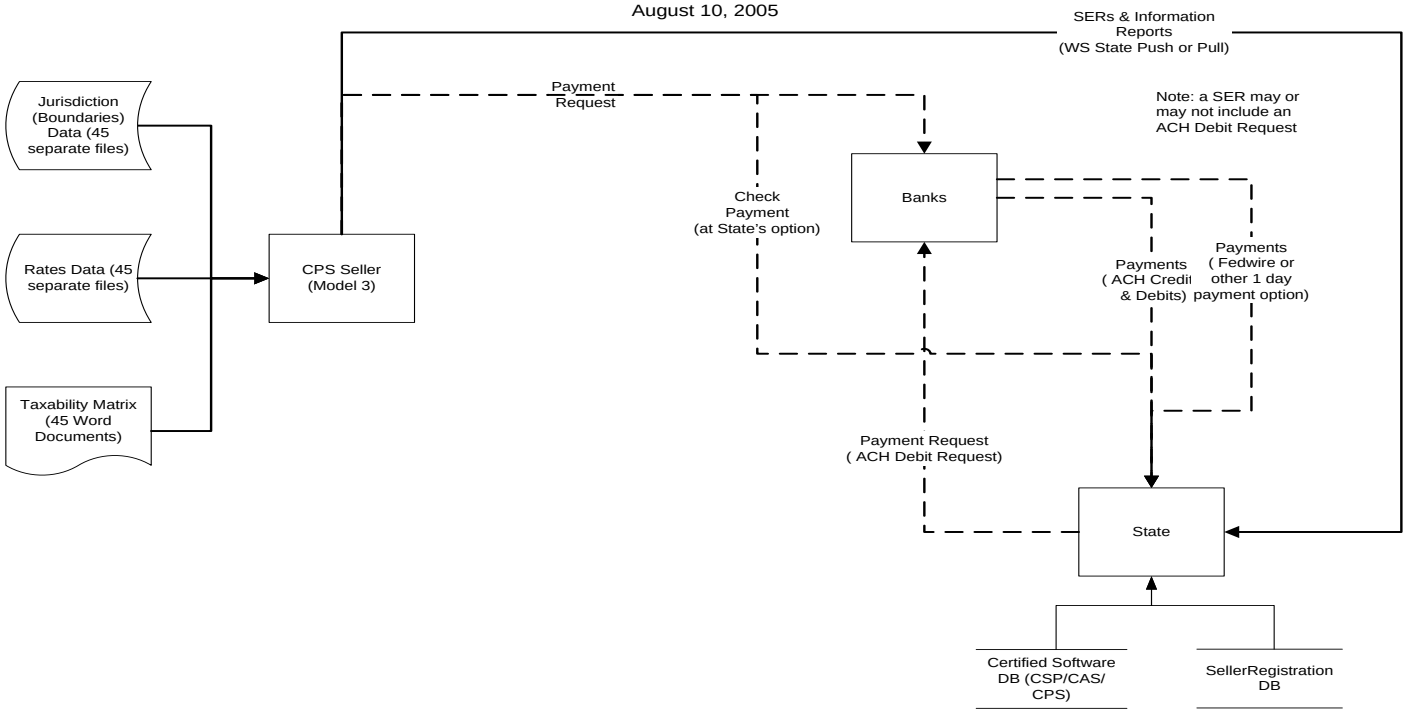


Diagram 6

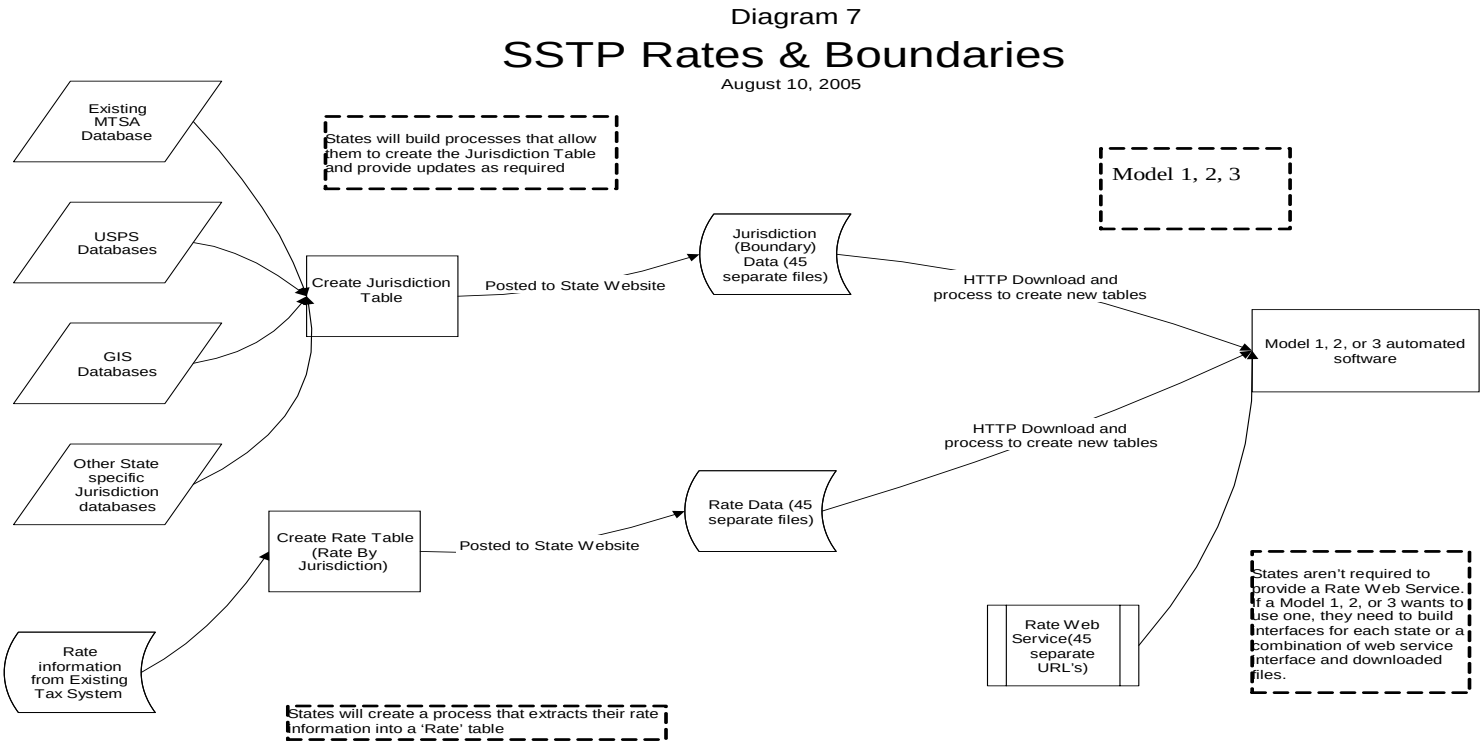
SSTP Conceptual CPS (Model 3)

August 10, 2005



SST Rates & Boundaries Flows

Diagram 7 depicts the flow of jurisdiction and rate data from the states to the SST models.



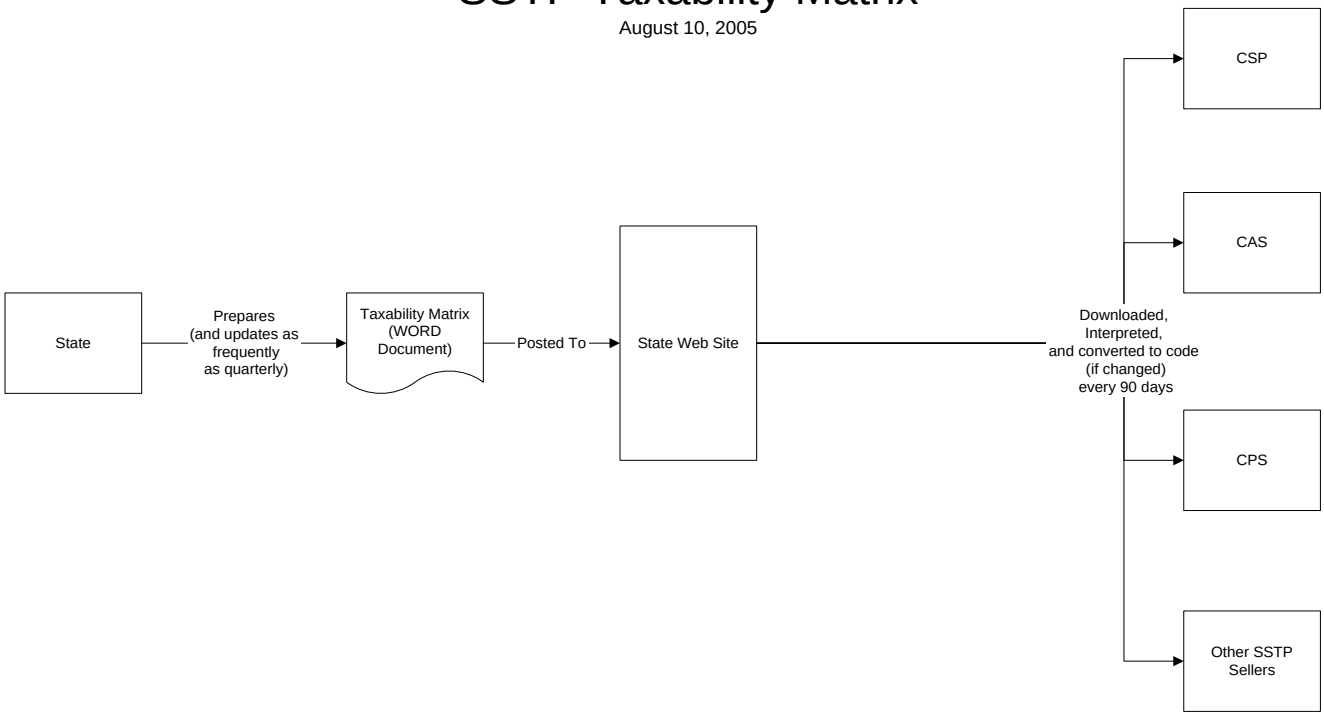
SST Taxability Matrix

Diagram 8 depicts the manual flow of the SST Taxability Matrix to the SST Models.

