RFP #05-09

Request for Proposal

BUSINESS TAX

Sales and Use Tax

Estate Tax

International Fuel Tax Agreement (IFTA)

NEW YORK STATE

DEPARTMENT OF TAXATION AND FINANCE

Book 2 of 2

10/30/2006

EXHIBIT 5-A.1
ESTATE TAX LAYOUTS

Estate Tax receives two files from the bank.
There is a RETURNS file and an ADJUSTMENT file. Each is shown below.
Each file has its own layout and consists of a HEADER, DATA, HASH and TRAILER record.

Bank File Return Record Layout

Element	Character Position		PIC	Edit Validation
	From	To		
BANK TAPE RETURN HEADER RECORD				**80 Character Record**
BTH-HEADER-LABEL-ID	1	4	X(04)	1HDR Constant
FILLER	5	5	X(01)	
BTH-TAPE-SERIAL-NMBR	6	10	9(05)	Numeric
FILLER	11	20	X(10)	
BTH-FILE-NAME-ID	21	28	X(08)	BT01BANK or BT02BANK for Adjustment Constant
FILLER	29	40	X(12)	
BTH-CREATION-DATE				YYMMDD YY=00-99, MM=01-12, DD=01-31
BTH-CREATION-DATE-YY	41	42	X(02)	
BTH-CREATION-DATE-MM	43	44	X(02)	
BTH-CREATION-DATE-DD	45	46	X(02)	
FILLER	47	48	X(02)	
BTH-BANK-NAME	49	56	X(08)	Bank Name Constant
FILLER	57	80	X(24)	
BANK TAPE RETURN DATA RECORD				**1100 Character Record**
BANK-RETURN-REC				
GENERIC-INFO				
BTD-DOC-TYPE	1	3	X(03)	Constant 030, 085, 090, 130, 133, 300, 500, 501, 706 Required
BTD-DOC-PRT-DATE	4	7	X(04)	MMYY, MM=01-12, YY=00-99 or VOID and 0 pymt-recd-amt Cannot be > current date or Void. Required
BTD-PMT-RECD-AMT	8	18	S9(09)V99	Numeric. Dollars and Cents
BTD-FTN				Consent E, YY=Current Year, Numeric 04-11 Required
BTD-FTN-1	19	19	X(01	
BTD-FTN-2	20	21	X(02)	
BTD-FTN-3	22	29	X(08)	
ESTATE-INFO				Estate INFO area char 30 to 1100 is used for
BTD-DEC-INFO				Defining return types ET-500 and ET-501
BTD-DEC-NAME-L	30	59	X(30)	Alpha only. Required
BTD-DEC-NAME-F	60	74	X(15)	
BTD-DEC-NAME-MI	75	75	X(01)	
BTD-DEC-ADR1	76	105	X(30)	
BTD-DEC-ADR2	106	135	X(30)	
BTD-DEC-CITY	136	153	X(18)	
BTD-DEC-STATE	154	155	X(02)	
BTD-DEC-ZIP	156	164	X(09)	
BTD-DEC-CNTRY	165	166	X(02)	
BTD-DEC-SSN				All numeric or “TF” and 7 numbers If none or illegible, “ES” and 7 zeros. Required
BTD-DEC-SSN-1	167	168	X(02)	
BTD-DEC-SSN-2	169	175	X(07)	
BTD-DEC-SSN-CHK	176	177	X(02)	Required only if scope option selected, otherwise blank
BTD-DEC-DATE				MMDDYY, MM=01-12, DD=01-31, YY=00-99. Required. Must be > 01/31/00 and not > current date
BTD-DEC-DATE-MM	178	179	X(02)	
BTD-DEC-DATE-DD	180	181	X(02)	
BTD-DEC-DATE-YY	182	183	X(02)	
BTD-DEATH-CERT-IND	184	184	X(01)	Y or blank. Y=Yes
BTD-COUNTY	185	188	X(04)	First four characters of entry
BTD-NON-RES-IND	189	189	X(01)	Y or blank. Y=Yes
BTD-LETTERS-IND	190	191	X(02)	N, L, or LL. Right justify
BTD-ATY-INFO				
BTD-ATY-NAME-L	192	221	X(30)	
BTD-ATY-NAME-F	222	236	X(15)	
BTD-ATY-NAME-MI	237	237	X(01)	
BTD-ATY-POA	238	238	X(01)	Y or blank. Y=Yes
BTD-ATY-IN-CARE-OF	239	278	X(40)	
BTD-ATY-ADR1	279	308	X(30)	

EXHIBIT 5-A.1
ESTATE TAX LAYOUTS

Element	Character Position		PIC	Edit Validation
	From	To		
BTD-ATY-ADR2	309	338	X(30)	
BTD-ATY-CITY	339	356	X(18)	
BTD-ATY-STATE	357	358	X(02)	
BTD-ATY-ZIP	359	367	X(09)	
BTD-ATY-CNTRY	368	369	X(02)	
BTD-ATY-SSN				Alpha Numeric
BTD-ATY-SSN1	370	371	X(02)	
BTD-ATY-SSN2	372	378	X(07)	
BTD-ATY-SSN-CHK-DGT	379	380	X(02)	Required only if scope option selected, otherwise blank
BTD-ATY-PHONE				
BTD-ATY-PH-AREA	381	383	X(03)	
BTD-ATY-PH-EXCH	384	386	X(03)	
BTD-ATY-PH-NMBR	387	390	X(04)	
BTD-EXC-INFO				
BTD-EXC-NAME-L	391	420	X(30)	
BTD-EXC-NAME-F	421	435	X(15)	
BTD-EXC-NAME-MI	436	436	X(01)	
BTD-EXC-MULT				
BTD-EXC-MULT-IND	437	437	X(01)	Y or blank. Y=Yes
FILLER	438	456	X(19)	Blank
BTD-EXC-RLTN	438	456	X(20)	Alpha only or blank
BTD-EXC-ADR1	457	486	X(30)	
BTD-EXC-ADR2	487	516	X(30)	
BTD-EXC-CITY	517	534	X(18)	
BTD-EXC-STATE	535	536	X(02)	
BTD-EXC-ZIP	537	545	X(09)	
BTD-EXC-CNTRY	546	547	X(02)	
BTD-EXC-SSN				All numeric or “TF” and 7 numbers
BTD-EXC-SSN1	548	549	X(02)	
BTD-EXC-SSN2	550	556	X(07)	
BTD-EXC-SSN-CHK-DGT	557	558	X(02)	Required only if scope option selected, otherwise blank
BTD-EXC-PHONE				
BTD-EXC-PH-AREA	559	561	X(03)	
BTD-EXC-PH-EXCH	562	564	X(03)	
BTD-EXC-PH-NMBR	565	568	X(04)	
BTD-RETURN-INFO				**Character 569 – 1100 is used for defining return types ET-030, 085, 090, 130, 133, 300, 500, 501, 706**
ET-706 Return Info				
R706-LIT-IND	569	569	X(01)	Y or blank. Y=Yes
R706-INSTALL-IND	570	570	X(01)	Y or blank. Y=Yes
R706-REL-NMBR-CNTY	571	572	X(02)	All numeric or blank
R706-FED-RETN-Y	573	573	X(01)	Y or blank. Y=Yes
R706-FED-GROSS-TAX	574	584	S9(9)V99	Dollars and Cents
R706-FED-TAXBL	585	595	S9(9)V99	Dollars and Cents
R706-RECD-DATE	596	601	X(6)	MMDDYY, MM=01-12, DD=01-31, YY=00-99
R706-FED-CR-NYS-TX	602	612	S9(9)V99	Dollars and Cents
R706-FED-CR-OTHER	613	623	S9(9)V99	Dollars and Cents
R706-RESIDNT-NRES-AMT	624	634	S9(9)V99	Dollars and Cents
R706-FED-GROSS-ESTATE	635	645	S9(9)V99	Dollars and Cents
R706-NYS-ESTATE-TX	646	656	S9(9)V99	Dollars and Cents
R706-PR-TAX-PD	657	667	S9(9)V99	Dollars and Cents
R706-BAL-DUE	668	678	S9(9)V99	Dollars and Cents
R706-OVERPAY	679	689	S9(9)V99	Dollars and Cents
R706-COURT-CNTY-CODE	690	693	X(04)	
R706-EIN-NMBR	694	702	X(09)	All numeric or “TF” and 7 numbers
FILLER	703	1000	X(298)	
NEW FIELDS FOR IMAGED PROCESSING				
R706-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R706-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	
ET-090 Return Info				
R090-WAIV-REQ-IND	569	569	X(01)	Y or blank. Y=Yes

EXHIBIT 5-A.1
ESTATE TAX LAYOUTS

Element	Character Position		PIC	Edit Validation
	From	To		
R090-REL-NMBR-CNTY	570	571	X(02)	Numeric or blank
R090-FEE-REMIT-AMT	572	582	S9(9)V99	Dollars and Cents
R090-COURT-CNTY	583	586	X(04)	First four characters of entry
R090-COPY-IND	587	587	X(01)	N or blank. N=No
R090-FED-RETN-Y	588	588	X(01)	Y or blank. Y=Yes
R090-FED-RETN-N	589	589	X(01)	N or blank. N=No
R090-FED-GR	590	600	S9(9)V99	Dollars and Cents
R090-FED-TAXBL	601	611	S9(9)V99	Dollars and Cents
R090-RECD-DATE	612	617	X06	MMDDYY MM=01-12, DD=01-31, YY=00-99 Not > current yr
R090-NYS-ADJ-GR	618	628	S9(9)V99	Dollars and Cents
R090-NYS-DED	629	639	S9(9)V99	Dollars and Cents
R090-NYS-ADJ-TAX-GIFT	640	650	S9(9)V99	Dollars and Cents
R090-RESULT-OF-COMP	651	661	S9(9)V99	Dollars and Cents
R090-GIFT-TAX-PAYBL	662	672	S9(9)V99	Dollars and Cents
R090-AG-EX-CR	673	683	S9(9)V99	Dollars and Cents
R090-CLS-HELD-BUS-CR	584	694	S9(9)V99	Dollars and Cents
R090-CR-PR-TRANS	695	705	S9(9)V99	Dollars and Cents
R090-CR-PRE-1983	706	716	S9(9)V99	Dollars and Cents
R090-PR-TAX-PD	717	727	S9(9)V99	Dollars and Cents
R090-BAL-DUE	728	738	S9(9)V99	Dollars and Cents
R090-OVERPAY	739	749	S9(9)V99	Dollars and Cents
R090-ALT-VAL-IND-Y	750	750	X(01)	Y or blank. Y=Yes
R090-ALT-VAL-IND-N	751	751	X(01)	N or blank. N=No
R090-SCH-A	752	762	S9(9)V99	Dollars and Cents
R090-SCH-B	763	773	S9(9)V99	Dollars and Cents
R090-SCH-C	774	784	S9(9)V99	Dollars and Cents
R090-SCH-D	785	795	S9(9)V99	Dollars and Cents
R090-SCH-E	796	806	S9(9)V99	Dollars and Cents
R090-SCH-F	807	817	S9(9)V99	Dollars and Cents
R090-SCH-G	818	828	S9(9)V99	Dollars and Cents
R090-SCH-H	829	839	S9(9)V99	Dollars and Cents
R090-SCH-I	840	850	S9(9)V99	Dollars and Cents
R090-SCH-ONE	851	861	S9(9)V99	Dollars and Cents
R090-SCH-2	862	872	S9(9)V99	Dollars and Cents
R090-SCH-3	873	883	S9(9)V99	Dollars and Cents
R090-SCH-J	884	894	S9(9)V99	Dollars and Cents
R090-SCH-K	895	905	S9(9)V99	Dollars and Cents
R090-SCH-L				
R090-FED-EXC	917	927	S9(9)V99	Dollars and Cents
R090-SCH-M	928	938	S9(9)V99	Dollars and Cents
R090-SCH-4	939	949	S9(9)V99	Dollars and Cents
R090-SCH-N	950	960	S9(9)V99	Dollars and Cents
R090-SCH-5	961	971	S9(9)V99	Dollars and Cents
R090-DED-PER-RES	972	982	S9(9)V99	Dollars and Cents
R090-OCCUP-CODE	983	985	X(03)	Numeric or blank. Occ code on form date < 1/00 Default to blank if form date 1/00 or greater
R090-MAR-DED-IND	986	986	X(01)	Y or blank. Y=Yes
R090-SPEC-USE-IND	987	987	X(01)	Y or blank. Y=Yes
R090-INSTALL-IND	988	988	X(01)	Y or blank. Y=Yes
R090-OTH-INT-IND	989	989	X(01)	Y or blank. Y=Yes
R090-2044-IND	990	990	X(01)	Y or blank. Y=Yes
R090-INS-IND	991	991	X(01)	Y or blank. Y=Yes
R090-LIT-IND	992	992	X(01)	Y or blank. Y=Yes
R090-TRUST-IND	993	993	X(01)	Y or blank. Y=Yes
R090-ASSETS-IND	994	994	X(01)	Y or blank. Y=Yes
R090-COLLECT-IND	995	995	X(01)	Y or blank. Y=Yes
FILLER	996	1000	X(05)	Blank
NEW FIELDS FOR IMAGED PROCESSING				Expanded Bankfile 100 Chars 03.2002
R090-RECEIPT-DATE	1001	1008	X(08)	Added 2 New Date Fields for TICS TDIMAGING
R090-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	CCYYMMDD
ET-030 Return Info				

EXHIBIT 5-A.1
ESTATE TAX LAYOUTS

Element	Character Position		PIC	Edit Validation
	From	To		
FILLER	569	716	X(148)	
R030-RECD-DATE	717	722	X(06)	MMDDYY, MM=01-12, DD=01-31, YY=00-99. Required Not > current date
R030-REAL-PROP	723	733	S9(9)V99	Numeric. Dollars and Cents
R030-OTHR-PROP	734	744	S9(9)V99	Numeric. Dollars and Cents
R030-PARTNER-IND	745	745	X(01)	Y or blank. Y=Yes
R030-SURV-IND	746	746	X(01)	Y or blank. Y=Yes
R030-WAIV-REQ-IND	747	747	X(01)	Y or blank. Y=Yes
R030-LIEN-REL-IND	748	748	X(01)	Y or blank. Y=Yes
R030-NMBR-CNTY	749	750	X(02)	Numeric or blank
R030-FEE-REMIT-AMT	751	761	S9(9)V99	Numeric. Dollars and Cents
FILLER	762	1000	X(239)	Blank
NEW FIELDS FOR IMAGED PROCESSING				
R030-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R030-DEPOSIT DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	
ET-130 Return Info				
R130-RECD-DATE	569	574	X(06)	MMDDYY, Required. Cannot be > current date
R130-EST-NY-ADJ-GR	575	585	S9(9)V99	Dollars and Cents
R130-EST-DED	586	596	S9(9)V99	Dollars and Cents
R130-CLM-REMIT	597	607	S9(9)V99	Dollars and Cents
FILLER	608	1000	X(393)	
NEW FIELDS FOR IMAGED PROCESSING				
R130-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R130-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	
ET-133 Return Info				
R133-EXT-FILE-IND	569	569	X(01)	Y or blank.
R133-EXT-PAY-IND	570	570	X(01)	Y or blank.
R133-RECD-DATE	571	576	X(06)	MMDDYY. Cannot be > current date.
R133-EST-NY-ADJ-GR	577	587	S9(9)V99	Dollars and Cents
R133-EST-DED	588	598	S9(9)V99	Dollars and Cents
R133-CLM-REMIT	599	609	S9(9)V99	Dollars and Cents
FILLER	610	1000	X(391)	
NEW FIELDS FOR IMAGED PROCESSING				
R133-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R133-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	
ET-085 Return Info				
R085-OCCUP-CODE	569	571	X(03)	Numeric or blank
R085-OVER-10	572	572	X(01)	Y or blank. Y=Yes
R085-GIFT-TAX	573	583	S9(9)V99	Dollars and Cents
R085-REAL-PROP	584	584	S9(9)V99	Dollars and Cents
R085-BANK	595	605	S9(9)V99	Dollars and Cents
R085-STOCK	606	616	S9(9)V99	Dollars and Cents
R085-LIFE-INS	617	627	S9(9)V99	Dollars and Cents
R085-ANNUITY	628	638	S9(9)V99	Dollars and Cents
R085-RETIRE	639	649	S9(9)V99	Dollars and Cents
R085-MISC-ASSET	650	660	S9(9)V99	Dollars and Cents
R085-RECD-DATE	661	666	X(06)	MMDDYY, not > current date, required.
R085-WAIV-PREV-IND	667	667	X(01)	Y, N or blank. Y=Yes, N=No
R085-PART-IND	668	668	X(01)	Y, N or blank. Y=Yes, N=No
R085-SURV-IND	669	669	X(01)	Y, N or blank. Y=Yes, N=No
R085-WAIV-REQ-IND	670	670	X(01)	Y or blank. Y=Yes
R085-REL-LIEN-IND	671	671	X(01)	Y or blank. Y=Yes
R085-NMBR-CNTY	672	673	X(02)	Numeric or blank
R085-FEE-REMIT	674	684	S9(9)V99	Dollars and Cents
FILLER	685	1000	X(316)	Blank
NEW FIELDS FOR IMAGED PROCESSING				
R085-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R085-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	

EXHIBIT 5-A.1
ESTATE TAX LAYOUTS

Element	Character Position		PIC	Edit Validation
	From	To		
ET-300 Return Info				
R300-INSTALL-IND	569	569	X(01)	Y or blank
R300-ASOC-FORM	570	572	X(03)	Required
R300-AS0C-FTN	573	583	X(11)	E or G, YY=current year, Pos 04-11 numeric. Required
R300-RECD DATE	584	589	X(06)	MMDDYY, MM=01-12, DD=01-31, YY=09-99 Cannot be > current date. Required
R300-TAX	590	600	S9(9)V99	Dollars and Cents
R300-PEN	601	611	S9(9)V99	Dollars and Cents
R300-INT	612	622	S9(9)V99	Dollars and Cents
R300-FEE	623	633	S9(9)V99	Dollars and Cents
FILLER	624	1000	X(367)	
NEW FIELDS FOR IMAGED PROCESSING				
R300-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R300-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	
ET-500 Return Info				
GENSKP-R500-INFO				
R500-DST-NAME				
R500-DST-NAME-L	30	59	X(30)	Alpha only. Required
R500-DST-NAME-F	60	74	X(15)	
R500-DST-NAME-MI	75	75	X(01)	
R500-FLR-INFO				
R500-FLR-NAME-F	76	90	X(15)	
R500-FLR-NAME-L	91	120	X(30)	
R500-FLR-TITLE	121	150	X(30)	
R500-DST-ADDR				
R500-DST-ADR1	151	180	X(30)	
R500-DST-ADR2	181	210	X(30)	
R500-DST-CITY	211	228	X(18)	
R500-DST-STATE	229	230	X(02)	
R500-DST-ZIP	231	239	X(09)	
R500-CALENDAR-YR				
R500-CALENDAR-YR-CC	240	241	X(02)	Numeric. Century
R500-CALENDAR-YR-YY	242	243	X(02)	Numeric. Year
R500-DST-SSN				All numeric or “TF” and 7 numbers. If none or illegible, “ES” and 7 zeros. Required.
BTD-DST-SSN-1	244	245	X(02)	
BTD-DST-SSN-2	246	252	X(07)	
R500-EIN-TRUST	253	261	X(09)	
R500-RECD-DATE	262	267	X(06)	
R500-MAX-GSTT-CR	268	278	S9(9)V99	Dollars and Cents
R500-GR-NY	279	289	S9(9)V99	Dollars and Cents
R500-GR-GSTT	290	300	S9(9)V99	Dollars and Cents
R500-EST-PMT	301	311	S9(9)V99	Dollars and Cents
R500-BAL-DUE	312	322	S9(9)V99	Dollars and Cents
R500-REFUND	323	333	S9(9)V99	Dollars and Cents
FILLER	334	1000	X(667)	
NEW FIELDS FOR IMAGED PROCESSING				
R500-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R500-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	
ET-501 Return Info				
R501-TRUST				
R501-TR-NAME-F	30	44	X(15)	Alpha only. Required.
R501-TR-NAME-L	45	74	X(30)	
R501-TRUSTEE				
R501-TREE-NAME-F	75	89	X(15)	
R501-TREE-NAME-L	90	119	X(30)	
R501-TREE-ADR1	120	149	X(30)	
R501-TREE-ADR2	150	179	X(30)	
R501-TREE-CITY	180	197	X(18)	
R501-TREE-STATE	198	199	X(02)	
R501-TREE-ZIP	200	208	X(09)	

EXHIBIT 5-A.1
ESTATE TAX LAYOUTS

Element	Character Position		PIC	Edit Validation
	From	To		
R501-FILER				
R501-FLR-NAME-F	209	223	X(15)	
R501-FLR-NAME-L	224	253	X(30)	
R501-FLR-ACTING	254	283	X(30)	
R501-FLR-ADR1	284	313	X(30)	
R501-FLR-ADR2	314	343	X(30)	
R501-FLR-CITY	344	361	X(18)	
R501-FLR-STATE	362	363	X(02)	
R501-FLR-ZIP	364	372	X(09)	
R501-CALENDAR-YR				
R501-CALENDAR-YR-CC	373	374	X(02)	Numeric. Century
R501-CALENDAR-YR-YY	375	376	X(02)	Numeric. Year
R501-EIN-TRUST	377	385	X(09)	All numeric or “TF” and 7 numbers
R501-RECD-DATE	386	391	X(06)	
R501-MAX-GSTT-CR	392	402	S9(9)V99	Dollars and Cents
R501-GR-NY	403	413	S9(9)V99	Dollars and Cents
R501-GR-GSTT	414	424	S9(9)V99	Dollars and Cents
R501-EST-PMT	425	435	S9(9)V99	Dollars and Cents
R501-BAL-DUE	436	446	S9(9)V99	Dollars and Cents
R501-REFUND	447	457	S((9)V99	Dollars and Cents
FILLER	458	1000	X(543)	
NEW FIELDS FOR IMAGED PROCESSING				
R501-RECEIPT-DATE	1001	1008	X(08)	CCYYMMDD
R501-DEPOSIT-DATE	1009	1016	X(08)	CCYYMMDD
FILLER	1017	1100	X(84)	
Bank Tape Return Hash Record				**935 Character Record**
BANK-HASH-REC				
BTS-ITEM-TYPE-1	1	4	X(04)	HASH Constant
FILLER	5	5	X(01)	
BTS-ITEM-TYPE-2	6	10	X(05)	TOTAL Constant
FILLER	11	12	X(02)	
BTS-HASH-AMT	13	25	S9(11)V99	Dollars and Cents. Total of received amt fields
FILLER	26	27	X(02)	
BTS-HASH-CNT	28	33	X(06)	Numeric. Total number of data records
FILLER	34	935	X(902)	
Bank Tape Return Trailer Record				**80 Character Record**
BANK-TRAILER-REC				
BTT-TRAILER-LABEL-ID	1	4	X(04)	1EOF Constant
FILLER	5	10	X(06)	
BTT-RECORD-CNT	11	20	X(10)	Numeric. Total number of data records and header record.
FILLER	21	48	X(28)	
BTT-BANK-NAME	49	56	X(08)	Bank Name Contact.
FILLER	57	80	X(24)	

BANK FILE ADJUSTMENT RECORD LAYOUT

Element	Character Position		PIC	Edit Validation
	From	To		
Bank Tape Adjustment Header Record				**80 Character Record**
BTH-HEADER-LABEL-ID	1	4	X(04)	1HDR Constant
FILLER	5	5	X(01)	
BTH TAPE-SERIAL-NMBR	6	10	X(05)	Numeric
FILLER	11	20	X(10)	
BTH-FILE-NAME-ID	21	28	X(08)	BT02BANK Constant
FILLER	29	40	X(12)	
BTH-CREATION-DATE				YYMMDD, YY=00-99, MM=01-12, DD=01-31
BTH-CREATION-DATE-YY	41	42	X(02)	
BTH-CREATION-DATE-MM	43	44	X(02)	
BTH-CREATION-DATE-DD	45	46	X(02)	
FILLER	47	48	X(02)	
BTH-BANK-NAME	49	56	X(08)	Bank Name Constant
FILLER	57	80	X(24)	

EXHIBIT 5-A.1
ESTATE TAX LAYOUTS

Element	Character Position		PIC	Edit Validation
	From	To		
Bank Tape Adjustment Record				**80 Character Record**
BANK-ADJUST-REC				
BTA-TRXN-CODE	1	4	X(04)	Numeric
BTA-CURR-TP-ID	5	13	X(09)	Numeric
FILLER	14	15	X(02)	
BTA-FTN				Constant E, YY=Current Year, Numeric 04-11. Required
BTA-FTN-1	16	16	X(01)	
BTA-FTN-2	17	24	X(02)	
BTA-FTN-3	25	26	X(08)	
BTA-ADJ-AMT	27	37	S9(9)V99	Dollars and Cents
FILLER	38	80	X(43)	
Bank Tape Adjustment Hash Record				**935 Character Record**
BANK-HASH-REC				
BTS-ITEM-TYPE-1	1	4	X(04)	HASH Constant
FILLER	5	5	X(01)	
BTS-ITEM-TYPE-2	6	10	X(05)	TOTAL Constant
FILLER	11	12	X(02)	
BTS-HASH-AMT	13	25	S9(11)99	Dollars and cents. Total of adjusted amt fields.
FILLER	26	27	X(02)	
BTS-HASH-CNT	28	33	X(06)	Numeric. Total number of data records.
FILLER	34	935	X(902)	
Bank Tape Adjustment Trailer Record				**80 Character Record**
BANK-TRAILER-REC				
BTT-TRAILER-LABEL-ID	1	4	X(04)	1EOF Constant
FILLER	5	10	X(06)	
BTT-RECORD-CNT	11	20	X(10)	Numeric. Total number of data records and header record.
FILLER	21	48	X(28)	
BTT-BANK-NAME	49	56	X(08)	Bank Name Constant
FILLER	57	80	X(24)	

EXHIBIT 5-A.2
Estate Tax Header Information

Estate Tax Specification Document

Data Entry Field Edit Specifications of Header Information for All Estate Tax Returns

A. Batch Control

Field Name	Position Number(s)	Data Entry Batch Control Screen	Edit Validation
** Process Date		Current System Date. Display-only field.	Will be formatted as MM/DD/YY
** Document Type (1)	Position (1-3)	3 character form type number.	Required field, must be 030, 085, 090, 130, 133, 706, 300, 500, 501.
** E-Tax Form Description		A displayed field to indicate E-Tax form description.	
** Beginning FTN		Minimum 1 numeric digit needs to be entered and will be populated to 8 digits. The data is stored as 11 characters in the database. The first three characters are generated by the system automatically and displayed on the screen (the first character will be either "E" stands for Etax or "G" stands for Generation, and the next 2 digits as current system year). Note: For form 300, the first character will be either "E" or "G" whichever is entered as the Form Track Letter, and "G" for form 500 and 501.	
** Ending FTN		Display only field. Will be retrieved only from database with the beginning DTN entered. The data is stored as 11 characters in the database. The first three characters are generated by the system automatically and displayed on the screen (the first character will be either "E" stands for Etax or "G" stands for Generations, and the next 2 digits as current system year). Note: For form 300, the first character will be either "E" or "G" whichever is entered as the Form Track Letter, and "G" for form 500 and 501.	
** Batch Number		Display only field with data retrieved from database. The batch number is created in the Batch Header creation process.	
** Batch Total		Display only field with data retrieved from database. The batch total is entered in the Batch Header creation process.	

EXHIBIT 5-A.2
Estate Tax Header Information

Estate Tax Specification Document

B. Decedent Information

Field Name	Position Number(s)	Decedent/Attorney/Executor Information Screen	Edit Validation
** Print Date (2)	Position (4-7)	4 digits of valid MMYY, displayed on the screen with format MM/YY. This date will be used to trigger different screen fields for some Etax form (such as 706) should State require different information starting at certain date	Required. Cannot be greater than current date. **Verified in Pass 2 if failed in Pass 1.**
** Amount Remitted (3)	Position (8-18)	Numeric, 11 digits, display only field.	Dollars and Cents
** Form Track # (4)	Position (19-29)	8 numeric digits. It will be stored in the database as 11 characters including the first byte as "E" or "G" and the second and the third bytes as current YY. The fourth to eleventh positions are the Track # entered on the screen.	Required. Cannot be greater than current date. **Verified in Pass 2 if failed in Pass 1.**
** Decedent Last Name (5)	Position (30-59)	30 characters	Required, at least 1 character. **Required to key in same data twice continuously in Pass 1 before being accepted.**
** Decedent First Name (6)	Position (60-74)	15 characters	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Decedent Middle Initial (7)	Position (75)	1 character	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Decedent Address line 1 (8)	Position (76-105)	30 characters	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Decedent	Position	30 characters	**Required to key in**

EXHIBIT 5-A.2
Estate Tax Header Information

Address line 2 (9)	(106-135)	(N/A – Not used on current form)	**same data twice continuously in Pass 1 before being accepted.**
** Decedent City, village, PO Box (10)	Position (136-153)	18 characters	**Required to key in same data twice continuously in Pass 1 before being accepted.**

EXHIBIT 5-A.2
Estate Tax Header Information

Estate Tax Specification Document

Field Name	Position Number(s)	Decedent/Attorney/Executor Information Screen	Edit Validation
** Decedent State (11)	Position (154-155)	2 characters	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Decedent Zip (12)	Position (156-164)	9 characters	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Decedent Country (13)	Position (165-166)	2 characters (N/A – Not used on current form)	Needs to be valid country code stored in database.
** Decedent SSN (14)	Position (167-175) check digit 176-177	9 characters. All numeric or "TF" and seven numeric digits. If none or illegible, "ES" and seven numeric digits. Required.	**Required. Verified in Pass 2 if failed in Pass 1.**
** Date of Death (15)	Position (178-183)	6 digits, displayed on the screen as MM/DD/YY.	Valid MMDDYY Required. **Verified in Pass 2 if failed in Pass 1.**
** Death Certificate Indicator (16)	Position (184)	1 character	"Y" or "N", Required. Y = Yes N = No
** Country of Residence (17)	Position (185-188)	4 characters	Needs to be valid country code stored in the database if entered.
(18) Deleted			
** Resident of NYS (19)	Position (189)	1 character	"Y" or "N" Y = Yes N = No
** Letters indicator (20)	Position (190-191)	2 characters	"N", "L", or "LL" right justified: "S" is additional valid code for form 090 and 706. Required.
(21) Deleted			

EXHIBIT 5-A.2
Estate Tax Header Information

*** Position 30 Reserved for Header Change Indicator.**

Estate Tax Specification Document

C. Attorney Information

Field Name	Position Number(s)	Data specific Attorney Information	Edit Validation
** Attorney Last Name (22)	Position (192--221)	30 characters	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Attorney First Name (23)	Position (222-236)	15 characters	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Attorney Middle Initial (24)	Position (237)	1 character	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Attorney POA indicator (25)	Position (238)	1 character	"Y" or "N" Y = Yes N = No
** Attorney, In Care of firm (26)	Position (239-278)	40 characters	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Attorney Address line 1 (27)	Position (279-308)	30 characters	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Attorney Address line 2 (28)	Position (310-339)	30 characters (N/A –Not on current form)	**Required to key in same data twice continuously in Pass 1 before being accepted.**

EXHIBIT 5-A.2
Estate Tax Header Information

** Attorney City, village, PO Box (29)	Position (339-356)	18 characters	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Attorney State (30)	Position (357-358)	2 characters	**Required to key in same data twice continuously in Pass 1 before being accepted.**

EXHIBIT 5-A.2
Estate Tax Header Information

Estate Tax Specification Document

Field Name	Position Number(s)	Data specific Attorney Information	Edit Validation
** Attorney Zip (31)	Position (359-367)	9 characters	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Attorney Country (32)	Position (368-369)	2 characters (N/A – not on current form)	Needs to be valid country code stored in the database if entered.
** Attorney SSN (33)	Position (370-378) Check Digit 379-380	9 characters	Alpha, Numeric **Verified in Pass 2 if failed in Pass 1.**
** Attorney Phone Number (34)	Position (381-390)	10 digits with 3 digit area code and 7 digit phone number.	**Required to key in same data twice continuously in Pass 1 before being accepted.**

EXHIBIT 5-A.2
Estate Tax Header Information

Estate Tax Specification Document

D. Executor Information

Field Name	Position Number(s)	Data specific for Executor Information	Edit Validation
** Executor Last Name (35)	Position (391-420)	30 characters	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Executor First Name (36)	Position (421-435)	15 character	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Executor Middle Initial (37)	Position (436)	1 character	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Executor Multiple Executor indicator (38)	Position (437)	1 character, this field will not be on form 085.	"Y" or "N"
** Relationship to Decedent (39)	Position (438-456)	19 characters, this field is only for form 085.	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Executor Address line 1 (40)	Position (457-486)	30 characters	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Executor Address line 2 (41)	Position (487-516)	30 characters (N/A – Not used on current form)	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Executor City, village, PO	Position (517-534)	18 characters	**Required to key in same data twice continuously in Pass**

EXHIBIT 5-A.2
Estate Tax Header Information

Box (42)			**1 before being accepted.**
** Executor State (43)	Position (535-536)	2 characters	Needs to be valid country code stored in the database if entered.

EXHIBIT 5-A.2
Estate Tax Header Information

Estate Tax Specification Document

** Executor Zip (44)	Position (537-545)	9 characters	**Required to key in same data twice continuously in Pass 1 before being accepted.**
** Executor Country (45)	Position (546-547)	2 characters (N/A – Not used on current form)	Needs to be valid country code stored in the database if entered.
** Executor SSN (46)	Position (548-556) Check Digit 557-558	9 characters	All numeric or blank. **Verified in Pass 2 if failed in Pass 1.**
** Executor Phone Number (47)	Position (559-568)	10 digits with 3 digit area code and 7 digit phone number.	**Required to key in same data twice continuously in Pass 1 before being accepted.**

New York State Department of Taxation and Finance

Application for Release(s) of Estate Tax Lien

ET-30 H1
(8/04) H2

For office use only

L5 Date Received
L9 Receipt Date
L10 Deposit Date

For estates of individuals whose date of death is on or after February 1, 2000

Decedent's last name H5	First name H6	Middle initial H7	Social security number H14
Address of decedent at time of death *(number and street)* H8			Date of death H15 — Mark an *X* if copy of death certificate is attached ☐ H16
City, village, or post office H10	State H11	ZIP code H12	County of residence H17

H4 FTN

If the decedent was a nonresident of New York State on the date of death, mark an *X* in this box and attach completed Form ET-141, *Estate Tax Domicile Affidavit* ☐ H19

Executor - If you are submitting *Letters Testamentary* or *Letters of Administration* with this form, indicate in this box the type of letters. Enter ***L*** if regular, ***LL*** if limited letters. If you are not submitting letters with this form, enter ***N***. ☐ H20

Attorney's or authorized representative's last name H22 — First name H23 — MI H24 — Mark an *X* if POA is attached H25	Executor's last name H35 — First name H36 — Middle initial H37
In care of *(firm's name)* H26	If more than one executor, mark an *X* in the box and see instructions ☐ H38
Address of attorney or authorized representative H27	Address of executor H40
City, village, or post office H29 — State H30 — ZIP code H31	City, village, or post office H42 — State H43 — ZIP code H44
SSN or PTIN of attorney or authorized rep. H33 — Telephone number ( ) H34	Social security number of executor H46 — Telephone number ( ) H47

Estimated value of all assets of estate *(include jointly held assets)*

Real property *(including property located outside New York State)*	1	L1
All other property	2	L2
Total *(add lines 1 and 2)*	3	

Was the decedent a member of a partnership? Yes ☐ No ☐ L3

Did the decedent have a surviving spouse? Yes ☐ No ☐ L4

☐ L7 Release of liens are requested *(mark an **X** in the box).*

To obtain a release of lien, attach the following:

1. A completed Form(s) ET-117, *Release of Lien of Estate Tax:*
   a. for each county in which real property is located; and/or
   b. for each cooperative apartment.

☐ L8 Enter the number of counties in which the properties are located.

2. An original or verified copy of the *Letters Testamentary* or the *Letters of Administration*, unless previously submitted (also indicate the type of letters in the section marked *Executor*, above). Your application will not be processed until the letters of appointment are on file with the Tax Department.

3. A copy of the death certificate.

Note: A release of lien is not required if the real property was held jointly by the decedent and the surviving spouse as the only joint tenants (applicable to estates of individuals that died after May 25, 1990). **There is no fee for a release of lien.**

Mail this form with Form(s) ET-117 to:

NYS ESTATE TAX
PROCESSING CENTER
PO BOX 5556
NEW YORK NY 10087-5556

Note: If you use a private delivery service, you must mail this form to a different address listed in Publication 55 (see *Private delivery services* below).

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service unless you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
For estate tax information:	1 800 641-0004
From areas outside the U.S. and outside Canada:	(518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 641-0004.

When to use Form ET-30

Use this form to obtain release(s) of an estate tax lien if you are the appointed executor or administrator of the estate, or the duly authorized representative of the executor, and **fewer than nine months** have passed since the date of death and the date is on or after February 1, 2000.

Note: Waivers are not required for the estate of an individual whose date of death is on or after February 1, 2000. However, the need to obtain a release of the estate tax lien before transferring real property remains.

Submit either *Letters Testamentary* or *Letters of Administration* with the application as proof of your appointment, unless previously submitted. To be acceptable, the letters of appointment must be current and must not restrict the executor from receiving estate assets.

Letters of appointment issued by a court outside New York State are acceptable if the decedent was not a resident of New York State at the time of death, and the court has jurisdiction over the decedent's estate.

Enter the **executor's** name, address, social security number, and telephone number in the area provided. If the estate has **more than one executor**, enter the information for any executor (preferably one who is a New York State resident) in the area provided, mark an ***X*** in the box, and attach a list of the other executors with their addresses, telephone numbers, and social security numbers.

When to use forms other than Form ET-30

Use Form ET-706, *New York State Estate Tax Return*, when the estate is required to file a New York State estate tax return, and either:

1. The estate has not obtained an extension of time to file the estate tax return, and more than nine months have passed since the date of death; **or**
2. The estate obtained an extension of time to file the estate tax return, and more than 15 months have passed since the date of death (the extension has expired).

Use Form ET-90, *New York State Estate Tax Return,* for an individual whose date of death is after May 25, 1990, and before February 1, 2000.

Use Form ET-85, *New York State Estate Tax Certification*, if either of the following applies:

1. The estate i**s not required** to file a New York State estate tax return, and either:
   a. no executor or administrator has been appointed, **or**
   b. more than nine months have passed since the date of death.
2. The estate **is required** to file a New York State estate tax return, and either:
   a. fewer than nine months have passed since the date of death, and an executor or administrator has not been appointed; **or**
   b. more than nine but less than 15 months have passed since the date of death, and an extension of time to file the estate tax return has been granted.

Instructions

If the estate is subject to tax, an estimated payment may be required when Form ET-85 is filed.

The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent with sufficient knowledge to file an accurate return.

This person may file Form ET-85, Form ET-706, or Form ET-90 to obtain releases of the lien, and must assume personal liability for all estate taxes that may be due.

Specific instructions

Complete the information requested about the decedent. Please verify that the decedent's social security number is correctly entered on the application. Submit a photocopy of the death certificate with the application.

For the estate of an individual who was not a resident of New York State at the time of his or her death, complete Form ET-141, *Estate Tax Domicile Affidavit*, and attach it to the return.

If a person is authorized to represent the executor regarding the estate, and the executor prefers the department contact that person, enter the name (last name first) of the attorney, accountant, or enrolled agent representing the executor. Also, enter the firm's name, address, and telephone number in the areas provided.

If the executor has signed Form ET-14, *Estate Tax Power of Attorney*, and it is being submitted with this application, attach it to the application and mark an ***X*** in the box.

Complete and attach Form ET-117, *Release of Lien of Estate Tax*, if a release of lien is needed for real property or a cooperative apartment. Two parcels of real estate can be listed on one form. However, if the real property is located in different counties or a release of lien is needed for more than one cooperative apartment, a separate Form ET-117 must be completed for each county or apartment. The name and address of the executor, or authorized representative, should be entered at the top of Form ET-117 for mailing purposes.

Which estates must file a New York State estate tax return

Estate of an individual whose date of death is on or after January 1, 2004 — An estate of an individual who died on or after January 1, 2004, and who was either a resident or citizen of the United States at the time of death, must file Form ET-706, *New York State Estate Tax Return,* if the gross estate, plus federal adjusted taxable gifts and specific exemption, exceeds $1,000,000, and either the decedent was a resident of New York State at the time of death, or the estate includes real or tangible personal property having an actual situs in New York State.

An estate of an individual who died on or after January 1, 2004, and who was a nonresident of the United States and not a U.S. citizen at the time of death, must file Form ET-706, *New York State Estate Tax Return,* if the estate is required to file a federal estate tax return and the estate includes real or tangible personal property having an actual situs in New York State.

Estate of an individual whose date of death is on or after February 1, 2000, and before January 1, 2004 — If an estate is required to file a federal estate tax return, it is also required to file Form ET-706, *New York State Estate Tax Return*, regardless of the value of the New York estate, when either of the following applies:

1. The individual was a resident of New York State at the time of his or her death; **or**
2. In the case of a nonresident, the estate includes real property or tangible personal property having an actual situs in New York State.

Estate of an individual whose date of death is before February 1, 2000

Residents — The estate must file Form ET-90, *New York State Estate Tax Return*, if the value of the New York adjusted gross estate and New York adjusted taxable gifts totals $300,000 or more ($115,000 for an individual who died before October 1, 1998, and $108,333 for an individual who died before June 10, 1994).

Nonresidents — The estate must file Form ET-90, *New York State Estate Tax Return*, if the following applies:

1. The estate includes real property or tangible personal property having an actual situs in New York State; **and**
2. The New York adjusted gross estate, computed as if a resident, and the New York adjusted taxable gifts total $300,000 or more ($115,000 for an individual who died before October 1, 1998, and $108,333 for an individual who died before June 10, 1994).

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8, Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and Canada, call (518) 485-6800.

E. ETax form 030

Field Name	Data specific for Document type 030	Position Number(s)	Edit Validation
** Real Property (1)	Numeric, 11 digits	Position (729-737)	Dollars and Cents **Always verified in Pass 2**
** All other property (2)	Numeric, 11 digits	Position (728-738)	Dollars and Cents **Always verified in Pass 2**
** Partnership Indicator (3)	1 character	Position (749)	"Y" or "N" Y = Yes N = No
** Surviving Spouse indicator (4)	1 character	Position (750)	"Y" or "N" Y = Yes N = No
** Date Received (5)	6 digits, MMDDYY and displayed in the format as MM/DD/YY. This represents "Post Mark Date".	Position (721-726)	Required, Must be equal to or less than the current date and not less than the date of death. **Verified in Pass 2 if failed in Pass 1**
** Waiver requested indicator ?(6)?	1 character	Position (751)	"Y" or "N" Y = Yes N = No
** Release of lien requested indicator (7)	1 character	Position (752)	"Y" or "N" Y = Yes N = No
** Number of County requested (8)	2 digits	Position (753-754)	All numeric or blank **Always verified in Pass 2**
***Receipt Date* (9)**		***Position (1001-1008)***	***CCYYMMDD***
***Deposit Date* (10)**		***Position (1009-1016)***	***CCYYMMDD***

<u>? – Not on current form</u>

For office use only

L11 Date Received

H4 FTN

L18 Receipt Date

L19 Deposit Date

New York State Department of Taxation and Finance

New York State Estate Tax Certification

For an estate of an individual whose date of death is after May 25, 1990

ET-85 H1 (4/05) H2

Decedent's last name H5	First name H6	Middle initial H7	Social security number (SSN) H14
Address of decedent at time of death *(number and street)* H8			Date of death H15 — Mark box if copy of death certificate is attached (see instr.) ☐ H16
City, village, or post office H10	State H11	ZIP code H12	County of residence H17

If the decedent was a nonresident of New York State on the date of death, mark an ***X*** in this box and attach a completed Form ET-141, *New York State Estate Tax Domicile Affidavit.* ☐ H19

Executor - If you are submitting *Letters Testamentary* or *Letters of Administration* with this form, indicate in this box the type of letters. Enter ***L*** if regular, ***LL*** if limited letters. If you are not submitting letters with this form, enter ***N***. H20

Attorney's or authorized representative's last name H22	First name H23	MI H24	Applicant's or executor's last name H35	First name H36	MI H37
In care of *(firm's name)* H26		Mark box if POA is attached ☐ H25	Relationship to decedent H39		
Address of attorney or authorized representative H27			Address of applicant or executor H40		
City, village, or post office H29	State H30	ZIP code H31	City, village, or post office H42	State H43	ZIP code H44
SSN or PTIN of attorney or authorized representative H33	Telephone number ( ) H34		Social security number of applicant or executor H46	Telephone number ( ) H47	

If an attorney or authorized representative is listed above, he or she must complete the following declaration.

I declare that I have agreed to represent the executor(s) for the above estate, that I am authorized to receive tax information regarding the estate, and I am *(mark an **X** in all boxes that apply):* ☐ an attorney; ☐ a certified public accountant; ☐ an enrolled agent; and/or ☐ a public accountant enrolled with the New York State Education Department.

Signature of attorney or authorized representative	Date

Did decedent make any New York gifts or transfers in excess of $10,000 in any calendar year after December 31, 1982 and before January 1, 2000? ☐ Yes ☐ No L2

If *Yes*, enter amount ..... L3 Also, if *Yes*, were gift tax returns filed? ☐ Yes ☐ No

Estimated net estate *(including jointly held assets)*

1 Real property	1	L4
2 Bank deposits, mortgages, notes and cash	2	L5
3 Stocks and bonds	3	L6
4 Life insurance	4	L7
5 Annuities	5	L8
6 Retirement benefits	6	L9
7 Miscellaneous assets *(cars, boats, coin collections, etc.)*	7	L10
8 Add lines 1 through 7	8	
9 Estimated deductions	9	
10 Estimated net estate *(subtract line 9 from line 8)*	10	

Were waivers or releases of lien previously issued? If *Yes*, give date of issuance. ___/___/___ ☐ Yes ☐ No L12

Was the decedent a member of a partnership? ☐ Yes ☐ No L13

Did the decedent have a surviving spouse? ..... ☐ Yes ☐ No L14

If the decedent was a nonresident of New York State, does the estate include real property or tangible personal property having an actual situs in New York State? ..... ☐ Yes ☐ No

Mark an *X* in the applicable box(es) below (Waivers are not required for estates of decedents dying on or after February 1, 2000. There is no fee for a waiver or release of lien.)

L15 ☐ **Waivers are requested** — Submit a separate Form ET-99, *Estate Tax Waiver Notice*, for each institution having assets in the name of the decedent, either alone or jointly with another, in excess of $30,000 ($50,000 for life insurance policies or employee death benefits). Waivers are not required for assets held jointly by the decedent and the surviving spouse as the only joint tenants; for assets held individually by the decedent in trust for the surviving spouse; or insurance policies, employee death benefits, and IRAs, if the surviving spouse is the sole, named beneficiary (applicable to dates of death after September 30, 1983).

L16 ☐ **Releases of lien are requested** — Submit a separate Form ET-117, *Release of Lien of Estate Tax*, for each county, cooperative housing corporation, and purchaser *(see instructions)*. A release of lien is not required if the property was held jointly by the decedent and the surviving spouse as the only joint tenants (applicable to dates of death after May 25, 1990).

If releases of lien are required, enter the total number of counties here L17

Certification: The undersigned states that he or she is the duly appointed executor or administrator, or a beneficiary or person having an interest in the above named estate for which no executor or administrator has been appointed. The undersigned further states that he or she has a thorough knowledge of the decedent's assets. This certification estimates the assets of the decedent's estate, and the answers to the above questions are each and every one of them true in every particular. The certification is made to induce the Commissioner of Taxation and Finance to give a waiver notice and/or release of lien required by the Tax Law.

Signature of executor/applicant

State of New York, County of _____,

Qualified in _____ Co., Commission expires _____

Sworn to before me this _____ day

of _____, _____

Signature of Notary Public, Commissioner of Deeds, or authorized New York State Department of Taxation and Finance employee *(affix stamp below)*

Mail to: **NYS ESTATE TAX, PROCESSING CENTER, PO BOX 5556, NEW YORK NY 10087-5556.**

Instructions

Use Form ET-85 when

- The estate **is not required** to file a New York State estate tax return (see filing requirements below), and either an executor or administrator has not been appointed, or if appointed, nine months has passed since the date of death.
- The estate **is required** to file a New York State estate tax return, and either:
  - — less than nine months has passed since the date of death, and an executor or administrator has not been appointed, or
  - — more than nine, but less than 15 months, has passed since the date of death, and an extension of time to file the estate tax return has been granted.

Use Form ET-30, *Application for Release(s) of Estate Tax Lien*, if letters of appointment (either Letters Testamentary or Letters of Administration) have been obtained from Surrogate's Court and less than nine months has passed since the decedent's death.

Who may file Form ET-85

Form ET-85 may be filed by an executor, administrator, a joint owner of property, the decedent's next of kin, or any person having an interest in the estate who has a thorough knowledge of the decedent's assets. The term *executor* includes executor, executrix, administrator, administratrix, or personal representative of the decedent's estate. If no executor, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent.

If an executor or administrator has been appointed, a beneficiary of the estate may not complete this form. The beneficiary should ask the executor or administrator to obtain the waiver or release of lien. If the executor refuses to obtain the waiver, the beneficiary may petition the Surrogate's Court to require the executor to carry out his or her duties.

Liability of applicant

If the estate is subject to tax, an estimated payment may be required when Form ET-85 is filed. The tax is due not later than nine months after the date of death. Refer to the instructions on Form ET-130, *Tentative Payment of Estate Tax*, or the estate tax return for information on paying the estate tax and the due date for payment.

The applicant may be held personally liable for unpaid estate tax up to the value of the assets that were distributed before the New York State estate tax was paid in full, and all beneficiaries of the estate may be held personally liable for unpaid estate tax up to the value of property received from the estate (see Tax Law section 975).

Which estates must file a New York State estate tax return

Estates of individuals dying on or after February 1, 2000 — Form ET-706, *New York State Estate Tax Return*, must be filed under the following conditions:

- It is either the estate of an individual who was a resident of New York State at the time of death **or** the estate of a nonresident and the estate includes real property or tangible personal property having an actual situs in New York State; **and**
- the estate is required to file a federal estate tax return, Form 706 or Form 706-NA. **However**, for estates of individuals dying **on or after January 1, 2004,** Form ET-706 **must be filed** if the federal gross estate, plus federal adjusted taxable gifts and specific exemption, exceeds $1,000,000, **even if a federal return is otherwise not required.**

For additional information refer to Form ET-706-I, *Instructions for Form ET-706*.

Estates of individuals dying after May 25, 1990, and before February 1, 2000 — The estate must file Form ET-90, *New York State Estate Tax Return*, if the value of the New York adjusted gross estate and New York adjusted taxable gifts totals $300,000 or more ($115,000 for decedents who died before October 1, 1998, and $108,333 for decedents who died before June 10, 1994), when:

- the individual was a resident of New York State at the time of his or her death, **or**
- in the case of a nonresident, the estate includes real property or tangible personal property having an actual situs in New York State.

Completing Form ET-85

This form may be prepared by an attorney or authorized representative, but **must be** signed by the applicant or executor and notarized.

Decedent information — Complete the information requested about the decedent. Please verify that the decedent's social security number is correctly entered on the application. Attach a photocopy of the death certificate to this application and mark an ***X*** in the appropriate box.

Representative information — If the executor has authorized an attorney, accountant, etc., to represent him or her regarding the estate, complete that information. If the executor has signed Form ET-14, *Estate Tax Power of Attorney*, and it is being submitted with this application, attach it to the application and mark an ***X*** in the appropriate box. Validated waivers will be mailed to the authorized representative listed on the form, unless you direct the department differently.

Executor/applicant information — If an executor has not been appointed, the applicant should enter his or her information in the area provided for the executor.

If the estate has more than one executor, attach a list of their names, addresses, social security numbers, and phone numbers. In the area provided, enter the information for any executor who is a New York resident (if there is one).

Estimate of net estate — The total of each category of assets should indicate the date of death value of all assets, wherever located, and whether held by the decedent alone or with someone else.

Waivers — Complete and attach a separate Form ET-99, *Estate Tax Waiver Notice*, for each bank, brokerage house, insurance company, etc., for which a waiver is needed. If there are multiple accounts with the same bank, etc., you may put more than one account on the waiver.

Note: Waivers are not required for the estates of individuals dying on or after February 1, 2000.

Releases of lien — Complete and attach Form ET-117, *Release of Lien of Estate Tax*, if a release of lien is needed for real property or a cooperative apartment. Submit a separate Form ET-117 for each county that real property is located in, and a separate form for each cooperative housing corporation and/or purchaser.

Supplemental documents

In addition to the completed waiver notices (Form ET-99) and/or releases of lien (Form ET-117); submit a copy of the will (if one exists); the death certificate (if not previously submitted); and a power of attorney, if applicable.

If the decedent was not domiciled in New York State, complete Form ET-141, *New York State Estate Tax Domicile Affidavit*, and attach it to Form ET-85.

Where to file Form ET-85

Mail this form to:

NYS ESTATE TAX
PROCESSING CENTER
PO BOX 5556
NEW YORK NY 10087-5556

Note: If you use a private delivery service, you must mail this form to a different address listed in Publication 55 (see *Private delivery services* below).

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
For estate tax information:	1 800 641-0004
From areas outside the U.S. and outside Canada:	(518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 641-0004.

F. ETax form 085

Field Name	Data specific for 085 Document Type	Position Number(s)	Edit Validation
** Occupation Code ?(1)?	3 digits	Position (570-572)	All numeric, Required. 010, 020, 030, 040, 050, 060, 070, 080, 090, 098, 099, 110, 120, 130, 140, 150, 160, 170, 180, 190, 198, 199
** Gifts over 10,000 indicator (2)	1 character	Position (573)	"Y" or "N" Y= Yes N= No
** Gift Tax Amount (3)	11 digits	Position (574-584)	Dollars and cents Must be greater than 10,000.00 if Gifts over 10,000 indicator is "Y" **Always verified in Pass 2**
** Real property (4)	11 digits	Position (585-595)	Dollars and Cents **Always verified in Pass 2**
** Bank deposits (5)	11 digits	Position (596-606)	Dollars and Cents **Always verified in Pass 2**
** Stocks and bonds (6)	11 digits	Position (607-617)	Dollars and Cents **Always verified in Pass 2**
** Life insurance (7)	11 digits	Position (618-628)	Dollars and Cents **Always verified in Pass 2**
** Annuities (8)	11 digits	Position (629-639)	Dollars and Cents **Always verified in Pass 2**
** Retirement Benefits (9)	11 digits	Position (640-650)	Dollars and Cents **Always verified in Pass 2**
** Misc. Assets (10)	11 digits	Position (651-661)	Dollars and Cents **Always verified in Pass 2**
** Date received (11)	6 digits, MMDDYY and displayed in the format as MM/DD/YY. This represents "Post Mark Date".	Position (662-667)	Required. Must be equal to or less than current date and not less than the date of death. **Verified in Pass 2 if failed in Pass 1**

Estate Tax Specification Document

** Waivers or releases of lien previously issued (12)	1 character	Position (668)	"Y" or "N" Y= Yes N= No
** Member of partnership (13)	1 character	Position (669)	"Y" or "N" Y= Yes N= No
** Surviving spouse (14)	1 character	Position (670)	"Y" or "N" Y= Yes N= No
** Waiver requested (15)	1 character	Position (671)	"Y" or "N" Y= Yes N= No
** Release of lien requested (16)	1 character	Position (672)	"Y" or "N" Y= Yes N= No
** Number of release of lien requested (17)	2 digits	Position (673-674)	All numeric or blank **Always Verified in Pass 2**
** Receipt Date (18)		Position (1001-1008)	
** Deposit Date (19)		Position (1009-1016)	

<u>? – Not on current form</u>

L57 Receipt Date

L58 Deposit Date

For office use only

H4 FTN

H3 Received Amount

L9 Receive Date

New York State Department of Taxation and Finance

New York State Estate Tax Return

For estates of decedents whose date of death is after May 25, 1990 and before February 1, 2000

ET-90 H1 (1/00) H2

Decedent's last name H5	First name H6	Middle initial H7	Social security number H14
Address of decedent at time of death *(number and street)* H8			Date of death H15 — Check box if copy of death certificate is attached *(see inst.)* ☐ H16
City, village or post office H10	State H11	ZIP code H12	County or residence H17

On the date of death, decedent was a: ☐ Resident of New York State H19 ☐ Nonresident of New York State *(attach completed Form ET-141, Estate Tax Domicile Affidavit)*

Executor - If you are submitting letters of testamentary or letters of administration with this form, indicate in this box the type of letters. Enter ***L*** if regular, ***LL*** if limited letters. If you are not submitting letters with this form, enter ***N***. ☐ H20

Attorney's or authorized representative's last name H22	First name H23	MI H24	Check box if POA is attached H25
Executor's last name H35	First name H36	Middle initial H37	
In care of *(firm's name)* H26			
If more than one executor, check box and see *Instructions* ☐ H38			
Address of attorney or authorized representative H27			
Address of executor H40			
City, village or post office H29	State H30	ZIP code H31	
City, village or post office H42	State H43	ZIP code H44	
Social security number of attorney or authorized rep. H33	Telephone number H34		
Social security number of executor H46	Telephone number ( ) H47		

☐ L1 Waivers are requested
Attach Form(s) ET-99 *(see instructions)*

Releases of lien are requested
Attach Form(s) ET-117 *(see instructions)* *(Enter number of counties)* L2

If a proceeding for probate or administration has commenced in a surrogate's court in New York State, enter county L3

Was a copy of this return filed with the surrogate's court? ☐ Yes L4 ☐ No

Federal estate tax return required ☐ Yes L5 ☐ No L6 Federal gross estate L7 Federal taxable estate L8

Tax computations

1	New York adjusted gross estate *(from page 2, line 34)*		1 L10
2	Total New York allowable deductions *(from page 2, line 51)*		2 L11
3	New York adjusted taxable estate *(subtract line 2 from line 1)*		3
4	New York adjusted taxable gifts *(from* Worksheet I *in the instructions)*		4 L12
5	Preliminary tentative tax base *(add lines 3 and 4)*		5
6	Preliminary tentative tax on the amount on line 5 *(from* Table A *in the instructions)*		6
7	Unified credit *(from* Table B *in the instructions)*		7
8	Net preliminary tentative tax *(subtract line 7 from line 6)*		8
9	Tax attributable to New York adjusted taxable gifts *(line 4 divided by line 5; multiplied by line 8; see instructions)*		9
10	Tax **not** attributable to New York adjusted taxable gifts *(subtract line 9 from line 8)*	10	
11	Multiply line 10 by the decimal on line 37		11 L13
12	New York tentative tax *(add lines 9 and 11)*		12
13	Gift tax payable for gifts made after 1982 *(from* Worksheet II *in the instructions)*		13 L14
14	New York estate tax before other credits *(subtract line 13 from line 12)*		14
15a	Agricultural exemption credit *(from Form ET-411)*	15a L15	
15b	Closely held business credit *(from Form ET-416)*	15b L16	
15c	Add lines 15a and 15b	15c	
16	Credit for New York estate tax on prior transfer *(from Form ET-190)*	16 L17	
17	Credit for New York gift tax paid on pre-1983 gifts *(from Form ET-412)*	17 L18	
18	Total other credits *(add lines 15c, 16 and 17)*		18
19a	New York net estate tax *(subtract line 18 from line 14)*		19a
19b	New York minimum tax *(from* Worksheet III *in the instructions)*		19b
19c	New York estate tax *(add lines 19a and 19b)*		19c
20	Prior tax payments *(attach a schedule of date(s) and amount(s) of payment(s))*		20 L19
21	If line 20 is less than line 19c, subtract line 20 from line 19c. This is the **amount you owe**		21 L20
22	If line 20 is more than line 19c, subtract line 19c from line 20. This is the amount to be **refunded to you**		22 L21

Attach check or money order here.

Reminder: Sign this form on page 4. If there is an amount on line 21, make check payable to ***Commissioner of Taxation and Finance.***

Mail your return, attachments, and payment (if any) to: **NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556**

See the Instructions regarding your obligation to file a copy of this return with the surrogate's court.

Recapitulation *(Attach federal Form 706 if applicable)*

Do you, the executor, elect alternate valuation in accordance with section 945(b) of the Tax Law? L22 Yes L23 No

Gross assets *(see instructions)*		Value at Date of Death	or	Alternate Value
23 Schedule A — Real estate	23	L24		
24 Schedule B — Stocks and bonds	24		L25	
25 Schedule C — Mortgages, notes, cash, and bank deposits	25	L26		
26 Schedule D — Insurance on the decedent's life	26		L27	
27 Schedule E — Jointly owned property	27	L28		
28 Schedule F — Other miscellaneous property	28		L29	
29 Schedule G — Transfers during decedent's life	29	L30		
30 Schedule H — Powers of appointment	30		L31	
31 Schedule I — Annuities	31	L32		
32 Total *(add lines 23 through 31)*	32			
33a Enter the amount from Form ET-417, if any, for the exclusion for a family-owned business	33a			
33b Enter the amount from Form ET-418, or federal Schedule U if any, for the exclusion for land subject to a qualified conservation easement	33b			
33c Enter the amount from Form ET-419, if any, for assets excludible from the New York gross estate for victims of Nazi persecution	33c			
33d Total of exclusions *(add lines 33a, 33b, and 33c)*	33d			
33e * Enter the net amount of additions (or subtractions) from page 3, line 69	33e	L33		
33f Add or subtract line 33e to/from the amount on line 33d	33f			
34 **New York adjusted gross estate** *(add or subtract line **33f** to/from the amount on line **32**)*	34			

Computations

35 For resident decedent *(enter amount from page 3, line 70)*	35	L34		
36a New York gross estate for resident decedent *(subtract line 35 from line 34)*	36a			
36b New York gross estate for nonresident decedent *(enter amount from page 3, line 71c)*	36b		L35	
37 Divide line 36a or 36b by line 34 *(round the decimal to four places; cannot be more than 1.0000)*	37			

Deductions *(see instructions)* **Note:** To claim a deduction for principal residence, complete Schedule 5 on page 4.

38 Schedule J — Funeral expenses and expenses incurred in administering property subject to claims	38	L36		
39 Schedule K — Debts of decedent, including mortgages and liens	39		L37	
40 Schedule L — Net losses during administration and expenses incurred in administering property not subject to claims	40	L38		
41 Add lines 38, 39, and 40	41			
42 Family-owned business interests deduction, from Form ET-417-D, or federal Schedule T	42		L39	
43 Add lines 41 and 42	43			
44 Enter the amount from Form ET-90.4, Schedule M, line 9 or from federal Form 706, page 3, Schedule M	44	L40		
45 * Enter amount, if any, from page 4, line 72	45		L41	
46 New York bequests to surviving spouse *(line 44 and add or subtract line 45)*	46			
47 Enter the amount from Form ET-90.4, Schedule N, line 16 or from federal Form 706, page 3, Schedule O	47	L42		
48 * Enter amount, if any, from page 4, line 73	48		L43	
49 New York charitable deduction *(line 47 and add or subtract line 48)*	49			
50 Deduction for principal residence *(from line 74)*	50		L44	
51 Total New York allowable deductions *(add lines 43, 46, 49, and 50; also enter on page 1, line 2)*	51			

*** For use only when a federal estate tax return, Form 706, is attached.**

52 At time of death decedent was: ☐ Single ☐ Legally separated ☐ Divorced — Date _____

☐ Widow/widower — Name of deceased spouse _____ SS# _____
Date of death _____

☐ Married — Name of surviving spouse _____

Election of marital deduction for noncitizen spouse — If the surviving spouse is not a citizen of the United States, and a marital deduction is elected for New York estate tax purposes, both the executor and the surviving spouse must signify by signing below:

Executor's signature	Date	Surviving spouse's signature	Date

Estate of	Social security number

Check the *Yes* or *No* box for each question.

		Yes	No
53	Do you elect a marital deduction for qualified terminable interest property under section 955(c) (QTIP)?	L46	
54	Are you making any of the following elections? *(If Yes, also check applicable box or boxes below)*	L47	
a	Special use valuation under section 954-a of the Tax Law.	a	
b	Exclusion for land subject to a qualified conservation easement under section 954-b of the Tax Law *(see instructions)*	b	
c	Exclusion for a family-owned business under section 954-c of the Tax Law *(complete and attach Form ET-417)*	c	
d	Deduction for family-owned business interests under section 955(g) of the Tax Law *(see instructions)*	d	
55	Do you elect to pay the tax in installments as described in IRC section 6166 (NY 997)? If *Yes*, attach Form ET-415 in duplicate	L48	
56	Did the decedent, at the time of death, own any interest in a partnership or unincorporated business; own stock in an inactive or closely held business; or have in interest in any commercial property or incorporated business?	L49	
57	Does the gross estate contain any IRC section 2044 property?	L50	
58	Was there any insurance on the decedent's life, or were there any annuities or lump sum distributions that are not included on the return as part of the gross estate?	L51	
59	Was the decedent a plaintiff in any litigation at the time of death, or is there any litigation pending or contemplated on behalf of the decedent? *(see instructions)*	L52	
60	At the time of the decedent's death, did there exist any trusts created by the decedent, or did the decedent possess a power over, a beneficial interest in, or a trusteeship of, any trust created by another?	L53	
61	Are there any assets wholly or partially excluded from the gross estate other than jointly-held assets with the surviving spouse?	L54	
62	Did the decedent at the time of death own any artwork, stamp collections, coin collections or other collections?	L55	

Schedule 1 — Adjustments to federal gross estate

		Additions	Subtractions
63	Property subject to a limited power of appointment created before September 1, 1930, includable in the New York estate under section 957 of the Tax Law	63	
64	Federal gift tax, if any, included on Schedule G of federal Form 706		64
65	New York State gift tax, if any, paid by decedent or decedent's estate for gifts made by decedent or spouse within three years of decedent's death	65	
66	Enter the **full** value of property included in the federal gross estate under the provisions of section 2044 of the IRC (QTIP)		66
67	Enter the **full** value of property includable in the New York gross estate under the provisions of section 954(a)(4) and (5) of the Tax Law	67	
68	Totals *(add lines 63, 65, and 67 in* Additions *column and add lines 64 and 66 in* Subtractions *column)*	68	
69	Net difference - plus or minus *(enter here and on page 2, line 33e)*	69	

Schedule 2 — Adjustments to determine the New York gross estate of a resident or nonresident decedent

For a resident decedent: List each item of real and tangible personal property located **outside** New York State, including the item number and the schedule on which it is listed *(do not include bank accounts or other intangible assets located outside New York State)*. Attach additional sheets if necessary.

70 Total value of property located outside New York State (listed above) for a resident decedent *(enter here an on page 2, line 35)* — 70

For a nonresident decedent: List each item of real property and tangible personal property located in New York State, that is required to be included in the New York gross estate. Indicate the item number and the schedule on which it is listed. **Do not include** bank accounts or other intangible assets located in or outside New York State. Property in a QTIP Trust that is not required to be included in the New York gross estate under the provisions of section 954(a)(4) and (5) of the Tax Law, should also be excluded.

71a Total value of property located in New York State listed above for a nonresident decedent — 71a

71b Real property and tangible personal property within New York State, that is included in the amount on lines 33a, 33b, or 33c — 71b

71c Total value of property includable in the New York gross estate of a nonresident *(subtract line 71b from line 71a; enter here and on page 2, line 36b)* — 71c

Schedule 3 — Adjustment to federal marital deduction

If an addition to, or subtraction from, the federal marital deduction is required:

List the property and indicate the federal schedule(s) on which it is listed. Also indicate the amount of the adjustment *(see instructions)*. Also subtract the value of property reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution*, that passed to the surviving spouse.

Note: If you are making adjustments to claim the marital deduction for a surviving spouse who is not a citizen of the United States, both the executor and the surviving spouse must sign in the space provided in item 52 on the bottom of page 2.

72 Total value of property listed on this schedule *(if negative amount, enter minus sign; enter here and on page 2, line 45)* ...	**72**		

Schedule 4 — Adjustment to federal deduction for charitable, public, and similar gifts and bequests

If a addition to, or subtraction from, the federal marital deduction is required:

List the property and indicate the federal schedule(s) on which it is listed. Also indicate the amount of the adjustment *(see instructions)*. Include as an addition property passing under limited power of appointment created before September 1, 1930, that passes or has passed to a qualified charitable organization, if such property is included in the amount on line 63, page 3 (Tax Law, section 957(c)). Subtract the value of property reported on Form ET-419, *Computation of Exclusion for a Victim of Nazi Persecution,* that passed to a qualified charitable organization.

73 Total value of property listed on this schedule *(if negative amount, enter minus; enter here and on page 2, line 48)*	**73**		

Schedule 5 — Deduction for principal residence (for the estate of a decedent whose date of death is on or after June 8, 1995)

a.	Value of principal residence as reported on Schedule A, B, E (Part II only), F, or G			**a**	
b.	Mortgages and other deductions specifically attributable to principal residence as reported on Schedules J, K, L, M, and N:				
	Administration expenses *(from Schedules J and L)*				
	Debts of decedent *(from Schedule K)*				
	Bequests to spouse (marital deduction) *(from Schedule M)*				
	Charitable bequests *(from Schedule N or federal Schedule O)*				
	Total deductions *(add items above)*			**b**	
c.	Net value of principal residence *(subtract line b from line a)*			**c**	
d.	Maximum allowable deduction			**d**	250,000 00
74	Deduction for principal residence *(enter the lesser of line c or line d; enter here and on line 50)*			**74**	

If an attorney or authorized representative is listed on page 1, he or she must complete the following declaration:

I declare that I am a *(check one or more)* ☐ attorney; ☐ certified public accountant; ☐ enrolled agent; or ☐ public accountant enrolled with the New York State Education Department; and agree to represent the executor for the estate, and I am authorized to receive tax information regarding this estate.

Signature of authorized representative	Date

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information on which preparer has any knowledge. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on the front of this return to receive confidential tax information regarding this estate.

Signature of executor	Date	Signature of co-executor	Date
Preparer's name		Signature of preparer other than executor	Date
Address of preparer	City	State	ZIP code

ETax form 090 – Federal Information

Field Name Data Specific	Data specific for 090 Document Type Federal Information	Position Number(s)	Edit Validation
Waivers Request (1)	1 character	Position (570)	"Y" or "N", the output file will include space if "N" Y= Yes N= No
Release/ Number of counties (2)	2 character	Position (571-572)	Numeric or blank **Always verified in Pass 2**
County of Court Proceeding (3)	4 characters	Position (584-587)	First characters of any county or blank Needs to be a valid county code stored in database if entered.
Copy filed (4)	1 character	Position (588)	"Y" or "N", the output file will include space if "N" Y= Yes N= No
Federal Return Required (5 & 6)	2 characters	Position (589-590)	"Y" or "N" Y= Yes N= No
Federal Gross Estate (7)	11 characters	Position (602-612)	Dollars and Cents **Always verified in Pass 2**
Federal Taxable Estate (8)	11 characters	Position (591-601)	Dollars and Cents **Always verified in Pass 2**
Date Received (9)	6 characters(numeric), in the format of: MM/DD/YY (represents postmark date)	Position (613-618)	MMDDYY. ***Required.*** Must be equal or less than current date and not less than the date of death. **Verified in Pass 2, if failed in Pass 1.**

ETax form 090 – Tax Computation

Field Name	Data specific for 090 Document Type Tax Computation	Position Number(s)	Edit Validation
New York adjusted Gross Estate (10)	11 characters	Position (619-629)	Dollars and Cents **Always verified in Pass 2**
Total New York allowable deductions (11)	11 characters	Position (630-640)	Dollars and Cents **Always verified in Pass 2**
New York adjusted taxable gifts (12)	11 characters	Position (641-651)	Dollars and Cents **Always verified in Pass 2**
Result of computation (multiply line 10 by decimal on line 37) (13)	11 characters	Position (652-662)	Dollars and Cents **Always verified in Pass 2**
Gift Tax payable (14)	11 characters	Position (663-673)	Dollars and Cents **Always verified in Pass 2**
Agricultural exemption credit (15)	11 characters	Position (674-684)	Dollars and Cents **Always verified in Pass 2**
Closely held business credit (16)	11 characters	Position (685-695)	Dollars and Cents Must be zero if print date is less than 07/94 **(State is still verifying this statement)** **Always verified in Pass 2**
Credit for NY estate tax prior to transfer (17)	11 characters	Position (696-706)	Dollars and Cents **Always verified in Pass 2**
Credit for NY gift prior to 1983 (18)	11 characters	Position (707-717)	Dollars and Cents **Always verified in Pass 2**
Prior Tax Payment (19)	11 characters	Position (718-728)	Dollars and Cents **Always verified in Pass 2**
Balance Due (20)	11 characters	Position (729-739)	Dollars and Cents **Always verified in Pass 2**
Over Payment (21)	11 characters	Position (740-750)	Dollars and Cents **Always verified in Pass 2**

ETax form 090 - Recapitulation

Field Name	Data specific for 090 Document Type Recapitulation	Position Number(s)	Edit Validation
Alternate Valuation of Tax Law (22 & 23)	2 characters	Position (751-752)	"Y" or "N" This screen field should be stored in the database as two separate fields, one for "Y" or blank, and the second one for "N" or blank
Schedule A (24)	11 characters	Position (753-763)	Dollars and Cents **Always verified in Pass 2**
Schedule B (25)	11 characters	Position (764-774)	Dollars and Cents **Always verified in Pass 2**
Schedule C (26)	11 characters	Position (775-785)	Dollars and Cents **Always verified in Pass 2**
Schedule D (27)	11 characters	Position (786-796)	Dollars and Cents **Always verified in Pass 2**
Schedule E (28)	11 characters	Position (797-807)	Dollars and Cents **Always verified in Pass 2**
Schedule F (29)	11 characters	Position (808-818)	Dollars and Cents **Always verified in Pass 2**
Schedule G (30)	11 characters	Position (819-829)	Dollars and Cents **Always verified in Pass 2**
Schedule H (31)	11 characters	Position (830-840)	Dollars and Cents **Always verified in Pass 2**
Schedule I (32)	11 characters	Position (841-851)	Dollars and Cents **Always verified in Pass 2**
Net Additions/Subtractions (33)	11 characters	Position (852-862)	Dollars and Cents **Always verified in Pass 2**

ETax form 090 – Computation and Deduction

Field Name	Data specific for 090 Document Type Computation & Deduction	Position Number(s)	Edit Validation
Resident decedent computation (34)	11 characters	Position (863-873)	Dollars and Cents **Always verified in Pass 2**
NY Gross Non-Resident decedent (35)	11 characters	Position (874-884)	Dollars and Cents **Always verified in Pass 2**
Schedule J (36)	11 characters	Position (885-895)	Dollars and Cents **Always verified in Pass 2**
Schedule K (37)	11 characters	Position (896-906)	Dollars and Cents **Always verified in Pass 2**
Schedule L (38)	11 characters	Position (907-917)	Dollars and Cents **Always verified in Pass 2**
From form ET 417 or Fed SchT (39)	11 characters	Position (918-928)	Dollars and Cents **Always verified in Pass 2**
Schedule M (40)	11 characters	Position (929-939)	Dollars and Cents **Always verified in Pass 2**
NY Request (from line 72) (41)	11 characters	Position (940-950)	Dollars and Cents **Always verified in Pass 2**
From Schedule N (Line 4) (42)	11 characters	Position (951-961)	Dollars and Cents **Always verified in Pass 2**
From line 73 (43)	11 characters	Position (962-972)	Dollars and Cents **Always verified in Pass 2**
Deduction for Principle residence (44)	11 characters	Position (973-983)	Dollars and Cents **Always verified in Pass 2**

ETax form 090 – Questions

Field Name	Data specific for 090 Document Type Questions	Position Number(s)	Edit Validation
Business Occupation Code *(45)	3 characters Note: on Older version if forms only – prior to 1999	Position (984-986)	All numeric, Required 010, 020, 030, 040, 050, 060, 070, 080, 090, 098, 099, 110, 120, 130, 140, 150, 160, 170, 180, 190, 198, 199
Marital deduction (46)	1 Character	Position (987)	"Y" or "N", the output file will include space if "N" Y = Yes
Special use (47)	1 Character	Position (988)	"Y" or "N", the output file will include space if "N" Y = Yes
Installment (48)	1 Character	Position (989)	"Y" or "N", the output file will include space if "N" Y = Yes
Other Interest (49)	1 Character	Position (990)	"Y" or "N", the output file will include space if "N" Y = Yes
2044 Property (50)	1 Character	Position (991)	"Y" or "N", the output file will include space if "N" Y = Yes
Insurance/Annuities (51)	1 Character	Position (992)	"Y" or "N", the output file will include space if "N" Y = Yes
Litigation (52)	1 Character	Position (993)	"Y" or "N", the output file will include space if "N" Y = Yes
Trusts (53)	1 Character	Position (994)	"Y" or "N", the output file will include space if "N" Y = Yes
Excluded Assets (54)	1 Character	Position (995)	"Y" or "N", the output file will include space if "N" Y = Yes
Collections (55)	1 Character	Position (996)	"Y" or "N", the output file will include space if "N" Y = Yes
Filler (56)	4 Characters	Position (997-1000)	
Receipt Date (57)	8 Characters	Position (1001-1008)	
Deposit Date (58)	8 Characters	Position (1009-1016)	

*** – Not on current form**

New York State Department of Taxation and Finance

Tentative Payment of Estate Tax

ET-130 (7/04)

For office use only

H4 FTN

H3 Received Amount

L1 Received Date

L5 Receipt Date

L6 Deposit Date

Decedent's last name H5	First name H6	Middle initial H7	Social security number H14
Address of decedent at time of death *(number and street)* H8			Date of death H15 — Check box if copy of death certificate is attached *(see inst.)* ☐ H16
City, village, or post office H10	State H11	ZIP code H12	County of residence H17

If the decedent was a nonresident of New York State on the date of death, check this box and attach completed Form ET-141, *New York State Estate Tax Domicile Affidavit* ..... ☐ H19

Executor: If you are submitting *Letters Testamentary* or *Letters of Administration* with this form, indicate in this box the type of letters. Enter ***L*** if regular, ***LL*** if limited letters. If you are not submitting letters with this form, enter ***N***. ☐ H20

Attorney's or authorized representative's last name H22	First name H23 / MI H24	Check box if POA is attached H25	Executor's last name H35 / First name H36 / Middle initial H37
In care of *(firm's name)* H26			If more than one executor, check box *(see instructions)* ..... ☐ H38
Address of attorney or authorized representative H27			Address of executor H40
City, village, or post office H29	State H30	ZIP code H31	City, village, or post office H42 / State H43 / ZIP code H44
SSN or PTIN of attorney or authorized rep. H33	Telephone number ( ) H34		Social security number of executor H46 / Telephone number ( ) H47

Computation of tentative payment

1	Estimated value of gross estate *(see instructions)*	1. L2	
2	Estimated deductions *(see instructions)*	2. L3	
3	Estimated taxable estate for New York *(subtract line 2 from line 1)*	3.	
4	Estimated net estate tax for New York *(see instructions)*	4.	
5	Amount previously remitted, if any	5.	
6	Amount remitted with this form *(make check or money order payable to* **Commissioner of Taxation and Finance)**	6. L4	

Attach check or money order here.

Instructions

General instructions

Purpose of Form ET-130

Form ET-130 should only be used to make a tentative payment of estate tax.

Extension of time to file and/or pay the estate tax.

If you need an extension of time to file the estate tax return or pay the estate tax, or both, file Form ET-133, *Application for Extension of Time to File and/or Pay Estate Tax.* You must file Form ET-133 not later than nine months after the decedent's date of death. The estate may also make a tentative payment of the estate tax with Form ET-133, when it requests an extension of time to file the return or an extension of time to pay the tax.

Interest and penalty

Interest

Underpayment of tax — To avoid the assessment of interest, you must pay the total tax as finally determined within nine months of the date of death, even if you received an extension of time to file the return. Interest is compounded daily, and the rate is adjusted quarterly.

Penalty

Late payment penalty — If you do not pay the tax when due, you will be charged a penalty of ½% of the unpaid portion of the total tax shown on the return for each month or part of a month the tax remains unpaid. It will be computed from the due date to the date of payment, up to a maximum of 25% (New York State Tax Law sections 990 and 685(a)(2)). This penalty is in addition to the interest charged for late payments, and may be waived if you attach an explanation showing reasonable cause for paying late.

Decedent information

Enter the name of the decedent (last name first), home address at the time of death, social security number, date of death (month, date, and year), and county of residence. If you have not submitted a copy of the death certificate, check the box and attach a copy. If the decedent was not a resident of New York State at the time of death, check the box and attach a completed Form ET-141, *New York State Estate Tax Domicile Affidavit*, if one was not submitted previously.

Attorney/representative information

If the estate is represented by an attorney, accountant, or other authorized representative, and a Form ET-14, *Estate Tax Power of Attorney*, has not been submitted previously, you may submit one at this time by attaching it to this form and checking the POA box next to the attorney's/representative's name above.

Instructions *(continued)*

Executor information

The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent with sufficient knowledge to file an accurate return.

If an executor has not been appointed, this form may be filed by a person having knowledge of all the assets in the decedent's estate. This person must also enter his or her name, address, and social security number in the area provided for the executor.

If the estate has more than one executor, attach a list of their names, addresses, social security numbers, and phone numbers. In the area provided enter the information for an executor who is a New York State resident, if there is one.

Note: If letters testamentary or letters of administration have been obtained from surrogate's court but not submitted, attach them to this form and indicate in the space provided the type of letters you are submitting.

Specific instructions

Line 1 — Refer to federal Form 706, page 1, Part 2, line 1. If the decedent was not a United States citizen or resident, then refer to federal Form 706-NA, page 2, Schedule B, line 1. If the decedent died before February 1, 2000, then refer to Form ET-90, page 1, line 1.

Line 2 — Refer to federal Form 706, page 1, Part 2, line 2. If the decedent was not a United States citizen or resident, then refer to federal Form 706-NA, page 2, Schedule B, line 7. If the decedent died before February 1, 2000, then refer to Form ET-90, page 1, line 2.

Line 4 — Refer to Form ET-706 and ET-706-I. If the decedent died before February 1, 2000, then refer to Form ET-90, page 1, line 19a.

Where to file

Mail this form and your payment to: **NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556.**

Note: If you use a private delivery service, you must mail this form and payment to a different address listed in Publication 55 (see *Private delivery services* below.)

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
For estate tax information:	1 800 641-0004
From areas outside the U.S. and outside Canada:	(518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Estate Tax Specification Document

ETax Form 130

FIELD NAME	DATA SPECIFIC FOR DOCUMENT TYPE 130	POSITION NUMBER(S)	EDIT VALIDATION
Received Date (1)	6 Digits,MMDDYY and is displayed MM/DD/YY. This represents "Post Mark Date"	Position (569-574)	Required, equal to or less than current date and not less than date of death. **Verified in PASS 2 if failed in PASS 1**
Estimated Value of Gross Estate (2)	Numeric - 11 Digits	Position (575-585)	Dollars and Cents **Verified in PASS 2**
Estimated Deductions (3)	Numeric - 11 Digits	Position (586-596)	Dollars and Cents **Verified in PASS 2**
Amount of Remittance (4)	Numeric - 11 Digits	Position (597-607)	Dollars and Cents **Verified in PASS 2**
Receipt Date (5)		Position (1001-1008)	CCYYMMDD
Deposit Date (6)		Position (1009-1016)	CCYYMMDD

New York State Department of Taxation and Finance

Application for Extension of Time To File and/or Pay Estate Tax

ET-133 H1 H2
(5/04)

For office use only

H4 FTN

H3 Received Amount

L3 Date Received

L7 Receipt Date

L8 Deposit Date

Decedent's last name H5	First name H6	Middle initial H7	Social security number H14
Address of decedent at time of death *(number and street)* H8			Date of death H15 — Mark an *X* if copy of death certificate is attached *(see inst.)* ☐ H16
City, village, or post office H10	State H11	ZIP code H12	County of residence H17

If the decedent was a nonresident of New York State on the date of death, mark an *X* in the box and attach completed Form ET-141, *New York State Estate Tax Domicile Affidavit* ..... ☐ H19

Executor: If you are submitting letters testamentary or letters of administration with this form, indicate in this box the type of letters. Enter *L* if regular, *LL* if limited letters. If you are not submitting letters with this form, enter *N*. ☐ H20

Attorney's or authorized representative's last name H22	First name H23	MI H24	Mark an *X* if POA is attached H25
In care of *(firm's name)* H26			
Address of attorney or authorized representative H27			
City, village, or post office H29	State H30	ZIP code H31	
SSN or PTIN of attorney or authorized rep. H33	Telephone number ( ) H34		

Executor's last name H35	First name H36	Middle initial H37	
If more than one executor, mark an *X* in the box and see *Instructions* ..... ☐ H38			
Address of executor H40			
City, village, or post office H42	State H43	ZIP code H44	
Social security number of executor H46	Telephone number ( ) H47		

☐ L1 **Extension of time to file** (Tax Law, section 976(a)(1))
Mark an *X* in this box and, in the space provided below, explain in detail why it is impossible or impractical to file a return within 9 months after the date of the decedent's death *(see instructions on back)*.

Extension date requested
month day year

☐ L2 **Extension of time to pay** (Tax Law, section 976(a))
Mark an *X* in this box and, in the space provided below, explain in detail why payment of the estate tax by the due date (that is, within 9 months of the date of death) will cause undue hardship to the estate. Include documentation of any effort the estate has made to convert assets to pay the tax. If the tax cannot be determined because the size of the estate is unascertainable, mark an *X* here ☐ and attach an explanation *(see instructions on back)*.

Extension date requested
month day year

State in detail why you need an extension. *(Attach additional sheets if necessary.)*

Computation

1 Estimated value of federal gross estate for New York *(include all property, wherever located)*	1. L4	
2 Estimated deductions *(see instructions for federal Form 706)*	2. L5	
3 Estimated federal taxable estate for New York *(subtract line 2 from line 1)*	3.	
4 Estimated net estate tax for New York	4.	
5 Amount previously remitted, if any	5.	
6 Amount remitted with this form, if any *(make check or money order payable to* **Commissioner of Taxation and Finance** *and attach to this form)*	6. L6	

Certification: Under penalties of perjury, I declare that I am either the duly appointed executor or administrator for the above-named estate or, if no executor or administrator has been appointed, a person in actual or constructive possession of any property of the decedent with sufficient knowledge to file an accurate return, the attorney or accountant representing such individual, or a person with a power of attorney to act on behalf of the executor, and that, to the best of my knowledge and belief, the information contained on this application is true and correct.

Signature	Date

Instructions

Who may file Form ET-133

The executor who is required to file the estate tax return for the decedent's estate may file Form ET-133 to apply for an extension of time to file or for an extension of time to pay the estate tax, or both, under section 976 of the Tax Law. The term *executor* includes executrix, administrator, administratrix, or personal representative of the decedent's estate; if no executor, executrix, administrator, administratrix, or personal representative is appointed, qualified, and acting within the United States, *executor* means any person in actual or constructive possession of any property of the decedent. Also, an authorized attorney, certified public accountant, or other person holding power of attorney (POA) may use this form to apply for an extension of time on behalf of the executor.

If you have not previously submitted a copy of the death certificate, mark the box and attach a copy to this form.

If letters testamentary or letters of administration have been obtained from surrogate's court but not submitted, attach them to this form and indicate in the space provided the type of letters you are submitting.

If the estate has more than one executor, attach a list of their names, addresses, social security numbers, and phone numbers. In the area provided, enter the information for an executor who is a New York resident, if there is one.

If this application is signed by the authorized representative of the executor, enter the information for that person (attorney, CPA, or person with POA) in the area indicated for attorney or authorized representative.

Note: If an executor has not been appointed, this application may be signed by a person acting as executor who has sufficient knowledge of the estate to file an accurate return. The information (name, address, etc.) for the person acting as executor should be entered in the area provided for the executor. If the application is signed by the authorized representative of a person acting as executor, refer to the information above.

When to file

You must file Form ET-133 not later than nine months after the date of death. However, to avoid penalties if the Tax Department denies your application(s), you should file the application early enough so that the Tax Department can review the application and reply before the estate tax and return are due. We will notify you in writing of the Tax Department's decision. If we approve your application, you must file the return and/or pay the tax by the extended due date(s).

Where to file

Mail this form and your payment (if required) to: **NYS Estate Tax, Processing Center, PO Box 5556, New York NY 10087-5556**.

Note: If you use a private delivery service, you must mail this form and payment to a different address listed in Publication 55 (see *Private delivery services* below.)

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

Estate tax return due date — The return due date is nine months after the decedent's death. If there is no numerically corresponding day in the ninth month, the last day of the ninth month is the due date. When the due date falls on Saturday, Sunday, or a legal holiday, the due date is the next weekday that is not a legal holiday.

Extension of time to file (Tax Law, section 976(a)(1))

The extension of time to file an estate tax return may not exceed six months unless the executor is out of the country.

The application must establish sufficient cause why it is impossible or impractical for the executor to file a return by the estate tax return due date.

An extension of time to file does not extend the time to pay. Therefore, if the application is for an extension of time to file only, you must show the amount of the estate tax estimated to be due and include a check or money order payable to the ***Commissioner of Taxation and Finance*** with the application (if not previously paid). Write the decedent's social security number and ***Estate tax*** on the check or money order.

Extension of time to pay (Tax Law, section 976(a))

Note: An extension of time to pay does not extend the time to file. You must file the return within nine months after the date of death, unless an extension of time to file has been granted.

A discretionary extension of time to pay for undue hardship under section 976(a)(3) may not exceed four years. For information on an extension of time granted to a closely held business under section 997, see Form ET-415, *Application for Deferred Payment of Estate Tax.*

The application must establish that it is an undue hardship for the executor to pay the full amount of the estate tax by the estate tax return due date (nine months after the date of death). You must document any effort the estate has made to convert assets to pay the tax. Include information on the listing of real estate, loans, marketability of securities, and so forth.

In general, an extension of time to pay will be granted only for the amount of the cash shortage. You must show the amount of the estate tax (attach a copy of the return if it has already been filed; otherwise estimate the tax), the amount of the cash shortage (including a statement of the current assets in the estate and the assets already distributed), a plan for partial payments during the extension period, and the balance due. You must attach a check or money order payable to the ***Commissioner of Taxation and Finance*** for the balance due. Write the decedent's social security number and ***Estate tax*** on the check or money order.

You must pay the part of the estate tax, including the accrued interest, for which the extension of time is granted by the extended due date. If you pay within this period, interest is computed from the date that is nine months after the date of death to the date of payment.

Penalties — Penalties may be imposed for failure to file the estate tax return within the extension period granted, or failure to pay the balance of the estate tax due within the extension period granted.

Bond — If an extension of time to pay is granted, the executor may be required to furnish a bond.

Privacy notification — The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
For estate tax information:	1 800 641-0004
From areas outside the U.S. and outside Canada:	(518) 485-6800

Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

Estate Tax Specification Document

ETax Form 133

FIELD NAME	DATA SPECIFIC FOR DOCUMENT TYPE 133	POSITION NUMBER(S)	EDIT VALIDATION
Time Extension to File (1)	1 Character	Position (569-569)	"X" or "Y" or "N" X = Yes Y = Yes N = No
Time Extension to Pay (2)	1 Character	Position (570-570)	"X" or "Y" or "N" X = Yes Y = Yes N = No
Date Received (3)	6 Digits, MMDDYY and is displayed MM/DD/YY. This represents "Post Mark Date"	Position (571-576)	Required, equal to or less than current date and not less than date of death. **Verified in PASS 2 if failed in PASS 1**
Estimated Federal Gross Estate (4)	Numeric - 11 Digits	Position (577-587)	Dollars and Cents
Estimated Deductions (5)	Numeric - 11 Digits	Position (588-598)	Dollars and Cents
Amount of Remittance (6)	Numeric - 11 Digits	Position (599-609)	Dollars and Cents
Receipt Date (7)		Position (1001-1008)	CCYYMMDD
Deposit Date (8)		Position (1009-1016)	CCYYMMDD

New York State Department of
Taxation and Finance
Taxpayer Services and Revenue Division
W A Harriman Campus
Albany NY 12227

For Office Use Only

Estate Tax Payment Document

L4 Received Date H8 H9 H10
L9 Receipt Date H11
L10 Deposit Date H13 H14 H15

Date: ____/____/____

Installment indicator: L1

Payment for taxpayer ID: ■ ____-____-_____ Associated form type: ■ L2

Date of death: ■ ____/____/____ Associated FTN: ■ L3

Explanation:

☐ Your check, number _____ dated ____/____/____, in the amount of _____, is unprocessible for the following reason: ☐ Insufficient funds ☐ Other _____

Note: Penalty, interest, or both **may** be accumulating. The date your replacement check is received will be the date of payment.

☐ We are enclosing a *Deferred Tax Bill* issued under section 997 of the Tax Law. Keep the bill for your records and forward a remittance for the amount shown to be due on line 5 of this form using the instructions below.

1 Tax	1 ■	L5
2 Penalty	2 ■	L6
3 Interest	3 ■	L7
4 Fee	4 ■	L8
5 Total amount due	5	

Instructions - Make your remittance payable to the ***Commissioner of Taxation and Finance.***
- Include the name and ID number of the estate, trustee, or distributee on your remittance.
- **Return** this entire form with your remittance to the address below.

cc: file
attorney

Enclosure

NEW YORK STATE ESTATE TAX
PROCESSING CENTER
PO BOX 5556
NEW YORK NY 10087-5556

H1 ET-300 (10/01) H2

Estate Tax Specification Document

ETax Form 300

FIELD NAME	DATA SPECIFIC FOR DOCUMENT TYPE 300	POSITION NUMBER(S)	EDIT VALIDATION
Installment Indicator (1)		Position (569-569)	"Y" or Blank
Associated Form Type (2)	Numeric - 3 Characters	Position (570-572)	Required
Associated FTN (3)	E or G, YY=Current Year, Pos. 04-11	Position (573-582)	Numeric, Required
Received Date (4)	6 Digits, MMDDYY and is displayed MM/DD/YY. This represents "Post Mark Date"	Position (584-589)	
Tax (5)	Numeric - 11 Digits	Position (590-600)	Dollars and Cents
Penalty (6)	Numeric - 11 Digits	Position (601-611)	Dollars and Cents
Interest (7)	Numeric - 11 Digits	Position (612-622)	Dollars and Cents
Fee (8)	Numeric - 11 Digits	Position (623-633)	Dollars and Cents
Receipt Date (9)		Position (1001-1008)	CCYYMMDD
Deposit Date (10)		Position (1009-1016)	CCYYMMDD

New York State Department of Taxation and Finance

Generation-Skipping Transfer Tax Return for Distributions

ET-500 (1/05)

For distributions made after May 25, 1990, and before January 1, 2006

For office use only

L1 Received Date

H3 Received Amount

H4 FTN

L8 Receipt Date

L9 Deposit Date

Calendar year H16

Name of skip-person distributee *(last, first, middle initial)* H5 H6 H7

SSN of distributee H17

Name and title of person filing return *(if different from above, see instructions)* H8 H9 H10

EIN of trust distributee H18

Address of distributee or person filing return *(number and street or post office box)* H11

City, village, or post office H13

State H14

ZIP code H15

1 Maximum state generation-skipping transfer tax credit allowable *(see instructions)* ..... × 0.0275 = 1. L2

Proration of the federal credit for state generation-skipping transfer tax *(complete lines 2, 3, and 4 only if there is real property or tangible personal property located outside New York State, or if the original transferor was a nonresident)*

2 Gross value of New York property included in the taxable distribution for federal generation-skipping transfer tax purposes *(see instr.)* 2. L3

3 Gross value of all property in the taxable distribution for federal generation-skipping transfer tax purposes *(see instructions)* 3. L4

4 Divide line 2 by line 3 *(round the result to the fourth decimal place)* ..... 4.

5 New York generation-skipping transfer tax *(Multiply line 1 by line 4. If no entries are made on lines 2, 3, and 4, enter the amount from line 1)* ..... 5.

6 Estimated payment *(see instructions)* 6. L5

7 If line 6 is less than line 5, subtract line 6 from line 5. This is the **amount you owe** 7. L6

8 If line 6 is greater than line 5, subtract line 5 from line 6. This is the amount to be **refunded to you** 8. L7

Attach a copy of your federal generation-skipping transfer tax return, Form 706-GS(D), along with all supporting schedules and documents.

Signature of taxpayer or person filing on behalf of taxpayer	Date
Signature of paid preparer	Date
Paid preparer's name	Paid preparer's address

Instructions

General instructions

The New York State generation-skipping transfer (GST) tax applies to distributions and terminations from a trust to a skip person that are not direct skips and occur at the same time as, and as a result of, the death of an individual. Use this form for distributions. For terminations, use Form ET-501. The New York State GST tax rate on taxable distributions and terminations is 2.75%, which is 5% of the federal GST tax rate of 55%. The 55% rate is the same as the maximum federal estate tax rate for dates of death before 2002, and is applicable for federal purposes to any taxable distribution or termination from a trust made before 2002.

The New York rate is the maximum allowed as a federal credit for state GST taxes on taxable distributions and terminations from a trust before 2002. Since New York State does not conform to the change in the federal rate enacted by the federal *Economic Growth and Tax Relief Reconciliation Act of 2001,* the New York rate remains at 2.75% without regard to the date of the generation-skipping transfer.

Purpose of form

Form ET-500 is used by a skip-person distributee to calculate and report the New York State GST tax due on distributions of New York property from a trust, other than direct skips, that are subject to the federal GST tax. The New York State GST tax is limited to those distributions of New York property that occur at the same time as, and as a result of, the death of an individual (see *Specific instructions* on the back page). If you have distributions from more than one trust, you must file a separate return for each trust.

Payment of tax

New York State GST tax becomes due and payable April 15 of the year following the calendar year in which the distributions are made.

Make check or money order payable to ***Commissioner of Taxation and Finance.*** Please write the distributee's name, social security number or the trust's EIN number, and ***Generation-skipping transfer tax*** on the check or money order to help us process the payment.

Instructions *(continued)*

Who must file

In general, anyone who receives a taxable distribution from a trust made after May 25, 1990, must file Form ET-500.

Where to file

NYS GENERATION-SKIPPING TRANSFER TAX
PROCESSING CENTER
PO BOX 5556
NEW YORK NY 10087-5556

Note: If you use a private delivery service, you must mail this form and payment to a different address listed in Publication 55 (see *Private delivery services* below.)

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

When to file

You must file Form ET-500 on or after January 1, but not later than April 15, of the year following the calendar year in which the distributions are made.

Extensions of time to file

If you know that you cannot meet the filing deadline, request an extension of time by writing to the following address:

NYS TAX DEPARTMENT
TTTB — ESTATE TAX SECTION
W A HARRIMAN CAMPUS
ALBANY NY 12227

The time to file will be automatically extended four months if the letter is sent by April 15. **Note:** Filing an extension does not extend the time for payment of tax. See *Payment of tax* on the front page.

Specific instructions

The taxable amount of the distributions from the trust to the distributee that are not direct skips and that occur at the same time as, and as a result of, the death of an individual are multiplied by the tax rate. When there are taxable distributions from the trust that did not occur at the same time as, and as a result of, the death of an individual, those distributions and their related expenses are excluded from the calculation for New York State. In calculating the taxable amount subject to the New York tax, the adjusted allowable expenses must be allocated. The trustee must supply the distributee with the calculation of the inclusion ratio for each distribution.

Note: Since New York State GST tax does not conform to the change in the federal GST tax exemption enacted by the federal *Economic Growth and Tax Relief Reconciliation Act of 2001,* the lifetime GST tax exemption used in the numerator of the calculation of the inclusion ratio is limited to $1,140,000 for transfers made in 2004, and $1,170,000 for transfers made in 2005. These amounts differ from the federal lifetime GST exemption amount of $1,500,000 for transfers made in 2004 and 2005.

The distributee must attach a schedule showing how the taxable amount for New York State was computed.

Line 1 — In the first box, enter the total of the taxable amounts of the taxable distributions to the distributee that occurred at the same time as, and as a result of, the death of an individual. Multiply this amount by the factor of 0.0275 and enter the result in the second box.

Line 2 — Enter the value (on the date of distribution) of the New York property that was included in the taxable distribution. The term *New York property* includes real property and tangible personal property having an actual situs in New York State; intangible personal property within the state employed in carrying on a trade, business, or occupation in New York State; and intangible personal property if the original transferor was a resident of New York State at the time of original transfer.

Line 3 — Enter the value (on the date of distribution) of all property included in the generation-skipping transfer from the trust, including the value of the New York property.

Line 6 — Enter the amount of any estimated payments.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

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For estate tax information:	1 800 641-0004
From areas outside the U.S. and outside Canada:	(518) 485-6800

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Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 641-0004.

Estate Tax Specification Document

ETax Form 500

FIELD NAME	DATA SPECIFIC FOR DOCUMENT TYPE 500	POSITION NUMBER(S)	EDIT VALIDATION
Received Date (1)	6 Digits, MMDDYY and is displayed MM/DD/YY. This represents "Post Mark Date"	Position (262-267)	Required, equal to or less than current date and not less than date of death. **Verified in PASS 2 if failed in PASS 1**
Allowable GST Tax Credit (2)	Numeric - 11 Digits	Position (268-278)	Dollars and Cents **Always verified in PASS 2**
Gross New York Property (3)	Numeric - 11 Digits	Position (279-289)	Dollars and Cents **Always verified in PASS 2**
Gross All Property (4)	Numeric - 11 Digits	Position (290-300)	Dollars and Cents **Always verified in PASS 2**
Estimated Payment (5)	Numeric - 11 Digits	Position (301-311)	Dollars and Cents **Always verified in PASS 2**
Balance Due (6)	Numeric - 11 Digits	Position (312-322)	Dollars and Cents **Always verified in PASS 2**
Overpayment (7)	Numeric - 11 Digits	Position (323-333)	Dollars and Cents **Always verified in PASS 2**
Receipt Date (8)		Position (1001-1008)	CCYYMMDD
Deposit Date (9)		Position (1009-1016)	CCYYMMDD

New York State Department of Taxation and Finance

Generation-Skipping Transfer Tax Return for Terminations

ET-501 H1 H2

(1/05)

For distributions made after May 25, 1990, and before January 1, 2006

For office use only

L1 Received Date

H3 Received Amount

H4 FTN

L8 Receipt Date

L9 Deposit Date

Calendar year H22

Name of trust H5 H6

EIN of trust H23

Name of trustee filing return H7 H8

Address of trustee H9 H11 H12 H13

Name and acting capacity of person filing return H14 H15 H16

Address H17 H19 H20 H21

1 Maximum state generation-skipping transfer tax credit allowable *(see instructions)* ..... x 0.0275 = 1. L2

Proration of the federal credit for state generation-skipping transfer tax *(complete lines 2, 3, and 4 only if there is real property or tangible personal property located outside New York State, or if the original transferor was a nonresident)*

2 Gross value of New York property included in the taxable termination for federal generation-skipping transfer tax purposes *(see instr.)* 2. L3

3 Gross value of all property included in the taxable termination for federal generation-skipping transfer tax purposes *(see instr.)* 3. L4

4 Divide line 2 by line 3 *(round the result to the fourth decimal place)* ..... 4.

5 New York generation-skipping transfer tax *(Multiply line 1 by line 4. If no entries are made on lines 2, 3, and 4, enter the amount from line 1)* ..... 5.

6 Estimated payment *(see instructions)* 6. L5

7 If line 6 is less than line 5, subtract line 6 from line 5. This is the **amount you owe** 7. L6

8 If line 6 is greater than line 5, subtract line 5 from line 6. This is the amount to be **refunded to you** 8. L7

Attach a copy of your federal generation-skipping transfer tax return, Form 706-GS(T), along with all supporting schedules and documents.

Signature of taxpayer or person filing on behalf of taxpayer	Date
Signature of paid preparer	Date
Paid preparer's name	Paid preparer's address

Instructions

General instructions

The New York State generation-skipping transfer (GST) tax applies to distributions and terminations from a trust to a skip person that are not direct skips and occur at the same time as, and as a result of, the death of an individual. Use this form for terminations. For distributions, use Form ET-500. The New York State GST tax rate on taxable distributions and terminations is 2.75%, which is 5% of the federal GST tax rate of 55%. The 55% rate is the same as the maximum federal estate tax rate for dates of death before 2002, and is applicable for federal purposes to any taxable distribution or termination from a trust made before 2002.

The New York rate is the maximum allowed as a federal credit for state GST taxes on taxable distributions and terminations from a trust before 2002. Since New York State does not conform to the change in the federal rate enacted by the federal *Economic Growth and Tax Relief Reconciliation Act of 2001*, the New York rate remains at 2.75% without regard to the date of the generation-skipping transfer.

Purpose of form

Form ET-501 is used by a trustee to calculate and report the New York State GST tax due on certain trust terminations, other than direct skips, that are subject to the federal GST tax. The New York State GST tax is limited to those terminations that include New York property and that occur at the same time as, and as a result of, the death of an individual (see *Specific instructions* on the back page).

Payment of tax

New York State GST tax becomes due and payable April 15 of the year following the calendar year in which the termination occurs.

Make check or money order payable to ***Commissioner of Taxation and Finance.*** Please write the trust's name, EIN number, and ***Generation-skipping transfer tax*** on the check or money order to help us process the payment.

Instructions *(continued)*

Who must file

In general, the trustee of any trust that has a taxable termination after May 25, 1990, must file Form ET-501.

Where to file

NYS GENERATION-SKIPPING TRANSFER TAX
PROCESSING CENTER
PO BOX 5556
NEW YORK NY 10087-5556

Note: If you use a private delivery service, you must mail this form and payment to a different address listed in Publication 55 (see *Private delivery services* below.)

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery.

When to file

You must file Form ET-501 on or after January 1, but not later than April 15, of the year following the calendar year in which the termination occurs.

Extensions of time to file

If you know that you cannot meet the filing deadline, request an extension of time by writing to the following address:

NYS TAX DEPARTMENT
TTTB — ESTATE TAX SECTION
W A HARRIMAN CAMPUS
ALBANY NY 12227

The time to file will be automatically extended four months if the letter is sent by April 15. **Note:** Filing an extension does not extend the time for payment of tax. See *Payment of tax* on the front page.

Specific instructions

The inclusion ratio amounts for all terminations from the trust that are not direct skips and that occur at the same time as, and as a result of, the death of an individual are multiplied by the tax rate. The inclusion ratio amount is the result of multiplying the taxable amount (after expenses) of the terminations by the inclusion ratio. The trustee must figure the inclusion ratio for each termination, and different ratios must be shown on separate Schedules A.

Note: Since New York State GST tax does not conform to the change in the federal GST tax exemption enacted by the federal *Economic Growth and Tax Relief Reconciliation Act of 2001,* the lifetime GST tax exemption used in the numerator of the calculation of the inclusion ratio is limited to $1,140,000 for transfers made in 2004, and $1,170,000 for transfers made in 2005. These amounts differ from the federal lifetime GST exemption amount of $1,500,000 for transfers made in 2004 and 2005.

When there are taxable terminations that did not involve New York property or did not occur at the same time as, and as a result of, the death of an individual, those terminations and their related expenses are excluded from the calculation for New York State. In cases where there are multiple terminations, some of which are not taxable for New York State, the trustee must attach a schedule showing how the inclusion ratio amounts for New York State were computed.

Line 1 — In the first box, enter the total of the inclusion ratio amounts of the taxable terminations that occurred at the same time as, and as a result of, the death of an individual. Multiply this amount by the factor of 0.0275 and enter the result in the second box.

Line 2 — Enter the value (on the date of termination) of the New York property that was included in the taxable termination. The term *New York property* includes real property and tangible personal property having an actual situs in New York State; intangible personal property within the state employed in carrying on a trade, business, or occupation in New York State; and intangible personal property if the original transferor was a resident of this state at the time of original transfer.

Line 3 — Enter the value (on the date of termination) of all property included in the taxable termination, including the value of the New York property.

Line 6 — Enter the amount of any estimated payments.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

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For estate tax information:	1 800 641-0004
From areas outside the U.S. and outside Canada:	(518) 485-6800

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Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 641-0004.

Estate Tax Specification Document

ETax Form 501

FIELD NAME	DATA SPECIFIC FOR DOCUMENT TYPE 501	POSITION NUMBER(S)	EDIT VALIDATION
Received Date (1)	6 Digits, MMDDYY and is displayed MM/DD/YY. This represents "Post Mark Date"	Position (386-391)	Required, equal to or less than current date and not less than date of death. **Verified in PASS 2 if failed in PASS 1**
Allowable GST Tax Credit (2)	Numeric - 11 Digits	Position (392-402)	Dollars and Cents **Always verified in PASS 2**
Gross New York Property (3)	Numeric - 11 Digits	Position (403-413)	Dollars and Cents **Always verified in PASS 2**
Gross All Property (4)	Numeric - 11 Digits	Position (414-424)	Dollars and Cents **Always verified in PASS 2**
Estimated Payment (5)	Numeric - 11 Digits	Position (425-435)	Dollars and Cents **Always verified in PASS 2**
Balance Due (6)	Numeric - 11 Digits	Position (436-446)	Dollars and Cents **Always verified in PASS 2**
Overpayment (7)	Numeric - 11 Digits	Position (447-457)	Dollars and Cents **Always verified in PASS 2**
Receipt Date (8)		Position (1001-1008)	CCYYMMDD
Deposit Date (9)		Position (1009-1016)	CCYYMMDD

New York State Department of Taxation and Finance

New York State Estate Tax Return

For an estate of an individual who died on or after February 1, 2000 and before January 1, 2006

ET-706 H1 H2 (7/05)

Check here if this is an amended return ☐

For office use only

L18 Receipt Date

L19 Deposit Date

H4 FTN

H3 Remit

L7 Date Received

Decedent's last name H5	First name H6	Middle initial H7	Social security number (SSN) H14
Address of decedent at time of death (number and street) H8			Date of death ☐ Check box if copy of death certificate is attached (see instr.)
City, village, or post office H10	State H11	ZIP code H12	County of residence H17

If the decedent was a nonresident of New York State on the date of death, mark an **X** in this box and attach a completed Form ET-141, New York State Estate Tax Domicile Affidavit. ☐ H19

Employer identification number (EIN) of the **estate** L17 | Name and EIN of any **trusts** created or funded by the will

Executor – If you are submitting Letters Testamentary or Letters of Administration with this form, indicate in this box the type of letters. Enter **L** if regular, **LL** if limited letters. If you are not submitting letters with this form, enter **N**. H20

Surrogate's court – If a proceeding for probate or administration has commenced in a surrogate's court in New York State, enter county. L16

Attorney's or authorized representative's last name H22	First name H23 / MI H24	Executor's last name H35	First name H36 / MI H37
In care of (firm's name) H26	Check box if POA is attached H25	If more than one executor, check box (see instructions) H38	
Address of attorney or authorized representative H27		Address of executor H40	
City, village, or post office H29	State H30 / ZIP code H31	City, village, or post office H42	State H43 / ZIP code H44
SSN or PTIN of attorney or authorized rep. H33	Telephone number ( ) H34	Social security number of executor H46	Telephone number ( ) H47

If the decedent possessed a cause of action or was a plaintiff in any litigation at the time of death, check this box and complete Schedule 3 on page 2 (see Form ET-706-*I*, Instructions for Form ET-706) ☐ L1

Installment payments of tax for closely held business — Do you elect to pay the tax in installments as described in IRC section 6166 (NYS Tax Law section 997)? If Yes, attach Form ET-415 in duplicate ☐ Yes ☐ No L2

If releases of lien are needed, attach Form(s) ET-117 (see instructions) and enter the number of counties here L3

a Is a federal estate tax return (either federal Form 706 or 706-NA) required to be filed with the IRS (see instr.)? ☐ Yes ☐ No L4

Note: You must submit a completed federal estate tax return with this return, even when you are not required to file with the federal Internal Revenue Service.

b Federal taxable estate for New York (from page 3, Schedule A, line 26, or page 4, Schedule B, line 41) L5

c Gross federal estate tax (from page 3, Schedule A, line 31, or page 4, Schedule B, line 46) L6

Tax computation

1	Credit for state death taxes **(from page 3, Schedule A, line 36, or page 4, Schedule B, line 49)**	1. L8
2	If there is property outside New York State that is included in the federal gross estate, see instructions; otherwise enter **0** here and on lines 3, 5, 6, and 7, and enter the amount from line 1 on line 8	2. L9
3	**Residents** enter amount from page 2, Sch. 1, line 14; **Nonresidents** enter amount from page 2, Sch. 2, line 19	3. L10
4	Total gross estate, less exclusion, for New York State (from page 3, Schedule A, line 22, or page 4, Schedule B, line 39)	4. L11
5	Divide line 3 by line 4 (round the result to the fourth decimal place). The result should not be greater than 1.0	5.
6	Multiply the amount on line 1 by the decimal on line 5 (round to nearest cent)	6.
7	Enter the lesser of line 2 or line 6, if any; otherwise enter **0**	7.
8	New York State estate tax (subtract the amount on line 7 from the amount on line 1)	8. L12
9	Prior tax payments to New York, if any (attach a schedule of dates and amounts)	9. L13
10	If line 9 is less than line 8, subtract line 9 from line 8. This is the **amount you owe**	10. L14
11	If line 9 is greater than line 8, subtract line 8 from line 9. This is the amount to be **refunded to you**	11. L15

If an attorney or authorized representative is listed above, he or she must complete the following declaration.

I declare that I have agreed to represent the executor(s) for the above estate, that I am authorized to receive tax information regarding the estate, and I am (check all that apply): ☐ an attorney; ☐ a certified public accountant; ☐ an enrolled agent; and/or ☐ a public accountant enrolled with the New York State Education Department.

Signature of attorney or authorized representative	Date

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on this return to receive confidential tax information regarding this estate.

Signature of executor	Date	Signature of co-executor	Date
Signature of preparer other than executor			Date
Address of preparer	City	State	ZIP code

Schedule 1 — Resident

List below each item of real and tangible personal property **located outside New York State** that is included in the federal gross estate. Include the item number, the schedule of federal Form 706 on which it was reported, and the reported value of the property.

Item number	Description	Value

12 Total value of property listed above	**12.**	
13 Property subject to a limited power of appointment created before September 1, 1930, includable in the New York gross estate under NYS Tax Law section 957, if any (see instructions)	**13.**	
14 Subtract line 13 from line 12; enter the result here and on line 3 on the front page of this form	**14.**	

Schedule 2 — Nonresident

15 Federal gross estate for New York State (from page 3, Schedule A, line 22, or page 4, Schedule B, line 39)	**15.**	

List below each item of real and tangible personal property **located in New York State.** Include the item number, the schedule of federal Form 706 or 706-NA on which it was reported, and the value reported.

Item number	Description	Value

16 Total value of property listed above	**16.**	
17 Property subject to a limited power of appointment created before September 1, 1930, includable in the New York gross estate under NYS Tax Law section 957, if any (see instructions)	**17.**	
18 Add lines 16 and 17	**18.**	
19 Subtract line 18 from line 15; enter the result here and on line 3 on the front page of this form	**19.**	

Schedule 3 — Description of litigation or cause of action

In the area provided below, describe any litigation in which the decedent was a plaintiff, or litigation that is pending or contemplated on behalf of the decedent. Include the actual or estimated values of such litigation (see Form ET-706-*I* (7/05), page 2, Litigation information).

This return **must be filed within nine months** after the date of death unless an extension of time to file the return has been granted.

Mail your return and payment (if any) to: **NYS ESTATE TAX, PROCESSING CENTER, PO BOX 5556, NEW YORK NY 10087-5556**

If you use a private delivery service, you must mail the return and payment to a different address listed in Publication 55 (see Private Delivery Services in the instructions)

Reminders: Sign the front page of this return. If there is an amount due on line 10, make check payable to the **Commissioner of Taxation and Finance.** Attach a completed copy of the federal estate tax return along with any accompanying schedules and supplementary information.

Before completing Schedule A or B, see Schedule A or B on page 3 of Form ET-706-I.

Schedule A — Computation of federal estate tax and maximum credit for state death taxes for estates filing federal Form 706

Note: References to lines on federal Form 706 are to the August 2004 version of that form.

20	Amount from federal Form 706, page 3, Part 5, line 10	**20.**		
21	If the estate elected the qualified conservation easement exclusion on the federal estate tax return, and the exclusion qualifies for New York State estate tax purposes, enter the amount from federal Form 706, page 3, Part 5, line 11	**21.**		
22	Total gross estate, less exclusion, for New York State (subtract line 21 from line 20; also enter this amount on line 4 on the front page of this form)	**22.**		
23	Total allowable deductions (from federal Form 706, page 3, Part 5, line 22)	**23.**		
24	Family-owned business interest deduction elected for New York - **for dates of death after 2003 only** (see instructions)	**24.**		
25	Total deductions (add lines 23 and 24)	**25.**		
26	Federal taxable estate for New York State (subtract line 25 from line 22; enter here and on item b on the front page of this form)	**26.**		
27	Adjusted taxable gifts (from federal Form 706, page 1, Part 2, line 4)	**27.**		
28	Add lines 26 and 27	**28.**		
29	Tentative tax on amount on line 28 (from Table A on page 4 of this form)	**29.**		
30	Total federal gift tax payable (from Line 30 worksheet below)	**30.**		
31	Gross federal estate tax (subtract line 30 from line 29; enter here and on item c on the front page of this form)	**31.**		
32	Maximum unified credit (see instructions)	**32.**		
33	Adjustment to unified credit (from federal Form 706, page 1, Part 2, line 10), if any	**33.**		
34	Allowable unified credit (subtract line 33 from line 32)	**34.**		
35	Subtract line 34 from line 31 (if zero or less, enter **0**)	**35.**		
36	Amount of credit for state death taxes from Table B on page 4 of this form (if more than the amount on line 35, enter the line 35 amount here and on line 1 on the front page of this form)	**36.**		

Line 30 worksheet — federal gift tax on gifts made after 1976 – for dates of death after 2001

For dates of death after 2001, the maximum federal estate tax rates are reduced. Since the prior rate schedule (Table A on page 4) is used to calculate the New York State estate tax, the recalculation of the amount on federal Form 706 (8/04), page 1, Part 2, line 7, may result in a larger amount reportable on line 30 of Schedule A. A larger amount on line 30 results in a lower gross tax on line 31 and possibly a lower New York State estate tax overall.

If the date of death was before 2002, do not complete this worksheet. Instead, enter on line 30 of Schedule A the amount from federal Form 706, page 1, Part 2, line 9.

Columns b and c — In addition to gifts reported on federal Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, you must include in these columns any taxable gifts in excess of the annual exclusion that were not reported on federal Form 709.

Column d — Tax payable as used here may not necessarily reflect tax actually paid. Figure tax payable only on gifts made after 1976. Do not include any tax paid or payable on gifts made before 1977. Pre-1977 gifts are listed only to exclude them from the calculation.

To figure the tax payable, enter the amount for the appropriate year from column c of the worksheet on federal Form 709, page 1, Part 2, line 1. Enter the amount from column b on federal Form 709, page 1, Part 2, line 2. Using Table A, Unified rate schedule, on page 4, complete federal Form 709, page 1, Part 2, through line 6 and enter that amount in column d below for each year.

Column e — To figure the unused unified credit (applicable credit amount), use the unified credit (applicable credit amount) in effect for the year the gift was made. This amount should be on the federal Form 709, page 1, Part 2, line 12, that was filed for the gift.

Note: For columns a, b, and c, and lines 2 and 4, enter amounts from federal Instructions for Form 706 (8/04), page 5, Line 7 Worksheet.

a Calendar year or calendar quarter	b Total taxable gifts for prior periods (from federal Instructions for Form 706 (8/04), page 5, Line 7 Worksheet, column b)	c Taxable gifts for this period (from federal Instructions for Form 706 (8/04), page 5, Line 7 Worksheet, column c)	d Tax payable using Table A (see page 4 of this form)	e Unused unified credit (applicable credit amount for this period) (see instructions above)	f Tax payable for this period (subtract column e from column d)
Total pre-1977 taxable gifts (from federal Instructions for Form 706 (8/04), page 5, Line 7 Worksheet, column b)					

1	Total gift taxes payable on gifts made after 1976 (combine the amounts in column f)	**1.**	
2	Gift taxes paid by the decedent on gifts that qualify for special treatment (from federal Instructions for Form 706 (8/04), page 5, line 2, Line 7 Worksheet)	**2.**	
3	Subtract line 2 from line 1	**3.**	
4	Gift tax paid by decedent's spouse on split gifts included on federal Form 706, Schedule G (from federal Instructions for Form 706 (8/04), page 5, line 4, Line 7 Worksheet)	**4.**	
5	Add lines 3 and 4 (enter here and on Schedule A, line 30, above)	**5.**	

Schedule B — Computation of federal estate tax and maximum credit for state death taxes for estates filing federal Form 706-NA

Note: References to lines on federal Form 706-NA are to the January 2003 version.

37	Amount from federal Form 706-NA, page 2, Schedule B, line 1	**37.**	
38	If the estate elected the qualified conservation easement exclusion on the federal estate tax return, Form 706-NA, and the exclusion **does not** qualify for New York State estate tax purposes, enter the amount from federal Form 706, page 42, Schedule U, line 20	**38.**	
39	Federal gross estate for New York State (add amounts on lines 37 and 38; enter here and on line 4 on the front page of this form)	**39.**	
40	Total allowable deductions (from federal Form 706-NA, page 2, Schedule B, line 7)	**40.**	
41	Federal taxable estate for New York State (subtract line 40 from line 39; enter here and on item b on the front page of this form)	**41.**	
42	Total taxable gifts (from federal Form 706-NA, page 1, Part *II*, line 2)	**42.**	
43	Add lines 41 and 42	**43.**	
44	Tax on amount on line 43 (from Table A below)	**44.**	
45	Tax on amount on line 42 (from Table A below)	**45.**	
46	Gross federal estate tax (subtract line 45 from line 44; enter here and on item c on the front page of this form)	**46.**	
47	Unified credit (see instructions)	**47.**	
48	Subtract line 47 from line 46 (if zero or less, enter **0**)	**48.**	
49	Amount of credit for state death taxes from Table B below (if more than the amount on line 48, enter the line 48 amount here and on line 1 on the front page of this form)	**49.**	

Table A — Unified rate schedule

If the taxable amount is:

over	but not over	tax is				
$ 0	$ 10,000			18%	of taxable amount	
10,000	20,000	$ 1,800	plus	20%	of amount over	$ 10,000
20,000	40,000	3,800	plus	22%	of amount over	20,000
40,000	60,000	8,200	plus	24%	of amount over	40,000
60,000	80,000	13,000	plus	26%	of amount over	60,000
80,000	100,000	18,200	plus	28%	of amount over	80,000
100,000	150,000	23,800	plus	30%	of amount over	100,000
150,000	250,000	38,800	plus	32%	of amount over	150,000
250,000	500,000	70,800	plus	34%	of amount over	250,000
500,000	750,000	155,800	plus	37%	of amount over	500,000
750,000	1,000,000	248,300	plus	39%	of amount over	750,000
1,000,000	1,250,000	345,800	plus	41%	of amount over	1,000,000
1,250,000	1,500,000	448,300	plus	43%	of amount over	1,250,000
1,500,000	2,000,000	555,800	plus	45%	of amount over	1,500,000
2,000,000	2,500,000	780,800	plus	49%	of amount over	2,000,000
2,500,000	3,000,000	1,025,800	plus	53%	of amount over	2,500,000
3,000,000	10,000,000	1,290,800	plus	55%	of amount over	3,000,000
10,000,000	17,184,000	5,140,800	plus	60%	of amount over	10,000,000
17,184,000	----------	9,451,200	plus	55%	of amount over	17,184,000

Table B worksheet

Federal adjusted taxable estate for New York State

1. Federal taxable estate for New York State (from Schedule A, line 26, or Schedule B, line 41) ..... 1. $ _____
2. Adjustment 2. 60,000
3. Federal adjusted taxable estate for New York State (subtract line 2 from line 1) ..... 3. _____

Use this amount to compute maximum credit for state death taxes in Table B below.

Table B — Computation of maximum credit for state death taxes

(based on federal adjusted taxable estate for New York State computed using the worksheet above)

If amount from Table B worksheet, line 3 is:

over	but not over	credit is				
$ 40,000	$ 90,000			0.8%	of amount over	$ 40,000
90,000	140,000	$ 400	plus	1.6%	of amount over	90,000
140,000	240,000	1,200	plus	2.4%	of amount over	140,000
240,000	440,000	3,600	plus	3.2%	of amount over	240,000
440,000	640,000	10,000	plus	4.0%	of amount over	440,000
640,000	840,000	18,000	plus	4.8%	of amount over	640,000
840,000	1,040,000	27,600	plus	5.6%	of amount over	840,000
1,040,000	1,540,000	38,800	plus	6.4%	of amount over	1,040,000
1,540,000	2,040,000	70,800	plus	7.2%	of amount over	1,540,000
2,040,000	2,540,000	106,800	plus	8.0%	of amount over	2,040,000
2,540,000	3,040,000	146,800	plus	8.8%	of amount over	2,540,000
3,040,000	3,540,000	190,800	plus	9.6%	of amount over	3,040,000
3,540,000	4,040,000	238,800	plus	10.4%	of amount over	3,540,000
4,040,000	5,040,000	290,800	plus	11.2%	of amount over	4,040,000
5,040,000	6,040,000	402,800	plus	12.0%	of amount over	5,040,000
6,040,000	7,040,000	522,800	plus	12.8%	of amount over	6,040,000
7,040,000	8,040,000	650,800	plus	13.6%	of amount over	7,040,000
8,040,000	9,040,000	786,800	plus	14.4%	of amount over	8,040,000
9,040,000	10,040,000	930,800	plus	15.2%	of amount over	9,040,000
10,040,000	----------	1,082,800	plus	16.0%	of amount over	10,040,000

N. ETax form 706

Field Name	Data specific for 706 Document Type	Position Number(s)	Edit Validation
** Pending Litigation (1)	1 character	Position (570)	"Y" or "N", the output file will include space if "N" Y= Yes N= No
** Elect Installments (2)	1 character	Position (571)	"Y" or "N", the output file will include space if "N" Y= Yes N= No
** Release/Number of Counties (3)	2 digits	Position (572-573)	All numeric or blank **Always verified in Pass 2**
** Federal Return Required (4)	1 character	Position (574)	"Y" or "N", the output file will include space if "N" Y= Yes N= No
** Federal Gross Estate Tax (6)	11 digits	Position (575-585)	Dollars and Cents **Always verified in Pass 2**
** Federal Taxable Estate (5)	11 digits	Position (586-596)	Dollars and Cents **Always verified in Pass 2**
** Date Received (7)	Numeric, 6 digits, in the format as MM/DD/YY. This represents "Post Mark Date".	Position (597-602)	Must be valid MMDDYY if entered. Must be equal to or less than current date and not less than the date of death. **Verified in Pass 2 if failed in Pass 1**
** Federal Credit (8)	11 digits	Position (603-613)	Dollars and Cents **Always verified in Pass 2**
** Estate Tax or Inheritance Tax (9)	11 digits	Position (614-624)	Dollars and Cents **Always verified in Pass 2**
** Residence/Non Residents Amount (10)	11 digits	Position (625-635)	Dollars and Cents **Always verified in Pass 2**
** Federal Gross Estate (11)	11 digits	Position (636-646)	Dollars and Cents **Always verified in Pass 2**
** NY State Estate Tax (12)	11 digits	Position (647-657)	Dollars and Cents **Always verified in Pass 2**
** Prior Tax Payments (13)	11 digits	Position (658-668)	Dollars and Cents **Always verified in Pass 2**

Estate Tax Specification Document

** Balance Due (14)	11 digits	Position (669-679)	Dollars and Cents **Always verified in Pass 2**
** Overpayment (15)	11 digits	Position (680-690)	Dollars and Cents **Always verified in Pass 2**
** Court County Code (16)	4 digits	Position (691-694)	Alpha 4 Characters
** Trust EIN (17)	9 digits	Position (695-703)	
** Filler		Position (704-1000)	
** Receipt Date (18)	8 digits	Position (1001-1008)	
** Deposit Date (19)	8 digits	Position (1009-1016)	
** Filler		Position (1017-1100)	

EXHIBIT 5-B
SALES TAX VENDOR LAYOUT CONTENTS

Exhibit 5-B.1 Sales Tax Layouts	
Document#	Item
1	File Header
2	File Trailer
3	Return Header
4	Generic Payment
5	Void Record Layout

Exhibit 5-B.2 Forms	
Document#	Item
6	ST-100
7	Generic Schedule Layout
8	ST-100.5 ATT
9	ST-100.10
10	ST-100.10 Step 3

Exhibit 5-B.3 Intentionally Left Blank	
Document#	Item
11	Intentionally Left Blank

Exhibit 5-B.4 Supporting Documentation	
Document#	Item
12	DLN Configuration
13	File Dependency
14	Global Statement
15	Void Process
16	Vendor Transmission

Exhibit 5-B.5 Financials	
Document#	Item
17	Advice of Deposit
18	Bank Adj File Header
19	Bank Adj Detail
20	Bank Adj Trailer
21	Recap of Bank Adj Header
22	Recap of Bank Adj Detail
23	Recap of Bank Adj Trailer

Exhibit 5-B.6 Connecticut Layouts	
Document#	Item
24	OS-114 Layouts

Exhibit 5-B.7 XML Format	
25	XML Format

Note: Additional layouts relating to other sales tax returns and forms will be provided during implementation. All Sales tax return and form layouts are expected to include the Preparer ID, taxpayer phone number and taxpayer e-mail address as required fields.

EXHIBIT 5-B.1 - DOCUMENT 1
SALES TAX FILE LAYOUTS
RECORD LAYOUT FOR FILE HEADER

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Validations/Comments
PROCESS_CODE	Uniquely identifies the record type	1	1	5	Character	5		X(5)	Vendor initializes with "XXXXX"
FILE_TYPE_CODE	Identifies the Vendor and File Type	2	6	7	Character	2		X(2)	Vendor initializes with "XX"
FILE_NAME_DESC	Name that identifies the vendor and file type	3	8	27	Character	20		X(20)	Constant "XXXXXXXXXXXXXXXXXXXX". Left justified, space filled.
CREATE_TS	Timestamp the file was created	4	28	53	Timestamp	26		X(26)	Mandatory field. Valid format: CCYY-MM-DD-HH.MM.SS.mmmmmm. For retransmitted file, must NOT equal the ORIG_TRANS_TS (Original Timestamp)
PASS_IND	Pass indicator	5	54	54	Character	1		X(1)	Must equal '1' - First Pass;
FIRST_PASS_TS	Create timestamp of corresponding first pass data file	6	55	80	Timestamp	26		X(26)	Mandatory field Valid format: CCYY-MM-DD-HH.MM.SS.mmmmmm **Rule:** Same as CREATE_TS
ORIG_TRANS_TS	Timestamp of the rejected original file if the current file is a replacement	7	81	106	Timestamp	26		X(26)	Mandatory field, Format Date/Timestamp or space filled when not applicable. Must be valid date and cannot be greater than current. Populated only when file is a re-transmission of a rejected file, otherwise space fill. Must match the Original Timestamp of previous transmitted and rejected **Advice of Deposit** file. Must equal the Bank Create Date of Original File Transmission. Must not equal the CREATE_TS Date of retransmitted file. Valid format: CCYY-MM-DD-HH.MM.SS.mmmmmm

EXHIBIT 5-B.1 - DOCUMENT 1
SALES TAX FILE LAYOUTS
RECORD LAYOUT FOR FILE HEADER

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Validations/Comments
BEGIN_DLN	Begin DLN (Document Locator Number) in the range of DLNs assigned to the returns in the file.	8	107	118	Character	12		X(12)	If zero transmission, initialize with SPACES.
END_DLN	End DLN (Document Locator Number) in the range of DLNs assigned to the returns in the file.	9	119	130	Character	12		X(12)	If zero transmission, initialize with SPACES.
FILLER	Filler	10	131	?	Character	?		X(?)	SPACES

EXHIBIT 5-B.1 - DOCUMENT 2
SALES TAX FILE LAYOUTS
RECORD LAYOUT FOR FILE TRAILER

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Validations/Comments
PROCESS_CODE	Process Code to identify the record type	1	1	5	Character	5		X(5)	Vendor initializes with "XXXXX"
TOT_FILINGS_NMBR	Total number of filings (by DLN) within the file excluding Voids and Non-Remits	2	6	12	Numeric	7	0	9(7)	Valid Values: Must be numeric, right justify, zero fill. If zero transmission, initialize to zero.
TOT_VOID_NMBR	Total void returns, excluding Non-Remits	3	13	19	Numeric	7	0	9(7)	Valid Values: Must be numeric, right justify, zero fill. If zero transmission, initialize to zero.
TOT_REMIT_AMT	Total Payment Amount on the file.	4	20	37	Numeric	18	2	9(15)v9(2)+	Valid Values: If zero transmission, initialize to zero.
TOT_REC_NMBR	Total records in the file (including File Header and Trailer)	5	38	48	Numeric	11	0	9(11)	Valid Values: If zero transmission, initialize to 3.
TOT_FIL_N_RMT_NMBR	Total number of filings (by DLN) within the file excluding Voids and Remits.	6	49	55	Numeric	7	0	9(7)	Valid Values: Must be numeric, right justify, zero fill. If zero transmission, initialize to zero.
FILLER	Filler	7	56	?	Character	?	0	X(?)	SPACES

NOTE: Additional counts and amounts may be added to Trailer Record.

EXHIBIT 5-B.1 - DOCUMENT 3
SALES TAX LAYOUTS
RECORD LAYOUT FOR RETURN HEADER

Process Code: XXXXX

Field Name	Field Description	Field Order	Field #	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Inactivation Date	Edits/Valid Values
PROCESS_CODE	Process Code to identify the record type	1		1	5	Character	5		X(5)		Vendor initializes with "XXXXX"
EXT_TP_ID	EIN	2		6	16	Character	11		X(11)		
TAX_TYPE_CD	Tax Type	3		17	18	Character	2		X(2)		Vendor initializes with "ST"
TAX_SUB_TYPE_CD	Sub Tax Type for the return type	4		19	20	Character	2		X(2)		
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5		21	32	Character	12		X(12)		
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6		33	33	Character	1		X(1)	12/31/9999	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7		34	44	Character	11		X(11)		Vendor initializes with SPACES
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8		45	46	Character	2		X(2)		Vendor initializes with SPACES
LIAB_PRD_BEG_DT	Liability Period Begin Date	9		47	56	Date	10		X(10)		Derive using the Period Designator Format: CCYY-MM-DD
LIAB_PRD_END_DT	Liability Period End Date	10		57	66	Date	10		X(10)		Derive using the Period Designator Format: CCYY-MM-DD
TAX_YEAR	Tax Year corresponding to the return	11		67	70	Numeric	4		9(4)		Format: CCYY
PROCESS_YEAR	Processing Year	12		71	74	Numeric	4		9(4)		Format: CCYY
PERIOD_DSGNTR	Period designator	16	C3	75	78	Character	4		X(4)		Right justified with leading spaces/ Validate based on Begin and End Liability
HDR_ONLY_IND	Indicates whether return is Header Only; summary level data capture	13		75	75	Character	1		X(1)		Valid values: '1' if Header Only (HO), '0' if Full Data Capture (FDC) Bank will always send '0'

EXHIBIT 5-B.1 - DOCUMENT 3
SALES TAX LAYOUTS
RECORD LAYOUT FOR RETURN HEADER

Process Code: XXXXX

Field Name	Field Description	Field Order	Field #	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Inactivation Date	Edits/Valid Values
DCMT_RCVD_DT	Date the return was received at the Bank; same as the date the paper payment was received at the Bank or the credit card payment was initiated by the taxpayer.	13		76	85	Date	10		X(10)		Date format (ISO): CCYY-MM-DD Cannot be less than Post Mark Date on Return Header Record. DCMT_RCVD_DT can be equal to or less than the Deposit Date on the Generic Payment.
PSTMRK_DT	Postmark Date on the envelope. **For credit card payments this field equates to Transmission Date.**	14		86	95	Date	10		X(10)		Date format (ISO): CCYY-MM-DD. Must be less than or equal to DCMT_RCVD_DT. Vendor to capture Postmark Date and Receive Date on all forms.
CHECK_DIGIT	Check Digit	15	F12	96	96	Character	1		X(1)		
GEO_CODE	Blank Page 2 Geo Code	16	F6	97	99	Numeric	3		9(3)		
NAICS_CODE	NAICS busines code number	17	F22	100	111	Character	12		X(12)		
FORM_TYPE	3 character code assigned to the Primary form/payment being filed	18		112	114	Numeric	3		9(3)		Vendor initializes from reference tables. See 3 Character Return Type Code on Process Codes and Form ID's Document.
IMG_IND	Identifies if an image is available.	19		115	115	Character	1		X(1)		Valid Values: '1' = Yes, '0' = No
VENDOR_SRC_CD	Vendor Source Code	20		116	126	Character	11		X(11)		Left justify. For electronic filers, vendor to initialize with spaces.
PAID_PREP_ID	Id of the Paid Preparer	21		127	137	Character	11		X(11)		
AMEND_RTN_IND	Amended Return Indicator	22		138	138	Character	1		X(1)		Valid Values: '1' = Yes, '0' = No
DTF_SPI_1_IND	Placeholder for special processing indicator	23		139	139	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set
DTF_SPI_2_IND	Placeholder for special processing indicator	24		140	140	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set
DTF_SPI_3_IND	Placeholder for special processing indicator	25		141	141	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set
DTF_SPI_4_IND	Placeholder for special processing indicator	26		142	142	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set

EXHIBIT 5-B.1 - DOCUMENT 3
SALES TAX LAYOUTS
RECORD LAYOUT FOR RETURN HEADER

Process Code: XXXXX

Field Name	Field Description	Field Order	Field #	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Inactivation Date	Edits/Valid Values
DTF_SPI_5_IND	Placeholder for special processing indicator	27		143	143	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set
DTF_SPI_6_IND	Placeholder for special processing indicator	28		144	144	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set
DTF_SPI_7_IND	Placeholder for special processing indicator	29		145	145	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set
DTF_SPI_8_IND	Placeholder for special processing indicator	30		146	146	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set
DTF_SPI_9_IND	Placeholder for special processing indicator	31		147	147	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set
DTF_SPI_10_IND	Placeholder for special processing indicator	32		148	148	Character	1		X(1)		Valid Values: '1' if SPI set, '0' if SPI not set
AREACODE_NMBR	Taxpayer area code number	33		149	151	Character	3		X(3)		
EXCHNG_PHONE_NMBR	Taxpayer first 3 phone number	34		152	154	Character	3		X(3)		
DGT4_PHONE_NMBR	Taxpayer last 4 phone number.	35		155	158	Character	4		X(4)		
PHONE_EXTN_NMBR	Taxpayer phone extension number	36		159	162	Character	4		X(4)		
SUBMIT_DATE	**E - Filer Record Only**	37		163	172	Date	10		X(10)		Format: CCYY-MM-DD
SUBMIT_TIME	**E - Filer Record Only**	38		173	178	Numeric	6		9(6)		Format HHMMSS
WAREHOUSE_DATE	**E - Filer Record Only**	39		179	188	Date	10		X(10)		Format: CCYY-MM-DD
PIN_NMBR	**E - Filer Record Only**	40		189	196	Character	8		X(8)		
Filler	**Filler**	41		197	**TBD**	**Character**	**TBD**		**TBD**		**Vendor to initialize with Spaces**

EXHIBIT 5-B.1 - DOCUMENT 4
SALES TAX
GENERIC PAYMENT RECORD

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Comments/Edits
PROCESS_CODE	Process Code to identify the record type	1	1	5	Character	5		X(5)	1900	12/31/9999	Vendor initializes with "XXXXX"
EXT_TP_ID	EIN	2	6	14	Character	9		X(9)	1900	12/31/9999	
TAX_TYPE_CD	Tax Type	3	15	16	Character	2		X(2)	1900	12/31/9999	Vendor initializes with "XX"
TAX_SUB_TYPE_CD	Sub Tax Type	4	17	18	Character	2		X(2)	1900	12/31/9999	
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5	19	30	Character	12		X(12)	1900	12/31/9999	
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6	31	31	Character	1		X(1)	1900	12/31/9999	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7	32	42	Character	11		X(11)	1900	12/31/9999	
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8	43	44	Character	2		X(2)	1900	12/31/9999	
LIAB_PRD_BEG_DT	Liability Period Begin Date	9	45	54	Character	10		X(10)	1900	12/31/9999	Date format (ISO): CCYY-MM-DD Populate field based on liability period begin date from applicable
LIAB_PRD_END_DT	Liability Period End Date	10	55	64	Character	10		X(10)	1900	12/31/9999	ISO Format: CCYY-MM-DD.
TAX_YEAR	Tax Year	11	65	68	Numeric	4	0	9(4)	1900	12/31/9999	Format: CCYY
PROCESS_YEAR	The year the tax return is processed	12	69	72	Numeric	4	0	9(4)	1900	12/31/9999	Format: CCYY
PYMT_TRXN_TYPE_CD	Identifies the type of transaction	13	73	74	Character	2		X(2)			Must equal valid value "01" = Payment "05" = No Remit Document
ORIG_DLN	Original Voided DLN as stamped on the check	14	75	86	Character	12		X(12)			Must be valid format. Populated only if original DLN that was stamped on check is voided.

EXHIBIT 5-B.1 - DOCUMENT 4
SALES TAX
GENERIC PAYMENT RECORD

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Comments/Edits
REMIT_AMT	Amount Remitted	16	87	104	Numeric	18	2	9(15)v9(2)+			Dollars and Cents. Right justified. Zero filled. Cannot be negative. Must be greater than zero if Payment Transaction Type Code is '01'. Must be equal to zero if Payment Transaction Type Code is '05'
PYMT_TYPE	Identifies the type of payment, such as return payment	17	105	106	Character	2		X(2)			Must equal valid value "00" = No Remit Document "01" = Return Payment Payment Transaction Type Code of "05" must have a Payment Type of "00" All other Payment Types will have a Payment Transaction Type Code of "01"
PYMT_METHOD	Identifies the means of payment such as check	18	107	108	Character	2		X(2)			Mode of Payment "00" = Check "01" = ACH Debit "02" = Fed Wire "03" = Amex "04" = Visa "05" = MasterCard "06" = Discover "07" = No Remit
BANK_ACCT_NMBR	Bank Account Number as displayed on checks	19	109	125	Character	17		X(17)			Eliminate spaces and send compressed field. Left justified. Default spaces.
ABA_NMBR	Bank Routing Number of payment	20	126	134	Character	9		X(9)			Any dash format should be converted by the bank so that dashes are stripped off. Left justified, space filled. Default spaces
CHECK_NMBR	Check number of check received	21	135	149	Character	15		X(15)			Left justify, space fill. Default spaces.
DEPOSIT_DT	The date the bank processed the transaction.	22	150	159	Date	10		X(10)			Required field for all records. Must be valid format (ISO): CCYY-MM-DD. Must be valid date. If zero transmission, initialize with spaces. For non-remits, use Bank Process Date. This date should be the same for all records.

EXHIBIT 5-B.1 - DOCUMENT 4
SALES TAX
GENERIC PAYMENT RECORD

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Comments/Edits
BNK_RCVD_DATE	Actual Date Bank Receives Payment	23	160	169	Date	10		X(10)		1900	Must be valid format (ISO): CCYY-MM-DD Must be valid date.
LOOSE_CK_IND	Indicates check was received without supporting documents	26	170	170	Character	1		X(1)			Valid Values: '1' = Yes, '0' = No Default to '0'. If '1', PYMT_TRXN_TYPE must = '01' and PYMT_METHOD must = '00'.

EXHIBIT 5-B.1 - DOCUMENT 5
SALES TAX FILE LAYOUTS
RECORD LAYOUT FOR VOID

Process Code: XXXXX

Field Name	Field Description	Field Order	Captured Indicator V - Filled when voided (first time) C - Filled only during Cross Reference (second time) B - Filled both in void and in cross-reference A - N/A	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Process Code to identify the record type	1	B	1	5	Character	5		X(5)	Vendor initializes with "XXXXX"
EXT_TP_ID	EIN or SSN or TF #'s or Zero's	2	C	6	14	Character	9		X(9)	For void DLN, vendor initializes with SPACES. For reprocessed DLN, populate with EIN.
TAX_TYPE_CD	Tax Type	3	B	15	16	Character	2		X(2)	Vendor initializes with "XX"
TAX_SUB_TYPE_CD	Tax Sub Type	4	A	17	18	Character	2		X(2)	Vendor initializes with SPACES
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5	B	19	30	Character	12		X(12)	For void DLN, DLN of the voided return. For reprocessed DLN, send reprocessed DLN.
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6	A	31	31	Character	1		X(11)	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7	C	32	42	Character	11		X(11)	Vendor populates, if available or initialize with spaces
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8	C	43	44	Character	2		X(2)	Vendor populates, if available or initialize with spaces
LIAB_PRD_BEG_DT	Liability Period Begin Date	9	C	45	54	Date	10		X(10)	Format: CCYY-MM-DD
LIAB_PRD_END_DT	Liability Period End Date	10	C	55	64	Date	10		X(10)	Format: CCYY-MM-DD
TAX_YEAR	Tax Year corresponding to the return	11	C	65	68	Numeric	4		9(4)	Format: CCYY

EXHIBIT 5-B.1 - DOCUMENT 5
SALES TAX FILE LAYOUTS
RECORD LAYOUT FOR VOID

Process Code: XXXXX

Field Name	Field Description	Field Order	Captured Indicator V - Filled when voided (first time) C - Filled only during Cross Reference (second time) B - Filled both in void and in cross-reference A - N/A	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_YEAR	Processing Year	12	C	69	72	Numeric	4		9(4)	For void DLN, vendor initializes with SPACES. For reprocessed DLN, Format: CCYY
ORIG_DLN	Original DLN	13	C	73	84	Character	12		X(12)	For void DLN, vendor initializes with SPACES. For reprocessed DLN, fill with Original DLN that was voided.
VOID_RSN_CD	Code assigned to identify the reason for the VOID	14	B	85	89	Numeric	5		9(5)	For VOID DLN, populate with appropriate code.
VOID_DT	VOID date	15	V	90	99	Date	10		X(10)	For void DLN, send Date format (ISO): CCYY-MM-DD. For reprocessed DLN, vendor initializes with spaces.
FILLER	Filler	16		100	620	Character	521		X(521)	Vendor Initializes with Spaces

EXHIBIT 5-B.2 - DOCUMENT 6
SALES TAX LAYOUTS
RECORD LAYOUT FOR ST-100

Process Code: XXXXX

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005		Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
PROCESS_CODE	Process Code to identify the record type	1		ST-100			1	5	Character	5		X(5)			Vendor initializes with "XXXXX"
EXT_TP_ID	EIN	2		ST-100			6	16	Character	11		X(11)			
TAX_TYPE_CD	Tax Type	3		ST-100			17	18	Character	2		X(2)			Vendor initializes with "ST"
TAX_SUB_TYPE_CD	Sub Tax Type	4		ST-100			19	20	Character	2		X(2)			
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5		ST-100			21	32	Character	12		X(12)			
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6					33	33	Character	1		X(1)	1900	12/31/9999	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7		ST-100			34	44	Character	11		X(11)			Vendor initializes with SPACES
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8		ST-100			45	46	Character	2		X(2)			Vendor initializes with SPACES
LIAB_PRD_BEG_DT	Liability Period Begin Date	9		ST-100			47	56	Date	10		X(10)			Format: CCYY-MM-DD
LIAB_PRD_END_DT	Liability Period End Date	10		ST-100			57	66	Date	10		X(10)			Format: CCYY-MM-DD
TAX_YEAR	Tax Year	11		ST-100			67	70	Numeric	4	0	9(4)			Format: CCYY
PROCESS_YEAR	The year the tax return is processed	12		ST-100			71	74	Numeric	4	0	9(4)			Format: CCYY
GRS_SALE_AMT	Gross sales and service	13	S7	ST-100	Step1		75	92	Numeric	18	2	9(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
TOT_TXBL_SALE_AMT	Total taxable sales and services	14	S8	ST-100	Step3		93	110	Numeric	18	2	9(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
TOT_PURCHS_AMT	Total purchase amout	15	S9	ST-100	Step3		111	128	Numeric	18	2	9(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.

EXHIBIT 5-B.2 - DOCUMENT 6
SALES TAX LAYOUTS
RECORD LAYOUT FOR ST-100

Process Code: XXXXX

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005		Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
TOT_PG2_CRDT_AMT	Total page 2 credits	16	S21	ST-100	Step3		129	146	Numeric	18	2	9(15)v9(2)+			F$ and cents, numeric, right justified with leading zeros. If no entry, field must contain blanks.
TAX_JUR_CD	Jurisdiction code	17	**C7**	ST-100	**Step 4 /PA**		147	148	Character	2		X(2)			First two alpha characters of jurisdiction.
LOC_CD	Location code	18	**C6**	ST-100	**Step 4 /PA**		149	153	Character	5		X(5)			Right justified with leading spaces.
TXBL_SALE_AMT	Taxable sales and services	19	**C8**	ST-100	**Step 4 /PA**		154	171	Numeric	18	2	9(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
SALE_USE_AMT	Sales and use tax	20	**C10**	ST-100	**Step 4 /PA**		172	189	Numeric	18	2	9(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
TAX_JUR1_CD	Jurisdiction code	21	**C7**	ST-100	**Step 4 /IN**		190	191	Character	2		X(2)			First two alpha characters of jurisdiction.
LOC1_CD	Location code	22	**C6**	ST-100	**Step 4 /IN**		192	196	Character	5		X(5)			Right justified with leading spaces.
TXBL_SALE1_AMT	Taxable sales and services	23	**C8**	ST-100	**Step 4 /IN**		197	214	Numeric	18	2	9(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
SALE_USE1_AMT	Sales and use tax	24	**C10**	ST-100	**Step 4 /IN**		215	232	Numeric	18	2	9(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
TAX_JUR_CD	Jurisdiction code	25	C7	ST-100	Step5		190	191	Character	2		X(2)			First two alpha characters of jurisdiction.
LOC_CD	Location code	26	C6	ST-100	Step5		192	196	Character	5		X(5)			Right justified with leading spaces.
CREDIT_AMT		27	C10	ST-100	Step5		197	214	Numeric	18	2	9(15)v9(2)+			
CRDT_SALE_USE_AMT	Credits against sales or use tax	28	S13	ST-100	Step5		215	232	Numeric	18	2	9(15)v9(2)+			

EXHIBIT 5-B.2 - DOCUMENT 6
SALES TAX LAYOUTS
RECORD LAYOUT FOR ST-100

Process Code: XXXXX

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005		Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
PYMT_AMT	Advance payment made	29	S14	ST-100	Step5		233	250	Numeric	18	2	9(15)v9(2)+			
UNCLM_VNDR_CR_AMT	Unclaimed Vendor Collection Credit	30	C10	ST-100	Step5		251	268	Numeric	18	2	9(15)v9(2)+			
TAX_JUR_CD	Jurisdiction code	31	C7	ST-100	Step7		269	270	Character	2		X(2)			First two alpha characters of jurisdiction.
LOC_CD	Location code	32	C6	ST-100	Step7		271	275	Character	5		X(5)			Right justified with leading spaces.
Eligible Sales Amount	Eligible Sales Amount	33	C10	ST-100	Step7		276	275							
PI_AMT	Penalty and interest	34	S17	ST-100	Step7		276	293	Numeric	18	2	9(15)v9(2)+			
TOT_AMT_DUE_AMT	Total amount due	35	S16	ST-100	Step8		294	311	Numeric	18	2	9(15)v9(2)+			
Filler	**Filler**	36					312		Character	TBD					Vendor to initiaze with Spaces

EXHIBIT 5-B.2 - DOCUMENT 7
SALES TAX LAYOUTS
GENERIC SCHEDULE LAYOUT

Process Code: XXXXX

There could be multiple occurances of this record.

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005	Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
PROCESS_CODE	Process Code to identify the record type	1				1	5	Character	5		X(5)			Vendor initializes with "XXXXX"
EXT_TP_ID	EIN	2				6	16	Character	11		X(11)			
TAX_TYPE_CD	Tax Type	3				17	18	Character	2		X(2)			Vendor initializes with "ST"
TAX_SUB_TYPE_CD	Sub Tax Type	4				19	20	Character	2		X(2)			
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5				21	32	Character	12		X(12)			
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6				33	33	Character	1		X(1)	1900	12/31/9999	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7				34	44	Character	11		X(11)			Vendor initializes with SPACES
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8				45	46	Character	2		X(2)			Vendor initializes with SPACES
LIAB_PRD_BEG_DT	Liability Period Begin Date	9				47	56	Date	10		X(10)			Format: CCYY-MM-DD
LIAB_PRD_END_DT	Liability Period End Date	10				57	66	Date	10		X(10)			Format: CCYY-MM-DD
TAX_YEAR	Tax Year	11				67	70	Numeric	4	0	9(4)			Format: CCYY
PROCESS_YEAR	The year the tax return is processed	12				71	74	Numeric	4	0	9(4)			Format: CCYY
SEQ_NMBR	The number of jurisdictional records for the applicable schedule process code	13				75	77	Numeric	3	0	9(3)	1998		
FORM_TYPE	Form Id of the primary (main) form in the filing	14				78	80	Numeric	3		9(3)			Required field. Populate with 3 digit code using the corresponding 3 Character Return Type on the Image Control file defined in Process code worksheet. (3 Character Return Type on the Image Control file must equal the Form Id of the primary form in the filing)

EXHIBIT 5-B.2 - DOCUMENT 7
SALES TAX LAYOUTS
GENERIC SCHEDULE LAYOUT

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005		Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
PART TYPE	Part Type	15					81	80	Character						Applicable only to ST 100.3 (Part 1 = 1, Part 2 = 2, Part 3 =3) for any other form type this field will be initialized to spaces.
TAX_JUR_CD	Jurisdiction code	16	C7				81	82	Character	2		X(2)			First two alpha characters of jurisdiction.
LOC_CD	Location code	17	C6				83	87	Character	5		X(5)			Right justified with leading spaces.
TXBL_SALE_AMT	Taxable sales and services	18	C8				88	105	Numeric	18	2	9(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
PURCHS_AMT	Purchases subject to tax	19	C9				106	123	Numeric	18	2	9(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.
SALE_USE_AMT	Sales and use tax	20	C10				124	141	Numeric	18	2	9(15)v9(2)+			Dollar only, Numeric, + or -, right justified with leading zeros. If no entry, field must contain blanks.

***Fields C6-C10 used on the Following Forms: ST-100.3 PART-3, ST-100.3ATT, ST-100.5, ST-100.8, ST-100.8ATT, & ST-100.9**
***Fields C6-C10 excluding C9 used on the Following Forms: ST-100.2, ST-100.3 PART-1, ST-100.3 PART-2 ST-100.7**
***FORM TYPE + PROCESS CODE + PART TYPE = Unique**

EXHIBIT 5-B.2 - DOCUMENT 8
SALES TAX LAYOUTS
RECORD LAYOUT FOR ST-100.5-ATT

Process Code: XXXXX

There could be multiple occurances of this record.

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005		Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
PROCESS_CODE	Process Code to identify the record type	1					1	5	Character	5		X(5)			Vendor initializes with "XXXXX"
EXT_TP_ID	EIN	2					6	16	Character	11		X(11)			
TAX_TYPE_CD	Tax Type	3					17	18	Character	2		X(2)			Vendor initializes with "ST"
TAX_SUB_TYPE_CD	Sub Tax Type	4					19	20	Character	2		X(2)			
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5					21	32	Character	12		X(12)			
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6					33	33	Character	1		X(1)	1900	12/31/9999	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7					34	44	Character	11		X(11)			Vendor initializes with SPACES
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8					45	46	Character	2		X(2)			Vendor initializes with SPACES
LIAB_PRD_BEG_DT	Liability Period Begin Date	9					47	56	Date	10		X(10)			Format: CCYY-MM-DD
LIAB_PRD_END_DT	Liability Period End Date	10					57	66	Date	10		X(10)			Format: CCYY-MM-DD
TAX_YEAR	Tax Year	11					67	70	Numeric	4	0	9(4)			Format: CCYY
PROCESS_YEAR	The year the tax return is processed	12					71	74	Numeric	4	0	9(4)			Format: CCYY
SEQ_NMBR	Parking facility Location Sequence Number;	13					75	77	Numeric	3	0	9(3)	1998		
EXMPT_ORG_CLM_IND	Excempt Organization Claimed	14	C1				78	78	Character	1		X(1)			Valid Values: '1' = if exempt status claimed, '0' = No
OUT_MANHTN_IND	Check if you are located outside of Manhattan	15	C2				79	79	Character	1		X(1)			Valid Values: '1' = if exempt status claimed, '0' = No
TP_ST_ADR	Street Address	16	C3				80	118	Character	39		X(39)			
TP_ZIP_ADR	Zip Code	17	C4				119	127	Character	9		X(9)			Left justify and space filled.
MAX_DAILY_RT_AMT	Maximum Daily Rate	18	C5				128	145	Numeric	18		9(15)v99			$ and Cents, Numeric, +, Right Justified with Leading Zero's
LIC_VHCL_CAP_NMBR	Licensed Vehicle Capacity	19	C6				146	149	Numeric	4		9(4)			Numeric, Right Justified with Leading Zero's

EXHIBIT 5-B.2 - DOCUMENT 8
SALES TAX LAYOUTS
RECORD LAYOUT FOR ST-100.5-ATT

Process Code: XXXXX

There could be multiple occurances of this record.

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005		Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
LIC_1_NMBR	First License Number	20	C7				150	159	Numeric	10		9(10)			Numeric
LIC_2_NMBR	Second License Number	21	C8				160	169	Numeric	10		9(10)			Numeric
LIC_3_NMBR	Third License Number	22	C9				170	179	Numeric	10		9(10)			Numeric
LIC_4_NMBR	Fourth License Number	23	C10				180	189	Numeric	10		9(10)			Numeric
LIC_5_NMBR	Fifth License Number	24	C11				190	199	Numeric	10		9(10)			Numeric
LIC_6_NMBR	Sixth License Number	25	C12				200	207	Numeric	8		9(10)			Numeric
TOT_WKDAY_NMBR	Total Weekday Receipts	26	C13				208	215	Numeric	8		9(8)			$ only, Numeric, +, Right Justified with Leading Zero's
TOT_WKND_NMBR	Total Weekend/Nights Receipts	27	C14				216	223	Numeric	8		9(8)			$ only, Numeric, +, Right Justified with Leading Zero's
TOT_MTHLY_NMBR	Total Monthly Receipts	28	C15				224	231	Numeric	8		9(8)			$ only, Numeric, +, Right Justified with Leading Zero's
TOT_MTHLY_MNHTN_NMBR	Total Monthly Receipts for Manhattan Residents	29	C16				232	239	Numeric	8		9(8)			$ only, Numeric, +, Right Justified with Leading Zero's
INC_SCHD_N_ATT_IND	Incomplete Schedule N-ATT	30	C17				240	240	Character	1		X(1)			Valid Values: '1' = if exempt status claimed, '0' = No
FILLER	FILLER						241	240							Vendor to initialize with Spaces

EXHIBIT 5-B.2 - DOCUMENT 9
SALES TAX LAYOUTS
RECORD LAYOUT FOR ST-100.10

Process Code: XXXXX

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005		Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
PROCESS_CODE	Process Code to identify the record type	1					1	5	Character	5		X(5)			Vendor initializes with "XXXXX"
EXT_TP_ID	EIN	2					6	16	Character	11		X(11)			
TAX_TYPE_CD	Tax Type	3					17	18	Character	2		X(2)			Vendor initializes with "ST"
TAX_SUB_TYPE_CD	Sub Tax Type	4					19	20	Character	2		X(2)			
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5					21	32	Character	12		X(12)			
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6							Character	1		X(1)	1900	12/31/9999	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7					33	43	Character	11		X(11)			Vendor initializes with SPACES
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8					44	45	Character	2		X(2)			Vendor initializes with SPACES
LIAB_PRD_BEG_DT	Liability Period Begin Date	9					46	55	Date	10		X(10)			Format: CCYY-MM-DD
LIAB_PRD_END_DT	Liability Period End Date	10					56	65	Date	10		X(10)			Format: CCYY-MM-DD
TAX_YEAR	Tax Year	11					66	69	Numeric	4	0	9(4)			Format: CCYY
PROCESS_YEAR	The year the tax return is processed	12					70	73	Numeric	4	0	9(4)			Format: CCYY
Taxable Gallons Sold - Motor Fuel - Mid Grade	Taxable Gallons Sold - Motor Fuel - Mid Grade	14	F1	Step 1			74	82	Numeric	9		9(9)			If Present: Numeric, Right Justified with leading Zero's If Not Present: Blank
Taxable Gallons Sold - Motor Fuel - Regular	Taxable Gallons Sold - Motor Fuel - Regular	15	F2	Step 1			83	91	Numeric	9		9(9)			Numeric, Right Justified with leading Zero's
Taxable Gallons Sold - Motor Fuel - Premium	Taxable Gallons Sold - Motor Fuel - Premium	16	F3	Step 1			92	100	Numeric	9		9(9)			Numeric, Right Justified with leading Zero's
Taxable Gallons Sold - Motor Fuel - Diesel Motor Fuel	Taxable Gallons Sold - Motor Fuel - Diesel Motor Fuel	17	F4	Step 1			101	109	Numeric	9		9(9)			Numeric, Right Justified with leading Zero's
Non-Taxable Gallons Sold - Motor Fuel	Non-Taxable Gallons Sold - Motor Fuel	18	F5	Step 1			110	118	Numeric	9		9(9)			Numeric, Right Justified with leading Zero's

EXHIBIT 5-B.2 - DOCUMENT 9
SALES TAX LAYOUTS
RECORD LAYOUT FOR ST-100.10

Process Code: XXXXX

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005		Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
Gross Sales - Motor Fuel and Diesel Motor Fuel	Gross Sales - Motor Fuel and Diesel Motor Fuel	19	F6	Step 2			119	127	Numeric	9		9(9)			$ Only, +, Numeric, Right Justified with Leading Zero's
Taxable Sales and Self-Use Motor Fuel	Taxable Sales and Self-Use Motor Fuel	20	F7	Step 3			128	136	Numeric	9		9(9)			$ Only, +, Numeric, Right Justified with Leading Zero's
Taxable Sales and Self-Use Diesel Motor Fuel	Taxable Sales and Self-Use Diesel Motor Fuel	21	F8	Step 3			137	145	Numeric	9		9(9)			$ Only, +, Numeric, Right Justified with Leading Zero's
Non-Taxable Gallons Sold - Diesel Fuel	Non-Taxable Gallons Sold - Diesel Fuel	26	F-12	Step 1			146	154	Numeric	9		9(9)			Numeric, Right Justified with leading Zero's
Filler	**Filler**	27					155	216		**62**		**X(62)**			**Blank**

EXHIBIT 5-B.2 - DOCUMENT 10
SALES TAX LAYOUTS
RECORD LAYOUT FOR ST-100.10 STEP 3

Process Code: XXXXX

There could be multiple occurances of this record.

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005		Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
PROCESS_CODE	Process Code to identify the record type	1					1	5	Character	5		X(5)			Vendor initializes with "XXXXX"
EXT_TP_ID	EIN	2					6	16	Character	11		X(11)			
TAX_TYPE_CD	Tax Type	3					17	18	Character	2		X(2)			Vendor initializes with "ST"
TAX_SUB_TYPE_CD	Sub Tax Type	4					19	20	Character	2		X(2)			
DCMT_LCTR_NMBR	DLN (Document Locator Number)	5					21	32	Character	12		X(12)			
BUS_INDV_IND	Identifies B for Business and P for Personal filers	6							Character	1		X(1)	1900	12/31/9999	Valid Values: B = Business P = Personal Vendor to populate this field using the extract file provided by DTF
INT_TP_ID	Internal Taxpayer Id	7					33	43	Character	11		X(11)			Vendor initializes with SPACES
INT_TP_SEQ_NMBR	Internal Taxpayer Sequence Number	8					44	45	Character	2		X(2)			Vendor initializes with SPACES
LIAB_PRD_BEG_DT	Liability Period Begin Date	9					46	55	Date	10		X(10)			Format: CCYY-MM-DD
LIAB_PRD_END_DT	Liability Period End Date	10					56	65	Date	10		X(10)			Format: CCYY-MM-DD
TAX_YEAR	Tax Year	11					66	69	Numeric	4	0	9(4)			Format: CCYY
PROCESS_YEAR	The year the tax return is processed	12					70	73	Numeric	4	0	9(4)			Format: CCYY
SEQ_NMBR	Sequence Number	13					74	77	Numeric	3	0	9(3)			
FORM_TYPE	Form Id of the primary (main) form in the filing						78	81	Numeric	3		9(3)			Required field. Populate with 3 digit code using the corresponding 3 Character Return Type on the Image Control file defined in Process code worksheet. (3 Character Return Type on the Image Control file must equal the Form Id of the primary form in the filing)

EXHIBIT 5-B.2 - DOCUMENT 10
SALES TAX LAYOUTS
RECORD LAYOUT FOR ST-100.10 STEP 3

Process Code: XXXXX

There could be multiple occurances of this record.

Field Name	Field Description	Field Order	Field #	Form Type	Line No 2005		Begin Position	End Position	Data Type	Length	Decimal Length	COBOL PIC format	Effective Tax Year	Inactivation Date	Edits/ Valid Values
Motor Fuel Taxable Sales and Self-Use-Locality	Motor Fuel Taxable Sales and Self-Use-Locality	23	F9	Step 3			82	91	Numeric	9		S9(10)			$ Only, +, Numeric, Right Justified with Leading Zero's. If no entry, field must contain blanks
Diesel Motor Fuel-Taxable Sales and Self-Use-Locality	Diesel Motor Fuel-Taxable Sales and Self-Use-Locality	24	F10	Step 3			92	101	Numeric	9		S9(10)			$ Only, +, Numeric, Right Justified with Leading Zero's. If no entry, field must contain blanks
Locality Code	Locality Code	25	F11	Step 3			102	107	Numeric	5		X(5)			first character always "R"
Filler	**Filler**	27					108	170		**62**		**X(62)**			**Blank**

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EXHIBIT 5-B.4 – DOCUMENT 12
SALES TAX EMPIRE DLN CONFIGURATION

DLN CONFIGURATION

A. Field length

The Document Locator Number (DLN) will be 12 characters in length.

B. Identifying Character Positions

1. The DLN format is as follows: TSDYSSSSSSSS
2. Field definitions are as follows:

CHARACTER	POSITION(S)	TYPE	NAME	DEFINITION
T	1	Alphanumeric	Tax Type	Denotes the tax type of the transaction (unique letter to be assigned by DTF) and allows for 30+ tax type values, accommodating the major tax types and miscellaneous tax types as needed. Ex: '**S**' = Sales Tax
S	2	Alphanumeric	Source	Denotes the vendor processing source. Unique letter to be assigned by DTF and program of the filing or payment. Ex: '**B**' = Vendor
D and Y	3 and 4	Numeric	Decade and Year	Indicate the processing decade and year respectively. The use of a decade indicator enables the Department to utilize this number sequence for as many tax types as we choose through 2099 without any potential duplication of DLN's. Ex: '**07**' 2007 Processing Year
SSSSSSSS	5 through 12	Numeric	Sequence Number	These positions make up the actual sequence number of the transaction and allows for 99 million transactions annually within each tax type, source and decade/year. This will begin with '00000001' and continue sequentially. Scanner assignment may be necessary and can be accommodated.

EXHIBIT 5-B.4 – DOCUMENT 13
SALES TAX FILE DEPENDICIES

I. PURPOSE

A. Document the required file, record and cross-field validations.
B. Document the file dependencies for the Payment Data File, Advice of Deposit File, Standard Bank Adjustment and Recap of Bank Adjustments files.

II. GENERAL INFORMATION

A. All specific field edit information is indicated in the layouts.
B. All rejected files must be re-transmitted with the associated GZip report files.

III. FILE AND RECORD VALIDATION FOR PAYMENT DATA FILE AND ADVICE OF DEPOSIT

A. Payment Data File level – if any of these requirements are not met, the file will reject.
   1. File must have one header and one trailer.
   2. File can not be a duplicate.
   3. Sum of PYMT_AMT from each Detail Record must match the Total Remit Amount on the File Trailer Record.
   4. DLN's must be sequential within the range.
   5. Beginning DLN on the File Header Record must equal the first DLN on the first Detail Record.
   6. Ending DLN on the File Header Record must equal the last DLN on the last Detail Record.
   7. Each DLN on the file must be within the beginning and ending DLN Range on the File Header Record.
B. Data Record level – if any of these requirements are not met, the file will reject.
   1. Every record must have the same deposit date.
   2. BANK_PROCESS_DT on the Advice of Deposit File must equal the Deposit Date on the Generic Payment Record.
C. File level – Advice of Deposit – if this requirement is not met, the file will reject.
   1. The file must contain only one record.
D. Files Dependency – Generic Payment Record and Advice of Deposit – if any of these requirements are not met, the file will reject.
   1. CREATE_TS on the File Header must equal the CREATE_TS on the Advice of Deposit file. For retransmitted files, use ORIG_TRANS_TS from the File Header Record.
   2. Total number of filings (by DLN) within the file excluding Voids and Non-Remits from the File Trailer Record (TOT_FILINGS_NMBR) must equal the Total Item Count of all receipts, excluding Voids (TOTAL_ITEM_COUNT) from the Advice of Deposit file.
   3. Total Payment Amount on the file (TOT_REMIT_AMT) from the

File Trailer Record must equal the total dollar amount of all reported transactions (REP_TOT_AMT) from the Advice of Deposit file.

IV. DATA FILE RECORD AND ADVICE OF DEPOSIT ACCEPTANCE AND REJECTION CRITERIA

FILES	DTF PROCESS	FILE STATUS	EXPECTED RESULTS
Payment Data File – passed file validation. **Advice of Deposit** – not transmitted yet.	Tag Status stored in Data Exchange Management – Unapproved. Store CREATE_TS in Data Exchange Management.		
Advice of Deposit – passed file validation. **Payment Data File** – not transmitted yet.	Tag Status stored in Data Exchange Management – Unapproved. Store CREATE_TS in Data Exchange Management.		
Payment Data File – failed file/record validation. **Advice of Deposit** – not transmitted yet.	Tag Status stored in Data Exchange Management – Reject. Store info to Data Exchange Management.	Reject the Payment Data File. When Advice of Deposit file is transmitted, reject the Advice of Deposit.	Vendor to retransmit the Payment Data File, Advice of Deposit and the associated GZip Report files.
Advice of Deposit – failed file/record validation. **Payment Data File** – not transmitted yet.	Tag Status stored in Data Exchange Management – Reject. Store info to Data Exchange Management.	Reject the Advice of Deposit file. When the Payment Data File is transmitted, reject the file.	Vendor to retransmit the Payment Data File, Advice of Deposit and the associated GZip Report files.
Payment Data File – passed file validation. **Advice of Deposit** – failed file/record validation.	Tag Status stored in Data Exchange Management – Reject. Store CREATE_TS in Data Exchange Management.	Reject both files	Vendor to retransmit the Payment Data File, Advice of Deposit and associated GZip Report files.
Advice of Deposit – passed file validation. **Payment Data File** – failed file/record validation.	Tag Status stored in Data Exchange Management – Reject. Store CREATE_TS in Data Exchange Management.	Reject both files	Vendor to retransmit the Payment Data File, Advice of Deposit and associated GZip Report files.
Advice of Deposit – failed file/record validation. **Payment Data File** – failed file/record validation.	Tag Status stored in Data Exchange Management – Reject. Store CREATE_TS in Data Exchange Management.	Reject both files	Vendor to retransmit the Payment Data File, Advice of Deposit and associated GZip Report files.
Advice of Deposit – passed file validation. **Payment Data File** – passed file validation.	Compare CREATE_TS, counts and amounts		DTF accepts both files only if the Total Remit amount, counts and timestamp match. DTF

EXHIBIT 5-B.4 – DOCUMENT 13
SALES TAX FILE DEPENDICIES

FILES	DTF PROCESS	FILE STATUS	EXPECTED RESULTS
			updates Payment Data File and Advice of Deposit file status to Accepted.
Payment Data File – empty	Move system date to run timestamp in Data Exchange Management. Tag file and reject the file.	Reject the Payment Data File, when the Advice of Deposit file is transmitted; Reject the file.	Vendor to retransmit the Data File, Advice of Deposit and associated GZip Report files.
Advice of Deposit – empty	Move system date to run timestamp in Data Exchange Management. Tag file and reject the file.	Reject the Advice of Deposit file, when the Payment Data file is transmitted; Reject the file.	Vendor to retransmit the Data File, Advice of Deposit and associated GZip Report files.
Payment Data File – Retransmitted	Using ORIG_TRANS_TS, check file status of previous file in Data Exchange Management.	If the file status is NOT Rejected, reject the current transmitted file.	Vendor should not retransmit Data File.
Advice of Deposit – Retransmitted	Using Original ORIG_TRANS_TS, check file status of previous file in Data Exchange Management.	If the file status is NOT Rejected, reject the current transmitted file.	Vendor should not retransmit Advice of Deposit File.
Payment Data File – Retransmitted	Using ORIG_TRANS_TS, check if value is equal to CREATE_TS.	If ORIG_TRANS_TS = CREATE_TS, reject the file.	Vendor to retransmit the Data File, Advice of Deposit and associated GZip Report files.
Advice of Deposit – Retransmitted	Using ORIG_TRANS_TS, check if value is equal to CREATE_TS.	If ORIG_TRANS_TS = CREATE_TS, reject the file.	Vendor to retransmit the Data File, Advice of Deposit and associated GZip Report files.

V. STANDARD BANK ADJUSTMENT FILE AND RECAP OF BANK ADJUSTMENT FILE VALIDATIONS

A. File Level for Standard Bank Adjustments File – if any of these requirements are not met, the file will reject.

1. File must have one header and one trailer.
2. File can not be a duplicate.
3. The sum of the Bank Adjustment Detail Records must equal the number in the TOT_ADJ_NMBR field on the Bank Adjustment Trailer Record.
4. The sum of the ADJ_AMT for each Bank Adjustment Detail Record must equal the TOT_ADJ_DOL_AMT on the Bank Adjustment Trailer Record.

B. File level for Recap of Bank Adjustments File – if any of these requirements are not met, the file will reject.

1. File must have one header and one trailer.
2. File can not be a duplicate.
3. The sum of the TOT_ITM_ADJ_NMBR on the Recap of Bank Adjustments Detail Record must equal the GRND_TOT_ADJ_NMBR on the Recap of Bank Adjustments Trailer Record.
4. The sum of the TOT_AMT_ADJ_AMT on the Recap of Bank Adjustments Detail Record must equal the GRND_TOT_ADJ_AMT on the Recap of Bank Adjustments Trailer Record.

C. Record level for the Recap of Bank Adjustments File – if any of these requirements are not met, the file will reject.

1. For each detail record, the TOT_ITM_ADJ_NMBR must equal the sum of TOT_DIS_NMBR plus TOT_DBT_NMBR plus TOT_CRM_NMBR.
2. For each detail record, the TOT_AMT_ADJ_AMT must equal the sum of TOT_DIS_AMT plus TOT_DBT_AMT plus TOT_CRM_AMT.

D. File dependency for Standard Bank Adjustment File and Recap of Bank Adjustments File – if any of these requirements are not met, the file will reject.

1. CREATE_TS from the Standard Bank Adjustment Header Record file must equal the CREATE_TS from the Recap of Bank Adjustments Header Record File.
2. TOT_ADJ_NMBR from the Standard Bank Adjustment Trailer Record must equal the GRND_TOT_ADJ_NMBR from the Recap of Bank Adjustments Trailer Record.
3. TOT_ADJ_DOL_AMT from the Standard Bank Adjustment Trailer Record must equal the GRND_TOT_ADJ_AMT from the Recap of Bank Adjustments Trailer Record.

VI. STANDARD BANK ADJUSTMENT FILE AND RECAP OF BANK ADJUSTMENTS FILE ACCEPTANCE AND REJECTION CRITERIA

FILES	DTF PROCESS	FILE STATUS	EXPECTED RESULTS
Standard Bank Adj File – passed file validation. **Recap of Bank Adj File –** not transmitted.	Tag Status stored in Data Exchange Management – Unapproved. Store CREATE_TS in Data Exchange Management.		
Recap of Bank Adj File – passed file validation. **Standard Bank Adj File –** not transmitted	Tag Status stored in Data Exchange Management – unapproved. Store CREATE_TS in Data Exchange Management.		
Standard Bank Adj File – failed file validation. **Recap of Bank Adj File –** not transmitted	Tag Status stored in Data Exchange Management – Reject. Store info to Data Exchange Management.	Reject the Standard Bank Adj File. When Recap of Bank Adj File is transmitted, reject the file.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.
Recap of Bank Adj File – failed file validation.	Tag Status stored in Data Exchange Management –	Reject the Recap of Bank Adj File. When Standard	Vendor to retransmit Standard Bank Adj File and

EXHIBIT 5-B.4 – DOCUMENT 13
SALES TAX FILE DEPENDICIES

FILES	DTF PROCESS	FILE STATUS	EXPECTED RESULTS
Standard Bank Adj File – not transmitted	Reject. Store info to Data Exchange Management.	Bank Adj File is transmitted, reject the file.	Recap of Bank Adj File and the associated GZip report.
Standard Bank Adj File – passed file validation. **Recap of Bank Adj File –** failed file validation	Tag Status stored in Data Exchange Management – Reject. Store CREATE_TS in Data Exchange Management.	Reject the Standard Bank Adj File and the Recap of Bank Adj File.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.
Recap of Bank Adj File – passed file validation. **Standard Bank Adj File –** failed file validation.	Tag Status stored in Data Exchange Management – Reject. Store CREATE_TS in Data Exchange Management.	Reject the Standard Bank Adj File and the Recap of Bank Adj File.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.
Standard Bank Adj File – failed file validation. **Recap of Bank Adj File –** failed file validation	Tag Status stored in Data Exchange Management – Reject. Store CREATE_TS in Data Exchange Management.	Reject the Standard Bank Adj File and the Recap of Bank Adj File.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.
Standard Bank Adj File – passed file validation. **Recap of Bank Adj File –** passed file validation. **Based on File Sequence** Process the Standard Bank Adjustment File ONLY after the Sales Tax Data File has been processed.	Verify ORIG_TRANS_TS on Standard Bank Adj Header Record File is populated. If populated (retransmission), use ORIG_TRANS_TS, compare it to the CREATE_TS on the Recap of Bank Adj Header Record File. If not populated (first transmission), compare CREATE_TS on both files.		DTF accepts both files ONLY if total amounts, counts and timestamps match. DTF updates Tag Status of both files to Accepted.
Standard Bank Adj File – empty	Move system date to run timestamp in Data Exchange Management. Tag file and reject the file.	Reject the Standard Bank Adj File. When Recap of Bank Adj File is transmitted, reject the file.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.
Recap of Bank Adj File – empty	Move system date to run timestamp in Data Exchange Management. Tag file and reject the file.	Reject the Recap of Bank Adj File. When Standard Bank Adj File is transmitted, reject the file.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.
Standard Bank Adj File – retransmitted	Using ORIG_TRANS_TS, verify file status of previous file in Data Exchange Management.	If file status is NOT Rejected, reject the current transmitted file.	Vendor should not retransmit the Standard Bank Adj File.
Recap of Bank Adj File – retransmitted	Using ORIG_TRANS_TS, verify file status of previous file in Data Exchange Management.	If file status is NOT Rejected, reject the current transmitted file.	Vendor should not retransmit the Recap of Bank Adj File.

EXHIBIT 5-B.4 – DOCUMENT 13
SALES TAX FILE DEPENDICIES

FILES	DTF PROCESS	FILE STATUS	EXPECTED RESULTS
Standard Bank Adj File – retransmitted	Compare ORIG_TRANS_TS to CREATE_TS to determine if values are equal.	If ORIG_TRANS_TS = CREATE_TS, reject the file.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.
Recap of Bank Adj File – retransmitted	Compare ORIG_TRANS_TS to CREATE_TS to determine if values are equal.	If ORIG_TRANS_TS = CREATE_TS, reject the file.	Vendor to retransmit Standard Bank Adj File and Recap of Bank Adj File and the associated GZip report.

VII. CROSS FIELD VALIDATIONS – If any of these validations are not met, the file will reject.

VALIDATION NUMBER	FIELDS	VALIDATION TO BE PERFORMED
1	PYMT_TRXN_TYPE_CD to REMIT_AMT (Generic Payment Record)	If **remit amount** is greater than $0, **Payment Transaction Type Code** must be '01', Payment. If **remit amount** equals $0, **Payment Transaction Type Code** must be '05', No Remit Document. If zero transmission, initialize with spaces.
2	PYMT_TYPE to PYMT_METHOD (Generic Payment Record)	**Payment Type** '00', No Remit, must have a **Payment Method** of '07, No Remit Document. If zero transmission, initialize with spaces.
3	PYMT_TYPE to PYMT_TRXN_TYPE_CD (Generic Payment Record)	**Payment Type** '00', No Remit, must have a **Payment Transaction Type Code** of '05', No Remit Document. All other payment types must have a **Payment Transaction Type Code** of '01', Payment. If zero transmission, initialize with spaces.
4	PSTMRK_DT (Return Header Record) to DCMT_RCVD_DT (Return Header Record)	**Postmark Date** must be less than or equal to **Document Received Date.** **Document Received Date** must be greater than or equal to **Postmark Date.**
5	PYMT_TRXN_TYPE_CD (Generic Payment Record and Standard Bank Adjustment Detail Record)	Reference Table Validation. Must be a valid code from the table. 01 = Payment 02 = Dishonored Check (Standard Bank Adjustment Detail Record only) 03 = Debit Memo (Standard Bank Adjustment Detail Record only) 04 = Credit Memo (Standard Bank Adjustment Detail Record only) 05 = No Remit Document If zero transmission, initialize with spaces.
6	PYMT_TYPE	Reference Table Validation. Must be a valid code from the

EXHIBIT 5-B.4 – DOCUMENT 13
SALES TAX FILE DEPENDICIES

VALIDATION NUMBER	FIELDS	VALIDATION TO BE PERFORMED
	(Generic Payment Record)	table. 00 = No Remit Document 01 = Return Payment 02 = Estimated Payment 03 = Extension Payment If zero transmission, initialize with spaces.
7	PYMT_TYPE/MAIN_FORM_ID/ PYMT_TRXN_TYPE validation	ONLY IF PYMT_TRXN_TYPE_CD = Payment (01), use the Main Form ID for a Reference table validation (FIRT). If not found, Error #01203. If Form ID value found, check that the PYMT_TYPE coincides with the Payment Type code associated with Form ID from the FIRT table. (Error #03371).
8	PYMT_METHOD (Generic Payment Record)	Reference Table Validation. Must be a valid code from the table. 00 = Check 01 = ACH Debit 02 = Fed Wire 03 = Amex 04 = VISA 05 = Mastercard 06 = Discover 07 = No Remit If zero transmission, initialize with SPACES.
9	ORIG_DLN to DCMT_LCTR_NMBR (ST Void Record and Generic Payment Record)	If **Original DLN** is populated, the **Document Locator Number** field must also be populated. The number in the **DCMT_LCTR_NMBR** field cannot be equal to the number in the **ORIG_DLN** field. If zero transmission, initialize with spaces.
10	DEPOSIT_DT (Generic Payment Record) to DCMT_RCVD_DT (Return Header Record)	**Deposit Date** must be equal to or greater than the **Document Received Date.**
11	TAX_TYPE_CD	Must equal **XX**
12	ORIG_TRANS_TS (File Header Record)	Cannot be greater than current date. Must equal CREATE_TS of previously transmitted rejected file. Must not equal the CREATE_TS of the retransmitted file.
13	CREATE_TS (File Header) to FIRST_PASS_TS (File Header)	Dates must be equal.
14	LIAB_PRD_BEG_DT to LIAB_PRD_END_DT	**LIAB_PRD_BEG_DT** must be less than **LIAB_PRD_END_DT.** Month (MM) cannot be less than 01 or greater than 12.

EXHIBIT 5-B.4 – DOCUMENT 14
SALES TAX GLOBAL STATEMENTS FOR FILE LAYOUTS

DATE FORMATS

Field Name	Data Type	Length	COBOL PIC Format	Valid Format
DATE	Date	10	X(10)	CCYY-MM-DD
TIMESTAMP	Timestamp	26	X(26)	CCYY-MM-DD-HH.MM.SS.mmmmmm

PERCENT FIELDS

DTF requires all percent fields on all forms be initialized to spaces.
All percent fields on all forms must support the entry of a zero if entered by the taxpayer. Therefore, the Minimum Value will equal '0' and the Maximum Value will equal '100', unless noted otherwise.

Percent fields are always formatted as numeric: 9(3)v9(4)+

NUMERIC FIELDS

DTF requires all numeric fields on all forms be initialized to zeros.

CHARACTER FIELDS

For all Character data type fields, DTF accepts alpha numeric fields; and DTF requires that this field on all forms be initialized to spaces.

- All ID Fields (EXT_TP_ID; INT_TP_ID, etc.)
  Acceptable: A-Z (upper case only), 0 – 9

- Name Fields
  Acceptable: A-Z (upper case only), 0 – 9 or the following characters: # % & - / * , " @ '

- Address Fields
  Acceptable: A-Z (upper case only), 0 – 9 or the following characters: # % & - / * , " @ '

INDICATOR CHECK BOXES

Example 1	Fields/Line items with single checkbox, one indicator field per box.	Valid Values: '1' = Yes (checked) '0' = No (not checked)
Example 2	Fields/Line items with two checkboxes: 'Yes' and 'No'.	Valid Values: '0' = None checked (error) '1' = Checked 'Yes' '2' = Checked 'No'

EXHIBIT 5-B.4 – DOCUMENT 14
SALES TAX GLOBAL STATEMENTS FOR FILE LAYOUTS

		'3' = Both checked (error)
Example 3	Fields/Line items with more than two checkboxes	Valid Values: '1' – If first box is checked '2' – If second box is checked '3' – If third box is checked and so on '0' – Checked none of the boxes (error) '9' – Checked more than one box (error)

AMOUNT FIELDS

Cents or Dollars and Cents + or –

Length	Decimal Length	COBOL PIC Format
18	2	9(15)v9(2)+

FRACTION TO DECIMAL CONVERSIONS

1/8 = 0.125
1/4 = 0.250
3/8 = 0.375
1/2 = 0.500
5/8 = 0.625
3/4 = 0.750
7/8 = 0.875

EXHIBIT 5-B.4 – DOCUMENT 15
SALES TAX VOID PROCESS

I. PURPOSE

A. To track the DLN's to ensure there are no gaps.

B. To provide a cross-reference between the voided DLN and the reprocessed DLN.

II. PROCESS

A. Rejected Remit Items

Remit items that are rejected prior to DLN assignment are not included in this VOID process. See C. for processing of remittance items voided after DLN assignment.

B. No Remit Items

DTF requires a Void Record Layout for No Remit Items that have been voided. However, DTF **does not require a replacement DLN** on no remit items. Meaning, a VOID Record Layout is not needed for the reprocessed DLN on no remit items. The DLN will be accounted for in the Detail Record Layout.

1. Below is an outline of the process to be used when a No Remit DLN must be voided.

Example: DLN 3, no remit, Voided
A Void Record Layout is created to account for the DLN with the fields populated as follows:

Key fields:
PROCESS_CODE = XXXXX
EXT_TP_ID = Vendor initializes with SPACES
TAX_TYPE_CD =
TAX_SUB_TYPE_CD = Vendor initializes with SPACES
DCMT_LCTR_NMBR = Populated with voided DLN
BUS_INDV_IND = Vendor initializes with SPACES
INT_TP_ID = Vendor initializes with SPACES
INT_TP_SEQ_NMBR = Vendor initializes with SPACES
LIAB_PRD_BEG_DT = Vendor initializes with SPACES
LIAB_PRD_END_DT = Vendor initializes with SPACES
TAX_YEAR = Vendor initializes with SPACES
PROCESS_YEAR = Vendor initializes with SPACES

Specific fields:
ORIG_DLN = Vendor initializes with SPACES
VOID_RSN_CD = Populated with the appropriate Void Reason Code (if applicable)
VOID_DT = Populate with the date the record was voided. Date Format: CCYY-MM-DD

C. Remit Items

1. Remit items that are **voided** (after DLN assignment) will require a Replacement DLN.

2. The following outlines the Void Record Layout fields that will be populated when the Remit Item was voided and reprocessed with a replacement DLN.

a. VOID Record (To account for the voided DLN record)

Key fields:
PROCESS_CODE = XXXXX;
EXT_TP_ID = Vendor initializes with SPACES;
TAX_TYPE_CD =
TAX_SUB_TYPE_CD = Vendor initializes with SPACES;
DCMT_LCTR_NMBR = Populated with voided DLN;
BUS_INDV_IND = Vendor initializes with SPACES;
INT_TP_ID = Vendor initializes with SPACES;
INT_TP_SEQ_NMBR = Vendor initializes with SPACES;
LIAB_PRD_BEG_DT = Vendor initializes with SPACES;
LIAB_PRD_END_DT = Vendor initializes with SPACES;
TAX_YEAR = Vendor initializes with SPACES;
PROCESS_YEAR = Vendor initializes with SPACES;

Specific fields:
ORIG_DLN = Vendor initializes with SPACES;
VOID_RSN_CD = Populated with the appropriate Void Reason Code (if applicable)
VOID_DT = Populate with the date the record was voided. Date Format: CCYY-MM-DD.

b. VOID Record (To account for the reprocessed DLN record)

Key fields:
PROCESS_CODE = XXXXX;

EXT_TP_ID = Populate with Taxpayer ID on the replacement DLN record;
TAX_TYPE_CD =
TAX_SUB_TYPE_CD = Vendor initializes with SPACES;
DCMT_LCTR_NMBR = Populated with replacement DLN;
BUS_INDV_IND = Vendor populates, if available, or initializes with SPACES;
INT_TP_ID = Vendor populates, if available, or initializes with SPACES;
INT_TP_SEQ_NMBR = Vendor populates, if available, or initializes with SPACES;
LIAB_PRD_BEG_DT = Populate with correct value. CCYY-MM-DD. Refer to layout for calculation;
LIAB_PRD_END_DT = Populate with correct value. CCYY-MM-DD. Refer to layout for calculation;
TAX_YEAR = Populate with correct value. CCYY;
PROCESS_YEAR = Populate with correct value. CCYY.

Specific fields:
ORIG_DLN = Populate with original voided DLN;
VOID_RSN_CD =
VOID_DT = Vendor initializes with SPACES

D. Remit Items Voided Multiple Times

1. When a DLN is voided multiple time, Void Record Layouts are required as follows:

Example: DLN 3 is voided and reprocessed as DLN 40. DLN 40 is voided and reprocessed as DLN 58 which is transmitted to DTF.

This Void record layout will be transmitted to account for the voided DLN and the reprocessed DLN.

a. Void Record (To account for the first voided DLN record)

Key fields:
PROCESS_CODE = XXXXX;
EXT_TP_ID = Vendor initializes with SPACES;
TAX_TYPE_CD =
TAX_SUB_TYPE_CD = Vendor initializes with SPACES;

DCMT_LCTR_NMBR = Populated with voided DLN **(DLN 3 in example);**
BUS_INDV_IND = Vendor initializes with SPACES;
INT_TP_ID = Vendor initializes with SPACES;
INT_TP_SEQ_NMBR = Vendor initializes with SPACES;
LIAB_PRD_BEG_DT = Vendor initializes with SPACES;
LIAB_PRD_END_DT = Vendor initializes with SPACES;
TAX_YEAR = Vendor initializes with SPACES;
PROCESS_YEAR = Vendor initializes with SPACES;

Specific fields:
ORIG_DLN = Vendor initializes with SPACES;
VOID_RSN_CD =
VOID_DT = Populate with the date the record was voided. Date Format: CCYY-MM-DD.

b. VOID Record (To account for the reprocessed DLN record)

Key fields:
PROCESS_CODE = XXXXX;
EXT_TP_ID = Populate with Taxpayer ID on the replacement DLN record;
TAX_TYPE_CD =
TAX_SUB_TYPE_CD = Vendor initializes with SPACES;
DCMT_LCTR_NMBR = Populated with replacement DLN **(DLN 58 in example);**
BUS_INDV_IND = Vendor populates, if available, or initializes with SPACES;
INT_TP_ID = Vendor populates, if available, or initializes with SPACES;
INT_TP_SEQ_NMBR = Vendor populates, if available, or initializes with SPACES;
LIAB_PRD_BEG_DT = Populate with correct value. CCYY-MM-DD. Refer to layout for calculation;
LIAB_PRD_END_DT = Populate with correct value. CCYY-MM-DD. Refer to layout for calculation;
TAX_YEAR = Populate with correct value. CCYY;
PROCESS_YEAR = Populate with correct value. CCYY.

Specific fields:
ORIG_DLN = Populate with original voided DLN **(DLN 3);**
VOID_RSN_CD =
VOID_DT = Vendor initializes with SPACES

c. 2nd DLN that was Voided

Another Void Record Layout will be transmitted to DTF to account for the second DLN that was voided. The following outlines the Void Record Layout fields that will be populated to account for the second DLN that was voided:

Key fields:
PROCESS_CODE = XXXXX;
EXT_TP_ID = Vendor initializes with SPACES;
TAX_TYPE_CD =
TAX_SUB_TYPE_CD = Vendor initializes with SPACES;
DCMT_LCTR_NMBR = Populated with voided DLN **(DLN 40 in example);**
BUS_INDV_IND = Vendor initializes with SPACES;
INT_TP_ID = Vendor initializes with SPACES;
INT_TP_SEQ_NMBR = Vendor initializes with SPACES;
LIAB_PRD_BEG_DT = Vendor initializes with SPACES;
LIAB_PRD_END_DT = Vendor initializes with SPACES;
TAX_YEAR = Vendor initializes with SPACES;
PROCESS_YEAR = Vendor initializes with SPACES;

Specific fields:
ORIG_DLN = Vendor initializes with SPACES;
VOID_RSN_CD = Populated with the appropriate Void Reason Code (if applicable)
VOID_DT = Populate with the date the record was voided. Date Format: CCYY-MM-DD.

EXHIBIT 5-B.4 – DOCUMENT 16
SALES TAX VENDOR TRANSMISSION DOCUMENT

I. Objective

To define the record types utilized in building the Sales Tax Vendor Transmission Files.

II. Sales Tax Data Transmissions

A. File Level

Requirement: Transmission files must contain a File Header and File Trailer Record.

1. File Header: Process Code XXXXX
2. File Trailer: Process Code XXXXX

B. Record Level

1. Voids and Void Cross Reference

a. Void Record: Process Code XXXXX

b. A Void record is required to be built for each void.

c. An initial Void filing does not require additional record types to be built.

d. The Void cross reference record should be built with the applicable Payment/Return Filing. This record relates the new DLN to the original DLN that has been voided.

2. Payment/Return Filings

For Non-Zero transmissions, the vendor must provide the following:
It is required that the following records be built/transmitted for each filing in the transmission.

a. Return Header Record: Process Code XXXXX
b. If applicable, Void X-Reference: Process Code XXXXX
c. Generic Payment Record: Process Code XXXXX
d. Main Form Record: Process Code – Various.
   1) See forms identified on the Process Code List. See Page 3.
   2) See vendor layouts for fields that are required to be populated.

3. Financial

EXHIBIT 5-B.4 – DOCUMENT 16
SALES TAX VENDOR TRANSMISSION DOCUMENT

It is required that the following records be built/transmitted for each transmission.

a. Advice of Deposit: Process Code XXXXX

b. Standard Bank Adjustment:

1) Header: Process Code XXXXX
2) Adjustment Detail: Process Code XXXXX
3) Trailer: Process Code XXXXX

c. Recap of Bank Adjustments

1) Header: Process Code XXXXX
2) Detail: Process Code XXXXX
3) Trailer: Process Code XXXXX

4. Taxpayer Information (TI) Records

It has not been determined whether a TI Record will be needed.

5. Adjustment Files

For Non-Zero transmissions, the vendor must provide header, detail and trailer records for the following:

a. Standard Bank Adjustment file.

b. Recap of Bank Adjustment file.

See Standard Bank Adjustment and Recap of Bank Adjustment vendor layouts for required fields.

6. Process Codes

A Process Code is a unique value provided by DTF, used to identify the specific record layout.