Diagram 8

SSTP Taxability Matrix

August 10, 2005



SSTP Audit Data

Diagram 9 shows the basic flow of data need for SST audits. TIGERS plans to develop a standard format for CSPs to use in transmitting data to the states which will be needed for audits. This format will include aggregated data on the use of Exemption Certificates.

Diagram 9

SSTP Audit

August 10, 2005

Streamlined Sales Tax Definitions

TG10004

2-1-10

Number	Name	Schema	Definition
1	**Account Holder Name**	State Payment	Name on Bank account
2	**Account Holder Type**	State Payment	1 for Business or 2 for Personal
3	**ACH Credit Info**	Financial Transaction	Consists of Payment Amount, Identification Number, Requested Payment Date, Addenda Record and Not lAT Transaction or Is IAT Transaction
4	**Acknowledgement Count**	SSTP Acknowledgement Type	
5	**Acknowledgement Header**	SSTP Acknowledgement Type	Consists of Acknowledgement Time Stamp and Acknowledgement Count
6	**Acknowledgement Time Stamp**	SSTP Acknowledgement Header	The date and time, which the acknowledgement was created.
7	**Action Code**	Registration COU Type, Streamlined Registration New	Indicates the type of change submitted with the COU schema C - Indicates document contains Change information O - Indicates company is Out of business D - Indicates record was Deleted by SST Administrator U - Indicates company is Unvolunteering On a New schema action code must be 'N'
8	**Addenda Record**	ACH Credit Info, State Payment	Consists of Taxpayer Identification, Tax Type code, Tax Period End Date and TXP Amount
9	**Additional Error Message**	Transmission Acknowledgement, Document Acknowledgement	Additional information on the error if needed
10	**Address Line 1**	Registration COU Type	This is the United States Postal Service (USPS) mailing address line 1 for a seller or CSP, depending on the registration being used. This is the address a state would use to conduct any mailings using the USPS to the seller or the CSP. This address has not been Coding Accuracy Support System (CASS) certified and may not be correct or accurate.
11	**Address Line 2**	Registration COU Type	This is the United States Postal Service (USPS) mailing address line 2 for a seller or CSP, depending on the registration being used. This is the address a state would use to conduct any mailings using

			the USPS to the seller or the CSP. This address has not been Coding Accuracy Support System (CASS) certified and may not be correct or accurate.
12	**Address Type**	Registration COU Type	Consists of Address Line 1, Address Line 2, City, State or Province, Postal Copde and Country Code
13	**Amount**	Refund Direct Deposit	Either Checking or Savings This Amount field is only necessary where customers' requests direct deposit be split into more than one account
14	**Amount Due or Refund**	SER schema	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 amount, reported on the SER.
15	**Automated Clearing House Credit (ACH Credit)**	N/A	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.
16	**Automated Clearing House Debit (ACH Debit)**	N/A	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.
17	**Bank Account Number**	Refund Direct Deposit, State Payment	Checking or Savings Account Bank Number
18	**CAS Code**	Registration COU Type, Streamlined Registration New	Consists of CAS Code 9 characters beginning with 'CAS'
19	**Checking**	State Payment	
20	**Checking**	Refund Direct Deposit, State Payment	Indicator if Checking account used
21	**City**	Registration COU Type	A valid city name
22	**Contact Email**	Registration COU Type	Email of the contact person. This person may be a member of the seller's organization, or may be a member of the organization of the CSP representing the seller.
23	**Contact Name**	Registration COU Type	Name of the contact person. This person may be a member of the seller's organization, or may be a member of the

			organization of the CSP representing the seller.
24	**Contact Phone**	Registration COU Type	Phone Number of the contact person. This person may be a member of the seller's organization, or may be a member of the organization of the CSP representing the seller.
25	**Country Code**	Registration COU Type	Two-character string, comprised of two characters.
26	**CSP Code**	Registration COU Type, Streamlined Registration New	Consists of CSP Code 9 characters beginning with 'CSP'
27	**Data Value**	Transmission Acknowledgement, Document Acknowledgement	The data what was found in error.
28	**Date Received**	SSTP Registration Header, SSTP Filing Header, SSTP Registration Header	The date a state receives the registration, SER filing or Bulk Payment. Format: YYYY-MM-DD
29	**Date Supplier**	SSTP Filing Header, SSTP Registration Header	Entity supplying electronic postmark - Preparer or Transmitter'
30	**DBA Name**	Registration COU Type, Streamlined Registration New	Business Name or "Doing Business As".
31	**Discounts**	SER Schema	The total amount for a state's individual vendor discount or other discounts that reduces the total tax amount remitted to the state. This is similar to and in addition to the SSTP Allowance.
32	**Document Acknowledgement**	SSTP Acknowledgement Type	Consists of Document ID, SSTP ID or State ID, Document Type, Document Status, Payment Indicator and Errors
33	**Document ID**	Document Acknowledgement, Registration Document	The identification number of the original document.
34	**Document Status**	Document Acknowledgement	Indicates whether the document is accepted "A" or rejected "R".
35	**Document Type**	Document Acknowledgement	Indicates whether a SER or Registration is being sent or acknowledged.
36	**Effective Date**	Registration COU Type, Streamlined Registration New	The future start date for the activity being disclosed depending upon whether this is a new registration (for a seller or a CSP) or a change to an existing registration for the same. For NEW it cannot be earlier then the SST begin date or greater than 31 days from the current date. For COU it cannot be earlier then the sellers SST effective date or greater than 31 days from the current date.

37	**Electronic Postmark**	SSTP Registration Header, SSTP Filing Header, SSTP Efile Message Header, SSTP Registration Header	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.
38	**Error**	Transmission Acknowledgement, Document Acknowledgement	Consists of Error ID, Xpath or Field Identifier, Error Message, Additional Error Message, Severity and Data Value
39	**Error Count**	Transmission Acknowledgement, Document Acknowledgement	Total number of Errors
40	**Error ID**	Transmission Acknowledgement, Document Acknowledgement	Error number as described in the SST Error Document
41	**Error Message**	Transmission Acknowledgement, Document Acknowledgement	Information on the error
42	**Errors**	Transmission Acknowledgement, Document Acknowledgement	Consists of Error Count, and Error
43	**ETIN**		Electronic Transmitter Identification Number. Assigned by the Internal Revenue Service (IRS) to each qualified transmitter.
44	**Exemption Amount**	SER Schema	The total sales amount of all exemptions.
45	**Exemption Deduction Breakout**	SER Schema	Break out of sales amount for the 6 exemption types: Agriculture, Direct Pay, Government, Manufacturing, Resale and Other (may be reported monthly or annually)
46	**Exemption Type**	SER Schema	One of the following categories: Agriculture, Direct Pay, Government, Manufacturing, Resale and Other
47	**Exemptions Deductions**	SER Schema	The total value of the exemptions or deductions (or both) reported on the SER.
48	**Fed TIN**	SSTP Filing Header, SSTP Registration Header	The Taxpayer Identification Number (TIN) assigned to the preparer of a seller's SER. This is either the Social Security Number (SSN) or the Federal Employer Identification Number (FEIN) of the preparer. This may represent a CSP.
49	**Fed Wire**		A real-time method of moving immediate credit and supporting documentation, from bank to bank, via the Federal Reserve system through it's member's bank accounts.
50	**Field Identifier**	Transmission Acknowledgement, Document Acknowledgement	Identification of Field in error other than Xpath

51	**Filing Type**	SSTP Registration Header, SSTP Filing Header	For the Registration Header, whether the registration is submitted by the seller or a CSP on behalf of the seller and whether the registration is new or a change. (NewCou or RegCou). For the Filing Header, whether the SER includes the payment, is a payment only, or a pre-payment.
52	**Financial Transaction**	Financial Transaction	Consists of State Payment, Refund Direct Deposit and ACH Credit Info
53	**FIPS Code**	SSTP Filing Header, SSTP Registration Header	Federal Information Processing Standards (FIPS) codes assigned by the Federal Government to identify the taxing jurisdictions within each state.
54	**FTA Code**	Addenda Record (Financial Transaction)	FTA Tax Code Type Three digit numeric field FTA Web site
55	**Identification Number**	ACH Credit Info, State Payment	String of up to 15 digits assigned by bank trace number (optional)
56	**Interest Due**	SER Schema	Interest, if assessed, included on a return that is filed after the due date in accordance with the individual state laws.
57	**Is IAT Transaction**	ACH Credit Info, Refund Direct Deposit, State Payment	Consists of Originating DIF Name
58	**Jurisdiction Code**	SER Schema	The Federal Information Processing Standards (FIPS) code or the Special Taxing District Code (STD). Whichever is appropriate.
59	**Jurisdiction Detail**	SER Schema	The information for each jurisdiction in a state included on the SER. To include Jurisdiction Code, Jurisdiction Tax Due Sales In State, Jurisdiction Tax due Orig Out if state and Jurisdiction Tax Due Own Purch Withdrawal
60	**Jurisdiction Tax Due Own Purchase Withdraw**	SER Schema	Total Jurisdiction Tax due on items based on the purchase price or value of withdrawals from inventory by the owner within a physical location of the business within the state.
61	**Jurisdiction Tax Due Sales In State**	SER Schema	Total Jurisdiction tax due on items sold in the state and sourced within the Jurisdiction
62	**Jurisdiction Tax Due Sales Originating Out of State**	SER Schema	Total Jurisdiction Tax due on items sold from a location out of state and shipped/sourced to a jurisdiction within the state.
63	**Legal Name**	Registration COU Type, Streamlined Registration New	Legal name of the company. This may also be the name of a person.

64	**Mailing Address**	Registration COU Type, Streamlined Registration New	Consists of Address Type
65	**Model One**	Registration COU Type, Streamlined Registration New	Consists of Model One Type - Sellers, registered with Streamlined to voluntarily collect sales tax, who 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
66	**Model Three**	Registration COU Type, Streamlined Registration New	Not currently used - Sellers, registered with Streamlined to voluntarily collect sales tax, who 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
67	**Model Two**	Registration COU Type, Streamlined Registration New	Consists of Model Two Type - Sellers, registered with Streamlined to voluntarily collect sales tax, who use certified commercial 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.
68	**NAICS Code**	Registration COU Type, Streamlined Registration New	The North American Industry Classification System (NAICS) Code declared by the seller, or the CSP if registering on behalf of the seller, at the time of registration. Currently, there is no method to insure 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.
69	**New Pass**	Registration COU Type, Streamlined Registration New	The password entered by the seller at the time of Streamlined Sales Tax registration.
70	**New Prepayments**	SER Schema	Amount of additional payment included in the remittance for this return to apply to the next period.
71	**None**	Registration COU Type, Streamlined Registration New	Sellers registered with Streamlined to voluntarily collect sales tax and have not selected technology model one, two, or three to file and pay sales taxes.
72	**Not IAT Transaction**	ACH Credit Info, Refund Direct Deposit, State Payment	Value indicating this is not an IAT Transaction

73	**Originating DIF Name**	ACH Credit Info, Refund Direct Deposit, State Payment	20 digit string for name
74	**Payment Amount**	ACH Credit Info, State Payment	Total amount of a debit payment or notification of intention to make a payment.
75	**Payment Indicator**	Document Acknowledgement	Indicates whether a payment was received with the document and whether or not it was accepted
76	**Payment Request Date**	ACH Credit Info	Same as Requested Payment Date in State Payment. Date seller or CSP desires for the payment to be transferred from their bank account to the state's bank account. YYYY-MM-DD
77	**Penalty Due**	SER Schema	Penalty, if assessed, included on a return that is filed after the due date in accordance with the individual state laws.
78	**Phone Number Type**	Registration COU Type	The telephone number of the seller itself, not the CSP representing the seller.
79	**Physical Address**	Registration COU Type, Streamlined Registration New	Consists of Address Type
80	**Postal Code**	Registration COU Type	Zip Code or its equivalent in a foreign country.
81	**Preparer**	SSTP Filing Header, Bulk Payment Header (schemas)	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
82	**Preparer Email Address**	SSTP Efile Types (schemas), SSTP Filing Header	The email address of the person (or CSP) who prepared the SER or the Bulk Payment (CSP only) for the seller.
83	**Preparer Name**	SSTP Efile Types (schemas), SSTP Filing Header	The name of the person (or a name within the CSP's) organization) who prepared the SER for the seller.
84	**Preparer Phone**	SSTP Efile Types (schemas), SSTP Filing Header	The telephone number of the person (or Certified Service Provider (CSP)) who prepared the SER for the seller.
85	**Preparer TIN**	SSTP Efile Types (schemas), SSTP Filing Header	Consists of the Type TIN and the Fed TIN
86	**Prior Payments**	SER Schema	Current amount available of payments previously remitted to apply to this period's tax liability in accordance with the individual state laws.
87	**Receipt Header**	SSTP Receipt	Contains Receipt Timestamp
88	**Receipt Time Stamp**	SSTP Receipt	The date and time which the transmission was received. Format = dateTime

89	**Receipt Version**	SSTReceipt	Version of the current schema, i.e. 2009V03
90	**Registration COU Type**	Streamlined Registration COU	Consists of Action Code, Legal Name, DBA Name, Physical Address, Mailing Address, Seller Phone, SSTP Contact, State Incorporated, Technology Model, Registration Indicator, Request For Information, SSTP Allowance Indicator, New Pass and Effective Date
91	**Registration Document**	Registration Document	Consists of Document ID, Document Type, SSTP Registration Header and Registration Information
92	**Registration Indicator**	Registration COU Type, Streamlined Registration New	A response by the seller, or a CSP, using the Streamlined Sales and Use Tax registration system that the seller is now registering with a state: R - Registering to file and pay in this state X - Registering in this state, but will not file or pay at this time A - Already registered to file and pay in this state Z - Already registered in this state, but will not file or pay at this time
93	**Registration Information**	Registration Document	Consists of Electronic Post Mark, Date Received, Filing Type, SSTPID, TIN and FIPS Code
94	**Request For Information**	Registration COU Type, Streamlined Registration New	A response by the seller, or a CSP, using the Streamlined Sales and Use Tax registration system that the seller is requesting additional tax registration information from a state. Y - Yes, send me information on registration in this state N - No, do not send me any information on registration in this state
95	**Requested Payment Date**	State Payment	Same as Payment Request Date on ACH Credit Info Date seller or CSP desires for the payment to be transferred from their bank account to the state's bank account. YYYY-MM-DD
96	**Return Type**	SER Schema	Indicates whether the document "O" for original or "A" for amended.
97	**Routing Transit Number**	Refund Direct Deposit, State Payment	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.

98	**Savings**	Refund Direct Deposit, State Payment	Indicator if savings account is used
99	**Seller Phone**	Registration COU Type, Streamlined Registration New	Consists of Phone Number Type
100	**Severity**	Transmission Acknowledgement, Document Acknowledgement	Indicate the severity of the error by
101	**Simplified Electronic Return (SER)**	SER Schema, SSTP Document	The return, constructed for use by sellers registered with the Streamlined Sales and Use Tax Governing Board and by CSPs on behalf of sellers, to file and pay sales taxes to member and selected associate states.
102	**Simplified Return Document Type**	Simplified Return Document	Consists of Document ID, Document Type, SSTP Filing Header, either Simplified Electronic Return and Financial Transaction or only Financial Transaction for a stand-alone payment
103	**Software ID**	SSTP Filing Header	A unique identifier assigned to Certified Automated System (CAS), Certified Application Software (CAS), or Certified Proprietary Software (CPS).
104	**Special Taxing Jurisdiction (STJ)**		A special taxing district/jurisdiction indicated in the Boundary Database with a corresponding entry in the Rate Table.
105	**SSTP Acknowledgement Type**	SSTP Acknowledgement	Consists of Acknowledgement Header, Transaction Acknowledgement, and Document Acknowledgement
106	**SSTP Allowance**	SER Schema	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.
107	**SSTP Allowance Indicator**	Registration COU Type, Streamlined Registration New	An indicator in the Registration system as to whether the CSP may (Y) or may not (N) collect the CSP Allowance on behalf of a particular seller, or whether it is undetermined (U) whether the CSP is entitled to collect the CSP allowance. Note that this indicator is set to "U" on all new registrations. The SST Administrator will set it to "Y" or "N" when the CSP status is determined. Note that this indicator cannot be set or changed by either the seller or the CSP.

108	**SSTP Contact**	Registration COU Type, Streamlined Registration New	Consists SSTP Contact Type
109	**SSTP Contact Type**	Registration COU Type	Consists of Contact Name, Contact Phone and Contact Email
110	**SSTP Filing Header**	SSTP Filing Header	Document header for SST SER filings or payments. Consists of Electronic Postmark, Tax Period Start Date, Tax Period End Date, Date Received, Preparer, Filing Type, TIN and FIPS Code.
111	**SSTP ID**	SSTP Registration Header, SSTP Filing Header, Document Acknowledgement	An unique 9 character alpha/numeric identifier assigned to sellers who choose to voluntarily register, file and pay sales and use taxes using the Streamlined Sales and Use Tax system.
112	**SSTP Receipt**	SSTP Receipt Schema 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
113	**SSTP Registration Header**	Registration Document	Consists of Electronic Post Mark, Date Received, Filing Type, SSTPID, TIN and FIPS Code
114	**State Incorporated**	Registration COU Type, Streamlined Registration New	The two-digit abbreviation of the state in which the seller or the CSP is incorporated.
115	**State or Province**	Registration COU Type	The two-character, alpha representation of a state or Province. Such as: UT for Utah, WI for Wisconsin, OT for Ontario Canada, etc.
116	**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 NotI AT Transaction or Is lAT Transaction
117	**State Tax Due Food Drug**	SER Schema	Total state tax due on Food or Drug items. A different rate than the general state tax rate.
118	**State Tax Due Own Purch Withdraw**	SER Schema	Total state tax due on items based on the purchase price or value of withdrawals from inventory by the owner within a physical location of the business within the state.
119	**State Tax Due Sales In State**	SER Schema	State tax due on items sold and sourced within the state.

120	**State Tax Due Sales Orig Out of State**	SER Schema	State tax due on items sold from a location out of state and shipped/sourced to the state.
121	**State Tax Type Code**	Addenda Record (Financial Transaction)	Two digit numeric value
122	**StateID**	Filing Header, Document Acknowledgement	A unique identifier for a seller or CSP assigned by a particular state for its own use
123	**Streamlined Registration COU (Registration Change)**	Streamlined Registration COU	Consists of Registration COU Type
124	**Sub Amount**	Addenda Record (Financial Transaction)	Consists of ACH Amount Type. Total of 10 digits with 2 decimals
125	**Sub Amount Type**	Addenda Record (Financial Transaction)	One Digit indicating the Sub Amount Type
126	**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).
127	**Tax Period End Date**	SSTP Filing Header (Required for a SER), Addenda Record	The beginning tax period, denoted by a month, day, and year, for a SER filing or a payment. Format: YYYY-MM-DD
128	**Tax Period Start Date**	SSTP Filing Header (Required for a SER)	The beginning tax period, denoted by a month, day, and year, for a SER filing or a payment. Format: YYYY-MM-DD
129	**Tax Type Code**	Addenda Record (Financial Transaction)	Consists of FTA Code and State Tax Type Code
130	**Taxable Sales**	SER Schema	Total sales amount less total exemption/deductions
131	**Taxpayer Identification Number**	Addenda Record (Financial Transaction)	String of up to 15 digits. Should be SSTID or State ID for non-SST accounts.
132	**Tech Model Type**	Registration COU Type	Consists of Model One, Model Two, Model Three or None
133	**Technology Model**	Registration COU Type, Streamlined Registration New	Consists of the Tech Model Type
134	**TIN (Taxpayer Identification Number)**	SSTP Registration Header, SSTP Filing Header	Consists of the Type TIN and the Fed TIN
	Total Sales	SER Schema	Total of all Sales
135	**Total Tax Due**	SER Schema	Sum of all state and jurisdiction/local taxes due.