RECORD	PROCESS CODE (TBD)
DATA FILE:	
Data File Header	XXXXX
Return Header	XXXXX
Void	XXXXX
Generic Payment	XXXXX

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SALES TAX VENDOR TRANSMISSION DOCUMENT

ST-100	XXXXX
All other form specific layouts	XXXXX - XXXXX
Data File Trailer	XXXXX
FINANCIAL FILES:	
Advice of Deposit	XXXXX
Standard Bank Adjustment Header	XXXXX
Standard Bank Adjustment Detail	XXXXX
Standard Bank Adjustment Trailer	XXXXX
Recap of Bank Adjustments Header	XXXXX
Recap of Bank Adjustments Detail	XXXXX
Recap of Bank Adjustments Trailer	XXXXX

III. Zero Transmissions

A. eMPIRE will accept ZERO TRANSMISSIONS in the event no forms were processed on a given day.

B. Records required to be transmitted.

1. File Header Record: Process Code XXXXX

Required fields:
PROCESS_CODE
FILE_TYPE_CODE
FILE_NAME_DESC
CREATE_TS
FIRST_PASS_TS (Equal to Create_TS)
ORIG_TRANS_TS (Sent only for a retransmission of a rejected file)
BEGIN_DLN
END_DLN

2. Generic Payment Record: Process Code XXXXX

Required fields:
PROCESS_CODE
EXT_TP_ID (Must equal spaces)
TAX_TYPE_CD
TAX_SUB_TYPE_CD (Must equal spaces)

DCMT_LCTR_NMBR (Must equal spaces)
BUS_INDV_IND (Must equal spaces)
INT_TP_ID (Must equal spaces)
INT_TP_SEQ_NMBR (Must equal spaces)
LIAB_PRD_BEG_DT (Must equal spaces)
LIAB_PRD_END_DT (Must equal spaces)
TAX_YEAR (Must equal zero's)
PROCESS_YEAR (Must equal zero's)
PYMT_TRXN_TYPE_CD (Must equal spaces)
ORIG_DLN (Must equal spaces)
PYMT_INIT_DT (Must equal spaces)
DEPOSIT_DT (Must equal spaces)
REMIT_AMT (Must equal zero's)
PYMT_TYPE (Must equal spaces)
PYMT_METHOD (Must equal spaces)
BANK_ACCT_NMBR (Must equal spaces)
ABA_NMBR (Must equal spaces)
CHECK_NMBR (Must equal spaces)

3. File Trailer Record: Process Code XXXXX

Required fields:
PROCESS_CODE
TOT_FILINGS_NMBR (Must equal zero's)
TOT_VOID_NMBR (Must equal zero's)
TOT_REMIT_AMT (Must equal zero's)
TOT_REC_NMBR (including File Header and Trailer) (Must equal 3)
TOT_FIL_N_RMT_NMBR (Must equal zero's)

C. Financial files required to be transmitted.

1. Advice of Deposit: Process Code XXXXX

Required fields:
PROCESS_CODE
FILE_TYPE_CODE
FILE_NAME_DESC
ADVISE_NMBR (Must equal zero's)
TAX_TYPE_CD
TOT_ITEM_CNT (Must equal 3)
TOT_REMIT_AMT (Must equal zero's)
REPORT_TOT_AMT (Must equal zero's)
BANK_PROCESS_DT (Must equal spaces)

CREATE_TS (Must be a valid date)
ORIG_TRANS_TS (for re-transmitted files only, otherwise, initialize with spaces)

2. Standard Bank Adjustment

a. Bank Adjustment Header Record: Process Code XXXXX

Required fields:
PROCESS_CODE
FILE_TYPE_CODE
FILE_NAME_DESC
CREATE_TS (Must be a valid date)
ORIG_TRANS_TS (for re-transmitted files only, otherwise, initialize with spaces)

b. Bank Adjustment Detail Record: Process Code XXXXX

Required fields:
PROCESS_CODE
PYMT_TRXN_TYPE_CD (Must equal spaces)
DCMT_LCTR_NMBR (Must equal spaces)
POST_DT (Must equal current date)
ADJ_AMT (Must equal zero's)
BNK_ADJ_TRACK_NMBR (Must equal spaces)
AUTH_NMBR (Must equal spaces)

c. Bank Adjustment Trailer Record: Process Code XXXXX

Required fields:
PROCESS_CODE
TOT_ADJ_NMBR (Must equal zero's)
TOT_ADJ_DOL_AMT (Must equal zero's)

3. Recap of Bank Adjustments

a. Recap of Bank Adjustments Header Record: Process Code XXXXX

Required fields:
PROCESS_CODE
FILE_TYPE_CODE
FILE_NAME_DESC
CREATE_TS (Must be a valid date)

RECAP_NMBR (Must equal zero's/initialized)
ORIG_TRANS_TS (for re-transmitted files only, otherwise, initialize with spaces)

b. Recap of Bank Adjustments Detail Record: Process Code XXXXX

Required fields:
PROCESS_CODE
POST_DT (Must equal current date)
TOT_ITEM_ADJ_NMBR (Must equal zero's)
TOT_AMT_ADJ_AMT (Must equal zero's)
TOT_DIS_NMBR (Must equal zero's)
TOT_DIS_AMT (Must equal zero's)
TOT_DBT_NMBR (Must equal zero's)
TOT_DBT_AMT (Must equal zero's)
TOT_CRM_NMBR (Must equal zero's)
TOT_CRM_AMT (Must equal zero's)

c. Recap of Bank Adjustments Trailer Record: Process Code XXXXX

Required fields:
PROCESS_CODE
GRND_TOT_ADJ_NMBR (Must equal zero's)
GRND_TOT_ADJ_AMT (Must equal zero's)
GRND_TOT_DIS_NMBR (Must equal zero's)
GRND_TOT_DIS_AMT (Must equal zero's)
GRND_TOT_DBT_NMBR (Must equal zero's)
GRND_TOT_DBT_AMT (Must equal zero's)
GRND_TOT_CRM_NMBR (Must equal zero's)
GRND_TOT_CR_AMT (Must equal zero's)

EXHIBIT 5-B.5 - DOCUMENT 17
SALES TAX FILE LAYOUTS
ADVICE OF DEPOSIT

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Uniquely identifies record type	1	1	5	Character	5		X(05)	CONSTANT "XXXXX"
FILE_TYPE_CODE	Identifies the bank and file type to DTF	2	6	7	Character	2		X(02)	Vendor initializes with "XX"
FILE_NAME_DESC	Name that identifies the bank and file type to DTF	3	8	21	Character	14		X(14)	CONSTANT "XXXXXXXXXXXXXX" Left justified, space filled.
ADVICE_NMBR	Starts with 1 and increments by 1 for every advice file. Resets every processing year	4	22	31	Numeric	10		9(10)	Numeric sequential field Cannot have gaps. Cannot be previously used Right justified, zero filled. If zero transmission, initialize to 0.
TAX_TYPE_CD		5	32	33	Character	2		X(02)	Constant 'XX'
TOTAL_ITEM_COUNT	Total item count on the associated Payment file excluding voids and no remit items.	6	34	42	Numeric	9		9(09)	Must be numeric Cannot be negative right justified, zero filled If zero transmission initialize to 3
TOT_REMIT_AMT	Total dollar amount deposited	7	43	60	Numeric	18	2	9(15)v9(2)+	Cannot be negative Dollars and cents, right justified, zero filled If zero transmission initialize to 0
REPORT_TOT_AMT	Total dollar amount of Reported Transactions	8	61	78	Numeric	18	2	9(15)v9(2)+	Cannot be negative Dollars and cents, right justified, zero filled If zero transmission initialize to 0
BANK_PROCESS_DT	This is the deposit date.	9	79	88	Date	10		X(10)	Date format (ISO): CCYY-MM-DD Must be valid date and cannot be greater than current. If zero transmission, initialize to spaces.
CREATE_TS	Timestamp the file was created	10	89	114	Timestamp	26		X(26)	Must be valid format for Date/Timestamp (CCYY-MM-DD-HH.MM.SS.mmmmmm) Must be valid date and cannot be greater than current. **For retransmitted file:** Must **not equal** the ORIG_TRANS_TS (Original Timestamp)

EXHIBIT 5-B.5 - DOCUMENT 17
SALES TAX FILE LAYOUTS
ADVICE OF DEPOSIT

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
ORIG_TRANS_TS	Bank Create Date of original file when re-transmission of rejected file.	11	115	140	Timestamp	26		X(26)	Format Date/Timestamp (CCYY-MM-DD-HH.MM.SS.mmmmmm) or space filled when not applicable. Must be valid date and cannot be greater than current. Populated only when file is a re-transmission of a rejected file, otherwise space fill. Must equal the Bank Create Date of Original File Transmission Must not equal the Create_TS Date of retransmitted file.
REPORT DATE	Create date of the report	12	141	150	Date	10		X(10)	Date format (ISO): CCYY-MM-DD Must be valid date and cannot be greater than current. If zero transmission, initialize to spaces.
TRANSMISSION DATE	Date of transmission to DTF	13	151	160	Date	10		X(10)	Date format (ISO): CCYY-MM-DD Must be valid date and cannot be greater than current. If zero transmission, initialize to spaces.

EXHIBIT 5-B.5 - DOCUMENT 18
SALES TAX FILE LAYOUTS
BANK ADJUSTMENT RECORD LAYOUT - FILE HEADER

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Uniquely identifies record type	1	1	5	Character	5		X(05)	Constant = XXXXX
FILE_TYPE_CODE	Identifies the bank and file type to DTF.	2	6	7	Character	2		X(02)	Vendor initializes with **"XX"**
FILE_NAME_DESC	Name that identifies the bank and file type to DTF	3	8	21	Character	14		X(14)	CONSTANT = **"XXXXXXXXXXXXX"** Left justified, space filled.
CREATE_TS	Bank Create Timestamp	4	22	47	Timestamp	26		X(26)	Format Date/Timestamp (CCYY-MM-DD-HH.MM.SS.mmmmmm) Must be valid date and cannot be greater than current Must equal Bank Create Timestamp of associated Recap of Adjustment file **For retransmitted file:** Must **not equal** the ORIG_TRANS_TS (Original Timestamp)
FILLER		5	48	74	Character	27		X(27)	Spaces
ORIG_TRANS_TS	Bank Create Date of original file when re-transmision of rejected file.	6	75	100	Timestamp	26		X(26)	Format/Date Timestamp (CCYY-MM-DD-HH.MM.SS.mmmmmm) or space filled when not applicable. Must be valid date and cannot be greater than current. Populate only when file is a re-transmission of a rejected file, otherwise space fill. Must equal the Bank Create Date of Original File Transmission. Must not equal the Create_TS Date of retransmitted file.

EXHIBIT 5-B.5 - DOCUMENT 19
SALES TAX FILE LAYOUTS
STANDARD BANK ADJUSTMENT RECORD LAYOUT - ADJUSTMENT DETAIL

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Uniquely identifies record type	1	1	5	Character	5		X(05)	CONSTANT = XXXXX
PYMT_TRXN_TYPE_CD	Identifies the type of transaction on the file.		6	7	Character	2		X(02)	Must equal valid values determined for transaction type: "02"= Dishonored Check "03" = Debit Memo "04" = Credit Memo If zero transmission, send spaces.
FILLER		2	8	9	Character	2		X(2)	Spaces
DCMT_LCTR_NMBR	Unique identifier, assigned to the payment.	3	10	21	Character	12		X(12)	Must exist on the database Must be valid format for DLN If zero transmission, send spaces.
FILLER		4	22	44	Character	23		X(23)	Spaces
POST_DT	Date the bank entered the adjustment in the account. (date that appears on the bank statement)	5	45	54	Date	10		X(10)	Must be valid format (ISO) CCYY-MM-DD Cannot be greater than current date. If zero transmission, populate with current date and must match POST_DT on the Recap of Adjustment.
ADJUSTMENT_AMT	Amount of debit memo, credit memo or dishonorment.	6	55	72	Numeric	18	2	9(15)v9(2)+	Numeric field, positive number dollars and cents, right justified, zero filled. If zero transmission, amount must be zero.
BNK_ADJ_TRACK_NMBR	Bank assigned number to identify transaction.	7	73	92	Character	20		X(20)	Required Field. Must be sequential 12 characters. Left Justify, space filled. Field is case sensitive - always send upper case. Number assigned by the financial institute for each record on the file. If zero transmission, send spaces.
AUTHORIZATION_NMBR	Bank assigned identifier to identify origin of transaction.	8	93	96	Character	4		X(4)	Alpha/Numeric field that will identify the bank source(location) of the adjustment. Bank adjustments are processed in multiple branches or processing centers.
BANK_ACCT_NMBR	Bank Account Number as displayed on checks	9	97	113	Character	17		X(17)	Eliminate spaces and send compressed field. Left justified. Default spaces.

EXHIBIT 5-B.5 - DOCUMENT 19
SALES TAX FILE LAYOUTS
STANDARD BANK ADJUSTMENT RECORD LAYOUT - ADJUSTMENT DETAIL

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
ABA_NMBR	Bank Routing Number of payment	10	114	122	Character	9		X(9)	Any dash format should be converted by the bank so that dashes are stripped off. Left justified, space filled. Default spaces.

EXHIBIT 5-B.5 - DOCUMENT 20
SALES TAX FILE LAYOUTS
STANDARD BANK ADJUSTMENT RECORD LAYOUT - TRAILER RECORD

Process Code: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Uniquely identifies record type	1	1	5	Character	5		X(05)	CONSTANT "XXXXX"
FILLER		2	6	21	Character	16		X(16)	Spaces
TOT_ADJ_NMBR	Number of adjustment transactions on file.	3	22	31	Numeric	10		9(10)	Must be numeric. Cannot be negative. Must equal number of detail records. If zero transmission, initialize to 0.
TOT_ADJ_DOL_AMT	Total amount of adjustments from all records in file.	4	32	49	Numeric	18	2	9(15)v9(2)+	Must be numeric. Right justified, zero filled. Cannot be negative. Must equal total amount of all detail records in file. If zero transmission, initialize to 0.

EXHIBIT 5-B.5 - DOCUMENT 21
SALES TAX FILE LAYOUTS
RECAP OF BANK ADJUSTMENTS HEADER RECORD

PROCESS CODE: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Uniquely identifies record type	1	1	5	Character	5		X(05)	CONSTANT "XXXXX"
FILE_TYPE_CODE	Identifies the bank and file type to DTF	2	6	7	Character	2		X(02)	Vendor initializes with "XX" Left justified, space filled.
FILE_NAME_DESC	Name that identifies the bank and file type to DTF	3	8	21	Character	14		X(14)	CONSTANT "XXXXXXXXXXXXXX" Left justified, space filled.
CREATE_TS	Bank Create Timestamp	4	22	47	Timestamp	26		X(26)	Must be valid format for Date/Timestamp (CCYY-MM-DD-HH.MM.SS.mmmmmm) Must be a valid date and cannot be greater than current. Must equal Bank Create Timestamp of associated Bank Adjustment File. **For retransmitted file:** Must **not equal** the ORIG_TRANS_TS
RECAP_NMBR	Numeric sequential field Start with 1 and increment by 1 for every recap file.	5	48	57	Numeric	10		9(10)	Numeric. Cannot have gaps. Cannot be previously used, right justify, zero fill. If zero transmission, initialize to 0.
FILLER		6	58	74	Character	17		X(17)	Spaces
ORIG_TRANS_TS	Bank Create Date of original file when re-transmission of rejected file. .	7	75	100	Timestamp	26		X(26)	Must be valid format for Date/Timestamp (CCYY-MM-DD-HH.MM.SS.mmmmmm) Must be a valid date and cannot be greater than current. Populated only when file is a re-transmission of a rejected file, otherwise space fill Must equal Bank Create Timestamp of Original Transmission.

EXHIBIT 5-B.5 - DOCUMENT 22
SALES TAX FILE LAYOUTS
RECAP OF BANK ADJUSTMENT DETAIL RECORD

PROCESS CODE: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Uniquely identifies record type	1	1	5	Character	5		X(05)	CONSTANT "XXXXX"
POST_DT	Date the bank entered the adjustment in the account. (Date that appears on the bank statement.)	2	6	15	Date	10		X(10)	Valid Values: Must be valid format (ISO): CCYY-MM-DD Must be valid date and cannot be greater than current date. If zero transmission, set to current date. Must match POST_DT on the Bank Adj. Detail Record.
TOT_ITEM_ADJ_NMBR	Total items adjusted for post date	3	16	25	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.
TOT_AMT_ADJ_AMT	Total dollar amount of adjustments for post date	4	26	43	Numeric	18	2	9(15)v9(2)+	Valid Values: Dollars and cents, right justified, zero filled, cannot be negative. If zero transmission, set to zero.
TOT_DIS_NMBR	Total item count of dishonored checks for post date	5	44	53	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.
TOT_DIS_AMT	Total dollar amount of dishonored checks for post date	6	54	71	Numeric	18	2	9(15)v9(2)+	Valid Values: Dollars and cents, right justified, zero fill, cannot be negative. If zero transmission, set to zero.
TOT_DBT_NMBR	Total item count of debit memos for post date	7	72	81	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.
TOT_DBT_AMT	Total dollar amount of debit memo for post date	8	82	99	Numeric	18	2	9(15)v9(2)+	Valid Values: Dollars and cents, right justified, zero fill, cannot be negative. If zero transmission, set to zero.
TOT_CRM_NMBR	Total item count of credit memos for post date	9	100	109	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.

EXHIBIT 5-B.5 - DOCUMENT 22
SALES TAX FILE LAYOUTS
RECAP OF BANK ADJUSTMENT DETAIL RECORD

PROCESS CODE: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
TOT_CRM_AMT	Total dollar amount of credit memo for post date	10	110	127	Numeric	18	2	9(15)v9(2)+	Valid Values: Dollars and cents, right justified, zero fill, cannot be negative. If zero transmission, set to zero.

EXHIBIT 5-B.5 - DOCUMENT 23
SALES TAX FILE LAYOUTS
RECAP OF BANK ADJUSTMENTS TRAILER RECORD

PROCESS CODE: XXXXX

Field Name	Field Description	Field Order	Begin Pos	End Pos	Data Type	Length	Decimal Length	COBOL PIC format	Edits/Valid Values
PROCESS_CODE	Uniquely identifies record types	1	1	5	Character	5		X(05)	CONSTANT "XXXXX"
FILLER		2	6	21	Character	16		X(16)	Spaces
GRND_TOT_ADJ_NMBR	Grand total of adjusted items for entire file	3	22	31	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.
GRND_TOT_ADJ_AMT	Grand total of adjusted amount for entire file	4	32	49	Numeric	18	2	9(15)v9(2)+	Valid Values: Dollars and cents, right justified, zero fill, cannot be negative. If zero tranmission, set to zero.
GRND_TOT_DIS_NMBR	Grand total item count of dishonored checks for all post dates on file	5	50	59	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.
GRND_TOT_DIS_AMT	Total dollar amount of dishonored checks for all post dates on file	6	60	77	Numeric	18	2	9(15)v9(2)+	Valid Values: Dollars and cents, right justified, zero fill, cannot be negative. If zero tranmission, set to zero.
GRND_TOT_DBT_NMBR	Grand total item count of debit memos for all post dates on file	7	78	87	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.
GRND_TOT_DBT_AMT	Grand total dollar amount of debit memo for all post dates on file	8	88	105	Numeric	18	2	9(15)v9(2)+	Valid Values: Dollars and cents, right justified, zero filled, cannot be negative. If zero tranmission, set to zero.
GRND_TOT_CRM_NMBR	Grand total item count of credit memos for all post dates on file	9	106	115	Numeric	10		9(10)	Valid Values: Numeric, cannot be negative, right justify, zero fill. If zero transmission, set to zero.
GRND_TOT_CR_AMT	Grand total dollar amount of credit memo for all post dates on file	10	116	133	Numeric	18	2	9(15)v9(2)+	Valid Values: Dollars and cents, right justified, zero fill, cannot be negative. If zero tranmission, set to zero.

EXHIBIT 5-B.6 – DOCUMENT 24
CONNECTICUT – OS-114 LAYOUTS

DEPARTMENT OF REVENUE SERVICES

FILE LAYOUT	System Name: Business Tax
Revision Date: April 27, 2006	Name/No. Source Document **OS-114**

Instruction Codes:

RJ-LZ=Right Justify Left Zero	SKIP=Skip
RJ-LS=Right Justify Left Space	LF=Left Space After
LJ-ZA=Left Justify Zero After	ZIB=Zero if Blank
SIB=Skip if Blank	PAS=Punch As Shown

ITEM#	CARD ITEM NAME	FORM LINE#	TYPE OF DATA A/N/B	INSTRUCTION CODES	CARD FROM	COLS TO	NO COLS	VERIFY X=YES	REMARKS/SPECIAL INSTRUCTIONS
Job Name: Batch Header									
1	RECORD INDC		A	OUTPUT	1	1	1		CONSTANT = 'B'
2	BATCH NUMBER		B	LJ-RS	2	13	12	X	PASS THE BATCH ID RIGHT PADDED WITH SPACES
3	BATCH COUNT		N	PAS RJ LZ	14	16	3	X	THE NUMBER OF RECORDS WITHIN THE BATCH
4	FILLER1		B	OUTPUT	17	42	26		PASS 26 SPACES
5	SOURCE		A	OUTPUT	43	46	4		CONSTANT PASS 'TEL' FOR TELEFILE, 'WEB' FOR WEBFILE, 'ELF' FOR FED/STATE EFILE AND 'INH' FOR ALL OTHERS, LEFT JUSTIFY RIGHT PADDED WITH SPACES
6	FILLER2		B	OUTPUT	47	65	19		CONSTANT = PASS 19 SPACES
7	BATCH AMOUNT SIGN		B	OUTPUT	66	66	19		CONSTANT = PASS '+'
8	BATCH AMOUNT		N	PAS RJ LZ	67	77	11	X	PASS THE BATCH AMOUNT

EXHIBIT 5-B.6 – DOCUMENT 24
CONNECTICUT – OS-114 LAYOUTS

ITEM#	CARD ITEM NAME	FORM LINE#	TYPE OF DATA A/N/B	INSTRUCTION CODES	CARD FROM	COLS TO	NO COLS	VERIFY X=YES	REMARKS/SPECIAL INSTRUCTIONS
9	DECIMAL		B	OUTPUT	78	78	1		CONSTANT ‘ PASS ‘.’
10	BATCH AMOUNT CENTS		N	PAS LJ LZ	79	80	2	X	THE CENTS OF THE AMOUNT INCLUDED WITH THE BATCH
11	FILLER2A		B	OUTPUT	81	100	20		CONSTANT = PASS 20 SPACES
12	DATE KEYED		B	OUTPUT	101	108	8	X	YYYYMMDD DAY BATCH KEYED – SYSTEM DATE
13	BATCH TYPE		B	OUTPUT	109	111	3		FOR ALL ELECTRONIC BATCHES, PASS ‘RFD’ FOR REFUND BATCHES. PASS ‘ZTD’ FOR ALL OTHER BATCHES. IF THE BATCH HAS ALREADY BEEN CREATED, PASS SPACES.
14	TAX TYPE		N	OUTPUT	112	117	6		CONSTANT = ‘BUS’ LEFT JUSTIFY RIGHT PADDED WITH SPACES
15	FILLER		B	OUTPUT	118	4999	4882		PASS 4882 SPACES
Job Name: Return									
1	RECORD INDC		A	OUTPUT	1	1	1		CONSTANT = ‘R’
2	BATCH NUMBER		N	OUTPUT	2	13	12	X	PASS THE BATCH ID LEFT JUSITFY RIGHT PADDED WITH SPACES
3	FILLER3		B	OUTPUT	14	16	3		CONSTANT = PASS 3 SPACES
4	PERIOD END DATE		N	PAS	17	24	8	X	YYYYMMDD END DATE OF THE PERIOD
5	FORM TYPE		N	OUTPUT	25	34	10		CONSTANT = ‘OS-114’ LEFT JUSTIFY RIGHT PADDED WITH SPACES

EXHIBIT 5-B.6 – DOCUMENT 24
CONNECTICUT – OS-114 LAYOUTS

ITEM#	CARD ITEM NAME	FORM LINE#	TYPE OF DATA A/N/B	INSTRUCTION CODES	CARD FROM	COLS TO	NO COLS	VERIFY X=YES	REMARKS/SPECIAL INSTRUCTIONS
6	FILLER4		B	OUTPUT	35	42	8		CONSTANT = PASS 8 SPACES
7	SOURCE		B	OUTPUT	43	46	4		CONSTANT PASS 'TEL' FOR TELEFILE, 'WEB' FOR WEBFILE, 'ELF' FOR FED/STATE EFILE AND 'INH' FOR ALL OTHERS, LEFT JUSTIFY RIGHT PADDED WITH SPACES
8	TAX TYPE		A	OUTPUT	47	52	6		CONSTANT = 'BUS' LEFT JUSTIFY RIGHT PADDED WITH SPACES
9	BATCH NUMBER		N	PULL FORWARD	53	62	10	X	PASS THE BATCH ID – PULL FROM BATCH HEADER
10	BATCH SEQ NUMBER		N	RJ-LZ	63	65	3	X	PASS THE SEQ OF THE BATCH
11	FILLER5		B	OUTPUT	66	100	35		CONSTANT = PASS 35 SPACES
12	PERIOD BEGIN DATE		B	PAS	101	110	10		MM/DD/YYYY
13	PERIOD END DATE		B	PULL FORWARD	111	120	10	X	MM/DD/YYYY
14	TAX TYPE CODE		A	PULL FORWARD	121	126	6		CONSTANT = PASS 'BUS' LEFT PADDED WITH SPACES
15	DATE RECEIVED		B	PAS	127	136	10	X	MM/DD/YYYY
16	PLN		N	PULL FORWARD	137	149	13	X	PASS SPACES IF NO REMIT, OTHERWISE PASS PLN
17	FILING METHOD		A	PAS	150	152	3		PASS 'ELF' FOR ELECTRONIC AND 'PAP' FOR PAPER

EXHIBIT 5-B.6 – DOCUMENT 24
CONNECTICUT – OS-114 LAYOUTS

ITEM#	CARD ITEM NAME	FORM LINE#	TYPE OF DATA A/N/B	INSTRUCTION CODES	CARD FROM	COLS TO	NO COLS	VERIFY X=YES	REMARKS/SPECIAL INSTRUCTIONS
18	FILING SUB METHOD		A	PAS	153	157	5		PASS 'WEB' FOR WEBFILE, 'TELE' FOR TELEFILE, 'FSPRE' FOR PAID PREPARER EFILE, AND 'FSONL' FOR SELF PREPARED EFILE FOR ALL OTHERS, LEFT JUSTIFY RIGHT PADDED WITH SPACES
42	SOURCE CODE		B	OUTPUT	158	160	3		CONSTANT PASS 'TEL' FOR TELEFILE, 'WEB' FOR WEBFILE, 'ELF' FOR FED/STATE EFILE AND 'INH' FOR ALL OTHERS, LEFT JUSTIFY RIGHT PADDED WITH SPACES
19	ID TYPE 1		A	OUTPUT	161	164	4		CONSTANT = PASS 'TID' RIGHT PADDED WITH SPACES
20	ID 1		B	LJ-RS	165	174	10	X	PRIMARY TAXPAYER SSN RIGHT PADDED WITH SPACES
21	ID TYPE 2		A	LJ-RS	175	178	4		CONSTANT = PASS 'FID' RIGHT PADDED WITH SPACES
22	ID 2		B	LJ-RS	179	188	10	X	SECONDARY TAXPAYER SSN RIGHT PADDED WITH SPACES
23	NAME		B	OUTPUT	189	258	70		CONSTANT – PASS 70 SPACES
24	LOCATION NUMBER OF ID 1		B	PAS	259	261	3	X	PASS LOCATION NUMBER
25	LAST NAME		B	PAS	262	291	30		LAST NAME

EXHIBIT 5-B.6 – DOCUMENT 24
CONNECTICUT – OS-114 LAYOUTS

ITEM#	CARD ITEM NAME	FORM LINE#	TYPE OF DATA A/N/B	INSTRUCTION CODES	CARD FROM	COLS TO	NO COLS	VERIFY X=YES	REMARKS/SPECIAL INSTRUCTIONS
26	FIRST NAME		B	PAS	292	321	30		FIRST NAME
27	MIDDLE INITIAL		B	PAS	322	322	1		MIDDLE INITIAL
28	LOCATION NUMBER OF ID 2		N	OUTPUT	323	325	3		CONSTANT ‘ ‘000’
29	STREET ADDRESS 1		B	PAS	326	355	30		TAXPAYER ADDRESS 1 DETAIL, PASS SPACES WHEN BLANK
30	STREET ADDRESS 2		B	PAS	356	385	30		TAXAPYER ADDRESS 2 DETAIL, PASS SPACES WHEN BLANK
31	STREET ADDRESS 3		B	PAS	386	416	30		TAXPAYER ADDRESS 3 DETAIL, PASS SPACES WHEN BLANK
32	CITY		B	PAS	416	435	20		TAXPAYER CITY, PASS SPACES WHEN BLANK
33	STATE		B	PAS	436	437	2		TAXPAYER STATE, PASS SPACES WHEN BLANK
34	ZIP CODE		B	OUTPUT	438	446	9		TAXPAYER ZIP CODE, PASS SPACES WHEN BLANK
35	ADDITIONAL ADDRESS DETAIL 1		B	OUTPUT	447	452	6		CONSTANT = PASS 6 SPACES
36	PHONE NUMBER		B	PAS	453	467	15		TAXPAYER PHONE NUMBER
37	CONTACT NAME		B	PAS	468	507	40		THE CONTACT NAME OF THE TAXPAYER
38	REMIT AMOUNT SIGN		A	OUTPUT	508	508	1		CONSTANT = PASS ‘+’
39	REMIT AMOUNT		N	PAS	509	518	10	X	PASS THE REMIT AMOUNT PRIOR TO THE DECIMAL
40	DECIMAL		A	OUTPUT	519	519	1		PASS A ‘.’
41	REMIT AMOUNT CENTS		N	PAS	520	521	2	X	PASS THE CENTS OF THE REMIT AMOUNT

EXHIBIT 5-B.6 – DOCUMENT 24
CONNECTICUT – OS-114 LAYOUTS

ITEM#	CARD ITEM NAME	FORM LINE#	TYPE OF DATA A/N/B	INSTRUCTION CODES	CARD FROM	COLS TO	NO COLS	VERIFY X=YES	REMARKS/SPECIAL INSTRUCTIONS
Front of Return:									
42	SIGN FOR FOLLOWING VALUE		A	PAX	522	522	1		SKIP IF '+'
43	GRS RECEIVED (GOODS)	1	N	PAS LZ	523	535	13		FORMAT EXAMPLE -> 9999999999.99
44	SIGN FOR FOLLOWING VALUE		A	PAS	536	536	1		SKIP IF '+'
45	GRS RECEIVED (LEASES-RENTALS)	2	N	PAS LZ	537	549	13		FORMAT EXAMPLE -> 9999999999.99
46	SIGN FOR FOLLOWING VALUE		A	PAS	550	550	1		SKIP IF '+'
47	GRS RECEIVED (LABOR-SERVICES)	3	N	PAS LT	551	563	13		FORMAT EXAMPLE -> 9999999999.99
48	FILLER		B	OUTPUT	564	605	42		PASS 42 SPACES
49	SIGN FOR FOLLOWING VALUE		A	PAS	606	606	1		SKIP IF '+'
50	TOTAL: ADD LINES 1 THRU 6	7	N	PAS LZ	607	619	13		FORMAT EXAMPLE -> 9999999999.99
51	SIGN FOR FOLLOWING VALUE		A	PAS	620	620	1		SKIP IF '+'
52	TOTAL DEDUCTIONS	8	N	PAS LZ	621	633	13		FORMAT EXAMPLE -> 9999999999.99
53	SIGN FOR FOLLOWING VALUE		A	PAS	634	634	1		SKIP IF '+'
54	BALANCE SUBJECT TO TAX	9	N	PAS LZ	635	647	13		FORMAT EXAMPLE -> 9999999999.99
55	SIGN FOR FOLLOWING VALUE		A	PAS	648	648	1		SKIP IF '+'
56	GROSS AMOUNT OF TAX DUE	10	N	PAS LZ	649	661	13		FORMAT EXAMPLE -> 9999999999.99
57	SIGN FOR FOLLOWING VALUE		A	PAS	662	662	1		SKIP IF '+'

EXHIBIT 5-B.6 – DOCUMENT 24
CONNECTICUT – OS-114 LAYOUTS

ITEM#	CARD ITEM NAME	FORM LINE#	TYPE OF DATA A/N/B	INSTRUCTION CODES	CARD FROM	COLS TO	NO COLS	VERIFY X=YES	REMARKS/SPECIAL INSTRUCTIONS
58	TAX PAID ON PRIOR RETURN	11	N	PAS LZ	663	675	13		FORMAT EXAMPLE -> 9999999999.99
59	SIGN FOR FOLLOWING VALUE		A	PAS	676	676	1		SKIP IF '+'
60	NET AMOUNT DUE	12	N	PAS LZ	677	689	13		FORMAT EXAMPLE -> 9999999999.99
61	SIGN FOR FOLLOWING VALUE		A	PAS	690	690	1		SKIP IF '+'
62	INTEREST AMOUNT	13A	N	PAS LZ	691	703	13		FORMAT EXAMPLE -> 9999999999.99
63	SIGN FOR FOLLOWING VALUE		A	PAS	704	704	1		SKIP IF '+'
64	PENALTY AMOUNT	13B	N	PAS LZ	705	717	13		FORMAT EXAMPLE -> 9999999999.99
65	SIGN FOR FOLLOWING VALUE		A	PAS	718	718	1		SKIP IF '+'
66	BALANCE DUE	13	N	PAS LZ	719	731	13		FORMAT EXAMPLE -> 9999999999.99
67	FILLER		B	OUTPUT	732	4999	4268		PASS 4268 SPACES

EXHIBIT 5-B.7 – DOCUMENT 25
XML Format

The general XML format for Sales Tax return filings will be as such:

```
< FilingComposition>
        <Form1>
                <Feild1  Claimed="ClaimedValue"/>
                <Field2  Claimed="Claimed Value 2"/>
                Etc.
        <Form1/>
        <Form2>
                <Feild3  Claimed="ClaimedValue 3"/>
                <Field4  Claimed="Claimed Value 4"/>
        <Form2/>
<FilingComposition/>
```

A FilingComposition is a collection of all of the captured forms and fields for a taxpayer filing. Each form for that filing becomes a segment which contains fields. The ST-102 is an example of a Form segment. Form2, etc would be the data captured on any attachments. The fields are the individual lines captured on a form. The **Claimed** attribute is assigned the value of the particular field. For example, if Gross Sales on the ST102 for taxpayer 123456789 was $1,000, the XML representation may look like this:

```
< FilingComposition>
        <ST-102>
                <TPId  Claimed="123456789"/>
                <GrossSales  Claimed="1000"/>
        <ST-102/>
<FilingComposition/>
```

Fields that have no captured data will not exist in the XML document. An XML Schema for each form will be given to the vendor for each year.

Note: At the time of issuance of this RFP, the XML format is still in a design phase and may have alterations before implementation.

EXHIBIT 5-C.1
IFTA Return File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
File Header Record			
Record Type	x(1)	1	'A' = File Header Record
Filler	x(1)	2	Space
File Serial Number	9(5)	3-7	Contractor's File Serial number, or zero filled
Filler	x(1)	8	Space
File Identifier	x(8)	9-16	"RETURN"
Filler	x(1)	17	Space
File Creation Date	x(8)	18-25	The date this file was created (MMDDYYYY)
Filler	x(1)	26	Space
Jurisdiction Code	x(2)	27-28	Contractor's two character code
Jurisdiction Name	x(20)	29-48	Contractor name
Filler	x(1)	49	Space
File Sequence Number	9(5)	50-54	Contractor's File Sequence number, or zero filled
Filler	x(216)	55-270	Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
Batch Header Record			
Record Type	x(1)	1	'H' = Batch Header Record
Filler	x(1)	2	Space
File Serial Number	9(5)	3-7	Contractor's File Serial number, or zero filled
Filler	x(1)	8	Space
File Identifier	x(8)	9-16	"RETURN" = taxpayer returns
Filler	x(1)	17	Space
File Creation Date	x(8)	18 – 25	The date this file was created (MMDDYYYY)
Filler	x(1)	26	Space
Jurisdiction Code	x(2)	27-28	Contractor's two character code
Jurisdiction Name	x(20)	29 – 48	Contractor name
Filler	x(1)	49	Space
File Sequence Number	9(5)	50-54	Contractor's File Sequence Number, or zero filled
Filler	x(1)	55	Space
First Tracking Number	x(15)	56-70	The first tracking # in this file
Filler	x(1)	71	Space
Last Tracking Number	x(15)	72-86	The last tracking # in this file
Filler	x(1)	87	Space
Batch Number	x(8)	88-95	The batch number used to create this file (should be sequential and without skipped numbers). Duplicate numbers are not permitted within a file.
Filler	x(1)	96	Space
Batch User ID	x(8)	97-104	The user ID that keyed the batch, or space filled
Filler	x(166)	105 - 270	Spaces

EXHIBIT 5-C.1
IFTA Return File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
Fuel Summary Record – There would only be a Fuel Summary Record if an IFTA 101 for was filed.			
Record Type	x(1)		"R" = Return Record
Transaction Type	x(1)		"B" = Fuel Summary
Tracking Number	x(15)		Tracking number assigned to this return
Taxpayer ID	x(13)		The taxpayer ID – XX99999999999 if unknown. XX = Jurisdictional Code
Check Digit	x(1)		The check digit
Name Check	x(4)		The first four characters of the taxpayer's name. A space may represent a character.
Fuel Type	x(1)		The fuel type reported. ("D" = Diesel; "G" = Motor Fuel Gasoline; "E" = Ethanol; "P" = Propane; "C" = CNG; "A" = A-55; "B" = E-85; "F" = M-85; "H" = Gasohol; "L" = LNG; "M" = Methanol). If none provided, use D=Diesel.
Period	x(5)		The reported period (QYYYY). See Comment #1 under Additional Notes at the end of this file layout.
Date Received	x(8)		The return received date (see Section VI, Requirement 2.2). Must be in the MMDDYYYY format.
Sign Field	x(1)		"+" or "-"
IFTA Miles	9(8)		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Non-IFTA Miles	9(8)		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Total Miles	9(8)		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Total Gallons	9(8)		As reported by the taxpayer, or zero
Fleet MPG	99V99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Amt Due for this Fuel Type	9(8)V99		As reported by the taxpayer, or zero
Filler	x(170)		Spaces

EXHIBIT 5-C.1
IFTA Return File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
Schedule Detail Record – There would only be a Schedule Detail Record if an IFTA 101 form was filed.			
Record Type	x(1)		"R" = Return Record
Transaction Type	x(1)		"C" = Schedule Detail Record
Tracking Number	x(15)		Tracking number assigned to this return
Taxpayer ID	x(13)		The taxpayer ID – XX99999999999 if unknown. XX = Jurisdictional Code
Check Digit	x(1)		The check digit
Name Check	x(4)		The first four characters of the taxpayer's name. A space may represent a character.
Fuel Type	x(1)		The fuel type reported. ("D" = Diesel; "G" = Motor Fuel Gasoline; "E" = Ethanol; "P" = Propane; "C" = CNG; "A" = A-55; "B" = E-85; "F" = M-85; "H" = Gasohol; "L" = LNG; "M" = Methanol). If none provided, use D = Diesel.
Period	x(5)		The reported period (QYYYY). See Comment #1 under Additional Notes at the end of this file layout.
Date Received	x(8)		The return received date (see Section VI, Requirement 2.2). Must be in the MMDDYYYY format.
Jurisdiction Code	x(2)		The Jurisdiction code reported on the return schedule detail line.
Tax Rate Code	x(3)		As reported by the taxpayer, or space
Sign Field	x(1)		"+" or "-"
Total Miles	9(8)		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Taxable Miles	9(8)		As reported by the taxpayer, or zero
MPG	99V99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Taxable Gallons	9(8)		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Tax Paid Gallons	9(8)		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Net Taxable Gallons	9(8)		As reported by the taxpayer, or zero
Tax Rate	99v9999		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Tax (Credit) Due	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Interest Due	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Total Due	9(8)v99		As reported by the taxpayer, or zero
Filler	x(128)		Spaces

EXHIBIT 5-C.1
IFTA Return File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
Return Summary Record – There would only be a Return Summary Record if an IFTA 100 form was filed			
Record Type	x(1)		"R" = Return Record
Transaction Type	x(1)		"A" = Return Summary Record
Tracking Number	x(15)		Tracking number assigned to this return
Taxpayer ID	x(13)		The taxpayer ID – XX99999999999 if unknown. XX = Jurisdictional Code
Check Digit	x(1)		The check digit
Name Check	x(4)		The first four characters of the taxpayer's name. A space may represent a character.
Filler	x(1)		Space
Period	x(5)		The reported period (QYYYY). See Comment #1 under Additional Notes at the end of this file layout.
Date Received	x(8)		The return received date (see section VI, Requirement 2.2). Must be in the MMDDYYYY format.
Sign Field	x(1)		"+" or "-"
Amount Remitted	9(8)v99		The amount of the payment enclosed with the return, or zero
Sign Field	x(1)		"+" or "-"
Diesel Amount	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Motor Fuel Gas Amount	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Ethanol Amount	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Propane Amount	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Alternative Fuels Amount	9(8)v99		As reported by the taxpayer, or zero
Filler	x(52)		Spaces
Contractor Received Date	x(8)		The date received by the Contractor (see Section VI, B.2.1). Must be in the MMDDYYYY format.
Sign Field	x(1)		"+" or "-"
Subtotal of Amt Due	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Credit Requested	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Balance Due	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Penalties	9(8)v99		As reported by the taxpayer, or zero
Sign Field	x(1)		"+" or "-"
Total Amt Due/overpaid	9(8)v99		As reported by the taxpayer, or zero
Filler	x(11)		Spaces
Sign Field	x(1)		"+" or "-"
Amount to be Refunded	9(8)v99		As reported by the taxpayer , or zero
Correspondence Flag	x(1)		"Y" if there is correspondence attached to the return, "N" otherwise (see Section VI B 5.1, B 5.2 and D 2.3).

EXHIBIT 5-C.1
IFTA Return File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
Amended Return Flag	x(1)		"Y" if taxpayer checked this box on return, "N" otherwise
Cancel Flag	x(1)		"Y" if taxpayer checked this box on return, "N" otherwise
No Operation Flag	x(1)		"Y" if taxpayer checked this box on return, "N" otherwise
ID/Name Change Flag	x(1)		"Y" if taxpayer modified name and/or ID on the return, "N" otherwise
Missing Signature Flag	x(1)		"Y" if taxpayer did not sign the return, "N" otherwise
Filling Medium	x(1)		"P" = Paper
Return Source	x(1)		"O" = From Taxpayer
Filler (Audit Interest Accrual Date)	x(8)		Spaces
Filler	x(2)		Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
Payment Record – There would only be a payment record with a return if an actual payment is made (i.e., it is not a zero payment amount)			
Record Type	x(1)		"R" = Return Record
Transaction Type	x(1)		"D" = Payment Record
Tracking Number	x(15)		The tracking # assigned to this payment
Taxpayer ID	x(13)		The taxpayer ID – XX99999999999 if unknown. XX = Jurisdictional Code
Check Digit	x(1)		The check digit
Name Check	x(4)		The first four characters of the taxpayer's name. A space may represent a character.
Filler	x(1)		"Z"
Period	x(5)		The period this payment is for (QYYYY). See Comment #1 under Additional Notes at the end of this file layout.
Payment Date	x(8)		The return received date (see Section VI, Requirement 2.2). Must be in the MMDDYYYY format.
Sign Field	x(1)		"+" or "-"
Amount Paid	9(8)v99		The amount of the payment
Code	x(1)		"E" = With Return, "Q" = Without return
Deposit Date	x(8)		The date the money was deposited (MMDDYYYY) or spaces
Payment Type	x(1)		"A" = ACH payment, space otherwise
Filler	x(194)		Spaces
Filler	x(6)		Spaces

EXHIBIT 5-C.1
IFTA Return File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
Preparer Record – There would only be a Preparer Record if the paid preparer information is filled in on the IFTA 100 form.			
Record Type	x(1)		"R" = Return Record
Transaction Type	x(1)		"H" = Preparer Record
Tracking Number	x(15)		The assigned tracking number
Taxpayer ID	x(13)		The taxpayer ID – XX99999999999 if unknown. XX = Jurisdictional Code
Check Digit	x(1)		The check digit
Name Check	x(4)		The first four characters of the taxpayer's name. A space may represent a character.
Filler	x(1)		"Z"
Period	x(5)		The period the return was for (QYYYY). See Comment #1 under Additional Notes at the end of this file layout.
Date Received	x(8)		The date of this transaction. Must be in the MMDDYYYY format.
Preparer EIN	x(11)		The EIN of the preparer
Preparer Name	x(40)		The preparer's name
Filler	x(170)		Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
Void Record			
Record Type	x(1)	1	"R" = Return Record
Transaction Type	x(1)	2	"V" = Void Record
Tracking Number	x(15)	3-17	The voided tracking number
Filler	x(253)	18 - 270	Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
Batch Trailer Record			
Record Type	x(1)	1	"T" = Batch Trailer Record
Filler	x(1)	2	Space
Records Submitted	9(6)		Total records submitted, excluding Headers and Trailers
Return Summaries Submitted	9(6)		Total number of return summary records submitted
Fuel Summaries Submitted	9(6)		Total number of fuel summary records submitted
Schedule Details Submitted	9(6)		Total number of schedule detail records submitted
Payment Records Submitted	9(6)		Total number of payment records submitted
Filler	x(12)		Spaces
Filler	9(6)		Zeroes.
Preparer Records Submitted	9(6)		Total number of preparer records submitted
Void Records Submitted	9(6)		Total number of void records submitted
Total Paid Amount	9(12)V99		Sum of amount paid on all payment records
Filler	x(194)		Spaces

EXHIBIT 5-C.1
IFTA Return File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
File Trailer Record			
Record Type	x(1)	1	"Z" = File Trailer Record
Filler	x(1)	2	Space
Batches Submitted	9(6)	3-8	Total number of batches submitted in this file
Filler	x(262)	9-270	Spaces

Additional Notes:

#1 – If the period is 1/1/YYYY to 3/31/YYYY – use 1YYYY;
If the period is 4/1/YYYY to 6/30/YYYY – use 2YYYY;
If the period is 7/1/YYYY to 9/30/YYYY – use 3YYYY; or
If the period is 10/1/YYYY to 12/31/YYYY – use 4YYYY.

EXHIBIT 5-C.2
IFTA Monthly Transmittal File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
Header Record			
Record Type	x(1)		“H” Batch Header Record
Filler	x(1)		Space
File Serial Number	x(5)		Contractor’s File Serial number, or space
Filler	x(1)		Space
File Identifier	x(8)		“FEE TRAN”
Filler	x(1)		Space
File Creation Date	x(8)		MMDDYYYY
Filler	x(1)		Space
Submitter Code	x(2)		Contractor’s two character code
Submitter Name	x(20)		Contractor’s name
Filler	x(1)		Space
File Sequence Number	9(5)		Contractor’s File Sequence number or zero filled
Filler	x(1)		Space
First Tracking Number	x(15)		The first tracking number in this file
Filler	x(1)		Space
Last Tracking Number	x(15)		The last tracking number in this file
Filler	x(1)		Space
Batch Number	x(8)		Spaces
Filler	x(1)		Space
Batch User ID	x(8)		The user ID that keyed the data, or zero filled.
Filler	x(166)		Spaces

EXHIBIT 5-C.2
IFTA Monthly Transmittal File Layout

Field Name	Fields to capture by Jurisdiction**	Picture	Character Position	Comments/Format/Validation
Data Record – There would only be a Data Record if detailed data is captured for the Receiving Jurisdiction				
Record Type	Y	x(1)	1	R = Return Record
Transaction Type	Y	x(1)	2	A = Carrier Data
Tracking Number	Y	x(15)	3-17	Tracking number assigned to Monthly Transmittal
Reporting Jurisdiction	Y	x(2)	18-19	The base jurisdiction that sent the Monthly transmittal
Traveled Jurisdiction	Y	x(2)	20-21	The jurisdiction receiving the Monthly transmittal
Reported Period	Y	x(6)	22-27	The month and year that the Monthly transmittal is for (MMYYYY)
Date Received	Y	x(8)	28-35	Date the Contractor received the transmittal (MMDDYYYY)
Fee Sequence Number	Y	9(4)	36-39	A sequence number assigned by the reporting jurisdiction to the transmittal.
Filing Medium	Y	x(1)	40	E = Electronic P = Paper
Taxpayer ID	Y for NY, KY,CT, CA only	x(13)	41-53	Eleven digit ID, with two character Jurisdictional code preceding, or spaces
Period Designator	Y for CA only	x(5)	54-58	QYYYY, or spaces
Fuel Type	N	x(1)	59	The fuel type reported. (“D” = Diesel; “G” = Motor Fuel Gasoline; “E” = Ethanol; “P” = Propane; “C” = CNG; “A” = A-55; “B” = E-85; “F” = M-85; “H” = Gasohol; “L” = LNG; “M” = Methanol) or spaces
Sign Field	Y for NY, KY, and CA only	x(1)	60	“+” or “-“
Total Miles	Y for NY, KY, and CA only	9(8)	61-68	As reported in the transmittal, or zeroes
Sign Field	Y for CT and CA only	x(1)	69	“+” or “-“
Taxable Miles	Y for CT and CA only	9(8)	70 - 77	As reported in the transmittal, or zero
Fleet MPG	Y for CT and CA only	99V99	78 - 81	As reported in the transmittal, or zero
Sign Field	N	x(1)	82	“+” or “-“
Taxable Gallons	N	9(8)	83-90	As reported in the transmittal, or zero
Sign Field	N	x(1)	91	“+” or “-“
Tax Paid Gallons	N	9(8)	92-99	As reported in the transmittal, or zero
Sign Field	N	x(1)	100	“+” or “-“

EXHIBIT 5-C.2
IFTA Monthly Transmittal File Layout

Field Name	Fields to capture by Jurisdiction**	Picture	Character Position	Comments/Format/Validation
Net Taxable Gallons	N	9(8)	101-108	As reported in the transmittal, or zero
Tax Rate	N	99V9999	109-114	As reported in the transmittal, or zero
Sign Field	N	x(1)	115	"+" or "-"
Tax Due/Credit	N	9(8)V99	116 - 125	As reported in the transmittal, or zero
Sign Field	N	x(1)	126	"+" or "-"
Interest Due	N	9(8)V99	127-136	As reported in the transmittal, or zero
Sign Field	Y for CA only	x(1)	137	"+" or "-"
Total Due/Credit	Y for CA only	9(8)V99	138-147	As reported in the transmittal, or zero
Sign Field	N	x(1)	148	"+" or "-", or spaces
Deficient Amount	N	9(8)V99	149-158	As reported in the fee transmittal, or zero
Filler	Y	x(112)	159-270	Spaces

** A Y in this column indicates that this field is captured for all receiving jurisdictions

Field Name	Picture	Character Position	Comments/Format/Validation
Payment Record – There would only be a payment record with a transmittal if an actual payment is made (i.e., it is not a zero payment amount)			
Record Type	x(1)	1	'R' = Return Record
Transaction Type	x(1)	2	'C' = Payment Record
Tracking Number	x(15)	3 - 17	The tracking number assigned to this payment
Paying Jurisdiction	x(2)	18 - 19	The jurisdiction code sending the payment
Paid Jurisdiction	x(2)	20 - 21	The jurisdiction code receiving the payment
Period	x(6)	22 - 27	The month and year the payment is for (MMYYYY)
Payment Date	x(8)	28 - 35	The payment received date (see Requirement 2.1) (MMDDYYYY)
Sign Field	x(1)	36	'+' or '-'
Amount Paid	9(8)V99	37 - 46	The payment amount
Code	x(1)	47	'E' = with Transmittal 'G' = without Transmittal
Deposit Date	x(8)	48 - 55	The date the remittance was deposited (MMDDYYYY), or spaces
Filler	x(215)	56 - 270	Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
Fee Summary Record			
Record Type	x(1)	1	'R' = Return Record

EXHIBIT 5-C.2
IFTA Monthly Transmittal File Layout

Field Name	Picture	Character Position	Comments/Format/Validation
Transaction Type	x(1)	2	'B' = Fee Summary Record
Tracking Number	x(15)	3 - 17	The tracking number assigned to this monthly transmittal
Reporting Jurisdiction	x(2)	18 - 19	The jurisdiction submitting the monthly transmittal
Traveled Jurisdiction	x(2)	20 - 21	The jurisdiction receiving the monthly transmittal
Reported Period	x(6)	22 - 27	The month and year that the Monthly Transmittal is for (MMYYYY)
Date Received	x(8)	28 - 35	The date the monthly transmittal was received (see Requirement B.2.1)
Fee Sequence Number	9(4)	36 - 39	A sequential number assigned by the submitting jurisdiction
Fee Total Sign Field	x(1)	40	'+' or '-'
Fee Total	9(8)V99	41 - 50	The net due amount as indicated in the monthly transmittal
Filing Medium	x(1)	51	'P' = Paper
Filler	X(219)	52 - 270	Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
Void Record			
Record Type	x(1)	1	'R' = Return Record
Transaction Type	x(1)	2	'V' = Void
Tracking Number	x(15)	3 - 17	The tracking number being voided
Filler	x(253)	18 - 270	Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
Trailer Record			
Record Type	x(1)	1	'T' = Trailer Record
Filler	x(1)	2	Space
Records Submitted	9(6)	3 - 8	Total records submitted (excluding Header and Trailer)
Number of Carriers Data Records	9(6)	9 - 14	Number of Transaction type 'A' records submitted
Fee Summary Records Submitted	9(6)	15 - 20	Number of Transaction type 'B' records submitted
Payment Records Submitted	9(6)	21 - 26	Number of Transaction type 'C' records submitted
Filler	x(30)	27 - 56	Spaces
Voids Records Submitted	9(6)	57 - 62	Number of Transaction type 'V' records submitted
Total Paid Amount	9(12)V99	63 - 76	The sum of all payment amounts
Filler	x(194)	77 - 270	Spaces

New York State Department of
Taxation and Finance

W A Harriman Campus
Albany NY 12227-0001

IFTA-100-MN

Use this form to report operations for the quarter ending ☐☐ H5 ☐ ☐☐.
Month Day Year

This report must be filed by the last day of the month following the end of the quarter.

Licensee IFTA identification number		
NY H2		H3
Name H4		
Street address		
City	State	Zip Code

☐ **Address change**

L16 **No operation in any jurisdiction**

L15 **Cancel license**

L14 **Amended report**

IFTA Quarterly Fuel Use Tax Report

File this report even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Report as required under the International Fuel Tax Agreement (IFTA). **Read the instructions on the back carefully. Make a copy of this report for your records.**

Attach check or money order payable to: **COMMISSIONER OF TAXATION & FINANCE.** See *Mailing Instructions* on the back of this form.	Enter the amount of your payment here $ L2

Enter the Total from column Q of Form IFTA-101-MN, *IFTA Quarterly Fuel Use Tax Schedule*, for fuel types listed in lines 1 thru 4. For all other fuel types enter the Total Amount from column S of the worksheet on back of Form IFTA-101-I-MN. Enter any credit amounts in brackets. Attach a Form IFTA-101-MN for each fuel type reported below.

1 Diesel	1	L3
2 Motor fuel gasoline	2	L4
3 Ethanol	3	L5
4 Propane (LPG)	4	L6
5 All other fuel types not listed in lines 1 thru 4 *(from worksheet on back of IFTA-101-I-MN)*	5	L7
6 Subtotal of amount due or (credit) *(add lines 1 through 5)*	6	L8
7 Penalty *(see instructions)*	7	L11
8 Total balance due or (credit) *(add lines 6 and 7)*	8	L10
9 Credits to be applied	9	L9
10 Balance due/(credit) *(subtract line 9 from line 8)*	10	L12
11 Refund amount requested	11	L13

I certify that this business is duly licensed and that this report, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature	Date	Taxpayer's phone number ( )
Official title		Paid preparer's EIN
Paid preparer's name or firm (if other than taxpayer)		Paid preparer's phone number ( )
Paid preparer's address		
Paid preparer's signature	Date	

For Office Use Only
Sig ☐ Corr ☐ Name/ID ☐

NY H1

Date Received

L1

Please make a copy of this report for your records.

IFTA-100-MN (3/00)

See *Mailing Instructions* on back.

General Information

Who Must File - Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis Form IFTA-100, *IFTA Quarterly Fuel Use Tax Report*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type. These forms are preprinted with your taxpayer identification number, name, address, fuel types and traveled jurisdictions and are mailed to you. (IFTA-100-MN, IFTA Quarterly Fuel Use Tax Report and IFTA-101-MN, IFTA Quarterly Fuel Use Tax Schedule, are the manual versions of these forms that require you to enter all pertinent information and should only be used when the preprinted version is unattainable.)

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

Instructions

Enter the ending date of the quarter covered by this report.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA License.

fold here

Enter your legal name as it appears on your IFTA license and complete mailing address.

Address Change - Mark *X* in this box if this address is your new or corrected address.

No Operation - Mark *X* in this box if you did not operate a qualified motor vechicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this report and mail to the address indicated on the report.

Cancel License - Mark *X* in this box if you are filing a final report and requesting your license be canceled. Complete this report for your operations during the quarter and return your IFTA license and any unused decals to the address on your license. Destroy any used decals.

Amended Report - Mark *X* in this box if this report corrects a previous report. Indicate the quarter and year of the report you are correcting. The amended report should show the correct figures for that quarter - not the difference. An explanation of the changes must accompany the amended report.

Line Instructions

Enter any credit amounts in brackets.

fold here

Line 1 - Enter the total amount from column Q on the front of Form IFTA-101-MN for diesel fuel.

Line 2 - Enter the total amount from column Q on the front of Form IFTA-101-MN for motor fuel gasoline.

Line 3 - Enter the total amount from column Q on the front of Form IFTA-101-MN for ethanol.

Line 4 - Enter the total amount from column Q on the front of Form IFTA-101-MN for propane (LPG).

Line 5 - Enter the total amount from column S of the worksheet on the back of Form IFTA-101-I-MN for all other fuel types.

Line 6 - Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1 - 5. Enter a net credit amount in brackets.

Line 7 - Penalty - A penalty of $50 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a report, for filing a late report, or for underpayment of taxes due.

Line 8 - Add lines 6 and 7. Enter a credit amount in brackets.

Line 9 - Enter the amount of prior credit you are claiming. Any credit not claimed will be carried over to the next filing period.

fold here

Line 10 - Subtract line 9 from line 8. Enter a credit amount in brackets. If the amount on line 10 is a balance due, enter the amount of your payment in the payment box above line 1.

Line 11 - Enter the portion of the credit that you want refunded to you. If you do not request a refund of the total credit, any remaining credit balance will be available on your next quarterly report. Caution: Credit balances can not be carried forward for more than eight quarters (two years) from the quarter earned.

Signature - The report must be signed and dated by the owner (if an individual business), a partner (if a partnership or a limited liability partnership), a member (if a limited liability company), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person specifically authorized to act on behalf of a corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the report he or she is required to sign and date the report and provide his or her EIN/social security number, mailing address and telephone number.

fold here

MAILING INSTRUCTIONS

1. Attach check or money order payable to **COMMISSIONER OF TAXATION & FINANCE.**
2. Include on your check or money order your identification number, **Form IFTA-100-MN** and the period covered by this return.
3. Place this form (this side up) on top of the **IFTA-101-MN** schedule(s) you are returning.

For additional forms or information, see the back of Form IFTA-101-I-MN, *Instructions for completing Form IFTA-101-MN.*

Mail your report to the
IFTA Processing Center at this address.

NYS DEPARTMENT OF TAXATION & FINANCE
P 0 BOX 22056
ALBANY NY 12201-2056

International Fuel Tax Agreement
IFTA-100-MN
Specification Document

Header:

Field Name	Return Mapping Number	Character Position	Picture	Edit Validation
Tracking Number	H1		x(15)	Tracking number assigned to return
Taxpayer ID	H2		X(13)	If unknown: XX99999999999 *(XX= Jurisdictional Code)*
Check Digit	H3		X(1)	Check digit assigned to account
Name	H4		X(4)	The first four (4) characters of the taxpayer name. *(A space may represent a character)*
Period	H5		X(5)	Reported Filing Period (QYYYY). **See Comments*

Comments

- If the period is 1/1/YYYY to 3/31/YYYY – use 1YYYY
- If the period is 4/1/YYYY to 6/30/YYYY – use 2YYYY
- If the period is 7/1/YYYY to 9/30/YYYY – use 3YYYY
- If the period is 10/1/YYYY to 12/1/YYYY – use 4YYYY

Lines:

Field Name	Return Mapping Number	Character Position	Picture	Edit Validation
Date Received	L1		X(8)	Return received date *(MMDDYYYY format)*
Remittance	L2		9(8)v99	Dollars and cents or zero
Diesel	L3		9(8)v99	Dollars and cents or zero
Motor Fuel Gas	L4		9(8)v99	Dollars and cents or zero
Ethanol	L5		9(8)v99	Dollars and cents or zero
Propane	L6		9(8)v99	Dollars and cents or zero
Alternative Fuels	L7		9(8)v99	Dollars and cents or zero
Subtotal of Amount Due	L8		9(8)v99	Dollars and cents or zero
Credits	L9		9(8)v99	Dollars and cents or zero
Balance Due	L10		9(8)v99	Dollars and cents or zero
Penalty	L11		9(8)v99	Dollars and cents or zero
Total Amount Due	L12		9(8)v99	Dollars and cents or zero
Refund	L13		9(8)v99	Dollars and cents or zero
Amended Return Flag	L14		X(1)	"Y" if box is checked/"N" otherwise
Cancel Flag	L15		X(1)	"Y" if box is checked/"N" otherwise
No Operation Flag	L16		X(1)	"Y" if box is checked/"N" otherwise

Check only one fuel type:

Tax on:	Code	Fuel Type
L1	☐ D	(Diesel)
	☐ G	(Motor fuel gasoline)
	☐ E	(Ethanol)
	☐ P	(Propane)
	☐ __	_____

New York State Department of Taxation and Finance

IFTA Quarterly Fuel Use Tax Schedule

Attach this schedule to Form IFTA-100-MN, *IFTA Quarterly Fuel Use Tax Report.*

IFTA-101-MN

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

Use this form to report operations for the quarter ending ☐☐ (Month) H5 (Day) ☐☐ (Year).

Licensee IFTA identification number		Name
NY H2	H3	H4

Enter credits in brackets ([ ]). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I-MN) carefully.

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles ÷ (D) Total Gallons (all IFTA and Non-IFTA jurisdictions) **= (E) Average Fleet MPG** (2 decimal places)

(A) _____ L2 + (B) _____ L3 = (C) _____ L4 ÷ (D) _____ L5 = (E) __ __ L6 . __ __

F Jurisdiction	G Rate Code	H Total Miles	I Taxable Miles	J MPG from E above	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)
L7	L8	L9	L10	L11	L12	L13	L14	L15	L16	L17	L18
Subtotals											
Subtotals from back											
Totals											

Important Note: When listing additional jurisdictions and more space is needed, use the back of this form.

For Diesel, Motor fuel gasoline, Ethanol and Propane reported, transfer the total amount in Column Q from each schedule to the corresponding line on Form IFTA-100-MN. For all other fuel types, transfer the total amount of Column Q from each schedule to Column S of the worksheet on the back of Form IFTA-101-I-MN, *Instructions for Form IFTA-101-MN.*

F Jurisdiction	G Rate Code	H Total Miles	I Taxable Miles	J MPG from E on front	K Taxable Gallons **(col. I ÷ J)**	L Tax Paid Gallons	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)
Transfer the subtotal amounts to the front of this schedule.	**Subtotals**										

International Fuel Tax Agreement
IFTA-101-MN
Specification Document

Header:

Field Name	Return Mapping Number	Character Position	Picture	Edit Validation
Taxpayer ID	H2		X(13)	If unknown: XX99999999999 *(XX= Jurisdictional Code)*
Check Digit	H3		X(1)	Check digit assigned to account
Name	H4		X(4)	The first four (4) characters of the taxpayer name. *(A space may represent a character)*
Period	H5		X(5)	Reported Filing Period (QYYYY). **See Comments*

Comments

- If the period is 1/1/YYYY to 3/31/YYYY – use 1YYYY
- If the period is 4/1/YYYY to 6/30/YYYY – use 2YYYY
- If the period is 7/1/YYYY to 9/30/YYYY – use 3YYYY
- If the period is 10/1/YYYY to 12/1/YYYY – use 4YYYY

Lines:

Field Name	Return Mapping Number	Character Position	Picture	Edit Validation
Fuel Type	L1		X(1)	D = Diesel/G = Motor Fuel Gasoline/E = Ethanol/P = Propane/C = CNG/A = A-55/B = E-85/F = M-85/H = Gasohol/L = LNG/M = Methanol
IFTA Miles	L2		9(8)	Numeric *(or zero)*
Non-IFTA Miles	L3		9(8)	Numeric *(or zero)*
Total Miles	L4		9(8)	Numeric *(or zero)*
Total Gallons	L5		9(8)	Numeric *(or zero)*
Fleet MPG	L6		99v99	Numeric *(or zero)*
Jurisdiction Code	L7		X(2)	Jurisdiction Code reported on the return schedule detail line
Tax Rate Code	L8		X(3)	Numeric *(or zero)*
Total Miles	L9		9(8)	Numeric *(or zero)*
Taxable Miles	L10		9(8)	Numeric *(or zero)*
Miles Per Gallon	L11		99v99	Numeric *(or zero)*
Taxable Gallons	L12		9(8)	Numeric *(or zero)*
Tax Paid Gallons	L13		9(8)	Numeric *(or zero)*
Net Taxable Gallons	L14		9(8)	Numeric *(or zero)*
Tax Rate	L15		99v9999	Numeric *(or zero)*
Tax (Credit) Due	L16		9(8)v99	Numeric *(or zero)*
Interest Due	L17		9(8)v99	Numeric *(or zero)*
Total Due	L18		9(8)v99	Numeric *(or zero)*

New York State Department of Taxation and Finance

Payment Voucher and Instructions for IFTA Returns Filed Electronically

IFTA-100-V
(12/05)

Who must use this form?

You **must** submit this voucher with your payment if you file a balance-due return, Form IFTA-100, using IFTA E-file.

Mailing instructions

Attach check or money order payable to ***Commissioner of Taxation and Finance***.

Include on your check or money order your identification number, ***Form IFTA-100-V***, and period covered by this payment.

Detach and mail your voucher along with your payment to this address:

NYS TAX DEPARTMENT
PO Box 22056
ALBANY NY 12201-2056

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to:

NYS TAX DEPARTMENT
W A HARRIMAN CAMPUS
ALBANY NY 12227

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
Business Tax Information Center:	1 800 972-1233
From areas outside the U.S. and outside Canada:	(518) 485-6800
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only):	1 800 634-2110

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

▼ Detach along the dotted line and submit bottom portion with payment ▼

New York State Department of Taxation and Finance

Payment Voucher for IFTA Returns Filed Electronically

IFTA-100-V

Licensee IFTA identification number	Period	Due date
H2 H3	H5	
Taxpayer name H4		
Amount due	Remittance amount $ L1	

Jurisdiction
New York

For office use only
H1

International Fuel Tax Agreement
IFTA-100-V
Specification Document

Header:

Field Name	Return Mapping Number	Character Position	Picture	Edit Validation
Tracking Number	H1		x(15)	Tracking number assigned to return
Taxpayer ID	H2		X(13)	If unknown: XX99999999999 *(XX= Jurisdictional Code)*
Check Digit	H3		X(1)	Check digit assigned to account
Name	H4		X(4)	The first four (4) characters of the taxpayer name. *(A space may represent a character)*
Period	H5		X(5)	Reported Filing Period (QYYYY). **See Comments*

Comments

- If the period is 1/1/YYYY to 3/31/YYYY – use 1YYYY
- If the period is 4/1/YYYY to 6/30/YYYY – use 2YYYY
- If the period is 7/1/YYYY to 9/30/YYYY – use 3YYYY
- If the period is 10/1/YYYY to 12/1/YYYY – use 4YYYY

Lines:

Field Name	Return Mapping Number	Character Position	Picture	Edit Validation
Remittance	L1		9(8)v99	Dollars and cents or zero

EXHIBIT 5-C.4
IFTA EPAY Data File Specification

DTF IFTA EPAY Transmission Control Information:

- Frequency: Once Daily at HH:MM:SS
- Empty File: Empty files should be sent if there are no transactions for that day. The file should have a header record and a trailer record showing a record count of 0.
- Physical record length is 100.
- DTF will pick up the transmission file on the BAC Scooter server.
- File Name: The name of the file will be DEV. NYT.FLTIFT.GOOD in development environments and PR. NYT.FLTIFT.GOOD in production.
- Production and UAT directories exist on the scooter server. Directories currently used for Elfach transmissions will be utilized in this program.

Record Name: IFTA EPAY File Header

- Purpose: This record marks the beginning of a File.
- Required: This is a required record and must be the first record in the file.

Start Position	Field Length	Description	Req	Constraints
1	4	Record Type	Y	Value '1HDR'
5	1	Filler	Y	Spaces
6	5	Constant	Y	"ETR51"
11	1	Filler	Y	Spaces
12	4	Beginning DSN	Y	Range summary number of first DSN in the file. Summary number will not be used by DTF and will be set to "0000".
16	4	Ending DSN Sum	Y	Range summary number of last DSN in the file. Summary number will not be used by DTF and will be set to "0000".
20	1	Filler	Y	Spaces
21	8	Constant	Y	"DB01BANK"
29	12	Filler	Y	Spaces
41	8	Create Date	Y	Date of file creation CCYYMMDD
49	2	Filler	Y	Spaces
51	17	Constant	Y	"FLEET BANK OF NY1"
68	4	Filler	Y	Spaces
72	3	Reel Number	Y	Daily File Sequence number used to reflect number of files for a day. This will be a constant value of 001.
75	26	Filler	Y	Spaces

EXHIBIT 5-C.4
IFTA EPAY Data File Specification

Record Name: IFTA EPAY Detail Record 1

- Purpose: This record contains part of a transaction.

Start Position	Field Length	Dec Prec.	Description	Req	Constraints
1	15		DSN	Y	
16	13		SSN/EIN	Y	Taxpayer ID as received from DTF
29	4		Taxpayer Name Code	Y	Name code from ACH files
33	8		Date Received	Y	Date of file (mmddccyy)
41	10	2	NYS Payment	Y	Payment amount from ACH file, 0 padded
51	4		Tax Year	Y	Tax year from ACH file
55	10	2	NYC Payment	Y	0000000000
65	2		Estate Trust	Y	Spaces
67	1		Yonkers Payment	Y	0
68	4		Fiduciary ID Number	Y	Spaces
72	8		Receipt Date	Y	ACH = Receipt Date from file.
80	8		Deposit Date	Y	Deposit Date from ACH file
88	8		Reconciliation Date	Y	
96	3		Processor Indicator	Y	ACH = “ “
99	1		Method	Y	Space – ACH, I - Internet
100	1		Payment Type	Y	1 – ACH

EXHIBIT 5-C.4
IFTA EPAY Data File Specification

Record Name: IFTA EPAY File Trailer

- Purpose: This record marks the end of a File.
- Required: This is a required record and must be the last record in the file.

Start Position	Field Length	Description	Req	Constraints
1	4	Record Type	Y	Value '1EOF'
5	1	Filler	Y	Spaces
6	5	File Serial Number	Y	. This value is not used by DTF. It will be a constant value of "00000"
11	10	Record Count	Y	Number of Detail Records, 0 padded
21	8	Constant	Y	"DB01BANK"
29	20	Filler	Y	Spaces
49	17	Constant	Y	"FLEET BANK OF NY1"
66	35	Filler	Y	Spaces

EXHIBIT 5-C.5
IFTA ACH Transmission File Specification

File Control Information:

- File Name: The file name sent from DTF to the Contractor will be DEV.NYT.FLTIFT.ACHTRXN in development environments and PR.NYT.FLTIFT.ACHTRXN in production.
- Frequency: The transmission will be sent once Daily at HH:MM:SS
- Empty File: An empty file will be sent if no transactions are needed for that day. This file will have a header and trailer record showing rec-cnt = 0. Contractor must also acknowledge empty files.
- Physical record length will be 160.

Record Name: IFTA ACH File Header

- Purpose: This record marks the beginning of a File.
- Required: This is a required record and must be the first record in the file.

Start Position	Field Length	Description	Req	Constraints
1	1	Record Type	Y	Value ‘1'
2	6	Create Date	Y	Date of file creation YYMMDD. Must be less than or = to current date.
8	1	Sequence Number	Y	Value 1 indicates 1st file created for that day
9	23	Destination Name	Y	Value = Contractor
32	23	Origin Name	Y	Value ‘NYS IFTA ACH‘.
55	106	Filler		Spaces

EXHIBIT 5-C.5
IFTA ACH Transmission File Specification

Record Name: IFTA ACH Detail Record

- Purpose: This record contains a single transaction

Start Position	Field Length	Dec Prec.	Description	Req	Constraints
1	1		Record Type	Y	Value '6'
2	15		Deposit Serial Number	Y	Transaction Number. For IFTA ACH, the transaction is expected to be NYccyymmddzzzz where ymmdd is the settlement date 2 business days ahead of the current date and zzzz is between 4500 and 4599 resetting at 4500 daily.
17	9		Routing Number	Y	Eight digits plus check digit
26	17		Account Number	Y	Checking or Savings account number
43	1		Account type	Y	Values = C or S for checking or savings
44	12	2	Debit Amount	Y	
56	13		Taxpayer ID	Y	Alphanumerics
69	1		Taxpayer ID Check Digit	Y	Not transmitted - ignored
70	4		Taxpayer's Name Code	Y	The first four characters of the Taxpayer's last name.
74	22		Taxpayer's name (account holder)	Y	
96	1		Return quarter	Y	Value is 1, 2, 3 or 4 (No validations in relation to time of year)
97	4		Tax Year	Y	CCYY
101	1		Rec'd with Return Indicator		Value E if with return, otherwise left blank
102	6		Deposit Date	Y	YYMMDD - will usually equal the request date, unless the request date is modified by DTF because either return

					filed after request date or is effective date < 3 days from the current date.
108	6		Received Date	Y	YYMMDD - date taxpayer will be given credit for payment
114	47		Filler		Spaces

Record Name: IFTA ACH File Footer

- Purpose: This record marks the end of the file
- Required: This is a required record and must be the last in the file.

Start Position	Field Length	Dec Prec.	Description	Req	Constraints
1	1		Record Type	Y	Value ‘9'
2	6		Batch Count	Y	Value = 1 (data not batched)
8	8		Detail Count	Y	Total number of all detail (type = 6) records
16	12	2	Total Amount	Y	Total debit amount from all detail (type =6) records.
28	133		Filler		Spaces

EXHIBIT 5-C.6
IFTA ACH Acknowledgement File Specification

File Control Information:

- Frequency: Once Daily to acknowledge receipt of the IFTA ACH transmission file from DTF.
- Physical record length will be 80.
- File Name: The name of the file will be DEV.NYT.FLTIFT.ACKNWLG in development environments and PR.NYT.FLTIFT.ACKNWLG in production.

Record Name: IFTA ACH File Acknowledge

- Purpose: This record acknowledges the receipt of a DTF File.
- Required: This is a required record and must be the only record in the file.

Start Position	Field Length	Description	Req	Constraints
1	6	Header Date	Y	Value taken from header of DTF file transmission
7	4	Filler	Y	Spaces
11	3	Sequence Number	Y	Value taken from header of DTF file transmission
14	1	Filler	Y	Space
15	6	Fleet-Recd-Date	Y	Date DTF transmission received by BAC. Format MMDDYY
21	4	Filler	Y	Spaces
25	1	File-Status	Y	Value =1 if transmission received OK by BAC
26	8	Fleet-Recd-Time	Y	Time DTF transmission received by BAC. Format = HH:MM:SS
34	10	Rec-Cnt	Y	Total # transactions transmitted by DTF and received by BAC
44	19	Xmit-Type	Y	Value 'IFTAACH ACKNOWLEDGE'
63	18	Filler	Y	Spaces

•

EXHIBIT 5-C.7
IFTA Return/Change Transmission File Specification

Record Name: IFTA ACH Return/Change File Header

- Purpose: This record marks the beginning of a File.
- Required: This is a required record and must be the first in the file.

Start Position	Field Length	Description	Req	Constraints
01	Pic x(4)	Hdr-ID	Y	Value ‘1HDR’
05	Pic x	Filler	Y	Value space.
06	Pic x(10)	Hdr-File-name	Y	Value ‘IFTACHGREJ‘
16	Pic x	Filler	Y	Value space
17	Pic 9(6)	Hdr-Create-Date	Y	Date of file creation YYMMDD
23	Pic x	Filler	Y	Value space
24	Pic 9(4)	Hdr-Create-Time	Y	Value zeros
28	Pic x	Filler	Y	Value space
29	Pic x(3)	Hdr-Rec-size	Y	Value ‘160'
32	Pic x	Filler	Y	Value space
33	Pic x(2)	Hdr-Blk-factor	Y	Value ‘10'
35	Pic x	Filler	Y	Value space
36	Pic x(23)	Hdr-Origin-Name	Y	Value = Contractor
59	Pic x	Filler	Y	Value space
60	Pic x(23)	Hdr-Dest-Name	Y	Value ‘IFTA ACH - NYS DTF‘
83	Pic x(78)	Hdr-filler	Y	Value spaces.

Record Name: ITFA ACH Return/Change Detail Record

- Purpose: This record contains a single transaction

Start Position	Field Length	Description	Constraints
001	Pic x(3)	DTL-Tran-Code	Reject or Change status code value.
004	Pic x	Filler	Value space
005	Pic 9(9)	DTL-Routing-No	Eight digits plus check digit, as sent by DTF
014	Pic x	Filler	Value space
015	Pic x(17)	DTL-Acct-No	Checking Account number, as sent by DTF
032	Pic x	Filler	Value space
033	Pic x(15)	DTL-DSN	DSN assigned by DTF
048	Pic 9(9)	DTL-ChgRouting-No	Revised Routing Number, if changed
057	Pic x	Filler	Value space
058	Pic x(17)	DTL-ChgAcct-No	Revised Checking Account number, if changed
075	Pic x	Filler	Value space
076	Pic x(40)	DTL-Taxpayer	Revised Taxpayer Name, if changed
116	Pic x(45)	Filler	Spaces

EXHIBIT 5-C.7
IFTA Return/Change Transmission File Specification

Record Name: IFTA ACH Return/Change File Footer

- Purpose: This record marks the end of the file.
- Required: This is a required record and must be the last in the file.

Start Position	Field Length	Description	Constraints
01	Pic x(4)	TLR-ID	Value ‘1TLR’
05	Pic x	Filler	Value space
06	Pic x(10)	TLR-file-name	Value ‘IFTACHGREJ‘
16	Pic x	Filler	Value space
17	Pic 9(6)	TRL-rec-cnt	Total number of all detail recs in file
23	Pic x(138)	Filler	Value spaces

EXHIBIT 5-C.8
IFTA CHECK DIGIT CALCULATION

The Taxpayer Identification Number is verified by computing the Check Digit as follows:

- Each of the last 11 characters of the ID (the jurisdiction code prefix is not used in this computation) are assigned and weighted value according to the chart below.
- Each of the 11 characters is then multiplied by a value corresponding to its respective position in the 11 characters.
- The products of each of these multiplications are weighted together and the resultant sum is divided by the modules 9.
- The remainder is then subtracted from 9, yielding the value of the Check Digit.

Example of Check Digit Computation:

Taxpayer Identification Number: NY3334455556

3X	3X	3X	4X	4X	5X	5X	5X	5X	6X	0X
1=	2=	3=	4=	5=	6=	7=	8=	9=	10=	11=
3	6	9	16	20	30	35	40	45	60	0

- The sum of the products = 264
- 264 is divided by 9 = 29 with a remainder of 3
- 9 minus 3 = 6

Therefore the value of the check digit is 6.

CHARACTERS VALUE CHART

0 or space = 0	A = 10	K = 20	U = 30
1 = 1	B = 11	L = 21	V = 31
2 = 2	C = 12	M = 22	W = 32
3 = 3	D = 13	N = 23	X = 33
4 = 4	E = 14	O = 24	Y = 34
5 = 5	F = 15	P = 25	Z = 35
6 = 6	G = 16	Q = 26	& = 36
7 = 7	H = 17	R = 27	All others = 37
8 = 8	I = 18	S = 28	
9 = 9	J = 19	T = 29	

EXHIBIT 6
Sales Tax – Taxpayer Profile Referencing Procedures

A. PURPOSE

To describe the method of CRT referencing of sales tax returns, and/or forms with handwritten, typed, or altered preprinted header information and unidentified remittances received at the bank. No referencing is needed to be done on returns where there is ' ¬ ' located above and to the right of the name printed.

B. MATERIAL RECEIVED

Sales tax returns and/or forms with handwritten, typed, or altered preprinted header information and unidentified remittances.

C. OPERATIONS AND DISPOSITION

1. Use the vendor's identifying information from the unidentified remittance, sales tax return and/or form to search for a vendor ID number and/or name match on the e-MPIRE System (TI).

   a. To access the DTF System, logon with your logon ID and Password (Screen Print #1) to display the e-MPIRE Home page.

   b. When the e-MPIRE Home Page appears (Screen Print #2), Select *Client Information* tab, within the drop down box, highlight *Inquire on Account*, second drop down appears, select *Bank Business Profile Inquiry*.

2. Identification Number – Verification Process

   a. Enter the ID number from the vendor information source /1 in the *Business Taxpayer ID* field of the search box (Screen Print #3) and click Retrieve. If the dialog box is not visible click the open search box icon. 

      (1) If the vendor ID number is found, compare the TI legal name to the name provided by the information source. (Screen Print #4)

         (a) When the names appear to be the same, accept the ID number provided on the tax document. Retrieve IBM check digit (Screen Print #6, 7, 8) and enter on tax document.

      (2) If the legal name does not match, compare DBA name. The Business Summary page will need to be expanded in order to view the DBA name on the sales tax profile. Click the  on the right to expand and view tax profiles, check for DBA name. (Screen Print #5)

         (a) When the names appear to be the same, accept the ID number provided. Retrieve IBM check digit (Screen Print #6, 7, 8) and enter on tax document.

         /1 For example: Vendor identifying information from the return, from the remittance, from correspondence or from the envelope.

      (3) When the names appear to be different, continue searching for the vendor tax account by selecting *Business Name* to open the *name search box*. (Screen Print # 9 & 10)

      (4) If the vendor ID number cannot be found, continue searching for the vendor tax account by following the Alpha Name – Verification Process (See below).

EXHIBIT 6
Sales Tax – Taxpayer Profile Referencing Procedures

3. Alpha Name – Verification Process

Conditions:

- A vendor ID number is found on TI (without matching a name and/or address).
- The vendor ID number provided on the information source can not be found on TI.
- The vendor ID number is missing from the tax document.

a. In/Open the search box, select *Business Name* from the dialog box, enter the Taxpayer's name in the name field and click Retrieve button to display the *Name Search* page. (Screen Print #9) If the dialog box is not visible click the open search box icon. 

b. If the Taxpayer name is found on TI, compare the Taxpayer information source to the TI name(s) and address (es) listed on the *Name Search* page. (Screen Print #10)

(1) When the ID number provided has an acceptable configuration and is a transposition of an ID number found on TI, cross out the ID number appearing on the tax document (if present) and enter the ID number found on TI. Retrieve the IBM check digit, enter on the tax document and continue processing.

c. If the name has not been found on TI and multiple names are found on the tax document, a name search should be performed on all names.

(1) When the ID number provided has an acceptable configuration and is a transposition of an ID number found on TI, cross out the ID number appearing on the tax document (if present) and enter the ID number found on TI. Retrieve the IBM check digit, enter on the tax document and continue processing.

d. If the Taxpayer name (s), is not found on TI, determine whether the ID number (if provided) has an acceptable configuration.

(1) When the ID number provided has an acceptable configuration, enter the IBM check digit as the check digit on the tax document and continue processing the document.

(2) When an ID number is missing or the ID number has an unacceptable configuration, cross out the unacceptable ID number and enter 999999999 as the ID number on the tax document and continue processing the document.

4. Unidentified Remittances

a. If an unidentified remittance can be associated with a vendor account, process the remittance in accordance with Procedural Item #PRO-19415.

b. If an unidentified remittance cannot be associated with a vendor name and address on the TI System, proceed as follows:

(1) When the unidentified remittance is less than $50,000 forward the remittance with a transmittal, Form PR-602.2, to the State Sales Tax Bank Subunit for special handling.

(2) When the unidentified remittance is $50,000 or more, contact the sales tax liaison person indicated on the matrix provided by the Tax Department to obtain deposit instructions.