136	**Transmission Acknowledgement**	SSTP Acknowledgement Type	Consists of Transmission ID, Transmission Time Stamp, Transmission Status and Errors
137	**Transmission ID**	SSTP Receipt (schema), Transmission Acknowledgement	Comprised of four elements: the Transmitter ID, the five character Julian Date of the transmission, a six character unique identifier (usually a sequential number), a timestamp indicating when the transmission was created.
138	**Transmission Receipt**	SSTP Receipt (schema) also see Receipt and SSTP 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.
139	**Transmission Status**	Transmission Acknowledgement	Indicates whether the transmission was accepted "A" or rejected "R".
140	**Transmission Time Stamp**	SSTP Efile Message Header, SSTP Receipt, Transmission Acknowledgement	The date and time which the transmission header was received. Format = dateTime
141	**TXP Amount**	Addenda Record (Financial Transaction)	Consists of Sub Amount Type and Sub Amount
142	**Type TIN**	SSTP Filing Header, SSTP Registration Header	Indicate the type of TIN transmitted. SSN or FEIN
143	**Xpath**	Transmission Acknowledgement, Document Acknowledgement	The Xpath expression indicating the full path from the root of the error to the error element or attribute

STREAMLINED SALES TAX GOVERNING BOARD

Schema Set

SST2010V01

2-22-2010

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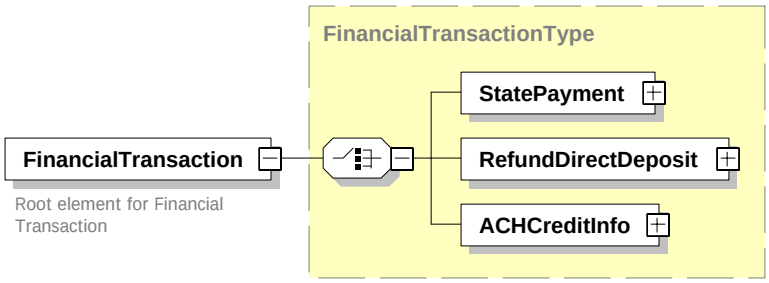

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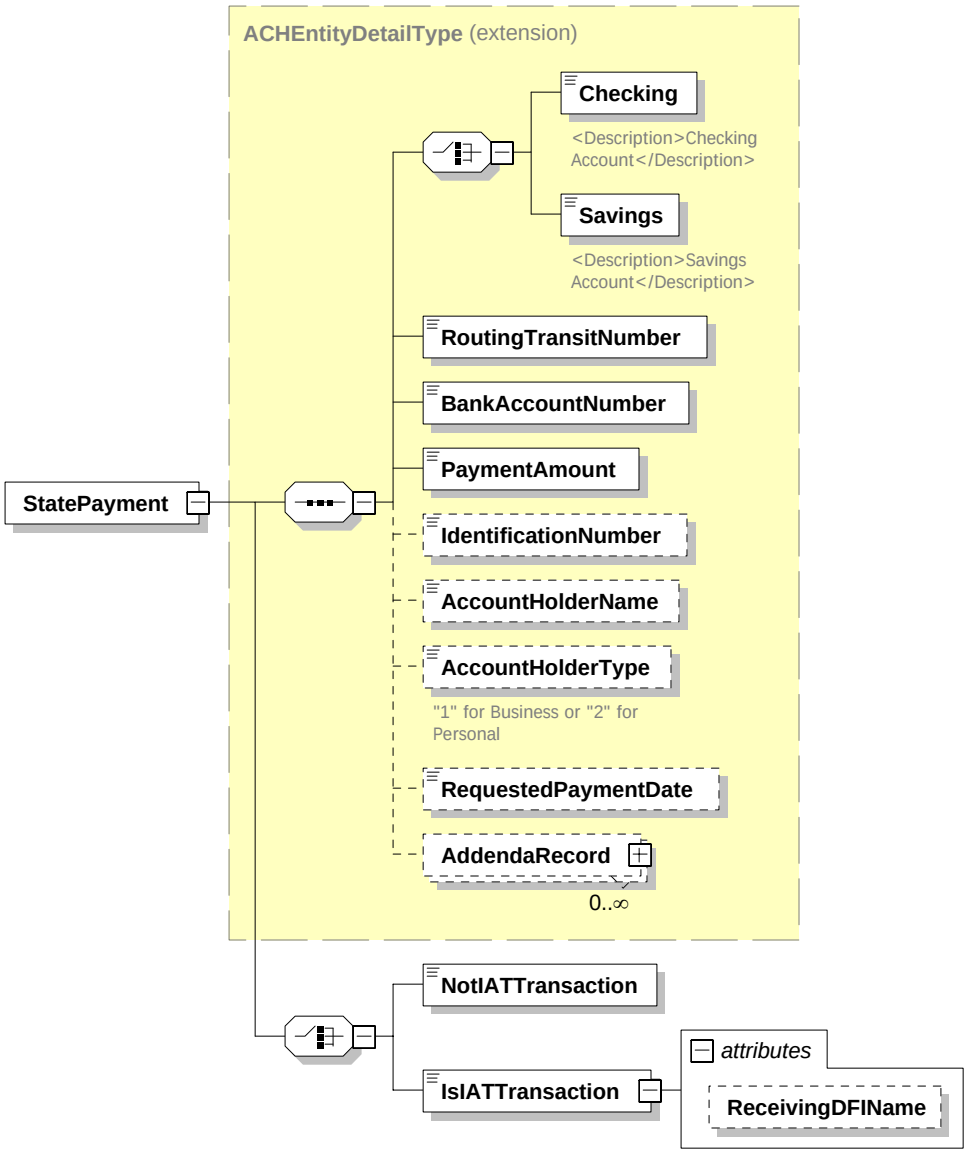

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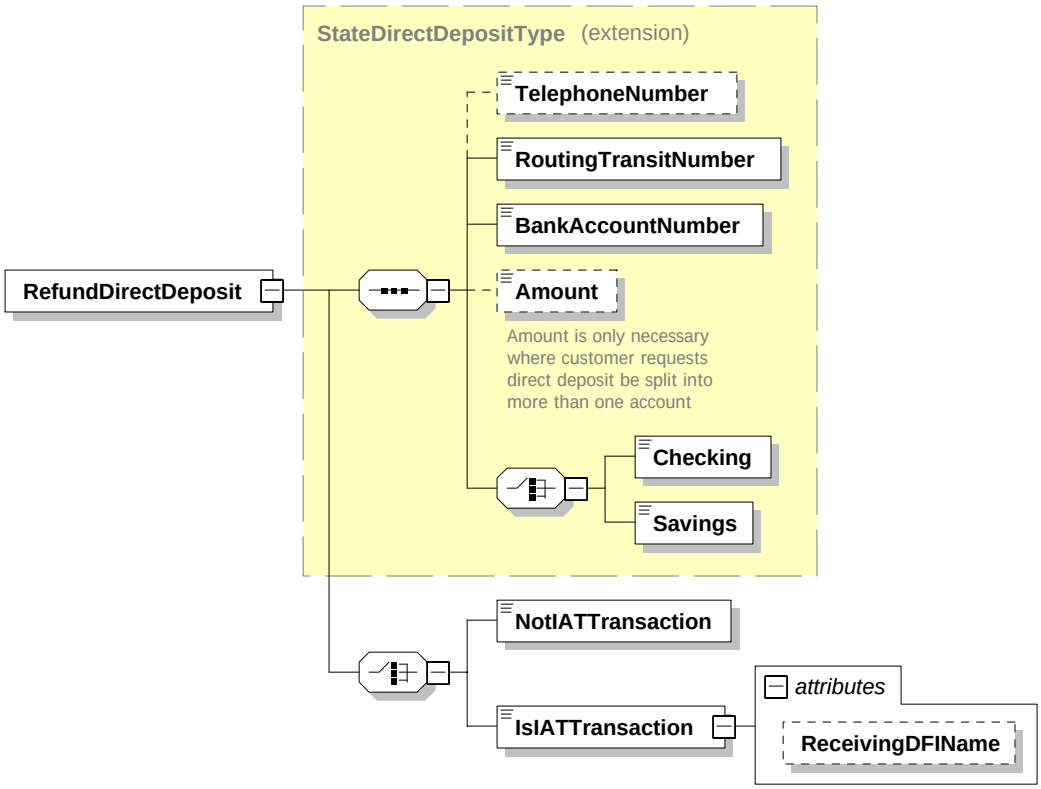

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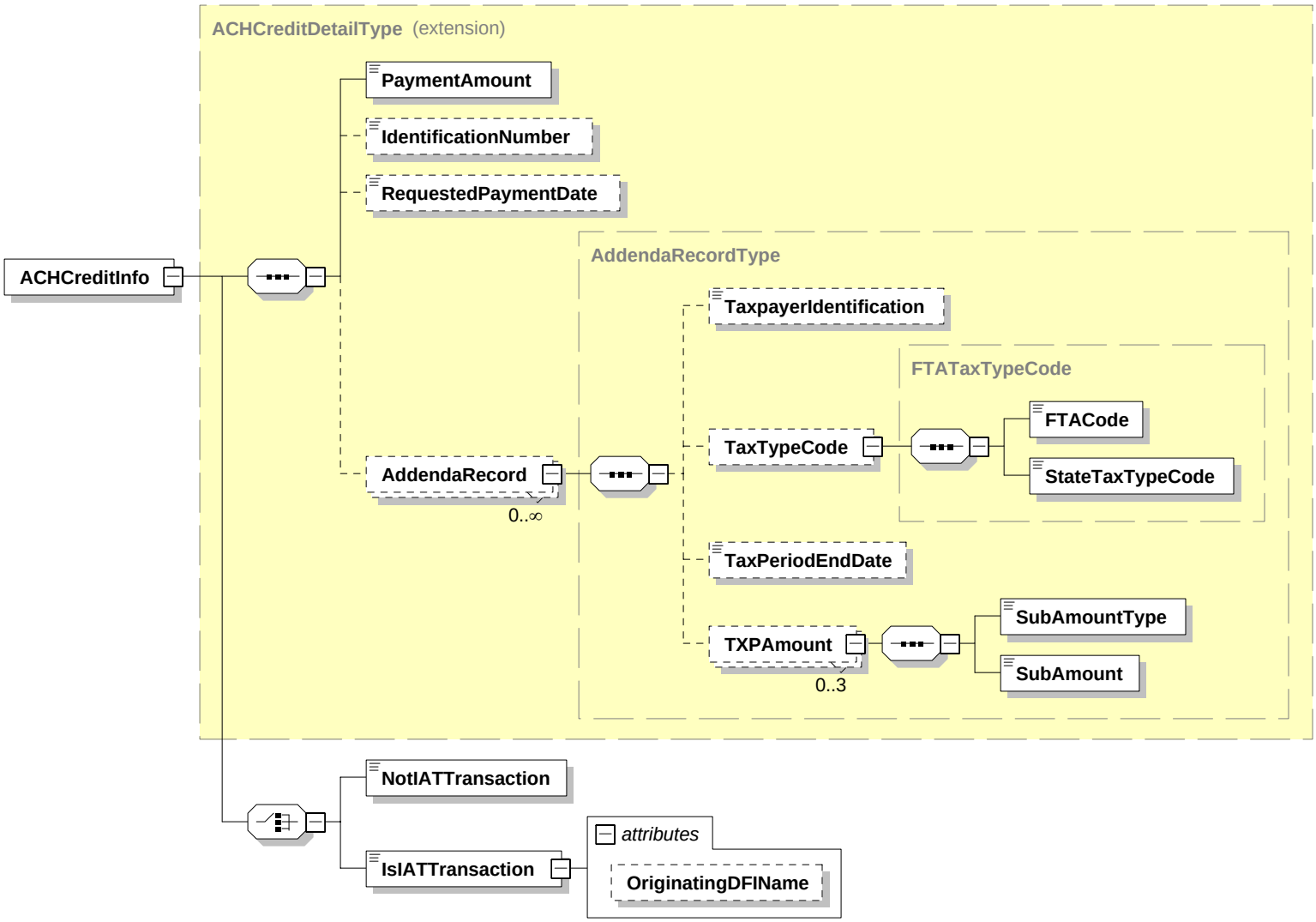

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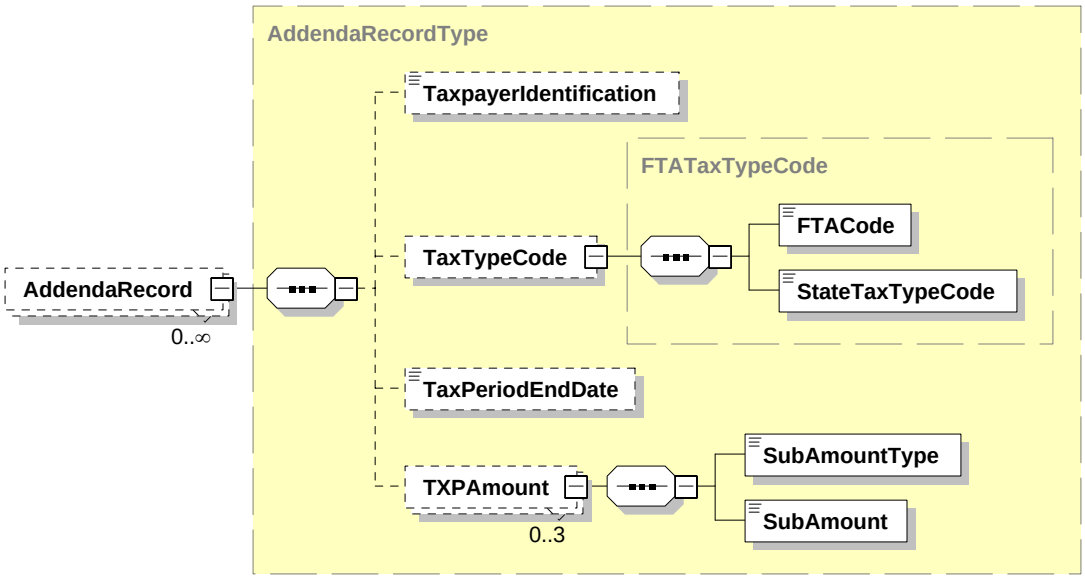

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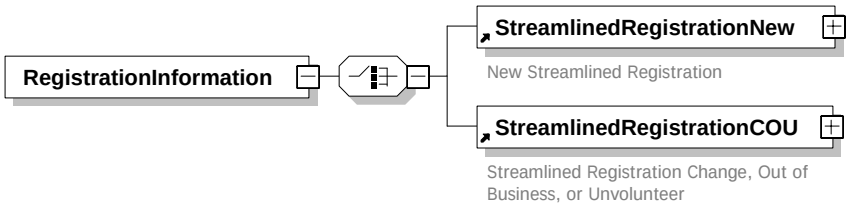

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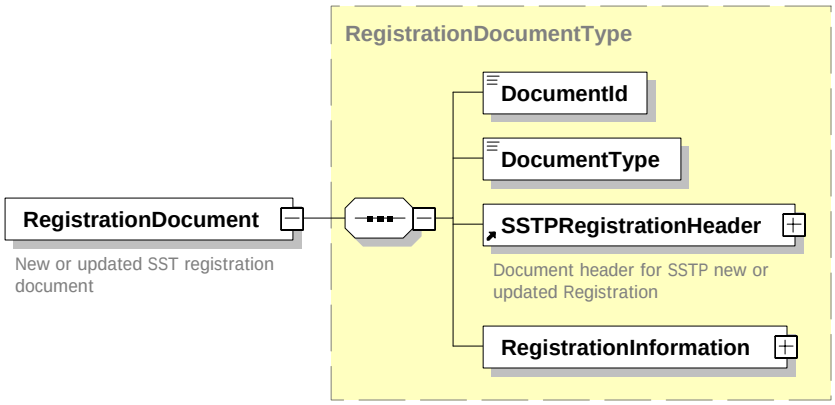

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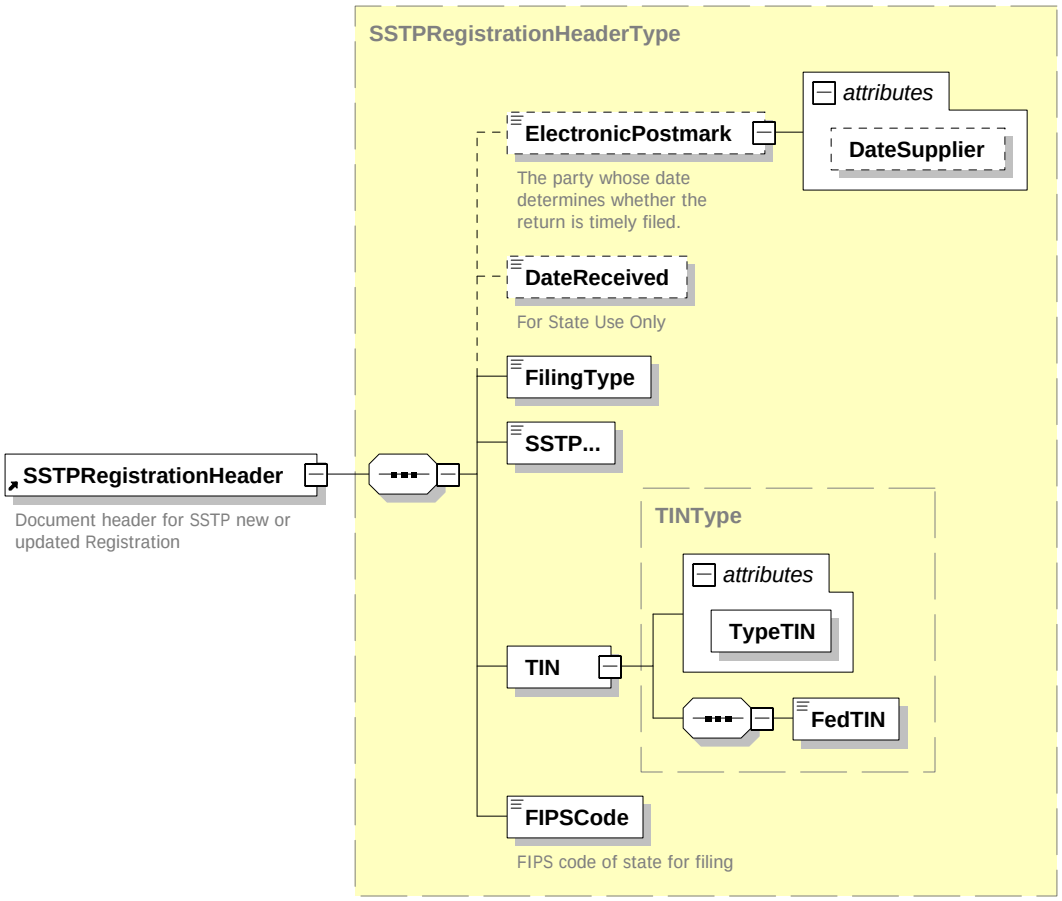

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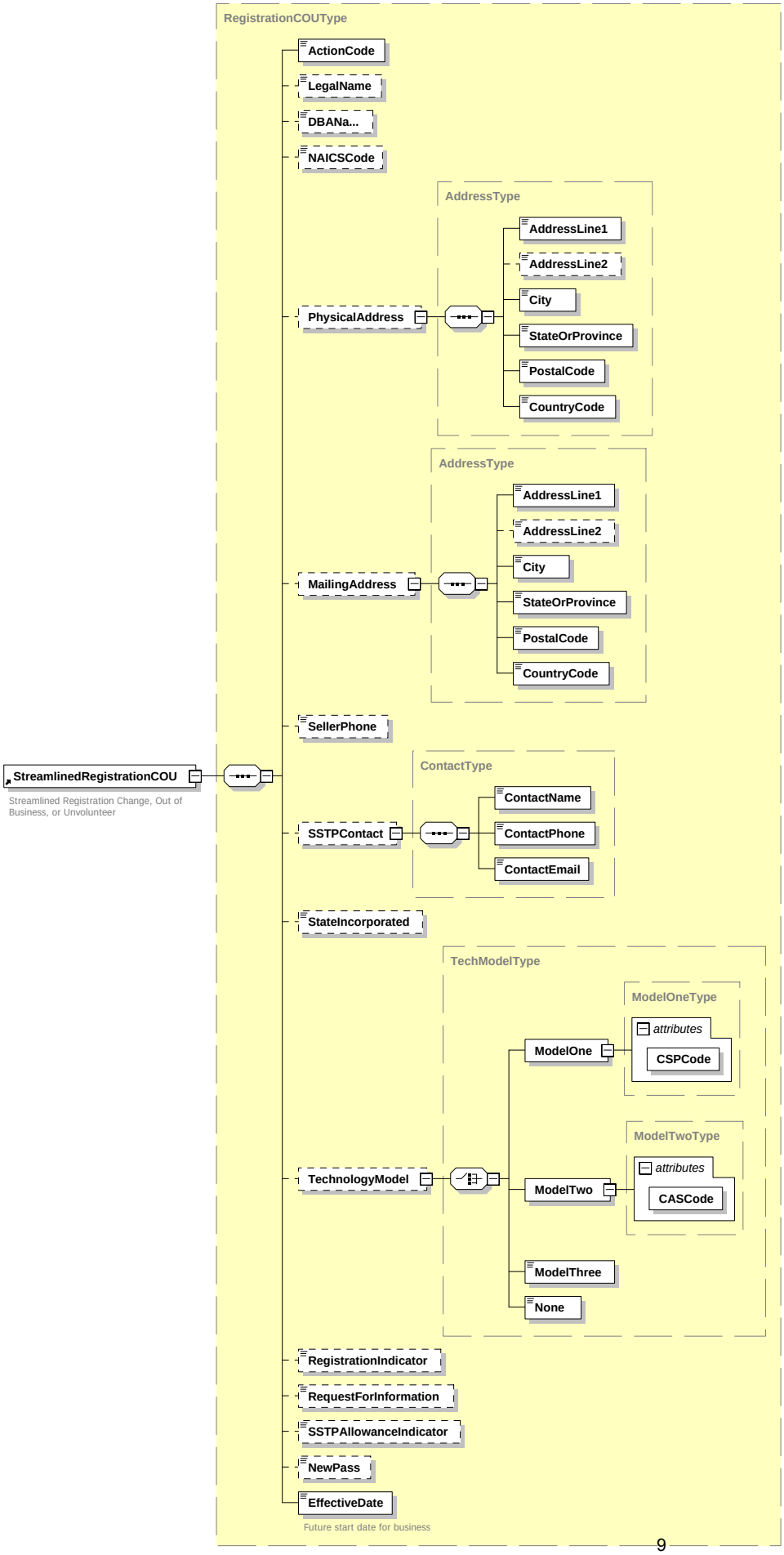