EXHIBIT 6
Sales Tax – Taxpayer Profile Referencing Procedures

SCREEN PRINT # 1

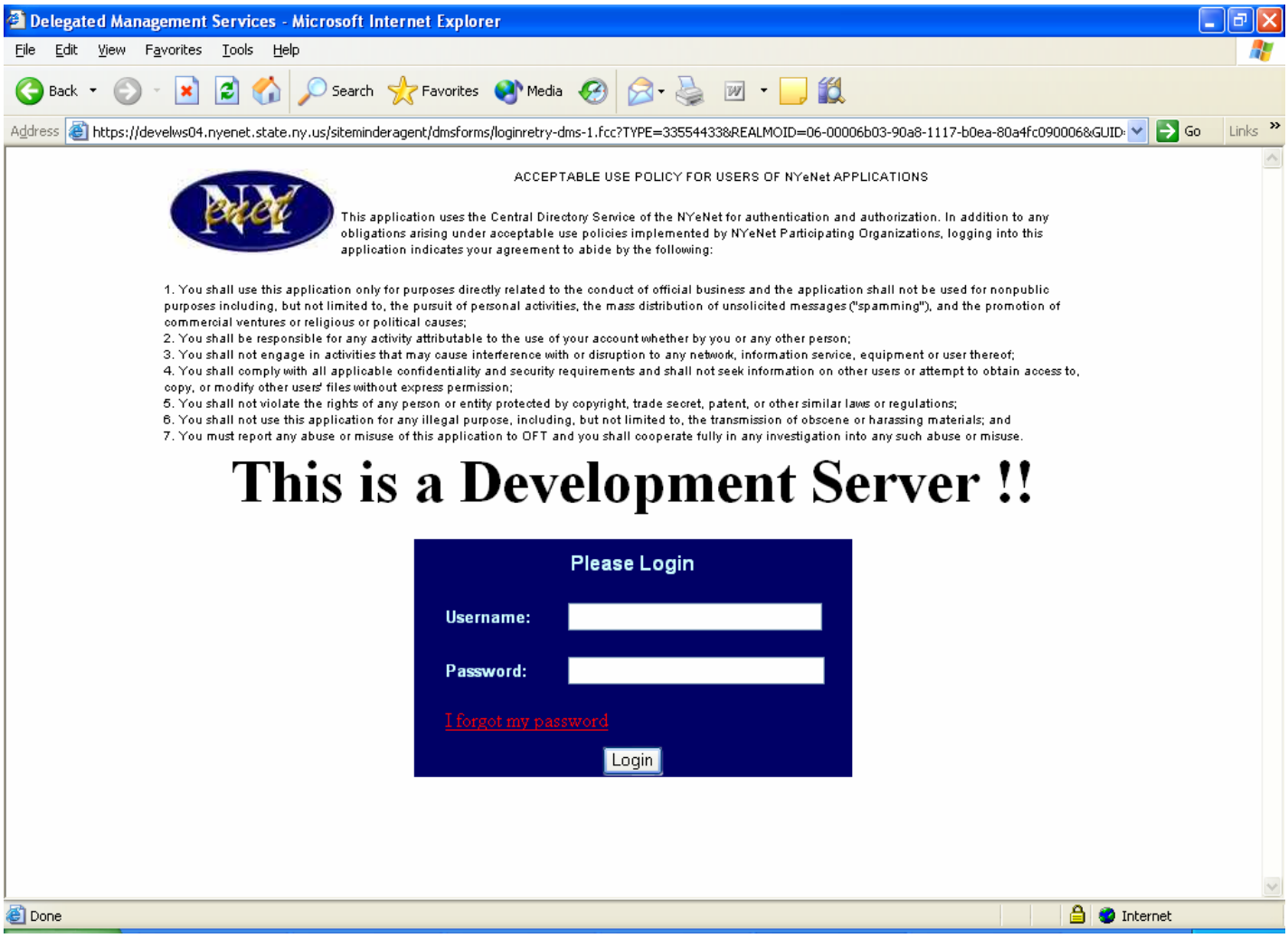

EXHIBIT 6
Sales Tax – Taxpayer Profile Referencing Procedures

SCREEN PRINT # 2

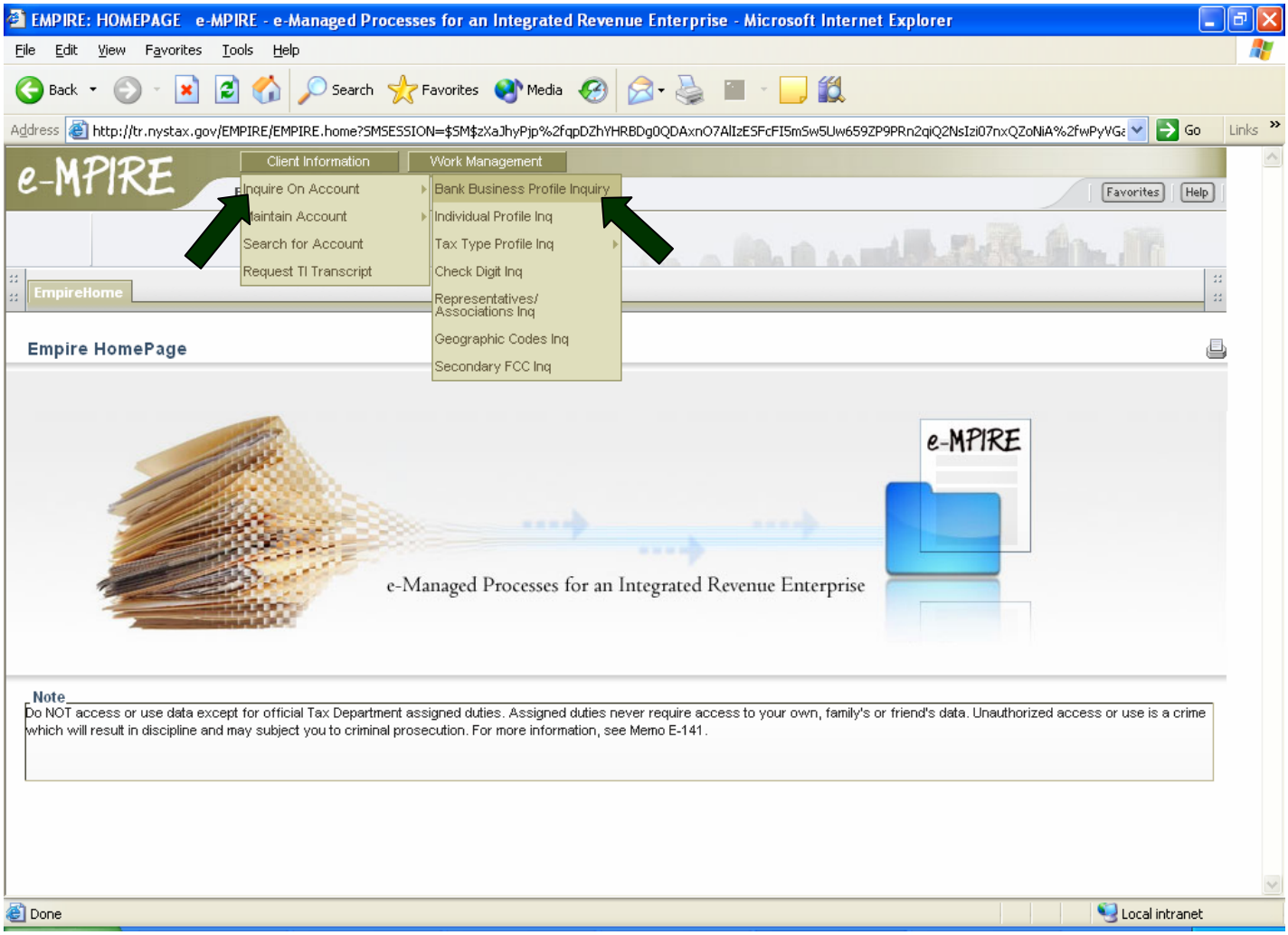

EXHIBIT 6
Sales Tax – Taxpayer Profile Referencing Procedures

SCREEN PRINT # 3

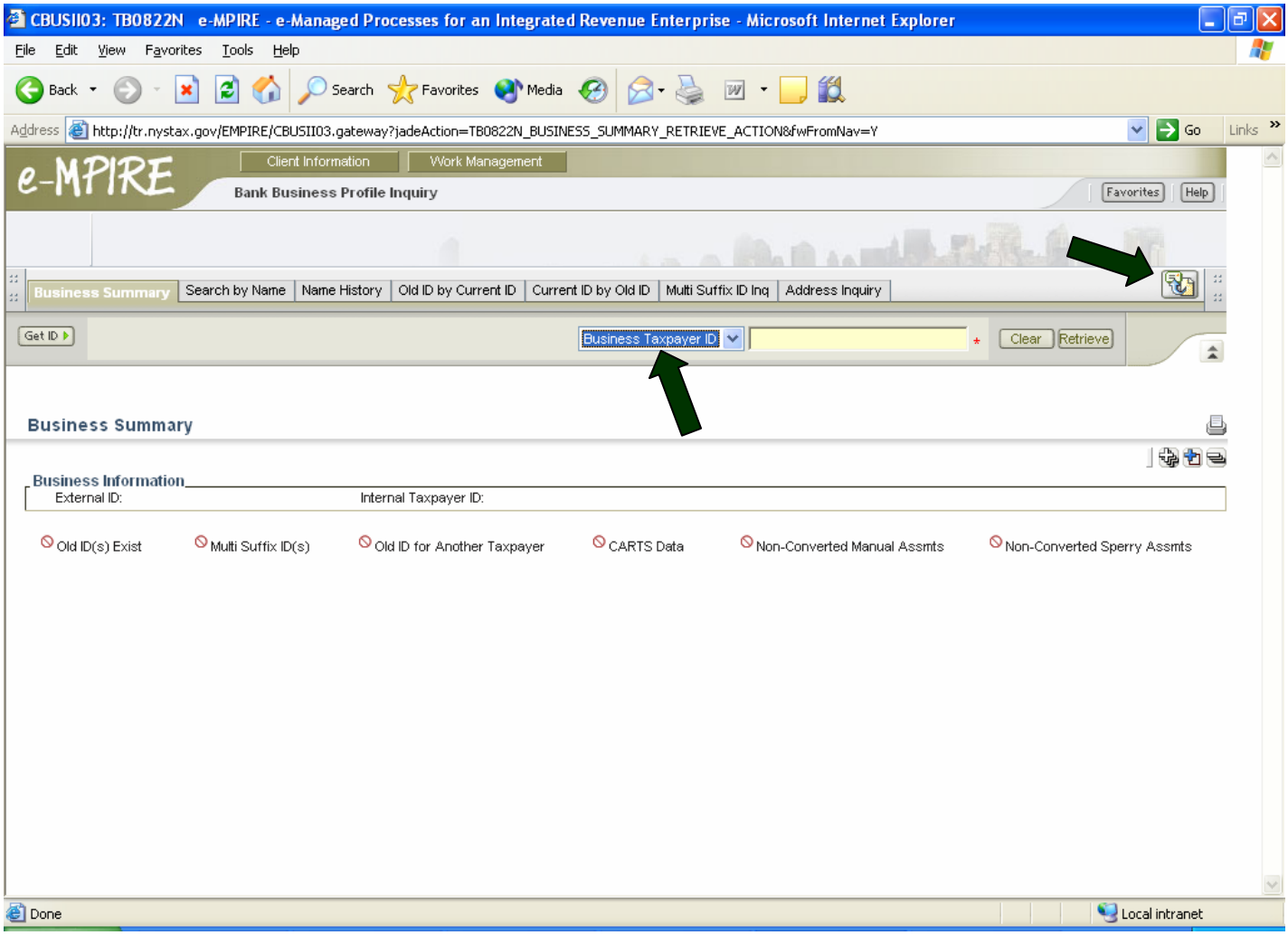

EXHIBIT 6
Sales Tax – Taxpayer Profile Referencing Procedures

PRINT SCREEN # 4

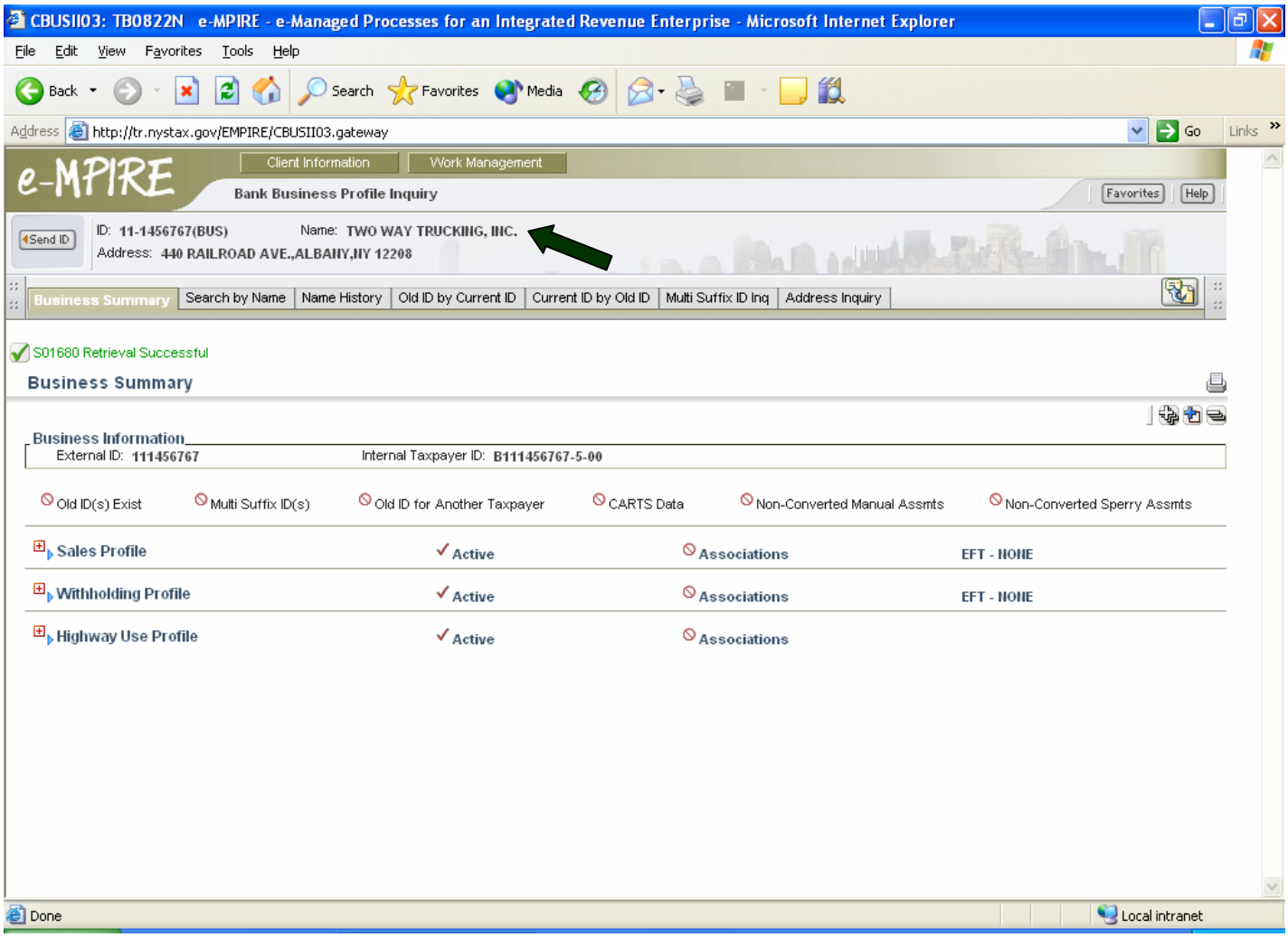

EXHIBIT 6
Sales Tax – Taxpayer Profile Referencing Procedures

PRINT SCREEN # 5

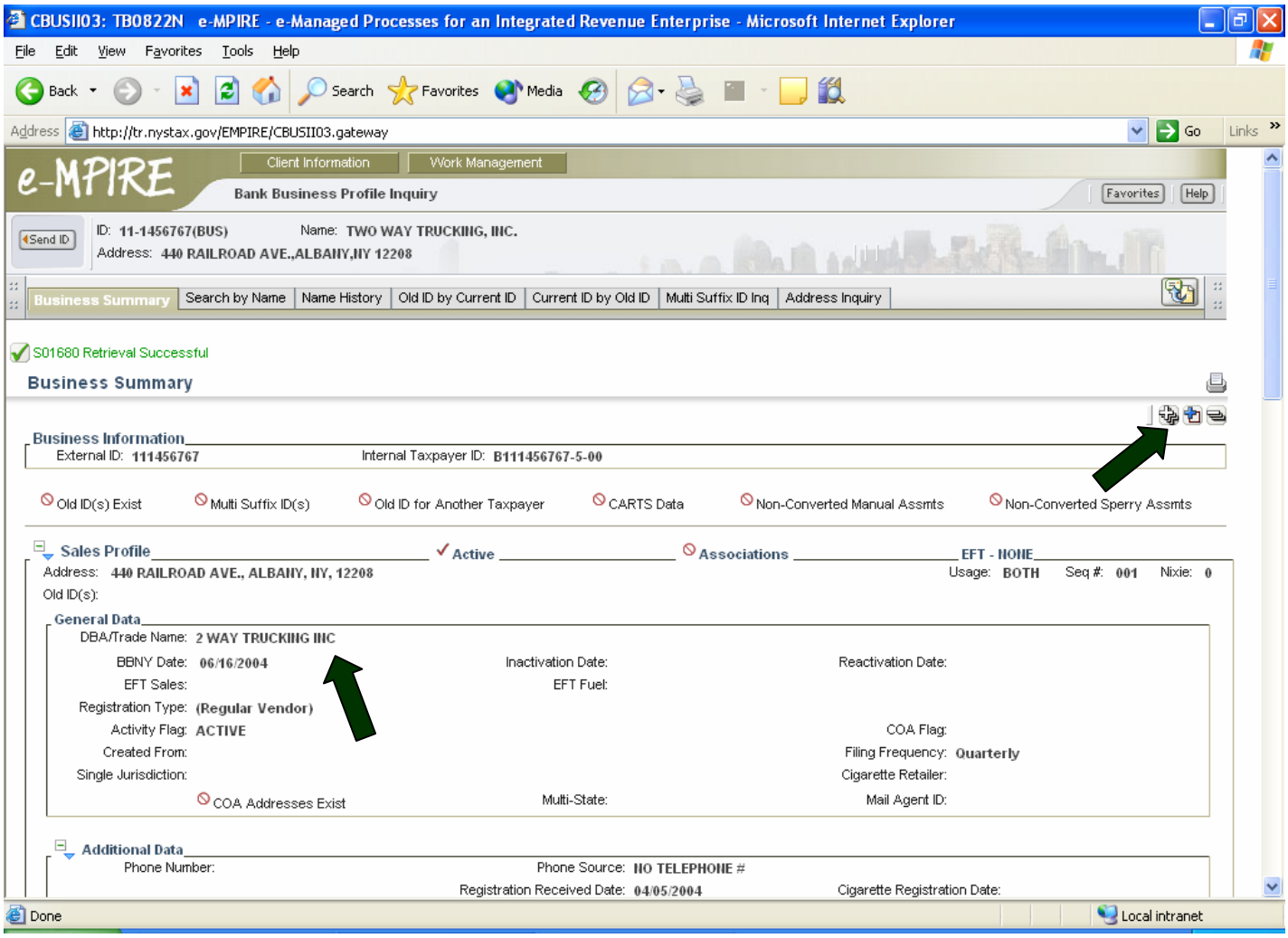

EXHIBIT 6
Sales Tax – Taxpayer Profile Referencing Procedures

PRINT SCREEN # 6

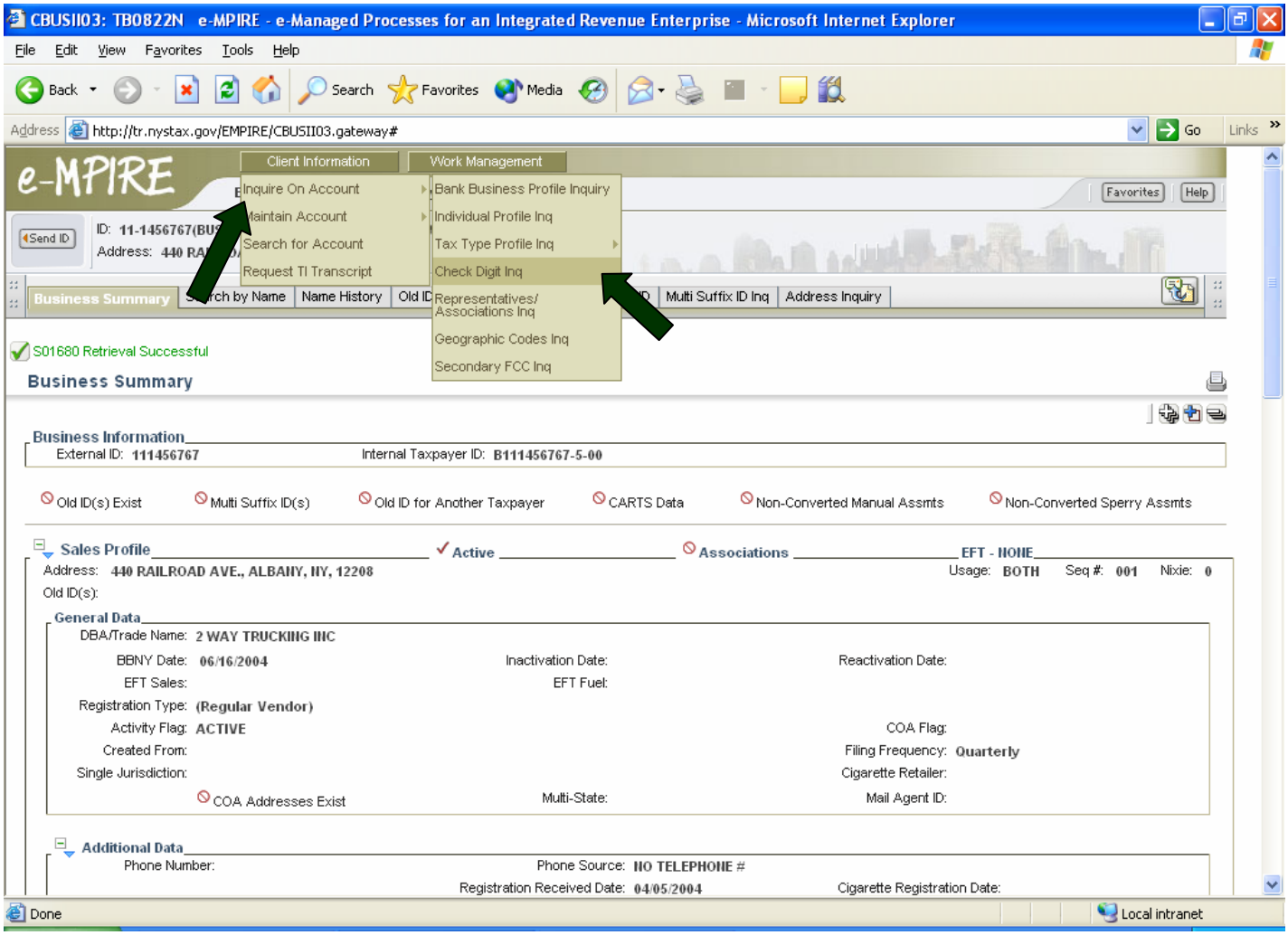

EXHIBIT 6
Sales Tax – Taxpayer Profile Referencing Procedures

PRINT SCREEN # 7

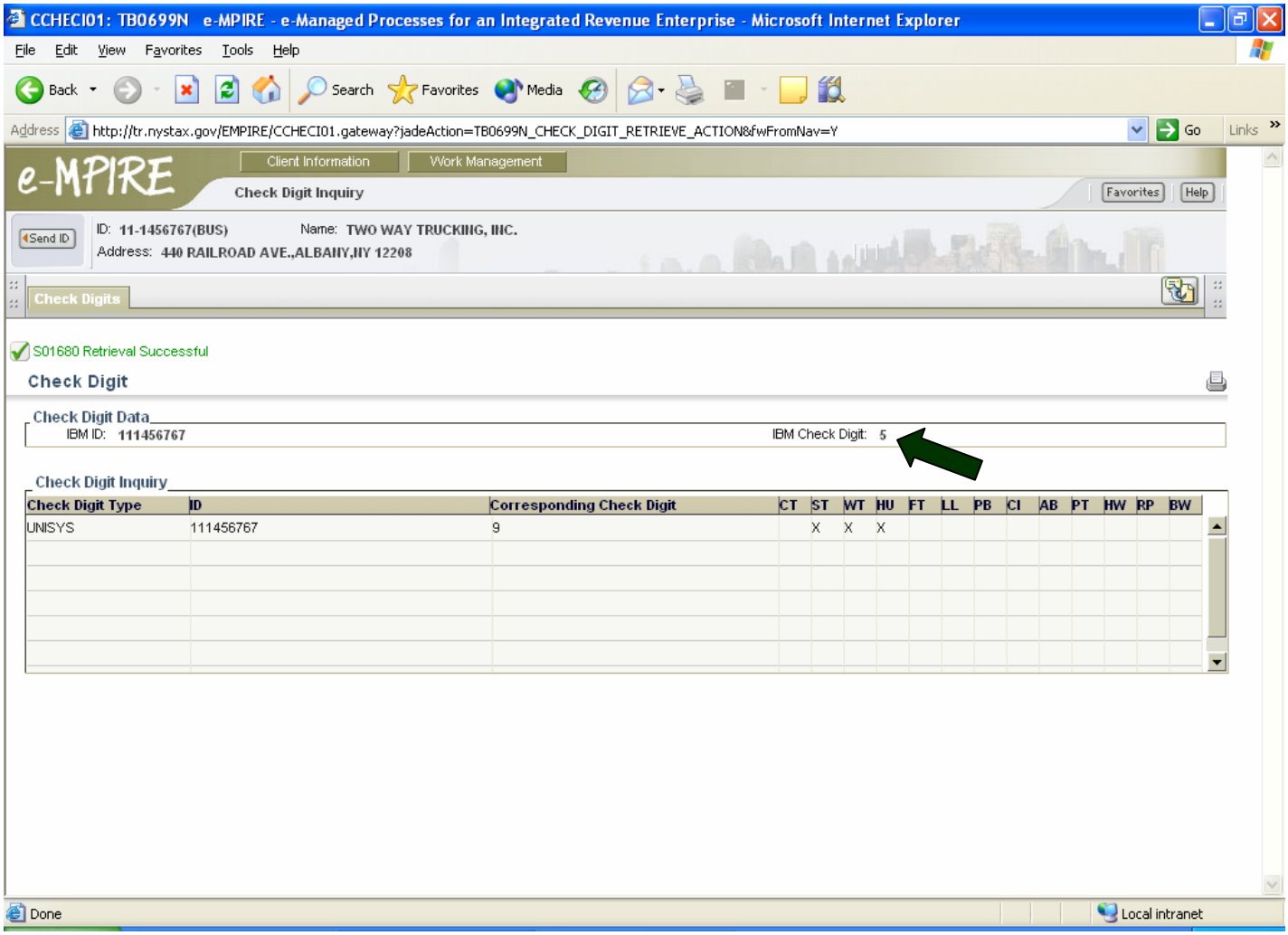

EXHIBIT 6
Sales Tax – Taxpayer Profile Referencing Procedures

PRINT SCREEN # 8

Click on **Favorites**:

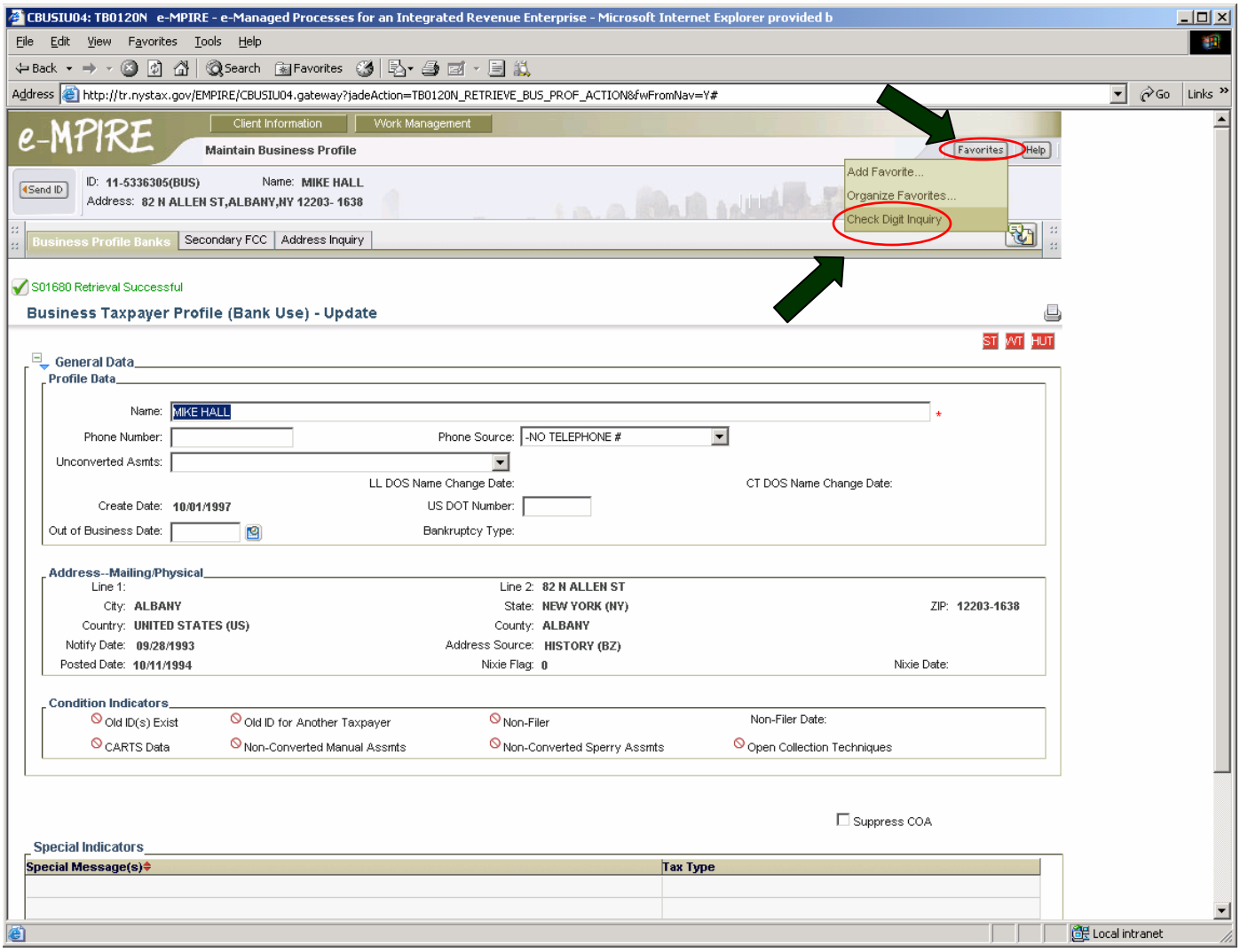

EXHIBIT 6
Sales Tax – Taxpayer Profile Referencing Procedures

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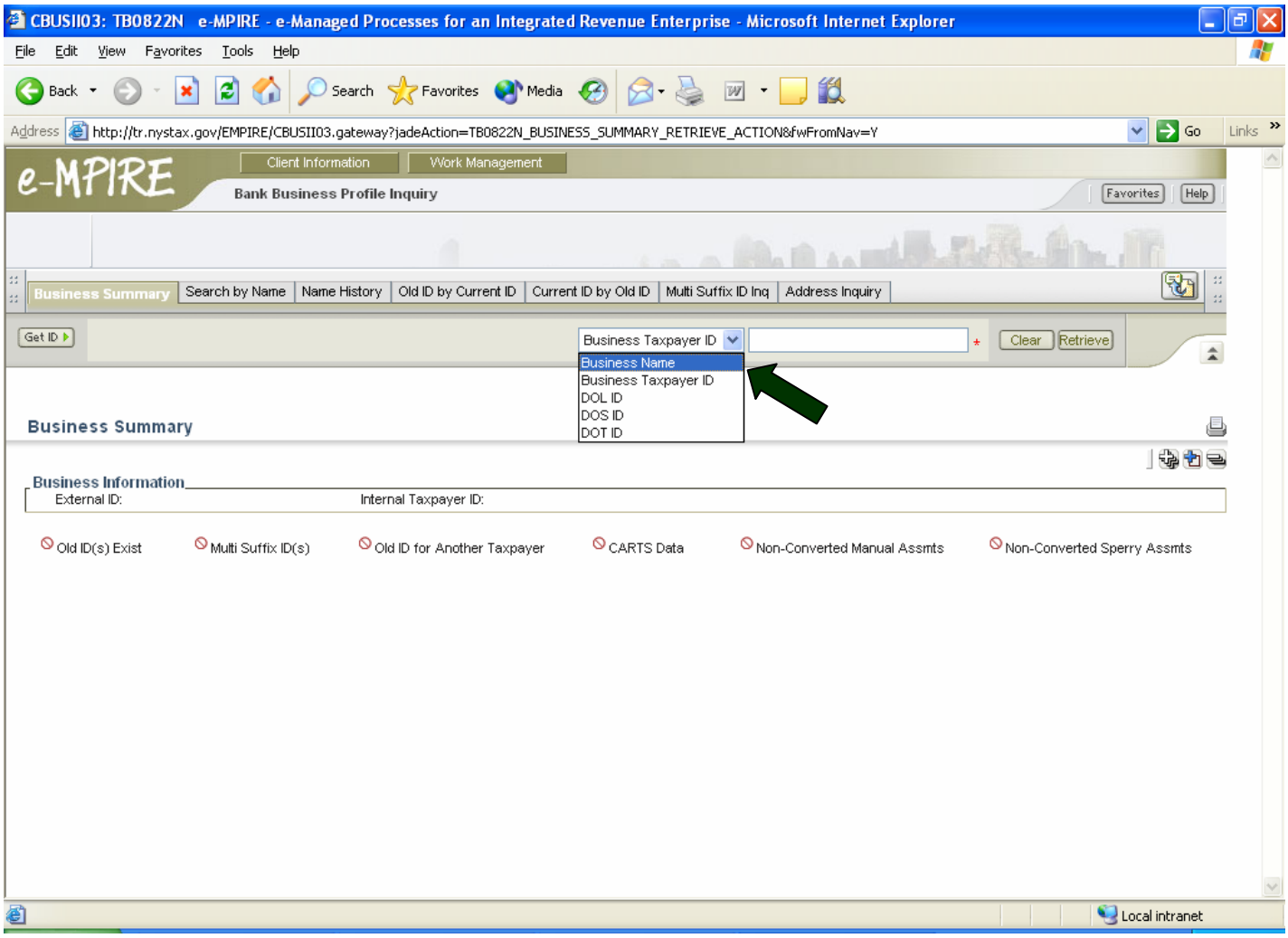

EXHIBIT 6
Sales Tax – Taxpayer Profile Referencing Procedures

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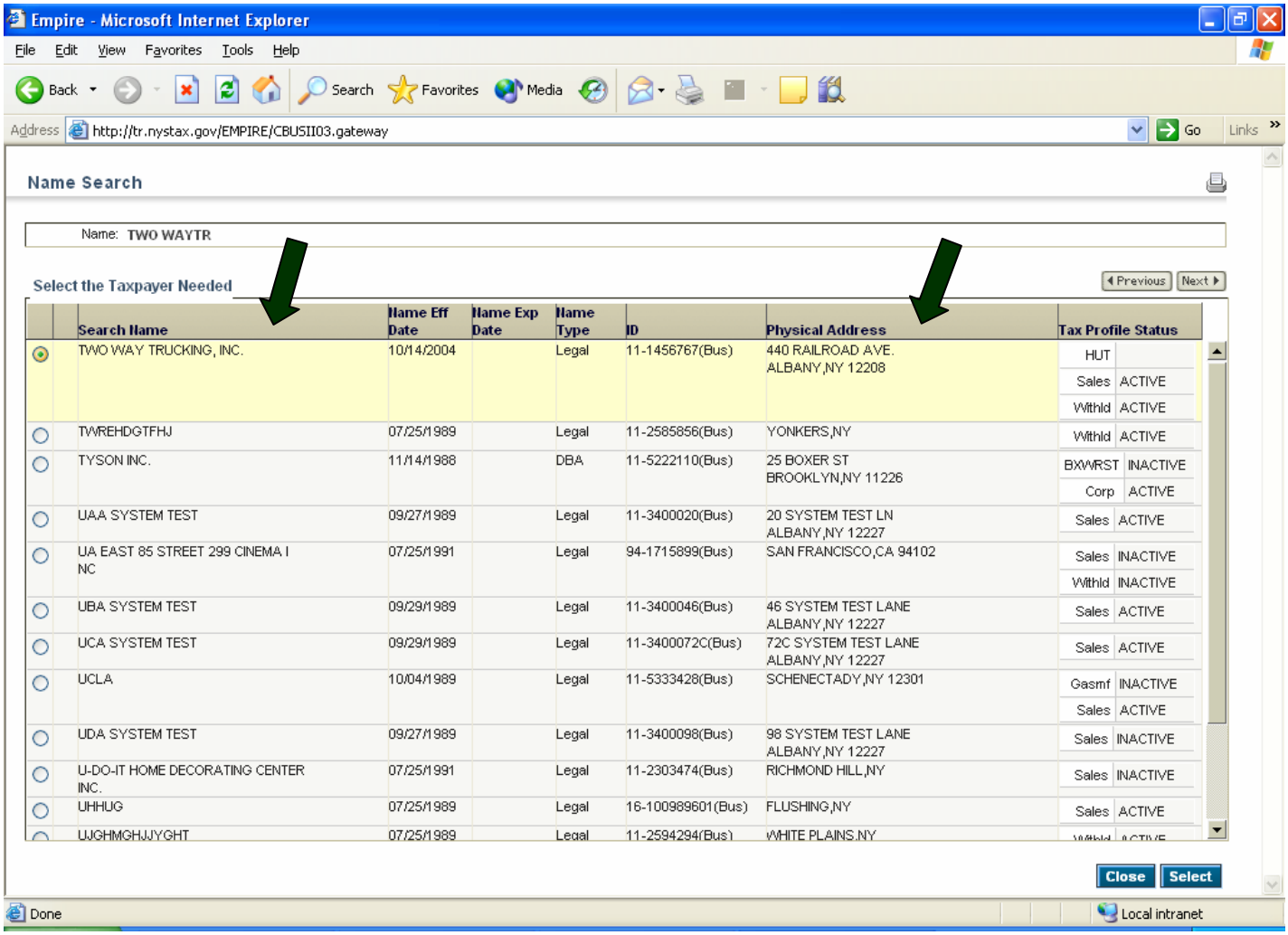


Search Name	Name Eff Date	Name Exp Date	Name Type	ID	Physical Address	Tax Profile Status
TWO WAY TRUCKING, INC.	10/14/2004		Legal	11-1456767(Bus)	440 RAILROAD AVE. ALBANY,NY 12208	HUT Sales ACTIVE Withld ACTIVE
TWREHDGTFHJ	07/25/1989		Legal	11-2585856(Bus)	YONKERS,NY	Withld ACTIVE
TYSON INC.	11/14/1988		DBA	11-5222110(Bus)	25 BOXER ST BROOKLYN,NY 11226	BXWRST INACTIVE Corp ACTIVE
UAA SYSTEM TEST	09/27/1989		Legal	11-3400020(Bus)	20 SYSTEM TEST LN ALBANY,NY 12227	Sales ACTIVE
UA EAST 85 STREET 299 CINEMA I NC	07/25/1991		Legal	94-1715899(Bus)	SAN FRANCISCO,CA 94102	Sales INACTIVE Withld INACTIVE
UBA SYSTEM TEST	09/29/1989		Legal	11-3400046(Bus)	46 SYSTEM TEST LANE ALBANY,NY 12227	Sales ACTIVE
UCA SYSTEM TEST	09/29/1989		Legal	11-3400072C(Bus)	72C SYSTEM TEST LANE ALBANY,NY 12227	Sales ACTIVE
UCLA	10/04/1989		Legal	11-5333428(Bus)	SCHENECTADY,NY 12301	Gasmf INACTIVE Sales ACTIVE
UDA SYSTEM TEST	09/27/1989		Legal	11-3400098(Bus)	98 SYSTEM TEST LANE ALBANY,NY 12227	Sales INACTIVE
U-DO-IT HOME DECORATING CENTER INC.	07/25/1991		Legal	11-2303474(Bus)	RICHMOND HILL,NY	Sales INACTIVE
UHHUG	07/25/1989		Legal	16-100989601(Bus)	FLUSHING,NY	Sales ACTIVE
UJGHMGHJJYGHT	07/25/1989		Legal	11-2594294(Bus)	WHITE PLAINS,NY	Withld ACTIVE

EXHIBIT 7
Sales Tax – Taxpayer Profile Address Editing Procedures

Taxpayer Contact Center
Sales & Account Maintenance Section

Tax Specific Rules and How to Properly Change Taxpayer Address

Introduction:

These procedures have been written to provide uniform Taxpayer Identification (TI) system address editing rules. Using these procedures, you will know when it is appropriate to edit a taxpayer address as well as the appropriate editing instructions to correctly make those changes.

It is very important to follow these rules closely to ensure that we realize the fullest benefit of the program called, "Finalist". Finalist is a software package that is used to purify addresses and determine ZIP codes and carrier route codes. Following the rules outlined here will also make sure that everyone understands the address information contained within TI.

A. How do we find out about taxpayer address changes?

There are several ways that we are informed of taxpayer address changes. Some are: taxpayer correspondence; intradepartmental correspondence; or "nixie" mail. Nixie mail is mail that has been returned to the Tax Department, on which we sometimes find a forwarding address.

B. Military addresses must show the full name with middle name or initial and PSC number, unit number or ship name.

For overseas locations, replace the city name with "APO" or "FPO" and the state with "AA", "AE", or "AP". Use the zip code designated by the military.

	Armed Forces Overseas Location
AE	Europe, Middle East, Africa, Canada
EP	Pacific
AA	Americas (excluding Canada)
Examples:	APO AE 09001-5275
	FPO AP 96606-2783
	APO AA 34035-4198

For domestic locations, use the approval city place name as listed in the city state file, along with the two character state abbreviation and the zip code.

Example:	Minot	AFB ND 58704-1253

C. Street Editing Rules:

1. "In care of" and "attention" indicators: Information is always entered on line 1 of the address. Do not use "Attn" when entering this information. Do not use the "c/o" symbol because most addresses will be deliverable without the c/o. The PO Box or street address should be entered on line 2.

Example:	Line 1	John Smith	Line 2	PO Box 25		
	City	Albany	State	NY	Zip	12100

EXHIBIT 7
Sales Tax – Taxpayer Profile Address Editing Procedures

2. For sales or withholding tax, never use a third party name on line 1 of the address. Mail representatives are handled differently (see Representatives and Associates Procedure).
3. If the street address and the PO Box share the same zip code, it is acceptable to put the street address on line 1 and the PO Box on line 2.
4. Do not use titles such as Mr., Mrs., Miss., Capt., Dr., preceding a name. The one exception to this rule is where a female taxpayer has provided her name in the following format: Mrs. Thomas Jones. In this case, "Mrs." preceding a man's first name should be used when we do not have the female taxpayer's first name. This is rare and should be avoided.
5. Do not use a slash (/) in a street address, except for fractional numbers such as 4 ½ Smith St.
6. Do not use a dash (-) in a street address. Generally, a space should be left in its place.
   (a) For all New York State zip codes higher than 11700, if the taxpayer provides a double lot number, enter only the first number the taxpayer provided. Taxpayer provides 602-604 Western Ave., Albany, NY 12203.

Example:	Line 1		Line 2	602 Western Ave		
	City	Albany	State	NY	Zip	12203

7. For all New York State zip codes lower than 11700 (New York City and Environs), hyphenated numbers are frequently used. Drop the hyphen but not the second part of the number. Do not leave a space between the numbers. Finalist interprets the second set of numbers as a numbered street. Taxpayer provides 114-154 Cross Island PKY, Jamaica, NY 11411.

Example:	Line 1		Line 2	114154 Cross Island Pky		
	City	Jamaica	State	NY	Zip	11411

8. Do not use any punctuation in any address line. Do not use periods when abbreviating street names.
   a. First St. should be 1st St
   b. Second Avenue should be 2nd Ave
   c. Third Road should be 3rd Rd
   d. 4 Blvd. should be 4th Blvd
9. Numeric street names must be numeric and contain an alpha suffix.
10. Street name designators (street, avenue, road etc.) must be used and abbreviated (see Table 1).

Example:	With Correct Street Designator
11 Alpha	11 Alpha St

11. Do not abbreviate Broadway (B'way) and do not use any street designator with Broadway.
12. If you are unable to determine the designator;
    a 11 N Main St
    b. 22 SW Jones St
    c. 33 State Rd E
    d. 44 North St (not 44 N St)
    e. 55 West St (not 55 W St)
       (1) http://www.ups.com/zip4/welcome.htm?from=home&page=2132find.zip
13. Abbreviated street directionals are to be used unless the directional is the actual street name.
    a. 11 N Main St
    b. 22 SW Jones St
    c. 33 State Rd E
    d. 44 North St (not 44 N St)
    e. 55 West St (not 55 W St)

EXHIBIT 7
Sales Tax – Taxpayer Profile Address Editing Procedures

14. Street addresses need house/building numbers in order for Finalist to assign the ZIP+4 and for the pose office to deliver the mail. When the number is missing the taxpayer should be contacted.

Example:	With Correct House/Building Numbers
Lark St	30 Lark St

15. Corner addresses should be avoided. Finalist cannot sign a ZIP+4 if in a multi-zip city. If a corner address can not be avoided, enter the zip code exactly as shown by the taxpayer.
16. In addition to the street address, taxpayers frequently provide an apartment number or a suite location or a floor with their address. These additional address elements should be entered after the street address. It is acceptable to use # in place of room or suite for long addresses.
    a. 3 E Oak Ave Rm 406
    b. 1 Main St 4th Fl
    c. RR 3 Box 12
    d. 2 S Elm St #5
17. Post office boxes should always be written "PO Box". PO Boxes in large multi-zip cities should always include the name of the station after the PO Box.

Example:	PO Box 52 Island Sta

18. Taxpayers who have both a street address and a PO Box, the street address would be the physical address and the PO Box the mailing. It is acceptable to combine these addresses together if both addresses have the same zip. The street address would be on line one and the PO Box on line two. You could also have the PO Box on line 2 with the street address after it on line two as well. Keep in mind that you are limited to how many characters would fit on a line.

D. City Editing

1. Enter the complete city name using up to 18 characters. If the city name exceeds 18 characters, use the pose office approved abbreviations (see Table 2). For other states use the Zip code directory (Vol 1 pages 2-5).
2. Do not use Manhattan or New York City as a city name. Use New York only.
3. Do not use Queens as a city name. The city would be Long Island City, Flushing, Jamaica, etc.

E. State Editing

1. Use the appropriate state abbreviation (see Table 3).
2. Abbreviations for US Territories are found in the Territorial Possessions table attached. Territory abbreviations are entered in the state field and US is entered in the country field.
3. Abbreviations for Canadian Provinces are found in the Canadian address information table. Provision abbreviations are entered in the state field and CD is entered in the country field.
4. Canadian addresses should have the province abbreviation inserted both after the city name and in the state field.

Example:	Line 1	Michael Milner	Line 2	1 Rue Gaspe Fini	
	City	Montreal	State PQ	Zip	A2H-637
	Country	CD			

Always enter zip code as space, space, alpha, number, alpha, hyphen, number, alpha, number.

EXHIBIT 7
Sales Tax – Taxpayer Profile Address Editing Procedures

F. Country Editing:

1. Use the appropriate alpha country code from the Foreign Country Table (see Table 4).
2. All Canadian addresses should be completed using the following guidelines:
   Finalist does not have the capability of adding foreign postal codes. Foreign codes given by the taxpayer must be keyed exactly. Canadian postal codes are set up differently from US zip codes. They are alpha-numeric postal codes that follow this pattern: letter, number, letter, dash, number, letter, number. The first alpha character will appear under "Postal Codes". Use this to find the correct TI code for the province (see Table 5).

G. Notify Date:

The notification date is when the information was received and is ordinarily stamped on the source document.

H. Source Code:

I. Operations:

1. Reference TI to find the taxpayer using the taxpayer's ID# on source document.
   (a) Verify information on TI with source document.
      (1) If the name does not match the source document exactly, but is a variation of the legal name, i.e.: the DBA as the legal name or the legal name abbreviated, refer to supervisor.
2. If the ID# and the taxpayer name match:
   (a) Compare address change from source document to mailing address on TI for Sales Tax.
      (1) If the new information exists and no other changes need to be made, this is completed.
3. Following the address change rules above and the TI Editing Procedures in Section 6 of these procedures, make the address changes on the system.
   (a) If the taxpayer reports a change of mailing address:
      (1) Change the mailing addresses for the Sales Tax as indicated by the taxpayer.
      (2) The notify date is the received date stamped on the source document.
      (3) The Address Source field includes a drop down box. Select the proper source name that matches the source document you are working from.
      (4) The Verify Address button will verify the newly entered address against Finalist.
         (i) If the address Finalist chooses is correct, it will interface overnight.
         (ii) If you feel the Finalist address is incorrect, you can override the Finalist address.
      (5) Select tax type (Sales Tax).
      (6) Select mailing under usage.
      (7) Hit submit to enter address.

EXHIBIT 7 – TABLE 1
Sales Tax – Taxpayer Profile Address Editing Procedures

Table for Street Designators (Street Suffixes)

Alley	ALY		Fort	FT		Plains	PLNS
Annex	ANX		Freeway	FWY		Plaza	PLZ
Arcade	ARC		Gardens	GDNS		Point	PT
Avenue	AVE		Gateway	GTWY		Prairie	PR
Bayou	BYU		Glen	GLN		Radial	RADL
Beach	BCH		Green	GRN		Ranch	RNCH
Bend	CND		Grove	GRV		Rapids	RPDS
Bluff	CLF		Harbor	HBR		Rest	RST
Bottom	CTM		Haven	HVN		Ridge	RDG
Boulevard	CLVD		Heights	HTS		River	RIV
Bridge	BRG		Highway	HWY		Road	RD
Brook	BRK		Hill	HL		Row	ROW
Building	BLDG		Hills	HLS		Run	RUN
Burg	BG		Hollow	HOLW		Shoal	SHL
Bypass	BYP		Inlet	INLT		Shoals	SHLS
Camp	CP		Island	IS		Shore	SHR
Canyon	CYN		Islands	ISS		Shores	SHRS
Cape	CPE		Isle	ISLE		Spring	SPG
Causeway	CSWY		Junction	JCT		Springs	SPGS
Center	CTR		Key	KY		Spur	SPUR
Circle	CIR		Knolls	KNLS		Square	SQ
Cliffs	CLFS		Lake	LK		Station	STA
Club	CLB		Lakes	LKS		Stravenue	STRA
Course	CRSE		Landing	LNDG		Stream	STRM
Court	CT		Lane	LN		Street	ST
Courts	CTS		Light	LGT		Summit	SMT
Cove	CV		Loaf	LF		Terrace	TER
Creek	CRK		Locks	LCKS		Tower	TWR
Crescent	CRES		Lodge	LDG		Townline	TL
Crossing	XING		Loop	LOOP		Trace	TRCE
Dale	DL		Mall	MALL		Track	TRAK
Dam	DM		Manor	MNR		Trail	TRL
Divide	DV		Meadows	MDWS		Trailer	TRLR
Drive	DR		Mill	ML		Tunnl	TUNL
Estates	EST		Mills	MLS		Turnpike	TPKE
Expressway	EXPY		Mission	MSN		Union	UN
Extension	EXT		Mount	MT		Valley	VLY
Fall	FALL		Mountain	MTN		Viaduct	VIA
Falls	FLS		Neck	NCK		View	VW
Ferry	FRY		Orchard	ORCH		Village	VLG
Field	FLD		Oval	OVAL		Ville	VL
Fields	FLDS		Park	PK		Vista	VIS
Flats	FLT		Parkway	PKY		Walk	WALK
Ford	FRD		Pass	PASS		Way	WAY
Forest	FRST		Pike	PIKE		Wells	WLS
Forge	FRG		Pines	PNES			
Fork	FRK		Place	PL			
Forks	FRKS		Plain	PLN			

EXHIBIT 7 – TABLE 1
Sales Tax – Taxpayer Profile Address Editing Procedures

Other Frequently Used Abbreviations

Account(ant)	ACCT		Laboratory(ies)	LAB(S)
Administrator, Administration	ADMIN		Lobby	LBBY
Agency	AGCY		Lower	LOWR
Apartment	APT		Limited	LTD
Building	BLDG		Mezzanine	MEZZ
Branch	BR		Manufacturing	MFG
Basement	BSMT		Manufacturers	MFGRS
Company	CO		Manufacturer	MFR
Corporation	CORP		Manager	MGR
Center	CTR		Municipal	MNCPL
Department	DEPT		Municipality	MNCPLTY
Division	DIV		National	NATL
Enterprise(s)	ENT		Office	OFC
Floor	FL		Penthouse	PH
Front	FRNT		Partnership	PRTNRSHP
Government	GOVT		Room	RM
Group	GRP		Suite	STE
Hangar	HNGR		System	SYS
Headquarters	HD		Trailer	TRLR
Headquarters	HQ		Upper	UPPR
Incorporated	INC			

EXHIBIT 7 – TABLE 2
Sales Tax – Taxpayer Profile Address Editing Procedures

City/Place Name Abbreviation Table

ZIP Code	City Name	City Abbreviation		ZIP Code	City Name	City Abbreviation
13607	Alexandra Bay	ALEX BAY		13333	East Springfield	E SPRINGFIELD
14803	Alfred Station	ALFRED STA		10604	East White Plains	E WHITE PLAIN
12504	Annadale on Hudson	ANNADALE		14449	East Williamson	E WILLIAMSON
13020	Apulla Station	APULIA STA		12064	East Worchester	E WORCESTOR
10503	Ardsley on Hudson	ARDSLEY-HDSN		12934	Ellenburg Center	ELLENBURG CTR
11509	Atlantic Beach	ATLANTIC BCH		12936	Ellenburg Depot	ELLENBURG DEP
12911	Au Sable Chasm	AUSABLE CHASM		14903	Elmira Heights	ELMIRA HTS
12912	Au Sable Forks	AUSABLE FRKS		14060	Farmersville Station	FARMERSVLE STA
13610	Barnes Corners	BARNES CORS		11782	Fire Island Pines	SAYVILLE
13737	Bible School Park	BIBLE SCH PK		06390	Fishers Island	FISHERS ISLE
13738	Blodgett Mills	BLODGETT MLS		13641	Fishers Landing	FISHERS LNDG
10914	Blooming Grove	BLOOMING GRV		12937	Fort Covington	FT COVINGTON
12812	Blue Mountain Lake	BLU MTN LAKE		10922	Fort Montgomery	FT MONTGOMERY
12814	Bolton Landing	BOLTON LNGD		13341	Franklin Springs	FRANKLIN SPGS
12915	Brainardsville	BRAINARDSVLE		11010	Franklin Square	FRANKLIN SQ
10510	Briarcliff Manor	BRIARCLIFF		12736	Fremont Center	FREMONT CTR
13315	Burlington Flats	BURLNGTN FLTS		11547	Glenwood Landing	GLENWOOD LNDG
12724	Callicoon Center	CALLICOON CTR		10526	Goldens Bridge	GOLDENS BRG
12033	Castleton on Hudson	CASTLETON		10004	Governers Island	GOVERNORS IS
11934	Center Morices	CTR MORICHES		10527	Granite Springs	GRANITE SPGS
12035	Central Bridge	CENTRAL BRG		12833	Greenfield Center	GREENFLD CTR
13036	Central Square	CENTRAL SQ		12435	Greenfield Park	GREENFLD PARK
10917	Central Valley	CENTRAL VLY		10925	Greenwood Lake	GREENWOOD LK
12036	Charlotteville	CHARLOTTEVLE		13441	Greffiss A F B	GREFFISS A F B
13745	Chenango Bridge	CHENANDO BRG		12085	Guilderland Center	GUILDRLND CTR
13746	Chenango Forks	CHENANGO FKS		12430	Halcott Center	HALCOTT CTR
10977	Chestnut Ridge	CHESTNUT RDG		13349	Hartwick Seminary	HARTWCK SMNRY
14032	Clarence Center	CLARENCE CTR		10706	Hastings on Hudson	HASTINGS HDSN
14432	Clifton Springs	CLIFTON SPGS		13651	Henderson Harbor	HENDERSON HBR
12514	Clinton Corners	CLINTON CORS		10928	Highland Falls	HIGHLAND FLS
12727	Cocheoton Center	COCHEOTON CTR		10930	Highland Mills	HIGHLAND MLS
12046	Coeymans	COEYMANS		11040	Hillside Manor	HILLSIDE MNR
11724	Cold Spring Harbor	COLD SPG HBR		13354	Holland Patent	HOLLAND PATNT
14035	Collins Center	COLLINS CTR		12533	Hopewell Junction	HOPEWELL JCT
14726	Conewango Valley	CONEWANGO VLY		12841	Huletts Landing	HULETTS LNDG
13325	Constrableville	CONSTABLEVLE		11746	Huntington Station	HUNTINGTN STA
14827	Coopers Plains	COOPERS PLNS		14830	Ithaca College	ITHACA COLL
12520	Cornwall on Hudson	CORNWALL HUDSN		10535	Jefferson Valley	JEFFERSON VLY
12927	Cranberry Lake	CRANBERRY LK		12748	Jeffersonville	JEFFERSONVLLE
10520	Croton on Hudson	CROTON HDSN		12749	Kauneoga Lake	KAUNEOGA LK
12729	Cuddebackville	CUDDEBCKVLLE		12752	Lake Huntington	LK HUNTINGTON
13751	Davenport Center	DAVENPORT CTR		10537	Lake Peekskill	LK PEEKSKILL
13630	De Kalb Junction	DE KALB JCT		11779	Lake Ronkonkoma	LK RONKONKOMA
12930	Dickinson Center	DICKINSON CTR		12114	Lebanon Springs	LEBANON SPGS
14443	East Bloomfield	E BLOOMFIELD		14754	Little Genesee	LITTLE GENESEE
12061	East Greenbush	E GREENBUSH		12758	Livingston Manor	LIVINGSTN MNR
12826	East Greenwich	E GREENWICH		14488	Livonia Center	LIVONIA CTR
11731	East Northport	E NORTHPORT		12759	Loon Sheldrake	LOCH SHELDRKE
11772	East Patchogue	E PATCHOGUE		12453	Maiden on Hudson	MAIDEN HUDSON
13758	East Pharsalia	E PHARSALIA		11762	Massapequa Park	MASSAPEQUA PK
14445	East Rochester	E ROCHESTER		13041	McConnellsville	MCCONNELLSVLE

EXHIBIT 7 – TABLE 2
Sales Tax – Taxpayer Profile Address Editing Procedures

City/Place Name Abbreviation Table

ZIP Code	City Name	City Abbreviation		ZIP Code	City Name	City Abbreviation
12555	Mid Hudson GMF	MID HUDSN GMF		11964	Shelter Island	SHELTER IS
12849	Middle Granville	MDL GRANVLLE		11965	Shelter Island Heights	SHELTER HT
12762	Mongaup Valley	MONGUAP VLY		14550	Silver Springs	SILVER SPGS
13666	Natural Bridge	NATURAL BRG		13153	Skaneateles Falls	SKAN FALLS
13417	New York Mills	NEW YORK MLS		14881	Slaterville Springs	SLATERVLE SPGS
14109	Niagara University	NIAGARA UNIV		13841	Smithville Flats	SMITHVLE FLTS
11710	North Bellmore	N BELLMORE		12161	South Bethlehem	S BETHLEHEM
12131	North Blenheim	N BLENHEIM		13466	South Edmeston	S EDMESTON
13418	North Brookfield	N BROOKFIELD		12779	South Fallsburg	S FALLSBURG
14868	North Cohocton	N COHOCTON		11735	South Farmingdale	S FARMINGDALE
12854	North Granville	N GRANVILLE		12803	South Glens Falls	S GLENS FALLS
12967	North Lawrence	N LAWRENCE		11970	South Jamesport	S JAMESPORT
11758	North Massapequa	N MASSAPEQUA		13842	South Kortright	S KORTRIGHT
11040	North New Hyde Park	N NEW HYDE PK		13843	South New Berlin	S NEW BERLIN
13212	North Syracuse	N SYRACUSE		13844	South Plymouth	S PLYMOUTH
10591	North Tarrytown	N TARRYTOWN		12162	South Schodack	S SCHODACK
14120	North Tonawanda	N TONAWANDA		12163	South Westerlo	S WESTERLO
11581	North Woodmere	N WOODMERE		13468	Springfield Center	SPRINGFLD CTR
14520	Ontario Center	ONTARIO CTR		14144	Stella Niagara	STELA NIAGARA
13425	Oriskany Falls	ORISKANY FLS		10979	Sterling Forest	STERLING FRST
13428	Palatine Bridge	PALATINE BRG		12174	Stuyvasant Falls	STUYVESANT FL
12137	Pattersonville	PATTERSONVLE		10985	Thompson Ridge	THOMPSON RDG
13674	Pierrepont Manor	PIERREPNT MNR		13692	Thousand Island Park	THOUS IS PARK
12903	Plattsbrg AFB	PLATTSBRG AFB		13693	Three Mile Bay	THREE MILE BAY
12569	Pleasant Valley	PLEASANT VLY		14618	Twelve Corners	TWELVE COR
11777	Port Jefferson	PFT JEFFERSON		12945	Upper Saint Regis	UPPER ST REG
11776	Port Jefferson Station	PRT JEFF STA		10989	Valley Cottage	VLY COTTAGE
11060	Port Washington	PRT WASHINGTON		14166	Van Buren Point	VAN BUREN PT
12859	Porter Corners	PORTER CORS		13475	Van Hornersville	VAN HORNESVLE
12469	Preston Hollow	PRESTON HOLW		12590	Wappingers Falls	WAPPINGERS FLS
12861	Putnam Station	PUTNAM STA		13479	Washington Mills	WASHINGTON MLS
14876	Reading Center	READING CTR		10992	Washingtonville	WASHINGTONVLE
13680	Rensselaer Falls	RENNSLAER FLS		14584	Webster Crossing	WEBSTER XING
12147	Rennsselaerville	RENNSELAERVLE		14585	West Bloomfield	W BLOOMFIELD
13439	Richfield Springs	RICHFLD SPGS		13482	West Burlington	W BURLINGTON
12863	Rock City Falls	ROCK CITY FLS		14786	West Clarksville	W CLARKSVILLE
11570	Rockville Centre	ROCKVILLE CTR		12192	West Coxsackie	W COXSACKIE
11577	Roslyn Heights	ROSLYN HTS		13860	West Davenport	W DAVENPORT
12150	Rotterdam Junction	ROTTERDAM JCT		10993	West Haverstraw	W HAVERSTRAW
13685	Sackets Harbor	SACKETS HBR		11552	West Hempstead	W HEMPSTEAD
14778	Saint Bonaventure	ST BONAVENTUR		14586	West Henrietta	W HENRIETTA
13452	Saint Johnsville	ST JOHNSVILLE		12196	West Sand Lake	W SAND LAKE
12980	Saint Regis Falls	ST REGIS FLS		12696	West Stockholm	W STOCKHOLM
13454	Salisbury Center	SALISBURY CTR		12785	Westbrookville	WESTBROOKVILLE
12577	Salisbury Mills	SALISBURY MLS		11978	Westhampton Beach	W HAMPTON BCH
13833	Sanitaria Springs	SANITARIA SPGS		11798	Wheatley Heights	WHEATLEY HTS
12866	Saratoga Springs	SARATOGA SPGS		12787	White Sulphur Springs	WHIT SULPHUR
12156	Schodack Landing	SCHODACK LNDG		11596	Williston Park	WILLISTON PK
12985	Schuyler Falls	SCHUYLER FLS		10598	Yorktown Heights	YORKTOWN HTS
13459	Sharon Springs	SHARON SPGS				

EXHIBIT 7 – TABLE 3
Sales Tax – Taxpayer Profile Address Editing Procedures

State Codes

Alabama	AL		Missouri	MO
Alaska	AK		Montana	MT
Arizona	AZ		Nebraska	NE
Arkansas	AR		Nevada	NV
California	CA		New Hampshire	NH
Colorado	CO		New Jersey	NJ
Connecticut	CT		New Mexico	NM
Delaware	DE		North Carolina	NC
District of Columbia	DC		North Dakota	ND
Florida	FL		Ohio	OH
Georgia	GA		Oklahoma	OK
Hawaii	HI		Oregon	OR
Idaho	ID		Pennsylvania	PA
Illinois	IL		Rhode Island	RI
Indiana	IN		South Carolina	SC
Iowa	IA		South Dakota	SD
Kansas	KS		Tennessee	TN
Kentucky	KY		Texas	TX
Louisiana	LA		Utah	UT
Maine	ME		Vermont	VT
Maryland	MD		Virginia	VA
Massachusetts	MA		Washington	WA
Michigan	MI		West Virginia	WV
Minnesota	MN		Wisconsin	WI
Mississippi	MS		Wyoming	WY

Territorial Possessions

American Samoa	AM
Guam	GM
Northern Marianas Island	MK
Puerto Rico	PR
US Virgin Islands	VI

EXHIBIT 7 – TABLE 4
Sales Tax – Taxpayer Profile Address Editing Procedures

Foreign Country Codes

Afghanistan	AF		Columbia	CB		Haiti	HT		Moldova	OD	
Albania	AH		Comoros	CH		Honduras	HD		Monaco (see France)		
Algeria	AN		Congo	CX		Hong Kong	HK		Mongolia	MG	
Andorra	AD		Corsica	CE		Hungary	HU		Montenegro	OC	
Angola	AO		Costa Rica	CR		Iceland	IC		Montserrat	OE	
Aguilla	AG		Cote D'Ivoire	IY		India	II		Morocco	MQ	
Antigua & Barbuda	AI		Croatia	CU		Indonesia	IO		Mozambique	OF	
Argentina	AT		Cuba	CC		Iran	IR		Namibia	NA	
Armenia	AW		Cyprus	CS		Iraq	IQ		Nauru	NR	
Aruba	AJ		Czech Republic	CK		Ireland (EIRE)	IE		Nepal	NP	
Ascension	AV		Denmark	DK		Israel	IS		Netherlands	NL	
Australia	AS		Djibouti	DJ		Italy	IT		Netherlands Antilles	NX	
Austria	AU		Dominica	DM		Ivory Coast (see Cote D'Ivoire)			New Caledonia	NQ	
Azerbaijan	AX		Dominican Republic	DR		Jamaica	JM		New Guinea (see Papua NewGuinea)		
Azores	AQ		East Timor	ET		Japan	JA		New Zealand	NZ	
Bahamas	BD		Ecuador	EU		Jordan	JO		Nicaragua	NU	
Bahrain	BE		Egypt	EY		Kampuchea	CJ		Niger	NN	
Bangladesh	BA		El Salvador	EL		Kazakhstan	KZ		Nigeria	NG	
Barbados	BA		England (see Great Britain)			Kenya	KE		North Korea (see Korea, Democratic)		
Belarus	BL		Equatorial Guinea	EK		Kiribati	KI		Northern Ireland (see Great Britain)		
Belgium	BG		Eritrea	ER		Korea, Dem. People's Republic (North Korea)	KN		Norway	NW	
Belize	BH		Estonia	ES		Korea, Replb. (S Korea)	KR		Oman	OM	
Benin	DH		Ethiopia	EO		Kuwait	KU		Pakistan	PK	
Bermuda	BM		Falkland Islands	FK		Krygyzstan	KV		Panama	PM	
Bhutan	BN		Faroe Islands	FA		Laos	LS		Papau New Guinea	PP	
Bolivia	BV		Fiji	FJ		Latvia	LT		Paraguay	PV	
Bosnia-Herzegovina	BO		Finland	FD		Lebanon	LN		Peru	PU	
Botswana	BT		France	FN		Lesotho	LE		Philippines	PI	
Brazil	BZ		French Guiana	FG		Liberia	LB		Pitcairn Islands	PC	
British Virgin Islands	BF		French Polynesia	FP		Libya	LY		Poland	PO	
Brunei Darussalam	BX		Gabon	GB		Liechtenstein	LI		Portugal	PT	
Bulgaria	BU		Gambia	GK		Lithuania	LH		Qatar	QA	
Burkina Faso	UV		Eric	IE		Luxembourg	LX		Reunion Island	RE	
Burma	BR		Georgia,Republic of	GR		Macao	MX		Romania	RU	
Burundi	BI		Germany	GE		Macedonia	MC		Russia	SX	
Cambodia (see Kampuchea)			Ghana	GG		Madagascar	MP		Rwanda	RW	
Cameroon	CM		Gibraltar	GL		Madeira Islands	OB		St. Christopher/Nevis	UA	
Canada	CD		G Britian/No. Ireland/ Wales/Scotland/Isle Man	EN		Malawi	MF		Saint Helena	SI	
Cape Verde	CV		Greece	GC		Malaysia	MZ		Saint Lucia	SL	
Cayman Islands	CP		Greenland	GN		Maldives	MV		St. Pierre/Miquelon	SN	
Canary Islands	CL		Grenada	GJ		Mali	ML		St. Vincent/Grenadines	RV	
Channel Islands (see Great Britian)			Guadeloupe	GP		Malta	MY		San Marino, Republic	SH	
Central African Rep	CW		Guatemala	GT		Martinique	OA		Sao Tome/Principe	RP	
Chad	CF		Guinea	GI		Mauritania	MU		Saudi Arabia	SB	
Chile	CQ		Guinea-Bissau	GH		Mauritius	MR		Scotland(seeGreatBritain)		
China	CN		Guyana	GY		Mexico	MM		Senegal	SG	

EXHIBIT 7 – TABLE 4
Sales Tax – Taxpayer Profile Address Editing Procedures

Foreign Country Codes

Serbia	SI		Vietnam	VM	
Seychelles	SE		Wales (see Great Britain)		
Sierra Leone	SA		Wallis/Futuna Isles	WF	
Sikkim (see India)			West Indies (see (British Virgin Islands)		
Singapore	SR		Western Samoa	WS	
Slovak Republic	RR		Yemen	YE	
Slovenia	RS		Yugoslavia (see BO, MC, MN, RS, RI)		
Solomon Islands	SO		Zaire	ZA	
Somalia	SM		Zambia	ZM	
South Africa	SF		Zimbabwe	RH	
South Korea (see Korea, Republic)			All Others	YY	
Soviet Union (see Russia)					
Spain	SP				
Sri Lanka	CY				
Sudan	SU				
Suriname	SV				
Swaziland	SW				
Sweden	SQ				
Switzerland	SZ				
Syria	SY				
Taiwan	TW				
Tajikistan	TJ				
Tanzania	TZ				
Thailand	TH				
Togo	TO				
Tonga	TG				
Trinidad and Tobago	TT				
Tristan De Cunha	TR				
Tunisia	TU				
Turkey	TY				
Turkmenistan	TK				
Turks and Caicos Is.	TA				
Tuvalu	TV				
Uganda	UG				
Ukraine	UR				
United Arab Emirates	TC				
United Arab Republic (see Egypt)					
United Kingdom	UK				
United States	US				
Upper Volta (see Burkina Faso)					
Uruguay	UY				
USSR (see Russia)					
Uzbekistan	UZ				
Vanuatu	VN				
Vatican City	VC				
Venezuela	VZ				

EXHIBIT 6 – TABLE 5
Sales Tax – Taxpayer Profile Address Editing Procedures

Canadian Address Information

Province	Codes	Postal Codes
Newfoundland	NF	A
Nova Scotia	NS	B
Prince Edward Island	PE	C
New Brunswick	NB	E
Quebec	PQ or QC	G,H,I
Ontario	ON	K,L,M,N,P
Manitoba	MB	R
Saskatchewan	SK	S
Alberta	AB	T
British Columbia	BC	V
Northwest Territories	NT	X
Yukon	YT	Y

EXHIBIT 7 – TABLE 6
Sales Tax – Taxpayer Profile Address Editing Procedures

Address Source Codes

Code Display	Description of Source	TI Address Fields
A	Taxpayer / Agent / Rep	Txpy Agent
B	Bank	Bank
C	Taxpayer Correspondence	Correspondence
D	Change of Business Information (DTF 95/96)	Chge Bus Info
E	Estate Tax System	Estate TX SYS
F	Federal Tax System	Fed Tax SYS
G	Gift Tax System	Gift Tax SYS
H	Corp Tax Change Form (CT 198)	CT-198 Form
I	Internal Revenue Service	IRS
J	CT Return	CT Return
K	ST Return	ST Return
L	Department of Labor	Dept of Labor
M	Misc Tax Return	Misc Tax Return
N	Tax Compliance Division	TCD
O	Amnesty Application	AM2
P	Power of Attorney	POA
Q	Bureau of Conciliation and Mediation Services	BCMS
R	PIT Return Processing	RP File
S	Department of State	DOS
T	Telephone Call	Telephone
U	United States Post Office	Post Office
V	In Person Contact	Visit
W	Computer Phone DISC	Phone DISC
X	External WEB	External WEB
Y	Dept of Motor Vehicles	DMV Files
Z	Internal WEB	Internal WEB
0	Unassigned	
1	Address Change Service	ACS/Postal
2	Unassigned	
3	WT Forms Request System	WT Forms TEL
4	NYS Comptroller	NYS Comptroll
5	NYC Comptroller	NYC Comptroll
6	LLC / LLP Return	LLC/LLP RTN
7	Taxpayer Contact Center	???
8	District Offices	???
9	Allied Collection Agency	ALLIED

EXHIBIT 8-A
Form-330 Record of Advance Payment

Reporting Period	Due Date/Extended Due Date	Period Designator
03/01/05 – 05/31/05	06/20/05	106
06/01/05 – 08/31/05	09/20/05	206
09/01/05 – 11/30/05	12/20/05	306
12/01/05 – 02/28/06	03/20/06	406
03/01/05 – 02/28/06	03/20/06	A06
03/01/06 – 05/31/06	06/20/06	107
06/01/06 – 08/31/06	09/20/06	207
09/01/06 – 11/30/06	12/20/06	307
12/01/06 – 02/28/07	03/20/07	407
03/01/06 – 02/28/07	03/20/07	A07
03/01/07 – 05/31/07	06/20/07	108
06/01/07 – 08/31/07	09/20/07	208
09/01/07 – 11/30/07	12/20/07	308
12/01/07 – 02/28/08	03/20/08	408
03/01/07 – 02/28/08	03/20/08	A08
03/01/08 – 05/31/08	06/20/08	109
06/01/08 – 08/31/08	09/20/08	209
09/01/08 – 11/30/08	12/20/08	309
12/01/08 – 02/28/09	03/20/09	409
03/01/08 – 02/28/09	03/20/09	A09

EXHIBIT 8-B
FT-945/1045, Report of Sales Tax Prepayment On Motor Fuel/Diesel Motor Fuel

Reporting Period	Period Designator
03/01/07 – 03/31/07	1007
04/01/07 – 04/30/07	1107
05/01/07 – 05/31/07	1207
06/01/07 – 06/30/07	0108
07/01/07 – 07/31/07	0208
08/01/07 – 08/31/07	0308
09/01/07 – 09/30/07	0408
10/01/07 – 10/31/07	0508
11/01/07 – 11/30/07	0608
12/01/07 – 12/31/07	0708
01/01/08 – 01/31/08	0808
02/01/08 – 02/29/08	0908
03/01/08 – 03/31/08	1008
04/01/08 – 04/30/08	1108
05/01/08 – 05/31/08	1208
06/01/08 – 06/30/08	0109
07/01/08 – 07/31/08	0209
08/01/08 – 08/31/08	0309

EXHIBIT 8-C
Renewal/Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products

CLF Licensing Period	Period Designator	Period Due Date	Bank Processing Period	Tax Department Processing Period
01/01/94 – 12/31/94	C94	09/20/93	09/01/93 – 12/17/93	12/20/93 – 08/31/94
01/01/95 – 12/31/95	C95	09/20/94	09/01/94 – 12/16/94	12/19/94 – 08/31/95
01/01/96 – 12/31/96	C96	09/20/95	09/01/95 – 12/15/95	12/18/95 – 08/31/96
01/01/97 – 12/31/97	C97	09/20/96	09/01/96 – 12/15/96	12/16/96 – 08/31/97
01/01/98 – 12/31/98	C98	09/20/97	09/01/97 – 12/19/97	12/22/97 – 08/31/98
01/01/99 – 12/31/99	C99	09/20/98	09/01/98 – 12/18/98	12/21/98 – 08/31/99
01/01/00 – 12/31/00	C00	09/20/99	09/01/99 – 12/17/99	12/20/99 – 08/31/00
01/01/01 – 12/31/01	C01	09/20/00	09/01/00 – 12/15/00	12/18/00 – 08/31/01
01/01/02 – 12/31/02	C02	09/20/01	09/01/01 – 12/14/01	12/17/01 – 08/31/02
01/01/03 – 12/31/03	C03	09/20/02	09/01/02 – 12/31/02	12/16/02 – 08/31/03
01/01/04 – 12/31/04	C04	09/20/03	09/01/03 – 12/12/03	12/15/03 – 08/31/04
01/01/05 – 12/31/05	C05	09/20/04	09/01/04 – 02/28/05	03/01/05 – 08/31/05
01/01/06 – 12/31/06	C06	09/20/05	09/01/05 – 02/28/06	03/01/06 – 08/31/06
01/01/07 – 12/31/07	C07	09/20/06	09/01/06 – 02/28/07	03/01/07 – 08/31/07
01/01/08 – 12/31/08	C08	09/20/07	09/01/07 – 02/29/08	03/03/08 – 08/31/08
01/01/09 – 12/31/09	C09	09/20/08	09/01/08 – 02/27/09	03/03/09 – 08/31/09

Current year applications may arrive at the bank, just prior to the 09/01 processing period, and would still be processed by the bank.

EXHIBIT 8-D
Multi-State Sales Tax Period Designators

Reporting Period	Schedule NJ	Schedule CT	Period Designator
12/01/95 – 12/31/95	ST-809.4	ST-809.11	0796
01/01/96 – 01/31/96	ST-809.4	ST-809.11	0896
12/01/95 – 02/29/96	ST-810.4	ST-810.11	0996
12/01/95 – 02/29/96	ST-100.4	ST-100.11	396
03/01/96 – 03/31/96	ST-809.4	ST-809.11	1096
04/01/96 – 04/30/96	ST-809.4	ST-809.11	1196
03/01/96 – 05/31/96	ST-810.4	ST-810.11	1296
03/01/96 – 05/31/96	ST-100.4	ST-100.11	496
06/01/95 – 05/31/96	ST-101.4	ST-101.11	A96
06/01/96 – 06/30/96	ST-809.4	ST-809.11	0197
07/01/96 – 07/31/96	ST-809.4	ST-809.11	0297
06/01/96 – 08/31/96	ST-810.4	ST-810.11	0397
06/01/96 – 08/31/96	ST-100.4	ST-100.11	197
09/01/96 – 09/30/96	ST-809.4	ST-809.11	0497
10/01/96 – 10/31/96	ST-809.4	ST-809.11	0497
09/01/96 – 11/30/96	ST-810.4	ST-810.11	0697
09/01/96 – 11/30/96	ST-100.4	ST-100.11	297
12/01/96 – 12/31/96	ST-809.4	ST-809.11	0797
01/01/97 – 01/31/97	ST-809.4	ST-809.11	0897
12/01/96 – 02/28/97	ST-810.4	ST-810.11	0997
12/01/96 – 02/28/97	ST-100.4	ST-100.11	397
03/01/97 – 03/31/97	ST-809.4	ST-809.11	1097
04/01/97 – 04/30/97	ST-809.4	ST-809.11	1197
03/01/97 – 05/31/97	ST-810.4	ST-810.11	1297
03/01/97 – 05/31/97	ST-100.4	ST-100.11	497
06/01/96 – 05/31/97	ST-101.4	ST-101.11	A97
06/01/97 – 06/30/97	ST-809.4	ST-809.11	0198
07/01/97 – 07/31/97	ST-809.4	ST-809.11	0298
06/01/97 – 08/31/97	ST-810.4	ST-810.11	0398
06/01/97 – 08/31/97	ST-100.4	ST-100.11	198
09/01/97 – 09/30/97	ST-809.4	ST-809.11	0498
10/01/97 – 10/31/97	ST-809.4	ST-809.11	0598
09/01/97 – 11/30/97	ST-810.4	ST-810.11	0698
09/01/97 – 11/30/97	ST-100.4	ST-100.11	298
12/01/97 – 12/31/97	ST-809.4	ST-809.11	0798
01/01/98 – 01/31/98	ST-809.4	ST-809.11	0898
12/01/97 – 02/28/98	ST-810.4	ST-810.11	0998
12/01/97 – 02/28/98	ST-100.4	ST-100.11	398
03/01/98 – 03/31/98	ST-809.4	ST-809.11	1098
04/01/98 – 04/30/98	ST-809.4	ST-809.11	1198
03/01/98 – 05/31/98	ST-810.4	ST-810.11	1298
03/01/98 – 05/31/98	ST-100.4	ST-100.11	498
06/01/97 – 05/31/98	ST-101.4	ST-101.11	A98

EXHIBIT 8-D
Multi-State Sales Tax Period Designators

Reporting Period	Schedule NJ	Schedule CT	Period Designator
06/01/98 – 06/30/98	ST-809.4	ST-809.11	0199
07/01/98 – 07/31/98	ST-809.4	ST-809.11	0299
06/01/98 – 08/31/98	ST-810.4	ST-810.11	0399
06/1/98 – 08/31/98	ST-100.4	ST-100.11	199
09/01/98 – 09/30/98	ST-809.4	ST-809.11	0499
10/01/98 – 10/31/98	ST-809.4	ST-809.11	0599
09/01/98 – 11/30/98	ST-810.4	ST-810.11	0699
09/01/98 – 11/30/98	ST-100.4	ST-100.11	299
12/01/98 – 12/31/98	ST-809.4	ST-809.11	1099
01/01/99 – 01/31/99	ST-809.4	ST-809.11	1199
12/01/98 – 02/28/99	ST-810.4	ST-810.11	1299
12/01/98 – 02/28/99	ST-100.4	ST-100.11	499
03/01/98 – 02/28/99	ST-101.4	ST-101.11	A99
03/01/99 – 03/31/99	ST-809.4	ST-809.11	0100
04/01/99 – 04/30/99	ST-809.4	ST-809.11	0200
03/01/99 – 05/31/99	ST-810.4	ST-810.11	0300
03/01/99 – 05/31/99	ST-100.4	ST-100.11	100
06/01/99 – 06/30/99	ST-809.4	ST-809.11	0400
07/01/99 – 07/31/99	ST-809.4	ST_809.11	0500
06/01/99 – 08/31/99	ST-810.4	ST-810.11	0600
06/01/99 – 08/31/99	ST-100.4	ST-100.11	200
09/01/99 – 09/30/99	ST-809.4	ST-809.11	0700
10/01/99 – 10/31/99	ST-809.4	ST-809.11	0800
09/01/99 – 11/30/99	ST-810.4	ST-810.11	0900
09/01/99 – 11/30/99	ST-100.4	ST-100.11	300
12/01/99 – 12/31/99	ST-809.4	ST-809.11	1000
01/01/00 – 01/31/00	ST-809.4	ST-809.11	1100
12/01/99 – 02/29/00	ST-810.4	ST-810.11	1200
12/01/99 – 02/29/00	ST-100.4	ST-100.11	400
03/01/99 – 02/29/00	ST-101.4	ST-101.11	A00
03/01/00 – 03/31/00	ST-809.4	ST-809.11	0101
04/01/00 – 04/30/00	ST-809.4	ST-809.11	0201
03/01/00 – 05/31/00	ST-810.4	ST-810.11	0301
03/01/00 – 05/31/00	ST-100.4	ST-100.11	101
06/01/00 – 06/30/00	ST-809.4	ST-809.11	0401
07/01/00 – 07/31/00	ST-809.4	ST-809.11	0501
06/01/00 – 08/31/00	ST-810.4	ST-810.11	0601
06/01/00 – 08/31/00	ST-100.4	ST-100.11	201
09/01/00 – 09/30/00	ST-809.4	ST-809.11	0701
10/01/00 – 10/31/00	ST-809.4	ST-809.11	0801
09/01/00 – 11/30/00	ST-810.4	ST-810.11	0901
09/01/00 – 11/30/00	ST-100.4	ST-100.11	301

EXHIBIT 8-D
Multi-State Sales Tax Period Designators

Reporting Period	Schedule NJ	Schedule CT	Period Designator
12/01/00 – 12/31/00	ST-809.4	ST-809.11	1001
01/01/01 – 01/31/01	ST-809.4	ST-809.11	1101
12/01/00 – 02/28/01	ST-810.4	ST-810.11	1201
12/01/00 – 02/28/01	ST-100.4	ST-100.11	401
03/01/00 – 02/28/01	ST-101.4	ST-101.11	A01
03/01/01 – 03/31/01	ST-809.4	ST-809.11	0102
04/01/01 – 04/30/01	ST-809.4	ST-809.11	0202
03/01/01 – 05/31/01	ST-810.4	ST-810.11	0302
03/01/01 – 05/31/01	ST-100.4	ST-100.11	102
06/01/01 – 06/30/01	ST-809.4	ST-809.11	0402
07/01/01 – 07/31/01	ST-809.4	ST-809.11	0502
06/01/01 – 08/31/01	ST-810.4	ST-810.11	0602
06/01/01 – 08/31/01	ST-100.4	ST-100.11	202
09/01/01 – 09/30/01	ST-809.4	ST-809.11	0702
10/01/01 – 10/31/01	ST-809.4	ST-809.11	0802
09/01/01 – 11/30/01	ST-810.4	ST-810.11	0902
09/01/01 – 11/30/01	ST-100.4	ST-100.11	302
12/01/01 – 12/31/01	ST-809.4	ST-809.11	1002
01/01/02 – 01/31/01	ST-809.4	ST-809.11	1102
12/01/01 – 02/28/02	ST-810.4	ST-810.11	1202
12/01/01 – 02/28/02	ST-100.4	ST-100.11	402
03/01/01 – 02/28/02	ST-101.4	ST-101.11	A02
03/01/02 – 03/31/02	ST-809.4	ST-809.11	0103
04/01/02 – 04/30/02	ST-809.4	ST-809.11	0203
03/01/02 – 05/31/02	ST-810.4	ST-810.11	0303
03/01/02 – 05/31/02	ST-100.4	ST-100.11	103
06/01/02 -06/30/02	ST-809.4	ST-809.11	0403
07/01/02 – 07/31/02	ST-809.4	ST-809.11	0503
06/01/02 – 08/31/02	ST-810.4	ST-810.11	0603
06/01/02 -08/31/02	ST-100.4	ST-100.11	203
09/01/02 – 09/30/02	ST-809.4	ST-809.11	0703
10/01/02 – 10/31/02	ST-809.4	ST-809.11	0803
09/01/02 – 11/30/02	ST-810.4	ST-810.11	0903
09/01/02 – 11/30/02	ST-100.4	ST-100.11	303
12/01/02 – 12/31/02	ST-809.4	ST-809.11	1003
12/01/02 – 12/31/03	ST-809.4	ST-809.11	1103
12/01/03 – 02/28/03	ST-810.4	ST-810.11	1203
12/01/02 – 02/28/03	ST-100.4	ST-100.11	403
03/01/02 – 02/28/03	ST-101.4	ST-101.11	A03

EXHIBIT 8-D
Multi-State Sales Tax Period Designators

Reporting Period	Schedule NJ	Schedule CT	Period Designator
03/01/03 – 03/31/03	ST-809.4	ST-809.11	0104
04/01/03 – 04/30/03	ST-809.4	ST-809.11	0204
03/01/03 – 05/31/03	ST-810.4	ST-810.11	0304
03/01/03 – 05/31/03	ST-100.4	ST-100.11	104

EXHIBIT 8-E
Sales Tax Period Designators

Reporting Period	Return	Period Designator	Due Date/ Extended Due Date
11/01/94 – 11/30/94	FT-945/1045	0695	12/20/94
09/01/94 – 11/30/94	ST-810	0695	12/20/94
09/01/94 – 11/30/94	ST-100	295	12/20/94
09/01/94 – 11/30/94	ST-102	295	12/20/94
12/01/94 – 12/31/94	ST-809	0795	01/20/95
12/01/95 – 12/31/94	FT-945/1045	0795	01/20/95
01/01/95 – 01/31/95	ST-809	0895	02/21/95
01/01/95 – 01/31/95	FT-945/1045	0895	02/21/95
02/01/95 – 02/28/95	FT-945/1045	0995	03/20/95
12/01/94 – 02/28/95	ST-810	0995	03/20/95
12/01/95 – 02/28/95	ST-100	395	03/20/95
12/01/94 – 02/28/95	ST-102	395	03/20/95
03/01/95 – 03/31/95	ST-809	1095	04/20/95
03/01/95 – 03/31/95	FT-945/1045	1095	04/20/95
04/01/95 – 04/30/95	ST-809	1195	05/22/95
04/01/95 – 04/30/95	FT-945/1045	1195	05/22/95
05/01/95 – 05/31/95	FT-945/1045	1295	06/20/95
03/01/95 – 05/31/95	ST-810	1295	06/20/95
03/01/95 – 05/31/95	ST-100	495	06/20/95
03/01/95 – 05/31/95	ST-102	495	06/20/95
06/01/94 – 05/31/95	ST-101	A95	06/20/95
06/01/94 – 05/31/95	ST-102	A95	06/20/95
06/01/95 – 06/30/95	ST-809	0196	07/20/95
06/01/95 – 06/30/95	FT-945/1045	0196	07/20/95
07/01/95 – 07/31/95	ST-809	0296	08/21/95
07/01/95 – 08/31/95	FT-945/1045	0296	08/21/95
08/01/95 – 08/31/95	FT-945/1045	0396	09/20/95
06/01/95 – 08/31/95	ST-810	0396	09/20/95
06/01/95 – 08/31/95	ST-100	196	09/20/95
06/01/95 – 08/31/95	ST-102	196	09/20/95
09/01/95 – 09/30/95	ST-809	0496	10/20/95
09/01/95 – 09/30/95	FT-945/1045	0496	10/20/95
10/01/95 – 10/31/95	ST-809	0596	11/20/95
10/01/95 – 10/31/95	FT-945/1045	0596	11/20/95
11/01/95 – 11/30/95	FT-945/1045	0696	12/20/95
09/01/95 – 11/30/95	ST-810	0696	12/20/95
09/01/95 – 11/30/95	ST-100	296	12/20/95
09/01/95 – 11/30/95	ST-102	296	12/20/95
12/01/95 – 12/31/95	ST-809	0796	01/22/96
12/01/95 – 12/31/95	FT-945/1045	0796	01/22/96
01/01/96 – 01/31/96	ST-809	0896	02/20/96
01/01/96 – 01/31/96	FT-45/1045	0896	02/20/96
02/01/96 – 02/29/96	FT-45/1045	0996	03/20/96
12/01/95 – 02/29/96	ST-810	0996	03/20/96
12/01/95 – 02/29/96	ST-100	396	03/20/96
12/01/95 – 02/29/96	ST-102	396	03/20/96

EXHIBIT 8-E
Sales Tax Period Designators

Reporting Period	Return	Period Designator	Due Date/ Extended Due Date
03/01/96 – 03/31/96	ST-809	1096	04/22/96
03/01/96 – 03/31/96	FT-945/1045	1096	04/22/96
04/01/96 – 04/30/96	ST-809	1196	05/20/96
04/01/96 – 04/30/96	FT-945/1045	1196	05/20/96
05/01/96 – 05/31/96	FT-945/1045	1296	06/20/96
03/01/96 – 05/31/96	ST-810	1296	06/20/96
03/01/96 – 05/31/96	ST-100	496	06/20/96
03/01/96 – 05/31/96	ST-102	496	06/20/96
06/01/95 – 05/31/96	ST-101	A96	06/20/96
06/01/95 – 05/31/96	ST-102	A96	06/20/96
06/01/96 – 06/30/96	ST-809	0197	07/22/96
06/01/96 – 06/30/96	FT-945/1045	0197	07/22/96
07/01/96 – 07/31/96	ST-809	0297	08/20/96
07/01/96 – 07/31/96	FT-945/1045	0297	08/20/96
08/01/96 – 08/31/96	FT-945/1045	0397	09/20/96
06/01/96 – 08/31/96	ST-810	0397	09/20/96
06/01/96 – 08/31/96	ST-100	197	09/20/96
06/01/96 – 08/31/96	ST-102	197	09/20/96
09/01/96 – 09/30/96	ST-809	0497	10/21/96
09/01/96 – 09/30/96	FT-945/1045	0497	10/21/96
10/01/96 – 10/31/96	ST-809	0597	11/20/96
10/01/96 – 10/31/96	FT-945/1045	0597	11/20/96
11/01/96 – 11/30/96	FT-945/1045	0697	12/20/96
09/01/96 – 11/30/96	ST-810	0697	12/20/96
07/01/96 – 11/30/96	ST-100	297	12/20/96
09/01/96 – 11/30/96	ST-102	297	12/20/96
12/01/96 – 12/31/96	ST-809	0797	01/21/97
12/01/96 – 12/31/96	FT-945/1045	0797	01/21/97
01/01/97 – 01/31/97	ST-809	0897	02/20/97
01/01/97 – 01/31/97	FT-945/1045	0897	02/20/97
02/01/97 – 02/28/97	FT-945/1045	0997	03/20/97
12/01/96 – 02/28/97	ST-810	0997	03/20/97
12/01/96 – 02/28/97	ST-100	397	03/20/97
12/01/96 – 02/28/97	ST-102	397	03/20/97
03/01/97 – 03/31/97	ST-809	1097	04/21/97
03/01/97 – 03/31/97	FT-945/1045	1097	04/21/97
04/01/97 – 04/30/97	ST-809	1197	05/20/97
04/01/97 – 04/30/97	FT-945/1045	1197	05/20/97
05/01/97 – 05/31/97	FT-945/1045	1297	06/20/97
03/01/97 – 05/31/97	ST-810	1297	06/20/97
03/01/97 – 05/31/97	ST-100	497	06/20/97
03/01/97 – 05/31/97	ST-102	497	06/20/97
06/01/96 – 05/31/97	ST-101	A97	06/20/97
06/01/96 – 05/31/97	ST-102	A97	06/20/97

EXHIBIT 8-E
Sales Tax Period Designators

Reporting Period	Return	Period Designator	Due Date/ Extended Due Date
06/01/97 – 06/30/97	ST-809	0198	07/21/97
06/01/97 – 06/30/97	FT-945/1045	0198	07/21/97
07/01/97 – 07/31/97	ST-809	0298	08/20/97
07/01/97 – 07/31/97	FT-945/1045	0298	08/20/97
08/01/97 – 08/31/97	FT-945/1045	0398	09/22/97
06/01/97 – 08/31/97	ST-810	0398	09/22/97
06/01/97 – 08/31/97	ST-100	198	09/22/97
06/01/97 – 08/31/97	ST-102	198	09/22/97
09/01/97 – 09/30/97	ST-809	0498	10/20/97
09/01/97 – 09/30/97	FT-945/1045	0498	10/20/97
10/01/97 – 10/31/97	FT-945/1045	0598	11/20/97
10/01/97 – 10/31/97	FT-945/1045	0598	11/20/97
11/01/97 – 11/30/97	FT-945/1045	0698	12/22/97
09/01/97 – 11/30/97	ST-810	0698	12/22/97
09/01/97 – 11/30/97	ST-100	298	12/22/97
09/01/97 – 11/30/97	ST-102	298	12/22/97
12/01/97 – 12/31/97	ST-809	0798	01/20/98
12/01/97 – 12/31/97	FT-945/1045	0798	01/20/98
01/01/98 – 01/31/98	ST-809	0898	02/20/98
01/01/98 – 01/31/98	FT-945/1045	0898	02/20/98
02/01/98 – 02/28/98	FT-945/1045	0998	03/20/98
12/01/97 – 02/28/98	ST-810	0998	03/20/98
12/01/97 – 02/28/98	ST-100	398	03/20/98
12/01/97 – 02/28/98	ST-102	398	03/20/98
03/01/98 – 03/31/98	ST-809	1098	04/20/98
03/01/98 – 03/31/98	FT-45/1045	1098	04/20/98
04/01/98 – 04/30/98	ST-809	1198	05/20/98
04/01/98 – 04/30/98	FT-945/1045	1198	05/20/98
05/01/98 – 05/31/98	FT-945/1045	1298	06/22/98
03/01/98 – 05/31/98	ST-810	1298	06/22/98
03/01/98 – 05/31/98	ST-100	498	06/22/98
03/01/98 – 05/31/98	ST-102	498	06/22/98
06/01/97 – 05/31/98	ST-101	A98	06/22/98
06/01/97 – 05/31/98	ST-102	A98	06/22/98
06/01/98 – 06/30/98	ST-809	0199	07/20/98
06/01/98 – 06/30/98	FT-945/1045	0199	07/20/98
07/01/98 – 07/31/98	ST-809	0299	08/20/98
07/01/98 – 07/31/98	FT-945/1045	0299	08/20/98
08/01/98 – 08/31/98	FT-945/1045	0399	09/21/98
06/01/98 – 08/31/98	ST-810	0399	09/21/98
06/01/98 – 08/31/98	ST-100	199	09/21/98
06/01/98 – 08/31/98	ST-102	199	09/21/98

EXHIBIT 8-E
Sales Tax Period Designators

Reporting Period	Return	Period Designator	Due Date/ Extended Due Date
09/01/98 – 09/30/98	ST-809	0499	10/20/98
09/01/98 – 09/30/98	FT-945/1045	0499	10/20/98
10/01/98 – 10/31/98	ST-809	0599	11/20/98
10/01/98 – 10/31/98	FT-945/1045	0599	11/20/98
11/01/98 – 11/30/98	FT-945/1045	0699	12/21/98
09/01/98 – 11/30/98	ST-810	0699	12/21/98
09/01/98 – 11/30/98	ST-100	299	12/21/98
09/01/98 – 11/30/98	ST-102	299	12/21/98

12/01/98 – 12/31/98	ST-809	1099 *	01/20/99
12/01/98 – 12/31/98	FT-945/1045	1099 *	01/20/99
01/01/99 – 01/31/99	ST-809	1199	02/22/99
01/01/99 – 01/31/99	FT-945-1045	1199	02/22/99
02/01/99 – 02/28/99	FT-945/1045	1299	03/22/99
12/01/99 – 02/28/99	ST-810	1299	03/22/99
12/01/98 – 02/28/99	ST-100	499	03/22/99
12/01/98 – 02/28/99	ST-102	499	03/22/99
06/01/98 – 02/28/99	ST-101	A99	03/22/99
06/01/98 – 02/28/99	ST-102	A99	03/22/99

* These returns have already been mailed out with a preprinted Period Designator of “0799”.

03/01/99 – 03/31/99	ST-809	0100	04/20/99
03/01/99 – 03/31/99	FT-945/1045	0100	04/20/99
04/01/99 – 04/30/99	ST-809	0200	05/20/99
04/01/99 – 04/30/99	FT-945/1045	0200	05/20/99
05/01/99 – 05/31/99	FT-945/1045	0300	06/21/99
03/01/99 – 05/31/99	ST-810	0300	06/21/99
03/01/99 – 05/31/99	ST-100	100	06/21/99
03/01/99 – 05/31/99	ST-102	100	06/21/99

06/01/99 – 06/30/99	ST-809	0400	07/20/99
06/01/99 – 06/30/99	FT-945/1045	0400	07/20/99
06/01/99 – 06/30/99	ST-809	0500	08/20/99
07/01/99 – 07/31/99	FT-945/1045	0500	08/20/99
08/01/99 – 08/31/99	FT-945/1045	0600	09/20/99
06/01/99 – 08/31/99	ST-810	0600	09/20/99
06/01/99 – 08/31/99	ST-100	200	09/20/99
06/01/99 – 08/31/99	ST-102	200	09/20/99

09/01/99 – 09/30/99	ST-809	0700	10/20/99
09/01/99 – 09/30/99	FT-945/1045	0700	10/20/99
10/01/99 – 10/31/99	ST-809	0800	11/22/99
10/01/99 – 10/31/99	FT-945/1045	0800	11/22/99
11/01/99 – 11/30/99	FT-945/1045	0900	12/20/99
09/01/99 – 11/30/99	ST-810	0900	12/20/99
09/01/99 – 11/30/99	ST-100	300	12/20/99
09/01/99 – 11/30/99	ST-102	300	12/20/99

EXHIBIT 8-E
Sales Tax Period Designators

Reporting Period	Return	Period Designator	Due Date/ Extended Due Date
12/01/99 – 12/31/99	ST-809	1000	01/20/00
12/01/99 – 12/31/99	FT-945/1045	1000	01/20/00
01/01/00 – 01/31/00	ST-809	1100	02/22/00
01/01/00 – 01/31/00	FT-945/1045	1100	02/22/00
02/01/00 – 02/29/00	FT-945/1045	1200	03/20/00
12/01/99 – 02/29/00	ST-810	1200	03/20/00
12/01/99 – 02/29/00	ST-100	400	03/20/00
12/01/99 – 02/29/00	ST-102	400	03/20/00
03/01/99 – 02/29/00	ST-101	A00	03/20/00
03/01/99 – 02/29/00	ST-102	A00	03/20/00
03/01/00 – 03/31/00	ST-809	0101	04/20/00
03/01/00 – 03/31/00	FT-945/1045	0101	04/20/00
04/01/00 – 04/30/00	ST-809	0201	05/22/00
04/01/00 – 04/30/00	FT-945/1045	0201	05/22/00
05/01/00 – 05/31/00	FT-945/1045	0301	06/20/00
03/01/00 – 05/31/00	ST-810	0301	06/20/00
03/01/00 – 05/31/00	ST-100	101	06/20/00
03/01/00 – 05/31/00	ST-102	101	06/20/00
06/01/00 – 06/30/00	ST-809	0401	07/20/00
06/01/00 – 06/30/00	ST-945/1045	0401	07/20/00
07/01/00 – 07/31/00	ST-809	0501	08/21/00
07/01/00 – 07/31/00	FT-945/1045	0501	08/21/00
08/01/00 – 08/31/00	FT-945/1045	0601	09/20/00
06/01/00 – 08/31/00	ST-810	0601	09/20/00
06/01/00 – 08/31/00	ST-100	201	09/20/00
06/01/00 – 08/31/00	ST-102	201	09/20/00
09/01/00 – 09/30/00	ST-809	0701	10/20/00
09/01/00 – 09/30/00	FT-945/1045	0701	10/20/00
10/01/00 – 10/31/00	ST-809	0801	11/20/00
10/01/00 – 10/31/00	FT-945/1045	0801	11/20/00
11/01/00 – 11/30/00	FT-945/1045	0901	12/20/00
09/01/00 – 11/30/00	ST-810	0901	12/20/00
09/01/00 – 11/30/00	ST-100	301	12/20/00
09/01/00 – 11/30/00	ST-102	301	12/20/00
12/01/00 – 12/31/00	ST-809	1001	01/22/01
12/01/00 – 12/31/00	FT-945/1045	1001	01/22/01
01/01/01 – 01/31/01	ST-809	1101	02/20/01
01/01/01 – 01/31/01	FT-945/1045	1101	02/20/01
02/01/01 – 02/28/01	FT-945/1045	1201	03/20/01
12/01/00 – 02/28/01	ST-810	1201	03/20/01
12/01/00 – 02/28/01	ST-100	401	03/20/01
12/01/00 – 02/28/01	ST-102	401	03/20/01
03/01/00 – 02/28/01	ST-101	A01	03/20/01
03/01/00 – 02/28/01	ST-102	A01	03/20/01

EXHIBIT 8-E
Sales Tax Period Designators

Reporting Period	Return	Period Designator	Due Date/ Extended Due Date
03/01/01 – 03/31/01	ST-809	0102	04/20/01
03/01/01 – 03/31/01	FT-945/1045	0102	04/20/01
04/01/01 – 04/30/01	ST-809	0202	05/21/01
04/01/01 – 04/30/01	FT-945/1045	0202	05/21/01
05/05/01 – 05/31/01	FT-945/1045	0302	06/20/01
03/01/01 – 05/31/01	ST-810	0302	06/20/01
03/01/01 – 05/31/01	ST-100	102	06/20/01
03/01/01 – 05/31/01	ST-102	102	06/20/01
06/01/01 – 06/30/01	ST-809	0402	07/20/01
06/01/01 – 06/30/01	FT-945/1045	0402	07/20/01
07/01/01 – 07/31/01	ST-809	0502	08/20/01
07/01/01 – 07/31/01	FT-945/1045	0502	08/20/01
08/01/01 – 08/31/01	FT-945/1045	0602	09/20/01
06/01/01 – 08/31/01	ST-810	0602	09/20/01
06/01/01 – 08/31/01	ST-100	202	09/20/01
06/01/01 – 08/31/01	ST-102	202	09/20/01
09/01/01 – 09/30/01	ST-809	0702	10/22/01
09/01/01 – 09/30/01	FT-945/1045	0702	10/22/01
10/01/01 – 10/31/01	ST-809	0802	11/20/01
10/01/01 – 10/31/01	FT-945/1045	0802	11/20/01
11/01/01 – 11/30/01	FT-945/1045	0902	12/20/01
09/01/01 – 11/30/01	ST-810	0902	12/20/01
09/01/01 – 11/30/01	ST-100	302	12/20/01
09/01/01 – 11/30/01	ST-102	302	12/20/01
12/01/01 – 12/31/01	ST-809	1002	01/21/02
12/01/01 – 12/31/01	FT-945/1045	1002	01/21/02
01/01/02 – 01/31/02	ST-809	1102	02/20/02
01/01/02 – 01/31/02	FT-945/1045	1102	02/20/02
02/01/02 – 02/28/02	FT-945/1045	1202	03/20/02
12/01/01 – 02/28/02	ST-810	1202	03/20/02
12/01/01 – 02/28/02	ST-100	402	03/20/02
12/01/01 – 02/28/02	ST-102	402	03/20/02
03/01/01 – 02/28/02	ST-101	A02	03/20/02
03/01/01 – 02/28/02	ST-102	A02	03/20/02
03/01/02 – 03/31/02	ST-809	0103	04/22/02
03/01/02 – 03/31/02	FT-945/1045	0103	04/22/02
04/01/02 – 04/30/02	ST-809	0203	05/20/02
04/01/02 – 04/30/02	FT-945/1045	0203	05/20/02
05/01/02 – 05/31/02	FT-945/1045	0303	06/20/02
03/01/02 – 05/31/02	ST-810	0303	06/20/02
03/01/02 – 05/31/02	ST-100	103	06/20/02
03/01/02 – 05/31/02	ST-102	103	06/20/02

EXHIBIT 8-E
Sales Tax Period Designators

Reporting Period	Return	Period Designator	Due Date/ Extended Due Date
06/01/02 – 06/30/02	ST-809	0403	07/22/02
06/01/02 – 06/30/02	FT-945/1045	0403	07/22/02
07/01/02 – 07/31/02	ST-809	0503	08/20/02
07/01/02 – 07/31/02	FT-945/1045	0503	08/20/02
08/01/02 – 08/31/02	FT-945/1045	0603	09/20/02
06/01/02 – 08/31/02	ST-810	0603	09/20/02
06/01/02 – 08/31/02	ST-100	203	09/20/02
06/01/02 – 08/31/02	ST-102	203	09/20/02
09/01/02 – 09/30/02	ST-809	0703	10/21/02
09/01/02 – 09/30/02	FT-945/1045	0703	10/21/02
10/01/02 – 10/31/02	ST-809	0803	11/20/02
10/01/02 – 10/31/02	FT-945/1045	0803	11/20/02
11/01/02 – 11/30/02	FT-945/1045	0903	12/20/02
09/01/02 – 11/30/02	ST-810	0903	12/20/02
09/01/02 – 11/30/02	ST-100	303	12/20/02
09/01/02 – 11/30/02	ST-102	303	12/20/02
12/01/02 – 12/31/02	ST-809	1003	01/20/03
12/01/02 – 12/31/02	FT-945/1045	1003	01/20/03
01/01/03 – 01/31/03	ST-809	1103	02/20/03
01/01/03 – 01/31/03	FT-945/1045	1103	02/20/03
02/01/03 – 02/28/03	FT-945/1045	1203	03/20/03
12/01/02 – 02/28/03	ST-810	1203	03/20/03
12/01/02 – 02/28/03	ST-100	403	03/20/03
12/01/02 – 02/28/03	ST-102	403	03/20/03
03/01/02 – 02/28/03	ST-101	A03	03/20/03
03/01/02 – 02/28/03	ST-102	A03	03/20/03
03/01/03 – 03/31/03	ST-809	0104	04/21/03
03/01/03 – 03/31/03	FT-945/1045	0104	04/21/03
04/01/03 – 04/30/03	ST-809	0204	05/20/03
04/01/03 – 04/30/03	FT-945/1045	0204	05/20/03
05/01/03 – 05/31/03	FT-945/1045	0304	06/20/03
03/01/03 – 05/31/03	ST-810	0304	06/20/03
03/01/03 – 05/31/03	ST-100	104	06/20/03
03/01/03 – 05/31/03	ST-102	104	06/20/03
06/01/03 – 06/30/03	ST-809	0404	07/21/03
06/01/03 – 06/30/03	FT-945/1045	0404	07/21/03
07/01/03 – 07/31/03	ST-809	0504	08/20/03
07/01/03 – 07/31/03	FT-945/1045	0504	08/20/03
08/01/03 – 08/31/03	FT-945/1045	0604	09/20/03
06/01/03 – 08/31/03	ST-810	0604	09/20/03
06/01/03 – 08/31/03	ST-100	204	09/20/03
06/01/03 – 08/31/03	ST-102	204	09/20/03

EXHIBIT 8-E
Sales Tax Period Designators

Reporting Period	Return	Period Designator	Due Date/ Extended Due Date
09/01/03 – 09/30/03	ST-809	0704	10/20/03
09/01/03 – 09/30/03	FT-945/1045	0704	10/20/03
10/01/03 – 10/31/03	ST-809	0804	11/20/03
10/01/03 – 10/31/03	FT-945/1045	0804	11/20/03
11/01/03 – 11/30/03	FT-945/1045	0904	12/20/03
09/01/03 – 11/30/03	ST810	0904	12/22/03
09/01/03 – 11/30/03	ST-100	304	12/22/03
09/01/03 – 11/30/03	ST-102	304	12/22/03
12/01/03 – 12/31/03	ST-809	1004	01/20/04
12/01/03 – 12/31/03	FT-945/1045	1004	01/20/04
01/01/04 – 01/31/04	ST-809	1104	02/20/04
01/01/04 – 01/31/04	FT-945/1045	1104	02/20/04
02/01/04 – 02/29/04	FT-945/1045	1204	03/22/04
12/01/03 – 02/29/04	ST-810	1204	03/22/04
12/01/03 – 02/29/04	ST-100	404	03/22/04
12/01/03 – 02/29/04	ST-102	404	03/22/04
03/01/03 – 02/29/04	ST-101	A04	03/22/04
03/01/03 – 02/29/04	ST-102	A04	03/22/04
03/01/04 – 03/31/04	ST-809	0105	04/20/04
03/01/04 – 03/31/04	FT-945/1045	0105	04/20/04
04/01/04 – 04/30/04	ST-809	0205	05/20/04
04/01/04 – 04/30/04	FT-945/1045	0205	05/20/04
05/01/04 – 05/31/04	FT-945/1045	0305	06/21/04
03/01/04 – 05/31/04	ST-810	0305	06/21/04
03/01/04 – 05/31/04	ST-100	105	06/21/04
03/01/04 – 05/31/04	ST-102	105	06/21/04
06/01/04 – 06/30/04	ST-809	0405	07/20/04
06/01/04 – 06/30/04	FT-945/1045	0405	07/20/04
07/01/04 – 07/31/04	ST-809	0505	08/20/04
07/01/04 – 07/31/04	FT-945/1045	0505	08/20/04
08/01/04 – 08/31/04	FT-945/1045	0605	09/20/04
06/01/04 – 08/31/04	ST-810	0605	09/20/04
06/01/04 – 08/31/04	ST-100	205	09/20/04
06/01/04 – 08/31/04	ST-102	205	09/20/04
09/01/04 – 09/30/04	ST-809	0705	10/20/04
09/01/04 – 09/30/04	FT-945/1045	0705	10/20/04
10/01/04 – 10/31/04	ST-809	0805	11/22/04
10/01/04 – 10/31/04	FT-945/1045	0805	11/22/04
11/01/04 – 11/30/04	FT-945/1045	0905	12/20/04
09/01/04 – 11/30/04	ST-810	0905	12/20/04
09/01/04 – 11/30/04	ST-100	305	12/20/04
09/01/04 – 11/30/04	ST-102	305	12/20/04

EXHIBIT 8-E
Sales Tax Period Designators

Reporting Period	Return	Period Designator	Due Date/ Extended Due Date
12/01/04 – 12/31/04	ST-809	1005	01/20/05
12/01/04 – 12/31/04	FT-945/1045	1005	01/20/05
01/01/05 – 01/31/05	ST-809	1105	02/21/05
01/01/05 – 01/31/05	FT-945/1045	1105	02/21/05
02/01/05 – 02/28/05	FT-945/1045	1205	03/21/05
12/01/04 – 02/28/05	ST-810	1205	03/21/05
12/01/04 – 02/28/05	ST-100	405	03/21/05
12/01/04 – 02/28/05	ST-102	405	03/21/05
03/01/04 – 02/28/05	ST-101	A05	03/21/05
03/01/04 – 02/28/05	ST-102	A05	03/21/05
03/01/05 – 03/31/05	ST-809	0105	04/20/04
03/01/05 – 03/31/05	FT-945/1045	0105	04/20/04
04/01/05 – 04/30/05	ST-809	0205	05/20/04
04/01/05 – 04/30/05	FT-945/1045	0205	05/20/04
05/01/05 – 05/31/05	FT-945/1045	0305	06/21/04
03/01/05 – 05/31/05	ST-810	0305	06/21/04
03/01/05 – 05/31/05	ST-100	105	06/21/04
03/01/05 – 05/31/05	ST-102	105	06/21/04
06/01/05 – 06/30/05	ST-809	0406	07/20/05
06/01/05 – 06/30/05	FT-945/1045	0406	07/20/05
07/01/05 – 07/31/05	ST-809	0506	08/22/05
07/01/05 – 07/31/05	FT-945/1045	0506	08/22/05
08/01/05 – 08/31/05	FT-945/1045	0606	09/20/05
06/01/05 – 08/31/05	ST-810	0606	09/20/05
06/01/05 – 08/31/05	ST-100	206	09/20/05
06/01/05 – 08/31/05	ST-102	206	9/20/05
09/01/05 – 09/30/05	ST-809	0706	10/20/05
09/01/05 – 09/30/05	FT-945/1045	0706	10/20/05
10/01/05 – 10/31/05	ST-809	0806	11/21/05
10/01/05 – 10/31/05	FT-945/1045	0806	11/21/05
11/01/05 – 11/30/05	FT-945/1045	0906	12/20/05
09/01/05 – 11/30/05	ST-810	0906	12/20/05
09/01/05 – 11/30/05	ST-100	306	12/20/05
09/01/05 – 11/30/05	ST-102	306	12/20/05
12/01/05 – 12/31/05	ST-809	1006	01/20/06
12/01/05 – 12/31/05	FT-945/1045	1006	01/20/06
01/01/06 – 01/31/06	ST-809	1106	02/20/06
01/01/06 – 01/31/06	FT-945/1045	1106	02/20/06
02/01/06 – 02/28/06	FT-945/1045	1206	03/20/06
12/01/05 – 02/28/06	ST-810	1206	03/20/06
12/01/05 – 02/28/06	ST-100	406	03/20/06
12/01/05 – 02/28/06	ST-102	406	03/20/06
03/01/05 – 02/28/06	ST-101	A06	03/20/06
03/01/05 – 02/28/06	ST-102	A06	03/20/06

EXHIBIT 9-A
Image Index Layout for New York

Field Name	Picture	Character Position	Comments/Format/Validation
Image File Header Record			
Header Pathname	x(31)	1 - 31	Full pathname – images/dnnn/nn/nnnnnnnn.nnn” Where: dnnn = the letter “d” plus a three digit sequential number – the directory. nn = two digit sequential number – the subdirectory nnnnnnnn = the image file identifier (tracking number) .nnn = the image file suffix
Tracking Number	x(12)	32 - 43	Alpha-numeric tracking number, left justified
Filler	x(26)	44 - 69	Spaces
Image File bytes	x(9)	70 - 78	Size (in bytes) of the image file
Filler	x(2)	79 - 80	Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
Image File Record			
Record Identifier	x(3)	1 - 3	Value “090”
Tracking Number	x(12)	4 - 15	Alpha-numeric tracking number
Tax Type	9(2)	16 - 17	Alpha initials for tax type (e.g., ST, ET, IF)
Processing Year	x(4)	18 - 21	Current processing year (e.g., 2006)
Return Type	x(3)	22 - 24	Primary Return Type Code (provided by DTF during implementation)
Form Type	x(8)	25 - 32	Form Code (See Exhibit 9-B)
New Form Side	x(1)	33	Rotation control character (f, g, or h). f= rotate image 90 degrees before it is displayed; g=rotate image 270 degrees before it is displayed; and h=no rotation is needed before it is displayed.
Filler	x(3)	34 - 36	Spaces
File Location	x(32)	37 - 68	Full pathname – images/dnnn/nn/nnnnnnnn.nnn” Where: dnnn = the letter “d” plus a three digit sequential number – the directory. nn = two digit sequential number – the subdirectory nnnnnnnn = the image file identifier (tracking number) .nnn = the image file suffix
Filler	x(55)	69 - 123	Spaces
External ID	x(11)	124 - 134	Taxpayer ID, or VOID – left justified
Filler	x(24)	135 - 158	Spaces

EXHIBIT 9-B
Image Indexing – Form Type Codes

Estate Tax

Form Code	Form Type	Primary Indicator
000	Correspondence	
002	ET-30	P
003	ET-85	P
004	ET-90	P
005	ET-95	
006	ET-99	
007	ET-118	
008	ET-130	P
009	ET-133	P
010	ET-190	
012	ET-411	
013	ET-412	
014	ET-415	
015	ET-416	
016	ET-417	
017	ET-417D	
018	ET-418	
019	ET-419	
020	ET-500	P
021	ET-501	P
022	ET-706	P
073	ET-300	P
075	ET-14	
076	ET-92	
078	ET-141	
090	Cover Letter	
091	POA	
092	Death Certificate	
093	Letters Test	
094	FED-706	
101	ET-20	
102	ET-90.1	
103	ET-90.2	
104	ET-90.3	
105	ET-90.4	
991	Envelope	
999	Remittance	

Sales and Use Tax

Form Code	Form Type	Primary Indicator
000	Correspondence	
023	DTF-716	P
024	DTF-719	P
025	FT-945/1045	P
026	ST-100	P
027	ST-101	P
028	ST-102	P
029	ST-102A	P
030	ST-130	P
031	ST-131	P
032	ST-330	P
033	ST-565	P
034	ST-809	P
035	ST-810	P
036	ST-925/SCH-K	P
037	ST-103	P
038	SCHED-A	
039	SCHED-B	
040	SCHED-U	
041	SCHED-NJ	
042	SCHED-N	
043	SCHED-N-ATT	
044	SCHED-H	
045	SCHED-T	
046	SCHED-FR	
047	SCHED-CT	
048	SCHED-P	
074	SCHED-B-ATT	
075	SCHED-T-ATT	
077	SCHED-Q	
078	ST-140	P
079	ST-141	P
991	Envelope	
999	Remittance	
ST100SS	Sales Tax SS	P

IFTA

Form Code	Form Type	Primary Indicator
For IFTA Returns:		
000	Correspondence	
003	IFTA – 3	P
100	IFTA – 100	P
101	IFTA – 101	
102	IFTA – 100V	P
104	Unassociated Payment Document	P
991	Envelope	
999	Remittance	
For IFTA Monthly Transmittals:		
108	Transmittal Cover Sheet	
000	Correspondence	
105	Unassociated Payment Document For Monthly Transmittals	P
106	Monthly Transmittal	P
107	Audit Report	
991	Envelope	
999	Remittance	

EXHIBIT 9-C
Imaging Requirements for Connecticut

Index File Layout:

Field Name	Type	Max Length	Comments
AcctNum	varchar	13	Format dependant on Tax Type Income Tax = 999-99-9999 Business Tax = 9999999999 000-00-0000 and 0000000000 will always be used to indicate a batch header index record.
ImageName	varchar	75	Name of the Actual Image File. This can be whatever name standard is chosen by the vendor. It must have the .tif extension (name.tif)
CDVol	char	8	Format dependant on Tax Type Must be right justified and Zero Filled Income Tax = 99999999 Business Tax = 11X99999 • The first two digits of the CD Volume will be defined by DRS, based on the tax type contained in the data – see Tax Type appendix and notation for batches with mixed tax types • The third Alpha character will be a Vendor code issued by DRS to each Vendor • Remaining five numerics can be designated by the Vendor. Sequential numbering works best • Duplicate CDVol numbers are not allowed
FormType	varchar	20	Defined by DRS For Batch Header records FormType = HEADER
TaxYear	int	4	Income Tax = 4 digit Year (yyyy) Business Tax = Tax Period (mmyy) or 4 digit Year (yyyy) depends on Tax Type
BatchSeqNo	varchar	20	Defined by DRS = Batch Number + "-" + Sequence Number (ie A68402-00001)
Box	varchar	10	DRS Box Number
DocLocNumber	varchar	20	DRS Document Locator Number (Same as the Batch Number in the BatchSeqNo field)
TaxType	varchar	10	Defined by DRS Left Justified See Tax Type Appendix

The following is a sample showing the layout for the Index file. This file is a comma delimited text file. The file name must always be *INDEX.TXT*.

INDEX SAMPLE – Income Tax

```
000-00-0000,00000000.tif,00000022,HEADER,2004,A68403-00000,R40130,A68403,IND
003-72-5451,00000001.tif,00000022,017,2004,A68403-00001,R40130,A68403,IND
044-86-3471,00000002.tif,00000022,017,2004,A68403-00002,R40130,A68403,IND
005-76-3100,00000003.tif,00000022,017,2004,A68403-00003,R40130,A68403,IND
048-40-4267,00000004.tif,00000022,017,2004,A68403-00004,R40130,A68403,IND
538-17-5577,00000005.tif,00000022,017,2004,A68403-00005,R40130,A68403,IND
044-36-6937,00000006.tif,00000022,017,2004,A68403-00006,R40130,A68403,IND
```

EXHIBIT 9-C
Imaging Requirements for Connecticut

INDEX SAMPLE – Business Taxes

Sample is for Sales Tax returns, Vendor code = A

```
0000000000,00000000.tif,11A00036,HEADER,0604,04R1106780-00000,SS3112,04R1106780,SUT
0712414000,00000001.tif,11A00036,SUT,0604,04R1106780-00001,SS3112,04R1106780,SUT
4681003000,00000002.tif,11A00036,SUT,0604,04R1106780-00002,SS3112,04R1106780,SUT
8656035000,00000003.tif,11A00036,SUT,0604,04R1106780-00003,SS3112,04R1106780,SUT
0297606000,00000004.tif,11A00036,SUT,0604,04R1106780-00004,SS3112,04R1106780,SUT
9071309000,00000005.tif,11A00036,SUT,0604,04R1106780-00005,SS3112,04R1106780,SUT
4217014000,00000006.tif,11A00036,SUT,0604,04R1106780-00006,SS3112,04R1106780,SUT
8569287000,00000007.tif,11A00036,SUT,0604,04R1106780-00007,SS3112,04R1106780,SUT
```

Sample is for Corporation returns, Vendor code = A

```
0000000000,00000045.tif,20A00036,HEADER,2005,04R1106780-00000,SS3112,04R1106780,COR
1782454000,00000046.tif,20A00036,COR,2005,05R2006780-00001,A53112,05R2006780,COR
2671063000,00000047.tif,20A00036,COR,2005,05R2006780-00002,A53112,05R2006780,COR
3666075000,00000048.tif,20A00036,COR,2005,05R2006780-00003,A53112,05R2006780,COR
4257636000,00000049.tif,20A00036,COR,2005,05R2006780-00004,A53112,05R2006780,COR
5051349000,00000050.tif,20A00036,COR,2005,05R2006780-00005,A53112,05R2006780,COR
6257054000,00000051.tif,20A00036,COR,2005,05R2006780-00006,A53112,05R2006780,COR
7549276000,00000052.tif,20A00036,COR,2005,05R2006780-00007,A53112,05R2006780,COR
```

The records within the INDEX.TXT file must be sorted by Box Number, Batch Number and Sequence Number

EXHIBIT 9-C
Imaging Requirements for Connecticut

Image Specifications

Two methods of storing the image files are to be used by DRS. Vendor must provide both to DRS.

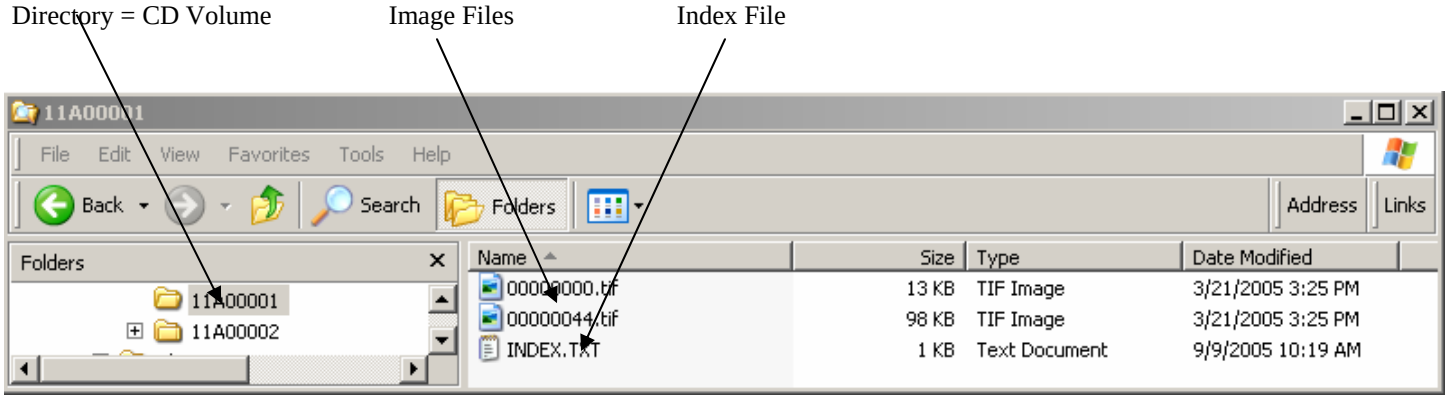
Method 1 - CDs

- Standard CD format and size
- Store as many multi-page tif files as will fit on a CD
- All pages associated with a return must be in a single multi-page tif file
- An index file (index.txt) containing Return level indexing records must be included on each CD

Method 2 - File Server

- Multi-page tif files will be stored in a directory folder named the CD Volume (see information above)
- Multi-page tif files that would normally be copied to a single, physical CD Volume will need to be compressed into a self-extracting zip file format.
- This zip file will then be transferred to DRS FTP servers via a secure VPN connection. DRS will assist with setting this connection up. Vendor must have internet access at a speed capable of reasonably transmitting files up to 600 mb in size.
- An index file (index.txt) containing Return level indexing records must be included with each zip file.
    - Comma delimited text file containing all indexing information as defined above
- Zipped file naming convention: IMAGES_Vendor_CDVol_DATETIME.exe
    - (i.e. IMAGES_PO_11A00036_11202005123322.exe)
    - Vendor = first letter from each word in Vendor name. If there is only a single word in the vendor name, the first four characters will be used.
    - CDVol = CDVol number (see information above)
    - DATETIME = mmddyyhhmmss

The following screen capture indicates the directory structure required once the zipped images are extracted.



The images should be transmitted in a compressed format in such a way as decompression of the file will re-create the directory structure described above. DRS uses WinZIP.

Image File Specifications

Image format: Multipage TIFF
Minimum Resolution: 200x200 dpi

EXHIBIT 9-C
Imaging Requirements for Connecticut

- **Tax Type Appendix**

Tax Type Code	Description	Tax Type Number
ADC	Admissions & Dues	30
AFT	Alcohol Floor	
ALB	Alcoholic Beverage	71
AR	Accounts Receivable	AR
BET	Business Entity	25
BND	Bond	BN
BUS	Business Use	12
CCA	Community Antenna	89
CDT	Cigarette Distributor	61
CFT	Cost and Fines Tax	97
CGM	Cigarette Manufacturer	61
CGT	Capital Gains	75
CIG	Cigarette Dealer	63
CIT	Controlling Interest Transfer	66
COR	Corporation	20
CSB	Controlled Substance	67
CVT	Cigarette Dealer	62
DCT	Dry Cleaning	17
DIN	Domestic Insurance	83
EPC	Electric Distribution	79
FET	Fiduciary Estate	70
FFT	Fuel Floor	95
FIN	Foreign Insurance	76
FIP	Foreign Insurance Prior	
GCO	Gas Company	80
GDF	Tax Paid Motor Vehicle Fuel	51
GEC	Gas & Electric Company	81
GFT	Gift Tax	33
GGH	Gasoline (Gasohol) **OBSOLETE**	
GMF	Gasoline (Motor Fuel) Floor	95
GMV	Motor Vehicle Fuel	52 & 57
HAZ	Hazardous Waste Assessment	72
HCC	Health Care Center	84

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Imaging Requirements for Connecticut

HGE	Hospital Gross Earnings	58
IFA	IFTA	41
INV	Individual Use	77
IUR	Individual Use Refund or Bill	3
MFR	Motor Fuel Refund	
MOC	Motor Carrier	40
NON	Non Taxpaying	99
OCC	Occupational	74
OSA	No Tax-collected for other state agency	
OYS	Seed Oyster	91
PGE	Petroleum Gross Earnings	55
PNH	Nursing Home Provider	18
REC	Real Estate Conveyance	92
REN	Rental Surcharge	15
ROC	Room Occupancy	13
SCO	Steam Company	82
SFT	Special Fuel	50
SPL	Split	SP
SRR	Railroad	85
SUT	Sales and Use	11
SWR	Resources Recovery	68
SWT	Solid Waste	69
TCT	Telecommunications	23
TFT	Cigarette Floor	
TIR	Tire Fee	16
TLG	Telegraph	88
TOP	Tobacco Products	64
TRC	Tourism	14
UIN	Unauthorized Insurance	73
URB	Unrelated Business Income	21
WCO	Water Company	78
WTH	Withholding	01

Note: batches with mixed tax types will use 99 for the first two digits of the CD Volume number.

EXHIBIT 9-D
Imaging Requirements for Maryland

IFTA Imaged Documents with CNG Migration Utility

The State of Maryland requires 2 files. One file will contain batched IFTA taxpayer data and the other file will contain the related imaged documents.

Data File:

The data file will consist of a text file with the extension ".txt". The text file can be created in Notepad, or similar program, that will provide taxpayer data in text format. Each text file will contain one batch of IFTA tax returns. At this time, a batch of IFTA tax returns contains no more than 25 returns. Any deviation from this maximum number of returns per batch must be requested in advance, in writing, by contacting the Director of the Regulatory and Enforcement Division of the Comptroller of Maryland.

Each text file will be labeled RPC followed by a 3 digit numerical code and the extension .txt. For example a series of text files would look as follows:

RPC001.txt
RPC002.txt
RPC003.txt
RPC004.txt

The format of the information contained in the text files must be as follows:

1st, there will be a header line in each text file containing the following code :

"Scaned", "Period", "FTN", "TIN", "Path"

2ND, each subsequent line of data will contain the information used for document index purposes. The definition of each data element is as follows:

"Scaned" - Represents the date the IFTA tax return was scanned. The format of the scanning date must be "YYYY-MM-DD", e.g., "2006-05-21"

"Period" - Represents the period of the IFTA tax return. The format of the period must be "QQ/YY". "QQ" represents the quarter of the IFTA tax return. "YY" represents the year of the IFTA tax return. An example of the period would be, "4Q/05".

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Imaging Requirements for Maryland

"FTN" - Represents the Form Tracking Number. The FTN is a 12-digit number. There are no alphabetic or other non-numeric characters in the FTN. An example of a FTN would be "200601305137".

"TIN" - Represents the Taxpayer Identification Number. The TIN is a 9-digit number. There are no alphabetic or other non-numeric characters in the TIN. An example of a TIN would be "987123654".

"Path" - Represents the path that the State of Maryland designates be used to reference the corresponding IFTA Tax Return. The path consists of the drive and folder location where the State of Maryland will copy the Imaged documents to for importation into our Cabinet NG imaging system.

The format of the path is as follows:

"C:\RPC IFTA\Images\ followed by the IFTA return image name.

Examples of paths to imaged returns would be as follows:

"C:\RPC IFTA\Images\rtn001.tif"
"C:\RPC IFTA\Images\rtn002.tif"
"C:\RPC IFTA\Images\rtn003.tif"
"C:\RPC IFTA\Images\rtn004.tif"
"C:\RPC IFTA\Images\rtn005.tif"

Examples complete lines of coding are as follows:

"2006-05-08", "4Q/05", "200601305125", "521850634", "C:\RPC IFTA\Images\rtn001.tif"
"2006-05-08", "4Q/05", "200601305126", "217927825", "C:\RPC IFTA\Images\rtn002.tif"
"2006-05-08", "4Q/05", "200601305127", "520250430", "C:\RPC IFTA\Images\rtn003.tif"
"2006-05-08", "4Q/05", "200601305128", "520712421", "C:\RPC IFTA\Images\rtn004.tif"
"2006-05-08", "4Q/05", "200601305129", "521577121", "C:\RPC IFTA\Images\rtn005.tif"

Thus, for a batch of 25 IFTA returns, the data text file would look like the example below:

EXHIBIT 9-D
Imaging Requirements for Maryland

```
"Scaned", "Period", "FTN", "TIN", "Path"
"2006-05-08", "4Q/05", "200601305125", "521850634", "C:\RPC IFTA\Images\rtn001.tif"
"2006-05-08", "4Q/05", "200601305126", "217927825", "C:\RPC IFTA\Images\rtn002.tif"
"2006-05-08", "4Q/05", "200601305127", "520250430", "C:\RPC IFTA\Images\rtn003.tif"
"2006-05-08", "4Q/05", "200601305128", "520712421", "C:\RPC IFTA\Images\rtn004.tif"
"2006-05-08", "4Q/05", "200601305129", "521577121", "C:\RPC IFTA\Images\rtn005.tif"
"2006-05-08", "4Q/05", "200601305130", "521420768", "C:\RPC IFTA\Images\rtn006.tif"
"2006-05-08", "4Q/05", "200601305131", "522007517", "C:\RPC IFTA\Images\rtn007.tif"
"2006-05-08", "4Q/05", "200601305132", "520987296", "C:\RPC IFTA\Images\rtn008.tif"
"2006-05-08", "4Q/05", "200601305133", "520979792", "C:\RPC IFTA\Images\rtn009.tif"
"2006-05-08", "4Q/05", "200601305134", "522322498", "C:\RPC IFTA\Images\rtn010.tif"
"2006-05-08", "4Q/05", "200601305135", "522323212", "C:\RPC IFTA\Images\rtn011.tif"
"2006-05-08", "4Q/05", "200601305136", "521275781", "C:\RPC IFTA\Images\rtn012.tif"
"2006-05-08", "4Q/05", "200601305137", "680536936", "C:\RPC IFTA\Images\rtn013.tif"
"2006-05-08", "4Q/05", "200601305138", "520999382", "C:\RPC IFTA\Images\rtn014.tif"
"2006-05-08", "4Q/05", "200601305139", "215352692", "C:\RPC IFTA\Images\rtn015.tif"
"2006-05-08", "4Q/05", "200601305140", "521628530", "C:\RPC IFTA\Images\rtn016.tif"
"2006-05-08", "4Q/05", "200601305141", "753104193", "C:\RPC IFTA\Images\rtn017.tif"
"2006-05-08", "4Q/05", "200601305142", "521381460", "C:\RPC IFTA\Images\rtn018.tif"
"2006-05-08", "4Q/05", "200601305143", "201602996", "C:\RPC IFTA\Images\rtn019.tif"
"2006-05-08", "4Q/05", "200601305144", "521043202", "C:\RPC IFTA\Images\rtn020.tif"
"2006-05-08", "4Q/05", "200601305145", "521114803", "C:\RPC IFTA\Images\rtn021.tif"
"2006-05-08", "4Q/05", "200601305146", "220802242", "C:\RPC IFTA\Images\rtn022.tif"
"2006-05-08", "4Q/05", "200601305147", "521157400", "C:\RPC IFTA\Images\rtn023.tif"
"2006-05-08", "4Q/05", "200601305148", "521431391", "C:\RPC IFTA\Images\rtn024.tif"
"2006-05-08", "4Q/05", "200601305149", "521109800", "C:\RPC IFTA\Images\rtn025.tif"
```

Image File:

The image file will consist of a folder containing the individual imaged IFTA tax return documents. Each document will represent an entire tax return, regardless of the number of pages the tax return contains (e.g., 2, 3, 10, etc.) All IFTA tax returns will be scanned at a minimum resolution of 200 DPI by 200 DPI. The mode of scanning must be Grayscale uncompressed TIF
format. All imaged documents must be proofed to ensure their legibility.

Each image folder will be labeled as images, followed by the same name as the corresponding text file. For example a series of image folders would look as follows:

Images RPC001
Images RPC002

EXHIBIT 9-D
Imaging Requirements for Maryland

Images RPC003
Images RPC004

Each image folder will contain a batch of images labeled to correspond with the text file. Return images will be labeled “rtn followed by the 3-digit number” used in the text file. Examples of return image names are as follows:

rtn001.tif
rtn002.tif
rtn003.tif
rtn004.tif

EXHIBIT 9-E
Image Index Layout for California

Field Name	Picture	Character Position	Comments/Format/Validation
Image File Header Record			
Header Pathname	x(31)	1 - 31	Full pathname – Images/dnnn/nn/nnnnnnnn.nnn" Where: dnnn = the letter "d" plus a three digit sequential number – the directory. nn = two digit sequential number – the subdirectory nnnnnnnn = the image file identifier (tracking number) .nnn = the image file suffix
Tracking Number	x(12)	32 – 43	Alpha-numeric tracking number, left justified
Filler	x(26)	44 - 69	Spaces
Image File bytes	x(9)	70 – 78	Size (in bytes) of the image file
Filler	x(2)	79 - 80	Spaces

Field Name	Picture	Character Position	Comments/Format/Validation
Image File Record			
Record Identifier	x(3)	1 – 3	Value "090"
Tracking Number	x(12)	4 – 15	Alpha-numeric tracking number
Tax Type	9(2)	16 – 17	Alpha initials for tax type (e.g., ST, ET, IF)
Processing Year	x(4)	18 – 21	Current processing year (e.g., 2006)
Return Type	x(3)	22 – 24	Primary Return Type Code (provided by DTF during implementation)
Form Type	x(8)	25 – 32	Form Code (see Exhibit 9-F)
New Form Side	x(1)	33	Rotation control character (f.g or h). f = rotate image 90 degrees before it is displayed; g = rotate image 270 degrees before it is displayed; and h = no rotation is needed before it is displayed.
Filler	x(3)	34 – 36	Spaces
File Location	x(32)	37 – 68	Full pathname – Images/dnnn/nn/nnnnnnnn.nnn" Where: dnnn = the letter "d" plus a three digit sequential number – the directory. nn = two digit sequential number – the subdirectory. nnnnnnnn = the image file identifier (tracking number) .nnn = the image file suffix
Filler	x(55)	69 – 123	Spaces
External ID	x(13)	124-136	Taxpayer ID, or VOID – left justified
Filler	x(24)	137 – 160	Spaces
Period Code	x(4)	161 – 164	"QQYY" where "QQ" represents the quarter of the IFTA tax return and "YY" represents the year of the IFTA tax return.

EXHIBIT 9-F
Image Indexing – Form Type Codes for California

IFTA Returns

Form Code	Form Type	Primary Indicator
000	Correspondence	
003	IFTA – 3	P
100	IFTA – 100	P
101	IFTA – 101	
102	IFTA – 100V	P
104	Unassociated Payment Document	P
991	Envelope	
999	Remittance	

IFTA Monthly Transmittals

Form Code	Form Type	Primary Indicator
000	Correspondence	
105	Unassociated Payment Document	P
106	Monthly Transmittal	P
107	Audit Report	
108	Transmittal Cover Sheet	
991	Envelope	
999	Remittance	

EXHIBIT 10-A.1 - ESTATE TAX
MONTHLY ESTIMATED DEPOSITS/MAIL RECEIPT
AUGUST 2005 - JULY 2006

Month	Monthly Deposits	Monthly Mail Received
August 2005	$ 63,618,434.53	1,687
September 2005	$ 67,776,115.16	1,849
October 2005	$ 67,146,471.01	1,829
November 2005	$ 76,731,766.40	1,912
December 2005	$ 66,388,395.52	1,537
January 2006	$ 55,811,849.47	1,612
February 2006	$ 73,965,732.44	1,690
March 2006	$ 48,856,655.24	1,833
April 2006	$ 97,717,203.33	1,552
May 2006	$ 88,581,330.30	1,821
June 2006	$ 105,785,176.57	1,945
July 2006	$ 116,979,663.82	1,558
TOTALS	**$ 929,358,793.79**	**20,825**

EXHIBIT 10-A.2 - ESTATE TAX
DAILY ESTIMATED DEPOSITS/MAIL RECEIPT
AUGUST 2005 - JULY 2006

Date	Daily Deposits	Monthly Deposits	Mail Received	Monthly Totals
08/01/2005	$ 131,389.86		24	
08/02/2005	$ 1,238,937.92		42	
08/03/2005	$ 3,625,229.74		93	
08/04/2005	$ 2,321,047.61		39	
08/05/2005	$ 3,225,638.82		110	
08/08/2005	$ 1,887,512.48		107	
08/09/2005	$ 1,650,902.94		107	
08/10/2005	$ 2,786,934.30		114	
08/11/2005	$ 1,665,621.70		66	
08/12/2005	$ 1,663,450.07		95	
08/15/2005	$ 2,413,169.98		90	
08/16/2005	$ 1,190,857.14		73	
08/17/2005	$ 3,378,282.15		76	
08/18/2005	$ 2,064,695.52		72	
08/19/2005	$ 857,349.45		69	
08/22/2005	$ 851,330.00		51	
08/23/2005	$ 3,470,505.82		90	
08/24/2005	$ 1,479,566.08		74	
08/25/2005	$ 2,766,519.71		44	
08/26/2005	$ 1,167,120.14		98	
08/29/2005	$ 17,231,207.88		27	
08/30/2005	$ 273,171.47		80	
08/31/2005	$ 6,277,993.75	$ 63,618,434.53	46	1,687
09/01/2005	$ 1,042,750.31		87	
09/02/2005	$ 2,612,276.04		100	
09/06/2005	$ 3,608,418.16		102	
09/07/2005	$ 2,298,722.69		103	
09/08/2005	$ 982,099.16		31	
09/09/2005	$ 2,522,055.99		59	
09/12/2005	$ 4,229,129.51		97	
09/13/2005	$ 6,707,117.57		123	
09/14/2005	$ 1,463,904.01		67	
09/15/2005	$ 3,994,074.14		74	
09/16/2005	$ 2,731,214.66		84	
09/19/2005	$ 15,808,430.77		154	
09/20/2005	$ 3,020,636.85		117	
09/21/2005	$ 776,944.53		46	
09/22/2005	$ 850,365.67		61	
09/23/2005	$ 525,666.48		51	
09/26/2005	$ 5,589,596.04		152	
09/27/2005	$ 1,891,099.88		106	
09/28/2005	$ 2,808,104.31		100	
09/29/2005	$ 2,808,104.31		42	

EXHIBIT 10-A.2 - ESTATE TAX
DAILY ESTIMATED DEPOSITS/MAIL RECEIPT
AUGUST 2005 - JULY 2006

Date	Daily Deposits	Monthly Deposits	Mail Received	Monthly Totals
09/30/3005	$ 1,505,404.08	$ 67,776,115.16	93	1,849
10/03/2005	$ 2,060,199.50		93	
10/04/2005	$ 700,377.64		51	
10/05/2005	$ 13,966,816.44		101	
10/06/2005	$ 1,840,906.68		49	
10/07/2005	$ 1,731,065.69		95	
10/11/2005	$ 2,956,054.07		123	
10/12/2005	$ 4,834,636.37		137	
10/13/2005	$ 1,103,625.26		75	
10/14/2005	$ 6,655,608.84		101	
10/17/2005	$ 1,403,056.00		69	
10/18/2005	$ 129,566.14		72	
10/19/2005	$ 10,735,673.03		118	
10/20/2005	$ 3,889,070.95		98	
10/21/2005	$ 3,441,899.30		98	
10/24/2005	$ 380,958.66		39	
10/25/2005	$ 3,613,303.37		123	
10/26/2005	$ 2,412,882.86		123	
10/27/2005	$ 3,067,773.72		71	
10/28/2005	$ 1,471,505.31		77	
10/31/2005	$ 751,491.18	$ 67,146,471.01	116	1,829
11/01/2005	$ 2,449,483.92		89	
11/02/2005	$ 2,732,449.63		91	
11/03/2005	$ 2,518,750.88		97	
11/04/2005	$ 614,724.00		56	
11/07/2005	$ 2,610,356.84		84	
11/08/2005	$ 11,054,567.48		145	
11/09/2005	$ 658,491.73		86	
11/10/2005	$ 3,333,308.98		105	
11/14/2005	$ 3,713,108.36		101	
11/15/2005	$ 3,982,818.20		116	
11/16/2005	$ 4,024,955.47		131	
11/17/2005	$ 3,644,819.09		69	
11/18/2005	$ 2,277,065.05		64	
11/21/2005	$ 4,310,203.32		91	
11/22/2005	$ 6,781,055.13		132	
11/23/2005	$ 2,876,764.98		73	
11/25/2005	$ 956,526.10		105	
11/28/2005	$ 1,446,515.97		78	
11/29/2005	$ 1,600,257.88		108	
11/30/2005	$ 15,145,543.39	$ 76,731,766.40	91	1,912
12/01/2005	$ 2,370,291.72		74	
12/02/2005	$ 1,395,735.37		78	

EXHIBIT 10-A.2 - ESTATE TAX
DAILY ESTIMATED DEPOSITS/MAIL RECEIPT
AUGUST 2005 - JULY 2006

Date	Daily Deposits	Monthly Deposits	Mail Received	Monthly Totals
12/05/2005	$ 1,616,147.69		69	
12/06/2005	$ 2,418,898.47		66	
12/07/2005	$ 927,785.63		87	
12/08/2005	$ 975,638.09		14	
12/09/2005	$ 5,104,500.29		20	
12/12/2005	$ 12,632,316.53		72	
12/13/2005	$ 1,681,411.52		58	
12/14/2005	$ 1,360,691.12		109	
12/15/2005	$ 2,790,055.15		50	
12/16/2005	$ 1,580,127.13		55	
12/19/2005	$ 1,714,815.28		123	
12/20/2005	$ 4,143,031.45		23	
12/21/2005	$ 276,749.45		78	
12/22/2005	$ 2,920,140.98		94	
12/23/2005	$ 1,819,705.20		59	
12/27/2005	$ 6,766,862.10		155	
12/28/2005	$ 4,046,272.73		118	
12/29/2005	$ 901,870.88		75	
12/30/2005	$ 8,945,348.74	$ 66,388,395.52	60	1,537
01/03/2006	$ 1,732,194.91		59	
01/04/2006	$ 879,312.89		78	
01/05/2006	$ 2,547,593.18		90	
01/06/2006	$ 4,529,743.09		84	
01/09/2006	$ 1,873,325.00		73	
01/10/2006	$ 6,382,916.17		69	
01/11/2006	$ 1,466,284.04		71	
01/12/2006	$ 7,030,188.58		71	
01/13/2006	$ 687,801.87		96	
01/17/2006	$ 1,664,494.55		65	
01/18/2006	$ 6,548,235.25		106	
01/19/2006	$ 6,279,151.54		61	
01/20/2006	$ 2,249,005.06		99	
01/23/2006	$ 1,820,146.05		78	
01/24/2006	$ 1,672,571.23		136	
01/25/2006	$ 737,040.07		61	
01/26/2006	$ 2,286,794.12		80	
01/27/2006	$ 816,763.92		72	
01/30/2006	$ 3,735,632.47		101	
01/31/2006	$ 872,655.48	$ 55,811,849.47	62	1,612
02/01/2006	$ 2,580,264.02		110	
02/02/2006	$ 8,441,680.31		113	
02/03/2006	$ 8,066,734.72		74	
02/06/2006	$ 6,704,759.66		98	

EXHIBIT 10-A.2 - ESTATE TAX
DAILY ESTIMATED DEPOSITS/MAIL RECEIPT
AUGUST 2005 - JULY 2006

Date	Daily Deposits	Monthly Deposits	Mail Received	Monthly Totals
02/07/2006	$ 1,560,373.95		75	
02/08/2006	$ 1,766,992.10		97	
02/09/2006	$ 1,736,374.31		104	
02/10/2006	$ 1,641,924.81		98	
02/13/2006	$ 676,373.87		83	
02/14/2006	$ 4,716,904.58		78	
02/15/2006	$ 2,289,320.16		61	
02/16/2006	$ 1,571,547.89		100	
02/17/2006	$ 5,261,833.05		111	
02/21/2006	$ 11,644,830.87		56	
02/22/2006	$ 570,693.00		71	
02/23/2006	$ 6,355,166.79		98	
02/24/2006	$ 4,828,779.75		92	
02/27/2006	$ 1,828,305.41		92	
02/28/2006	$ 1,722,873.19	$ 73,965,732.44	79	1,690
03/01/2006	$ 1,097,050.46		73	
03/02/2006	$ 1,498,551.79		119	
03/03/2006	$ 2,101,575.23		83	
03/06/2006	$ 5,015,626.86		106	
03/07/2006	$ 4,291,005.86		95	
03/08/2006	$ 2,793,714.96		110	
03/09/2006	$ 1,471,054.60		60	
03/10/2006	$ 2,061,395.28		91	
03/13/2006	$ 1,049,493.73		59	
03/14/2006	$ 1,986,293.96		110	
03/15/2006	$ 1,289,794.38		81	
03/16/2006	$ 1,205,454.48		104	
03/17/2006	$ 2,001,230.72		75	
03/20/2006	$ 1,360,800.54		78	
03/21/2006	$ 1,593,609.45		82	
03/22/2006	$ 2,841,387.39		47	
03/23/2006	$ 3,198,094.69		70	
03/24/2006	$ 1,297,860.46		48	
03/27/2006	$ 3,659,817.76		71	
03/28/2006	$ 995,320.08		106	
03/29/2006	$ 794,366.53		40	
03/30/2006	$ 1,158,948.50		64	
03/31/2006	$ 4,094,207.53	$ 48,856,655.24	61	1,833
04/03/2006	$ 9,565,924.99		56	
04/04/2006	$ 874,431.91		87	
04/05/2006	$ 1,631,728.48		74	
04/06/2006	$ 1,498,382.72		77	
04/07/2006	$ 34,507,500.80		81	

EXHIBIT 10-A.2 - ESTATE TAX
DAILY ESTIMATED DEPOSITS/MAIL RECEIPT
AUGUST 2005 - JULY 2006

Date	Daily Deposits	Monthly Deposits	Mail Received	Monthly Totals
04/10/2006	$ 464,127.31		77	
04/11/2006	$ 1,632,753.33		101	
04/12/2006	$ 3,605,911.18		111	
04/13/2006	$ 3,046,268.90		86	
04/14/2006	$ 6,793,123.71		49	
04/17/2006	$ 1,074,671.04		65	
04/18/2006	$ 2,100,386.18		93	
04/19/2006	$ 459,879.38		101	
04/20/2006	$ 3,860,159.86		120	
04/21/2006	$ 8,216,702.74		41	
04/24/2006	$ 1,151,766.22		53	
04/25/2006	$ 1,581,860.10		49	
04/26/2006	$ 1,249,832.90		47	
04/27/2006	$ 1,307,813.22		83	
04/28/2006	$ 13,093,978.36	$ 97,717,203.33	101	1,552
05/01/2006	$ 5,572,853.93		74	
05/02/2006	$ 2,084,366.85		118	
05/03/2006	$ 1,967,374.55		61	
05/04/2006	$ 2,070,152.87		53	
05/05/2006	$ 1,022,379.79		87	
05/08/2006	$ 29,464,497.55		125	
05/09/2006	$ 2,494,679.16		148	
05/10/2006	$ 4,494,759.90		71	
05/11/2006	$ 2,409,312.65		83	
05/12/2006	$ 4,859,013.70		68	
05/15/2006	$ 2,085,756.37		90	
05/16/2006	$ 1,206,811.69		69	
05/17/2006	$ 4,097,111.25		79	
05/18/2006	$ 1,650,507.04		110	
05/19/2006	$ 516,480.00		82	
05/22/2006	$ 8,345,043.97		67	
05/23/2006	$ 844,062.54		77	
05/24/2006	$ 8,697,854.35		71	
05/25/2006	$ 749,276.83		68	
05/26/2006	$ 774,365.51		68	
05/30/2006	$ 1,568,683.71		88	
05/31/2006	$ 1,605,986.09	$ 88,581,330.30	64	1,821
06/01/2006	$ 4,131,092.97		54	
06/02/2006	$ 1,844,490.88		70	
06/05/2006	$ 6,177,257.06		86	
06/06/2006	$ 2,495,951.67		75	
06/07/2006	$ 5,354,761.42		42	
06/08/2006	$ 9,559,062.94		103	

EXHIBIT 10-A.2 - ESTATE TAX
DAILY ESTIMATED DEPOSITS/MAIL RECEIPT
AUGUST 2005 - JULY 2006

Date	Daily Deposits	Monthly Deposits	Mail Received	Monthly Totals
06/09/2006	$ 8,989,097.62		81	
06/12/2006	$ 2,749,198.00		57	
06/13/2006	$ 2,211,100.50		121	
06/14/2006	$ 1,880,706.91		101	
06/15/2006	$ 3,597,005.09		93	
06/16/2006	$ 3,457,077.84		102	
06/19/2006	$ 10,462,900.24		204	
06/20/2006	$ 3,957,040.19		50	
06/21/2006	$ 4,665,159.25		30	
06/22/2006	$ 5,038,334.92		98	
06/23/2006	$ 8,487,132.10		72	
06/26/2006	$ 7,619,858.80		88	
06/27/2006	$ 3,659,351.91		134	
06/28/2006	$ 1,359,848.00		82	
06/29/2006	$ 5,236,528.33		71	
06/30/2006	$ 2,852,219.93	$ 105,785,176.57	131	1,945
07/03/2006	$ 11,782,751.39		71	
07/05/2006	$ 58,571,067.51		83	
07/06/2006	$ 8,171,961.32		84	
07/07/2006	$ 1,304,322.79		56	
07/10/2006	$ 2,509,755.72		93	
07/11/2006	$ 4,854,092.33		56	
07/12/2006	$ 2,807,041.02		106	
07/13/2006	$ 3,545,961.60		107	
07/14/2006	$ 733,109.37		42	
07/17/2006	$ 1,453,903.03		90	
07/18/2006	$ 612,215.90		44	
07/19/2006	$ 2,433,971.00		82	
07/20/2006	$ 1,812,111.24		46	
07/21/2006	$ 1,682,105.84		102	
07/24/2006	$ 829,334.00		108	
07/25/2006	$ 3,595,143.08		79	
07/26/2006	$ 3,302,295.45		87	
07/27/2006	$ 3,159,053.06		45	
07/28/2006	$ 1,362,468.83		91	
07/31/2006	$ 2,456,999.34	$ 116,979,663.82	86	1,558
TOTALS	**$929,358,793.79**	**$929,358,793.79**	**20,825**	**20,825**

EXHIBIT 10-A.3 - ESTATE TAX
ESTIMATED DAILY MAIL VOLUME
AUGUST 2005 - JULY 2006

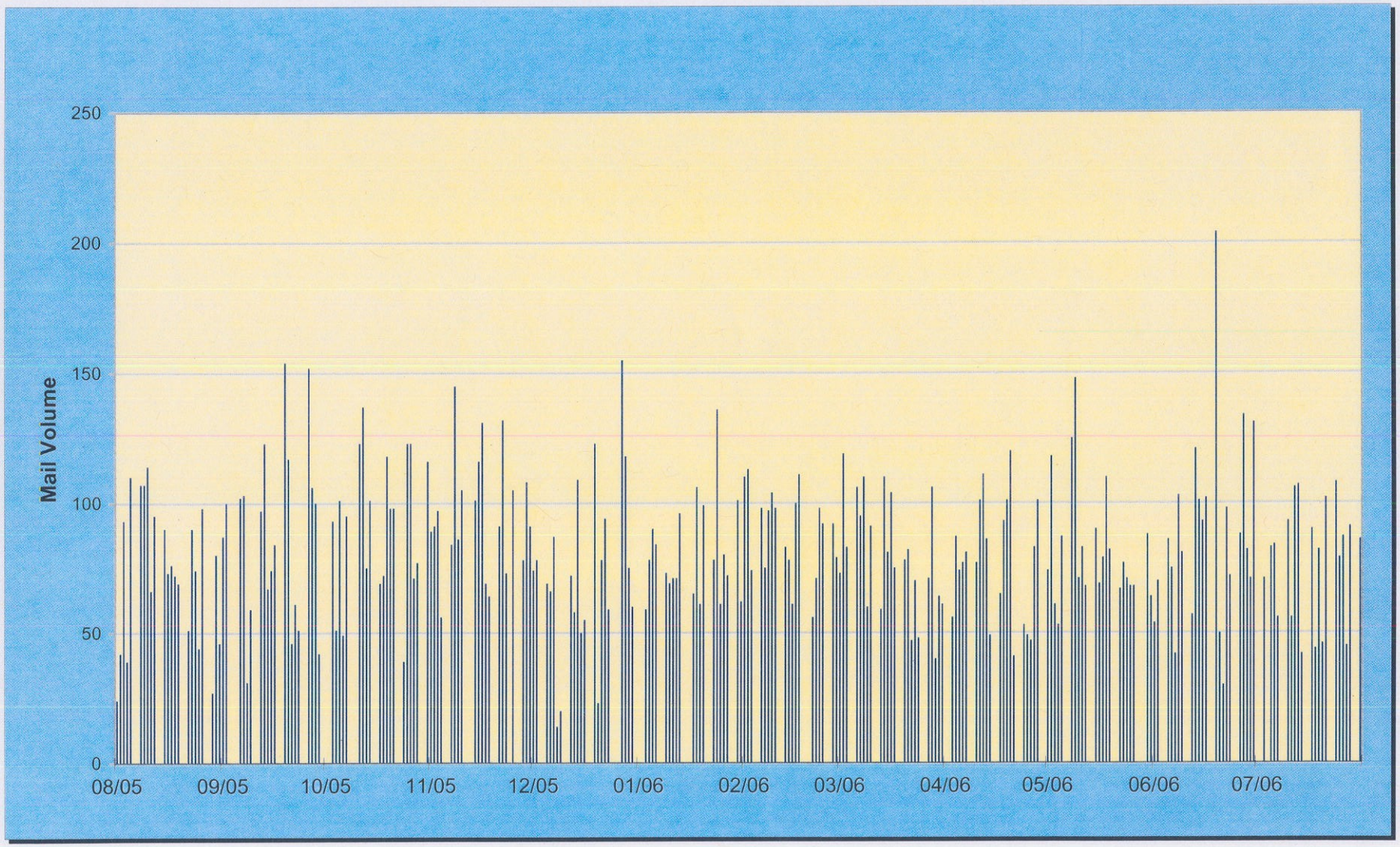

EXHIBIT 10-A.4 - ESTATE TAX
ESTIMATED MONTHLY MAIL VOLUME
AUGUST 2005 - JULY 2006

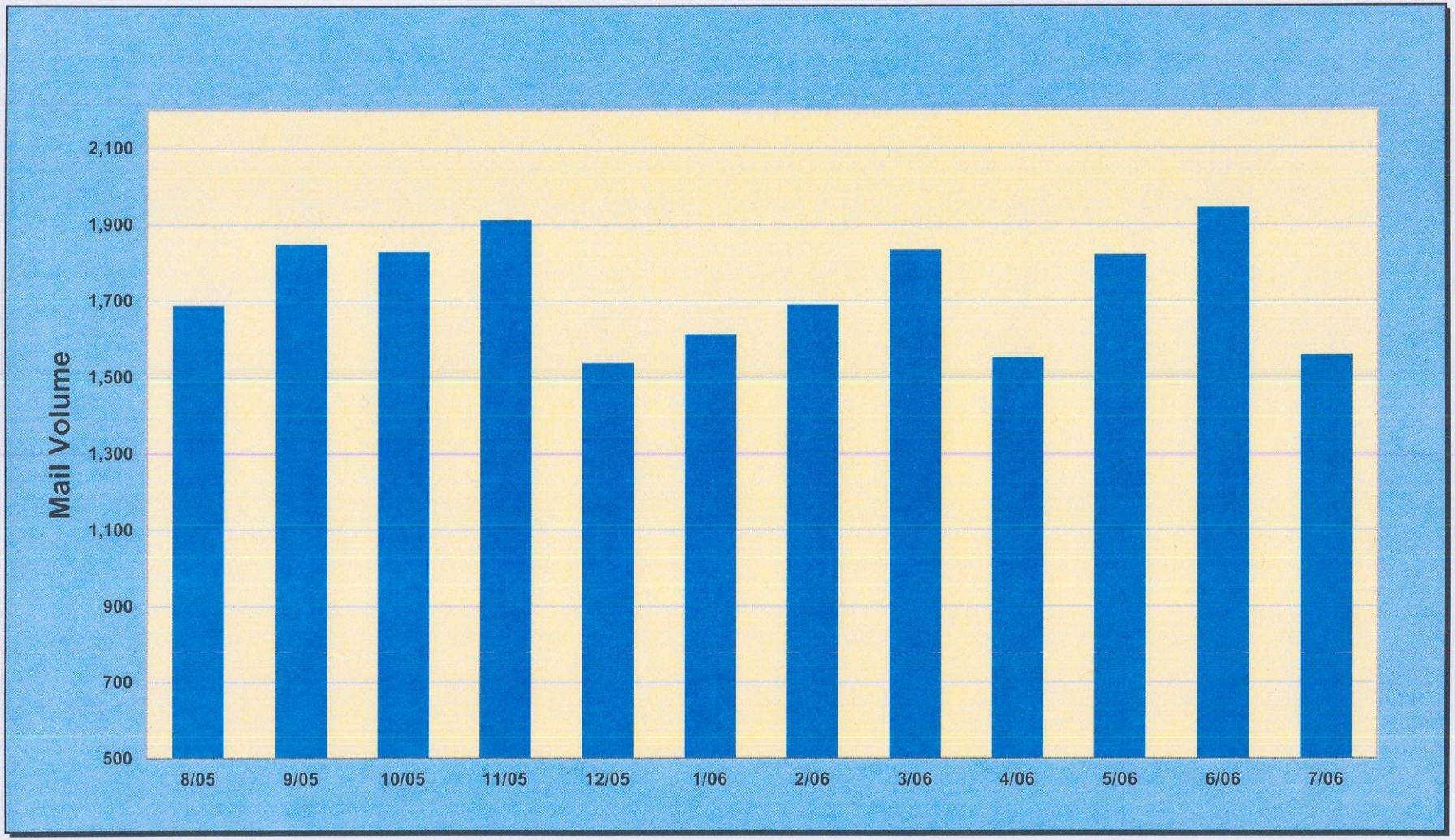

EXHIBIT 10-A.5 - ESTATE TAX
DAILY DEPOSIT TOTALS
AUGUST 2005 - JULY 2006

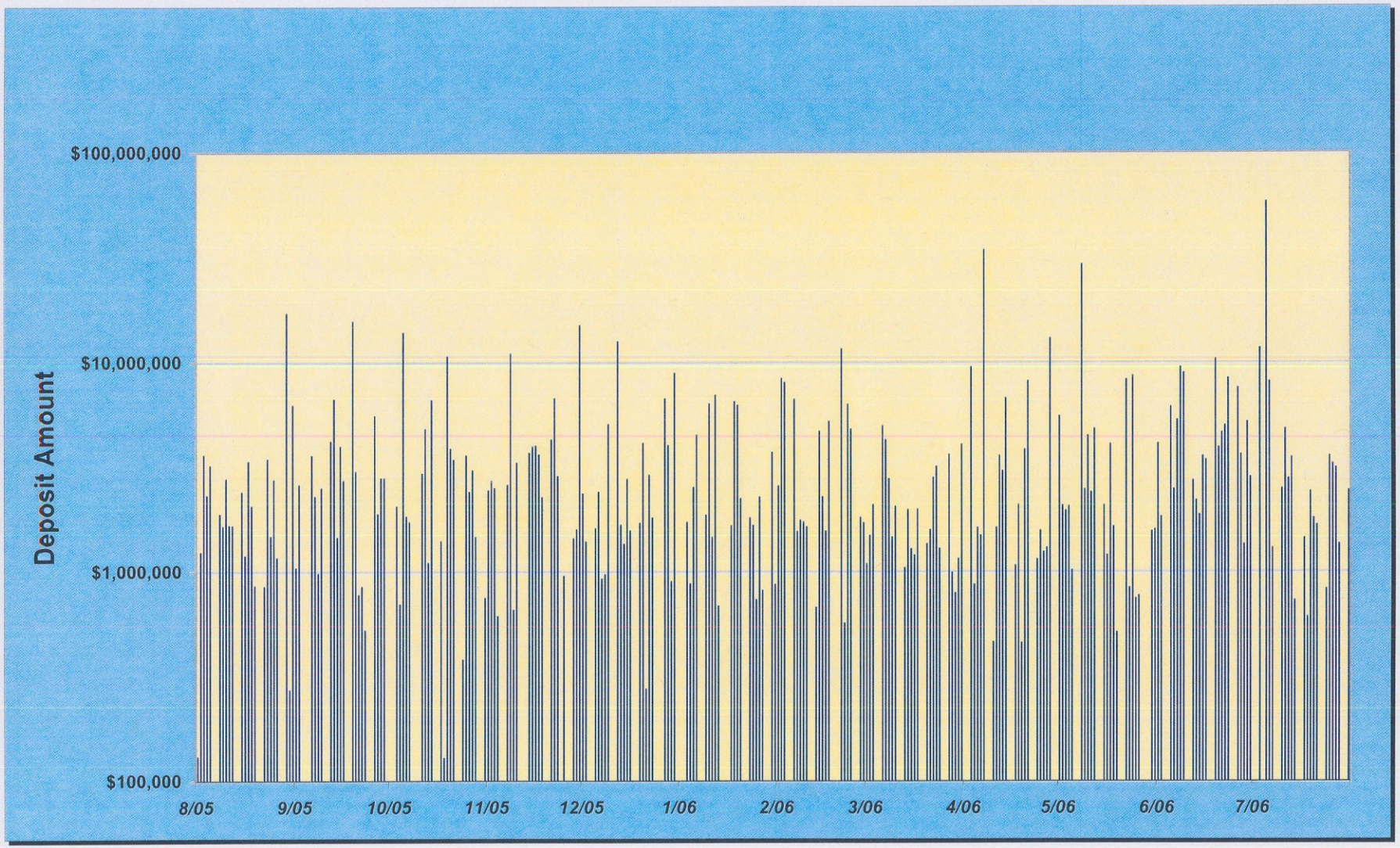

EXHIBIT 10-B – SALES TAX

The volumes depicted in Exhibit 10-B represent mail receipt patterns. Actual processed volumes may be as much as 8% higher, reflecting for instance, multiple filings in a single envelope. In addition, approximately 3,000 refund forms and 6,000 AU-196.10 (Bulk Sales Notification) forms, are received annually.

EXHIBIT 10-B.1 - SALES TAX
MONTHLY ESTIMATED DEPOSITS/MAIL RECEIPT
AUGUST 2005 - JULY 2006

Date	Monthly Deposits	Monthly Mail Received
August 2005	$ 476,932,722.45	55,571
September 2005	$ 1,186,421,294.09	261,157
October 2005	$ 448,585,073.30	54,393
November 2005	$ 452,094,988.18	44,462
December 2005	$ 1,024,690,591.90	264,648
January 2006	$ 600,107,779.84	60,556
February 2006	$ 368,776,710.07	46,403
March 2006	$ 1,061,548,728.23	444,627
April 2006	$ 459,252,112.14	78,842
May 2006	$ 493,536,439.75	54,466
June 2006	$ 1,103,587,521.76	276,686
July 2006	$ 540,808,192.68	57,099
TOTALS	**$ 8,216,342,154.39**	**1,698,910**

EXHIBIT 10-B.2 - SALES TAX
DAILY ESTIMATED MAIL RECEIPT VOLUMES/DEPOSITS
AUGUST 2005 - JULY 2006

Date	DAILY/MONTHLY DEPOSITS						MAIL RECEIPT/VOLUME											
	Regular Deposits	PrePaid Cigarette	CT Wire	NJ Wire	TOTAL DAILY DEPOSITS	TOTAL MONTHLY DEPOSITS	Promp Tax	ST810	ST102	ST100/ ST101	All Other	District Office	DAILY TOTAL	MO. TOTAL	Total Remit	Total NO Remit	% remit	% No remit
08/01/05	$ 4,111,956.11	$ 2,721,600.00	$ -	$ 5,032,015.94	$ 11,865,572.05		133	409	330	528	175	40	1,615					
08/02/05	$ 3,346,895.93	$ 324,000.00	$ -	$ -	$ 3,670,895.93		95	374	149	586	52	52	1,308					
08/03/05	$ 1,698,375.66	$ 237,600.00	$ 145,565.30	$ -	$ 2,081,540.96		35	348	106	477	87	175	1,228					
08/04/05	$ 838,735.66	$ 442,800.00	$ -	$ -	$ 1,281,535.66		93	199	50	388	77	101	908					
08/05/05	$ 2,066,574.53	$ 1,177,200.00	$ -	$ 1,179,780.23	$ 4,423,554.76		51	358	83	344	64	49	949					
08/08/05	$ 5,128,203.56	$ 1,663,200.00	$ -	$ -	$ 6,791,403.56		114	576	118	304	143	90	1,345					
08/09/05	$ 2,759,592.34	$ 464,400.00	$ -	$ -	$ 3,223,992.34		89	303	229	383	64	85	1,153					
08/10/05	$ 1,133,944.79	$ 302,400.00	$ -	$ -	$ 1,436,344.79		70	527	61	316	85	91	1,150					
08/11/05	$ 4,929,041.12	$ 972,000.00	$ 1,067,648.18	$ -	$ 6,968,689.30		62	665	151	434	66	104	1,482					
08/12/05	$ 3,716,216.83	$ 810,000.00	$ -	$ -	$ 4,526,216.83		80	519	63	133	79	54	928					
08/15/05	$ 15,897,246.93	$ 2,022,840.00	$ -	$ -	$ 17,920,086.93		86	1520	218	270	909	68	3,071					
08/16/05	$ 7,533,413.62	$ 572,400.00	$ -	$ -	$ 8,105,813.62		97	590	31	348	408	113	1,587					
08/17/05	$ 15,588,593.11	$ 248,400.00	$ -	$ 64,605.78	$ 15,901,598.89		55	1078	164	166	704	67	2,234					
08/18/05	$ 17,551,370.16	$ 1,036,800.00	$ 20,471.96	$ -	$ 18,608,642.12		77	1120	64	165	129	308	1,863					
08/19/05	$ 23,124,943.36	$ 928,800.00	$ -	$ 390,234.14	$ 24,443,977.50		38	1636	47	141	344	100	2,306					
08/22/05	$ 38,503,542.75	$ 2,181,600.00	$ -	$ -	$ 40,685,142.75		97	4385	46	415	916	83	5,942					
08/23/05	$ 58,842,072.58	$ 356,400.00	$ -	$ -	$ 59,198,472.58		95	3550	288	674	787	79	5,473					
08/24/05	$ 52,113,884.25	$ 248,400.00	$ -	$ -	$ 52,362,284.25		83	2661	236	865	1338	38	5,221					
08/25/05	$ 56,531,243.05	$ 820,800.00	$ 899.86	$ -	$ 57,352,942.91		133	1559	147	759	1050	131	3,779					
08/26/05	$ 42,697,361.05	$ 961,200.00	$ -	$ 3,011,928.71	$ 46,670,489.76		43	908	418	1238	1185	55	3,847					
08/29/05	$ 64,600,470.64	$ 2,224,800.00	$ -	$ -	$ 66,825,270.64		68	882	156	1216	1109	155	3,586					
08/30/05	$ 7,124,069.27	$ 388,800.00	$ -	$ -	$ 7,512,869.27		49	178	70	618	549	85	1,549					
08/31/05	$ 14,848,585.05	$ 226,800.00	$ -	$ -	$ 15,075,385.05	$ 476,932,722.45	76	238	223	835	1581	94	3,047	55,571	45,013	10,558	81	19
09/01/05	$ 5,229,981.49	$ 885,600.00	$ -	$ -	$ 6,115,581.49		105	156	134	908	610	97	2,010					
09/02/05	$ 8,612,193.73	$ 1,112,400.00	$ -	$ 1,873,512.70	$ 11,598,106.43		39	100	299	1015	980	150	2,583					
09/06/05	$ 14,477,761.25	$ 2,030,400.00	$ 25,918.83	$ -	$ 16,534,080.08		121	343	1097	1904	596	40	4,101					
09/07/05	$ 2,683,066.88	$ 604,800.00	$ -	$ -	$ 3,287,866.88		44	216	246	907	278	87	1,778					
09/08/05	$ 6,532,908.61	$ 928,800.00	$ -	$ -	$ 7,461,708.61		144	329	767	2590	402	81	4,313					
09/09/05	$ 4,162,739.14	$ 594,000.00	$ 31,927.77	$ -	$ 4,788,666.91		55	520	797	2215	412	78	4,077					
09/12/05	$ 10,282,710.11	$ 2,008,800.00	$ -	$ -	$ 12,291,510.11		143	687	2883	7014	722	172	11,621					

EXHIBIT 10-B.2 - SALES TAX
DAILY ESTIMATED MAIL RECEIPT VOLUMES/DEPOSITS
AUGUST 2005 - JULY 2006

Date	Regular Deposits	PrePaid Cigarette	CT Wire	NJ Wire	TOTAL DAILY DEPOSITS	TOTAL MONTHLY DEPOSITS	Promp Tax	ST810	ST102	ST100/ ST101	All Other	District Office	DAILY TOTAL	MO. TOTAL	Total Remit	Total NO Remit	% remit	% No remit
09/13/05	$ 13,028,628.49	$ 378,000.00	$ -	$ -	$ 13,406,628.49		121	506	788	1701	379	111	3,606					
09/14/05	$ 16,769,683.17	$ 388,800.00	$ -	$ -	$ 17,158,483.17		113	1105	2050	4483	675	134	8,560					
09/15/05	$ 23,169,819.73	$ 702,000.00	$ 823,702.12	$ -	$ 24,695,521.85		101	1799	3969	5566	913	110	12,458					
09/16/05	$ 27,282,910.96	$ 1,134,000.00	$ -	$ 333,916.50	$ 28,750,827.46		187	987	2623	7550	389	334	12,070					
09/19/05	$ 73,893,268.20	$ 2,246,400.00	$ -	$ -	$ 76,139,668.20		327	4376	10369	19669	1055	231	36,027					
09/20/05	$ 89,205,922.58	$ 226,800.00	$ -	$ -	$ 89,432,722.58		319	1256	4494	8358	613	102	15,142					
09/21/05	$ 84,469,760.86	$ 324,000.00	$ -	$ -	$ 84,793,760.86		86	6616	17634	25486	1685	190	51,697					
09/22/05	$ 115,477,210.82	$ 1,090,800.00	$ 14,813.04	$ -	$ 116,582,823.86		500	6478	21269	21887	1314	257	51,705					
09/23/05	$ 141,444,797.30	$ 615,600.00	$ -	$ 1,389,958.49	$ 143,450,355.79		608	3306	2611	6694	1027	130	14,376					
09/26/05	$ 226,777,452.23	$ 2,268,000.00	$ -	$ -	$ 229,045,452.23		634	2125	1517	3099	1144	557	9,076					
09/27/05	$ 93,810,166.90	$ 464,400.00	$ -	$ -	$ 94,274,566.90		406	112	191	479	1103	752	3,043					
09/28/05	$ 103,690,214.00	$ 496,800.00	$ -	$ -	$ 104,187,014.00		77	2618	344	3428	481	77	7,025					
09/29/05	$ 52,450,872.86	$ 1,263,600.00	$ -	$ -	$ 53,714,472.86		86	567	767	1637	537	264	3,858					
09/30/05	$ 48,182,275.33	$ 529,200.00	$ -	$ -	$ 48,711,475.33	$ 1,186,421,294.09	158	169	186	535	718	265	2,031	261,157	214,149	47,008	82	18
10/03/05	$ 12,286,428.04	$ 2,192,400.00	$ -	$ -	$ 14,478,828.04		115	197	337	1046	711	131	2,537					
10/04/05	$ 7,355,664.55	$ 291,600.00	$ -	$ 4,172,582.87	$ 11,819,847.42		118	181	144	251	303	206	1,203					
10/05/05	$ 6,212,231.32	$ 270,000.00	$ 31,909.02	$ -	$ 6,514,140.34		90	694	645	873	80	150	2,532					
10/06/05	$ 4,406,077.13	$ 367,200.00	$ -	$ -	$ 4,773,277.13		135	896	510	1192	241	85	3,059					
10/07/05	$ 4,519,356.88	$ 1,684,800.00	$ -	$ -	$ 6,204,156.88		125	885	546	1120	261	176	3,113					
10/11/05	$ 3,721,044.32	$ 1,598,400.00	$ -	$ 125,319.01	$ 5,444,763.33		158	864	271	946	227	276	2,742					
10/12/05	$ 3,946,354.73	$ 734,400.00	$ -	$ -	$ 4,680,754.73		127	517	246	750	123	198	1,961					
10/13/05	$ 6,705,376.02	$ 993,600.00	$ -	$ -	$ 7,698,976.02		32	545	416	948	197	216	2,354					
10/14/05	$ 5,244,907.78	$ 475,200.00	$ 879,692.58	$ 141,027.73	$ 6,740,828.09		128	830	265	386	121	87	1,817					
10/17/05	$ 15,558,227.97	$ 1,944,000.00	$ -	$ -	$ 17,502,227.97		60	1090	180	563	206	105	2,204					
10/18/05	$ 14,471,076.97	$ 561,600.00	$ -	$ -	$ 15,032,676.97		86	1080	314	451	190	67	2,188					
10/19/05	$ 20,777,547.83	$ 194,400.00	$ -	$ -	$ 20,971,947.83		62	1760	85	259	177	63	2,406					
10/20/05	$ 32,986,645.83	$ 982,800.00	$ 67,350.45	$ -	$ 34,036,796.28		107	2563	78	245	201	80	3,274					
10/21/05	$ 32,934,879.66	$ 529,200.00	$ -	$ -	$ 33,464,079.66		96	2811	91	275	349	101	3,723					
10/24/05	$ 30,611,539.65	$ 2,224,800.00	$ -	$ 313,603.07	$ 33,149,942.72		49	9056	110	878	603	91	10,787					
10/25/05	$ 55,878,817.68	$ 388,800.00	$ -	$ -	$ 56,267,617.68		74	838	33	139	100	121	1,305					
10/26/05	$ 36,167,860.68	$ 230,040.00	$ -	$ -	$ 36,397,900.68		34	1035	24	133	140	104	1,470					

EXHIBIT 10-B.2 - SALES TAX
DAILY ESTIMATED MAIL RECEIPT VOLUMES/DEPOSITS
AUGUST 2005 - JULY 2006

Date	Regular Deposits	PrePaid Cigarette	CT Wire	NJ Wire	TOTAL DAILY DEPOSITS	TOTAL MONTHLY DEPOSITS	Promp Tax	ST810	ST102	ST100/ ST101	All Other	District Office	DAILY TOTAL	MO. TOTAL	Total Remit	Total NO Remit	% remit	% No remit
10/27/05	$ 50,222,050.48	$ 1,144,800.00	$ 28,688.63	$ -	$ 51,395,539.11		69	1377	55	146	166	150	1,963					
10/28/05	$ 35,819,213.62	$ 691,200.00	$ -	$ 4,314,137.66	$ 40,824,551.28		68	1677	50	163	89	146	2,193					
10/31/05	$ 38,817,781.14	$ 2,368,440.00	$ -	$ -	$ 41,186,221.14	$ 448,585,073.30	109	647	93	486	155	72	1,562	54,393	42,970	11,423	79	21
11/01/05	$ 21,017,487.68	$ 313,200.00	$ -	$ -	$ 21,330,687.68		94	88	31	96	51	42	402					
11/02/05	$ 18,881,717.96	$ 334,800.00	$ -	$ -	$ 19,216,517.96		41	104	60	180	47	86	518					
11/03/05	$ 4,544,846.02	$ 518,400.00	$ 138,462.21	$ -	$ 5,201,708.23		125	129	34	165	144	98	695					
11/04/05	$ 3,846,016.18	$ 996,840.00	$ -	$ -	$ 4,842,856.18		51	172	46	164	123	42	598					
11/07/05	$ 5,283,221.16	$ 2,084,400.00	$ -	$ 819,693.87	$ 8,187,315.03		125	371	75	290	151	59	1,071					
11/08/05	$ 1,242,727.32	$ 302,400.00	$ -	$ -	$ 1,545,127.32		84	302	37	492	115	55	1,085					
11/09/05	$ 3,116,115.75	$ 259,200.00	$ -	$ -	$ 3,375,315.75		115	282	43	308	74	124	946					
11/10/05	$ 2,170,695.69	$ 540,000.00	$ 743,867.98	$ -	$ 3,454,563.67		111	428	189	165	169	102	1,164					
11/14/05	$ 10,828,401.22	$ 2,721,600.00	$ -	$ -	$ 13,550,001.22		139	1090	132	425	210	75	2,071					
11/15/05	$ 7,533,017.10	$ 378,000.00	$ -	$ 311,480.45	$ 8,222,497.55		90	561	106	224	215	145	1,341					
11/16/05	$ 11,561,795.97	$ 216,000.00	$ -	$ -	$ 11,777,795.97		89	835	158	329	213	281	1,905					
11/17/05	$ 10,782,258.40	$ 716,040.00	$ 5,402.78	$ -	$ 11,503,701.18		149	833	158	257	201	195	1,793					
11/18/05	$ 16,356,469.24	$ 896,400.00	$ -	$ -	$ 17,252,869.24		127	1616	96	291	258	76	2,464					
11/21/05	$ 24,498,222.62	$ 1,812,240.00	$ -	$ -	$ 26,310,462.62		57	3757	117	457	206	107	4,701					
11/22/05	$ 51,805,511.90	$ 561,600.00	$ -	$ -	$ 52,367,111.90		64	1498	18	58	388	67	2,093					
11/23/05	$ 56,571,031.14	$ 410,400.00	$ -	$ 165,848.25	$ 57,147,279.39		54	7267	91	363	349	82	8,206					
11/25/05	$ 48,400,687.53	$ 1,263,600.00	$ 20,307.51	$ -	$ 49,684,595.04		94	1765	42	655	554	80	3,190					
11/28/05	$ 48,385,787.59	$ 2,311,200.00	$ -	$ -	$ 50,696,987.59		88	2582	89	799	691	125	4,374					
11/29/05	$ 44,261,114.74	$ 518,400.00	$ -	$ -	$ 44,779,514.74		66	839	127	352	296	88	1,768					
11/30/05	$ 39,200,010.79	$ 388,800.00	$ -	$ 2,059,269.13	$ 41,648,079.92	$ 452,094,988.18	106	1683	835	850	493	110	4,077	44,462	36,459	8,003	82	18
12/01/05	$ 25,957,208.30	$ 842,400.00	$ -	$ 2,015,127.72	$ 28,814,736.02		111	241	240	693	380	69	1,734					
12/02/05	$ 14,904,262.53	$ 618,840.00	$ -	$ -	$ 15,523,102.53		112	530	287	789	392	325	2,435					
12/05/05	$ 5,030,565.21	$ 1,882,440.00	$ -	$ -	$ 6,913,005.21		99	232	838	818	999	275	3,261					
12/06/05	$ 4,105,532.62	$ 496,800.00	$ 63,716.11	$ -	$ 4,666,048.73		81	119	195	2106	356	112	2,969					
12/07/05	$ 3,585,396.04	$ 183,600.00	$ -	$ -	$ 3,768,996.04		40	472	1506	6836	311	71	9,236					
12/08/05	$ 2,038,795.66	$ 734,400.00	$ -	$ -	$ 2,773,195.66		162	418	1337	2731	452	52	5,152					
12/09/05	$ 6,499,087.47	$ 799,200.00	$ 28,113.96	$ -	$ 7,326,401.43		166	993	1285	3682	677	56	6,859					
12/12/05	$ 10,924,534.26	$ 1,738,800.00	$ -	$ 672,122.45	$ 13,335,456.71		132	933	3117	1183	524	18	5,907					

EXHIBIT 10-B.2 - SALES TAX
DAILY ESTIMATED MAIL RECEIPT VOLUMES/DEPOSITS
AUGUST 2005 - JULY 2006

Date	Regular Deposits	PrePaid Cigarette	CT Wire	NJ Wire	TOTAL DAILY DEPOSITS	TOTAL MONTHLY DEPOSITS	Promp Tax	ST810	ST102	ST100/ ST101	All Other	District Office	DAILY TOTAL	MO. TOTAL	Total Remit	Total NO Remit	% remit	% No remit
12/13/05	$ 9,339,424.59	$ 680,400.00	$ -	$ -	$ 10,019,824.59		108	1089	2111	3430	444	26	7,208					
12/14/05	$ 20,524,434.13	$ 172,800.00	$ -	$ -	$ 20,697,234.13		142	1158	3746	4519	503	85	10,153					
12/15/05	$ 17,938,768.53	$ 939,600.00	$ 506,550.47	$ -	$ 19,384,919.00		89	791	3589	6184	342	98	11,093					
12/16/05	$ 26,209,721.61	$ 896,400.00	$ -	$ 155,179.16	$ 27,261,300.77		209	1058	3928	6463	912	55	12,625					
12/19/05	$ 105,880,045.56	$ 2,116,800.00	$ -	$ -	$ 107,996,845.56		398	3838	12482	20073	896	50	37,737					
12/20/05	$ 48,612,781.90	$ 432,000.00	$ -	$ -	$ 49,044,781.90		260	1973	3292	5411	288	79	11,303					
12/21/05	$ 50,868,819.61	$ 280,800.00	$ -	$ -	$ 51,149,619.61		281	3316	11723	17535	703	123	33,681					
12/22/05	$ 75,018,256.68	$ 1,058,400.00	$ 13,496.64	$ -	$ 76,090,153.32		366	5816	18193	25926	1019	97	51,417					
12/23/05	$ 124,571,649.83	$ 1,198,800.00	$ -	$ -	$ 125,770,449.83		564	2653	7421	11063	736	146	22,583					
12/27/05	$ 210,775,844.01	$ 1,155,600.00	$ -	$ 239,577.29	$ 212,171,021.30		1108	2961	2595	6454	732	390	14,240					
12/28/05	$ 89,707,878.39	$ 97,200.00	$ -	$ -	$ 89,805,078.39		250	1073	284	1631	1481	293	5,012					
12/29/05	$ 85,531,563.83	$ 1,576,800.00	$ -	$ -	$ 87,108,363.83		392	2086	843	1760	664	266	6,011					
12/30/05	$ 60,195,313.33	$ 972,000.00	$ -	$ 3,902,744.01	$ 65,070,057.34	$ 1,024,690,591.90	277	1025	271	1821	317	321	4,032	264,648	224,951	39,697	85	15
01/03/06	$ 39,805,729.82	$ 2,116,800.00	$ -	$ -	$ 41,922,529.82		132	1957	328	1153	250	714	4,534					
01/04/06	$ 17,793,741.97	$ 432,000.00	$ -	$ -	$ 18,225,741.97		56	1059	89	1313	119	187	2,823					
01/05/06	$ 23,097,090.74	$ 529,200.00	$ 42,881.85	$ -	$ 23,669,172.59		200	1068	115	1388	66	180	3,017					
01/06/06	$ 15,141,746.17	$ 702,000.00	$ -	$ -	$ 15,843,746.17		130	1589	854	1750	276	178	4,777					
01/09/06	$ 11,679,669.88	$ 2,127,600.00	$ -	$ 188,145.96	$ 13,995,415.84		166	935	755	589	199	359	3,003					
01/10/06	$ 3,302,241.28	$ 237,600.00	$ -	$ -	$ 3,539,841.28		130	169	589	437	192	346	1,863					
01/11/06	$ 4,256,008.50	$ 183,600.00	$ -	$ -	$ 4,439,608.50		127	209	578	805	196	328	2,243					
01/12/06	$ 3,678,882.80	$ 939,600.00	$ 476,683.29	$ -	$ 5,095,166.09		116	434	607	687	196	118	2,158					
01/13/06	$ 5,482,392.69	$ 766,800.00	$ -	$ 572,322.71	$ 6,821,515.40		123	310	130	487	155	81	1,286					
01/17/06	$ 12,239,802.96	$ 2,519,640.00	$ -	$ -	$ 14,759,442.96		89	788	325	667	183	105	2,157					
01/18/06	$ 14,546,524.99	$ 248,400.00	$ -	$ -	$ 14,794,924.99		78	986	302	539	95	86	2,086					
01/19/06	$ 5,601,074.89	$ 1,296,000.00	$ -	$ 179,162.03	$ 7,076,236.92		94	1350	96	436	175	46	2,197					
01/20/06	$ 24,958,679.81	$ 658,800.00	$ 64,688.85	$ -	$ 25,682,168.66		42	2542	85	254	140	86	3,149					
01/23/06	$ 38,054,008.83	$ 1,547,640.00	$ -	$ -	$ 39,601,648.83		100	9299	178	813	546	65	11,001					
01/24/06	$ 74,181,952.25	$ 280,800.00	$ -	$ -	$ 74,462,752.25		136	2856	392	574	192	83	4,233					
01/25/06	$ 79,418,522.66	$ 324,000.00	$ -	$ -	$ 79,742,522.66		79	2511	246	357	139	115	3,447					
01/26/06	$ 48,329,293.19	$ 140,400.00	$ 24,248.47	$ -	$ 48,493,941.66		85	1406	167	364	94	99	2,215					
01/27/06	$ 76,168,406.06	$ 1,212,840.00	$ -	$ -	$ 77,381,246.06		104	1329	360	502	134	64	2,493					

EXHIBIT 10-B.2 - SALES TAX
DAILY ESTIMATED MAIL RECEIPT VOLUMES/DEPOSITS
AUGUST 2005 - JULY 2006

Date	Regular Deposits	PrePaid Cigarette	CT Wire	NJ Wire	TOTAL DAILY DEPOSITS	TOTAL MONTHLY DEPOSITS	Promp Tax	ST810	ST102	ST100/ ST101	All Other	District Office	DAILY TOTAL	MO. TOTAL	Total Remit	Total NO Remit	% remit	% No remit
01/30/06	$ 53,864,089.32	$ 2,894,400.00	$ -	$ 4,706,762.79	$ 61,465,252.11		31	231	85	183	76	178	784					
01/31/06	$ 22,792,505.08	$ 302,400.00	$ -	$ -	$ 23,094,905.08	$ 600,107,779.84	109	263	75	447	99	97	1,090	60,556	39,361	21,195	65	35
02/01/06	$ 6,741,693.63	$ 388,800.00	$ -	$ -	$ 7,130,493.63		60	283	177	586	151	151	1,408					
02/02/06	$ 2,383,371.84	$ 378,000.00	$ -	$ -	$ 2,761,371.84		81	398	461	656	186	167	1,949					
02/03/06	$ 3,532,851.43	$ 680,400.00	$ 136,805.65	$ 1,127,641.08	$ 5,477,698.16		87	358	372	492	53	153	1,515					
02/06/06	$ 2,776,296.47	$ 1,533,600.00	$ -	$ -	$ 4,309,896.47		152	375	86	439	108	102	1,262					
02/07/06	$ 2,465,418.17	$ 172,800.00	$ -	$ -	$ 2,638,218.17		62	397	298	423	161	59	1,400					
02/08/06	$ 3,655,182.66	$ 140,400.00	$ -	$ -	$ 3,795,582.66		167	357	238	473	67	77	1,379					
02/09/06	$ 1,984,088.71	$ 961,200.00	$ 143,047.53	$ -	$ 3,088,336.24		104	358	135	361	64	120	1,142					
02/10/06	$ 1,711,869.39	$ 410,400.00	$ -	$ -	$ 2,122,269.39		85	172	96	169	144	173	839					
02/13/06	$ 5,221,639.04	$ 2,160,000.00	$ -	$ -	$ 7,381,639.04		78	237	97	298	115	71	896					
02/14/06	$ 6,461,894.93	$ 345,600.00	$ -	$ -	$ 6,807,494.93		150	627	88	79	129	141	1,214					
02/15/06	$ 7,895,422.07	$ 208,440.00	$ -	$ -	$ 8,103,862.07		140	725	145	109	96	186	1,401					
02/16/06	$ 7,782,545.51	$ 162,000.00	$ -	$ -	$ 7,944,545.51		106	711	159	209	155	197	1,537					
02/17/06	$ 13,755,233.88	$ 1,393,200.00	$ 583,160.12	$ 492,343.68	$ 16,223,937.68		70	1425	70	224	135	120	2,044					
02/21/06	$ 29,714,105.97	$ 1,188,000.00	$ -	$ -	$ 30,902,105.97		115	6633	168	508	420	47	7,891					
02/22/06	$ 40,614,115.54	$ 421,200.00	$ -	$ -	$ 41,035,315.54		96	3095	153	44	210	79	3,677					
02/23/06	$ 41,066,123.69	$ 1,209,600.00	$ -	$ -	$ 42,275,723.69		102	4542	236	271	257	76	5,484					
02/24/06	$ 76,108,785.62	$ 453,600.00	$ 15,922.38	$ -	$ 76,578,308.00		104	2321	114	362	181	104	3,186					
02/27/06	$ 55,302,648.34	$ 2,084,400.00	$ -	$ 220,194.88	$ 57,607,243.22		183	973	600	881	346	93	3,076					
02/28/06	$ 42,430,667.86	$ 162,000.00	$ -	$ -	$ 42,592,667.86	$ 368,776,710.07	78	2251	1073	1229	412	60	5,103	46,403	35,730	10,673	77	23
03/01/06	$ 26,044,336.85	$ 151,200.00	$ -	$ -	$ 26,195,536.85		63	1539	1670	1201	575	131	5,179					
03/02/06	$ 21,488,049.61	$ 928,800.00	$ -	$ -	$ 22,416,849.61		59	531	2991	1472	593	105	5,751					
03/03/06	$ 8,207,377.40	$ 626,400.00	$ 16,667.15	$ 3,615,423.96	$ 12,465,868.51		33	177	3514	1270	589	82	5,665					
03/06/06	$ 4,174,533.72	$ 1,933,200.00	$ -	$ -	$ 6,107,733.72		38	363	3951	3508	1001	79	8,940					
03/07/06	$ 4,920,678.48	$ 194,400.00	$ -	$ -	$ 5,115,078.48		147	132	3580	2804	549	82	7,294					
03/08/06	$ 5,115,741.83	$ 291,600.00	$ -	$ -	$ 5,407,341.83		170	880	3228	4164	492	109	9,043					
03/09/06	$ 4,160,924.27	$ 615,600.00	$ 46,102.16	$ 489,965.58	$ 5,312,592.01		88	242	4935	4360	500	61	10,186					
03/10/06	$ 6,207,885.24	$ 410,400.00	$ -	$ -	$ 6,618,285.24		131	869	3902	5149	258	97	10,406					
03/13/06	$ 15,353,386.14	$ 1,674,000.00	$ -	$ -	$ 17,027,386.14		150	3895	9875	9587	2855	110	26,472					
03/14/06	$ 15,956,869.32	$ 172,800.00	$ -	$ -	$ 16,129,669.32		204	1156	2801	3575	137	164	8,037					

EXHIBIT 10-B.2 - SALES TAX
DAILY ESTIMATED MAIL RECEIPT VOLUMES/DEPOSITS
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Date	Regular Deposits	PrePaid Cigarette	CT Wire	NJ Wire	TOTAL DAILY DEPOSITS	TOTAL MONTHLY DEPOSITS	Promp Tax	ST810	ST102	ST100/ ST101	All Other	District Office	DAILY TOTAL	MO. TOTAL	Total Remit	Total NO Remit	% remit	% No remit
03/15/06	$ 23,575,220.18	$ 194,400.00	$ -	$ -	$ 23,769,620.18		185	1042	9140	9510	438	360	20,675					
03/16/06	$ 27,060,083.45	$ 864,000.00	$ 501,071.86	$ -	$ 28,425,155.31		128	3016	9383	14497	460	149	27,633					
03/17/06	$ 30,237,809.33	$ 820,800.00	$ -	$ 115,055.57	$ 31,173,664.90		192	2328	12136	17316	458	159	32,589					
03/20/06	$ 111,459,527.46	$ 2,397,600.00	$ -	$ -	$ 113,857,127.46		770	8298	35508	41328	1240	228	87,372					
03/21/06	$ 78,423,230.11	$ 280,800.00	$ -	$ -	$ 78,704,030.11		526	4392	12650	17067	711	122	35,468					
03/22/06	$ 70,224,664.99	$ 280,800.00	$ -	$ -	$ 70,505,464.99		477	3022	15167	22525	1289	210	42,690					
03/23/06	$ 94,204,872.72	$ 129,600.00	$ -	$ -	$ 94,334,472.72		453	6792	24820	20945	833	377	54,220					
03/24/06	$ 77,686,542.88	$ 918,000.00	$ -	$ -	$ 78,604,542.88		625	3746	1596	2875	210	238	9,290					
03/27/06	$ 175,787,776.32	$ 2,430,000.00	$ -	$ 3,737,357.78	$ 181,955,134.10		632	4437	2499	3462	741	512	12,283					
03/28/06	$ 61,827,719.52	$ 183,600.00	$ 18,572.85	$ -	$ 62,029,892.37		225	4515	677	816	217	495	6,945					
03/29/06	$ 67,201,467.92	$ 216,000.00	$ -	$ -	$ 67,417,467.92		207	4704	864	1200	158	376	7,509					
03/30/06	$ 67,652,189.52	$ 669,600.00	$ 3,974.90	$ -	$ 68,325,764.42		109	4699	594	936	121	429	6,888					
03/31/06	$ 38,525,302.87	$ 464,400.00	$ -	$ 660,346.29	$ 39,650,049.16	$ 1,061,548,728.23	132	2212	415	790	102	441	4,092	444,627	337,917	106,710	76	24
04/03/06	$ 25,769,723.09	$ 1,695,600.00	$ -	$ -	$ 27,465,323.09		79	2581	3157	3874	205	138	10,034					
04/04/06	$ 14,001,509.47	$ 280,800.00	$ -	$ -	$ 14,282,309.47		156	44	141	238	44	187	810					
04/05/06	$ 5,167,550.64	$ 302,400.00	$ 17,019.32	$ -	$5,486,969.96		50	141	477	661	98	181	1,608					
04/06/06	$ 4,110,172.32	$ 637,200.00	$ -	$ -	$4,747,372.32		103	193	376	515	126	84	1,397					
04/07/06	$ 2,694,169.01	$ 885,600.00	$ -	$ -	$3,579,769.01		107	926	1753	2419	119	49	5,373					
04/10/06	$ 2,285,607.28	$ 1,652,400.00	$ -	$ 200,135.09	$ 4,138,142.37		117	563	698	1363	151	127	3,019					
04/11/06	$ 3,596,529.93	$ 432,000.00	$ -	$ -	$ 4,028,529.93		96	404	543	960	41	193	2,237					
04/12/06	$ 3,269,574.52	$ 162,000.00	$ -	$ -	$ 3,431,574.52		156	937	489	613	204	202	2,601					
04/13/06	$ 6,739,014.36	$ 626,400.00	$ 365,669.50	$ -	$ 7,731,083.86		41	705	926	1734	65	141	3,612					
04/14/06	$ 6,819,608.57	$ 583,200.00	$ -	$ 74,144.20	$ 7,476,952.77		118	975	698	1430	99	135	3,455					
04/17/06	$ 12,419,252.27	$ 2,386,800.00	$ -	$ -	$ 14,806,052.27		120	1500	617	539	197	30	3,003					
04/18/06	$ 26,709,466.44	$ 388,800.00	$ -	$ -	$ 27,098,266.44		87	1678	594	757	60	133	3,309					
04/19/06	$ 15,461,341.17	$ 162,000.00	$ -	$ -	$ 15,623,341.17		49	1670	245	596	162	126	2,848					
04/20/06	$ 27,624,280.39	$ 734,400.00	$ 122,704.02	$ -	$ 28,481,384.41		39	3367	573	794	198	99	5,070					
04/21/06	$ 34,181,250.57	$ 939,600.00	$ -	$ 150,076.38	$ 35,270,926.95		95	3879	459	528	156	79	5,196					
04/24/06	$ 68,019,835.64	$ 1,922,400.00	$ -	$ -	$ 69,942,235.64		114	8682	426	878	422	110	10,632					
04/25/06	$ 86,901,567.87	$ 312,200.00	$ -	$ -	$ 87,213,767.87		145	1268	70	115	69	145	1,812					
04/26/06	$ 36,173,092.25	$ 152,200.00	$ -	$ -	$ 36,325,292.25		61	1208	1842	2050	53	75	5,289					

EXHIBIT 10-B.2 - SALES TAX
DAILY ESTIMATED MAIL RECEIPT VOLUMES/DEPOSITS
AUGUST 2005 - JULY 2006

Date	Regular Deposits	PrePaid Cigarette	CT Wire	NJ Wire	TOTAL DAILY DEPOSITS	TOTAL MONTHLY DEPOSITS	Promp Tax	ST810	ST102	ST100/ ST101	All Other	District Office	DAILY TOTAL	MO. TOTAL	Total Remit	Total NO Remit	% remit	% No remit
04/27/06	$ 37,300,416.68	$ 334,800.00	$ 39,209.67	$ -	$ 37,674,426.35		68	1030	1348	1640	125	184	4,395					
04/28/06	$ 18,486,811.70	$ 1,223,640.00	$ -	$ 4,737,939.79	$ 24,448,391.49	$ 459,252,112.14	84	903	980	1026	44	105	3,142	78,842	33,114	45,728	42	58
05/01/06	$ 12,486,719.70	$ 2,141,640.00	$ -	$ -	$ 14,628,359.70		88	447	360	784	140	96	1,915					
05/02/06	$ 11,671,145.08	$ 378,000.00	$ -	$ -	$ 12,049,145.08		57	665	642	1136	20	66	2,586					
05/03/06	$ 11,804,580.26	$ 259,200.00	$ 131,774.60	$ -	$ 12,195,554.86		46	1223	116	250	46	78	1,759					
05/04/06	$ 13,939,277.52	$ 594,000.00	$ -	$ 1,522,401.13	$ 16,055,678.65		95	365	438	589	49	43	1,579					
05/05/06	$ 2,119,297.85	$ 540,000.00	$ -	$ -	$ 2,659,297.85		48	318	190	339	72	131	1,098					
05/08/06	$ 5,158,638.31	$ 2,257,200.00	$ 65,874.12	$ -	$ 7,481,712.43		156	398	137	260	56	97	1,104					
05/09/06	$ 3,066,257.00	$ 464,400.00	$ 24,351.50	$ -	$ 3,555,008.50		112	332	209	315	47	87	1,102					
05/10/06	$ 4,464,012.68	$ 313,200.00	$ 171,562.71	$ -	$ 4,948,775.39		55	418	239	392	52	64	1,220					
05/11/06	$ 4,656,219.18	$ 853,200.00	$ -	$ -	$ 5,509,419.18		57	403	251	364	71	86	1,232					
05/12/06	$ 7,823,575.31	$ 1,137,240.00	$ -	$ -	$ 8,960,815.31		110	211	186	196	93	197	993					
05/15/06	$ 10,798,736.82	$ 1,663,200.00	$ -	$ 149,523.31	$ 12,611,460.13		115	618	146	466	226	85	1,656					
05/16/06	$ 9,134,631.47	$ 410,400.00	$ -	$ -	$ 9,545,031.47		136	897	216	473	119	49	1,890					
05/17/06	$ 14,662,083.18	$ 226,800.00	$ -	$ -	$ 14,888,883.18		70	978	272	264	110	60	1,754					
05/18/06	$ 15,642,228.88	$ 691,200.00	$ 388,516.53	$ 298,329.56	$ 17,020,274.97		92	1165	232	653	145	75	2,362					
05/19/06	$ 19,731,562.13	$ 702,000.00	$ -	$ -	$ 20,433,562.13		90	1089	255	710	181	69	2,394					
05/22/06	$ 53,722,581.77	$ 2,592,000.00	$ -	$ -	$ 56,314,581.77		69	4638	388	456	111	54	5,716					
05/23/06	$ 52,037,384.68	$ 313,200.00	$ -	$ -	$ 52,350,584.68		92	2751	199	496	222	69	3,829					
05/24/06	$ 54,732,748.81	$ 248,400.00	$ 19,570.70	$ -	$ 55,000,719.51		75	3456	399	511	305	62	4,808					
05/25/06	$ 77,976,957.15	$ 820,800.00	$ -	$ -	$ 78,797,757.15		130	3018	199	678	397	54	4,476					
05/26/06	$ 54,419,342.39	$ 982,800.00	$ -	$ 2,227,199.65	$ 57,629,342.04		131	826	146	706	1719	37	3,565					
05/30/06	$ 18,265,984.01	$ 2,174,040.00	$ -	$ -	$ 20,440,024.01		92	637	306	1571	3395	163	6,164					
05/31/06	$ 9,909,651.76	$ 550,800.00	$ -	$ -	$ 10,460,451.76	$ 493,536,439.75	45	76	91	442	518	92	1,264	54,466	45,207	9,259	83	17
06/01/06	$ 4,866,709.31	$ 734,400.00	$ -	$ 2,748,479.30	$ 8,349,588.61		60	221	301	1090	1100	119	2,891					
06/02/06	$ 2,752,266.39	$ 637,200.00	$ -	$ -	$ 3,389,466.39		65	265	376	1135	1432	92	3,365					
06/05/06	$ 2,499,370.72	$ 2,292,840.00	$ -	$ -	$ 4,792,210.72		107	157	1890	3259	2688	85	8,186					
06/06/06	$ 3,716,787.75	$ 291,600.00	$ 24,487.85	$ -	$ 4,032,875.60		124	86	321	885	342	42	1,800					
06/07/06	$ 4,525,753.61	$ 194,400.00	$ -	$ -	$ 4,720,153.61		130	124	1193	2249	791	64	4,551					
06/08/06	$ 7,556,468.39	$ 788,400.00	$ 69,398.07	$ 28,350.54	$ 8,442,617.00		82	348	1068	2215	676	59	4,448					
06/09/06	$ 4,257,888.67	$ 658,800.00	$ -	$ -	$ 4,916,688.67		109	450	1132	2122	539	127	4,479					

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DAILY ESTIMATED MAIL RECEIPT VOLUMES/DEPOSITS
AUGUST 2005 - JULY 2006

Date	Regular Deposits	PrePaid Cigarette	CT Wire	NJ Wire	TOTAL DAILY DEPOSITS	TOTAL MONTHLY DEPOSITS	Promp Tax	ST810	ST102	ST100/ ST101	All Other	District Office	DAILY TOTAL	MO. TOTAL	Total Remit	Total NO Remit	% remit	% No remit
06/12/06	$ 11,350,965.42	$ 2,592,000.00	$ -	$ -	$ 13,942,965.42		144	866	3394	5910	1064	97	11,475					
06/13/06	$ 23,302,966.21	$ 442,800.00	$ -	$ -	$ 23,745,766.21		57	515	640	1720	230	374	3,536					
06/14/06	$ 18,761,253.91	$ 248,400.00	$ -	$ -	$ 19,009,653.91		46	755	2193	4503	568	604	8,669					
06/15/06	$ 22,117,216.06	$ 583,200.00	$ -	$ -	$ 22,700,416.06		4	1440	3372	4770	390	334	10,310					
06/16/06	$ 32,938,432.81	$ 788,400.00	$ -	$ 73,740.99	$ 33,800,573.80		195	688	4324	6907	540	54	12,708					
06/19/06	$ 102,974,669.53	$ 2,419,200.00	$ 528,305.07	$ -	$ 105,922,174.60		381	4570	12763	17323	1030	332	36,399					
06/20/06	$ 66,439,888.83	$ 615,600.00	-	-	$ 67,055,488.83		64	1692	6733	7926	328	413	17,156					
06/21/06	$ 89,630,164.90	$ 939,600.00	-	-	$ 90,569,764.90		324	4403	16425	22509	1770	126	45,557					
06/22/06	$ 111,276,768.79	$ 658,800.00	-	-	$ 111,935,568.79		656	3888	13949	20583	1475	1015	41,566					
06/23/06	$ 135,119,661.74	$ 1,407,240.00	-	$ 576,289.45	$ 137,103,191.19		420	2517	11308	12653	1140	787	28,825					
06/26/06	$ 165,239,734.38	$ 1,771,200.00	-	-	$ 167,010,934.38		457	2377	3128	3046	870	1385	11,263					
06/27/06	$ 98,060,667.86	$ 435,240.00	-	-	$ 98,495,907.86		21	1505	1491	1211	472	727	5,427					
06/28/06	$ 69,174,194.10	$ 356,400.00	-	-	$ 69,530,594.10		81	1024	1329	2042	234	708	5,418					
06/29/06	$ 68,617,891.31	$ 378,000.00	$ 97,071.96	$ 4,749,827.26	$ 73,842,790.53		253	119	696	3560	44	770	5,442					
06/30/06	$ 29,154,930.58	$ 1,123,200.00	-	-	$ 30,278,130.58	$ 1,103,587,521.76	21	539	743	1258	273	381	3,215	276,686	221,349	55,337	80	20
07/03/06	$ 15,310,591.13	$ 2,235,600.00	-	-	$ 17,546,191.13		139	497	839	1255	429	300	3,459					
07/05/06	$ 13,077,144.26	$ 280,800.00	-	-	$ 13,357,944.26		68	340	534	960	344	148	2,394					
07/06/06	$ 17,135,578.81	$ 1,026,000.00	-	-	$ 18,161,578.81		56	265	507	759	306	159	2,052					
07/07/06	$ 3,248,850.33	$ 658,800.00	-	-	$ 3,907,650.33		151	242	431	558	305	381	2,068					
07/10/06	$ 4,619,642.87	1,760,400.00	-	-	$ 6,380,042.87		91	446	292	655	225	273	1,982					
07/11/06	$ 5,519,981.29	561,600.00	-	-	$ 6,081,581.29		3	262	370	538	278	175	1,626					
07/12/06	$ 2,393,494.69	324,000.00	-	-	$ 2,717,494.69		30	308	132	377	170	403	1,420					
07/13/06	$ 6,998,903.25	950,400.00	-	155,782.76	$ 8,105,086.01		3	565	326	422	230	172	1,718					
07/14/06	$ 7,795,657.09	550,800.00	530,224.14	-	$ 8,876,681.23		4	663	196	303	292	208	1,666					
07/17/06	$ 349,497.36	2,336,040.00	-	-	$ 2,685,537.36		2	2667	186	496	320	262	3,933					
07/18/06	$ 35,223,525.47	345,600.00	-	-	$ 35,569,125.47		16	444	48	148	431	144	1,231					
07/19/06	$ 20,654,271.35	378,000.00	-	-	$ 21,032,271.35		7	519	68	428	514	236	1,772					
07/20/06	$ 37,616,481.00	950,400.00	59,079.79	-	$ 38,625,960.79		36	2671	60	151	344	189	3,451					
07/21/06	$ 30,789,624.37	799,200.00	-	380,871.32	$ 31,969,695.69		28	5508	157	362	653	198	6,906					
07/24/06	$ 65,682,445.83	2,552,040.00	-	-	$ 68,234,485.83		93	5689	319	1039	962	226	8,328					
07/25/06	$ 79,363,230.63	291,600.00	-	-	$ 79,654,830.63		9	3991	67	198	325	124	4,714					