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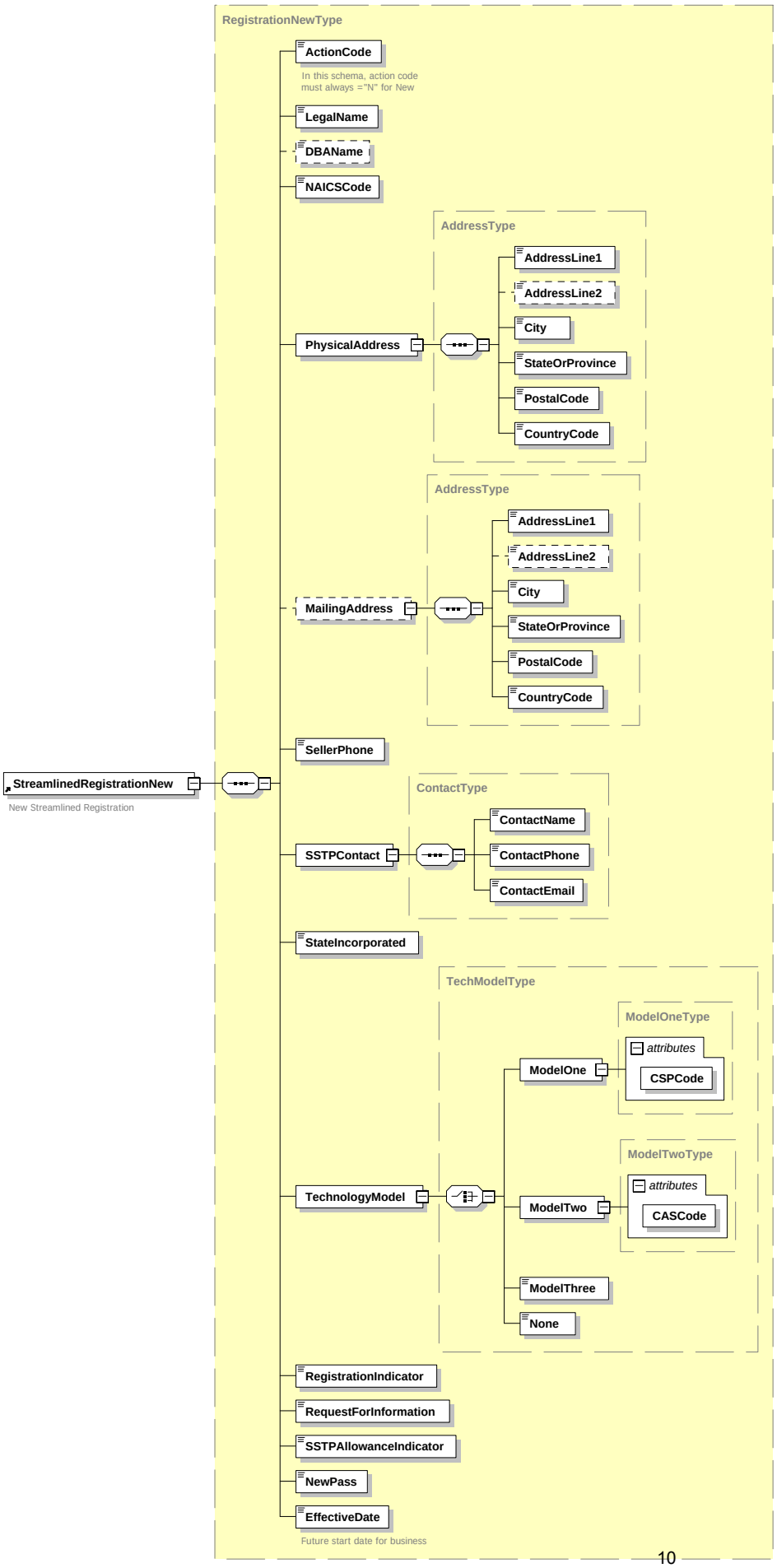

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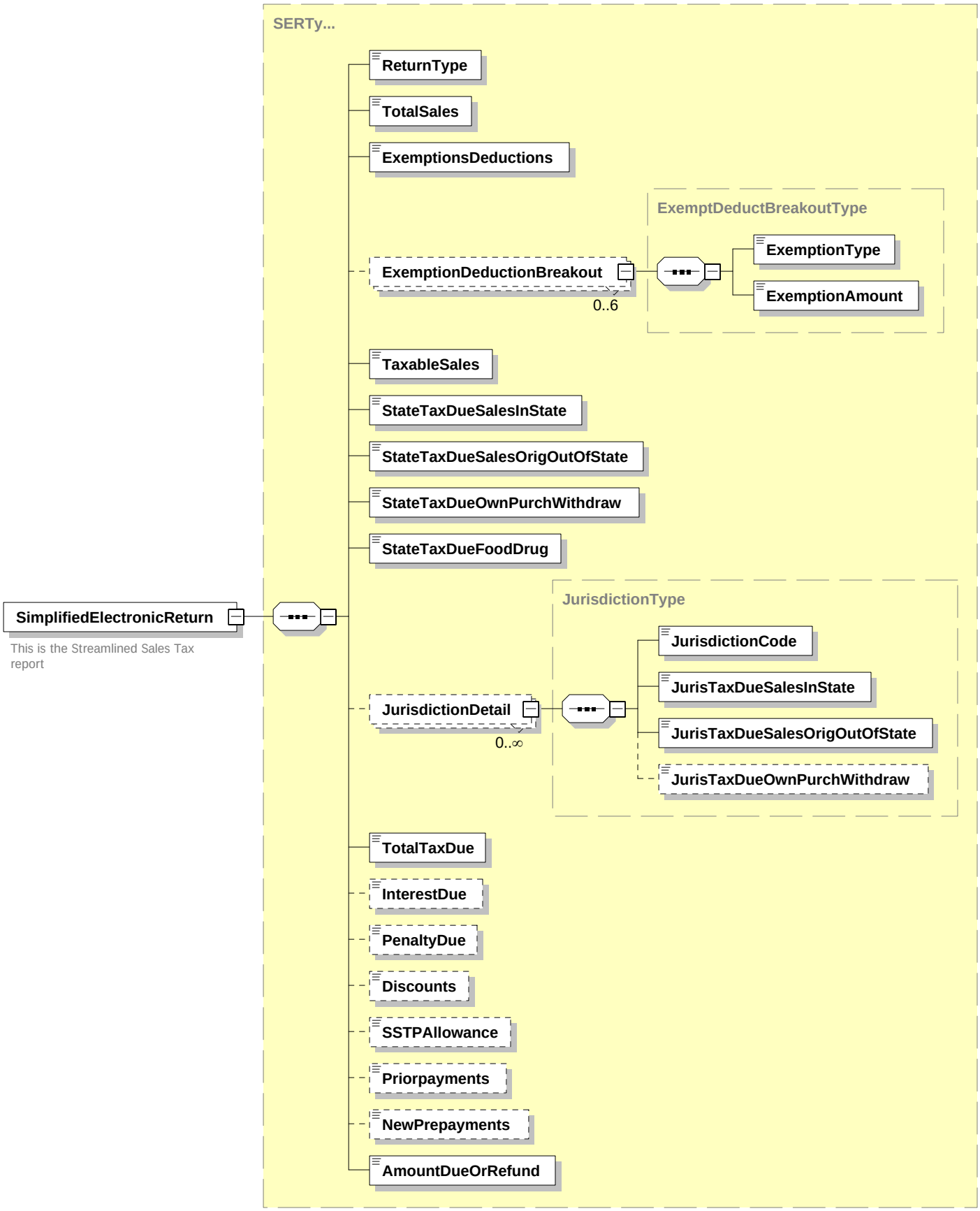