EXHIBIT 10-B.2 - SALES TAX
DAILY ESTIMATED MAIL RECEIPT VOLUMES/DEPOSITS
AUGUST 2005 - JULY 2006

Date	Regular Deposits	PrePaid Cigarette	CT Wire	NJ Wire	TOTAL DAILY DEPOSITS	TOTAL MONTHLY DEPOSITS	Promp Tax	ST810	ST102	ST100/ ST101	All Other	District Office	DAILY TOTAL	MO. TOTAL	Total Remit	Total NO Remit	% remit	% No remit
07/26/06	$ 65,899,468.67	334,800.00	32,341.97	-	$ 66,266,610.64		14	1812	83	191	177	281	2,558					
07/27/06	$ 64,974,268.39	853,200.00	-	-	$ 65,827,468.39		6	1799	199	310	253	165	2,732					
07/28/06	$ 34,117,273.65	950,400.00	-	-	$ 35,067,673.65		5	547	166	176	121	207	1,222					
07/31/06	$ 7,694,682.26	3,045,600.00	-	-	$ 10,740,282.26	$ 540,808,192.68	7	429	376	556	268	231	1,867	57,099	46,250	10,849	81	19
TOTALS	$ 7,913,716,942.21	$ 226,344,240.00	$ 9,419,493.98	$ 66,861,478.20	$ 8,216,342,154.39	$ 8,216,342,154.39	33,557	383,786	457,915	673,460	107,764	42,428	1,698,910	1,698,910	1,322,469	376,441		

EXHIBIT 10-B.3 - SALES TAX
ESTIMATED DAILY MAIL VOLUME
AUGUST 2005 - JULY 2006

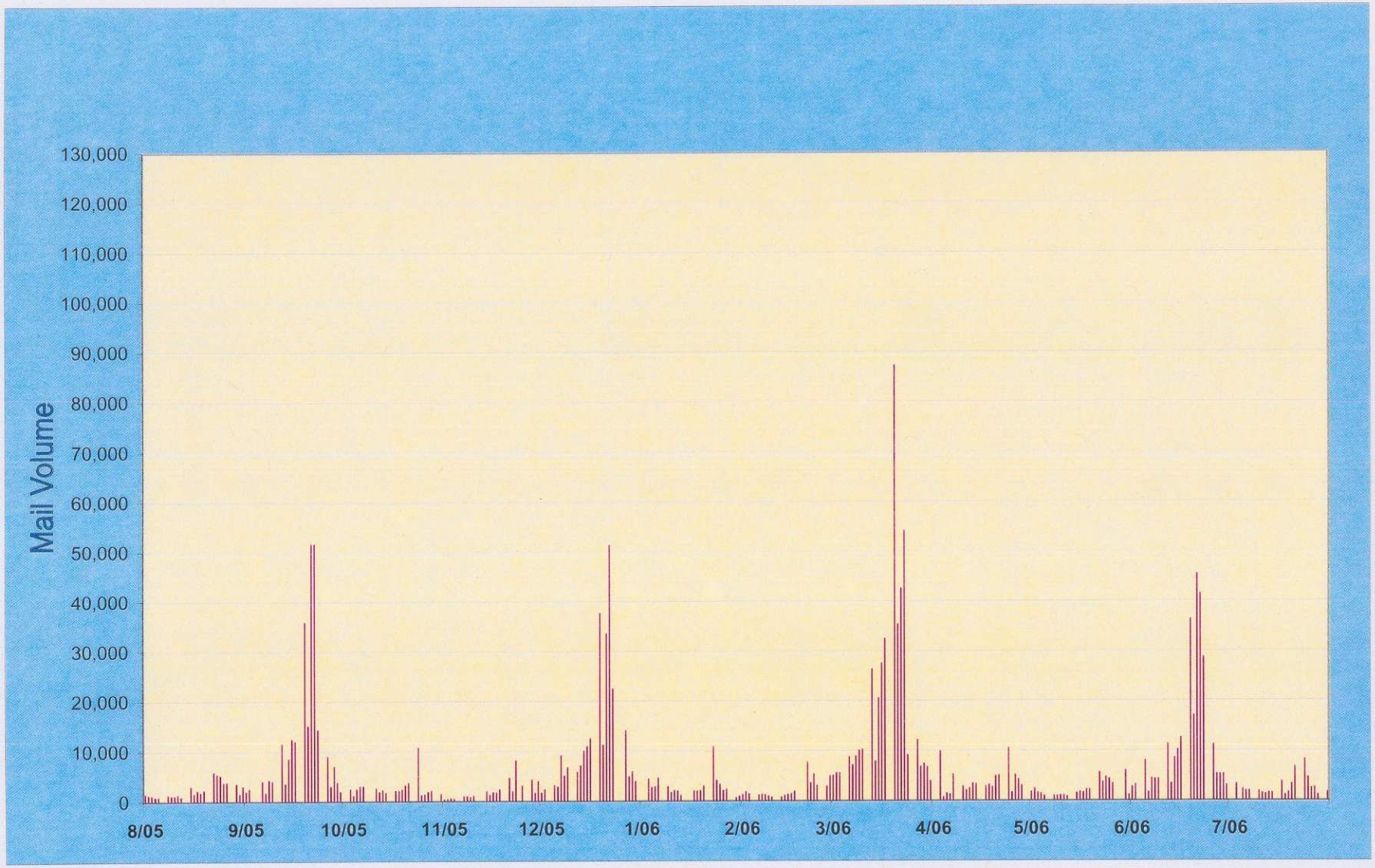

EXHIBIT 10-B.4 – SALES TAX

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EXHIBIT 10-B.5 - SALES TAX
DAILY DEPOSIT TOTALS
AUGUST 2005 - JULY 2006

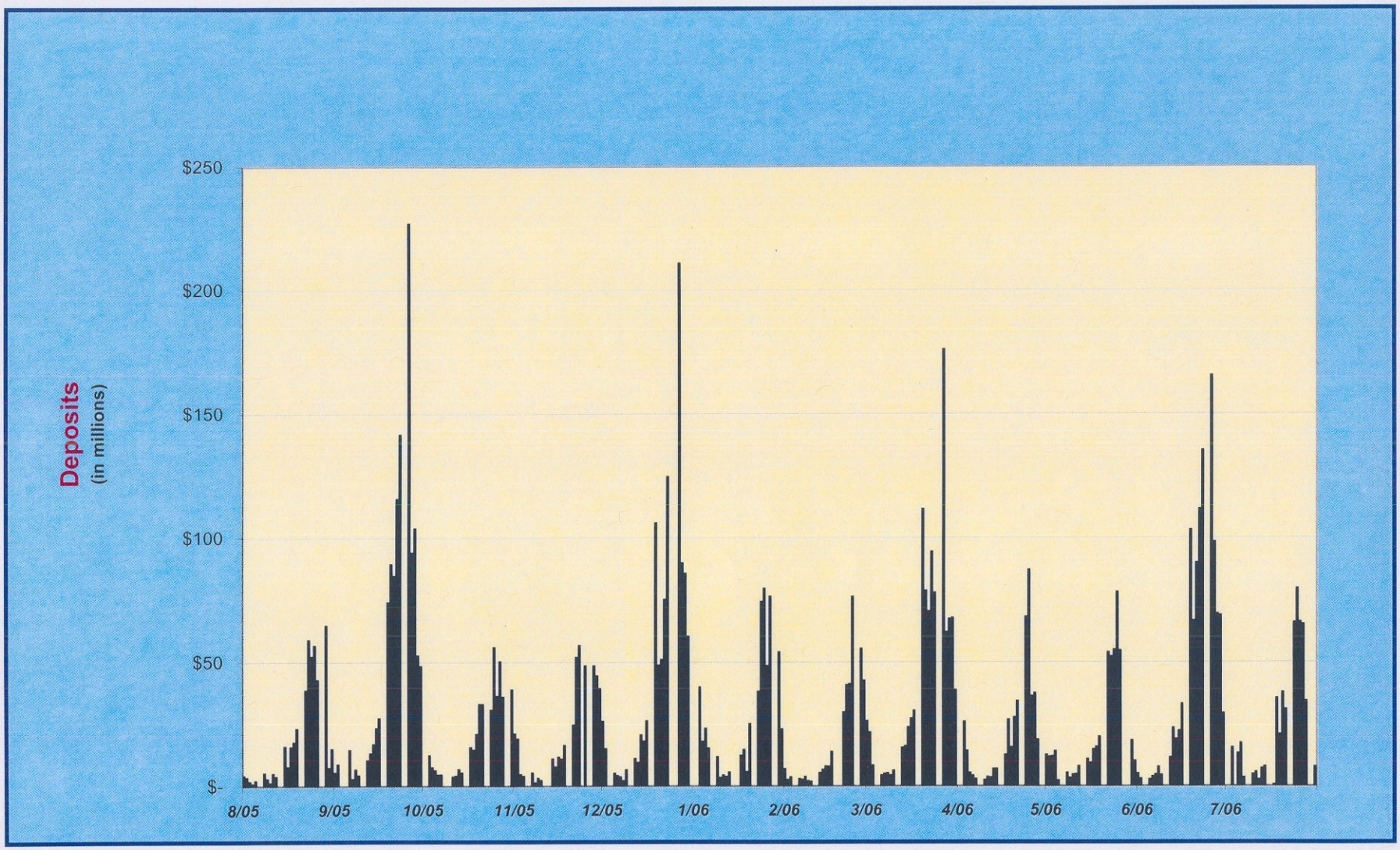
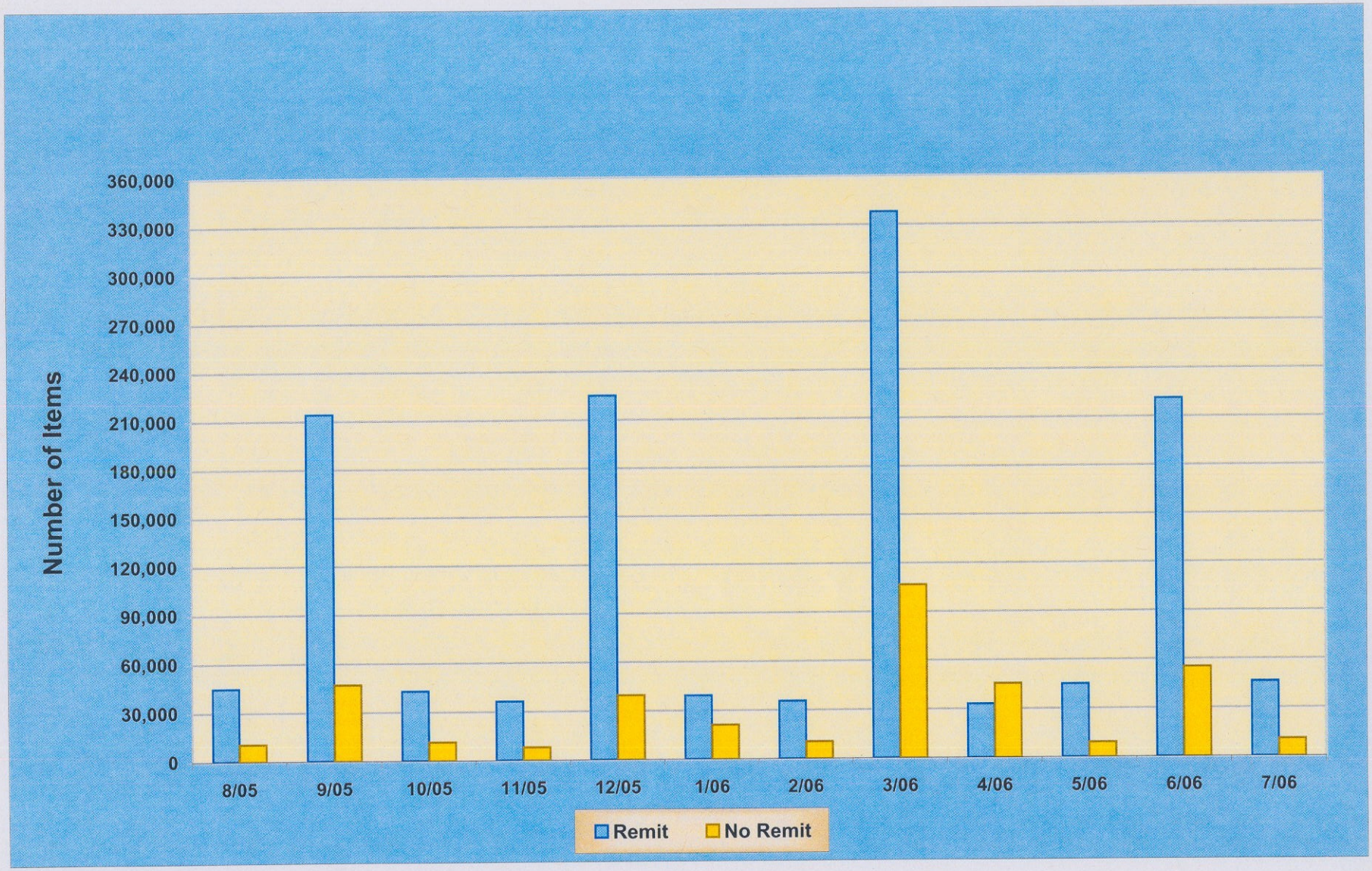


EXHIBIT 10-B.6 - SALES TAX
REMIT -VS- NO REMIT VOLUMES
AUGUST 2005 - JULY 2006



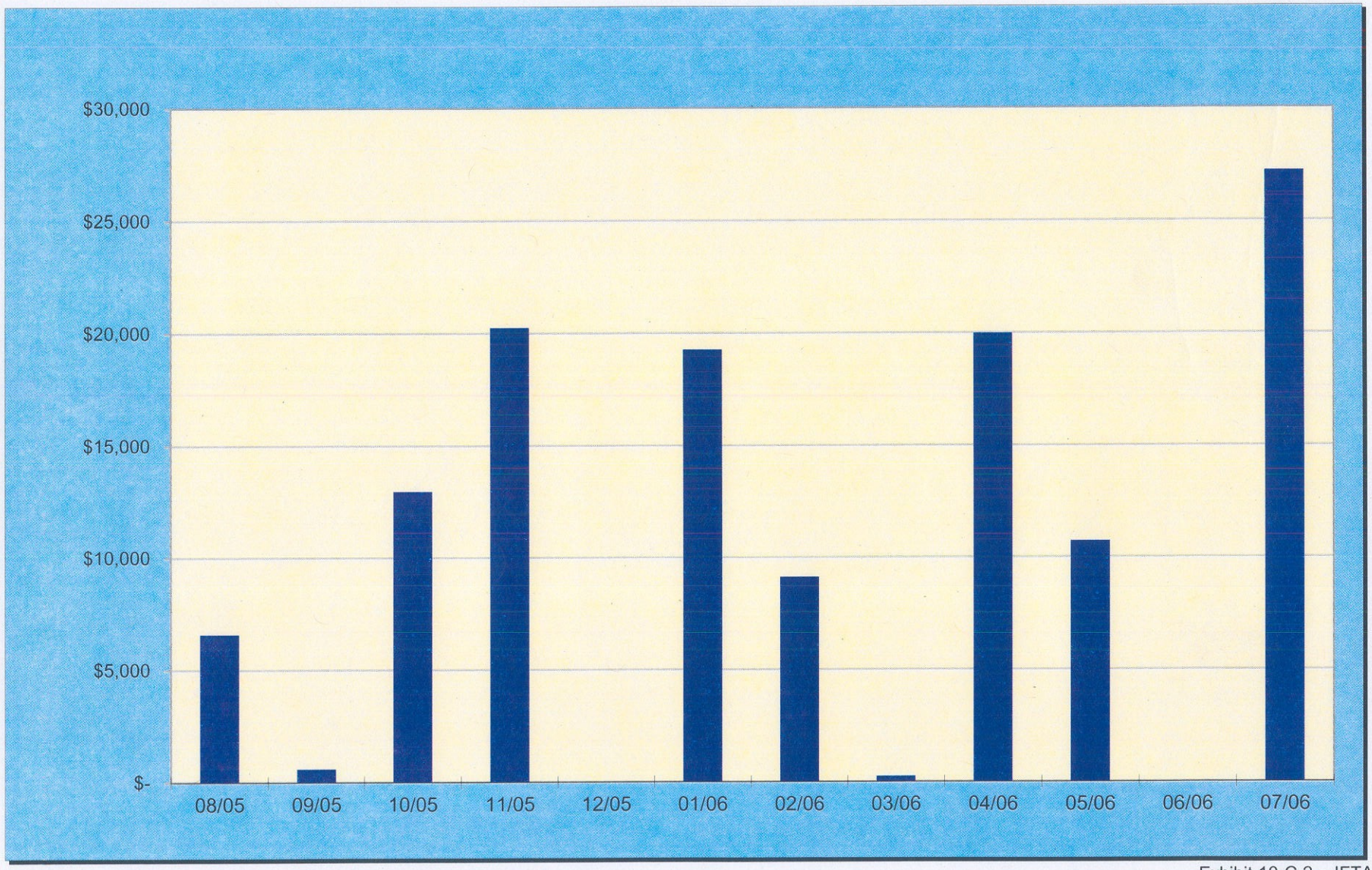
RFP #05-09

EXHIBIT 10-C.1 - IFTA
IFTA RETURNS AND TRANSMITTALS
MONTHLY RECEIPTS AND DEPOSITS
AUGUST 2005 - JULY 2006

	RETURNS & DEPOSITS				ACH		TRANSMITTALS & DEPOSITS			
	With Remit	Without Remit	Total Returns	Total Deposits	ACH Vol.	ACH Deposits	With Remit	Without Remit	Total Transm.	Total Deposits
August-05	11,625	9,144	20,769	$ 4,358,917	37	$ 6,587.25	274	104	378	$ 6,189,533
September-05	2,458	1,926	4,384	$ 458,692	3	$ 601.38	370	192	562	$ 22,149,152
October-05	8,215	9,610	17,825	$ 2,042,788	27	$ 12,958.99	310	123	433	$ 8,856,852
November-05	13,024	9,489	22,513	$ 4,844,295	65	$ 20,264.87	311	105	416	$ 4,857,096
December-05	2,583	1,590	4,173	$ 524,406	0	$ -	366	127	493	$ 21,230,812
January-06	8,732	10,706	19,438	$ 2,065,645	55	$ 19,280.85	297	127	424	$ 13,329,365
February-06	14,435	11,368	25,803	$ 5,196,839	19	$ 9,137.92	289	121	410	$ 4,148,458
March-06	3,548	2,645	6,193	$ 597,669	3	$ 262.22	431	159	590	$ 20,799,366
April-06	8,899	10,878	19,777	$ 2,162,170	53	$ 20,006.77	295	134	429	$ 11,222,056
May-06	13,652	10,607	24,259	$ 5,241,142	40	$ 10,733.21	298	129	427	$ 4,264,329
June-06	2,817	1,740	4,557	$ 490,900	0	$ -	401	120	521	$ 26,276,261
July-06	9,269	10,472	19,741	$ 2,340,396	72	$ 27,215.80	282	132	414	$ 7,867,399
TOTALS	**99,257**	**90,175**	**189,432**	**$ 30,323,859**	**374**	**$ 127,049.26**	**3,924**	**1,573**	**5,497**	**$ 151,190,679**

Exhibit 10-C.1
IFTA Volumes
Totals for All Jurisdictions
updated 8-11-06

EXHIBIT 10-C.2 - IFTA
ACH DEPOSITS
AUGUST 2005 - JULY 2006



NOTE: $0 ACH Deposits for 12/05 and 06/06

EXHIBIT 10-C.3 - IFTA
ESTIMATED MONTHLY RETURNS
AUGUST 2005 - JULY 2006

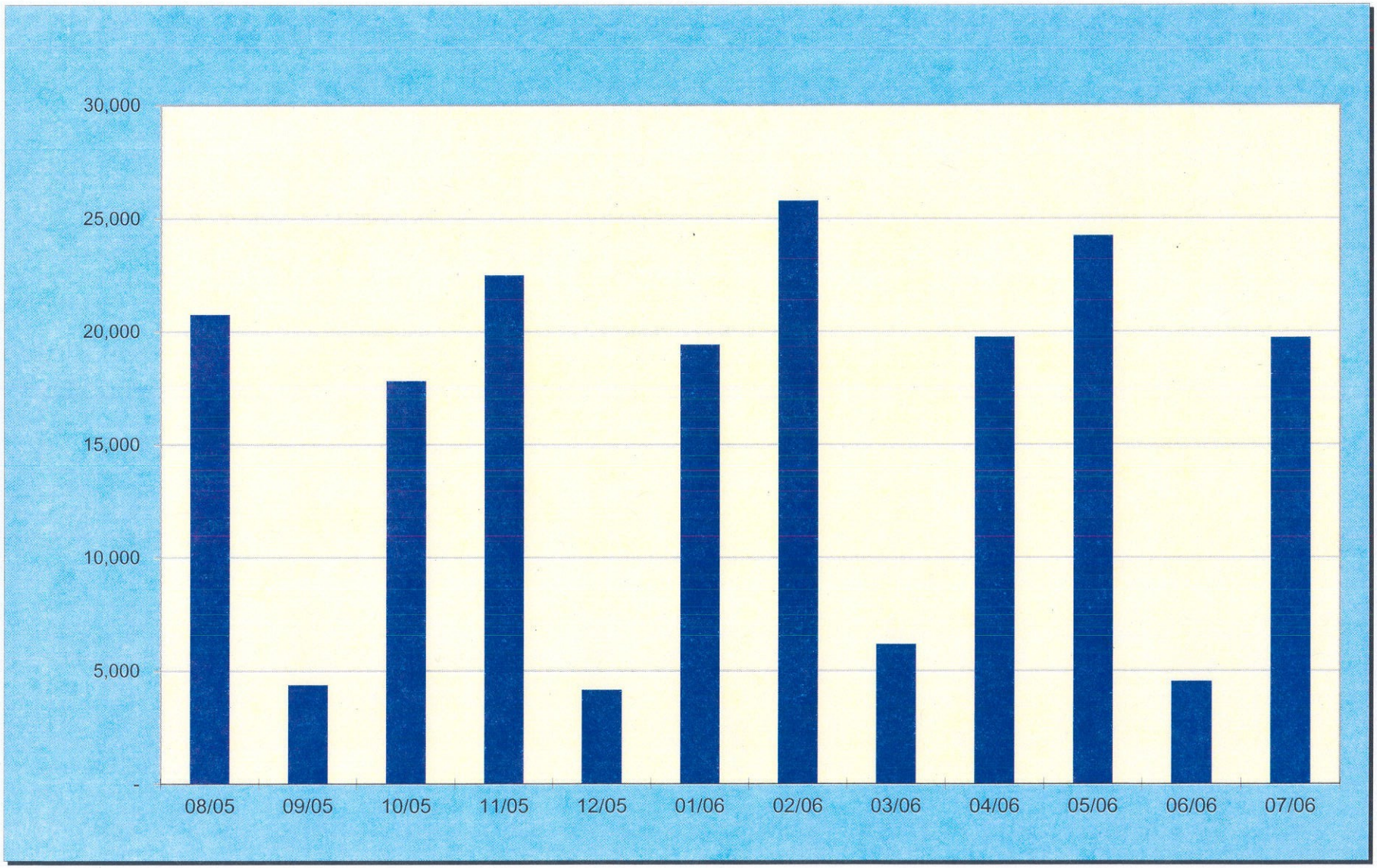


EXHIBIT 10-C.4 - IFTA
ESTIMATED MONTHLY TRANSMITTALS
AUGUST 2005 - JULY 2006

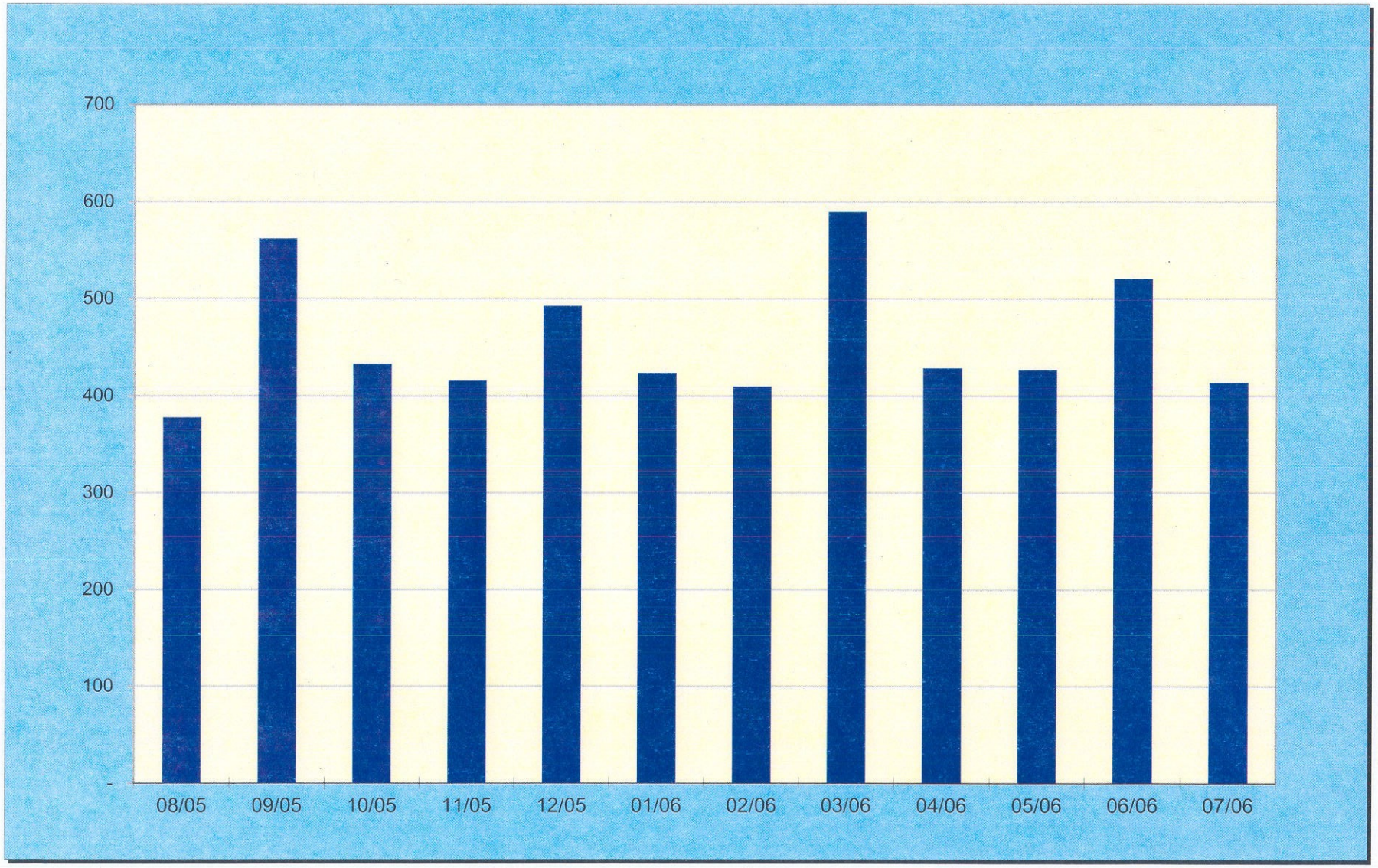


EXHIBIT 10-C.5 - IFTA
MONTHLY DEPOSITS - RETURNS
AUGUST 2005 - JULY 2006

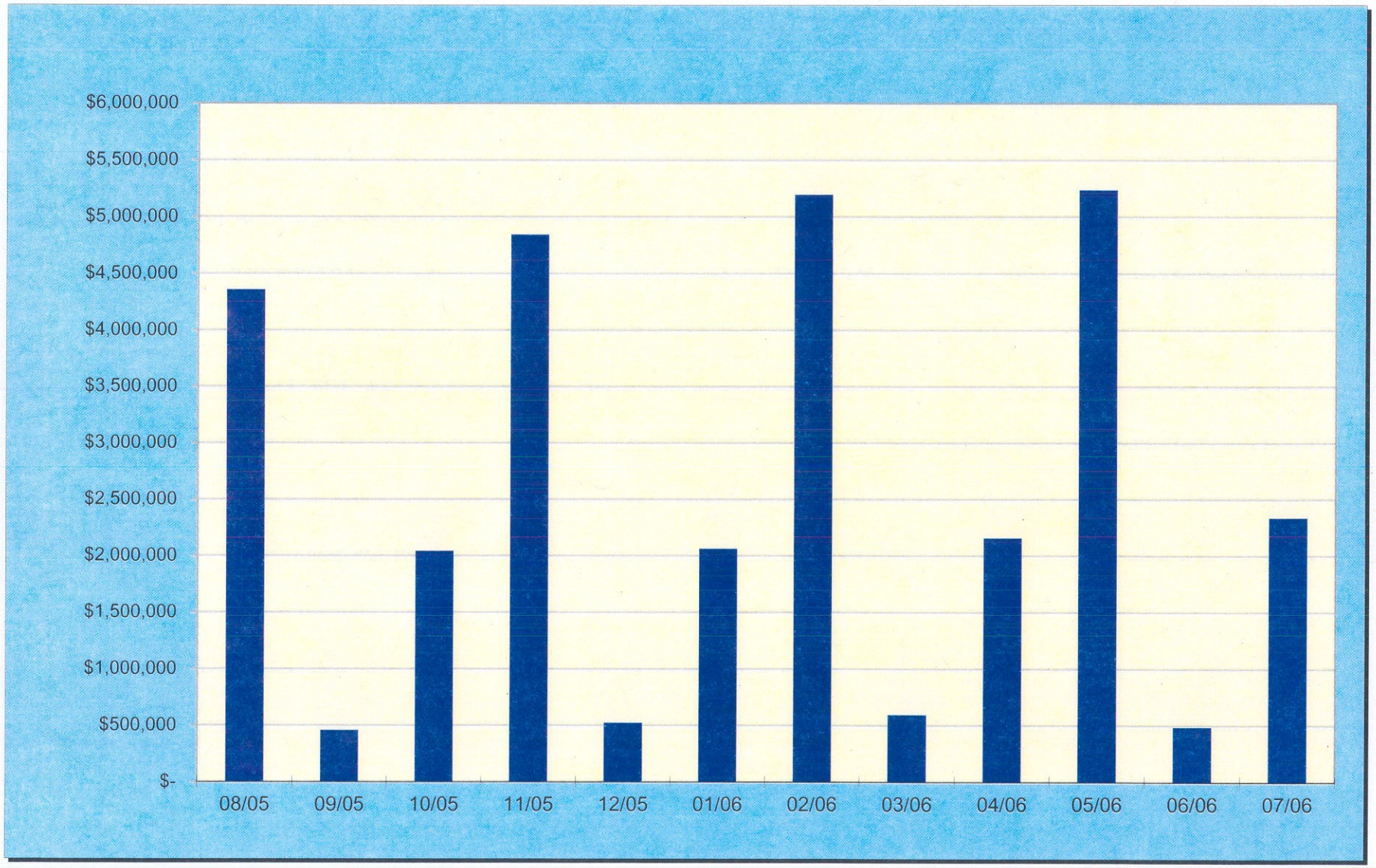


EXHIBIT 10-C.6 - IFTA
MONTHLY DEPOSITS - TRANSMITTALS
AUGUST 2005 - JULY 2006

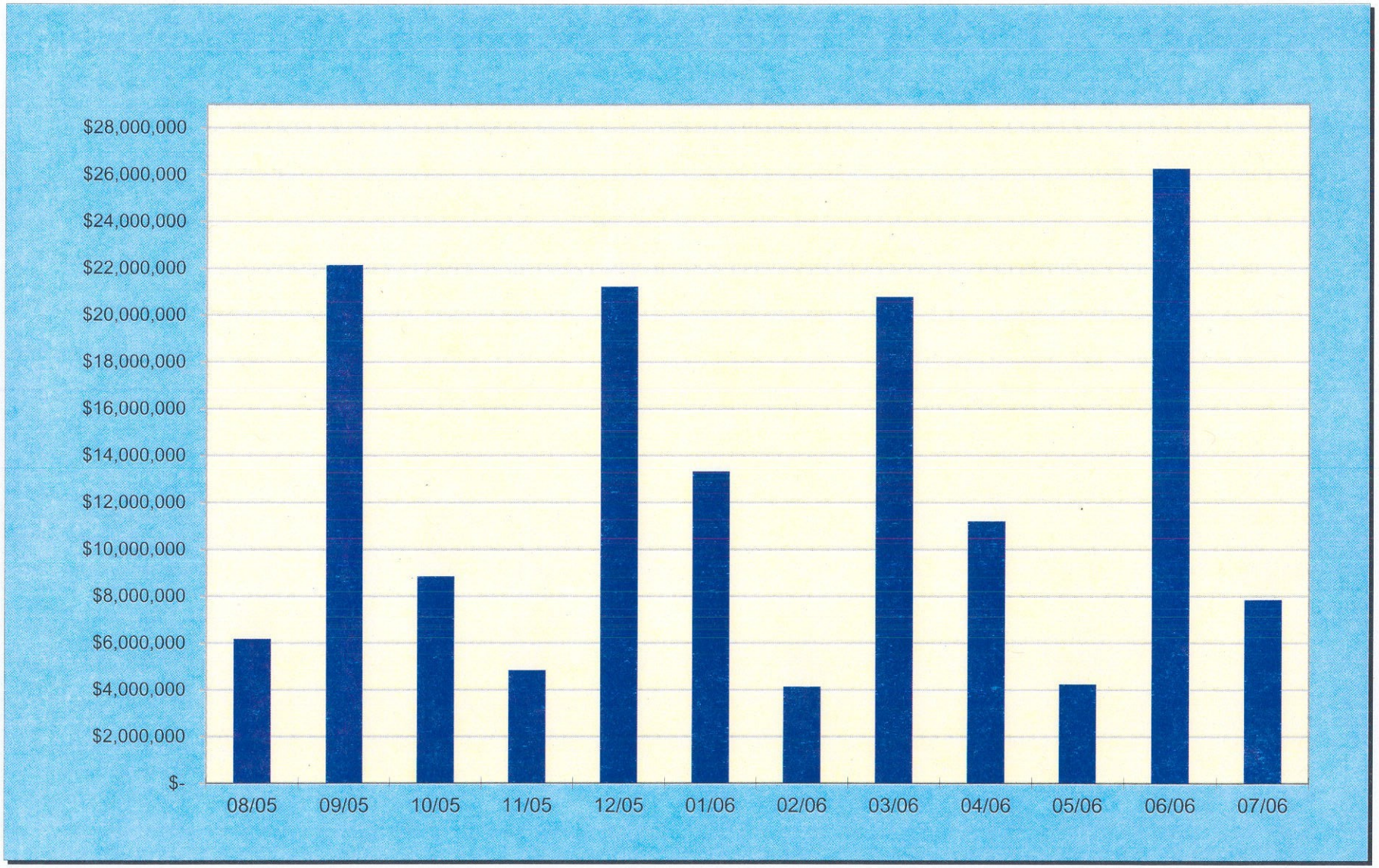


EXHIBIT 10-C.7 - IFTA
ESTIMATED MONTHLY RETURNS WITH REMITTANCE
AUGUST 2005 - JULY 2006

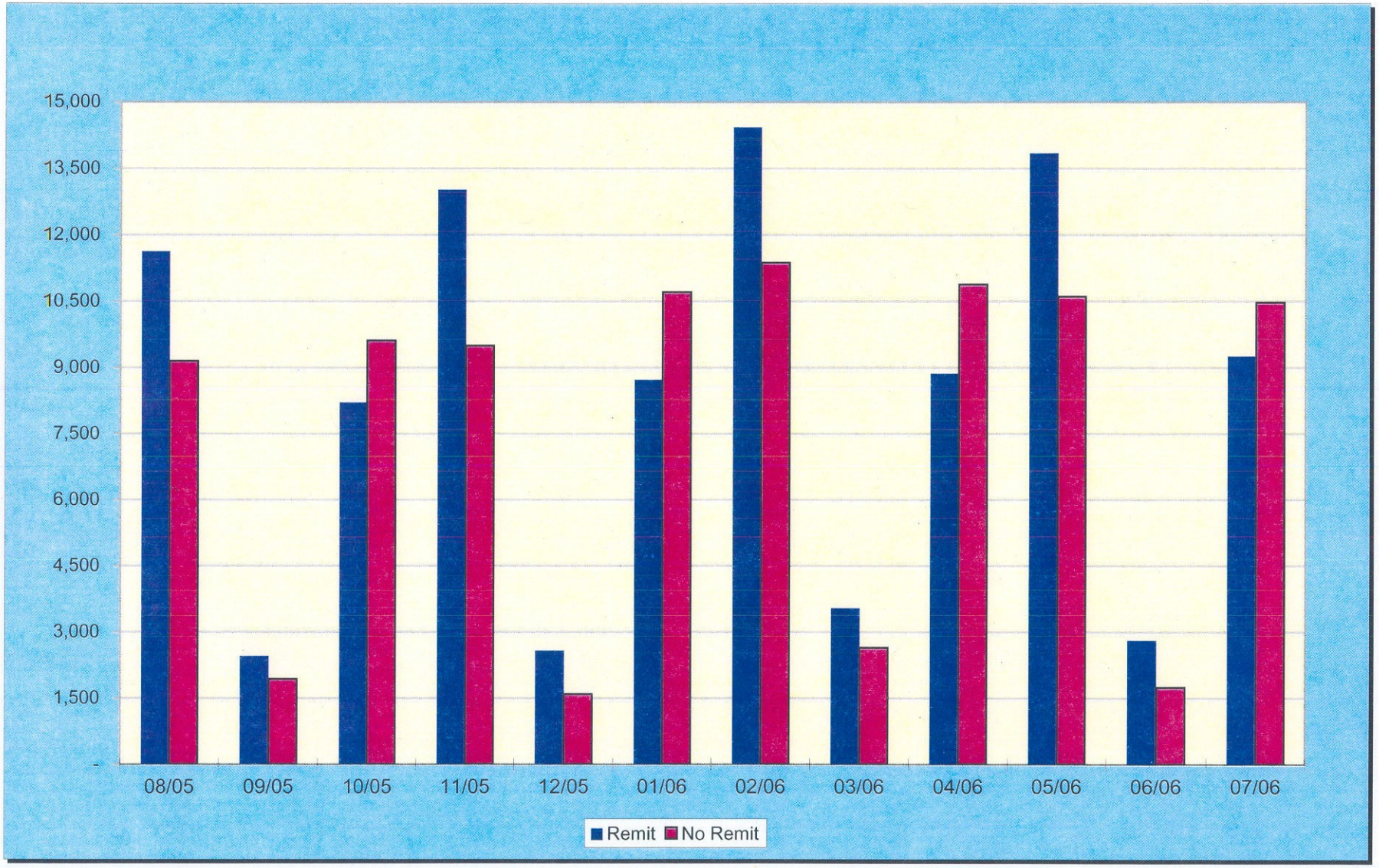
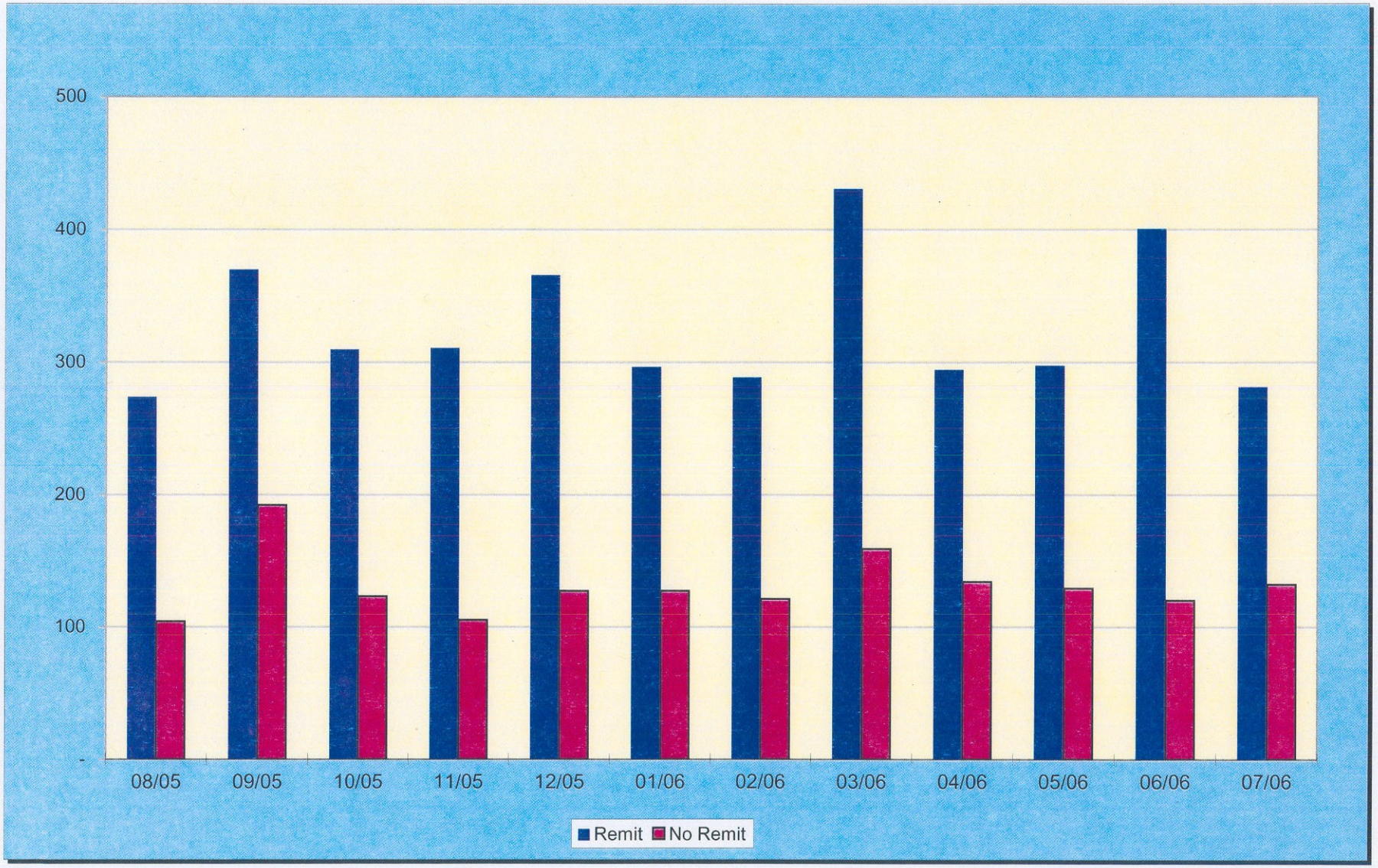


EXHIBIT 10-C.8 - IFTA
ESTIMATED MONTHLY TRANSMITTALS WITH REMITTANCE
AUGUST 2005 - JULY 2006



RFP #05-09

EXHIBIT 10-C.9 - IFTA
RETURNS and TRANSMITTALS
MONTHLY RECEIPTS and DEPOSITS
AUGUST 2005 - JULY 2006

ALABAMA

	RETURNS & DEPOSITS					TRANSMITTALS & DEPOSITS				
	With Remit	Without Remit	Total Returns	Total Deposits	Estimated Keystrokes per AL Return	With Remit	Without Remit	Total Transm.	Total Deposits	Estimated Keystrokes per AL Transmittal
August-05	N/A	N/A	N/A	N/A						
September-05	N/A	N/A	N/A	N/A						
October-05	N/A	N/A	N/A	N/A						
November-05	N/A	N/A	N/A	N/A						
December-05	N/A	N/A	N/A	N/A						
January-06	446	707	1,153	$ 121,392						
February-06	838	726	1,564	$ 363,342						
March-06	95	106	201	$ 9,964						
April-06	570	689	1,259	$ 201,896						
May-06	872	729	1,601	$ 382,071						
June-06	87	86	173	$ 11,010						
July-06	595	737	1,332	$ 181,622						
TOTALS	**3,503**	**3,780**	**7,283**	**$ 1,271,297**	**306**					

EXHIBIT 10-C.10 - IFTA
RETURNS and TRANSMITTALS
MONTHLY RECEIPTS and DEPOSITS
AUGUST 2005 - JULY 2006

CALIFORNIA

	RETURNS & DEPOSITS					TRANSMITTALS & DEPOSITS				
	With Remit	Without Remit	Total Returns	Total Deposits	Estimated Keystrokes per CA Return	With Remit	Without Remit	Total Transm.	Total Deposits	Estimated Keystrokes per CA Transmittal
August-05	4,812	3,360	8,172	$ 1,130,502		47	13	60	$ 3,596,749	2,320
September-05	1,172	662	1,834	$ 192,887		59	14	73	$ 9,454,369	4,343
October-05	2,872	2,751	5,623	$ 521,085		46	16	62	$ 3,465,658	1,864
November-05	5,570	3,626	9,196	$ 1,418,222		52	14	66	$ 3,083,683	1,963
December-05	1,275	549	1,824	$ 272,693		56	16	72	$ 9,406,953	3,802
January-06	2,743	2,913	5,656	$ 421,586		49	15	64	$ 4,864,877	1,367
February-06	5,866	4,053	9,919	$ 1,350,667		46	16	62	$ 2,211,487	1,794
March-06	1,728	968	2,696	$ 309,365		65	19	84	$ 8,043,258	3,561
April-06	3,015	3,031	6,046	$ 418,467		45	15	60	$ 4,678,816	2,095
May-06	5,521	3,934	9,455	$ 1,429,949		49	14	63	$ 2,508,922	2,364
June-06	1,340	700	2,040	$ 248,407		56	14	70	$ 10,828,167	3,726
July-06	3,225	3,021	6,246	$ 644,994		46	15	61	$ 2,848,846	1,516
TOTALS	**39,139**	**29,568**	**68,707**	**$ 8,358,824**	**293**	**616**	**181**	**797**	**$ 64,991,785**	**2,560**

EXHIBIT 10-C.11 - IFTA
RETURNS and TRANSMITTALS
MONTHLY RECEIPTS and DEPOSITS
AUGUST 2005 - JULY 2006

CONNECTICUT

	RETURNS & DEPOSITS					TRANSMITTALS & DEPOSITS				
	With Remit	Without Remit	Total Returns	Total Deposits	Estimated Keystrokes per CT Return	With Remit	Without Remit	Total Transm.	Total Deposits	Estimated Keystrokes per CT Transmittal
August-05	586	757	1,343	$ 128,917		41	14	55	$ 129,606	881
September-05	114	132	246	$ 9,347		62	83	145	$ 1,095,818	1,660
October-05	427	844	1,271	$ 49,496		45	13	58	$ 210,534	833
November-05	584	731	1,315	$ 148,046		46	12	58	$ 147,549	761
December-05	136	113	249	$ 13,417		56	18	74	$ 558,707	1,580
January-06	456	827	1,283	$ 53,523		44	19	63	$ 749,294	878
February-06	677	788	1,465	$ 148,138		43	16	59	$ 150,060	676
March-06	170	120	290	$ 20,105		61	21	82	$ 858,769	1,763
April-06	425	815	1,240	$ 59,779		42	20	62	$ 621,861	948
May-06	609	675	1,284	$ 170,243		43	16	59	$ 144,843	719
June-06	137	96	233	$ 7,566		64	15	79	$ 1,363,843	1,277
July-06	434	783	1,217	$ 44,140		36	16	52	$ 124,989	948
TOTALS	**4,755**	**6,681**	**11,436**	**$ 852,717**	**176**	**583**	**263**	**846**	**$ 6,155,873**	**1,077**

EXHIBIT 10-C.12 - IFTA
RETURNS and TRANSMITTALS
MONTHLY RECEIPTS and DEPOSITS
AUGUST 2005 - JULY 2006

KENTUCKY

	RETURNS & DEPOSITS					TRANSMITTALS & DEPOSITS				
	With Remit	Without Remit	Total Returns	Total Deposits	Estimated Keystrokes per KY Return	With Remit	Without Remit	Total Transm.	Total Deposits	Estimated Keystrokes per KY Transmittal
August-05	2,067	350	2,417	$ 1,569,070		34	14	48	$ 409,490	1,976
September-05	190	102	292	$ 104,899		41	24	65	$ 2,804,912	4,526
October-05	1,207	377	1,584	$ 727,629		38	23	61	$ 921,419	1,648
November-05	2,227	371	2,598	$ 1,768,100		33	22	55	$ 279,563	1,608
December-05	159	70	229	$ 64,711		43	19	62	$ 1,846,319	3,661
January-06	1,249	416	1,665	$ 736,084		34	18	52	$ 2,580,148	1,877
February-06	2,225	379	2,604	$ 1,730,937		39	18	57	$ 488,017	1,321
March-06	189	166	355	$ 68,710		57	25	82	$ 2,902,211	3,044
April-06	1,165	455	1,620	$ 760,228		39	22	61	$ 2,141,992	2,235
May-06	2,179	410	2,589	$ 1,656,638		41	17	58	$ 312,799	1,200
June-06	180	113	293	$ 52,306		53	13	66	$ 4,669,453	3,296
July-06	1,200	435	1,635	$ 600,694		33	19	52	$ 470,038	1,279
TOTALS	**14,237**	**3,644**	**17,881**	**$ 9,840,006**	**260**	**485**	**234**	**719**	**$ 19,826,361**	**2,306**

EXHIBIT 10-C.13 - IFTA
RETURNS and TRANSMITTALS
MONTHLY RECEIPTS and DEPOSITS
AUGUST 2005 - JULY 2006

MARYLAND

	RETURNS & DEPOSITS					TRANSMITTALS & DEPOSITS				
	With Remit	Without Remit	Total Returns	Total Deposits	Estimated Keystrokes per MD Return	With Remit	Without Remit	Total Transm.	Total Deposits	Estimated Keystrokes per MD Transmittal
August-05	1,177	1,269	2,446	$ 452,324		40	16	56	$ 961,243	10
September-05	282	229	511	$ 42,817		50	16	66	$ 1,321,575	12
October-05	1,123	1,348	2,471	$ 181,194		44	16	60	$ 426,951	10
November-05	1,151	1,003	2,154	$ 474,095		48	13	61	$ 414,364	12
December-05	214	153	367	$ 73,801		49	18	67	$ 1,209,385	13
January-06	1,034	1,404	2,438	$ 227,750		42	15	57	$ 969,554	11
February-06	1,237	1,171	2,408	$ 407,300		39	15	54	$ 402,475	12
March-06	298	270	568	$ 40,733		66	20	86	$ 1,367,911	10
April-06	1,098	1,410	2,508	$ 178,924		44	16	60	$ 592,609	11
May-06	1,145	1,010	2,155	$ 475,238		40	18	58	$ 388,584	10
June-06	231	137	368	$ 78,595		58	16	74	$ 1,414,237	11
July-06	1,134	1,399	2,533	$ 263,760		38	18	56	$ 274,977	10
TOTALS	**10,124**	**10,803**	**20,927**	**$ 2,896,531**	**202**	**558**	**197**	**755**	**$ 9,743,865**	**11**

EXHIBIT 10-C.14 - IFTA
RETURNS and TRANSMITTALS
MONTHLY RECEIPTS and DEPOSITS
AUGUST 2005 - JULY 2006

MASSACHUSETTS

	RETURNS & DEPOSITS					TRANSMITTALS & DEPOSITS				
	With Remit	Without Remit	Total Returns	Total Deposits	Estimated Keystrokes per MA Return	With Remit	Without Remit	Total Transm.	Total Deposits	Estimated Keystrokes per MA Transmittal
August-05	865	770	1,635	$ 404,974		39	15	54	$ 151,498	11
September-05	173	202	375	$ 42,284		57	16	73	$ 1,047,398	10
October-05	902	1,150	2,052	$ 239,071		42	14	56	$ 249,167	11
November-05	992	739	1,731	$ 363,298		46	15	61	$ 313,844	12
December-05	242	204	446	$ 28,613		57	17	74	$ 877,088	12
January-06	999	1,230	2,229	$ 190,103		43	18	61	$ 410,561	12
February-06	1,072	971	2,043	$ 487,154		36	17	53	$ 247,840	12
March-06	364	317	681	$ 63,363		59	23	82	$ 705,929	11
April-06	960	1,163	2,123	$ 210,293		35	20	55	$ 355,891	13
May-06	956	795	1,751	$ 449,001		46	17	63	$ 237,560	8
June-06	275	176	451	$ 25,390		55	19	74	$ 726,718	10
July-06	933	1,069	2,002	$ 269,656		45	15	60	$ 213,499	12
TOTALS	**8,733**	**8,786**	**17,519**	**$ 2,773,200**	**201**	**560**	**206**	**766**	**$ 5,536,993**	**11**

EXHIBIT 10-C.15 - IFTA
RETURNS and TRANSMITTALS
MONTHLY RECEIPTS and DEPOSITS
AUGUST 2005 - JULY 2006

NEW YORK

	RETURNS & DEPOSITS					TRANSMITTALS & DEPOSITS				
	With Remit	Without Remit	Total Returns	Total Deposits	Estimated Keystrokes per NY Return	With Remit	Without Remit	Total Transm.	Total Deposits	Estimated Keystrokes per NY Transmittal
August-05	1,964	2,311	4,275	$ 618,060		38	17	55	$ 911,122	1,586
September-05	461	448	909	$ 63,832		52	22	74	$ 6,241,367	4,487
October-05	1,565	2,614	4,179	$ 316,042		50	20	70	$ 3,526,796	1,952
November-05	2,313	2,594	4,907	$ 608,575		45	13	58	$ 576,971	1,240
December-05	482	394	876	$ 66,433		54	21	75	$ 7,210,439	4,618
January-06	1,649	2,681	4,330	$ 286,366		46	21	67	$ 3,674,726	1,444
February-06	2,366	2,858	5,224	$ 655,392		45	22	67	$ 607,823	897
March-06	629	564	1,193	$ 82,713		63	27	90	$ 6,768,586	3,814
April-06	1,538	2,758	4,296	$ 319,706		47	20	67	$ 2,754,287	2,322
May-06	2,206	2,675	4,881	$ 621,923		42	31	73	$ 646,275	1,664
June-06	480	331	811	$ 63,570		57	29	86	$ 7,092,594	3,296
July-06	1,601	2,523	4,124	$ 322,515		46	29	75	$ 3,900,177	1,279
TOTALS	**17,254**	**22,751**	**40,005**	**$ 4,025,127**	**203**	**585**	**272**	**857**	**$ 43,911,163**	**2,383**

EXHIBIT 10-C.16 - IFTA
RETURNS and TRANSMITTALS
MONTHLY RECEIPTS and DEPOSITS
AUGUST 2005 - JULY 2006

RHODE ISLAND

	RETURNS & DEPOSITS					TRANSMITTALS & DEPOSITS				
	With Remit	Without Remit	Total Returns	Total Deposits	Estimated Keystrokes per RI Return	With Remit	Without Remit	Total Transm.	Total Deposits	Estimated Keystrokes per RI Transmittal
August-05	154	327	481	$ 55,070		35	15	50	$ 30,825	10
September-05	66	151	217	$ 2,626		49	17	66	$ 183,713	12
October-05	119	526	645	$ 8,271		45	21	66	$ 53,327	9
November-05	187	425	612	$ 63,959		41	16	57	$ 41,122	12
December-05	75	107	182	$ 4,738		51	18	69	$ 121,921	13
January-06	156	528	684	$ 28,841		39	21	60	$ 80,205	11
February-06	154	422	576	$ 53,909		41	17	58	$ 40,756	10
March-06	75	134	209	$ 2,716		60	24	84	$ 152,702	11
April-06	128	557	685	$ 12,877		43	21	64	$ 76,600	11
May-06	164	379	543	$ 56,079		37	16	53	$ 25,346	10
June-06	87	101	188	$ 4,057		58	14	72	$ 181,249	9
July-06	147	505	652	$ 13,015		38	20	58	$ 34,872	7
TOTALS	**1,512**	**4,162**	**5,674**	**$ 306,158**	**176**	**537**	**220**	**757**	**$ 1,022,638**	**10**

EXHIBIT 11 - IFTA
JURISDICTION NAMES AND CODE REFERENCE

Jurisdiction Name	Code		Jurisdiction Name	Code
Alabama	AL		New Brunswick	NB
Alberta	AB		Newfoundland	NL
Alaska	AK		New Hampshire	NH
Arizona	AZ		New Jersey	NJ
Arkansas	AR		New Mexico	NM
British Columbia	BC		New York	NY
California	CA		North Carolina	NC
Colorado	CO		North Dakota	ND
Connecticut	CT		Northwest Territory	NT
Delaware	DE		Nova Scotia	NS
District of Columbia	DC		Ohio	OH
Florida	FL		Oklahoma	OK
Georgia	GA		Ontario	ON
Idaho	ID		Oregon	OR
Illinois	IL		Pennsylvania	PA
Indiana	IN		Prince Edward Island	PE
Iowa	IA		Quebec	QC
Kansas	KS		Rhode Island	RI
Kentucky	KY		Saskatchewan	SK
Louisiana	LA		South Carolina	SC
Maine	ME		South Dakota	SD
Manitoba	MB		Tennessee	TN
Maryland	MD		Texas	TX
Massachusetts	MA		Utah	UT
Michigan	MI		Vermont	VT
Minnesota	MN		Virginia	VA
Mississippi	MS		West Virginia	WV
Missouri	MO		Wisconsin	WI
Montana	MT		Wyoming	WY
Nebraska	NE		Yukon Territory	YT
Nevada	NV			

EXHIBIT 12
IFTA RPC Jurisdictions' Bankability Requirements

NEW YORK

C.1.1.B.1.a. Payee Verification for **New York State:**

Commissioner of Taxation and Finance
New York State Tax Department
Department of Taxation and Finance
Bureau of Taxation and Finance
Taxation and Finance
Department of Tax Collection
Any New York State District Tax Office or Collector
New York State Tax
State of New York
New York State
State Tax Bureau
State Tax Collector
Department of Tax Collection
Processing Division
Tax Office
New York State Tax Bureau
Department of Revenue
Internal Revenue New York State
State Campus
Comptroller of New York
State Comptroller
Miscellaneous Tax Bureau
Miscellaneous Tax
Motor Fuel Tax
Diesel Fuel Tax
Fuel Use Tax
New York State Highway Use Tax (Bureau)
State Highway Use Tax
IFTA Fuel Use Tax
IFTA

C.1.1.B.2 If any one of the following payees is entered on a remittance, or if the payee line is blank, the amount of the remittance must agree exactly with the "Amount of Payment" box on the IFTA-100, or the amount due or amount of payment indicated on a Monthly Transmittal. Stamp with DTF approved restrictive language on the remittance to make the remittance bankable:

a. Secretary of State
b. Secretary of State of New York
c. Any State Agency or Bureau, other than those listed in C.1.1.B.1, above.

EXHIBIT 12
IFTA RPC Jurisdictions' Bankability Requirements

ALABAMA

C. 1.1.B.1.a Payee Verification for Alabama:

Alabama Department of Revenue
ADOR
Alabama State Tax Department
International Fuel Tax Agreement
IFTA
State of Alabama
Motor Vehicle Division
Motor Carrier Services
Commissioner of Revenue
Department of Taxation and Finance
AL State Tax
Diesel Fuel Tax
Motor Fuel Tax
Fuel Use Tax

Any form or combination of the above would be acceptable payees.

CALIFORNIA

C.1.1.B.1.a Payee Verification for **California:**

Board of Equalization
Department of Revenue
Fuel Use Tax
State Board of Equalization
State of California
State Board
BOE
Equalization Department
Equalization
California State Board of Equalization
IFTA

EXHIBIT 12
IFTA RPC Jurisdictions' Bankability Requirements

CONNECTICUT

C. 1.1.B.1.a Payee Verification for **Connecticut:**

State of Connecticut
State of Connecticut Tax Commissioner
St. of Ct.
St. of Ct. Tax Commissioner
St. of Conn.
St. of Conn. Tax Commissioner of Revenue Services
Commissioner Department of Revenue
Dept. of Revenue Service
Commissioner Dept. of Revenue Service
DRS
Commissioner DRS
Dept. of Rev. Serv.
Commissioner Dept. of Rev. Serv.
Ct. Dept. of Revenue Service
Commissioner Ct. Dept. of Revenue Service
Conn. Dept. of Revenue Service
Commissioner Ct. DRS
Connecticut Dept. of Revenue
Commissioner Connecticut Dept. of Revenue
Ct. Dept. of Rev. Serv.
Commissioner Ct. Dept. of Rev. Serv.
Ct DRS
Commissioner Conn. DRS
Connecticut DRS
Commissioner Connecticut-DRS
Conn. DRS
Commissioner Conn. Dept. of Rev. Serv.
Commissioner Connecticut Dept. Rev. Ser.
IFTA

MARYLAND

C. 1.1.B.1.a. Payee Verification for **Maryland:**

Comptroller of Maryland
Comptroller of the Treasury
Motor Fuel Tax Bureau
MFTB
Motor Fuel Tax Unit
MFTU
Motor Fuel Tax Division
MFTD
Maryland Comptroller
Comptroller Maryland
State of Maryland
IFTA
Maryland IFTA
IFTA Maryland
IFTA Fuel Use Tax
International Fuel Tax Agreement
Maryland Motor Fuel Tax
Revenue Administration Division
RAD
Revenue Administration

EXHIBIT 12
IFTA RPC Jurisdictions' Bankability Requirements

MASSACHUSETTS

C. 1.1.B.1.a Payee Verification for **Massachusetts:**

Commissioner of Revenue
Massachusetts State Tax Department
Department of Revenue
Department of Tax Collection
Massachusetts State Tax
Department of Corporation and Taxation
Commonwealth of Massachusetts
Miscellaneous Tax Bureau
Diesel Motor Fuel Tax
Massachusetts Highway Use Tax Bureau
State Highway Use Tax
Revenue
Processing Division
Excises Unit
Tax Office
Motor Fuel Tax
Diesel Fuel Tax
Fuel Use Tax
IFTA
IFTA Fuel Use Tax
State Tax Bureau
State Tax Collector

RHODE ISLAND

C.1.1.B.1.a Payee Verification for **Rhode Island**:

R.I. Division of Taxation
Division of Taxation
R.I. Tax Administrator
Tax Administrator
Tax Division
R.I. State Revenue
IFTA

KENTUCKY

C.1.1.B.1.a Payee Verification for **Kentucky:**

Kentucky State Treasurer
Kentucky Transportation Cabinet
Division of Motor Carriers
Kentucky Revenue Cabinet
Kentucky Fuel Tax
IFTA

EXHIBIT 13
IFTA Monthly Transmittal Samples

IFTA monthly transmittal samples are provided for the following:

Alabama
Alberta
Arizona
Arkansas
British Columbia
Colorado
Florida
Idaho
Illinois
Indiana
Iowa
Kansas
Louisiana
Manitoba
Minnesota
Mississippi
Missouri
Montana
Nebraska
Nevada
Newfoundland
New Hampshire
New Mexico
North Carolina
North Dakota
Nova Scotia
Ohio
Ontario
Oregon
Pennsylvania
Prince Edward Island
Quebec
Saskatchewan
South Carolina
South Dakota
Tennessee
Utah
Vermont
Virginia
West Virginia
Wisconsin
Wyoming

IFTA monthly transmittal samples are not available for the following:

Alaska
D.C.
N.W. Territory
Oklahoma
Yukon

DATE: 05/31/2005

RPTID: IF2401

IFTA RETURNS PROCESSING SYSTEM
TRANSMITTAL REPORT
DETAIL LISTING FOR PERIOD - 04/2005
BASE JURISDICTION: NEW YORK
FOR JURISDICTION : ALABAMA

FEE SEQUENCE #: 05-04

TP ID	RT TP *	FUEL TYPE	PERIOD	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TAX PAID GALLONS	NET TAXABLE GALLONS	TAX RATE	TAX/ CREDIT DUE	INTEREST DUE	TOTAL DUE
	OR	D	1Q2005	1,141	1,141	4.33	264	101	163	0.1900	$30.97	$.00	$30.97
	OR	D	1Q2005	477	477	3.11	153	367	214-	0.1900	$40.66-	$.00	$40.66-
	OR	D	1Q2005	54,956	54,956	5.61	9,796	6,814	2,982	0.1900	$566.58	$.00	$566.58
	OR	D	1Q2005	484	484	5.92	82	135	53-	0.1900	$10.07-	$.00	$10.07-
	OR	D	1Q2005	549	549	6.43	85	52	33	0.1900	$6.27	$.00	$6.27
	OR	D	1Q2005	512	512	5.64	91	102	11-	0.1900	$2.09-	$.00	$2.09-
	OR	D	1Q2005	449	449	8.33	54	0	54	0.1900	$10.26	$.00	$10.26
	OR	D	1Q2005	2,650	2,650	6.04	439	0	439	0.1900	$83.41	$.00	$83.41
	OR	D	1Q2005	2,544	2,544	5.85	435	682	247-	0.1900	$46.93-	$.00	$46.93-
	OR	D	1Q2005	300	300	7.02	43	0	43	0.1900	$8.17	$.00	$8.17
	OR	D	1Q2005	1,541	1,541	4.80	321	0	321	0.1900	$60.99	$.00	$60.99
	OR	D	4Q2004	2,966	2,966	3.67	808	823	15-	0.1900	$2.85-	$.00	$2.85-
	OR	D	2Q2004	549	549	3.69	149	289	140-	0.1700	$23.80-	$.00	$23.80-
	OR	D	1Q2005	689	689	3.34	206	299	93-	0.1900	$17.67-	$.00	$17.67-
	OR	D	1Q2005	3,864	3,864	5.13	753	275	478	0.1900	$90.82	$.00	$90.82
	OR	D	1Q2005	23,327	23,327	5.02	4,647	389	4,258	0.1900	$809.02	$.00	$809.02
	OR	D	1Q2005	483	483	8.52	57	119	62-	0.1900	$11.78-	$.00	$11.78-
	OR	D	1Q2005	706	706	5.30	133	215	82-	0.1900	$15.58-	$.00	$15.58-
	OR	D	4Q2004	976	976	5.69	172	156	16	0.1900	$3.04	$.09	$3.13
	OR	D	1Q2005	2,238	2,238	5.47	409	1,136	727-	0.1900	$138.13-	$.00	$138.13-
	OR	D	1Q2005	725	725	6.56	111	136	25-	0.1900	$4.75-	$.00	$4.75-
	OR	D	1Q2005	1,883	1,883	5.15	366	217	149	0.1900	$28.31	$.00	$28.31
	OR	D	1Q2005	891	891	6.01	148	193	45-	0.1900	$8.55-	$.00	$8.55-
	OR	D	1Q2005	1,257	1,257	6.30	200	373	173-	0.1900	$32.87-	$.00	$32.87-
	OR	D	1Q2005	177	177	5.72	31	0	31	0.1900	$5.89	$.00	$5.89
	OR	D	1Q2005	276	276	5.41	51	0	51	0.1900	$9.69	$.00	$9.69
	OR	D	1Q2005	458	458	5.13	89	0	89	0.1900	$16.91	$.00	$16.91
	OR	D	1Q2005	299	299	5.07	59	0	59	0.1900	$11.21	$.00	$11.21
	OR	D	1Q2005	1,473	1,473	5.75	256	0	256	0.1900	$48.64	$.00	$48.64
	OR	D	1Q2005	3,772	3,772	4.73	797	822	25-	0.1900	$4.75-	$.00	$4.75-
	OR	D	1Q2005	17,591	17,591	5.65	3,113	2,861	252	0.1900	$47.88	$.00	$47.88
	OR	D	1Q2005	7,648	7,648	5.50	1,391	922	469	0.1900	$89.11	$.00	$89.11
	OR	D	1Q2005	344	344	5.01	69	0	69	0.1900	$13.11	$.00	$13.11
	OR	D	1Q2005	7,676	7,676	5.37	1,429	944	485	0.1900	$92.15	$.00	$92.15
	OR	D	1Q2005	142	142	4.96	29	0	29	0.1900	$5.51	$.00	$5.51
	OR	D	1Q2005	1,383	1,383	4.56	303	102	201	0.1900	$38.19	$.00	$38.19
	OR	D	1Q2005	544	544	5.94	92	147	55-	0.1900	$10.45-	$.00	$10.45-
	OR	D	1Q2005	148	148	4.49	33	0	33	0.1900	$6.27	$.00	$6.27
	OR	D	1Q2005	8,599	8,599	5.49	1,566	841	725	0.1900	$137.75	$.00	$137.75
	OR	D	1Q2005	326	326	5.28	62	0	62	0.1900	$11.78	$.00	$11.78
	OR	D	1Q2005	1,553	1,553	5.42	287	545	258-	0.1900	$49.02-	$.00	$49.02-
	OR	D	1Q2005	4,538	4,538	4.52	1,004	1,001	3	0.1900	$.57	$.00	$.57
	OR	D	1Q2005	660	660	5.34	124	252	128-	0.1900	$24.32-	$.00	$24.32-
	OR	D	1Q2005	3,590	3,590	5.34	672	215	457	0.1900	$86.83	$.00	$86.83
	OR	D	1Q2005	1,329	1,329	4.80	277	265	12	0.1900	$2.28	$.00	$2.28
	OR	D	1Q2005	555	555	4.70	118	122	4-	0.1900	$.76-	$.00	$.76-
	OR	D	1Q2005	660	660	4.71	140	0	140	0.1900	$26.60	$.00	$26.60
	OR	D	1Q2005	1,172	1,172	5.60	209	295	86-	0.1900	$16.34-	$.00	$16.34-
	OR	D	1Q2005	451	451	3.78	119	132	13-	0.1900	$2.47-	$.00	$2.47-

*RETURN TYPES - OR=ORIGINAL, AA=AUDIT ADJUSTMENT, PA=PROCESSING ADJUSTMENT, AR=AMENDED, RR=RETURN REVERSED, AU=AUDIT RESULTS, NC=NO CHANGE FOR THIS JURISDICTION

EXHIBIT 13
ALABAMA Monthly Transmittal Example

REPORT NUMBER TR000251
PRINTING DATE 23-JUN-06
TRANSMITTAL NUMBER 2006-06

PROVINCE OF ALBERTA
TAX AND REVENUE ADMINISTRATION
IFTA TRANSMITTAL REPORT
FOR THE REPORTING MONTH OF: May, 2006
JURISDICTION: CALIFORNIA

IFTA ID	TAX PERIOD	RETURN TYPE	FUEL TYPE	TAX PAID LITRES	TOTAL KM TRAVELLED	TAXABLE KM TRAVELLED	AVERAGE KM/L	TAXABLE LITRES	NET TAXABLE LITRES	TAX DUE
NAME:		CARON TRANSPORT LTD								
AB 400577268	03/2006	0	01	2,610	5,742	5,742	1.8200	3,155	545	$55.26
		TOTAL TAX DUE:			$55.26	INTEREST DUE:	$0.28		TOTAL DUE:	$55.54
NAME:		STROSS MANAGEMENT LTD								
AB 400617635	03/2006	0	01	1,443	7,144	7,144	1.9500	3,664	2,221	$225.21
		TOTAL TAX DUE:			$225.21	INTEREST DUE:	$0.00		TOTAL DUE:	$225.21
NAME:		BUSHELL TRANSPORT COMPANY LTD								
AB 400662532	03/2006	0	01	3,933	12,435	12,435	2.0500	6,066	2,133	$216.29
		TOTAL TAX DUE:			$216.29	INTEREST DUE:	$0.00		TOTAL DUE:	$216.29
NAME:		GOLDEN ARROW SCHOOLBUSES LTD.								
AB 400778262	03/2006	0	01	840	3,122	3,122	2.4300	1,285	445	$45.12
		TOTAL TAX DUE:			$45.12	INTEREST DUE:	$0.00		TOTAL DUE:	$45.12
NAME:		WATT & STEWART COMMODITIES INC.								
AB 400827564	03/2006	0	01	1,710	3,886	3,886	1.9700	1,973	263	$26.67
		TOTAL TAX DUE:			$26.67	INTEREST DUE:	$0.00		TOTAL DUE:	$26.67
NAME:		TWILIGHT TRUCKING LTD.								
AB 400861233	03/2006	0	01	1,923	7,916	7,916	2.3900	3,312	1,389	$140.84
		TOTAL TAX DUE:			$140.84	INTEREST DUE:	$0.02		TOTAL DUE:	$140.86

EXHIBIT 13
ALBERTA Monthly Transmittal Example

DATE: 05/31/2005

RPTID: IF2401

IFTA RETURNS PROCESSING SYSTEM
TRANSMITTAL REPORT
DETAIL LISTING FOR PERIOD - 04/2005
BASE JURISDICTION: NEW YORK
FOR JURISDICTION : ARIZONA

FEE SEQUENCE #: 05-04

TP ID	RT TP *	FUEL TYPE	PERIOD	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TAX PAID GALLONS	NET TAXABLE GALLONS	TAX RATE	TAX/ CREDIT DUE	INTEREST DUE	TOTAL DUE
	OR	D	1Q2005	1,986	1,986	4.33	459	879	420-	0.2600	$109.20-	$.00	$109.20-
	OR	D	1Q2005	8,390	8,390	5.61	1,496	1,207	289	0.2600	$75.14	$.00	$75.14
	OR	D	1Q2005	1,249	1,249	6.43	194	142	52	0.2600	$13.52	$.00	$13.52
	OR	D	1Q2005	3,748	3,748	5.64	665	1,146	481-	0.2600	$125.06-	$.00	$125.06-
	OR	D	1Q2004	3,168	3,168	5.49	577	321	256	0.2600	$66.56	$7.99	$74.55
	OR	D	2Q2004	806	806	5.99	135	196	61-	0.2600	$15.86-	$.00	$15.86-
	OR	D	1Q2005	325	325	6.04	54	0	54	0.2600	$14.04	$.00	$14.04
	OR	D	1Q2005	707	707	5.15	137	95	42	0.2600	$10.92	$.00	$10.92
	OR	D	1Q2005	200	200	7.02	28	0	28	0.2600	$7.28	$.00	$7.28
	OR	D	4Q2003	12,935	12,935	5.65	2,289	2,258	31	0.2600	$8.06	$1.21	$9.27
	OR	D	2Q2004	799	799	3.69	217	170	47	0.2600	$12.22	$1.10	$13.32
	OR	D	1Q2005	578	578	3.54	173	100	73	0.2600	$18.98	$.00	$18.98
	OR	D	1Q2005	1,507	1,507	5.30	284	237	47	0.2600	$12.22	$.00	$12.22
	OR	D	1Q2005	999	999	4.11	243	399	156-	0.2600	$40.56-	$.00	$40.56-
	OR	D	4Q2004	726	726	5.69	128	156	28-	0.2600	$7.28-	$.00	$7.28-
	OR	D	4Q2004	2,864	2,864	5.63	509	426	83	0.2600	$21.58	$.65	$22.23
	OR	D	1Q2005	412	412	5.62	73	140	67-	0.2600	$17.42-	$.00	$17.42-
	OR	D	2Q2004	7,144	7,144	7.38	968	517	451	0.2600	$117.26	$8.21	$125.47
	OR	D	1Q2005	4,287	4,287	5.13	836	1,010	174-	0.2600	$45.24-	$.00	$45.24-
	OR	D	1Q2005	957	957	5.75	166	213	47-	0.2600	$12.22-	$.00	$12.22-
	OR	D	1Q2005	391	391	5.21	75	211	136-	0.2600	$35.36-	$.00	$35.36-
	OR	D	1Q2005	4,429	4,429	5.65	784	952	168-	0.2600	$43.68-	$.00	$43.68-
	OR	D	1Q2005	5,588	5,588	5.50	1,016	1,287	271-	0.2600	$70.46-	$.00	$70.46-
	OR	D	1Q2005	391	391	5.37	73	150	77-	0.2600	$20.02-	$.00	$20.02-
	OR	D	1Q2005	2,309	2,309	4.56	506	426	80	0.2600	$20.80	$.00	$20.80
	OR	D	1Q2005	6,280	6,280	5.49	1,144	721	423	0.2600	$109.98	$.00	$109.98
	OR	D	1Q2005	4,563	4,563	5.42	842	720	122	0.2600	$31.72	$.00	$31.72
	OR	D	1Q2005	811	811	5.09	159	177	18-	0.2600	$4.68-	$.00	$4.68-
	OR	D	1Q2005	2,104	2,104	6.70	314	403	89-	0.2600	$23.14-	$.00	$23.14-
	OR	D	4Q2004	2,143	2,143	5.64	380	209	171	0.2600	$44.46	$1.33	$45.79
	OR	D	1Q2005	1,510	1,510	6.29	240	498	258-	0.2600	$67.08-	$.00	$67.08-
	OR	D	1Q2005	1,199	1,199	4.36	275	300	25-	0.2600	$6.50-	$.00	$6.50-
	OR	D	1Q2005	2,150	2,150	5.28	407	770	363-	0.2600	$94.38-	$.00	$94.38-
	OR	D	1Q2005	1,951	1,951	5.01	389	416	27-	0.2600	$7.02-	$.00	$7.02-
	OR	D	4Q2004	6,582	6,582	5.58	1,180	2,949	1,769-	0.2600	$459.94-	$.00	$459.94-
	OR	D	1Q2005	223	223	5.09	44	0	44	0.2600	$11.44	$.00	$11.44
	OR	D	1Q2005	480	480	4.77	101	89	12	0.2600	$3.12	$.00	$3.12
												ORIGINAL SUBTOTAL:	$585.31-

AUDIT RESULTS

RR	D	2Q2001	1,056-	1,056-	5.87	180-	309-	129	0.2600	$33.54	$.11-	$33.43
NC	D	2Q2001	1,056	1,056	5.87	180	309	129-	0.2600	$33.54-	$.11	$33.43-
RR	D	3Q2001	2,684-	2,684-	5.71	470-	1,077-	607	0.2600	$157.82	$.10-	$157.72
NC	D	3Q2001	2,684	2,684	5.71	470	1,077	607-	0.2600	$157.82-	$.10	$157.72-
RR	D	4Q2001	359-	359-	5.76	62-	170-	108	0.2600	$28.08	$.00	$28.08
NC	D	4Q2001	359	359	5.76	62	170	108-	0.2600	$28.08-	$.00	$28.08-
RR	D	1Q2002	379-	379-	5.40	70-	103-	33	0.2600	$8.58	$.00	$8.58

*RETURN TYPES - OR=ORIGINAL, AA=AUDIT ADJUSTMENT, PA=PROCESSING ADJUSTMENT, AR=AMENDED, RR=RETURN REVERSED, AU=AUDIT RESULTS, NC=NO CHANGE FOR THIS JURISDICTION

EXHIBIT 13
ARIZONA Monthly Transmittal Example

REPORT ID: MARTR65
SERIAL NO: 02073593

V I S T A / T S
ARKANSAS DEPT OF FINANCE AND ADMIN
TRANSMITTALS
FOR JUNE, 2006

RUN DATE: 07/01/06
RUN TIME: 04:09AM

STATE: CA CALIFORNIA FEIN: 68-0281219 2006-007
ADDRESS: CA STATE BOARD OF EQUALIZATION

P.O. BOX 22099
ALBANY NY 12201-2099
ATTN:

FEI NUMBER	RT TY	FU TY	FUEL RATE	RETURN PERIOD	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TAX PD GALLONS	NET TAX GALLONS	TAX DUE	INTEREST	TOTAL DUE
		DI	0.3300	200601	4777	4777	3.71	1288	1219	69	22.77	0.46	23.23
		DI	0.3300	200601	6710	6710	5.36	1252	509	743	245.19	0.00	245.19
		DI	0.3300	200601	163517	163517	4.41	37079	23964	13115	4,327.95	86.56	4,414.51
		DI	0.3300	200601	880	880	5.32	165	0	165	54.45	0.00	54.45
		DI	0.3300	200601	11834	11834	4.85	2440	2293	147	48.51	0.97	49.48
		DI	0.3300	200601	2585	2585	4.87	531	223	308	101.64	2.03	103.67
		DI	0.3300	200601	1965	1965	4.96	396	158	238	78.54	1.57	80.11
		DI	0.3300	200601	676	676	6.21	109	0	109	35.97	0.36	36.33
		DI	0.3300	200601	1441	1441	5.32	271	60	211	69.63	0.00	69.63
		DI	0.3300	200601	1218	1218	4.68	260	61	199	65.67	1.31	66.98
		DI	0.3300	200601	485	485	7.08	69	40	29	9.57	0.19	9.76
		DI	0.3300	200601	1244	1244	6.00	207	76	131	43.23	0.43	43.66
		DI	0.3300	200601	1204	1204	5.78	208	147	61	20.13	0.40	20.53
		DI	0.3300	200601	1191	1191	5.73	208	111	97	32.01	0.64	32.65
		DI	0.3300	200601	1733	1733	4.71	368	403	35-	11.55-	0.00	11.55-
		DI	0.3300	200601	8184	8184	5.38	1521	1017	504	166.32	3.33	169.65
		DI	0.3300	200601	6293	6293	6.24	1008	165	843	278.19	2.78	280.97
		DI	0.3300	200601	2051	2051	4.84	424	643	219-	72.27-	0.00	72.27-
		DI	0.3300	200601	1793	1793	5.14	349	305	44	14.52	0.29	14.81
		DI	0.3300	200601	1256	1256	4.55	276	100	176	58.08	1.16	59.24
		DI	0.3300	200601	10807	10807	8.45	1279	886	393	129.69	0.00	129.69
		DI	0.3300	200601	425	425	6.29	68	0	68	22.44	0.22	22.66
		DI	0.3300	200601	2248	2248	4.64	484	303	181	59.73	0.00	59.73
		DI	0.3300	200601	165	165	6.66	25	0	25	8.25	0.17	8.42
		DI	0.3300	200601	724	724	5.51	131	124	7	2.31	0.00	2.31

CA FUEL TYPE DI TOTALS: STATE MILES: 235,406 TAXABLE GALLONS: 50,416
RETURN PERIOD: 200601 TAXABLE MILES: 235,406 TAX PAID GALLONS: 32,807
NET TAX GALLONS: 17,609

TOTAL TAX DUE : 5,810.97
TOTAL AUDIT : 0.00
TOTAL INTEREST : 102.87
TOTAL SURCHARGE: 0.00
TOTAL DUE : 5,913.84

CA AUDIT ASSESSMENT ==>

	F	DI	0.0000	200204	0	0	0.00	0	0	0	12.89-	0.00	12.89-
			0.0000	200503							0.00		0.00

CA FUEL TYPE DI TOTALS: STATE MILES: 0 TAXABLE GALLONS: 0
RETURN PERIOD: 200204 TAXABLE MILES: 0 TAX PAID GALLONS: 0
NET TAX GALLONS: 0

TOTAL TAX DUE : 0.00
TOTAL AUDIT : 12.89-
TOTAL INTEREST : 0.00
TOTAL SURCHARGE: 0.00
TOTAL DUE : 12.89-

EXHIBIT 13
ARKANSAS Monthly Transmittal Example

Ministry of Small Business and Revenue

Consumer Taxation Programs Branch

INTERNATIONAL FUEL TAX AGREEMENT (IFTA) TRANSMITTAL REPORT

Jurisdiction: Kentucky

For the month of March, 2006 (Transmittal number: 2006 - 03)

Carrier / Tax Period End Date	Fuel Type	Total Kms	Taxable Kms	Avg Km/L	Taxable Litres	Tax Pd Litres	Net Tax Litres	Tax Due	Interest	Total Due	Adj Cd
		D									
2004-09-30	DSur	0	0		0	0	0	($20.46)	($0.17)	($20.63)	WOF
2004-12-31	DSur	0	0		0	0	0	($4.02)	($0.05)	($4.07)	WOF
		NC									
2006-03-31	D	171	171	2.22	77	0	77	$3.34	$0.00	$3.34	
2006-03-31	DSur	171	171		77	0	77	$1.49	$0.00	$1.49	
2004-12-31	D	0	0	0.00	0	0	0	($22.53)	($0.19)	($22.72)	WOF
2004-12-31	DSur	0	0		0	0	0	($25.70)	($0.21)	($25.91)	WOF
2005-06-30	D	-554	554	0.00	277	-277	0	$0.00	$0.00	$0.00	
2005-06-30	DSur	-554	554		-277	0	-277	($5.07)	($0.06)	($5.13)	
2005-09-30	D	-498	498	0.00	-249	-249	0	$0.00	$0.00	$0.00	
2005-09-30	DSur	-498	498		-249	0	-249	($5.08)	($0.04)	($5.12)	
2005-12-31	D	-524	524	0.00	-262	-262	0	$0.00	$0.00	$0.00	
2005-12-31	DSur	-524	524		-262	0	-262	($5.08)	($0.05)	($5.13)	
		ES INC.									
2006-03-31	D	552	552	2.47	223	102	121	$5.25	$0.00	$5.25	
2006-03-31	DSur	552	552		223	0	223	$4.30	$0.00	$4.30	
2005-12-31	D	1,522	1,522	2.00	761	761	0	$0.00	$0.00	$0.00	EST
2005-12-31	DSur	1,522	1,522		761	0	761	$14.76	$0.14	$14.90	EST
JURISDICTION TOTALS BY FUEL TYPE											
	D	669	669		273	75	198	($13.94)	($0.19)	($14.13)	
	DSur	669	669		273	0	273	($44.86)	($0.44)	($45.30)	
GRAND TOTAL		669	669		273	75	198	($58.80)	($0.63)	($59.43)	

Fuel Type: A: Gasohol C: CNG D: Diesel E: Ethanol G: Gasoline H: A-55 J: E-85 K: M-85 L: LNG M: Methanol P: Propane

Adj Cd: blank: Actual Est: Estimated Amd: Amended Aud: Audit Assessment Wof: Write Off

**** Jurisdictions with surtax – For late returns, where base tax is a Cr, Cr interest is applied to offset the Dr interest charged on the surtax. ****

EXHIBIT 13
BRITISH COLUMBIA Monthly Transmittal Example

P12ITM S12ITO3
P12ITMO1

COLORADO DEPARTMENT OF REVENUE
EXCISE TAX SECTION
IFTA TRANSMITTAL DETAIL REPORT
FOR THE MONTH OF DECEMBER, 2005

DATE RUN: 1/04/06
TIME RUN: 22.03.51
REPORT NMBR: 2005-12

STATE AGENCY: MASSACHUSETTS COMMONWEALTH OF
MAILING ADDRESS: P O BOX 22097
CITY STATE: ALBANY NY
ZIP: 12201-2097

ACCOUNT NUMBER: FUEL TYPE: D TAX RATE: .2100

ADJ CD	PROCESS DATE	FILING PERIOD	IFTA ACCT NR.	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TAX PD GALS	NET TAX GALS	TAX DUE	TAX CREDIT	INTEREST DUE	TOTAL TAX DUE
OR	12/13/05	0705/0905		192	192	5.06	38		38	7.98		0.16	8.14
OR	12/06/05	0405/0605		42	42	4.94	9		9	1.89		0.09	1.98
OR	12/29/05	0705/0905		173	173	4.18	41		41	8.61			8.61
AR	12/29/05	0705/0905		173-	173-	4.18	41-		41-		8.61-		8.61-
AR	12/29/05	0705/0905		173	173	4.18	41		41	8.61		0.09	8.70
TOTALS FOR TAX RATE				407	407		88		88	27.09	8.61-	0.34	18.82
TOTALS FOR FUEL TYPE				407	407		88		88	27.09	8.61-	0.34	18.82
GRAND TOTAL FOR STATE				407	407		88		88	27.09	8.61-	0.34	18.82

OR=ORIGINAL RETURN AR=AMENDED RETURN AU=AUDIT RESULTS PA=PROCESSING ADJUSTMENT RV=RETURN REVERSED

EXHIBIT 13
COLORADO Monthly Transmittal Example

REPORT ID:MTFFS054

FLORIDA DEPARTMENT OF HIGHWAY SAFETY
IFTA TRANSMITTALS
12/01/2005 -- 12/31/2005

RUN DATE: 02/10/2006
RUN TIME: 14:43.35

STATE: MD
ADDRESS:

FLORIDA TRANSMITTAL # 200512

FEID/SSN	TAX RET. TYPE	JURIS. TOTAL MILES	JURIS. TAXABLE MILES	M.P.G.	TAXABLE GALLONS	PAID GALLONS	NET TAX GALLONS	TAX DUE	JURIS. INTEREST	SURCHARGE	JURIS. TOTAL
	S	0	0	6.53	1	0	1	0.24	0.11	0.00	0.35
	S	0	0	6.84	1	0	1	0.25	0.04	0.00	0.29

MD FUEL TYPE D TOTALS: STATE MILES: 0 TAXABLE GALLONS: 2 TOTAL TAX DUE: 0.00
TOTAL AUDIT: 0.49
RETURN PERIOD: 2000/3 TAXABLE MILES: 0 TAX PAID GALLONS: 0 TOTAL INTEREST: 0.15
TAX RATE: 0.2425 NET TAX GALLONS: 2 TOTAL SURCHARGE: 0.00
TOTAL DUE: 0.64

	S	0	0	6.06	0	-59	59	14.31	6.01	0.00	20.32
	S	0	0	6.84	2	0	2	0.49	0.06	0.00	0.55

MD FUEL TYPE D TOTALS: STATE MILES: 0 TAXABLE GALLONS: 2 TOTAL TAX DUE: 0.00
TOTAL AUDIT: 14.80
RETURN PERIOD: 2000/4 TAXABLE MILES: 0 TAX PAID GALLONS: -59 TOTAL INTEREST: 6.07
TAX RATE: 0.2425 NET TAX GALLONS: 61 TOTAL SURCHARGE: 0.00
TOTAL DUE: 20.87

	S	0	0	6.48	0	0	0	0.00	0.00	0.00	0.00

MD FUEL TYPE D TOTALS: STATE MILES: 0 TAXABLE GALLONS: 0 TOTAL TAX DUE: 0.00
TOTAL AUDIT: 0.00
RETURN PERIOD: 2001/1 TAXABLE MILES: 0 TAX PAID GALLONS: 0 TOTAL INTEREST: 0.00
TAX RATE: 0.2425 NET TAX GALLONS: 0 TOTAL SURCHARGE: 0.00
TOTAL DUE: 0.00

	S	0	0	4.00	163	-67	230	55.77	20.08	0.00	75.85
	S	0	0	6.74	5	0	5	1.21	0.07	0.00	1.28

MD FUEL TYPE D TOTALS: STATE MILES: 0 TAXABLE GALLONS: 168 TOTAL TAX DUE: 0.00
TOTAL AUDIT: 56.98
RETURN PERIOD: 2001/2 TAXABLE MILES: 0 TAX PAID GALLONS: -67 TOTAL INTEREST: 20.15
TAX RATE: 0.2425 NET TAX GALLONS: 235 TOTAL SURCHARGE: 0.00
TOTAL DUE: 77.13

	S	751	751	4.00	188	0	188	45.59	15.04	0.00	60.63
	S	0	0	6.74	0	0	0	0.00	0.00	0.00	0.00

EXHIBIT 13
FLORIDA Monthly Transmittal Example

IDAHO STATE TAX COMMISSION
800 Park Blvd., Plaza IV
P.O. Box 36
Boise, Idaho 83722-2210
(Hearing Impaired TDD) 1-800-377-3529
Equal Opportunity Employer

INTERNATIONAL FUEL TAX AGREEMENT (IFTA) TRANSMITTAL REPORT

IFTA

Jurisdiction: California

For the month of March, 2006 (Transmittal number: 2006 - 03)

IFTA LICENSE NUMBER – CARRIER NAME

Filing Period	Fuel Type	Total Miles	Taxable Miles	Avg MPG	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Due	Interest	Total Due	Adj Cd
2006-03-31	D	14,194	14,194	5.68	2,499	2,747	-248	($81.84)	$0.00	($81.84)	
2006-03-31	D	2,506	2,506	5.38	466	C 277	189	$62.37	$0.00	$62.37	
2005-06-30	D	0	0	5.49	0	0	0	$0.00	$0.00	$0.00	
2005-09-30	D	0	0	0.00	0	0	0	$0.00	$0.00	$0.00	
2006-03-31	D	178,823	178,823	5.05	35,410	20,240	15,170	$5,006.10	$0.00	$5,006.10	
2006-03-31	D	1,663	1,663	5.34	311	156	155	$51.15	$0.00	$51.15	
2006-03-31	D	434	434	5.38	81	0	81	$26.73	$0.00	$26.73	
2006-03-31	D	757	757	5.28	143	140	3	$0.99	$0.00	$0.99	
2006-03-31	D	1,082	1,082	5.62	193	60	133	$43.89	$0.00	$43.89	
2006-03-31	D	7,020	7,020	4.94	1,421	105	1,316	$434.28	$0.00	$434.28	
2006-03-31	D	AN 9,418	9,418	6.71	1,404	1,298	106	$34.98	$0.00	$34.98	
2006-03-31	D	18	18	5.90	3	0	3	$0.99	$0.00	$0.99	
2005-12-31	D	798	798	6.58	121	55	66	$19.47	$0.46	$19.93	
2006-03-31	D	8,569	8,569	5.28	1,623	380	1,243	$410.19	$0.00	$410.19	

ADJ CD: BLANK: ORIGINAL EST: ESTIMATED AMD: AMENDED AUD: AUDIT ASSESSMENT ACE: ACTUAL AFTER ESTIMATED WOF: WRITE OFF
FUEL TYPE: A: GASOHOL C: CNG D: DIESEL E: ETHANOL G: GASOLINE H: A-55 J: E-85 K: M-85 L: LNG M: METHANOL P: PROPANE

EXHIBIT 13
IDAHO Monthly Transmittal Example

International Fuel Tax Agreement
IFTA Transmittal Report
12/31/2005 Thru 1/31/2006

State: NY
Agency: NEW YORK STATE DEPT OF TAXATION & FINANCE / IFTA
Address: PO BOX 22056

ALBANY, NY 12201-2056

FEIN: 146013200
Fuel Type: D

ADJ CD	Filing Period	Tax Rate	FEIN	Total Miles	Taxable Miles	MPG	Taxable Gallons	Tax Paid Gallons	Net Tax Gallons	Tax Due	Interest Due	Total Due
RS	0197/0397	0.3165	1	0	0	0.00	0	0	0	$2.47	$0.02	$2.49
	Total for: 0197/0397			0	0		0	0	0	$2.47	$0.02	$2.49
AA	0102/0304	0.0000	1	0	0	0.00	0	0	0	$0.60	$0.25	$0.85
	Total for: 0102/0304			0	0		0	0	0	$0.60	$0.25	$0.85
AA	0102/0904	0.0000		0	0	0.00	0		0	$34.79	$0.00	$34.79
	Total for: 0102/0904			0	0		0	0	0	$34.79	$0.00	$34.79
AA	0702/0904	0.0000		0	0	0.00	0	0	0	$0.00	$0.00	$0.00
	Total for: 0702/0904			0	0		0	0	0	$0.00	$0.00	$0.00
AA	0702/0305	0.0000		0	0	0.00	0	0	0	$3.33	$0.94	$4.27
AA	0702/0305	0.0000		0	0	0.00	0	0	0	$0.00	$0.00	$0.00
AA	0702/0305	0.0000		0	0	0.00	0	0	0	($432.14)	$0.00	($432.14)
AA	0702/0305	0.0000		0	0	0.00	0	0	0	($4.72)	$0.00	($4.72)
AA	0702/0305	0.0000		0	0	0.00	0	0	0	$0.32	$0.09	$0.41
	Total for: 0702/0305			0	0		0	0	0	($433.21)	$1.03	($432.18)
AA	0702/0605	0.0000		0	0	0.00	0	0	0	$0.00	$0.00	$0.00
	Total for: 0702/0605			0	0		0	0	0	$0.00	$0.00	$0.00
AA	0103/0605	0.0000		0	0	0.00	0	0	0	($0.32)	$0.01	($0.31)
AA	0103/0605	0.0000		0	0	0.00	0	0	0	$0.00	$0.00	$0.00
	Total for: 0103/0605			0	0		0	0	0	($0.32)	$0.01	($0.31)
AR	0105/0305	0.3595		0	0	6.50	189	0	189	$67.95	$5.44	$73.39
	0105/0305	0.3595		101	101	5.97	17	0	17	$6.11	$0.55	$6.66
	Total for: 0105/0305			101	101		206	0	206	$74.06	$5.99	$80.05
AR	0405/0605	0.3535		0	0	5.06	0	0	0	$0.00	$0.00	$0.00

AA - Audit Adjustment AR - Amended Return BT - Backout Transaction RS - Reinstatement

EXHIBIT 13
ILLINOIS Monthly Transmittal Example

1REPORT ID: MARTR65
SERIAL NO: 13051908

V I S T A / T S
INDIANA DEPARTMENT OF REVENUE
TRANSMITTALS
FOR NOVEMBER, 2005

RUN DATE: 12/01/05
RUN TIME: 03:14AM

0 STATE: NY NEW YORK FEIN: 14-6013200 2005-012
ADDRESS: IFTA
NY STATE DEPT OF TAX/FINANCE
P.O. BOX 22056
ALBANY NY 12201-2056
ATTN:

0 FEI NUMBER	RT TY	FU TY	FUEL RATE	RETURN PERIOD	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TAX PD GALLONS	NET TAX GALLONS	TAX DUE	INTEREST	TOTAL DUE
	O	DI	0.2975	200204	14023	14023	5.98	2345	1507	838	249.31	84.77	334.08
0 NY FUEL TYPE DI TOTALS: STATE MILES: 14,023 TAXABLE GALLONS: 2,345												TOTAL TAX DUE :	249.31
RETURN PERIOD: 200204 TAXABLE MILES: 14,023 TAX PAID GALLONS: 1,507												TOTAL AUDIT :	0.00
NET TAX GALLONS: 838												TOTAL INTEREST :	84.77
												TOTAL SURCHARGE:	0.00
												TOTAL DUE :	334.08
		DI	0.3005	200301	13974	13974	7.42	5161	3056	2105	632.55	196.09	828.64
0 NY FUEL TYPE DI TOTALS: STATE MILES: 13,974 TAXABLE GALLONS: 5,161												TOTAL TAX DUE :	632.55
RETURN PERIOD: 200301 TAXABLE MILES: 13,974 TAX PAID GALLONS: 3,056												TOTAL AUDIT :	0.00
NET TAX GALLONS: 2,105												TOTAL INTEREST :	196.09
												TOTAL SURCHARGE:	0.00
												TOTAL DUE :	828.64
	A	DI	0.3065	200302	378-	378-	7.28	1011	802-	1813	555.69	155.59	711.28
	A	DI	0.3065	200302	17676	17676	8.44	2260	3347	1087-	333.16-	0.00	333.16-
0 NY FUEL TYPE DI TOTALS: STATE MILES: 17,298 TAXABLE GALLONS: 3,271												TOTAL TAX DUE :	222.53
RETURN PERIOD: 200302 TAXABLE MILES: 17,298 TAX PAID GALLONS: 2,545												TOTAL AUDIT :	0.00
NET TAX GALLONS: 726												TOTAL INTEREST :	155.59
												TOTAL SURCHARGE:	0.00
												TOTAL DUE :	378.12
	A	DI	0.3125	200303	118-	118-	8.13	87-	502	589-	184.06-	0.00	184.06-
	A	DI	0.3125	200303	7322	7322	7.90	3243	1518-	4761	1,487.81	371.95	1,859.76
	A	DI	0.3125	200303	0	0	4.95	4	0	4	1.25	0.31	1.56
0 NY FUEL TYPE DI TOTALS: STATE MILES: 7,204 TAXABLE GALLONS: 3,160												TOTAL TAX DUE :	1,305.00
RETURN PERIOD: 200303 TAXABLE MILES: 7,204 TAX PAID GALLONS: 1,016-												TOTAL AUDIT :	0.00
NET TAX GALLONS: 4,176												TOTAL INTEREST :	372.26
												TOTAL SURCHARGE:	0.00
												TOTAL DUE :	1,677.26
	A	DI	0.3015	200304	59330	59330	8.01	8335	1417	6918	2,085.77	438.01	2,523.78

EXHIBIT 13
INDIANA Monthly Transmittal Example

(I8337285) AT 01/17/2006 10.21.50 PAGE: 1

IFTA TRANSMITTAL

STATE OF IOWA
IFTA REMITTANCE LISTING FOR MA

FUEL TYPE: DIESEL

PROCESS DATES:
121305 121505 122005 122105 122905 123005 010306
010406 010506 010606 010906 011006 011106 0
0 0 0 0 0 0
0 0 0 0 0 0
0 0 0 0

LICENSE_NO	QTR	TAX RATE	JURIS MILES	TXBLE MILES	AVG MPG	TXBLE GAL	TAX PD GAL	NET TAX GAL	TAX DUE	INT DUE	AMT DUE	DATE REC
	200512	.21000			5.29							01/06/06
	200512	.21000			6.30							01/09/06
	200512	.21000			1.18							01/09/06
	200512	.21000			4.62							01/05/06
	200512	.21000	110	110	4.70	23		23	4.83		4.83	01/09/06
	200512	.21000			5.38							01/09/06
	200512	.21000			9.13							01/05/06
	200512	.21000			6.00							01/05/06
	200512	.21000			4.38							01/05/06
	200512	.21000			6.28							01/04/06
	200512	.21000			5.77							01/10/06
	200512	.21000			5.23							01/05/06
	200512	.21000			6.16							01/05/06
	200512	.21000			5.76							01/10/06
	200512	.21000			5.63							01/09/06
	200503	.21000			5.53							12/07/05
	200506	.21000			6.12							12/07/05
	200509	.21000			5.27							12/07/05
	200512	.21000			5.02							01/05/06
	200512	.21000			5.69							01/05/06
	200509	.21000			5.53							12/14/05
	200512	.21000			6.20							01/09/06
	200512	.21000			8.98							01/05/06
	200512	.21000			4.73							01/05/06
	200512	.21000			5.33							01/06/06
	200512	.21000			6.09							01/09/06
	200512	.21000			5.60							01/09/06
	200512	.21000			5.02							01/05/06
	200512	.21000			5.11							01/09/06
	200512	.21000										01/09/06

EXHIBIT 13
IOWA Monthly Transmittal Example

Transmittal Details:
For KS to NY
Trans Year - 2006 - Trans Number - 04

Totals

Base Jur	Travel Jur	Transmittal Period	Total Distance	Taxable Distance	Taxable Fuel	Tax Paid Fuel	Net Tax Fuel	Tax Due	Interest Due	Total Due
KS	NY	200604	6,538	6,538	1,236	509	727	275.90	3.84	279.74

Line Detail - Click on the Taxpayer ID to show all activity for the given year.