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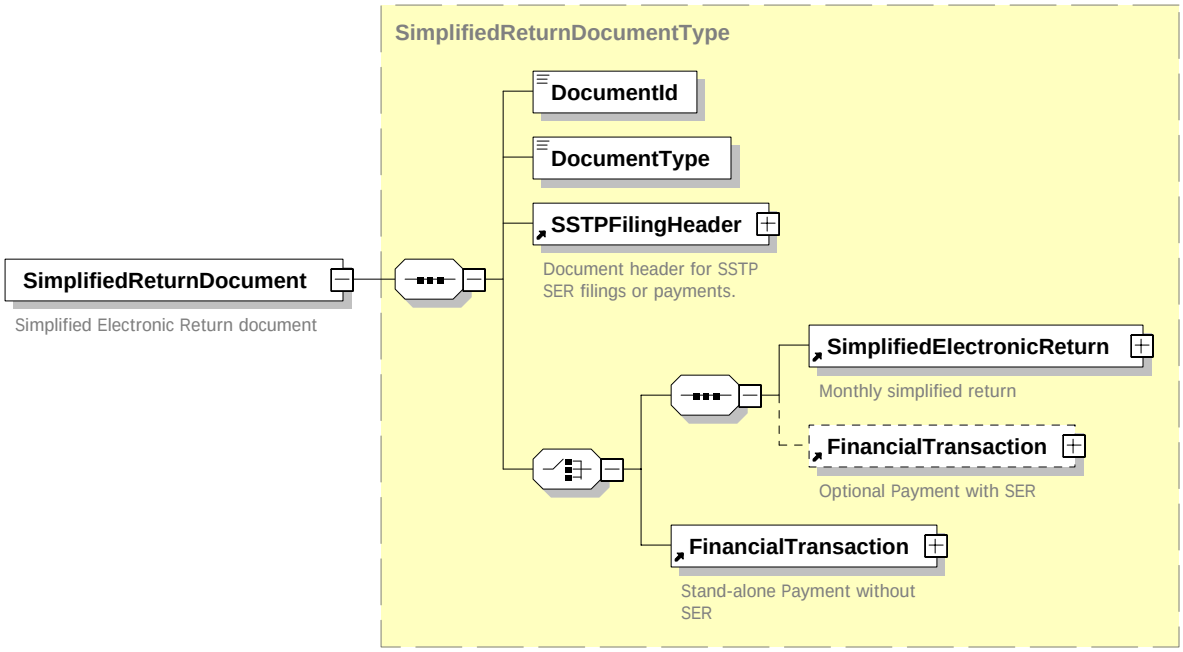

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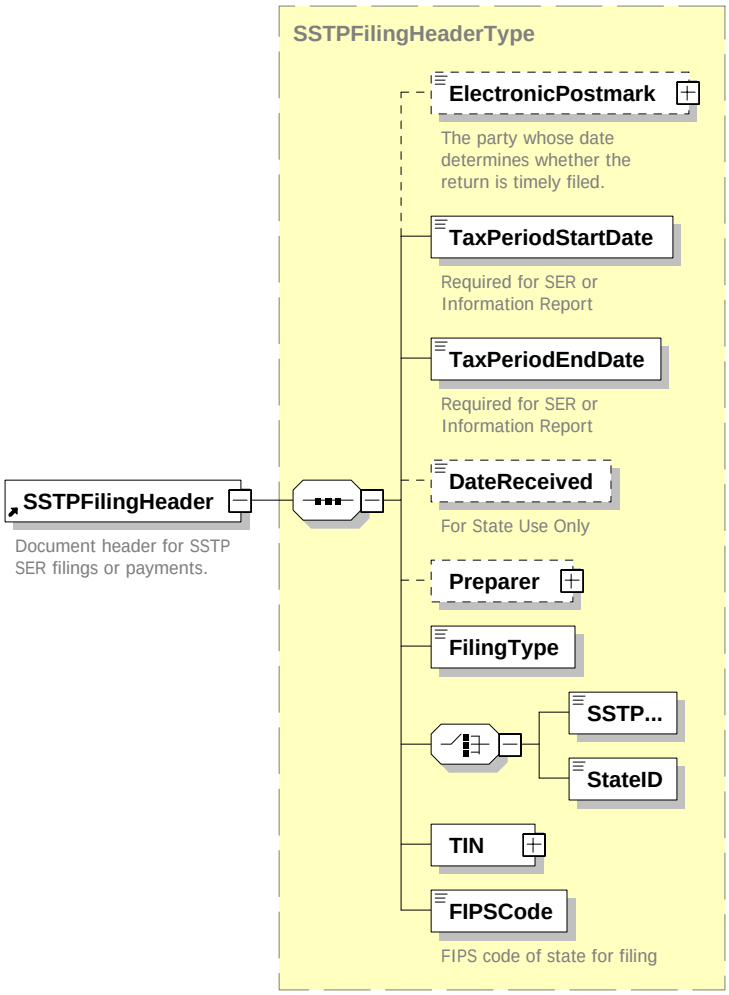

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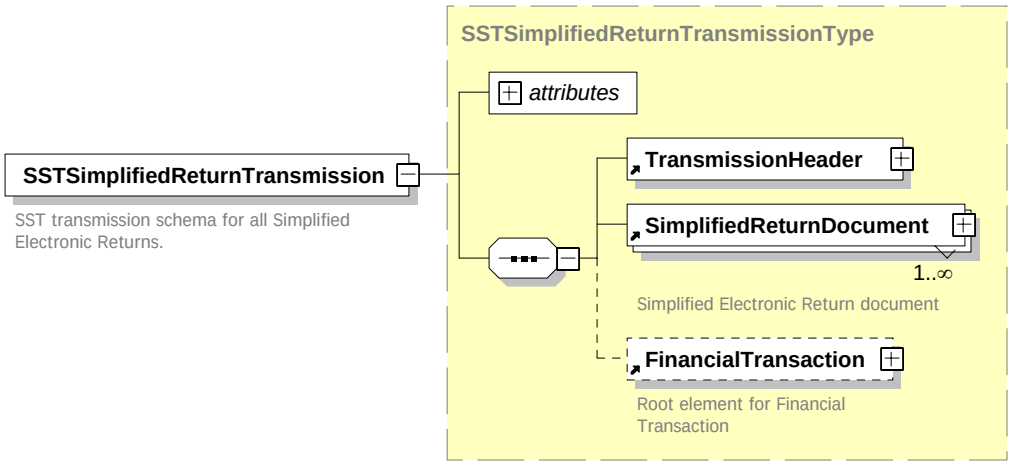

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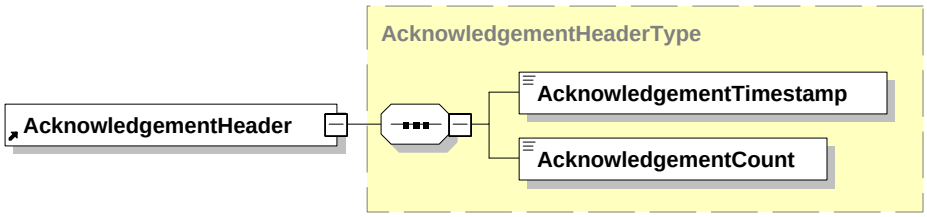

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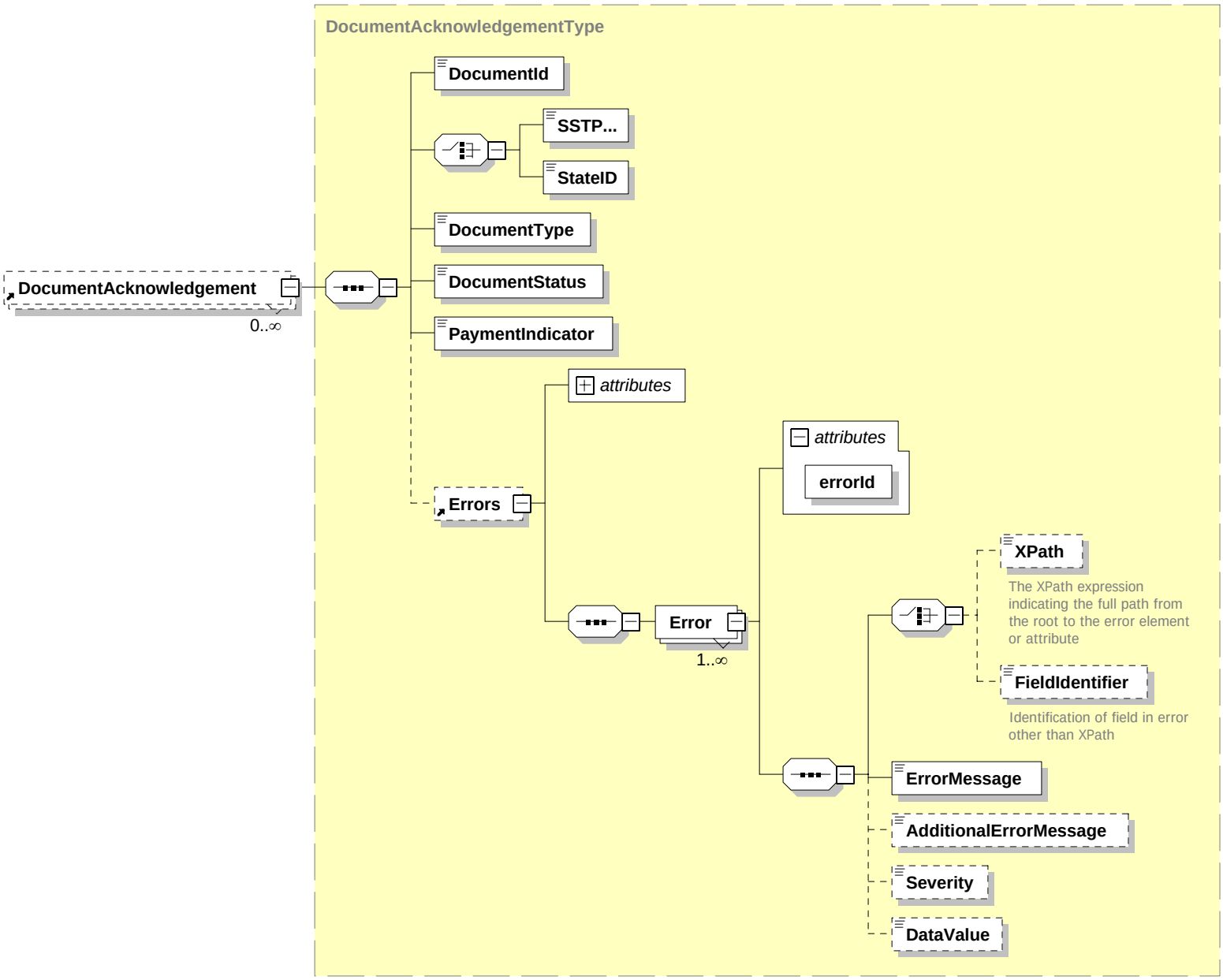