Base Jur	Txpyr ID	Return Yr/Qt	Trans Period	Trans Period Start	Trans Period End	Filing Ver.	Fuel Type	MPG	Total Distance	Taxable Distance	Taxable Fuel	Tax Paid Fuel	Net Tax Fuel	Tax Rate	Tax Due	Int. Due	Sur-charge	Total Due
KS		2005/04	200604	2006-03-01	2006-03-31	OR	D	5.07	1,237	1,237	244	168	76	0.3795	28.84	0.00	N	28.84
KS		2005/04	200604	2006-03-01	2006-03-31	PA	D	0.00	0	0	0	0	0	0.3795	0.00	0.58	N	0.58
KS		2005/04	200604	2006-03-01	2006-03-31	OR	D	5.10	425	425	83	0	83	0.3795	31.50	0.00	N	31.50
KS		2005/04	200604	2006-03-01	2006-03-31	PA	D	0.00	0	0	0	0	0	0.3795	0.00	0.63	N	0.63
KS		2005/04	200604	2006-03-01	2006-03-31	OR	D	6.29	613	613	97	172	-75	0.3795	-28.46	0.00	N	-28.46
KS		2005/04	200604	2006-03-01	2006-03-31	AR	D	5.50	829	829	151	0	151	0.3795	57.30	0.00	N	57.30
KS		2005/04	200604	2006-03-01	2006-03-31	RV	D	5.50	-829	-829	-151	0	-151	0.3795	-57.30	0.00	N	-57.30
KS		2005/04	200604	2006-03-01	2006-03-31	OR	D	4.22	120	120	28	0	28	0.3795	10.63	0.00	N	10.63
KS		2005/04	200604	2006-03-01	2006-03-31	PA	D	0.00	0	0	0	0	0	0.3795	0.00	0.21	N	0.21
KS		2005/01	200604	2006-03-01	2006-03-31	AU	D	0.00	0	0	0	0	0	0.3595	45.04	9.02	N	54.06
KS		2005/01	200604	2006-03-01	2006-03-31	AU	D	0.00	0	0	0	0	0	0.3595	-45.04	-9.02	N	-54.06
KS		2005/04	200604	2006-03-01	2006-03-31	AR	D	4.98	1,034	1,034	208	116	92	0.3795	34.91	0.00	N	34.91
KS		2005/04	200604	2006-03-01	2006-03-31	RV	D	5.09	-1,034	-1,034	-203	-116	-87	0.3795	-33.02	0.00	N	-33.02
KS		2005/04	200604	2006-03-01	2006-03-31	OR	D	5.08	3,720	3,720	732	151	581	0.3795	220.49	0.00	N	220.49
KS		2005/04	200604	2006-03-01	2006-03-31	PA	D	0.00	0	0	0	0	0	0.3795	0.00	2.20	N	2.20
KS		2005/04	200604	2006-03-01	2006-03-31	OR	D	6.04	149	149	25	0	25	0.3795	9.49	0.00	N	9.49
KS		2005/04	200604	2006-03-01	2006-03-31	PA	D	0.00	0	0	0	0	0	0.3795	0.00	0.19	N	0.19
KS		2005/04	200604	2006-03-01	2006-03-31	OR	D	12.30	274	274	22	18	4	0.3795	1.52	0.00	N	1.52
KS		2005/04	200604	2006-03-01	2006-03-31	PA	D	0.00	0	0	0	0	0	0.3795	0.00	0.03	N	0.03

Fuel Types: D = Diesel, G = Gasoline, P = Propane, E = Ethanol, M = Methanol, GH = Gasohol, LPG = LPG, CNG = CNG, A55 = A55, E85 = E85, M85 = M85

Filing Version: OR = Original, AR = Amended Return, AU = Audit Results, PA = Processing Adjustment, RV = Return Reversed

Line Detail - Adjustments

Base Jur	Trav Jur	Txpyr ID	Original Tran Year	Original Tran Month	Transaction Type	Reason Code	Transaction Date	Transaction

EXHIBIT 13
KANSAS Monthly Transmittal Example

Louisiana Department of Revenue

Louisiana Department of Revenue
INTERNATIONAL FUEL TAX AGREEMENT (IFTA)
TRANSMITTAL REPORT

Jurisdiction: New York

For the month of April, 2006 **(Transmittal number:** 2006 - 04)

IFTA LICENSE NUMBER – CARRIER NAME

FILING PERIOD	FUEL TYPE	TOTAL MILES	TAXABLE MILES	AVG MPG	TAXABLE GALLONS	TAX PAID GALLONS	NET TAXABLE GALLONS	TAX DUE	INTEREST	TOTAL DUE	ADJ CD
2005-12-31	D	280	280	5.88	48	0	48	$18.22	$0.35	$18.57	
JURISDICTION TOTALS BY FUEL TYPE											
	D	280	280		48	0	48	$18.22	$0.35	$18.57	
GRAND TOTAL		280	280		48	0	48	$18.22	$0.35	$18.57	

ADJ CD: BLANK: ACTUAL EST: ESTIMATED AMD: AMENDED AUD: AUDIT ASSESSMENT WOF: WRITE OFF

FUEL TYPE: A: GASOHOL C: CNG D: DIESEL E: ETHANOL G: GASOLINE H: A-55 J: E-85 K: M-85 L: LNG M: METHANOL P: PROPANE

EXHIBIT 13
LOUISIANA Monthly Transmittal Example

Date: 01/17/06

Transmittal #: 06-01

PROVINCE OF MANITOBA

IFTA Remittance Listing For KENTUCKY

IFTA NUMBER	FL TY	Q YR TR TY	TOTAL KILOS	TAXABLE KILOS	KPL	TAXABLE LTR	TAX PD LTR	NTXBL LTR	TAX DUE	INT DUE	TOTAL DUE
* FUEL TYPE: Diesel											
	1	05 A	10,771	10,771	2.07	5,203	6,322	-1,119	11.06	0.00	11.06
						5,203			4.88	0.00	4.88
	3	05 A	163,465	163,465	2.36	69,265	109,212	-39,947	-1,833.57	0.00	-1,833.57
						69,265			1,413.01	0.00	1,413.01
	3	05 A	5,969	5,969	2.27	2,630	3,528	-898	-0.51	0.00	-0.51
						2,630			-0.23	0.00	-0.23
	3	05 I	461	461	2.14	215	333	-118	-5.42	0.00	-5.42
						215			4.39	0.04	4.43
	3	05 I	554	554	2.35	236	301	-65	-2.98	0.00	-2.98
						236			4.81	0.04	4.85
	3	05 I	2,617	2,617	2.37	1,104	0	1,104	50.67	0.42	51.09
						1,104			22.52	0.19	22.71
	3	05 P							0.00	0.00	0.00
* Total FOR Fuel Type *											
			183,837	183,837		78,653	119,696	-41,043	-331.37	0.69	-330.68
* AUDITS PAID											
* Total FOR Audits *											
			0	0		0	0	0	0.00	0.00	0.00
** Total for Juris **											
			183,837	183,837		78,653	119,696	-41,043	-331.37	0.69	-330.68
U.S.A. CONVERSIONS:			114,231	114,231		20,780	31,624	-10,844			

EXHIBIT 13
MANITOBA Monthly Transmittal Example

WARRANT NUMBER:_____ For November, 2005

Date: 12/30/05
Transmittal #: 199719

STATE OF MINNESOTA

IFTA Remittance Listing for CALIFORNIA

FEIN NUMBER	FL TY	Q	YR	TR TY	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GAL	TAX PD GAL	NTXBL GAL	TAX DUE	INT DUE	TOTAL DUE
* FUEL TYPE: Diesel													
	3	04		PRV	129	129	5.95	22	0	22			
				A	129	129	5.95	22	0	22			
				DIF	0	0		0	0	0	0.00	0.00	0.00
	1	05		PRV	926	926	5.41	171	171	0			
				A	926	926	5.40	171	211	-40			
				DIF	0	0		0	40	-40	-11.80	0.00	-11.80
	1	05		I	599	599	5.01	120	0	120	35.40	0.00	35.40
	1	05		I	1,597	1,597	4.92	325	292	33	9.74	0.00	9.74
	2	05		I	3,594	3,594	4.98	722	523	199	58.71	2.94	61.65
	2	05		I	2,658	2,658	5.82	457	455	2	0.59	0.03	0.62
	2	05		I	2,212	2,212	5.93	373	373	0	0.00	0.00	0.00
	2	05		I	3,791	3,791	4.86	780	746	34	10.03	0.50	10.53
	2	05		I	847	847	6.13	138	96	42	12.39	0.62	13.01
	3	05		PRV	2,079	2,079	4.98	417	67	350			
				A	2,079	2,079	4.98	417	67	350			
				DIF	0	0		0	0	0	0.00	0.00	0.00
	3	05		PRV	3,949	3,949	5.59	706	592	114			
				A	3,949	3,949	5.59	706	592	114			
				DIF	0	0		0	0	0	0.00	0.00	0.00
	3	05		PRV	395	395	5.87	67	0	67			
				A	395	395	5.87	67	0	67			
				DIF	0	0		0	0	0	0.00	0.00	0.00
	3	05		PRV	31,154	31,154	5.45	5,716	3,739	1,977			
				A	31,154	31,154	5.45	5,716	3,739	1,977			
				DIF	0	0		0	0	0	0.00	0.00	0.00
	3	05		PRV	18,634	18,634	4.75	3,923	3,094	829			
				A	18,634	18,634	4.75	3,923	3,094	829			
				DIF	0	0		0	0	0	0.00	0.00	0.00
	3	05		PRV	11,412	11,412	5.01	2,278	1,478	800			
				A	11,412	11,412	5.01	2,278	1,478	800			
				DIF	0	0		0	0	0	0.00	0.00	0.00
	3	05		PRV	17,944	17,944	5.14	3,491	2,427	1,064			
				A	17,944	17,944	5.14	3,491	2,427	1,064			
				DIF	0	0		0	0	0	0.00	0.00	0.00
	3	05		PRV	48,718	48,718	5.23	9,315	4,231	5,084			
				A	48,718	48,718	5.23	9,315	4,231	5,084			
				DIF	0	0		0	0	0	0.00	0.00	0.00

EXHIBIT 13
MINNESOTA Monthly Transmittal Example

REPORT ID: MANTR65
SERIAL NO: 12052143

V I S T A / I S
MISSISSIPPI STATE TAX COMMISSION
TRANSMITTALS
FOR NOVEMBER, 2005

RUN DATE: 12/01/05
RUN TIME: 03:14AM

STATE: MD MARYLAND FEIN: 52-6002033 2005-012
ADDRESS: COMPTROLLER OF MARYLAND
MOTOR FUEL TAX DIVISION
P.O. BOX 22100
ALBANY NY 12201-2100
ATTN: THOMAS PRENDKI

FEI NUMBER	RT TY	FU TY	FUEL RATE	RETURN PERIOD	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TAX PD GALLONS	NET TAX GALLONS	TAX DUE	INTEREST	TOTAL DUE
	0	DI	0.2425	200502	60	60	4.47	13	0	13	3.15	0.13	3.28
	0	DI	0.2425	200502	380	380	5.96	64	0	64	15.52	0.62	16.14
	0	DI	0.2425	200502	37	37	5.51	7	0	7	1.70	0.07	1.77
	0	DI	0.2425	200502	27	27	6.33	6	50	6	1.46	0.06	1.52
	0	DI	0.2425	200502	357	357	6.33	56	50	5	1.21	0.04	1.25
	0	DI	0.2425	200502	22	22	4.02	5	0	5	1.21	0.00	1.21
	0	DI	0.2425	200502	369	369	4.92	75	133	58-	14.07-	0.00	14.07-
	0	DI	0.2425	200502	362	362	5.05	72	0	72	17.46	0.52	17.98
	0	DI	0.2425	200502	1113	1113	5.42	205	172	33	8.00	0.32	8.32
	0	DI	0.2425	200502	1166	1166	4.81	242	0	242	58.69	2.35	61.04

MD FUEL TYPE DI TOTALS: STATE MILES: 3,866 TAXABLE GALLONS: 739
RETURN PERIOD: 200502 TAXABLE MILES: 3,866 TAX PAID GALLONS: 355
NET TAX GALLONS: 384

TOTAL TAX DUE : 93.12
TOTAL AUDIT : 0.00
TOTAL INTEREST : 4.11
TOTAL SURCHARGE : 0.00
TOTAL DUE : 97.23

	0	DI	0.2425	200503	1089	1089	6.96	156	0	156	37.83	0.00	37.83
	0	DI	0.2425	200503	414	414	5.17	80	0	80	19.40	0.00	19.40
	0	DI	0.2425	200503	120	120	5.22	23	0	23	5.58	0.06	5.64
	0	DI	0.2425	200503	697	697	6.41	109	0	109	26.43	0.00	26.43
	0	DI	0.2425	200503	22358	22358	5.80	3855	660	3195	774.79	0.00	774.79
	0	DI	0.2425	200503	107	107	5.95	18	0	18	4.37	0.00	4.37
	0	DI	0.2425	200503	612	612	4.48	137	235	98-	23.77-	0.00	23.77-
	0	DI	0.2425	200503	924	924	5.13	186	58	128	31.04	0.00	31.04
	0	DI	0.2425	200503	256	256	4.83	53	0	53	12.85	0.00	12.85
	0	DI	0.2425	200503	83	83	6.73	12	122	110-	26.68-	0.00	26.68-
	0	DI	0.2425	200503	68	68	5.38	13	0	13	3.15	0.00	3.15
	0	DI	0.2425	200503	185	185	6.01	31	0	31	7.52	0.08	7.60
	0	DI	0.2425	200503	8757	8757	5.38	1628	206	1422	344.84	0.00	344.84
	0	DI	0.2425	200503	190	190	5.55	34	115	81-	19.64-	0.00	19.64-
	0	DI	0.2425	200503	362	362	5.88	62	0	62	15.04	0.00	15.04
	0	DI	0.2425	200503	944	944	5.44	174	100	74	17.95	0.00	17.95
	0	DI	0.2425	200503	618	618	5.98	103	67	36	8.73	0.00	8.73
	0	DI	0.2425	200503	2977	2977	7.06	422	0	422	102.34	0.00	102.34
	0	DI	0.2425	200503	127	127	5.48	23	61	38-	9.22-	0.00	9.22-
	0	DI	0.2425	200503	2	2	5.68	0	0	0	0.00	0.00	0.00
	0	DI	0.2425	200503	219	219	8.21	27	31	4-	0.97-	0.00	0.97-
	0	DI	0.2425	200503	465	465	5.40	86	0	86	20.86	0.21	21.07
	0	DI	0.2425	200503	9683	9683	4.87	1988	247	1741	422.19	0.00	422.19
	0	DI	0.2425	200503	196	196	6.08	32	0	32	7.76	0.08	7.84
	0	DI	0.2425	200503	4068	4068	5.97	681	50	631	153.02	0.00	153.02
	0	DI	0.2425	200503	50	50	5.89	8	0	8	1.94	0.00	1.94
	0	DI	0.2425	200503	2127	2127	5.61	379	261	118	28.62	0.00	28.62

EXHIBIT 13
MISSISSIPPI Monthly Transmittal Example

DATE: 04/18/2006

MISSOURI DEPARTMENT OF TRANSPORTATION
MOTOR CARRIER SERVICES
1617 SOUTHRIDGE, P.O. BOX 893
JEFFERSON CITY, MO 65105-0893 (573) 751-6433

INTERNATIONAL FUEL TAX AGREEMENT TRANSMITTAL REPORT

JURISDICTION: NEW YORK DEPARTMENT OF TAXATION & FINANCE TRAN NO: MO-2006-03 MONTH / YR : 03/2006

" - INDICATES AMENDED RETURN / "A" INDICATES AUDIT

VIN NO	FUEL TYPE	QTR TOT STATE MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TX PAID GALLONS	NET TAX GALLONS	TAX DUE	PENALTY	INTEREST	TOTAL DUE
	D	*A3	5,551	5.70	974	103	+871	+0.89	+0.00	+0.38	+1.27
					ACTUAL AMOUNT OF PAYMENT :			+0.89	+0.00	+0.38	+1.27
	D	*A4	2,380	5.41	440	111	+329	+0.00	+0.00	+0.00	+0.00
					ACTUAL AMOUNT OF PAYMENT :			+0.00	+0.00	+0.00	+0.00
	D	*A2	13,957	6.40	2,181	1,423	+758	-0.58	+0.00	-0.01	-0.59
					ACTUAL AMOUNT OF PAYMENT :			-0.58	+0.00	-0.01	-0.59
	D	*A3	14,900	7.02	2,123	1,772	+351	-1.20	+0.00	+0.00	-1.20
					ACTUAL AMOUNT OF PAYMENT :			-1.20	+0.00	+0.00	-1.20
	D	*A4	17,206	6.80	2,530	941	+1,589	+155.30	+0.00	+49.60	+204.90
					ACTUAL AMOUNT OF PAYMENT :			+128.46	+0.00	+0.00	+128.46
	D	*A4	ADDITIONAL PAYMENT								
					ACTUAL AMOUNT OF PAYMENT :			+26.84	+0.00	+49.87	+76.71
	D	*A1	156	4.77	33	0	+33	+0.90	+0.00	+0.30	+1.20
					ACTUAL AMOUNT OF PAYMENT :			+0.09	+0.00	+0.00	+0.09
	D	*A1	ADDITIONAL PAYMENT								
					ACTUAL AMOUNT OF PAYMENT :			+0.81	+0.00	+0.31	+1.12
	D	*A2	2,447	5.02	487	484	+3	+11.03	+0.00	+2.97	+14.00
					ACTUAL AMOUNT OF PAYMENT :			+0.00	+0.00	+0.00	+0.00
	D	*A2	ADDITIONAL PAYMENT								
					ACTUAL AMOUNT OF PAYMENT :			+11.03	+0.00	+3.08	+14.11
	D	*A3	120	5.55	22	0	+22	+0.63	+0.00	+0.24	+0.87
					ACTUAL AMOUNT OF PAYMENT :			+0.00	+0.00	+0.00	+0.00
	D	*A3	ADDITIONAL PAYMENT								
					ACTUAL AMOUNT OF PAYMENT :			+0.63	+0.00	+0.25	+0.88
	D	*A4	533	4.74	112	0	+112	+2.41	+0.00	+0.42	+2.83
					ACTUAL AMOUNT OF PAYMENT :			+0.00	+0.00	+0.00	+0.00
	D	*A4	ADDITIONAL PAYMENT								
					ACTUAL AMOUNT OF PAYMENT :			+2.41	+0.00	+0.44	+2.85
	D	*A1	4,131	5.48	754	0	+754	+0.90	+0.00	+0.32	+1.22
					ACTUAL AMOUNT OF PAYMENT :			+0.90	+0.00	+0.32	+1.22

EXHIBIT 13
MISSOURI Monthly Transmittal Example

REPORT ID: MARTR65
SERIAL NO: 19085031

V I S T A / T S
MONTANA
TRANSMITTALS
FOR NOVEMBER, 2005

RUN DATE: 12/01/05
RUN TIME: 03:14AM

STATE: RI RHODE ISLAND FEIN: 05-6000522 2005-012
ADDRESS: RHODE ISLAND DIV OF TAXATION

P O BOX 22098
ALBANY NY 12201-2098
ATTN:

FEI NUMBER	RT TY	FU TY	FUEL RATE	RETURN PERIOD	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TAX PD GALLONS	NET TAX GALLONS	TAX DUE	INTEREST	TOTAL DUE
	O	DI	0.3000	200503	32	32	6.03	5	0	5	1.50	0.00	1.50
	O	DI	0.3000	200503	188	188	4.26	44	0	44	13.20	0.00	13.20
	O	DI	0.3000	200503	50	50	6.38	8	0	8	2.40	0.00	2.40
	O	DI	0.3000	200503	490	490	5.85	84	0	84	25.20	0.00	25.20
	O	DI	0.3000	200503	888	888	5.23	170	0	170	51.00	0.00	51.00
	O	DI	0.3000	200503	494	494	5.99	82	0	82	24.60	0.00	24.60
	O	DI	0.3000	200503	45	45	5.82	8	0	8	2.40	0.00	2.40
	O	DI	0.3000	200503	1248	1248	5.58	224	346	122-	36.60-	0.00	36.60-
	O	DI	0.3000	200503	2745	2745	5.97	460	358	102	30.60	0.00	30.60
	O	DI	0.3000	200503	380	380	5.69	67	0	67	20.10	0.00	20.10
	O	DI	0.3000	200503	180	180	5.91	30	0	30	9.00	0.00	9.00
	O	DI	0.3000	200503	214	214	5.97	36	62	26-	7.80-	0.00	7.80-
	O	DI	0.3000	200503	986	986	5.17	191	98	93	27.90	0.00	27.90
	O	DI	0.3000	200503	41	41	5.99	7	0	7	2.10	0.00	2.10
	O	DI	0.3000	200503	79	79	6.48	12	0	12	3.60	0.00	3.60

RI FUEL TYPE DI TOTALS: STATE MILES: 8,060 TAXABLE GALLONS: 1,428 TOTAL TAX DUE : 169.20
RETURN PERIOD: 200503 TAXABLE MILES: 8,060 TAX PAID GALLONS: 864 TOTAL AUDIT : 0.00
NET TAX GALLONS: 564 TOTAL INTEREST : 0.00
TOTAL SURCHARGE: 0.00
TOTAL DUE : 169.20

RI STATE FINAL TOTALS: STATE MILES: 8,060 TAXABLE GALLONS: 1,428 TOTAL TAX DUE : 169.20
TAXABLE MILES: 8,060 TAX PAID GALLONS: 864 TOTAL AUDIT : 0.00
NET TAX GALLONS: 564 TOTAL INTEREST : 0.00
TOTAL SURCHARGE: 0.00
TOTAL DUE : 169.20

EXHIBIT 13
MONTANA Monthly Transmittal Example

Transmittal Details:
For - NE to NY
Trans Year - 2005 - Trans Number - 12

Totals

Base Jur	Travel Jur	Transmittal Period	Total Distance	Taxable Distance	Taxable Fuel	Tax Paid Fuel	Net Tax Fuel	Tax Due	Interest Due	Total Due
NE	NY	12-01-2005 thru 12-31-2005	52,922	52,841	10,402	5,044	5,358	2,014.71	16.10	2,030.81

Line Detail - Click on the Taxpayer ID to show all activity for the given year

Base Jur	Txpyr ID	Return Yr/Qt	Trans Period	Trans Period Start	Trans Period End	Filing Ver.	Fuel Type	MPG	Total Distance	Taxable Distance	Taxable Fuel	Tax Paid Fuel	Net Tax Fuel	Tax Rate	Tax Due	Int. Due	Sur-charge	Total Due
NE		2005/03	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	RV	D	5.91	-3,519	-3,519	-595	-252	-343	0.3725	-127.77	0.00	N	-127.77
NE		2005/03	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	AR	D	5.92	3,590	3,590	606	252	354	0.3725	131.87	0.12	N	131.99
NE		2005/04	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	4.98	170	170	34	0	34	0.3795	12.90	0.00	N	12.90
NE		2005/03	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	5.92	405	405	68	0	68	0.3725	25.33	0.50	N	25.83
NE		2005/03	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	5.20	1,241	1,241	239	0	239	0.3725	89.03	1.78	N	90.81
NE		2005/04	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	4.74	228	228	48	0	48	0.3795	18.22	0.00	N	18.22
NE		2005/04	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	4.55	300	300	66	0	66	0.3795	25.05	0.00	N	25.05
NE		2005/04	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	7.71	910	910	118	0	118	0.3795	44.78	0.00	N	44.78
NE		2005/03	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	5.58	890	890	159	90	69	0.3725	25.70	0.52	N	26.22
NE		2005/04	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	8.65	649	649	75	0	75	0.3795	28.46	0.00	N	28.46
NE		2005/04	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	4.65	1,206	1,206	259	145	114	0.3795	43.26	0.00	N	43.26
NE		2005/03	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	5.03	51	51	10	0	10	0.3725	3.73	0.08	N	3.81
NE		2005/02	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	4.22	4,667	4,667	1,106	709	397	0.3535	140.34	7.00	N	147.34
NE		2005/03	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	4.29	6,104	6,104	1,423	942	481	0.3725	179.17	3.58	N	182.75
NE		2005/04	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	6.46	1,198	1,198	185	140	45	0.3795	17.08	0.00	N	17.08
NE		2005/04	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	5.40	637	637	118	0	118	0.3795	44.78	0.00	N	44.78
NE		2005/03	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	5.96	1,566	1,566	263	0	263	0.3725	97.97	1.96	N	99.93
NE		2005/04	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	5.25	405	405	77	97	-20	0.3795	-7.59	0.00	N	-7.59
NE		2005/04	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	5.16	135	135	26	0	26	0.3795	9.87	0.00	N	9.87
NE		2005/04	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	5.06	18,270	18,270	3,611	1,854	1,757	0.3795	666.78	0.00	N	666.78
NE		2005/04	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	4.52	791	791	175	0	175	0.3795	66.41	0.00	N	66.41
NE		2005/03	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	5.69	81	0	0	0	0	0.3725	0.00	0.00	N	0.00
NE		2005/04	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	7.90	170	170	22	0	22	0.3795	8.35	0.00	N	8.35
NE		2005/02	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	RV	D	5.67	-511	-511	-90	-80	-10	0.3535	-3.54	0.00	N	-3.54
NE		2005/02	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	AR	D	5.67	511	511	90	80	10	0.3535	3.54	0.00	N	3.54
NE		2005/03	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	4.56	125	125	27	50	-23	0.3725	-8.57	0.00	N	-8.57
NE		2005/04	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	4.89	227	227	46	0	46	0.3795	17.46	0.00	N	17.46
NE		2005/02	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	6.63	165	165	25	25	0	0.3535	0.00	0.00	N	0.00
NE		2005/03	12-01-2005 thru 12-31-2005	2005-12-01	2005-12-31	OR	D	3.93	72	72	18	0	18	0.3725	6.71	0.14	N	6.85

EXHIBIT 13
NEBRASKA Monthly Transmittal Example

REPORT ID: MARTR65
SERIAL NO: 04064490

V I S T A / T S
NEVADA DEPT OF MOTOR VEHICLES
TRANSMITTALS
FOR DECEMBER, 2005

STATE: MD MARYLAND FEIN: 52-6002033 2006-001
ADDRESS: COMPTROLLER OF MARYLAND
MOTOR FUEL TAX DIVISION
P.O. BOX 22100
ALBANY NY 12201-2100
ATTN: THOMAS PRENDKI

FEI NUMBER	RT TY	FU TY	FUEL RATE	RETURN PERIOD	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TAX PD GALLONS	NET TAX GALLONS	TAX DUE	INT
	0	DI	0.2425	200503	131	131	4.11	32	0	32	7.76	
	0	DI	0.2425	200503	145	145	5.43	27	129	102-	24.74-	

MD FUEL TYPE DI TOTALS: STATE MILES: 276 TAXABLE GALLONS: 59 TOTAL
TOTAL
RETURN PERIOD: 200503 TAXABLE MILES: 276 TAX PAID GALLONS: 129 TOTAL
NET TAX GALLONS: 70- TOTAL
TOTAL

MD STATE FINAL TOTALS: STATE MILES: 276 TAXABLE GALLONS: 59 TOTAL
TOTAL
TAXABLE MILES: 276 TAX PAID GALLONS: 129 TOTAL
NET TAX GALLONS: 70- TOTAL
TOTAL

EXHIBIT 13
NEVADA Monthly Transmittal Example

Report Date: 2006/01/05

Department Of Finance - Tax Administration Division
Tax Administrtion Management System

IFTA Remittance Listing December, 2005 For NEW YORK

Page: 1
Run Date: 2006/01/05
Report Number: A0100
Transmittal #: 2005-12

Fuel Type: Diesel

IFTA NUMBER	FL TY	Q	YR	TOTAL KILOS	TAXABLE KILOS	KPL	TAXABLE LTR	TAX PAID LTR	NET TAXABLE LTR	TAX DUE	SURCH DUE	INT DUE	TOTAL DUE
	D	3	2005	(1,312.00)	(1,312.00)	1.87	(701.60)	$0.00	(701.60)	($85.03)	$0.00	$0.00	($85.03)
				1,312.00	1,312.00	1.88	697.87	$0.00	697.87	$84.58	$0.00	$0.00	$84.58
	D	3	2005	724.00	724.00	1.97	367.51	$1150.00	(782.49)	($94.84)	$0.00	$0.00	($94.84)
* Total For Fuel Type *							363.78		(786.22)	($95.29)	$0.00	$0.00	($95.29)
** Total For Audits **													
** Total For Jurisdiction **				724.00	724.00		363.78	$1150.00	(786.22)	($95.29)	$0.00	$0.00	($95.29)

EXHIBIT 13
NEWFOUNDLAND Monthly Transmittal Example

TRANSMITTAL: NH 05-12

INTERNATIONAL FUEL TAX AGREEMENT
BASE JURISDICTION NEW HAMPSHIRE
MOTOR FUEL TAX REPORT PERIOD ENDING 12-31-2005
FOR MASSACHUSETTS

Tax Collections:

Account#	Qtr End	Fuel Type	Total Miles	Taxable Miles	MPG	Taxable Gallons	Tax Paid Gallons	Net Tax Gallons	Tax Due	Interest Due	Total Due	Amount Remitted	Amount Delinquent
	09/2005	D	469	469	4.50	104	0	104	21.84	0.22	22.06	22.06	0.00
	09/2005	D	2048	2048	4.52	453	491	-38	-7.98	0.00	-7.98	-7.98	0.00
	06/2005	D	3559	3559	4.08	872	873	-1	-0.21	0.00	-0.21	-0.21	0.00
	09/2005	D	1321	1321	5.53	239	0	239	50.19	1.00	51.19	51.19	0.00
	09/2005	D	230	230	1.62	142	0	142	29.82	0.60	30.42	30.42	0.00
	09/2005	D	1832	1832	4.29	427	0	427	89.67	1.79	91.46	91.46	0.00
	09/2005	D	62	62	6.53	9	0	9	1.89	0.02	1.91	1.91	0.00
	09/2005	D	3023	3023	5.20	581	0	581	122.01	2.44	124.45	124.45	0.00
	09/2005	D	3372	3372	5.82	579	0	579	121.59	2.43	124.02	124.02	0.00
	09/2005	D	38457	38457	4.40	8740	0	8740	1835.40	36.71	1872.11	1872.11	0.00
	09/2005	D	40	40	4.07	10	0	10	2.10	0.02	2.12	2.12	0.00
	09/2005	D	112	112	4.89	23	0	23	4.83	0.10	4.93	4.93	0.00
	09/2005	D	1031	1031	5.45	189	0	189	39.69	0.79	40.48	40.48	0.00
	09/2005	D	110	110	3.00	37	0	37	7.77	0.16	7.93	7.93	0.00
	09/2005	D	696	696	5.41	129	0	129	27.09	0.54	27.63	27.63	0.00
	09/2005	D	11596	11596	5.12	2265	2322	-57	-11.97	0.00	-11.97	-11.97	0.00
	09/2005	D	8922	8922	6.00	1487	1836	-349	-73.29	0.00	-73.29	-73.29	0.00
	09/2005	D	3559	3559	6.36	560	0	560	117.60	1.18	118.78	118.78	0.00
	12/2005	D	813	813	5.77	141	0	141	29.61	0.00	29.61	29.61	0.00
	09/2005	D	12619	12619	5.68	2222	0	2222	466.62	9.33	475.95	475.95	0.00
	09/2005	D	3460	3460	3.78	915	41	874	183.54	3.67	187.21	187.21	0.00
	09/2005	D	657	657	5.10	129	0	129	27.09	0.54	27.63	27.63	0.00
	09/2005	D	679	502	5.71	88	91	-3	-0.63	0.00	-0.63	-0.63	0.00
	09/2005	D	9081	8808	6.95	1267	0	1267	266.07	5.32	271.39	271.39	0.00
	09/2005	D	11233	10033	4.95	2027	2711	-684	-143.64	0.00	-143.64	-143.64	0.00
	09/2005	D	850	850	6.36	134	0	134	28.14	0.56	28.70	28.70	0.00
	09/2005	D	2130	2130	6.20	344	100	244	51.24	0.00	51.24	51.24	0.00
	03/2005	D	77	77	4.00	19	0	19	3.99	0.32	4.31	4.31	0.00
	12/2005	D	678	678	6.50	104	0	104	21.84	0.00	21.84	21.84	0.00
	12/2004	D	4609	4609	4.90	941	0	941	197.61	21.74	219.35	219.35	0.00
	03/2005	D	9271	9271	4.49	2065	0	2065	433.65	34.69	468.34	468.34	0.00
	06/2005	D	12628	12628	5.23	2415	0	2415	507.15	25.36	532.51	532.51	0.00

EXHIBIT 13
NEW HAMPSHIRE Monthly Transmittal Example

REPORT ID: MARTR65
SERIAL NO: 18030165

V I S T A / T S
NEW MEXICO
TRANSMITTALS
FOR 12/07/05 THRU 01/06/06

RUN DATE: 01/11/06
RUN TIME: 02:43AM

STATE: MA MASSACHUSETTS FEIN: 046-002-284 2006-001
ADDRESS: MASSACHUSETTS DEPT OF REVENUE

P.O. BOX 22097
ALBANY NY 12201-2097
ATTN: RICHARD CUDDY

FEI NUMBER	RT TY	FU TY	FUEL RATE	RETURN PERIOD	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TAX PD GALLONS	NET TAX GALLONS	TAX DUE	INTEREST	TOTAL DUE
	A	DI	0.2100	200502	183	183	4.95	37	0	37	7.77	0.39	8.16
MA FUEL TYPE DI TOTALS:				STATE MILES:		183		TAXABLE GALLONS:			37	TOTAL TAX DUE :	7.77
RETURN PERIOD: 200502				TAXABLE MILES:		183		TAX PAID GALLONS:			0	TOTAL AUDIT :	0.00
								NET TAX GALLONS:			37	TOTAL INTEREST :	0.39
												TOTAL SURCHARGE:	0.00
												TOTAL DUE :	8.16
	O	DI	0.2100	200503	208	208	6.24	33	0	33	6.93	0.07	7.00
	O	DI	0.2100	200503	692	692	5.22	133	0	133	27.93	0.56	28.49
	O	DI	0.2100	200503	204	204	5.94	34	0	34	7.14	0.00	7.14
	O	DI	0.2100	200503	170	170	6.63	26	0	26	5.46	0.11	5.57
	O	DI	0.2100	200503	115	115	6.08	19	0	19	3.99	0.00	3.99
	A	DI	0.2100	200503	1570	1570	6.26	251	0	251	52.71	0.00	52.71
MA FUEL TYPE DI TOTALS:				STATE MILES:		2,959		TAXABLE GALLONS:			496	TOTAL TAX DUE :	104.16
RETURN PERIOD: 200503				TAXABLE MILES:		2,959		TAX PAID GALLONS:			0	TOTAL AUDIT :	0.00
								NET TAX GALLONS:			496	TOTAL INTEREST :	0.74
												TOTAL SURCHARGE:	0.00
												TOTAL DUE :	104.90
	O	DI	0.2100	200504	433	433	6.18	70	74	4-	0.84-	0.00	0.84-
MA FUEL TYPE DI TOTALS:				STATE MILES:		433		TAXABLE GALLONS:			70	TOTAL TAX DUE :	0.84-
RETURN PERIOD: 200504				TAXABLE MILES:		433		TAX PAID GALLONS:			74	TOTAL AUDIT :	0.00
								NET TAX GALLONS:			4-	TOTAL INTEREST :	0.00
												TOTAL SURCHARGE:	0.00
												TOTAL DUE :	0.84-
MA STATE FINAL TOTALS:				STATE MILES:		3,575		TAXABLE GALLONS:			603	TOTAL TAX DUE :	111.09
				TAXABLE MILES:		3,575		TAX PAID GALLONS:			74	TOTAL AUDIT :	0.00
								NET TAX GALLONS:			529	TOTAL INTEREST :	1.13
												TOTAL SURCHARGE:	0.00
												TOTAL DUE :	112.22

EXHIBIT 13
NEW MEXICO Monthly Transmittal Example

REPORT ID: MARTR65
SERIAL NO: NC053170

V I S T A / T S
NORTH CAROLINA DEPT. OF REVENUE
TRANSMITTALS
FOR DECEMBER, 2005

RUN DATE: 01/01/06
RUN TIME: 03:52AM

STATE: MD MARYLAND FEIN: 52-6002033 2006-001
ADDRESS: COMPTROLLER OF MARYLAND
MOTOR FUEL TAX DIVISION
P.O. BOX 22100
ALBANY NY 12201-2100
ATTN: THOMAS PRENDKI

FEI NUMBER	RT TY	FU TY	FUEL RATE	RETURN PERIOD	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TAX PD GALLONS	NET TAX GALLONS	TAX DUE	INTEREST	TOTAL DUE
	0	DI	0.2425	200403	58	58	5.81	10	0	10	2.43	0.34	2.77

MD FUEL TYPE DI TOTALS: STATE MILES: 58 TAXABLE GALLONS: 10
RETURN PERIOD: 200403 TAXABLE MILES: 58 TAX PAID GALLONS: 0
NET TAX GALLONS: 10

TOTAL TAX DUE : 2.43
TOTAL AUDIT : 0.00
TOTAL INTEREST : 0.34
TOTAL SURCHARGE: 0.00
TOTAL DUE : 2.77

	0	DI	0.2425	200404	22337	22337	6.41	3485	698	2787	675.85	74.34	750.19

MD FUEL TYPE DI TOTALS: STATE MILES: 22,337 TAXABLE GALLONS: 3,485
RETURN PERIOD: 200404 TAXABLE MILES: 22,337 TAX PAID GALLONS: 698
NET TAX GALLONS: 2,787

TOTAL TAX DUE : 675.85
TOTAL AUDIT : 0.00
TOTAL INTEREST : 74.34
TOTAL SURCHARGE: 0.00
TOTAL DUE : 750.19

	0	DI	0.2425	200501	16925	16925	6.70	2526	278	2248	545.14	43.61	588.75
	0	DI	0.2425	200501	2531	2531	7.34	345	300	45	10.91	0.76	11.67
	0	DI	0.2425	200501	2132	2132	4.61	462	76	386	93.61	7.49	101.10
	0	DI	0.2425	200501	922	922	6.78	136	0	136	32.98	2.31	35.29
	0	DI	0.2425	200501	1515	1515	4.81	315	0	315	76.39	6.11	82.50
	0	DI	0.2425	200501	150	150	4.59	33	44	11-	2.67-	0.00	2.67-
	0	DI	0.2425	200501	2344	2344	5.30	442	127	315	76.39	5.35	81.74

MD FUEL TYPE DI TOTALS: STATE MILES: 26,519 TAXABLE GALLONS: 4,259
RETURN PERIOD: 200501 TAXABLE MILES: 26,519 TAX PAID GALLONS: 825
NET TAX GALLONS: 3,434

TOTAL TAX DUE : 832.75
TOTAL AUDIT : 0.00
TOTAL INTEREST : 65.63
TOTAL SURCHARGE: 0.00
TOTAL DUE : 898.38

	0	DI	0.2425	200502	10940	10940	4.44	2464	2399	65	15.76	0.79	16.55
	0	DI	0.2425	200502	12913	12913	6.57	1965	383	1582	383.64	19.18	402.82
	0	DI	0.2425	200502	3922	3922	4.61	851	0	851	206.37	8.25	214.62
	0	DI	0.2425	200502	3270	3270	7.06	463	427	36	8.73	0.44	9.17
	0	DI	0.2425	200502	5357	5357	5.61	955	974	19-	4.61-	0.00	4.61-
	0	DI	0.2425	200502	1905	1905	8.56	223	0	223	54.08	0.00	54.08
	A	DI	0.2425	200502	318	318	6.15	53	0	53	12.85	0.64	13.49
	0	DI	0.2425	200502	1654	1654	4.00	414	0	414	100.40	5.02	105.42
	0	DI	0.2425	200502	1180	1180	4.49	263	0	263	63.78	3.19	66.97
	0	DI	0.2425	200502	161	161	5.78	28	0	28	6.79	0.34	7.13
	0	DI	0.2425	200502	969	969	4.55	213	0	213	51.65	1.55	53.20

EXHIBIT 13
NORTH CAROLINA Monthly Transmittal Example

01/10/2006
Transmittal 12-2005

North Dakota Department of Transportation
International Fuel Tax Agreement
Transmittal Revenue Receipts
12/01/2005 Thru 12/31/2005

IFTA Member: KENTUCKY
Federal Employer ID No: 610600439

IFTA Acct Number	YEAR	Q	Total Miles	Taxable Miles	MPG	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax/Credit Due	Interest Due	Total Due	SURCHARGE Tax Rate	SURCHARGE Tax/Credit Due	SURCHARGE Interest Due	Total Due
Fuel Type: Diesel																
	2005	3	398	398	5.22	76	0	76	0.1410	10.72	0.11	10.83	0.06	4.79	0.05	4.
	2005	3	530	530	5.55	95	328	-233	0.1410	-32.85		-32.85	0.06	5.99	0.06	6.
	2005	3	192	192	6.29	31	55	-24	0.1410	-3.38		-3.38	0.06	1.95	0.04	1,
	2005	3	243	243	5.78	42	0	42	0.1410	5.92	0.12	6.04	0.06	2.65	0.05	2.
	2005	3	43	43	4.89	9	196	-187	0.1410	-26.37		-26.37	0.06	0.57	0.01	0.
	2005	3	2,329	2,329	5.48	425	0	425	0.1410	59.93	0.60	60.53	0.06	26.78	0.27	27.
	2005	3	1,320	1,320	5.79	228	287	-59	0.1410	-8.32		-8.32	0.06	14.36	0.29	14.
	2005	3	540	540	4.50	120	80	40	0.1410	5.64	0.11	5.75	0.06	7.56	0.15	7.
	2005	4	194	194	5.75	34	0	34	0.1410	4.79		4.79	0.06	2.14	0.00	2.
Totals:			5,789	5,789		1,060	946	114		16.08	0.94	17.02		66.79	0.92	67,
										Total Due:		17.02				67.

Adjustments:

AUDIT PERIOD 7/1/03 TO 12/31/04 — Grand Total Due: 84.73
AUDIT PERIOD 7/1/03 TO 12/31/04 — 3.40
0.85
Total Adjustments: 4.25
Grand Total Due: 88.98

* A = Amended Return

EXHIBIT 13
NORTH DAKOTA Monthly Transmittal Example

Date: 11/01/2005

Transmittal #: 2005-11

FOR MONTH OF October, 2005

PROVINCE OF NOVA SCOTIA

IFTA Remittance Listing For MARYLAND

IFTA NUMBER	FL TY	Q	YEAR	TR TY	TOTAL KILOS	TAXABLE KILOS	KPL	TAXABLE LTR	TAX PD LTR	NTXBL LTR	TAX DUE	INT DUE	TOTAL DUE
* FUEL TYPE: Diesel													
	D	4	2004	I	310	310	1.56	199	0:	199	16.52	0.62	17.14
	D	2	2005	A							0.00	0.00	0.00
	D	2	2005	A							0.00	0.00	0.00
	D	2	2005	I	5,431	5,431	2.07	2,624	799	1,825	141.62	0.00	141.62
	D	2	2005	I	2,564	2,564	2.21	1,160	444	716	55.56	0.00	55.56
	D	2	2005	I	15,106	15,106	2.24	6,744	5,324	1,420	110.19	0.00	110.19
	D	2	2005	I	3,240	3,240	2.22	1,459	3,388	-1,929	-149.69	0.00	-149.69
	D	2	2005	I	325	325	1.84	177	0	177	13.74	0.00	13.74
	D	2	2005	I	2,968	2,968	2.18	1,361	1,627	-266	-20.64	0.00	-20.64
	D	2	2005	I	6,183	6,183	2.07	2,987	344	2,643	205.10	0.85	205.95
	D	2	2005	I	9,700	9,700	2.12	4,575	2,959	1,616	125.40	0.00	125.40
	D	2	2005	I	21,759	21,759	2.23	9,757	3,274	6,483	503.08	0.00	503.08
	D	2	2005	I	534	534	2.00	267	0	267	20.72	0.00	20.72
	D	2	2005	I	188	188	2.50	75	0	75	5.82	0.00	5.82
	D	2	2005	I	234	234	2.05	114	0	114	8.85	0.11	8.96
	D	2	2005	I	1,638	1,638	1.78	920	0	920	71.39	0.00	71.39
	D	2	2005	I	322	322	1.97	163	0	163	12.65	0.00	12.65
	D	2	2005	I	15,386	15,386	2.28	6,748	11,524	-4,776	-370.62	0.00	-370.62
	D	2	2005	I	15,386	15,386	2.29	6,719	2,234	4,485	348.04	0.00	348.04
* Total FOR Fuel Type *					101,274	101,274		46,049	31,917	14,132	1,097.73	1.58	1,099.31
* AUDITS PAID													
* Total FOR Audits *					0	0		0	0	0	0.00	0.00	0.00
** Total for Juris **					101,274	101,274		46,049	31,917	14,132	1,097.73	1.58	1,099.31

EXHIBIT 13
NOVA SCOTIA Monthly Transmittal Example

Transmittal Details:
For : OH to NY
Trans Year - 2006 - Trans Number - 02

Totals

Base Jur	Travel Jur	Transmittal Period	Total Distance	Taxable Distance	Taxable Fuel	Tax Paid Fuel	Net Tax Fuel	Tax Due	Interest Due	Total Due
OH	NY	2006-01-14-2006-02-14	2,495,298	2,495,085	430,638	226,645	203,993	78,786.84	605.41	79,392.25

Line Detail - Click on the Taxpayer ID to show all activity for the given year.

Base Jur	Txpyr ID	Return Yr/Qt	Trans Period	Trans Period Start	Trans Period End	Filing Ver.	Fuel Type	MPG	Total Distance	Taxable Distance	Taxable Fuel	Tax Paid Fuel	Net Tax Fuel	Tax Rate	Tax Due	Int. Due	Sur-charge	Total Due
OH		2005/03	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	5.83	237	237	41	0	41	0.3725	15.27	0.46	N	15.73
OH		2004/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	3.26	24	24	7	0	7	0.3275	2.29	0.27	N	2.56
OH		2005/03	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	4.90	625	625	128	76	52	0.3725	19.37	0.58	N	19.95
OH		2005/03	2006-01-14-2006-02-14	2006-01-14	2006-02-14	PA	D	5.46	0	25	5	0	5	0.3725	1.86	0.00	N	1.86
OH		2005/03	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	5.46	1,015	990	181	125	56	0.3725	20.86	0.00	N	20.86
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	6.20	5,805	5,805	936	391	545	0.3795	206.83	0.00	N	206.83
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	8.25	2,320	2,107	255	68	187	0.3795	70.97	0.00	N	70.97
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	4.72	520	520	110	0	110	0.3795	41.75	0.00	N	41.75
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	4.28	753	753	176	128	48	0.3795	18.22	0.00	N	18.22
OH		2005/03	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	6.12	17,329	17,329	2,832	1,544	1,288	0.3725	479.78	0.00	N	479.78
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	5.80	11,102	11,102	1,914	384	1,530	0.3795	580.64	0.00	N	580.64
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	5.70	1,140	1,140	200	0	200	0.3795	75.90	0.00	N	75.90
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	5.58	426	426	76	0	76	0.3795	28.84	0.00	N	28.84
OH		2005/03	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	4.42	3,895	3,895	881	641	240	0.3725	89.40	0.00	N	89.40
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	4.88	4,770	4,770	977	0	977	0.3795	370.77	0.00	N	370.77
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	6.58	864	864	131	0	131	0.3795	49.71	0.00	N	49.71
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	5.56	39,801	39,801	7,158	7,494	-336	0.3795	-127.51	0.00	N	-127.51
OH		2005/03	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	6.05	3,588	3,588	593	0	593	0.3725	220.89	0.00	N	220.89
OH		2005/03	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	5.13	200	200	39	29	10	0.3725	3.73	0.07	N	3.80
OH		2005/03	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	36.12	1,233	1,233	34	0	34	0.3725	12.67	0.38	N	13.05
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	5.00	567	567	113	0	113	0.3795	42.88	0.00	N	42.88
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	8.72	988	988	113	0	113	0.3795	42.88	0.00	N	42.88
OH	2	2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	6.09	1,468	1,468	241	0	241	0.3795	91.46	0.00	N	91.46
OH		2005/03	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	5.72	1,153	1,153	202	40	162	0.3725	60.35	1.21	N	61.56
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	4.92	643	643	131	139	-8	0.3795	-3.04	0.00	N	-3.04
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	4.13	299	299	72	137	-65	0.3795	-24.67	0.00	N	-24.67
OH	2	2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	5.21	37,142	37,142	7,129	6,593	536	0.3795	203.41	0.00	N	203.41
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	5.70	3,894	3,894	683	0	683	0.3795	259.20	0.00	N	259.20
OH		2005/04	2006-01-14-2006-02-14	2006-01-14	2006-02-14	OR	D	4.87	152	152								

EXHIBIT 13
OHIO Monthly Transmittal Example

III

REPORT ID : IFTO
TRANSMITTAL PERIOD : 200601
TRANSMITTAL SEQ. NO.: ON-2006-MA01

PROVINCE OF ONTARIO
TRANSMITTALS FOR JANUARY, 2006

PROCESSING DATE: 2006-02-22

JURISDICTION: MASSACHUSETTS
ATTN: CARMINE SANTORO
MASSACHUSETTS DEPT OF REVENUE
P.O. BOX 22097
ALBANY NY 12201-2097
USA

FUEL TYPE: 1 DIESEL
REPORTING PERIOD: 2001Q4

AUDITED RETURNS AND ADJUSTMENTS

ACCOUNT NUMBER	RT TP	TOTAL KMS	TAXABLE KMS	KPL	TAXABLE LITRES	TAX PAID LITRES	NET TAXABLE LITRES	TAX RATE	TAX DUE	INTEREST DUE	TOTAL DUE
	AU	1187	1187	2.45	484	0	484	0.0870	$42.11	$0.00	$42.11
	PA	1447-	1447-	2.44	593-	0	593-	0.0870	$51.59-	$0.00	$51.59-
AUDITED TOTALS		260-	260-		109-	0	109-		$9.48-	$0.00	$9.48-
2001Q4 TOTALS		260-	260-		109-	0	109-		$9.48-	$0.00	$9.48-

REPORTING PERIOD: 2002Q1

AUDITED RETURNS AND ADJUSTMENTS

	AU	775	763	1.70	449	0	449	0.0868	$38.97	$1.85	$40.82
	PA	775-	763-	2.30	332-	0	332-	0.0868	$28.82-	$0.00	$28.82-
	AU	693	693	2.27	305	241	64	0.0868	$5.56	$0.00	$5.56
	PA	843-	843-	2.26	373-	241-	132-	0.0868	$11.46-	$0.00	$11.46-
AUDITED TOTALS		150-	150-		49	0	49		$4.25	$1.85	$6.10
2002Q1 TOTALS		150-	150-		49	0	49		$4.25	$1.85	$6.10

REPORTING PERIOD: 2002Q2

AUDITED RETURNS AND ADJUSTMENTS

	AU	4606	4606	1.70	2709	371	2338	0.0881	$205.98	$12.95	$218.93
	PA	4606-	4606-	2.49	1850-	371-	1479-	0.0881	$130.30-	$0.00	$130.30-

LEGEND: OR = ORIGINAL ROW. PA = PROCESSING ADJUSTMENT. AR = AMENDED ROW. AU = AUDIT ROW. AA

EXHIBIT 13
ONTARIO Monthly Transmittal Example

International Fuel Tax Agreement

IFTA Transmittal Report

12/1/2005 Thru 1/3/2006

Oregon Transmittal 200601

State: MA

Agency: COMMONWEALTH OF MASSACHUSETTS

Address: MA DEPT OF REVENUE
PO BOX 22097
ALBANY, NY 12201-2097

FEIN: 046002284

Fuel Type: D

ADJ CD	Filing Period	Tax Rate	FEIN	Total Miles	Taxable Miles	MPG	Taxable Gallons	Tax Paid Gallons	Net Tax Gallons	Tax Due	Interest Due	Total Due
	0705/0905	0.2100		262	262	5.50	48	0	48	$10.08	$0.20	$10.28
	0705/0905	0.2100		322	322	6.26	51	0	51	$10.71	$0.21	$10.92
	0705/0905	0.2100		240	240	6.02	40	0	40	$8.40	$0.17	$8.57
	0705/0905	0.2100		185	185	7.05	26	0	26	$5.46	$0.11	$5.57
	0705/0905	0.2100		34	34	5.33	6	0	6	$1.26	$0.03	$1.29
	0705/0905	0.2100		71	71	4.79	15	0	15	$3.15	$0.06	$3.21
	0705/0905	0.2100		44	44	5.58	8	0	8	$1.68	$0.03	$1.71
	0705/0905	0.2100		290	290	5.52	53	0	53	$11.13	$0.11	$11.24
	0705/0905	0.2100		2,084	2,084	5.59	373	0	373	$78.33	$0.78	$79.11
AR	0705/0905	0.2100		0	0	5.38	6	0	6	$1.26	$0.00	$1.26
	0705/0905	0.2100		16	16	4.70	3	0	3	$0.63	$0.01	$0.64
	0705/0905	0.2100		695	695	4.74	147	55	92	$19.32	$0.19	$19.51
	0705/0905	0.2100		5,975	5,975	5.55	1,077	125	952	$199.92	$2.00	$201.92
	0705/0905	0.2100		245	245	5.79	42	0	42	$8.82	$0.18	$9.00
	Total for: 0705/0905			10,463	10,463		1,895	180	1,715	$360.15	$4.08	$364.23
	1005/1205	0.2100		534	375	6.75	56	0	56	$11.76	$0.00	$11.76
	Total for: 1005/1205			534	375		56	0	56	$11.76	$0.00	$11.76
	Total for Fuel Type : D			10,997	10,838		1,951	180	1,771	$371.91	$4.08	$375.99
	MA Total :			10,997	10,838		1,951	180	1,771	$371.91	$4.08	$375.99

AA - Audit Adjustment AR - Amended Return BT - Backout Transaction RS - Reinstatement

EXHIBIT 13
OREGON Monthly Transmittal Example

DATE: 01/03/2006
TIME: 21:05:03
RPTID: IF2401

IFTA RETURNS PROCESSING SYSTEM
TRANSMITTAL REPORT
DETAIL LISTING FOR PERIOD - 11/2005
BASE JURISDICTION: PENNSYLVANIA
FOR JURISDICTION : RHODE ISLAND

FEE SEQUENCE #: 05-12

TP ID	RT TP *	FUEL TYPE	PERIOD	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TAX PAID GALLONS	NET TAXABLE GALLONS	TAX RATE	TAX/ CREDIT DUE	INTEREST DUE	TOTAL DUE
	OR	D	3Q2005	782	782	6.01	130	0	130	0.3000	$39.00	$.00	$39.00
	OR	D	3Q2005	1,006	1,006	5.35	188	0	188	0.3000	$56.40	$.00	$56.40
	OR	D	3Q2005	395	395	6.38	62	0	62	0.3000	$18.60	$.00	$18.60
	OR	D	3Q2005	2,779	2,779	7.10	391	87	304	0.3000	$91.20	$.00	$91.20
	OR	D	3Q2005	105	105	5.96	18	0	18	0.3000	$5.40	$.00	$5.40
	OR	D	3Q2005	180	180	5.33	34	0	34	0.3000	$10.20	$.00	$10.20
	OR	D	3Q2005	215	215	4.70	46	0	46	0.3000	$13.80	$.00	$13.80
	OR	D	3Q2005	4,347	4,347	4.98	873	0	873	0.3000	$261.90	$.00	$261.90
	OR	D	3Q2005	41	41	4.62	9	0	9	0.3000	$2.70	$.00	$2.70
	OR	D	3Q2005	940	940	5.50	171	0	171	0.3000	$51.30	$.00	$51.30
	OR	D	3Q2005	63	63	5.21	12	0	12	0.3000	$3.60	$.00	$3.60
	OR	D	3Q2005	588	588	5.10	115	166	51-	0.3000	$15.30-	$.00	$15.30-
	OR	D	3Q2005	420	420	2.53	166	0	166	0.3000	$49.80	$.50	$50.30
	OR	D	2Q2005	293	293	4.97	59	0	59	0.3000	$17.70	$.71	$18.41
	OR	D	3Q2005	93	93	4.83	19	0	19	0.3000	$5.70	$.00	$5.70
	OR	D	3Q2005	230	230	6.59	35	0	35	0.3000	$10.50	$.00	$10.50
	OR	D	3Q2005	159	159	5.82	27	0	27	0.3000	$8.10	$.08	$8.18
	OR	D	3Q2005	86	86	5.65	15	0	15	0.3000	$4.50	$.05	$4.55
	OR	D	3Q2005	1,279	1,279	6.92	185	0	185	0.3000	$55.50	$.00	$55.50
	OR	D	3Q2005	315	315	5.25	60	0	60	0.3000	$18.00	$.00	$18.00
	OR	D	3Q2005	8	8	6.56	1	0	1	0.3000	$.30	$.00	$.30
	OR	D	3Q2005	82	82	4.47	18	97	79-	0.3000	$23.70-	$.00	$23.70-
	OR	D	3Q2005	22	22	5.09	4	0	4	0.3000	$1.20	$.01	$1.21
	OR	D	3Q2005	96	96	3.11	31	0	31	0.3000	$9.30	$.09	$9.39
	OR	D	3Q2005	80	80	5.68	14	0	14	0.3000	$4.20	$.00	$4.20
	OR	D	3Q2005	410	410	5.61	73	0	73	0.3000	$21.90	$.00	$21.90
	OR	D	3Q2005	121	121	4.40	28	0	28	0.3000	$8.40	$.00	$8.40
	OR	D	3Q2005	173	173	5.55	31	0	31	0.3000	$9.30	$.00	$9.30
	OR	D	3Q2005	0	0	6.14	0	0	0	0.3000	$.00	$.00	$.00
	OR	D	3Q2005	81	81	5.45	15	0	15	0.3000	$4.50	$.05	$4.55
	OR	D	3Q2005	752	752	5.83	129	0	129	0.3000	$38.70	$.00	$38.70
	OR	D	3Q2005	56	56	6.12	9	0	9	0.3000	$2.70	$.00	$2.70
	OR	D	3Q2005	1,448	1,448	4.56	318	0	318	0.3000	$95.40	$.00	$95.40
	OR	D	3Q2005	211	211	5.37	39	0	39	0.3000	$11.70	$.12	$11.82
	OR	D	3Q2005	141	141	4.69	30	0	30	0.3000	$9.00	$.00	$9.00
	OR	D	3Q2005	43	43	5.06	8	0	8	0.3000	$2.40	$.00	$2.40
	OR	D	3Q2005	40	40	6.44	6	0	6	0.3000	$1.80	$.00	$1.80
	OR	D	3Q2005	3,900	3,900	5.48	712	0	712	0.3000	$213.60	$.00	$213.60
	OR	D	3Q2005	149	149	5.11	29	0	29	0.3000	$8.70	$.00	$8.70
	OR	D	3Q2005	41	41	6.79	6	0	6	0.3000	$1.80	$.00	$1.80
	OR	D	3Q2005	155	155	5.00	31	0	31	0.3000	$9.30	$.09	$9.39
	OR	D	3Q2005	41	41	5.14	8	0	8	0.3000	$2.40	$.00	$2.40
	OR	D	3Q2005	164	164	6.10	27	0	27	0.3000	$8.10	$.00	$8.10
	OR	D	3Q2005	625	625	6.96	90	0	90	0.3000	$27.00	$.27	$27.27
	OR	D	3Q2005	203	203	6.40	32	145	113-	0.3000	$33.90-	$.00	$33.90-
	OR	D	3Q2005	256	256	5.39	47	0	47	0.3000	$14.10	$.14	$14.24
	OR	D	3Q2005	584	584	5.44	107	0	107	0.3000	$32.10	$.32	$32.42
	OR	D	3Q2005	1,584	1,584	3.79	418	0	418	0.3000	$125.40	$1.25	$126.65
	OR	D	3Q2005	210	210	10.50	20	0	20	0.3000	$6.00	$.00	$6.00

*RETURN TYPES - OR=ORIGINAL, AA=AUDIT ADJUSTMENT, PA=PROCESSING ADJUSTMENT, AR=AMENDED, RR=RETURN REVERSED, AU=AUDIT RESU

EXHIBIT 13
PENNSYLVANIA Monthly Transmittal Example

Date: 02/14/2006

FOR MONTH OF January, 2006

Transmittal #: 2006-2

PROVINCE OF PRINCE EDWARD ISLAND

IFTA Remittance Listing For CONNECTICUT

IFTA NUMBER	FL TY	Q	YEAR	TR TY	TOTAL KILOS	TAXABLE KILOS	KPL	TAXABLE LTR	TAX PD LTR	NTXBL LTR	TAX DUE	INT DUE	TOTAL DUE
* FUEL TYPE: Diesel													
	D	3	2005	I	1,986	1,986	1.91	1,040	151	889	75.21	0.94	76.15
	D	4	2005	A	15,754	15,754	2.02	7,799	1,635	6,164	-12.69	0.00	-12.69
	D	4	2005	I	4,352	4,352	2.25	1,934	0	1,934	155.30	0.00	155.30
	D	4	2005	I	674	674	1.80	374	0	374	30.03	0.00	30.03
	D	4	2005	I	147,715	147,715	2.03	72,766	4,240	68,526	5,502.64	0.00	5,502.64
	D	4	2005	I	8,123	8,123	1.86	4,367	3,016	1,351	108.49	0.00	108.49
	D	4	2005	I	65,793	65,793	2.13	30,889	3,162	27,727	2,226.48	0.00	2,226.48
	D	4	2005	I	2,381	2,381	2.04	1,167	783	384	30.84	0.00	30.84
	D	4	2005	I	1,667	1,667	2.89	577	0	577	46.33	0.00	46.33
	D	4	2005	I	383	383	2.15	178	0	178	14.29	0.00	14.29
	D	4	2005	I	323	323	2.53	128	0	128	10.28	0.00	10.28
	D	4	2005	I	15,754	15,754	1.98	7,957	1,635	6,322	507.66	0.00	507.66
	D	4	2005	I	535	535	2.02	265	0	265	21.28	0.00	21.28
	D	4	2005	I	896	896	2.17	413	0	413	33.16	0.00	33.16
	D	4	2005	I	158	158	2.06	77	0	77	6.18	0.00	6.18
	D	4	2005	I	1,227	1,227	2.00	614	0	614	49.30	0.00	49.30
	D	4	2005	I	2,090	2,090	1.93	1,083	0	1,083	86.96	0.00	86.96
	D	4	2005	I	320	320	3.74	86	0	86	6.91	0.00	6.91
	D	4	2005	I	248	248	3.04	82	0	82	6.58	0.00	6.58
	D	4	2005	I	1,770	1,770	2.00	885	0	885	71.07	0.00	71.07
	D	4	2005	I	459	459	1.92	239	0	239	19.19	0.00	19.19
	D	4	2005	I	441	441	2.40	184	0	184	14.78	0.00	14.78
* Total FOR Fuel Type *					273,049	273,049		133,104	14,622	118,482	9,010.27	0.94	9,011.21
* AUDITS PAID													
* Total FOR Audits *					0	0		0	0	0	0.00	0.00	0.00
** Total for Juris **					273,049	273,049		133,104	14,622	118,482	9,010.27	0.94	9,011.21

EXHIBIT 13
PRINCE EDWARD ISLAND Monthly Transmittal Example

DATE: 12/14/2005
TIME: 18:19:41
RPTID: C1ECIR01 (IF2401)

IFTA RETURNS PROCESSING SYSTEM
TRANSMITTAL REPORT
DETAIL LISTING FOR PERIOD - 11/2005
BASE JURISDICTION: QUEBEC
FOR JURISDICTION : NEW YORK

FEE SEQUENCE #: 05-11

TP ID	RT TP *	FUEL TYPE	PERIOD	TOTAL KILOMETERS	TAXABLE KILOMETERS	KPL	TAXABLE LITERS	TAX PAID LITERS	NET TAXABLE LITERS	TAX RATE	TAX/ CREDIT DUE	INTEREST DUE	TOTAL DUE
	OR	D	3Q2005	4,085	4,085	2.31	1,768	171	1,597	0.1212	$193.56	$.81	$194.37
	OR	D	3Q2005	28,206	28,206	2.65	10,644	143	10,501	0.1212	$1,272.72	$5.30	$1,278.02
	OR	D	3Q2005	6,516	6,516	2.23	2,922	2,669	253	0.1212	$30.66	$.13	$30.79
	OR	D	3Q2005	12,655	12,655	2.39	5,295	0	5,295	0.1212	$641.75	$.00	$641.75
	OR	D	3Q2005	6,829	6,829	2.16	3,162	151	3,011	0.1212	$364.93	$1.52	$366.45
	OR	D	3Q2005	40,099	40,099	3.57	11,232	10,045	1,187	0.1212	$143.86	$.60	$144.46
	OR	D	3Q2005	12,787	12,787	2.61	4,899	0	4,899	0.1212	$593.76	$.00	$593.76
	OR	D	3Q2005	27,984	27,984	2.39	11,709	378	11,331	0.1212	$1,373.32	$5.72	$1,379.04
	OR	D	3Q2005	2,462	2,462	2.97	829	0	829	0.1212	$100.47	$.42	$100.89
	OR	D	1Q2005	25,273	25,273	2.28	11,085	0	11,085	0.1168	$1,294.73	$37.76	$1,332.49
	OR	D	2Q2005	41,797	41,797	2.35	17,786	0	17,786	0.1131	$2,011.60	$33.52	$2,045.12
	OR	D	3Q2005	36,943	36,943	2.64	13,994	0	13,994	0.1212	$1,696.07	$7.07	$1,703.14
	OR	D	3Q2005	69,529	69,529	2.29	30,362	1,195	29,167	0.1212	$3,535.04	$14.73	$3,549.77
	OR	D	3Q2005	9,890	9,890	2.36	4,191	140	4,051	0.1212	$490.98	$2.05	$493.03
	OR	D	3Q2005	5,079	5,079	2.57	1,976	0	1,976	0.1212	$239.49	$1.00	$240.49
	OR	D	3Q2005	414	414	2.47	168	0	168	0.1212	$20.36	$.08	$20.44
	OR	D	3Q2005	272	272	2.81	97	0	97	0.1212	$11.76	$.05	$11.81
	OR	D	3Q2005	63,784	63,784	2.37	26,913	472	26,441	0.1212	$3,204.65	$13.35	$3,218.00
	OR	D	3Q2005	23,474	23,474	2.10	11,178	371	10,807	0.1212	$1,309.81	$.00	$1,309.81
	OR	D	3Q2005	5,284	5,284	2.07	2,553	397	2,156	0.1212	$261.31	$1.09	$262.40
	OR	D	3Q2005	961	961	2.34	411	0	411	0.1212	$49.81	$.21	$50.02
	OR	D	3Q2005	7,842	7,842	2.25	3,485	3,702	217-	0.1212	$26.30-	$.00	$26.30-
	OR	D	2Q2005	266	266	2.55	104	0	104	0.1131	$11.76	$.20	$11.96
	OR	D	3Q2005	210	210	2.46	85	0	85	0.1212	$10.30	$.04	$10.34
	OR	D	3Q2005	262,285	262,285	2.30	114,037	3,281	110,756	0.1212	$13,423.63	$55.92	$13,479.55
	OR	D	3Q2005	59,514	59,514	3.64	16,350	41,736	25,386-	0.1212	$3,076.78-	$.00	$3,076.78-
	OR	D	3Q2005	284,171	284,171	2.05	138,620	5,529	133,091	0.1212	$16,130.63	$67.20	$16,197.83
	OR	D	3Q2005	2,490	2,490	2.26	1,102	389	713	0.1212	$86.42	$.00	$86.42
	OR	D	3Q2005	32,160	32,160	2.62	12,275	210	12,065	0.1212	$1,462.28	$6.09	$1,468.37
	OR	D	3Q2005	2,209	2,209	2.30	960	0	960	0.1212	$116.35	$.00	$116.35
	OR	D	3Q2005	24,531	24,531	2.41	10,179	9,039	1,140	0.1212	$138.17	$.58	$138.75
	OR	D	3Q2005	10,348	10,348	2.14	4,836	0	4,836	0.1212	$586.12	$2.44	$588.56
	OR	D	3Q2005	486,751	486,751	2.61	186,495	1,282	185,213	0.1212	$22,447.82	$93.52	$22,541.34
	OR	D	3Q2005	100,100	100,100	2.25	44,489	4,349	40,140	0.1212	$4,864.97	$20.27	$4,885.24
	OR	D	3Q2005	24,470	24,470	2.00	12,235	0	12,235	0.1212	$1,482.88	$6.18	$1,489.06
	OR	D	3Q2005	16,209	16,209	2.59	6,258	15	6,243	0.1212	$756.65	$.00	$756.65
	OR	D	3Q2005	10,362	10,362	2.58	4,016	0	4,016	0.1212	$486.74	$2.03	$488.77
	OR	D	3Q2005	17,378	17,378	2.91	5,972	5,876	96	0.1212	$11.64	$.05	$11.69
	OR	D	3Q2005	38,658	38,658	2.80	13,806	2,506	11,300	0.1212	$1,369.56	$5.71	$1,375.27
	OR	D	3Q2005	37,932	37,932	2.12	17,892	3,299	14,593	0.1212	$1,768.67	$7.37	$1,776.04
	OR	D	3Q2005	31,970	31,970	2.34	13,662	0	13,662	0.1212	$1,655.83	$.00	$1,655.83
	OR	D	3Q2005	0	0	2.10	0	0	0	0.1212	$.00	$.00	$.00
	OR	D	3Q2005	17,194	17,194	2.35	7,317	0	7,317	0.1212	$886.82	$3.69	$890.51
	OR	D	3Q2005	5,170	5,170	2.50	2,068	602	1,466	0.1212	$177.68	$.74	$178.42
	OR	D	3Q2005	10,716	10,716	2.04	5,253	0	5,253	0.1212	$636.66	$2.65	$639.31
	OR	D	3Q2005	46,220	46,220	2.64	17,508	0	17,508	0.1212	$2,121.97	$8.84	$2,130.81
	OR	D	3Q2005	94,573	94,573	2.32	40,764	20,908	19,856	0.1212	$2,406.55	$.00	$2,406.55
	OR	D	1Q2005	60,003	60,003	2.22	27,028	2,546	24,482	0.1168	$2,859.50	$83.39	$2,942.89
	OR	D	2Q2005	65,140	65,140	2.53	25,747	696	25,051	0.1131	$2,833.27	$47.21	$2,880.48

*RETURN TYPES - OR=ORIGINAL, AA=AUDIT ADJUSTMENT, PA=PROCESSING ADJUSTMENT, AR=AMENDED, RR=RETURN REVERSED, AU=AUDIT RESULTS, NC=NO CHANGE FOR THIS JURISDICTION

EXHIBIT 13
QUEBEC Monthly Transmittal Example

05/17/2005
13:03:14

Province of Saskatchewan

IFTA Transmittal

For the Month Ending 04/30/2005
mm dd ccyy

Jurisdiction: NY New York State Department of

Transmittal No. 117

Address: c/o P.O. Box 22056
ALBANY, NY
12201-2056

Attention: Samuel Robideau

Ident. Number	RT TY	Fuel Rate	Surch. Rate (if applic.)	Return Period	Total Miles	Taxable Miles	MPG	Taxable Gallons	Tax Pd Gallons	Net Tax Gallons	Tax Due (includes surcharge)	Interest	Total Payable
Fuel Type Diesel													
	R	0.3595	0.0000	04/30/2005	22082	22082	4.84	4561	853	3708	$1331.55	$0.00	$1331.55
	R	0.3595	0.0000	04/30/2005	1937	1937	4.93	392	108	284	$102.11	$0.00	$102.11
	R	0.3595	0.0000	04/30/2005	784	784	4.62	169	124	45	$16.14	$0.00	$16.14
	R	0.3595	0.0000	04/30/2005	142967	142967	5.47	26110	8331	17779	$6382.25	$0.00	$6382.25
	R	0.3595	0.0000	04/30/2005	4596	4596	4.79	958	312	646	$232.23	$0.00	$232.23
	R	0.3595	0.0000	04/30/2005	548	548	3.76	145	0	145	$52.33	$0.00	$52.33
	R	0.3595	0.0000	04/30/2005	555	555	4.15	133	129	4	$1.51	$0.00	$1.51
	R	0.3595	0.0000	04/30/2005	1464	1464	4.41	331	259	72	$25.93	$0.00	$25.93
	R	0.3595	0.0000	04/30/2005	16912	16912	4.25	3976	1514	2462	$883.71	$0.00	$883.71
	R	0.3595	0.0000	04/30/2005	13627	13627	4.93	2761	1207	1554	$557.73	$0.00	$557.73
	R	0.3595	0.0000	04/30/2005	1344	1344	4.51	297	96	201	$72.56	$0.00	$72.56
	R	0.3595	0.0000	04/30/2005	101	101	5.05	19	0	19	$7.12	$0.00	$7.12
	R	0.3595	0.0000	04/30/2005	6359	6359	4.77	1332	670	662	$237.83	$0.00	$237.83
	R	0.3595	0.0000	04/30/2005	174	174	4.41	39	0	39	$14.05	$0.00	$14.05
	R	0.3595	0.0000	04/30/2005	1507	1507	5.89	255	105	150	$54.04	$0.00	$54.04
	R	0.3595	0.0000	04/30/2005	207	207	5.68	36	0	36	$13.10	$0.00	$13.10
	R	0.3595	0.0000	04/30/2005	4967	4967	6.20	800	314	486	$174.48	$0.00	$174.48
	R	0.3595	0.0000	04/30/2005	1196	1196	5.19	230	185	45	$16.24	$0.00	$16.24
	R	0.3595	0.0000	04/30/2005	1166	1166	5.09	228	77	151	$54.42	$0.00	$54.42
	R	0.3595	0.0000	04/30/2005	921	390	4.67	83	151	-68	-$24.31	$0.00	-$24.31
	R	0.3595	0.0000	04/30/2005	32	29	5.42	5	0	5	$1.89	$0.00	$1.89
	R	0.3595	0.0000	04/30/2005	257	257	5.31	48	0	48	$17.38	$0.00	$17.38
	R	0.3595	0.0000	04/30/2005	445	445	4.86	91	0	91	$32.86	$0.00	$32.86
	R	0.3595	0.0000	04/30/2005	64	64	4.67	13	0	13	$4.94	$0.00	$4.94
	R	0.3595	0.0000	04/30/2005	90	90	6.22	14	0	14	$5.12	$0.00	$5.12
	R	0.3595	0.0000	04/30/2005	585	585	5.40	108	312	-204	-$73.23	$0.00	-$73.23
	R	0.3595	0.0000	04/30/2005	1420	1420	5.02	282	262	20	$7.03	$0.00	$7.03
	R	0.3595	0.0000	04/30/2005	356	356	4.86	73	0	73	$26.31	$0.00	$26.31
	R	0.3595	0.0000	04/30/2005	372	72	4.62	15	145	-130	-$46.54	$0.00	-$46.54
	R	0.3595	0.0000	04/30/2005	3054	3054	5.02	607	274	333	$119.67	$0.00	$119.67

US CURRENCY

EXHIBIT 13
SASKATCHEWAN Monthly Transmittal Example

International Fuel Tax Agreement
IFTA Transmittal Report
10/7/2005 Thru 11/7/2005

South Carolina Transmittal 200511

State: MD
Agency: MARYLAND STATE COMPTROLLER'S OFFICE
Address: MOTOR FUEL TAX UNIT
P O BOX 22100
ALBANY, NY 12201

FEIN: 526002033
Fuel Type: D

ADJ CD	Filing Period	Tax Rate	FEIN	Total Miles	Taxable Miles	MPG	Taxable Gallons	Tax Paid Gallons	Net Tax Gallons	Tax Due	Interest Due	Total Due
BT	0102/1203	0.0000	I	0	0		0	0	0	($366.74)	$0.00	($366.74)
	Total for: 0102/1203			0	0		0	0	0	($366.74)	$0.00	($366.74)
AA	0102/1204	0.0000		0	0	0.00	0	0	0	($1.46)	$0.00	($1.46)
	Total for: 0102/1204			0	0		0	0	0	($1.46)	$0.00	($1.46)
RS	1004/1204	0.2425		0	0		0	0	0	$5.91	$0.06	$5.97
	1004/1204	0.2425	I	285	285	6.04	47	127	-80	($19.40)	$0.00	($19.40)
	Total for: 1004/1204			285	285		47	127	-80	($13.49)	$0.06	($13.43)
	0105/0305	0.2425	I	518	518	4.80	108	0	108	$26.19	$1.57	$27.76
	Total for: 0105/0305			518	518		108	0	108	$26.19	$1.57	$27.76
	0405/0605	0.2425		24	24	5.36	4	0	4	$0.97	$0.03	$1.00
	0405/0605	0.2425		877	877	6.00	146	0	146	$35.41	$0.71	$36.12
	0405/0605	0.2425		2,300	2,300	7.84	293	17	277	$67.17	$2.02	$69.19
	0405/0605	0.2425	I	4,752	4,752	6.22	764	382	382	$92.64	$2.78	$95.42
	0405/0605	0.2425		833	833	4.38	190	0	190	$46.08	$0.46	$46.54
BT	0405/0605	0.2425		0	0		0	0	0	($30.87)	($0.31)	($31.18)
	0405/0605	0.2425		343	343	6.90	50	0	50	$12.13	$0.36	$12.49
	0405/0605	0.2425		447	447	5.90	76	0	76	$18.43	$0.55	$18.98
RS	0405/0605	0.2425		0	0		0	0	0	$2.27	$0.00	$2.27
	0405/0605	0.2425		192	192	5.90	33	0	33	$8.00	$0.24	$8.24
	0405/0605	0.2425		2,351	2,351	5.65	416	110	306	$74.21	$2.23	$76.44
	0405/0605	0.2425		1,044	1,044	5.60	186	0	186	$45.11	$1.35	$46.46
	0405/0605	0.2425		596	596	5.82	102	0	102	$24.74	$0.74	$25.48
	0405/0605	0.2425		23	23	6.68	3	0	3	$0.73	$0.02	$0.75
	0405/0605	0.2425		709	709	5.91	120	309	-189	($45.83)	$0.00	($45.83)
	0405/0605	0.2425		637	637	5.36	119	0	119	$28.86	$0.87	$29.73
	0405/0605	0.2425		2,310	2,310	5.99	386	70	316	$76.63	$1.53	$78.16
	0405/0605	0.2425		638	638	5.85	109	0	109	$26.43	$1.06	$27.49

AA - Audit Adjustment AR - Amended Return BT - Backout Transaction RS - Reinstatement

EXHIBIT 13
SOUTH CAROLINA Monthly Transmittal Example

International Fuel Tax Agreement

IFTA Transmittal Report

1/4/2006 Thru 2/6/2006

State: CA

Agency: California State Board of Equalization

Address: PO BOX 22099
ALBANY, NY 12201-2099

FEIN: 680281219

Fuel Type: D

ADJ CD	Filing Period	Tax Rate	FEIN	Total Miles	Taxable Miles	MPG	Taxable Gallons	Tax Paid Gallons	Net Tax Gallons	Tax Due	Interest Due	Total Due
	1004/1204	0.2780		2,171	2,171	5.61	387	256	131	$36.42	$4.37	$40.79
	1004/1204	0.2780		13,099	13,099	5.07	2,584	1,367	1,217	$338.33	$40.60	$378.93
	Total for: 1004/1204			15,270	15,270		2,971	1,623	1,348	$374.75	$44.97	$419.72
	0105/0305	0.2950		13,540	13,540	4.41	3,070	1,549	1,521	$448.70	$40.38	$489.08
	Total for: 0105/0305			13,540	13,540		3,070	1,549	1,521	$448.70	$40.38	$489.08
	0405/0605	0.2950		8,945	8,945	4.76	1,879	1,484	395	$116.53	$6.99	$123.52
	Total for: 0405/0605			8,945	8,945		1,879	1,484	395	$116.53	$6.99	$123.52
	0705/0905	0.2950		557	557	6.92	80	83	-3	($0.89)	$0.00	($0.89)
	0705/0905	0.2950		2,819	2,819	5.56	507	588	-81	($23.90)	$0.00	($23.90)
	0705/0905	0.2950		1,575	1,575	6.41	246	210	36	$10.62	$0.32	$10.94
	0705/0905	0.2950		9,190	9,190	4.55	2,020	1,259	761	$224.50	$6.74	$231.24
	0705/0905	0.2950		2,126	2,126	5.05	421	0	421	$124.20	$2.48	$126.68
	0705/0905	0.2950		5,933	5,933	5.05	1,175	622	553	$163.14	$4.89	$168.03
	Total for: 0705/0905			22,200	22,200		4,449	2,762	1,687	$497.67	$14.43	$512.10
	1005/1205	0.2950		1,516	1,516	4.98	304	255	49	$14.46	$0.00	$14.46
	1005/1205	0.2950		5,799	5,799	6.27	925	518	407	$120.07	$0.00	$120.07
	1005/1205	0.2950		3,852	3,852	6.71	574	848	-274	($80.83)	$0.00	($80.83)
	1005/1205	0.2950		11,764	11,764	5.17	2,275	1,711	564	$166.38	$0.00	$166.38
	1005/1205	0.2950		962	962	6.99	138	0	138	$40.71	$0.00	$40.71
	1005/1205	0.2950		3,274	3,274	4.78	685	326	359	$105.91	$0.00	$105.91
	1005/1205	0.2950		897	897	5.46	164	100	64	$18.88	$0.00	$18.88
	1005/1205	0.2950		62,324	62,324	6.29	9,908	2,872	7,036	$2,075.62	$0.00	$2,075.62
	1005/1205	0.2950		18,550	18,550	4.76	3,897	2,627	1,270	$374.65	$0.00	$374.65
	1005/1205	0.2950		1,217	1,217	4.26	286	0	286	$84.37	$0.00	$84.37
	1005/1205	0.2950		1,256	1,256	4.79	262	71	191	$56.35	$0.00	$56.35
	1005/1205	0.2950		490	490	5.71	86	0	86	$25.37	$0.00	$25.37
	1005/1205	0.2950		1,903	1,903	5.88	324	206	118	$34.81	$0.00	$34.81

AA - Audit Adjustment AR - Amended Return BT - Backout Transaction RS - Reinstatement

EXHIBIT 13
SOUTH DAKOTA Monthly Transmittal Example

REPORT ID: MARTR65
SERIAL NO: 09074163
TN RPT NO: DI575707

V I S T A / T S
TENNESSEE DEPARTMENT OF SAFETY
TRANSMITTALS
FOR 12/16/05 THRU 01/15/06

RUN DATE: 01/21/06
RUN TIME: 03:46AM

STATE: CA CALIFORNIA FEIN: 68-0281219 2006-001
ADDRESS: CA STATE BOARD OF EQUALIZATION

P.O. BOX 22099
ALBANY NY 12201-2099
ATTN:

FEI NUMBER	RT TY	FU TY	FUEL RATE	RETURN PERIOD	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TAX PD GALLONS	NET TAX GALLONS	TAX DUE	INTEREST	TOTAL DUE
	O	DI	0.2950	200503	20681	20681	5.62	3680	1320	2360	696.20	0.00	696.20
	O	DI	0.2950	200503	11599	11599	5.75	2017	594	1423	419.79	0.00	419.79
	O	DI	0.2950	200503	272	272	23.38	12	0	12	3.54	0.00	3.54
	O	DI	0.2950	200503	1522	1522	8.52	179	0	179	52.81	0.53	53.34
	O	DI	0.2950	200503	1224	1224	5.79	211	127	84	24.78	0.25	25.03
	O	DI	0.2950	200503	291963	291963	5.61	52043	2988	49055	14,471.23	0.00	14,471.23
	O	DI	0.2950	200503	17828	17828	4.55	3918	2528	1390	410.05	8.20	418.25
	O	DI	0.2950	200503	23298	23298	4.05	5753	4424	1329	392.06	0.00	392.06
	O	DI	0.2950	200503	718259	718259	5.75	124915	47950	76965	22,704.68	0.00	22,704.68
	O	DI	0.2950	200503	415	415	6.81	61	87	26-	7.67-	0.00	7.67-
	O	DI	0.2950	200503	2492	2492	5.80	430	211	219	64.61	0.00	64.61
	O	DI	0.2950	200503	260	260	4.87	53	114	61-	18.00-	0.00	18.00-
	O	DI	0.2950	200503	505	505	5.02	101	0	101	29.80	0.30	30.10
	O	DI	0.2950	200503	9671	9671	5.23	1849	749	1100	324.50	0.00	324.50
	O	DI	0.2950	200503	511	511	4.82	106	95	11	3.25	0.00	3.25
	O	DI	0.2950	200503	4971	4971	4.82	1031	357	674	198.83	0.00	198.83
	O	DI	0.2950	200503	744	744	5.49	136	32	104	30.68	0.00	30.68
	O	DI	0.2950	200503	6178	6178	4.57	1352	528	824	243.08	0.00	243.08
	O	DI	0.2950	200503	256668	256668	5.84	43950	9319	34631	10,216.15	0.00	10,216.15
	O	DI	0.2950	200503	2512	2512	5.52	455	0	455	134.23	0.00	134.23
	O	DI	0.2950	200503	2942	2942	4.22	697	417	280	82.60	0.83	83.43
	O	DI	0.2950	200503	20150	20150	4.86	4146	1381	2765	815.68	8.16	823.84
	O	DI	0.2950	200503	1487	1487	6.35	234	34	200	59.00	0.59	59.59
	O	DI	0.2950	200503	160	160	4.95	32	0	32	9.44	0.00	9.44
	O	DI	0.2950	200503	4516	4516	5.62	804	394	410	120.95	1.21	122.16
	O	DI	0.2950	200503	309	309	8.96	34	0	34	10.03	0.00	10.03
	O	DI	0.2950	200503	2274	2274	5.01	454	0	454	133.93	0.00	133.93
	O	DI	0.2950	200503	6976	6976	4.58	1523	762	761	224.50	0.00	224.50
	O	DI	0.2950	200503	129807	129807	5.20	24963	8484	16479	4,861.31	0.00	4,861.31
	C	DI	0.2950	200503	0	1763	5.51	320	0	320	94.40	0.00	94.40
	O	DI	0.2950	200503	912	912	5.07	180	114	66	19.47	0.19	19.66
	O	DI	0.2950	200503	4952	4952	5.05	981	818	163	48.09	0.00	48.09
	O	DI	0.2950	200503	1196	1196	5.30	226	177	49	14.46	0.00	14.46
	O	DI	0.2950	200503	3738	3738	4.71	794	560	234	69.03	0.00	69.03
	O	DI	0.2950	200503	5342	5342	5.85	913	257	656	193.52	0.00	193.52
	O	DI	0.2950	200503	19526	19526	5.52	3537	958	2579	760.81	0.00	760.81
	O	DI	0.2950	200503	920	920	4.67	197	182	15	4.43	0.00	4.43
	O	DI	0.2950	200503	756	756	3.42	221	86	135	39.83	0.00	39.83
	O	DI	0.2950	200503	1052	1052	5.13	205	46	159	46.91	0.47	47.38
	O	DI	0.2950	200503	10824	10824	5.51	1964	623	1341	395.60	0.00	395.60
	O	DI	0.2950	200503	8963	8963	4.75	1887	562	1325	390.88	0.00	390.88
	O	DI	0.2950	200503	2000	2000	9.45	212	200	12	3.54	0.07	3.61
	O	DI	0.2950	200503	8550	8550	10.47	817	800	17	5.02	0.10	5.12
	O	DI	0.2950	200503	3767	3767	7.26	519	808	289-	85.26-	0.00	85.26-
	O	DI	0.2950	200503	19321	19321	5.53	3494	1111	2383	702.99	0.00	702.99

EXHIBIT 13
TENNESSEE Monthly Transmittal Example

International Fuel Tax Agreement
IFTA Transmittal Report
12/2/2005 Thru 12/31/2005

Utah Transmittal 200512

State: RI
Agency: RHODE ISLAND DIVISION OF TAXATION
Address: P O BOX 22098
ALBANY, NY 12201

FEIN: 56000522
Fuel Type: D

ADJ CD	Filing Period	Tax Rate	FEIN	Total Miles	Taxable Miles	MPG	Taxable Gallons	Tax Paid Gallons	Net Tax Gallons	Tax Due	Interest Due	Total Due
	0405/0605	0.3000		28	28	5.15	5	125	-120	($36.00)	$0.00	($36.00)
	Total for: 0405/0605			28	28		5	125	-120	($36.00)	$0.00	($36.00)
	0705/0905	0.3000		43	43	4.83	9	113	-104	($31.20)	$0.00	($31.20)
AR	0705/0905	0.3000		0	0	4.79	0	0	0	$0.00	$0.00	$0.00
	0705/0905	0.3000		47	47	6.35	7	0	7	$2.10	$0.02	$2.12
	0705/0905	0.3000		24	24	4.99	5	0	5	$1.50	$0.02	$1.52
	0705/0905	0.3000		234	234	4.21	56	0	56	$16.80	$0.34	$17.14
	Total for: 0705/0905			348	348		77	113	-36	($10.80)	$0.38	($10.42)
	Total for Fuel Type : D			376	376		82	238	-156	($46.80)	$0.38	($46.42)
	RI Total :			376	376		82	238	-156	($46.80)	$0.38	($46.42)

AA - Audit Adjustment AR - Amended Return BT - Backout Transaction RS - Reinstatement

EXHIBIT 13
UTAH Monthly Transmittal Example

STATE: MD MARYLAND FEIN: 52-6002033 2006-001
ADDRESS: COMPTROLLER OF MARYLAND
MOTOR FUEL TAX DIVISION
P.O. BOX 22100
ALBANY NY 12201-2100
ATTN: THOMAS PRENDKI

FEI NUMBER	RT TY	FU TY	FUEL RATE	RETURN PERIOD	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TAX PD GALLONS	NET TAX GALLONS	TAX DUE	INTEREST	TOTAL DUE
	O	DI	0.2425	200503	425	425	5.51	77	0	77	18.67	0.00	18.67
	O	DI	0.2425	200503	453	453	4.89	93	0	93	22.55	0.45	23.00
	O	DI	0.2425	200503	1382	1382	5.04	274	100	174	42.20	0.84	43.04
	O	DI	0.2425	200503	1673	1673	5.45	307	0	307	74.45	0.00	74.45
	O	DI	0.2425	200503	84	84	5.86	14	0	14	3.40	0.07	3.47
	O	DI	0.2425	200503	704	704	5.38	131	0	131	31.77	0.64	32.41
	O	DI	0.2425	200503	9117	9117	3.99	2285	3248	963-	233.53-	0.00	233.53-
	O	DI	0.2425	200503	491	491	5.63	87	186	99-	24.01-	0.00	24.01-

MD FUEL TYPE DI TOTALS: STATE MILES: 14,329 TAXABLE GALLONS: 3,268
RETURN PERIOD: 200503 TAXABLE MILES: 14,329 TAX PAID GALLONS: 3,534
NET TAX GALLONS: 266-

TOTAL TAX DUE : 64.50-
TOTAL AUDIT : 0.00
TOTAL INTEREST : 2.00
TOTAL SURCHARGE: 0.00
TOTAL DUE : 62.50-

MD STATE FINAL TOTALS: STATE MILES: 14,329 TAXABLE GALLONS: 3,268
TAXABLE MILES: 14,329 TAX PAID GALLONS: 3,534
NET TAX GALLONS: 266-

TOTAL TAX DUE : 64.50-
TOTAL AUDIT : 0.00
TOTAL INTEREST : 2.00
TOTAL SURCHARGE: 0.00
TOTAL DUE : 62.50-

EXHIBIT 13
VERMONT Monthly Transmittal Example

REPORT ID: MARTR05
SERIAL NO: 20092708

V I S T A / T S
VIRGINIA
TRANSMITTALS
FOR JANUARY, 2008

RUN DATE: 02/01/08
RUN TIME: 03:13AM

STATE: KY KENTUCKY FEIN: 81-0800439 2008-002
ADDRESS: COMMONWEALTH OF KENTUCKY

P.O. BOX 22105
ALBANY NY 12201-2105
ATTN:

FEI NUMBER	RT TY	FU TY	FUEL RATE	RETURN PERIOD	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TAX PD GALLONS	NET TAX GALLONS	TAX DUE	INTEREST	TOTAL DUE
		DI	0.1200	200302	0	0	3.90	0	6695	6695-	803.40-	0.00	803.40-
KY FUEL TYPE DI TOTALS:				STATE MILES:			0	TAXABLE GALLONS:			0	TOTAL TAX DUE :	803.40-
RETURN PERIOD:				200302 TAXABLE MILES:			0	TAX PAID GALLONS:			6,695	TOTAL AUDIT :	0.00
								NET TAX GALLONS:			6,695-	TOTAL INTEREST :	0.00
												TOTAL SURCHARGE:	0.00
												TOTAL DUE :	803.40-
		DI	0.1200	200402	103	103	4.84	21	0	21	2.52	0.65	3.17
SURCHARGE			0.0000								1.09		1.09
KY FUEL TYPE DI TOTALS:				STATE MILES:			103	TAXABLE GALLONS:			21	TOTAL TAX DUE :	2.52
RETURN PERIOD:				200402 TAXABLE MILES:			103	TAX PAID GALLONS:			0	TOTAL AUDIT :	0.00
								NET TAX GALLONS:			21	TOTAL INTEREST :	0.65
												TOTAL SURCHARGE:	1.09
												TOTAL DUE :	4.26
		DI	0.1300	200404	15941	15941	1.99	8011	8328	317-	41.21-	45.70	4.49
SURCHARGE			0.0570								456.63		456.63
KY FUEL TYPE DI TOTALS:				STATE MILES:			15,941	TAXABLE GALLONS:			8,011	TOTAL TAX DUE :	41.21-
RETURN PERIOD:				200404 TAXABLE MILES:			15,941	TAX PAID GALLONS:			8,328	TOTAL AUDIT :	0.00
								NET TAX GALLONS:			317-	TOTAL INTEREST :	45.70
												TOTAL SURCHARGE:	456.63
												TOTAL DUE :	461.12
	0	DI	0.1300	200501	9676	9676	3.22	3005	2682	323	41.99	19.20	61.19
SURCHARGE			0.0570								171.29		171.29
	A	DI	0.1300	200501	987	987	8.66	112	0	112	14.56	1.88	16.44
SURCHARGE			0.0000								6.38		6.38
	0	DI	0.1300	200501	186	186	5.42	34	161	127-	16.51-	0.00	16.51-
SURCHARGE			0.0570								1.94		1.94
		DI	0.1300	200501	961	961	6.04	159	200	41-	5.33-	0.34	4.99-
SURCHARGE			0.0000								9.06		9.06
KY FUEL TYPE DI TOTALS:				STATE MILES:			11,790	TAXABLE GALLONS:			3,310	TOTAL TAX DUE :	34.71
RETURN PERIOD:				200501 TAXABLE MILES:			11,790	TAX PAID GALLONS:			3,043	TOTAL AUDIT :	0.00
								NET TAX GALLONS:			267	TOTAL INTEREST :	21.42
												TOTAL SURCHARGE:	188.67
												TOTAL DUE :	244.80

EXHIBIT 13
VIRGINIA Monthly Transmittal Example

SERIAL NO: 22036675

WEST VIRGINIA
TRANSMITTALS
FOR APRIL 2006

STATE: CA CALIFORNIA FEIN: 68-0281219 2006-005
ADDRESS: CA STATE BOARD OF EQUALIZATION

P.O. BOX 22099
ALBANY NY 12201-2099
ATTN:

FEI NUMBER	RT TY	FU TY	FUEL RATE	RETURN PERIOD	TOTAL MILES	TAXABLE MILES	MPG	TAXABLE GALLONS	TAX PD GALLONS	NET TAX GALLONS	TAX DUE	INTEREST
	0	DI	0.2950	200501	322	322	4.90	66	0	66	19.47	2.34

CA FUEL TYPE DI TOTALS: STATE MILES: 322 TAXABLE GALLONS: 66 TOTAL TAX D
TOTAL AUDIT
RETURN PERIOD: 200501 TAXABLE MILES: 322 TAX PAID GALLONS: 0 TOTAL INTER
NET TAX GALLONS: 66 TOTAL SURCH
TOTAL DUE

	0	DI	0.2950	200503	639	639	5.00	128	109	19	5.61	0.34
	0	DI	0.2950	200503	2616	2616	5.45	480	192	288	84.96	4.25

CA FUEL TYPE DI TOTALS: STATE MILES: 3,255 TAXABLE GALLONS: 608 TOTAL TAX D
TOTAL AUDIT
RETURN PERIOD: 200503 TAXABLE MILES: 3,255 TAX PAID GALLONS: 301 TOTAL INTER
NET TAX GALLONS: 307 TOTAL SURCH
TOTAL DUE

	0	DI	0.3300	200601	688	688	5.01	137	99	38	12.54	0.00
	0	DI	0.3300	200601	8190	8190	5.33	1537	937	600	198.00	0.00
	0	DI	0.3300	200601	2751	2751	5.34	515	57	458	151.14	0.00
	0	DI	0.3300	200601	557	557	4.86	115	0	115	37.95	0.00
	0	DI	0.3300	200601	565	565	7.00	81	0	81	26.73	0.00
	0	DI	0.3300	200601	271	271	5.00	54	0	54	17.82	0.00
	0	DI	0.3300	200601	1215	1215	4.72	257	262	5-	1.65-	0.00
	0	DI	0.3300	200601	394	394	9.23	43	0	43	14.19	0.00
	0	DI	0.3300	200601	1321	1321	4.91	269	320	51-	16.83-	0.00
	0	DI	0.3300	200601	765	765	5.52	139	135	4	1.32	0.00
	0	DI	0.3300	200601	2222	2222	5.75	386	471	85-	28.05-	0.00
	0	DI	0.3300	200601	3185	3185	4.86	655	689	34-	11.22-	0.00
	0	DI	0.3300	200601	3350	3350	5.40	620	243	377	124.41	0.00
	0	DI	0.3300	200601	721	721	4.80	150				

EXHIBIT 13
WEST VIRGINIA Monthly Transmittal Example

Transmittal Details:
For - WI to NY
Trans Year - 2006 - Trans Number - 01

Totals

Base Jur	Travel Jur	Transmittal Period	Total Distance	Taxable Distance	Taxable Fuel	Tax Paid Fuel	Net Tax Fuel	Tax Due	Interest Due	Total Due
WI	NY	Dec 12 - Jan 17	254,817	254,817	45,721	20,267	25,454	9,706.35	91.59	9,797.94

Line Detail - Click on the Taxpayer ID to show all activity for the given year.