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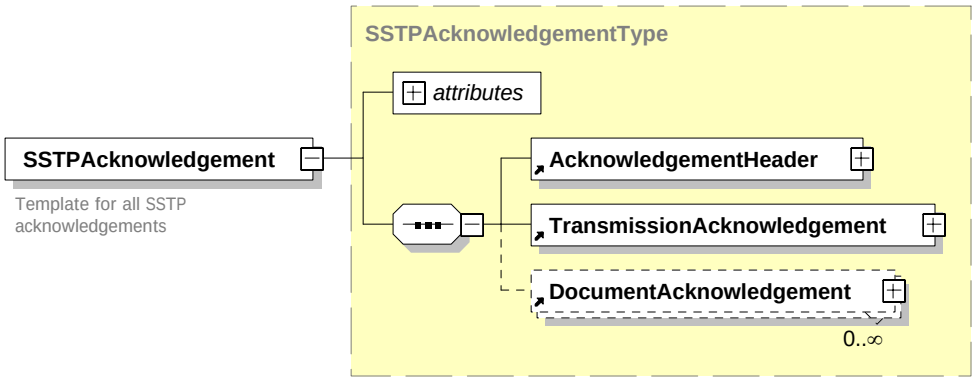

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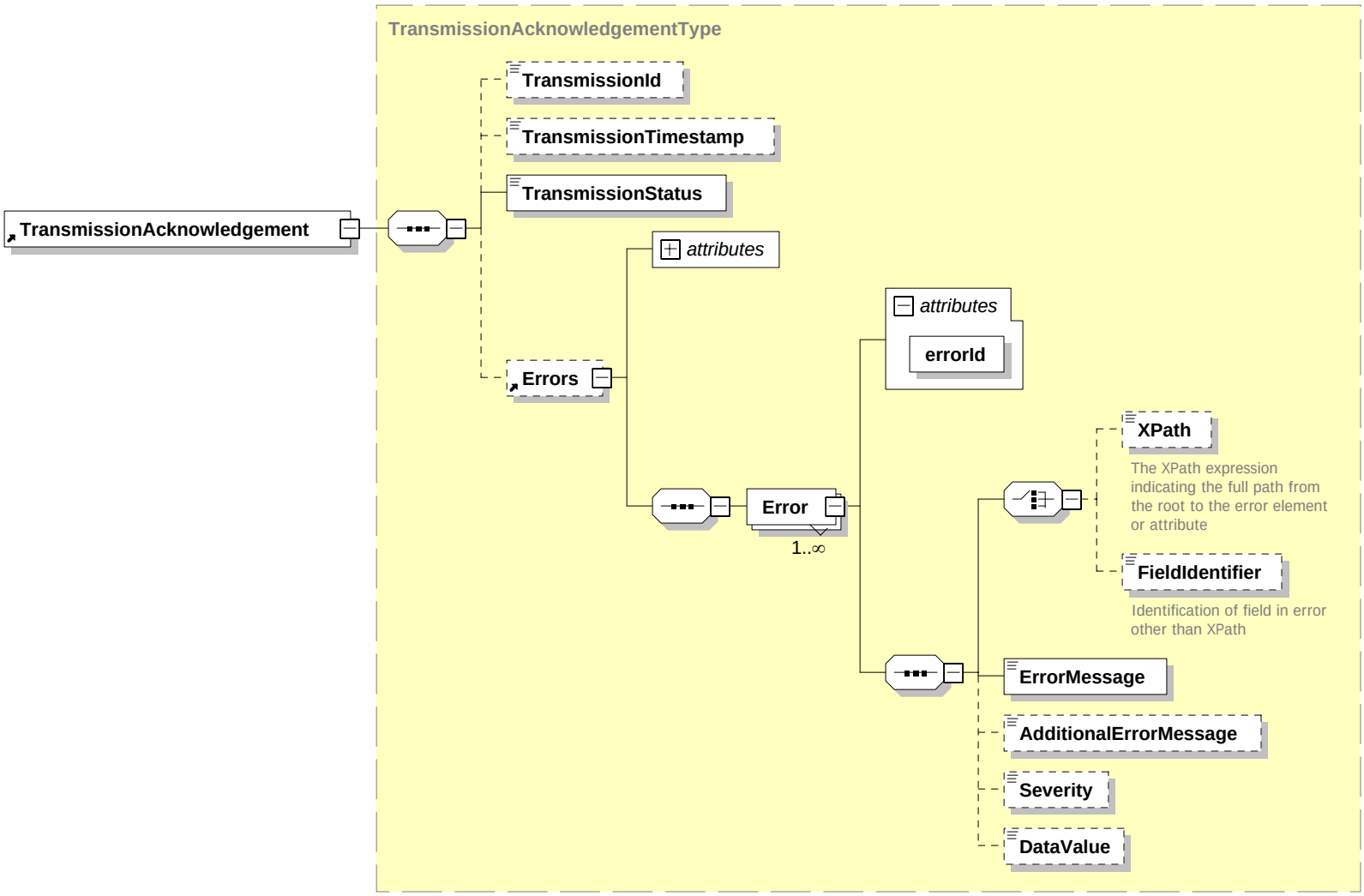

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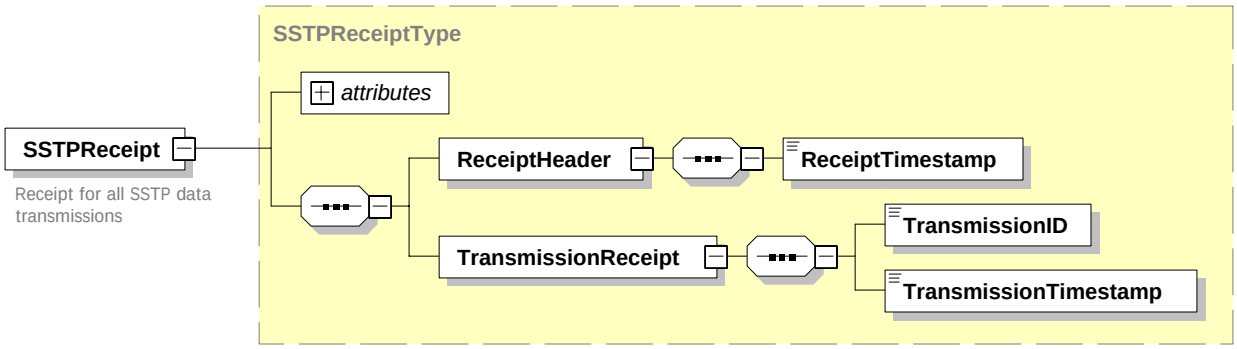

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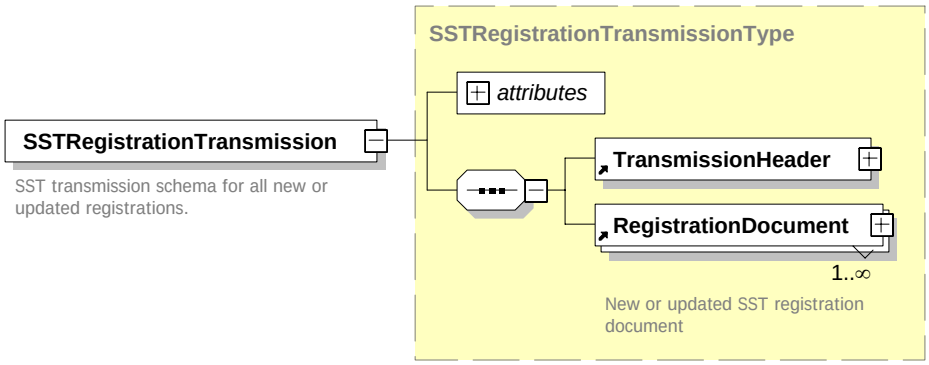

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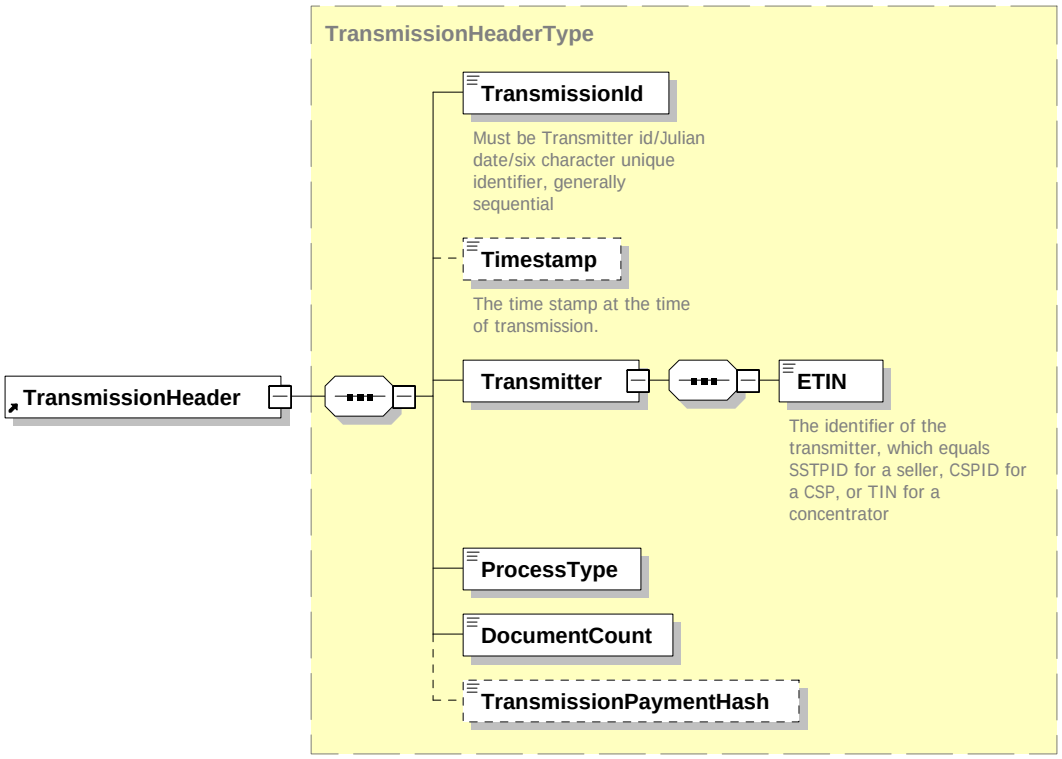

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