Base Jur	Txpyr ID	Return Yr/Qt	Trans Period	Trans Period Start	Trans Period End	Filing Ver.	Fuel Type	MPG	Total Distance	Taxable Distance	Taxable Fuel	Tax Paid Fuel	Net Tax Fuel	Tax Rate	Tax Due	Int. Due	Sur-charge	Total Due
		2005/04	Dec 12 - Jan 17	2005-10-01	2005-12-31	OR	D	5.48	361	361	66	0	66	0.3795	25.05	0.00	N	25.05
		2005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	OR	D	6.34	1,027	1,027	162	0	162	0.3725	60.35	1.21	N	61.56
		2005/04	Dec 12 - Jan 17	2005-10-01	2005-12-31	OR	D	5.76	157	157	27	0	27	0.3795	10.25	0.00	N	10.25
WI		2005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	OR	D	5.92	11,768	11,768	1,988	724	1,264	0.3725	470.84	9.42	N	480.26
WI		2005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	OR	D	7.01	5,792	5,792	826	76	750	0.3725	279.38	5.59	N	284.97
WI		2005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	RS	D	0.00	0	0	0	0	0	0.3725	129.26	0.00	N	129.26
WI		2005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	AR	D	5.07	289	289	184	0	184	0.3725	68.54	2.06	N	70.60
WI		2005/04	Dec 12 - Jan 17	2005-10-01	2005-12-31	OR	D	5.29	347	347	66	0	66	0.3795	25.05	0.00	N	25.05
WI		005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	OR	D	6.28	704	704	112	83	29	0.3725	10.80	0.00	N	10.80
WI	2	2005/04	Dec 12 - Jan 17	2005-10-01	2005-12-31	OR	D	5.37	5,765	5,765	1,074	372	702	0.3795	266.41	0.00	N	266.41
WI		2005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	OR	D	5.62	7,616	7,616	1,355	178	1,177	0.3725	438.43	8.77	N	447.20
WI		2005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	OR	D	5.91	380	380	64	0	64	0.3725	23.84	0.48	N	24.32
WI		2005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	OR	D	6.66	700	700	105	0	105	0.3725	39.11	0.78	N	39.89
WI		2005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	OR	D	5.59	343	343	61	0	61	0.3725	22.72	0.45	N	23.17
WI		2005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	OR	D	5.42	1,392	1,392	257	74	183	0.3725	68.17	1.36	N	69.53
WI		2005/04	Dec 12 - Jan 17	2005-10-01	2005-12-31	OR	D	5.49	1,156	1,156	211	269	-58	0.3795	-22.01	0.00	N	-22.01
WI		2005/04	Dec 12 - Jan 17	2005-10-01	2005-12-31	OR	D	5.51	3,074	3,074	558	589	-31	0.3795	-11.76	0.00	N	-11.76
WI		2005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	RV	D	0.00	0	0	0	0	0	0.3725	-7.13	-0.07	N	-7.20
WI		2005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	OR	D	5.90	1,028	1,028	174	83	91	0.3725	33.90	0.68	N	34.58
WI		2005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	OR	D	4.69	24,441	24,441	5,211	829	4,382	0.3725	1,632.30	32.65	N	1,664.95
WI		2005/04	Dec 12 - Jan 17	2005-10-01	2005-12-31	OR	D	5.82	2,775	2,775	477	458	19	0.3795	7.21	0.00	N	7.21
WI		2005/04	Dec 12 - Jan 17	2005-10-01	2005-12-31	OR	D	6.41	1,774	1,774	277	0	277	0.3795	105.12	0.00	N	105.12
WI		2005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	OR	D	6.93	14,607	14,607	2,108	1,386	722	0.3725	268.95	0.00	N	268.95
WI		2005/04	Dec 12 - Jan 17	2005-10-01	2005-12-31	OR	D	6.07	267	267	44	0	44	0.3795	16.70	0.00	N	16.70
WI		2005/04	Dec 12 - Jan 17	2005-10-01	2005-12-31	OR	D	5.73	15,263	15,263	2,664	1,265	1,399	0.3795	530.92	0.00	N	530.92
WI		2005/04	Dec 12 - Jan 17	2005-10-01	2005-12-31	OR	D	5.56	21,844	21,844	3,929	2,121	1,808	0.3795	686.14	0.00	N	686.14
WI		2005/03	Dec 12 - Jan 17	2005-07-01	2005-09-30	OR	D	5.31	805	805	152	121	31	0.3725	14.55	1.62	N	13.17
WI		005/04	Dec 12 - Jan 17	2005-10-01	2005-12-31	OR	D	5.79	681	681	118	56	62	0.3795	23.53	0.00	N	23.53
WI		2005/04	Dec 12 - Jan 17	2005-10-01	2005-12-31	OR	D	5.61	63,762	63,762	11,3[illegible]							

EXHBITI 13
WISCONSIN Monthly Transmittal Example

Wyoming Transmittal 200601

International Fuel Tax Agreement

IFTA Transmittal View

12/16/2005 Thru 1/17/2006

State: NY

Agency: NEW YORK STATE DEPT OF TAXATION&FINANCE

Address: IFTA
PO BOX 22056
ALBANY, NY 12201-2056

FEIN: 146013200

Fuel Type: D

te	FEIN	Total Miles	Taxable Miles	MPG	Taxable Gallons	Tax Paid Gallons	Net Tax Gallons	Tax Due	Interest Due	Total Due
		7,532	7,532	4.43	1,700	1,606	94	$35.02	$0.70	$35.72
		2,726	2,726	4.64	588	209	379	$141.18	$4.24	$145.42
		0	0	3.28	0	0	0	$0.00	$0.00	$0.00
		74	74	5.34	14	0	14	$5.22	$0.10	$5.32
al for: 0705/0905		10,332	10,332		2,302	1,815	487	$181.42	$5.04	$186.46
		-392	-392	4.68	-120	0	-120	($45.54)	$0.00	($45.54)
		392	392	3.28	120	0	120	$45.54	$0.00	$45.54
		817	817	5.62	145	118	27	$10.25	$0.00	$10.25
al for: 1005/1205		817	817		145	118	27	$10.25	$0.00	$10.25
ype : D		11,149	11,149		2,447	1,933	514	$191.67	$5.04	$196.71
l :		11,149	11,149		2,447	1,933	514	$191.67	$5.04	$196.71

ustment AR - Amended Return BT - Backout Transaction RS - Reinstatement

EXHIBIT 13
WYOMING Monthly Transmittal Example

EXHIBIT 14
IFTA TRANSMITTAL KEYSTROKE ANALYSIS

	IFTA RETURNS / TRANSMITTALS KEYSTROKE AVERAGE PER TRANSMITTAL						
Week Ending	**Massachusetts**	**Maryland**	**Rhode Island**	**California**	**Connecticut**	**New York**	**Kentucky**
08/06/2005	11	11	10	788	949	1,688	1,987
08/12/2005	11	10	10	2,267	1,133	1,853	1,467
08/19/2005	11	10	11	3,669	810	1,896	3,071
08/26/2005	8	8	9	2,557	633	905	1,379
Mo. Average	**10**	**10**	**10**	**2,320**	**881**	**1,586**	**1,976**
09/02/2005	13	14	13	2,833	1,510	2,846	3,595
09/09/2005	9	9	10	8,133	1,212	4,680	4,779
09/16/2005	3	11	12	1,859	1,915	7,614	3,088
09/23/2005	11	14	11	5,111	2,564	4,714	6,546
09/30/2005	10	12	12	3,780	1,098	2,581	4,624
Mo. Average	**9**	**12**	**12**	**4,343**	**1,660**	**4,487**	**4,526**
10/07/2005	14	11	11	3,739	1,847	3,180	4,129
10/14/2005	9	8	10	2,554	923	1,821	1,394
10/21/2005	11	14	11	999	481	499	620
10/28/2005	10	5	2	162	79	2,306	447
Mo. Average	**11**	**10**	**9**	**1,864**	**833**	**1,952**	**1,648**
11/04/2005	12	11	10	432	360	824	857
11/11/2005	9	9	9	1,331	940	893	1,475
11/18/2005	13	16	12	2,003	312	625	899
11/25/2005	11	12	14	4,087	1,431	2,618	3,200
Mo. Average	**11**	**12**	**11**	**1,963**	**761**	**1,240**	**1,608**
12/02/2005	13	16	11	4,137	897	1,920	3,166
12/09/2005	12	14	13	3,547	2,623	6,107	5,377
12/16/2005	14	14	15	6,409	3,177	5,830	3,899
12/23/2005	8	8	9	2,100	369	995	924
12/30/2005	12	11	14	2,818	835	8,239	4,941
Mo. Average	**12**	**13**	**12**	**3,802**	**1,580**	**4,618**	**3,661**
01/01/2006	13	7	9	1,251	1,538	908	1,201
01/13/2006	11	15	12	2,682	1,406	3,013	3,939
01/20/2006	12	11	12	1,097	167	698	404
01/27/2006	10	11	9	436	402	1,157	1,964
Mo. Average	**12**	**11**	**11**	**1,367**	**878**	**1,444**	**1,877**
02/03/2006	8	9	10	814	364	461	951
02/10/2006	14	12	10	1,102	820	1,635	1,139
02/17/2006	14	14	11	2,659	752	1,364	2,084
02/24/2006	11	11	10	2,599	769	128	1,109
Mo. Average	**12**	**12**	**10**	**1,794**	**676**	**897**	**1,321**
03/03/2006	10	10	10	4,207	1,676	3,833	2,838
03/10/2006	13	11	11	4,227	3,541	7,539	4,875
03/17/2006	9	8	11	3,120	904	1,224	1,352
03/24/2006	10	11	8	4,356	1,438	4,947	3,658
03/31/2006	9	8	11	1,894	1,254	1,528	2,499
Mo. Average	**10**	**10**	**10**	**3,561**	**1,763**	**3,814**	**3,044**

EXHIBIT 14
IFTA TRANSMITTAL KEYSTROKE ANALYSIS

Week Ending	Massachusetts	Maryland	Rhode Island	California	Connecticut	New York	Kentucky
04/07/2006	15	15	11	4,691	1,401	4,633	3,427
04/14/2006	9	7	9	879	1,120	2,410	3,428
04/21/2006	12	12	11	1,004	457	747	898
04/28/2006	15	9	10	1,805	812	1,499	1,185
Mo. Average	**13**	**11**	**10**	**2,095**	**948**	**2,322**	**2,235**
05/05/2006	9	9	9	590	363	570	650
05/12/2006	9	12	11	961	1,276	2,811	1,095
05/19/2006	8	9	7	2,565	159	1,527	1,514
05/26/2006	6	8	10	5,341	1,077	1,746	1,541
Mo. Average	**8**	**10**	**9**	**2,364**	**719**	**1,664**	**1,200**
06/02/2006	7	8	7	2,785	608	2,580	1,501
06/09/2006	14	13	11	5,161	3,446	6,907	7,173
06/16/2006	10	10	6	3,504	539	4,725	1,216
06/23/2006	7	10	9	4,665	238	3,166	3,651
06/30/2006	11	11	10	2,513	1,553	1,640	2,937
Mo. Average	**10**	**10**	**9**	**3,726**	**1,277**	**3,804**	**3,296**
07/07/2006	14	10	1	2,189	714	2,075	1,413
07/14/2006	12	14	11	1,402	1,960	3,092	2,622
07/21/2006	13	7	9	1,727	935	1,026	813
07/28/2006	7	8	4	745	181	206	266
Mo. Average	**12**	**10**	**6**	**1,516**	**948**	**1,600**	**1,279**

APPENDICES

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APPENDIX A

STANDARD CLAUSES FOR NEW YORK STATE CONTRACTS

PLEASE RETAIN THIS DOCUMENT
FOR FUTURE REFERENCE.

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STANDARD CLAUSES FOR NYS CONTRACTS

The parties to the attached contract, license, lease, amendment or other agreement of any kind (hereinafter, "the contract" or "this contract") agree to be bound by the following clauses which are hereby made a part of the contract (the word "Contractor" herein refers to any party other than the State, whether a contractor, licenser, licensee, lessor, lessee or any other party):

1. EXECUTORY CLAUSE. In accordance with Section 41 of the State Finance Law, the State shall have no liability under this contract to the Contractor or to anyone else beyond funds appropriated and available for this contract.

2. NON-ASSIGNMENT CLAUSE. In accordance with Section 138 of the State Finance Law, this contract may not be assigned by the Contractor or its right, title or interest therein assigned, transferred, conveyed, sublet or otherwise disposed of without the previous consent, in writing, of the State and any attempts to assign the contract without the State's written consent are null and void. The Contractor may, however, assign its right to receive payment without the State's prior written consent unless this contract concerns Certificates of Participation pursuant to Article 5-A of the State Finance Law.

3. COMPTROLLER'S APPROVAL. In accordance with Section 112 of the State Finance Law (or, if this contract is with the State University or City University of New York, Section 355 or Section 6218 of the Education Law), if this contract exceeds $15,000 (or the minimum thresholds agreed to by the Office of the State Comptroller for certain S.U.N.Y. and C.U.N.Y. contracts), or if this is an amendment for any amount to a contract which, as so amended, exceeds said statutory amount, or if, by this contract, the State agrees to give something other than money when the value or reasonably estimated value of such consideration exceeds $10,000, it shall not be valid, effective or binding upon the State until it has been approved by the State Comptroller and filed in his office. Comptroller's approval of contracts let by the Office of General Services is required when such contracts exceed $30,000 (State Finance Law Section 163.6.a).

4. WORKERS' COMPENSATION BENEFITS. In accordance with Section 142 of the State Finance Law, this contract shall be void and of no force and effect unless the Contractor shall provide and maintain coverage during the life of this contract for the benefit of such employees as are required to be covered by the provisions of the Workers' Compensation Law.

5. NON-DISCRIMINATION REQUIREMENTS. To the extent required by Article 15 of the Executive Law (also known as the Human Rights Law) and all other State and Federal statutory and constitutional non-discrimination provisions, the Contractor will not discriminate against any employee or applicant for employment because of race, creed, color, sex, national origin, sexual orientation, age, disability, genetic predisposition or carrier status, or marital status. Furthermore, in accordance with Section 220-e of the Labor Law, if this is a contract for the construction, alteration or repair of any public building or public work or for the manufacture, sale or distribution of materials, equipment or supplies, and to the extent that this contract shall be performed within the State of New York, Contractor agrees that neither it nor its subcontractors shall, by reason of race, creed, color, disability, sex, or national origin: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. If this is a building service contract as defined in Section 230 of the Labor Law, then, in accordance with Section 239 thereof, Contractor agrees that neither it nor its subcontractors shall by reason of race, creed, color, national origin, age, sex or disability: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. Contractor is subject to fines of $50.00 per person per day for any violation of Section 220-e or Section 239 as well as possible termination of this contract and forfeiture of all moneys due hereunder for a second or subsequent violation.

6. WAGE AND HOURS PROVISIONS. If this is a public work contract covered by Article 8 of the Labor Law or a building service contract covered by Article 9 thereof, neither Contractor's employees nor the employees of its subcontractors may be required or permitted to work more than the number of hours or days stated in said statutes, except as otherwise provided in the Labor Law and as set forth in prevailing wage and supplement schedules issued by the State Labor Department. Furthermore, Contractor and its subcontractors must pay at least the prevailing wage rate and pay or provide the prevailing supplements, including the premium rates for overtime pay, as determined by the State Labor Department in accordance with the Labor Law.

7. NON-COLLUSIVE BIDDING CERTIFICATION. In accordance with Section 139-d of the State Finance Law, if this contract was awarded based upon the submission of bids, Contractor affirms, under penalty of perjury, that its bid was arrived at independently and without collusion aimed at restricting competition. Contractor further affirms that, at the time Contractor submitted its bid, an authorized and responsible person executed and delivered to the State a non-collusive bidding certification on Contractor's behalf.

8. INTERNATIONAL BOYCOTT PROHIBITION. In accordance with Section 220-f of the Labor Law and Section 139-h of the State Finance Law, if this contract exceeds $5,000, the Contractor agrees, as a material condition of the contract, that neither the Contractor nor any substantially owned or affiliated person, firm, partnership or corporation has participated, is participating, or shall participate in an international boycott in violation of the federal Export Administration Act of 1979 (50 USC App. Sections 2401 et seq.) or regulations thereunder. If such Contractor, or any of the aforesaid affiliates of Contractor, is convicted or is otherwise found to have violated said laws or regulations upon the final determination of the United States Commerce Department or any other appropriate agency of the United States subsequent to the contract's execution, such contract, amendment or modification thereto shall be rendered forfeit and void. The Contractor shall so notify the State Comptroller within five (5) business days of such conviction, determination or disposition of appeal (2NYCRR 105.4).

9. SET-OFF RIGHTS. The State shall have all of its common law, equitable and statutory rights of set-off. These rights shall include, but not be limited to, the State's option to withhold for the purposes of set-off any moneys due to the Contractor under this contract up to any amounts due and owing to the State with regard to this contract, any other contract with any State department or agency, including any contract for a term commencing prior to the term of this contract, plus any amounts due and owing to the State for any other reason including, without limitation, tax delinquencies, fee delinquencies or monetary penalties relative thereto. The State shall exercise its set-off rights in accordance with normal State practices including, in cases of set-off pursuant to an audit, the finalization of such audit by the State agency, its representatives, or the State Comptroller.

10. RECORDS. The Contractor shall establish and maintain complete and accurate books, records, documents, accounts and other evidence directly pertinent to performance under this contract (hereinafter, collectively, "the Records"). The Records must be kept for the balance of the calendar year in which they were made and for six (6) additional years thereafter. The State Comptroller, the Attorney General and any other person or entity authorized to conduct an examination, as well as the agency or agencies involved in this contract, shall have access to the Records during normal business hours at an office of the Contractor

within the State of New York or, if no such office is available, at a mutually agreeable and reasonable venue within the State, for the term specified above for the purposes of inspection, auditing and copying. The State shall take reasonable steps to protect from public disclosure any of the Records which are exempt from disclosure under Section 87 of the Public Officers Law (the "Statute") provided that: (i) the Contractor shall timely inform an appropriate State official, in writing, that said records should not be disclosed; and (ii) said records shall be sufficiently identified; and (iii) designation of said records as exempt under the Statute is reasonable. Nothing contained herein shall diminish, or in any way adversely affect, the State's right to discovery in any pending or future litigation.

11. IDENTIFYING INFORMATION AND PRIVACY NOTIFICATION. (a) FEDERAL EMPLOYER IDENTIFICATION NUMBER and/or FEDERAL SOCIAL SECURITY NUMBER. All invoices or New York State standard vouchers submitted for payment for the sale of goods or services or the lease of real or personal property to a New York State agency must include the payee's identification number, i.e., the seller's or lessor's identification number. The number is either the payee's Federal employer identification number or Federal social security number, or both such numbers when the payee has both such numbers. Failure to include this number or numbers may delay payment. Where the payee does not have such number or numbers, the payee, on its invoice or New York State standard voucher, must give the reason or reasons why the payee does not have such number or numbers.

(b) PRIVACY NOTIFICATION**.** (1) The authority to request the above personal information from a seller of goods or services or a lessor of real or personal property, and the authority to maintain such information, is found in Section 5 of the State Tax Law. Disclosure of this information by the seller or lessor to the State is mandatory. The principal purpose for which the information is collected is to enable the State to identify individuals, businesses and others who have been delinquent in filing tax returns or may have understated their tax liabilities and to generally identify persons affected by the taxes administered by the Commissioner of Taxation and Finance. The information will be used for tax administration purposes and for any other purpose authorized by law.
(2) The personal information is requested by the purchasing unit of the agency contracting to purchase the goods or services or lease the real or personal property covered by this contract or lease. The information is maintained in New York State's Central Accounting System by the Director of Accounting Operations, Office of the State Comptroller, 110 State Street, Albany, New York 12236.

12. EQUAL EMPLOYMENT OPPORTUNITIES FOR MINORITIES AND WOMEN. In accordance with Section 312 of the Executive Law, if this contract is: (i) a written agreement or purchase order instrument, providing for a total expenditure in excess of $25,000.00, whereby a contracting agency is committed to expend or does expend funds in return for labor, services, supplies, equipment, materials or any combination of the foregoing, to be performed for, or rendered or furnished to the contracting agency; or (ii) a written agreement in excess of $100,000.00 whereby a contracting agency is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon; or (iii) a written agreement in excess of $100,000.00 whereby the owner of a State assisted housing project is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon for such project, then:

(a) The Contractor will not discriminate against employees or applicants for employment because of race, creed, color, national origin, sex, age, disability or marital status, and will undertake or continue existing programs of affirmative action to ensure that minority group members and women are afforded equal employment opportunities without discrimination. Affirmative action shall mean recruitment, employment, job assignment, promotion, upgradings, demotion, transfer, layoff, or termination and rates of pay or other forms of compensation;

(b) at the request of the contracting agency, the Contractor shall request each employment agency, labor union, or authorized representative of workers with which it has a collective bargaining or other agreement or understanding, to furnish a written statement that such employment agency, labor union or representative will not discriminate on the basis of race, creed, color, national origin, sex, age, disability or marital status and that such union or representative will affirmatively cooperate in the implementation of the contractor's obligations herein; and

(c) the Contractor shall state, in all solicitations or advertisements for employees, that, in the performance of the State contract, all qualified applicants will be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status.

Contractor will include the provisions of "a", "b", and "c" above, in every subcontract over $25,000.00 for the construction, demolition, replacement, major repair, renovation, planning or design of real property and improvements thereon (the "Work") except where the Work is for the beneficial use of the Contractor. Section 312 does not apply to: (i) work, goods or services unrelated to this contract; or (ii) employment outside New York State; or (iii) banking services, insurance policies or the sale of securities. The State shall consider compliance by a contractor or subcontractor with the requirements of any federal law concerning equal employment opportunity which effectuates the purpose of this section. The contracting agency shall determine whether the imposition of the requirements of the provisions hereof duplicate or conflict with any such federal law and if such duplication or conflict exists, the contracting agency shall waive the applicability of Section 312 to the extent of such duplication or conflict. Contractor will comply with all duly promulgated and lawful rules and regulations of the Governor's Office of Minority and Women's Business Development pertaining hereto.

13. CONFLICTING TERMS. In the event of a conflict between the terms of the contract (including any and all attachments thereto and amendments thereof) and the terms of this Appendix A, the terms of this Appendix A shall control.

14. GOVERNING LAW. This contract shall be governed by the laws of the State of New York except where the Federal supremacy clause requires otherwise.

15. LATE PAYMENT. Timeliness of payment and any interest to be paid to Contractor for late payment shall be governed by Article 11-A of the State Finance Law to the extent required by law.

16. NO ARBITRATION. Disputes involving this contract, including the breach or alleged breach thereof, may not be submitted to binding arbitration (except where statutorily authorized), but must, instead, be heard in a court of competent jurisdiction of the State of New York.

17. SERVICE OF PROCESS. In addition to the methods of service allowed by the State Civil Practice Law & Rules ("CPLR"), Contractor hereby consents to service of process upon it by registered or certified mail, return receipt requested. Service hereunder shall be complete upon Contractor's actual receipt of process or upon the State's receipt of the return thereof by the United States Postal Service as refused or undeliverable. Contractor must promptly notify the State, in writing, of each and every change of address to which service of process can be made. Service by the State to the last known address shall be sufficient. Contractor will have thirty (30) calendar days after service hereunder is complete in which to respond.

18. PROHIBITION ON PURCHASE OF TROPICAL HARDWOODS. The Contractor certifies and warrants that all wood products to be used under this contract award will be in accordance with, but not limited to, the specifications and provisions of State Finance Law §165. (Use of Tropical Hardwoods) which prohibits purchase and use of tropical hardwoods, unless specifically exempted, by the State or any governmental agency or political subdivision or public benefit corporation. Qualification for an exemption under this law will be the responsibility of the contractor to establish to meet with the approval of the State.

In addition, when any portion of this contract involving the use of woods, whether supply or installation, is to be performed by any subcontractor, the prime Contractor will indicate and certify in the submitted bid proposal that the subcontractor has been informed and is in compliance with specifications and provisions regarding use of tropical hardwoods as detailed in §165 State Finance Law. Any such use must meet with the approval of the State; otherwise, the bid may not be considered responsive. Under bidder certifications, proof of qualification for exemption will be the responsibility of the Contractor to meet with the approval of the State.

19. MACBRIDE FAIR EMPLOYMENT PRINCIPLES. In accordance with the MacBride Fair Employment Principles (Chapter 807 of the Laws of 1992), the Contractor hereby stipulates that the Contractor either (a) has no business operations in Northern Ireland, or (b) shall take lawful steps in good faith to conduct any business operations in Northern Ireland in accordance with the MacBride Fair Employment Principles (as described in Section 165 of the New York State Finance Law), and shall permit independent monitoring of compliance with such principles.

20. OMNIBUS PROCUREMENT ACT OF 1992. It is the policy of New York State to maximize opportunities for the participation of New York State business enterprises, including minority and women-owned business enterprises as bidders, subcontractors and suppliers on its procurement contracts.

Information on the availability of New York State subcontractors and suppliers is available from:

NYS Department of Economic Development
Division for Small Business
30 South Pearl St -- 7th Floor
Albany, New York 12245
Telephone: 518-292-5220

A directory of certified minority and women-owned business enterprises is available from:

NYS Department of Economic Development
Division of Minority and Women's Business Development
30 South Pearl St -- 2nd Floor
Albany, New York 12245
http://www.empire.state.ny.us

The Omnibus Procurement Act of 1992 requires that by signing this bid proposal or contract, as applicable, Contractors certify that whenever the total bid amount is greater than $1 million:

(a) The Contractor has made reasonable efforts to encourage the participation of New York State Business Enterprises as suppliers and subcontractors, including certified minority and women-owned business enterprises, on this project, and has retained the documentation of these efforts to be provided upon request to the State;

(b) The Contractor has complied with the Federal Equal Opportunity Act of 1972 (P.L. 92-261), as amended;

(c) The Contractor agrees to make reasonable efforts to provide notification to New York State residents of employment opportunities on this project through listing any such positions with the Job Service Division of the New York State Department of Labor, or providing such notification in such manner as is consistent with existing collective bargaining contracts or agreements. The Contractor agrees to document these efforts and to provide said documentation to the State upon request; and

(d) The Contractor acknowledges notice that the State may seek to obtain offset credits from foreign countries as a result of this contract and agrees to cooperate with the State in these efforts.

21. RECIPROCITY AND SANCTIONS PROVISIONS. Bidders are hereby notified that if their principal place of business is located in a country, nation, province, state or political subdivision that penalizes New York State vendors, and if the goods or services they offer will be substantially produced or performed outside New York State, the Omnibus Procurement Act 1994 and 2000 amendments (Chapter 684 and Chapter 383, respectively) require that they be denied contracts which they would otherwise obtain. NOTE: As of May 15, 2002, the list of discriminatory jurisdictions subject to this provision includes the states of South Carolina, Alaska, West Virginia, Wyoming, Louisiana and Hawaii. Contact NYS Department of Economic Development for a current list of jurisdictions subject to this provision.

22. PURCHASES OF APPAREL. In accordance with State Finance Law 162 (4-a), the State shall not purchase any apparel from any vendor unable or unwilling to certify that: (i) such apparel was manufactured in compliance with all applicable labor and occupational safety laws, including, but not limited to, child labor laws, wage and hours laws and workplace safety laws, and (ii) vendor will supply, with its bid (or, if not a bid situation, prior to or at the time of signing a contract with the State), if known, the names and addresses of each subcontractor and a list of all manufacturing plants to be utilized by the bidder.

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APPENDIX B
Bid Administration Documents

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RFP #05-09

Appendix B-1
Notification of Intent to Bid

Ms. Janice Piccone
NYS Department of Taxation and Finance
Procurement Bureau
W. A. Harriman Campus - Bldg. 9 Room 234
Albany, New York 12227

Phone/fax and email:
(518) 457-0954/(518) 435-8413
bfs_contracts@tax.state.ny.us

REQUEST FOR PROPOSAL TO PROVIDE
LOCKBOX, DEPOSIT AND RETURNS PROCESSING
FOR ESTATE TAX, HIGHWAY USE TAX, INTERNATIONAL AND FUEL TAX AGREEMENT and SALES TAX

Please indicate your interest in submitting a proposal for this acquisition by completing and returning this form (certified mail, return receipt requested) to ensure its receipt by the Department on or before Wednesday March 22, 2006 (by 4:00 PM.)

Bidder's Name _____ Federal ID #: _____

Bidder's Address: _____

_____

_____

Contact Name: _____ e-mail Address: _____

Telephone Number: _____ Fax: _____

==========

Authorized Signature: _____

Printed Name: _____

Title: _____

Please check the appropriate box(es):

G We **are** interested in submitting a proposal for Module 1 only.

G We **are** interested in submitting a proposal for Module 2 only.

G We **are** interested in submitting a proposal for Module 1 and Module 2.

G We **are** a certified minority or women owned business.

==========

G We **are not** interested in submitting a proposal for this service.

Reason for not participating: _____

Appendix B-2
Bidder's Attestation

The bidder's signature below indicates the bidder has read and agrees to the General Contract Requirements as outlined and defined in Sections VI and IX of the NYS Department of Taxation and Finance Request for Proposal for Lockbox, Deposit and Returns Processing For Estate Tax, Sales Tax and International and Fuel Tax Agreement.

Firm Name: _____

Authorized Representative: _____

Representative Signature: _____

Date: _____

Appendix B-3
Non Collusive Bidding Certification

In accordance with Section 139-d of the State Finance Law:

(a) By submission of this bid, bidder and each person signing on behalf of any bidder certifies, and in the case of joint bid, each party thereto certifies as to its own organization, under penalty of perjury, that to the best of his knowledge and belief:

1. The prices in this bid have been arrived at independently, without collusion, consultation, communication, or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor;
2. Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any other Bidder or to any competitor; and
3. No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition.

(b) A bid shall not be considered for award nor shall any award be made where (a), (1), (2), and (3) above have not been complied with; provided however, that if in any case the bidder cannot make the foregoing certification, the bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons therefor. Where (a), (1), (2), and (3) above have not been complied with, the bid shall not be considered for award nor shall any award be made unless the head of the purchasing unit of the state, public department or agency to which the bid was made, or his designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a bidder has published price lists, rates, or tariffs covering items or services being procured, has informed prospective customers of proposed or pending publication of new or revised price lists for such items, or has sold the same items to other customers at the same prices being bid, does not constitute a disclosure within the meaning stated above.

The bidder certifies adherence to all conditions in the Bidding Practices subsection of this RFP.

Bidder's Name: _____
Bidder's Address: _____

_____

_____

Authorized Signature: _____

Name: _____

Title: _____

Appendix B-4
MACBRIDE FAIR EMPLOYMENT PRINCIPLES FORM

Ms. Janice Piccone
Assistant Director, Procurement Bureau
New York State Department of Taxation and Finance
W. A. Harriman State Office Building Campus
Building 9, Room 234
Albany, New York 12227

Bidder Name:

"NONDISCRIMINATION IN EMPLOYMENT IN NORTHERN IRELAND:
MacBRIDE FAIR EMPLOYMENT PRINCIPLES"

In accordance with Chapter 807 of the Laws of 1992, the bidder, by submission of this bid, certifies that it, and any individual or legal entity in which the bidder holds a 10% or greater ownership interest, and any individual or legal entity that holds a 10% or greater ownership interest in the bidder, either:

(answer Yes to one of the following as applicable),

1. Have no business operations in Northern Ireland: _____Yes

or

2. Shall take lawful steps in good faith to conduct any business operations they have in Northern Ireland in accordance with the MacBride Fair Employment Principles relating to nondiscrimination in employment and freedom of workplace opportunity, and shall permit independent monitoring of their compliance with such Principles:

_____Yes

APPENDIX B-5

CONTRACTOR CERTIFICATION

New York State Department of Taxation and Finance

Contractor Certification to Covered Agency

(Pursuant to Section 5-a of the Tax Law, as amended, effective April 26, 2006)

ST-220-CA

(6/06)

For information, consult Publication 223, *Questions and Answers Concerning Tax Law Section 5-a* (see *Need Help? on back*).

Contractor name				*For covered agency use only* *Contract number or description*
Contractor's principal place of business	City	State	ZIP code	
Contractor's mailing address *(if different than above)*				*Estimated contract value over the full term of contract (but not including renewals)* $
Contractor's federal employer identification number (EIN)	Contractor's sales tax ID number (if different from contractor's EIN)			
Contractor's telephone number	Covered agency name			
Covered agency address				*Covered agency telephone number*

I, _____ , hereby affirm, under penalty of perjury, that I am _____
(name) *(title)*

of the above-named contractor, that I am authorized to make this certification on behalf of such contractor, and I further certify that:

(Mark an **X** *in only one box)*

☐ The contractor has filed Form ST-220-TD with the Department of Taxation and Finance in connection with this contract and, to the best of contractor's knowledge, the information provided on the Form ST-220-TD, is correct and complete.

☐ The contractor has previously filed Form ST-220-TD with the Tax Department in connection with _____
(insert contract number or description)

and, to the best of the contractor's knowledge, the information provided on that previously filed Form ST-220-TD, is correct and complete as of the current date, and thus the contractor is not required to file a new Form ST-220-TD at this time.

Sworn to this ____ day of _____, 20 _____

_____ _____
(sign before a notary public) *(title)*

Instructions

General information

Tax Law section 5-a was amended, effective April 26, 2006. On or after that date, in all cases where a contract is subject to Tax Law section 5-a, a contractor must file (1) Form ST-220-CA, *Contractor Certification to Covered Agency,* with a covered agency, and (2) Form ST-220-TD with the Tax Department before a contract may take effect. The circumstances when a contract is subject to section 5-a are listed in Publication 223, Q&A 3. This publication is available on our Web site, by fax, or by mail. (See *Need help?* for more information on how to obtain this publication.) In addition, a contractor must file a new Form ST-220-CA with a covered agency before an existing contract with such agency may be renewed.

If you have questions, please call our information center at 1 800 698-2931.

Note: Form ST-220-CA must be signed by a person authorized to make the certification on behalf of the contractor, and the acknowledgement on page 2 of this form must be completed before a notary public.

When to complete this form

As set forth in Publication 223, a contract is subject to section 5-a, and you must make the required certification(s), if:

i. The procuring entity is a *covered agency* within the meaning of the statute (see Publication 223, Q&A 5);

ii. The contractor is a *contractor* within the meaning of the statute (see Publication 223, Q&A 6); and

iii. The contract is a *contract* within the meaning of the statute. This is the case when it (a) has a value in excess of $100,000 and (b) is a contract for *commodities* or *services*, as such terms are defined for purposes of the statute (see Publication 223, Q&A 8 and 9).

Furthermore, the procuring entity must have begun the solicitation to purchase on or after January 1, 2005, and the resulting contract must have been awarded, amended, extended, renewed, or assigned *on or after April 26, 2006* (the effective date of the section 5-a amendments).

Individual, Corporation, Partnership, or LLC Acknowledgment

STATE OF }
: SS.:
COUNTY OF }

On the ____ day of _____ in the year 20___ , before me personally appeared_____ ,

known to me to be the person who executed the foregoing instrument, who, being duly sworn by me did depose and say that

_he resides at _____ ,

Town of _____ ,

County of _____ ,

State of _____; and further that:

[Mark an ***X*** in the appropriate box and complete the accompanying statement.]

☐ (If an individual): _he executed the foregoing instrument in his/her name and on his/her own behalf.

☐ (If a corporation): _he is the_____

of_____ , the corporation described in said instrument; that, by authority of the Board of Directors of said corporation, _he is authorized to execute the foregoing instrument on behalf of the corporation for purposes set forth therein; and that, pursuant to that authority, _he executed the foregoing instrument in the name of and on behalf of said corporation as the act and deed of said corporation.

☐ (If a partnership): _he is a _____

of_____ , the partnership described in said instrument; that, by the terms of said partnership, _he is authorized to execute the foregoing instrument on behalf of the partnership for purposes set forth therein; and that, pursuant to that authority, _he executed the foregoing instrument in the name of and on behalf of said partnership as the act and deed of said partnership.

☐ (If a limited liability company): _he is a duly authorized member of _____ , LLC, the limited liability company described in said instrument; that _he is authorized to execute the foregoing instrument on behalf of the limited liability company for purposes set forth therein; and that, pursuant to that authority, _he executed the foregoing instrument in the name of and on behalf of said limited liability company as the act and deed of said limited liability company.

_____
Notary Public

Registration No.
_____

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday. 1 800 698-2931

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.

APPENDIX B-6

Vendor Responsibility Questionnaire

A contracting agency is required to conduct a review of a prospective contractor to provide reasonable assurances that the vendor is responsible. This questionnaire is designed to provide information to assist a contracting agency in assessing a vendor's responsibility prior to entering into a contract with the vendor. Vendor responsibility is determined by a review of each bidder or proposer's authorization to do business in New York, business integrity, financial and organizational capacity, and performance history.

Prospective contractors must answer every question contained in this questionnaire. Each "Yes" response requires additional information. The vendor must attach a written response that adequately details each affirmative response. The completed questionnaire and attached responses will become part of the procurement record.

It is imperative that the person completing the vendor responsibility questionnaire be knowledgeable about the proposing contractor's business and operations as the questionnaire information must be attested to by an owner or officer of the vendor. **Please read the certification requirement at the end of this questionnaire.**

APPENDIX B-6

1. VENDOR IS: ☐ **PRIME CONTRACTOR** ☐ **SUB-CONTRACTOR**		
2. VENDOR'S LEGAL BUSINESS NAME	**3. IDENTIFICATION NUMBERS** **a) FEIN#** **b) DUNS #**	
4. D/B/A— Doing Business As (if applicable**) & COUNTY FILED:**	**5. WEBSITE ADDRESS** (if applicable)	
6. ADDRESS OF PRIMARY PLACE OF BUSINESS/EXECUTIVE OFFICE	**7. TELEPHONE NUMBER**	**8. FAX NUMBER**
9. ADDRESS OF PRIMARY PLACE OF BUSINESS/EXECUTIVE OFFICE IN NEW YORKSTATE, if different from above	**10. TELEPHONE NUMBER**	**11. FAX NUMBER**
12. PRIMARY PLACE OF BUSINESS IN NEW YORK STATE IS: ☐ **Owned** ☐ **Rented** If rented, please provide landlord's name, address, and telephone number be1ow:	**13. AUTHORIZED CONTACT FOR THIS QUESTIONNAIRE** **Name:** **Title:** **Telephone Number:** **Fax Number:** **e-mail:**	

14. VENDOR'S BUSINESS ENTITY IS (please check appropriate box and provide additional information).

a) ☐ Business Corporation	**Date of Incorporation**	**State of Incorporation***
B ☐ Sole Proprietor	**Date Established**	
c) ☐ General Partnership	**Date Established**	
d) ☐ Not-for-Profit Corporation	**Date of Incorporation**	**State of Incorporation*** Charities registration number
e) ☐ Limited Liability Company (LLC)	**Date Established**	
f) ☐ Limited Liability Partnership	**Date Established**	
g) ☐ Other — Specify:	**Date Established**	**Jurisdiction Filed (if applicable)**

* If not incorporated in New York State, please provide a copy of authorization to do business in New York.

15. PRIMARY BUSINESS ACTIVITY - (Please identify the primary business categories, products or services provided by your business)

16. NAME OF WORKERS' COMPENSATION INSURANCE CARRIER:

17. LIST ALL OF THE VENDOR'S PRINCIPAL OWNERS AND THE THREE OFFICERS WHO DIRECT THE DAILY OPERATIONS OF THE VENDOR (Attach additional pages if necessary):

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a) NAME (print)	**TITLE**	**b) NAME** (print)	**TITLE**
c) NAME (print)	**TITLE**	**d) NAME** (print)	**TITLE**

A DETAILED EXPLANATION IS REQUIRED FOR EACH QUESTION ANSWERED WITH A "YES," AND MUST BE PROVIDED AS AN ATTACHMENT TO THE COMPLETED QUESTIONNAIRE. YOU MUST PROVIDE ADEQUATE DETAILS OR DOCUMENTS TO AID THE CONTRACTING AGENCY IN MAKING A DETERMINATION OF VENDOR RESPONSIBILITY. PLEASE NUMBER EACH RESPONSE TO MATCH THE QUESTION NUMBER.		
18. Is the vendor certified in New York State as a (check please): ☐ Minority Business Enterprise (MBE) ☐ Women's Business Enterprise (WBE) ☐ Disadvantaged Business Enterprise (DBE)? *Please provide a copy of any of the above certifications that apply.*	□ Yes	□ No
19. Does the vendor use, or has it used in the past ten (10) years, any other Business Name, FEIN, or D/B/A other than those listed in items 2-4 above? *List all other business name(s), Federal Employer Identification Number(s) or any D/B/A names and the dates that these names or numbers were/are in use. Explain the relationship to the vendor.*	□ Yes	□ No
20. Are there any individuals now serving in a managerial or consulting capacity to the vendor, including principal ,owners and officers, who now serve or in the past three (3) years have served as:**a)** An elected or appointed public official or officer? *List each individual's name, business title, the name of the organization and position elected or appointed to, and dates of service.*	□ Yes	□ No
b) A full or part-time employee in a New York State agency or as a consultant, in their individual capacity, to any New York State agency? *List each individual's name, business title or consulting capacity and the New York State agency name, and employment position with applicable service dates.*	□ Yes	□ No
c) If yes to item #20b, did this individual perform services related to the solicitation, negotiation, operation and/or administration of public contracts for the contracting agency? *List each individual's name, business title or consulting capacity and the New York State agency name, and consulting/advisory position with applicable service dates. List each contract name and assigned NYS number.*	□ Yes	□ No
d) An officer of any political party organization in New York State, whether paid or unpaid? *List each individual's name, business title or consulting capacity and the official political party position held with applicable service dates.*	□ Yes	□ No
21. Within the past five *(5)* years, has the vendor, any individuals serving in managerial or consulting capacity, principal owners, officers, major stockholder(s) (10% or more of the voting shares for publicly traded companies, *25%* or more of the shares for all other companies), affiliate[1] or any person involved in the bidding or contracting process: a) 1. been suspended, debarred or terminated by a local, state or federal authority in connection with a contract or contracting process; 2. been disqualified for cause as a bidder on any permit, license, concession franchise or lease; 3. entered into an agreement to a voluntary exclusion from bidding/contracting; 4. had a bid rejected on a New York State contract for failure to comply with the MacBride Fair Employment Principles; 5. had a low bid rejected on a local, state or federal contract for failure to meet statutory affirmative action or M/WBE requirements on a previously held contract; 6. had status as a Women's Business Enterprise, Minority Business Enterprise or Disadvantaged Business Enterprise denied, de-certified, revoked or forfeited;	□ Yes	□ No

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7. been subject to an administrative proceeding or civil action seeking specific performance or restitution in connection with any local, state or federal government contract; 8. been denied an award of a local, state or federal government contract, had a contract suspended or had a contract terminated for non-responsibility; or 9. had a local, state or federal government contract suspended or terminated for cause prior to the completion of the term of the contract?		
b) been indicted, convicted, received a judgment against them or a grant of immunity for any business-related conduct constituting a crime under local, state or federal law including but not limited to, fraud, extortion, bribery, racketeering, price-fixing, bid collusion or any crime related to truthfulness and/or business conduct?	□ Yes	□ No
c) been issued a citation, notice, violation order, or are pending an administrative hearing, or proceeding or determination for violations of: 1. federal, state or local health laws, rules or regulations, including but not limited to Occupational Safety & Health Administration (OSHA) or New York State labor law; 2. state or federal environmental laws; 3. unemployment insurance or workers' compensation coverage or claim requirements; 4. Employee Retirement Income Security Act (ERISA); 5. federal, state or local human rights laws; 6. civil rights laws; 7. federal or state security laws; 8. federal Immigration and Naturalization Services (lNS) and Alienage laws; 9. state or federal anti-trust laws; or 10. charity or consumer laws? *For any of the above, detail the situation(s), the date(s), the name(s), title(s),address(es,) of any individuals involved and, if applicable, any contracting agency, specific details related to the situation(s) and any corrective action(s) taken by the vendor.*	□ Yes	□ No
22. In the past three (3) years, has the vendor or its affiliates[1] had any claims, judgments, injunctions, liens, fines or penalties secured by any governmental agency? *Indicate if this is applicable to the submitting vendor or affiliate. State whether the situation(s) was a claim, judgment, injunction, lien or other with an explanation. Provide the name(s) and address(es) of the agency, the amount of the original obligation and outstanding balance. If any of these items are open, unsatisfied ,indicate the status of each item as "open" or "unsatisfied".*	□ Yes	□ No
23. Has the vendor (for profit and not-for profit corporations) or its affiliates[1], in the past three (3) years, had any governmental audits that revealed material weaknesses in its system of internal controls, compliance with contractual agreements and/or laws and regulations or any material disallowances? *Indicate if this is applicable to the submitting vendor or affiliate. Detail the type of material weakness found or the situation(s) that gave rise to the disallowance, any corrective action taken by the vendor and the name of the auditing agency.*	□ Yes	□ No
24. Is the vendor exempt from income taxes under the Internal Revenue Code? *Indicate the reason for the exemption and provide a copy of any supporting information.*	□ Yes	□ No
25. During the past three (3) years, has the vendor failed to: a) file returns or pay any applicable federal, state or city taxes? ***Identify the taxing jurisdiction, type of tax, liability year(s), and tax liability amount the vendor failed to file/pay and the current status of the liability.*** b) file returns or pay New York State unemployment insurance? *Indicate the years the vendor tidied to file/pay the insurance and the current status of tile liability.*	□ Yes	□ No
26. Have any bankruptcy proceedings been initiated by or against the vendor or its affiliates[1] within the past seven *(7)* years (whether or not closed) or is any bankruptcy proceeding pending by or against the vendor or its affiliates regardless of the date of filing? *Indicate if this is applicable to the submitting vendor, or affiliate. If it is an affiliate, include the affiliate's name and FEIN. Provide the court name, address and docket number. Indicate if the proceedings have been initiated, remain pending or have been closed. If closed, provide the date closed.*	□ Yes	□ No
27. Is the vendor currently insolvent, or does vendor currently have reason to believe that an involuntary bankruptcy proceeding may be brought against it? *Provide financial information to support the vendor's current position, for example, Current Ratio, Debt Ratio,*	□ Yes	□ No

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Age of Accounts Payable, Cash Flow and any documents that will provide the agency with an understanding of the vendor's situation.		
28. Has the vendor been a contractor or subcontractor on any contract with any New York State agency in the past five *(5)* years? *List the agency name, address, and contract effective dates. Also provide state contract identification number, if known.*	□ Yes	□ No
29. In the past five *(5)* years, has the vendor or any affiliates[1]: a) defaulted or been terminated on, or had its surety called upon to complete, any contract (public or private) awarded; b) received an overall unsatisfactory performance assessment from any government agency on any contract; or c) had any liens or claims over $25,000 filed against the firm which remain undischarged or were unsatisfied for more than 90 days? *Indicate if this is applicable to the submitting vendor or affiliate. Detail the situation(s) that gave rise to the negative action, any corrective action taken by the vendor and the name of the contracting agency.*	□ Yes	□ No

FEIN:

State of:)
) ss:
County of:)

CERTIFICATION:

The undersigned: recognizes that this questionnaire is submitted for the express purpose of assisting the State of New York or its agencies or political subdivisions in making a determination regarding an award of contract or approval of a subcontract; acknowledges that the State or its agencies and political subdivisions may in its discretion, by means which it may choose, verify the truth and accuracy of all statements made herein; acknowledges that intentional submission of false or misleading information may constitute a felony under Penal Law Section 210.40 or a misdemeanor under Penal Law Section *210.35* or Section 210.45, and may also be punishable by a fine and/or imprisonment of up to five years under 18 USC Section 1001 and may result in contract termination; and states that the information submitted in this questionnaire and any attached pages is true, accurate and complete.

The undersigned certifies that he/she:

- has not altered the content of the questions in the questionnaire in any manner;
- has read and understands all of the items contained in the questionnaire and any pages attached by the submitting vendor;
- has supplied full and complete responses to each item thereof to the best of his/her knowledge, information and belief;
- is knowledgeable about the submitting vendor's business and operations;
- understands that New York State will rely on the information supplied in this questionnaire when entering into a contract with the vendor; and
- is under duty to notify the procuring State Agency of any material changes to the vendor's responses herein prior to the State Comptroller's approval of the contract.

Name of Business: _____ Signature of Owner/Officer_____

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Address _____ Printed Name of Signatory _____

City, State, Zip _____ Title _____

Sworn to before me this _____ day of_____,20____

Notary Public

_____
Print Name

_____
Signature

_____
Date

APPENDIX B-7
PROCUREMENT LOBBYING FORMS

New York State Department of Taxation and Finance
Offerer Affirmation of Understanding of, and Compliance with, Procurement Lobbying Guidelines

New York State Finance Law 139-j(6)(b) requires that DTF seek written affirmation from all Offerers as to the Offerer's understanding of and agreement to comply with the DTF procedures relating to permissible contacts during a Government Procurement.

Procurement Description, Contract or Bid Number:

_____

_____

_____

Offerer Name: _____

Offerer Address: _____

Telephone Number: _____

e-Mail Address: _____

Offerer affirms it has read, understands and agrees to comply with the Guidelines of the New York State Department of Taxation and Finance relative to permissible contacts as required by the State Finance Law 139-j(3) and 139-j(6)(b).

By *(signature)*: _____

Name *(please print)*: _____

Title *(please print)*: _____

Date: _____

New York State Department of Taxation and Finance
Offerer Disclosure of Prior Non-Responsibility Determinations

New York State Finance Law §139-k(2) obligates a Governmental Entity to obtain specific information regarding prior non-responsibility determinations with respect to State Finance Law §139-j. This information must be collected in addition to the information that is separately obtained pursuant to State Finance Law §163(9). In accordance with State Finance Law §139-k, an Offerer must be asked to disclose whether there has been a finding of non-responsibility made within the previous four (4) years by any Governmental Entity due to: (a) a violation of State Finance Law §139-j or (b) the intentional provision of false or incomplete information to a Governmental Entity. The terms "Offerer" and "Governmental Entity" are defined in State Finance Law § 139-k(1). State Finance Law §139-j sets forth detailed requirements about the restrictions on Contacts during the procurement process. A violation of State Finance Law §139-j includes, but is not limited to, an impermissible Contact during the restricted period (for example, contacting a person or entity other than the designated contact person, when such contact does not fall within one of the exemptions).

As part of its responsibility determination, State Finance Law §139-k(3) mandates consideration of whether an Offerer fails to timely disclose accurate or complete information regarding the above non-responsibility determination. In accordance with law, no Procurement Contract shall be awarded to any Offerer that fails to timely disclose accurate or complete information under this section, unless a finding is made that the award of the Procurement Contract to the Offerer is necessary to protect public property or public health safety, and that the Offerer is the only source capable of supplying the required Article of Procurement within the necessary timeframe. See State Finance Law §§139-j (10)(b) and 139-k(3).

A Governmental Entity must include a disclosure request regarding prior non-responsibility determinations in accordance with State Finance Law §139-k in its solicitation of proposals or bid documents or specifications or contract documents, as applicable, for procurement contracts. The attached form is to be completed and submitted by the individual or entity seeking to enter into a Procurement Contract. It shall be submitted to the Governmental Entity conducting the Governmental Procurement.

Offerer Disclosure of Prior Non-Responsibility Determinations

Procurement Description, Contract or Bid Number:

_____

Offerer Name: _____

Offerer Address: _____

Telephone Number: _____

e-Mail Address: _____

Name and Title of Person Submitting this Form: _____

_____

1. Has any New York State agency or authority made a finding of non-responsibility regarding the Offerer in the last four years? (Please circle):

   No Yes

If yes, please answer the following questions:

2. Was the basis for the finding of the Offerer's non-responsibility due to a violation of State Finance Law 139-j? (Please circle):

   No Yes

3. Was the basis for the finding of the Offerer's non-responsibility due to the intentional provision of false or incomplete information to a Governmental Entity? (Please circle):

   No Yes

Offerer Disclosure of Prior Non-Responsibility Determinations continued

4. If you responded yes to Questions 1, 2 or 3 , please provide details regarding the finding of non-responsibility below:

Government Entity: _____

Date of Finding of Non-responsibility: _____

Facts Underlying Finding of Non-Responsibility (Add additional pages as necessary)

_____

_____

_____

5. Has any New York State agency or authority terminated a procurement contract with the Offerer due to the intentional provision of false or incomplete information? (Please circle):

No Yes

If you responded yes to the above question, please provide details regarding the termination below:

Government Entity: _____

Date of Finding of Non-responsibility: _____

Facts Underlying Finding of Non-Responsibility: (Add additional pages as necessary)

_____

_____

_____

Offerer certifies that all information provided to the DTF with respect to State Finance Law 139-k is complete, true and accurate.

By: *(Signature)*: _____

Name: *(Please print)* _____

Date: _____

Attachment 3

New York State Department of Taxation and Finance
Offerer's Certification of Compliance with State Finance Law 139-k(5)

New York State Finance Law 139-k(5) requires that every Procurement Contract award subject to the provisions of State Finance Law 139-k or 139-j shall contain a certification by the Offerer that all information provided to the procuring Government Entity with respect to State Finance Law 139-k is complete, true and accurate.

Offerer Certification

I certify that all information provided to the DTF with respect to State Finance Law 139-k is complete, true and accurate.

By: *(signature)* _____

Date: _____

Procurement Description, Contract or Bid Number:

_____

Name *(Please print)*: _____

Title: _____

Offerer Name: _____

Offerer Address: _____

_____

Telephone Number: _____

e-Mail Address: _____

March 2, 2006

APPENDIX C
Bid Protest Policy

I. Policy

It is the policy of the Department of Taxation and Finance (hereafter the Department) to provide all bidders with an opportunity to administratively resolve complaints or inquiries related to bid solicitations or pending contract awards. All such matters will be accorded impartial and timely consideration.

II. Informal Complaints/Protests

Consistent with Department Protest Policy, Department staff shall be receptive to and resolve issues, inquiries, questions and complaints on an informal basis, whenever possible. In addition, matters that are perceived to contain, or are potentially confidential or trade secret information shall be directed to the Assistant Director, Bureau of Fiscal Services (hereafter BFS).

In addition to informal inquiries, bidders may also file formal written protests according to the procedures specified below.

III. Formal Written Protests

Any potential bidder who believes that there are errors or omissions in the procurement process, or that the bidder has been aggrieved in the drafting or issuance of a bid solicitation or pending contract award, may present a formal complaint to the Department and request administrative relief concerning such action (hereafter formal protest).

A. Submission of Bid or Award Protests:

1. Deadline for Submission

(a) Concerning Errors, Omissions or Prejudice in the Bid Specifications or Documents: Formal protests, which concern the drafting of bid specifications, must be received by the Department at least twenty (20) business days before the date set in the solicitation for receipt of bids. If the date set in the solicitation for receipt of bids is less than twenty (20) business days from the date of issue, formal protests concerning the specifications must be received by the Department at least seventy-two (72) hours before the time designated for receipt of bids.

(b) Concerning Proposed Contract Award: Formal protests concerning a pending contract award must be received within five (5) business days after the protesting party (hereafter protester) becomes aware of the facts which form the basis of the protest, and where § 112 approval is required, prior to final approval of the recommendation by the State Comptroller.

2. Transmittal

All formal protests must be submitted in writing to:

APPENDIX C
Bid Protest Policy

Ms. Janice Piccone
NYS Department of Taxation and Finance
Procurement Bureau
W. A. Harriman Campus - Bldg. 9 Room 234
Albany, New York 12227

Phone/fax and email:
(518) 457-0954/(518) 435-8413
bfs_contracts@tax.state.ny.us

The following statement must be clearly and prominently displayed on the envelope or package or header of electronic or facsimile transmittal: "Bid Protest of the NYS Department of Taxation and Finance Solicitation (RFP #)".

3. Contents

A formal protest must include:

(a) a statement of all legal and/or factual grounds for disagreement with a specification or a procurement determination;
(b) a description of all remedies or relief requested; and
(c) copies of all applicable supporting documentation.

B. Review and Final Determination

1. Protests shall be resolved through written correspondence, however, either the protester or the Department may request a meeting to discuss a formal protest, at which time the participants may present their concerns. Where further formal resolution is required, the Assistant Director, BFS may designate an alternate (hereafter designee) to determine and undertake the initial resolution or settlement of any protest.

2. BFS and program staff will conduct a review of the records involved in the protest, consult with the Assistant Director of BFS, and provide a memorandum to the Chief Financial Officer of BFS summarizing the results of the review and recommendation. The Chief Financial Officer of BFS will evaluate the recommendation, the material presented by the protester, and, if necessary, consult with appropriate senior level program staff, Counsel, and the Executive Deputy Commissioner, and prepare a written response to the protest.

3. A copy of the decision, stating the reason(s) upon which it is based shall be sent to the protester or its agent within thirty (30) business days of receipt of the protest, except that upon notice to the protester such period may be extended. The protest determination should be recorded and included in the Procurement Record, or otherwise forwarded to OSC upon issue. The decision of the Chief Financial Officer of BFS will be final.

APPENDIX C
Bid Protest Policy

C. Reservation of Rights and Responsibilities of the Department

1. The Department reserves the right to waive or extend the time requirements for protest submissions, decisions and appeals herein prescribed when, in its sole judgment, circumstances so warrant to serve the best interests of the State.

2. If the Department determines that there are compelling circumstances, including the need to proceed immediately with contract award in the best interest of the State, then these protest procedures may be suspended and such determination shall be documented in the procurement record. The Department will consider all information relevant to the protest, and may, at its discretion, suspend, modify, or cancel the protested procurement action including solicitation of bids or withdraw the recommendation of contract award prior to issuance of a formal protest decision.

3. If a formal bid protest is received by the Department, a final determination on the protest must be made prior to OSC approval of the award under SFL § 112. However, during the pendency of the protest, bid evaluation by the Department and subsequent OSC review of the recommended award may continue to progress at the discretion of the Chief Financial Officer of the Bureau of Fiscal Services.

4. If a formal protest is received prior to a determination by the Department on a recommended award, notice of receipt of the protest must be given in the procurement record forwarded to OSC. If a final protest determination has been reached prior to transmittal to OSC, a copy of the final determination should be included in the Procurement Record and forwarded with the recommendation for award.

5. If a final protest determination is made after the transmittal of a bid package to OSC but prior to OSC approval under SFL § 112, a copy of the final the Department's determination shall be forwarded to OSC when issued, along with a letter either: a) confirming the original Department's recommendation for award and supporting the request for final § 112 approval, b) modifying the proposed award recommendation in part and supporting a request for final § 112 approval as modified; or c) withdrawing the original award recommendation.

6. All records related to formal bidder protests and appeals shall be retained for at least one (1) year following resolution of the protest. All other records concerning the procurement shall be retained according to the statutory requirements for records retention.

APPENDIX D
FUNDS TRANSFER AGREEMENT

As used herein the words "you", "your" and "yours" refer to the customer named below ("Customer"). The words "we", "us" and "our" refer to the bank indicated above. We operate a funds transfer service ("Service") which enables depositors to transfer available funds from deposit accounts maintained with us to other accounts maintained with us or elsewhere. You have requested access to the Service. By signing this agreement ("Agreement") you agree to all of the terms and conditions contained herein.

1. TRANSFER INSTRUCTIONS

A. Initiating Transfers

Any of your authorized representatives ("Authorized Representative") may instruct us to transfer funds from any of your designated accounts with us (an "Account") to any other account with us or to an account at another bank through the Federal Reserve's wire transfer system know as Fedwire or such other funds transfer system as we may reasonably select ("Funds Transfer System") in accordance with the terms and conditions of this Agreement. Each Authorized Representative and Account is listed in Exhibit A attached hereto and hereby made a part hereof. Such an instruction (a "payment order" or "order") may be received from you by telephone, in writing and, if you utilize our Customer Terminal Access Service, by means of a terminal connection with us.

B. Executing Orders

i. General

We will execute a payment order received from you only if it is received at the location designated by us from time to time and during our normal business hours on a day we are open. For purposes of this Agreement, we shall be deemed to have executed a payment order by and at the time of transmitting it to a Funds Transfer System or, in the case of an order to be credited to an account with us, upon crediting such account.

Except as provided in section 1B(iii) below, each payment order must include the following information in addition to any information required by us for Authorized Representative identification and security purposes: (a) the account number of the Account from which funds are to be withdrawn, (b) the amount and type of currency to be transferred, (c) the name of the beneficiary bank, and (d) the name and the account number of the beneficiary of the order and (e) the name and routing information of any intermediary bank through which funds are to be processed or transferred. You acknowledge and agree that, if your payment order describes the payee inconsistently by name and account number, payment of the order transmitted by us to the payee's bank might be made by that bank on the basis of the account number even if it identifies a person different from the named beneficiary, and that your obligation to pay the amount of the order to us is not excused in such circumstances. We are not responsible for detecting any errors that may be contained in any payment order you send.

We and you will comply with the security procedures referred to in and hereby made a part hereof. In addition to the security procedures, we may also, but shall not be obligated to, call back an Authorized Representative (other than the Authorized Representative from whom we purportedly received a payment order) in order to authenticate any order received. If we exercise that right, we shall have no obligation to execute the payment order received until such time as we are able to secure an authorization from such other Authorized Representatives. You understand and agree and you shall advise each authorized Representative that we may, at our option, record telephone conversations between an Authorized Representative and us.

Except as otherwise provided in the Account Agreement we are not obligated to execute, and shall reject, any payment order (a) which exceeds the amount of available funds on deposit with us in the Account designated in the

order to be debited, (b) which is not in accordance with any condition required by you and agreed to in writing by us, or (c) which is not in accordance with any other requirement of this Agreement. Notwithstanding the foregoing sentence, we may, in our discretion, execute an order which fails to meet the requirements set forth in clause (a) of the preceding sentence.

ii. Time of Execution

Subject to the terms and conditions contained in this Agreement, unless the payment order specifies a later date, we will use reasonable efforts to execute a payment order received from you on the date the order is received, providing it is received before our wire transfer cut-off hour on a day we are open, and that day is also a day on which both the Federal Reserve Bank to which the order is to be transmitted by us and the payee bank are open for business. Subject to such terms and conditions, we will execute a payment order on a later day than the day of receipt of the order if (a) the payment order specifies such later day, (b) we, the applicable Federal Reserve Bank, and the payee bank are open for business on the specified later day, and (c) the later day selected is no more than five 5 business days after the payment order is received by us. If any of the foregoing requirements set forth in clauses (a) or (b) is not met, we will transmit the order on the next day on which all of those requirements can be met. We may handle payment orders received from you in any order convenient to us regardless of the order in which they are received.

For purposes of determining if receipt is prior to our wire transfer cut-off hour, a payment order shall be deemed received by us when the transmission to us and compliance with any related security procedure is completed.

iii. Repetitive Orders

We will provide you with a repeat code for each repetitive payment order (i.e., a payment order made on a recurring basis to the same payee and to the same account at the same payee bank) to be made to a payee, account and payee's bank identified in the attached hereto and hereby made a part hereof. A repetitive payment order must include the following information in addition to any information required by us for Authorized Representative identification and security purposes: (a) a repeat code and (b) the amount to be transferred. If a payment order does not contain a repeat code, we will treat the order as a non-repetitive transfer, and require the information set forth in section 1B(i) above before executing the order. If you use a wrong repeat code, we are not obligated to execute the payment order, but if we execute such a payment order, you shall be obligated to pay the amount of the order as provided herein.

iv. Cancellation and Amendment

You may request that we attempt to cancel or amend a payment order previously received from you. Any such request shall comply with the security procedures applicable to the related payment order.

We shall use reasonable efforts to act on a request for cancellation or amendment received prior to execution of the related payment order by us. We will transmit to the payee's bank a request for cancellation or amendment of a payment order received after execution of the related payment order by us, but shall have no liability for failure to effect such cancellation or amendment. You agree to indemnify us against any loss, liability or expense (including attorney's fees and expenses) incurred by us as a result of such cancellation or amendment or attempted cancellation or amendment pursuant to your request.

Notwithstanding any provision to the contrary contained herein, cancellation of an order upon your request will relieve us of any further obligation to act with respect to such order.

v. Notice of Rejection or Return

APPENDIX D

We will notify you promptly of any rejection of a payment order by us and of any return of a payment order transmitted by us under this Agreement. Upon such notification, we shall have no further obligation to act with respect to such order provided, in the case of rejection of an order, we have acted in accordance with the terms of this Agreement.

C. Payment; Authorization to Charge Account; No Extension of Credit

You agree to pay us the amount of each payment order on the day we execute that order. We may, without prior notice or demand, debit the Account designated in the order as the Account from which funds are to be withdrawn, or the appropriate Account in the case of repetitive orders. We will credit the Account previously debited in the amount of any final settlement received by us by reason of return, cancellation or amendment of a payment order executed by us. Such credit shall be made as of the day of such receipt by us.

You will at all times use best efforts to maintain a balance of available funds in the Account sufficient to cover your payment obligations under this agreement.

Except as otherwise provided in Account Agreement, nothing in this Agreement nor any course of dealing between you and us constitutes a commitment or obligation on our part to lend money to you or to extend any credit or make a loan to you or to otherwise advance funds to you to pay for any payment order.

D. Confirmation; Account Reconciliation

At your request, we will send you a written confirmation advice of each payment order executed by us to the address indicated on Exhibit A. We will assign a reference number to each executed payment order. This number will appear on the confirmation advice or periodic account statement. If you utilize our Customer Terminal Access Service option, you may elect to print out of your terminal a record of the payment order. Payment orders executed by us will be reflected on your periodic account statement issued by us. You agree to notify us immediately of any discrepancy between your records and any confirmation advice or periodic account statement.

E. Authorization

Access to the Service, including any option feature(s) you determine to utilize, will be permitted after you sign this Agreement and return it to us at the address set forth in Exhibit A, together with the applicable Exhibits.

F. Security Codes

If a Personal Identification Number ("PIN") is a part of the security procedures referred to in Exhibit C, we will assign a unique PIN for each Authorized Representative designated in Exhibit A and advise you of each such PIN assigned.

You shall be responsible for the security of each such PIN and any other code used under this Agreement and for their unauthorized use. You agree to keep each such PIN and code confidential and to disclose them only to such individuals who are required to know them. Each PIN shall be disclosed by you only to the Authorized Representative to whom it is issued. You shall instruct each Authorized Representative that such PINs and codes shall not be disclosed to anyone else, and shall establish and maintain procedures reasonably adapted to assure the confidentiality of such PINs and codes. If at any time you believe that any such PIN or code has become known by some unauthorized person (whether or not employed by you), you shall notify us immediately by telephone and confirm that notification in writing. Upon receipt of such telephone notice we shall issue a new PIN and code in substitution and we shall no longer act on instructions containing the PIN(s) and/or code(s) identified in such notice. We reserve the right to change any PIN or code at any time upon notice to you. You shall notify us immediately by telephone and confirm to us in writing, if you terminate the authority of any Authorized Representative. Upon

receipt of your telephone notification, we shall no longer act on instructions received from the person identified in such notice.

2. COMPENSATION

To the extent provided by law, if you suffer any loss of interest resulting from our error in executing a payment order, or from our failure to execute a payment order, in accordance with the terms of this Agreement, we will reimburse you for such loss to the extent provided herein, provided that you have complied with the terms and conditions of this Agreement, and provided further, that such error or failure was due to causes within our control. Such compensation shall be limited to the interest lost for a period not to exceed ninety (90) days following the receipt by you of the confirmation advice, terminal print-out, or periodic account statement (whichever occurs first), and shall be calculated by using a rate equal to the effective Federal funds rate at the Federal Reserve Bank of New York for the period involved. At our option, compensation will be paid either by credit to an Account or by check. No such compensation shall be paid if the payment order was received from an agent or employee of New York State purporting to be to be an Authorized Representative and we executed the order in good faith and in compliance with our security procedures.

3. CHANGES

From time to time you may change (a) accounts from which payment orders may be made, (b) Authorized Representatives and (c) any other information contained in any exhibit to this Agreement by notice to us signed by an authorized signer on the applicable Account(s). Such changes shall be made promptly after we receive notice of a change from you or such later date as may be stated in your notice to us.

From time to time we may change any of the terms and conditions contained in this Agreement, including without limitation, our business hours or any cut-off hour, provided herein. Non-material changes will become effective on the second business day after the day upon which you receive notice or such later date as may be stated in our notice to you. It is understood that no material change, including but not limited to any change in prospective liability of either party for any action governed by this Agreement or any change that purports to modify in any respect the application of Article 4A of the Uniform Commercial Code to this Agreement or to actions taken pursuant to this Agreement, shall take effect without your prior written consent.

4. LIABILITY; LIMITATIONS ON LIABILITY; INDEMNITY

We shall be responsible only for performing the Service as expressly provided in this Agreement, and shall be liable only for our negligence or lack of good faith in performing the Service. We shall not be responsible for your acts or omissions (including the amount, accuracy, timeliness of transmittal, or due authorization with respect to any payment order received from you), those of any other person, including without limitation, any Federal Reserve Bank or transmission or communications facility, any payee or payee bank (including without limitation the rejection of a payment order by such payee or payee bank), or any other bank, and no such person shall be deemed our agent. Except as otherwise expressly provided herein, we shall not be required to act upon any instruction received from you to any other person, or to provide any notice or advice to you or any other person with respect to any matter.

Without limiting the generality of the foregoing provisions, we shall be excused from failing to act or delay in acting if such failure or delay is caused by legal constraint, interruption of transmission or communication facilities, equipment failure, war, emergency conditions or other circumstances beyond our control. In addition, we shall be excused from failing to execute or delay in executing a payment order if such execution would result in our having

exceeded any limitation upon our intraday net funds position (sender net debit cap) established pursuant to Federal Reserve guidelines or otherwise in violation of any provision of the Federal Reserve large-dollar risk control program.

We shall be entitled to rely on any notice or other writing reasonably believed by us in good faith to be genuine and correct and to have been signed by the person purporting to have signed such notice or other writing.

If a payment order received by us was sent by an Authorized Representative or an agent or employee of New York State purporting to be an Authorized Representative, it will be deemed effective as your order and you shall be obligated to pay the amount of the order as provided herein whether or not the order was authorized by you if we executed the order in good faith and in compliance with the security procedures you selected. If a payment order received by us was authorized by you, you shall be obligated to pay the amount of the order as provided herein, whether or not we complied with the security procedures you selected whether or not that order was erroneous in any respect or that error would have been detected had we complied with such procedures.

5. ADDITIONAL TERMS AND CONDITIONS

A. Fees

Fees for the Service shall be in accordance with the schedules agreed to between the bank and the State.

B. No Waiver

Except for changes made in accordance with this Agreement, no deviation, whether intentional or unintentional, shall constitute a change hereto, and no such deviation shall constitute a waiver of any right or duty of either party hereto.

C. Account Agreements

The terms and conditions of your applicable Account agreement(s) are hereby incorporated by reference into this Agreement. If any inconsistency exists between such agreement(s) and this Agreement, this Agreement shall control to the extent of such inconsistency.

D. Incoming Transfers

If you so request, we will use reasonable efforts to notify you of incoming funds transfers within a reasonable time following receipt thereof. However, we shall have no liability for failure to give such notice.

E. Notices

Unless otherwise stated in this Agreement, all notices and advices sent by you in connection with this Agreement shall be in writing, signed by duly authorized signer(s) on the applicable Account(s) and sent by register or certified U.S. mail, hand delivery, or an express carrier. Notices or advices to you will be sent, by first class mail or any other means, to your address as indicated unless another address is substituted by notice delivered or sent as provided herein. Notices or advices to us will be sent to our address as indicated on.

F. Termination

You may terminate your use of the Service and this Agreement at any time. Such termination shall be effective on

the second day on which we are open following the day of our receipt of such notice. We reserve the right to terminate the Service, or any part thereof, of this Agreement immediately upon notice to you. Any termination shall not affect any of our obligation or your obligations arising prior to such termination.

G. Entire Agreement

This Agreement is the complete and exclusive statement of the agreement between us and you with respect to the subject matter hereof and supersedes any prior agreement(s) between us and you with respect to such subject matter. There are no promises, agreements, conditions, undertakings, warranties or representations, either oral or written, express or implied, between us and you other than set forth in this Agreement. In the event any statute, regulation or government policy, to which we are subject, and which governs or affects the transactions contemplated by this Agreement including without limitation the Federal Reserve's large-dollar risk control policy, would invalidate or modify any portion of this Agreement, then the Agreement shall be deemed amended to the extent necessary to comply with such statute, regulation or policy, and we shall incur no liability to you as a result of our having to comply with such statute or regulation.

H. Severability of Provisions

If any part of this Agreement shall be held to be void or unenforceable, such part shall be treated as severable, leaving valid the remainder of this Agreement, notwithstanding the part found to be void or unenforceable.

I. Non-Assignment

This Agreement constitutes a contract for personal services between you and us. Neither party may assign this Agreement or any of the rights or duties hereunder to any person without prior written consent from both parties except the Bank may assign any of its rights or delegate any of its duties in whole or in part to any Affiliate.

J. Binding Agreement

This Agreement is and shall be binding upon and inure to the benefit of the parties hereto and their respective legal representatives, successors and assigns.

K. Governing Law

This Agreement shall be governed by the laws of the State of New York.

L. Miscellaneous

Notwithstanding anything in this Agreement, including any document referred to herein or attached hereto, to the contrary:

(i) all transactions shall be governed by Article 4-A of the New York Uniform Commercial Code (hereinafter "Article 4-A") and to the extent that there is any inconsistency between Article 4-A and this Agreement, the provisions of Article 4-A shall govern;

(ii) you accept no liability for negligence or wilful misconduct on our part or for the unexplained loss of funds by us, and you will neither indemnify us for losses arising out of our negligence or wilful misconduct nor agree not to seek compensation for damages resulting from our negligence or wilful misconduct;

(iii) Except as set forth in Section 1 B (iv) above, you will not indemnify us for any damages above and beyond the

APPENDIX D

extent required of you by law;

(iv)We may not debit any account maintained by you for any purpose without specific written or electronic authorization from you;

(v) we and our officers, employees and agents shall act reasonably and in good faith with respect to all transactions; and

(vi) We acknowledge that you are not in a position to determine whether the security procedures offered by us are "commercially reasonable" within the meaning of Section 4 A 202 of the New York Uniform Commercial Code and any determination regarding the reasonableness of such procedures shall be made pursuant to that section and the effectiveness of any unauthorized payment orders shall be governed by the provisions of Article 4 A..

(vii) The State agrees that it shall be solely responsible for ensuring that all security procedures are followed and that the Bank shall have no liability for any losses sustained by the State as a result of a breach of security procedures if the Bank has adhered to its security procedures. If such procedures are violated, the State agrees to promptly notify the Bank of any such breach. The State acknowledges that it has reviewed the applicable security procedures and agrees with the security procedures and any security procedures it may select in the future.

FOR US

By: _____

Name: _____

Title: _____

FOR YOU

By: _____

Name: _____

Title: _____

Bank: _____

APPENDIX E
Change Procedure

Table of Contents

APPENDIX E
Change Procedure

A. Change Category

			Maintenance	Enhancement
Information Services **(1)** (components include: computer and end-user hardware, Proprietary Software, Licensed Software, data communications, etc.)	Transaction, Report, etc., **(2)**	N/A	Changes necessary to achieve existing Performance Standards.	Change impacts captured data elements for program transactions, returns/payment document and file formats or new transaction or report.
	Standards and Requirements **(2)**	Existing	Changes necessary to achieve existing Performance Standard.	N/A
		Modified	Changes necessary to implement modified Performance Standard where modification is initiated by Contractor and approved by the Department.	Changes necessary to implement modified Performance Standard initiated by the Department.
		New	N/A	Changes necessary to implement new Performance Standard.
	Program Software **(2)**		All changes to Program software necessary to achieve existing Performance Standards or modifications initiated by Contractor and approved by the Department. Changes necessitated by modifications to Licensed Software.	All changes to Program software to support the capture of new data fields or new business functionality.
	Reporting **(2)**	Existing Reports	Development and implementation of modifications to existing reports when initiated by Contractor with Department approval.	Significant changes to existing reports initiated by the Department.
		New Reports	N/A	Development and implementation of a new report or inquiry created from either existing or newly captured data elements.
	Business Functionality **(2)**	New	N/A	New business functionality.
Program Support Plans (includes Program Support Plans and execution of those Plans)	Standards	Existing	Changes necessary to achieve an existing Performance Standard.	N/A
		Modified	Changes necessary to implement a modified Performance Standard where the modification is initiated by the Department, or by Contractor and approved by the Department.	N/A
		New	N/A	Changes necessary to implement a new Performance Standard to existing Contractor Program Support Plans used in support of the Program.
	Information Services		Program Support Plan changes driven by Information Services maintenance activities.	N/A
	Business Functionality	Existing	Changes necessary to achieve an existing Performance Standard to existing Contractor Program Support Plans used in support of the Program.	N/A
		New	N/A	Changes necessary to implement a new Performance Standard.

APPENDIX E
Change Procedure

B. Change Control Procedure

	Maintenance	Enhancement
Change Request (CR) (Exhibit D, contains CR form)	Department Change Control Representative (CCR) submits CR (form included in Exhibit D), including the following: ▪ Program ▪ Change environment (Information Services, Program Support) ▪ Preliminary determination of change category (Maintenance or Enhance-ment) and supporting information (i.e. number of data fields) ▪ Priority of change, within outstanding change requests ▪ Description of current process/ system(s) affected ▪ System(s)/plan(s) affected ▪ Description of required change ▪ Condition necessitating change (e.g., legislative mandate, production problem, audit/monitoring results, etc.) ▪ Suggested implementation strategy/ approach ▪ required implementation date ▪ date by which change analysis required (2 weeks from the date CR is sent to contractor, if contractor requires more than 2 weeks to prepare CA, the contractor and the Department will negotiate a mutually agreed upon date) ▪ list of attachments ▪ primary Department contact, if different from CCR Source documents are appended to CR as needed and provided to the Revenue Services Bureau. *NOTE:* Department prepares Change Request for all changes. Where Contractor desired to initiate a change, Contractor contacts appropriate Department CCR for information discussion and, upon agreement, Department CCR prepares and submits CR. If the Department does not agree with a proposed change it will provide in writing the basis for the decision, Contractor shall not proceed with the change. Any preliminary analysis completed as part of these information discussions shall be included in the Change Request documentation.	(same as Maintenance.)
Analysis of Implementa-tion Alternatives	N/A	Upon receipt of CR, Contractor initiates discussion with Department CCR to identify alternatives and determine suggested implementation approach.

APPENDIX E
Change Procedure

B. Change Control Procedure (cont'd)

	Maintenance	Enhancement
Change Analysis (CA) (Exhibit E, contains CA form)	Contractor completes CA, (form included in Exhibit E) including: ▪ Indication of agreement with Department's preliminary determination of change category. If not in agreement, initiate negotiation with Department CCR. ▪ Recommend implementation approach ▪ Development and implementation time frames ▪ Impact on other systems/plans ▪ Department dependencies ▪ Impact on fees, if any (all proposed fees subject to Fee Change Procedure) Change analysis sent to Department CCR on or before the CA required date.	Contractor completes CA, (form included in Exhibit E) including: ▪ Program ▪ Change environment (Information Services, Program Support) ▪ Indication of agreement with Department's preliminary determination of change category o If not in agreement, initiate negotiation with Department CCR ▪ Recommended implementation approach ▪ Development and implementation time frames ▪ Impacts on other systems/plans ▪ Resource requirements (staff, by staff category, equipment, facilities) (required for enhancement but not required for maintenance) ▪ Additional required enhancement information ▪ Department dependencies ▪ Proposed fees (development and operations, if any) (all proposed fees subject to Fee Change Procedure) Change Analysis sent to: Revenue Services Bureau on or before the CA required date.
Technical Terms Negotiation	Department and Contractor CCR's **(3)** negotiate and document technical details; CCR's sign off	Department and Contractor CCR's **(3)** negotiate and document technical details; ▪ All CCR's sign off; ▪ Copy of approved CA to Revenue Services Bureau; and ▪ Department and Contractor sign off on CA
Approvals	The Department has final approval for all changes to the Program, regardless of the party initiating the change. The Department has final approval for all changes to the Program defined herein.	(Same as Maintenance.)
Fee Negotiation	N/A	Revenue Services Bureau negotiates final development and/or operations fees per Fee Change Procedure (see Section C below).
Development/ Implementation	Upon sign off of Change Analysis, development and implementation commences in accordance with an accepted system development methodology. PRIOR TO IMPLEMENTATION, Contractor updates all related documentation in accordance with the Performance Standards. Department may require that development/ implementation of legislatively mandated enhancements proceed prior to agreement of fee change or agreement to any other Agreement element subject to renegotiation.	(Same as Maintenance.)
Update Administrative Documentation	CCR's maintain files of Change Plans (CR, CA and all related documents). CR, CA and any attachments and other related documents become official documentation.	Revenue Services Bureau and CCR's maintain files of Change Plans (CR, CA and all related documents). CR, CA and any attachments and other related documents become official documentation.

APPENDIX E
Change Procedure

C. Fee Change Procedure

	Maintenance	Enhancement
Contractor Submits Fee Request Package to Director, Revenue Services Bureau	Change request package must include: ▪ Identification of factor(s) necessitating fee change, including, as applicable, Change Control number, and/or statement of change in cost of providing Services or extraordinary circumstances. ▪ For development fees (for Enhance-ment, as applicable): o Development/Implementation functions/tasks, including systems development, testing, etc. o For each function/task, estimated resource requirements (staff, equipment, facilities, etc). (Resources will correspond with resource requirements in Change Analysis.) o Cost of required resources by function/task and total cost. ▪ For changes to existing operations fees, as applicable: o Current transaction fee for relevant Transaction or Report o Proposed change to current fee, by function(s) and total o How proposed fee is justified ▪ The analysis must indicate the current and new level of resources and the current and new workload volumes supported by those resources. ▪ CPI-U Index for relevant period. ▪ Requested effective date, guaranteed duration of proposed fee, and guarantee of CPI-U cap percentage increases.	(Same as Maintenance.)
	For new operations fees the change request package must also include: ▪ Proposed transaction fee; both total and by function ▪ All documentation and cost analysis as stated above ▪ Requested effective date, guaranteed duration of proposed fee schedule, and guarantee of CPI-U cap For proposed changes to operations fees to be accepted for review by the Department, the analysis must indicate a material change in the cost of providing Services. The Department reserves the right to require from Contractor information needed to validate any changed costs subsequent to fee approval.	(Same as Maintenance.)

APPENDIX E
Change Procedure

C. Fee Change Control (cont'd)

	Maintenance	Enhancement
Department Reviews Request	Department (Revenue Services Bureau) reviews fee request, distributes internally as needed, makes recommendation to approval/disapprove. Department may request additional information from Contractor and negotiate modifications, as needed. Revenue Services Bureau obtains approval from Director of the Procurement Bureau.	(Same as Maintenance.)
Control Agency Approval	N/A	Department obtains approval from OSC, and DOB is necessary.
Notify Contractor	Department notifies Contractor in writing of final fee approval.	(Same as Maintenance.)
Department Initiates Agreement Amendment (see Section D below)	N/A	Agreement Amendment required when fee exceeds 10% of annual operating costs.
Implement New Fee Structure	OSC implements new fee structure. **(4)**	Department obtains approval from OSC.

D. Agreement Amendment

	Maintenance	Enhancement
Amend Agreement	N/A	Agreement amendment required to amend Program requirements and fee changes associated with Program Enhancements. **(4)** Revenue Services Bureau shall review Enhancement process and documentation and initiate Agreement amendments, if required.
Control Agency Approval	N/A	OSC Contract Unit and Attorney General approval contract amendment, if required.

NOTES:

(1) Maintenance and Enhancements for Information Services will be defined in the subsequent contract.

(2) Changes to Standards, Program Software, Program Management and business functionality may impact any component of Information Services.

(3) Communications Matrix will be defined in the subsequent contract and will identify the CCR for the Department. Appropriate CCR(s) involved in process, including sign-off, as dictated by nature of enhancement. For an Enhancement, all CCR's must sign off on final technical details.

(4) If fee change implemented after approved effective date, compensation shall be retroactive to approved effective date.

New York State Department of Taxation and Finance
Change Analysis

CHANGE ENVIRONMENT:	CHANGE CATEGORY:	CONTRACT:	PRIORITY:
____ Information Systems; ____ Operations; or, ____ Other	____ Maintenance ____ Enhancement; or ____ Fee	Number: Tax Type: Fiscal Year: Lifetime Sequence Number:	___High ___ Medium ___ Low

I. RECOMMENDED IMPLEMENTATION APPROACH:

II. DEVELOPMENT/IMPLEMENTATION TIMEFRAMES:

III. IMPACTS ON OTHER SYSTEMS/PLANS:

IV. RESOURCE REQUIREMENTS (NOT REQUIRED for Maintenance Change)

V. ADDITIONAL INFORMATION REQUIRED FOR ENHANCEMENT , attach following required information:

For Information Services Change:
_____Design Specifications _____Schedule of Deliverables

For Operations Change:
____Workflow

VI. DEPARTMENT DEPENDENCIES:

VII. APPLICABLE CONTRACT REFERENCE:

VIII. PROPOSED FEES (Attach additional documentation, if necessary):

One-Time Development:
Task Breakdown

- Project Management/Analysis/Design 0 hours
- Development 0 hours
- Testing 0 hours
- Total Hours 0 hours

Operational/On Going Cost:

IX. APPROVALS/CONTACTS:

A. *Selected Bidder* CHANGE CONTROL REPRESENTATIVE (CCR) NAME:

SIGNATURE: DATE

OFFICE: PHONE: FAX:

B. DTF APPROVAL OF ANALYSIS: -

CHANGE CONTROL REPRESENTATIVE (CCR) NAME:

SIGNATURE: DATE:

OFFICE: PHONE: FAX:

PROGRAM AREA APPROVAL - NAME:

SIGNATURE: DATE:

Change Request

Reset Form

Change Environment:	Change Category:		Priority:
○ Information Services; ○ Program Support; or, ○ Other	○ Maintenance; ☐ Minor ☐ Major ○ Enhancement; or, ○ Fee	Tax Type: Fiscal Year: 05-06 Change Control #:	○ High ○ Medium ○ Low

For Infomation Services Change			
	○ Existing Return	○ New Return or Form	○ New Report or Report Change
	○ New Method of Filing Option	○ New Method of Data Delivery	○ Other

I. Description of Current Process:

System(s)/Plan(s) Affected:

II. Description of Change Requested:

III. Why Needed:

IV. Suggested Implementation Approach:

V. Required Implementation Date: / /

VI. Date Change Analysis Due: / /

VII. Attachments

VIII. Approvals/Contacts

A. Change Control Manager: _____

Signature: Signature Date: / /

Office: Revenue Services Bureau Phone: ( ) - Fax: ( ) -

Contact Person: Phone: ( ) - Fax: ( ) -

B. Program Area Manager: _____

Signature: Signature Date: / /

Office: Phone: ( ) - Fax: ( ) -

Program Area Contact Person: Phone: ( ) - Fax: ( ) -

APPENDIX F

DTF-202 (3/00)

New York State Department of Taxation and Finance

Agreement to Adhere to the Secrecy Provisions of the Tax Law and the Internal Revenue Code

The New York State Tax Law and the Department of Taxation and Finance impose secrecy restrictions on:

- all officers, employees, and agents of the Department of Taxation and Finance;
- any person engaged or retained by this department on an independent contract basis;
- any depository, its officers and employees, to which a return may be delivered;
- any person who is permitted to inspect any report or return;
- contractors and workmen hired by the department to work on its equipment, buildings, or premises, or to process returns or other papers; and
- visitors to the department∗s buildings or premises.

Except in accordance with proper judicial order or as otherwise provided by law, it is unlawful for anyone to divulge or make known in any manner the contents or any particulars set forth or disclosed in any report or return required under the Tax Law. Computer files and their contents are covered by the same standards and secrecy provisions of the Tax Law and Internal Revenue Code that apply to physical documents.

Any unlawful disclosure of information is punishable by a fine not exceeding $10,000, imprisonment not exceeding one year, or both. State officers and employees making unlawful disclosures are subject to dismissal from public office for a period of five years.

Unauthorized disclosure of automated tax systems information developed by the department is strictly prohibited. Examples of confidential systems information include: functional, technical, and detailed systems design; systems architecture; automated analysis techniques; systems analysis and development methodology; audit selection methodologies; and proprietary vendor products such as software packages.

The Internal Revenue Code contains secrecy provisions which apply to federal tax reports and returns. Pursuant to sections 6103 and 7213 of the Internal Revenue Code, penalties similar to those in the New York State law are imposed on any person making an unauthorized disclosure of federal tax information. In addition, section 7213A of the Internal Revenue Code was enacted to prohibit the unauthorized inspection of returns or return information (also known as “browsing”). The unauthorized inspection of returns or return information by state employees is punishable by a fine not exceeding $1000 for each access, or by imprisonment of not more than one (1) year, or both, together with the cost of prosecution.

I certify that I have read the above document and that I have been advised of the statutory and Department of Taxation and Finance secrecy requirements; I certify that I will adhere thereto, even after my relationship with the department is terminated.

Organization:_____

Signature_____ Date _____

Name: _____ Social security number: _____

Address Street: _____

City:_____ State _____ ZIP code _____

APPENDIX G
New York State Department of Taxation and Finance
Request for Proposal
Lockbox Services for Estate, Highway Use, IFTA, and Sales Tax

CONTRACTOR NAME: _____

CONTRACT: LOCKBOX, DEPOSIT AND RETURNS PROCESSING FOR ESTATE TAX, HIGHWAY USE TAX, INTERNATIONAL AND FUEL TAX AGREEMENT AND SALES TAX

ACKNOWLEDGMENT OF CONFIDENTIALITY OF INTERNAL REVENUE SERVICE TAX RETURN INFORMATION

I _____, hereby acknowledge that I have read the quoted provisions of sections 6103, 7213, 7213A and 7431 of the Internal Revenue Code (IRC) which are attached to this acknowledgment and I understand that IRC section 6103 imposes strict confidentiality requirements on current and former officers and employees of the Contractor who have or have had access to Federal tax returns or return information. I understand that sections 7213, 7213A and 7431 of the IRC impose civil and criminal penalties for unauthorized inspection or disclosure of any tax return or return information. I further understand that:

1. All Federal tax returns and return information disclosed to the Contractor are confidential pursuant to IRC section 6103(a), and may not be disclosed by any current or former officer or employee of The Contractor except as authorized by the IRC;

2. All tax returns or return information disclosed to the Contractor may be used only for permissible purposes as outlined in IRC section 6103(n);

3. Willful unauthorized inspection or disclosure of tax returns or return information by a current or former officer or employee of the Contractor is prohibited under the terms of IRC sections 7213(a)(1) and 7213(A)(a)(1). Willful unauthorized disclosure of a tax return or return information is punishable as a felony by a fine in any amount not exceeding $5,000, imprisonment of not more than five years, or both, together with the costs of prosecution. Willful unauthorized inspection of a tax return or return information is punishable by a fine of up to $1,000 and/or imprisonment of up to one year, together with the costs of prosecution;

4. Under the terms of IRC section 7431(a)(2), a taxpayer may bring a civil lawsuit to recover damages from an officer or employee of the Contractor who has disclosed, knowingly or by reason of negligence, such taxpayer's tax return or return information in violation of any provision of IRC section 6103; and

5. The civil and criminal penalty provisions apply even if the unauthorized disclosures were made after employment has ceased with the Contractor

Additionally, I acknowledge and understand that violation of these requirements of confidentiality could result in disciplinary action, including termination of employment.

SIGNED: _____ DATE: _____

APPENDIX G
New York State Department of Taxation and Finance
Request for Proposal
Lockbox Services for Estate, Highway Use, IFTA, and Sales Tax

INTERNAL REVENUE CODE
SELECTED CONFIDENTIALITY PROVISIONS
PERTAINING TO CONTRACTORS

Internal Revenue Code (IRC) Section 6103 imposes strict confidentiality requirements on contractors and their employees who have access to Federal tax returns or return information.

Section 6103, CONFIDENTIALITY AND DISCLOSURE OF RETURNS AND RETURN INFORMATION, provides *in part*:

(a) GENERAL RULE - Returns and return information shall be confidential, and except as authorized by this title –

(1) no other person (or officer or employee thereof) who has or had access to returns or return information under subsection (n), shall disclose any return or return information obtained by him in any manner in connection with his service as such an officer or an employee or otherwise or under the provisions of this section. For purposes of this subsection, the term "officer or employee" includes a former officer or employee.

(2) CERTAIN OTHER PERSONS – Pursuant to regulations prescribed by the Secretary, returns and return information may be disclosed to any person, including any person described in section 7513(a), to the extent necessary in connection with the processing, storage, transmission, and reproduction of such returns and return information, the programming, maintenance, repair, testing, and procurement of equipment, and the providing of other services, for purposes of tax administration.

IRC Sections 7213, 7213A, and 7431 impose criminal and civil penalties for unauthorized disclosure or inspection of any tax return or return information.

Section 7213, UNAUTHORIZED DISCLOSURE OF INFORMATION, provides *in part*:

(a) RETURNS AND RETURN INFORMATION -

(1) FEDERAL EMPLOYEES AND OTHER PERSONS. - It shall be unlawful for any officer or employee of the United States or any person described in section 6103(n) (or an officer or employee of any such person), or any former officer or employee, willfully to disclose to any person, except as authorized in this title, any return or return information (as defined in section 6103(b)). Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding $5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution…

(2) STATE AND OTHER EMPLOYEES **-** It shall be unlawful for any person (not described in paragraph (1)) willfully to disclose to any person, except as authorized in this title, any return or return information (as defined in section 6103 (b)) acquired by him or another person under subsection (d), (i)(3)(B)(i) or (7)(A)(ii), (l)(6), (7), (8), (9), (10), (12), (15), or (16) or (m)(2), (4), (5), (6), or (7) of section 6103. Any violation of this paragraph shall be a felony

punishable by a fine in any amount not exceeding $5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

Section 7213(A), UNAUTHORIZED INSPECTION OF RETURNS AND RETURN INFORMATION, provides *in part*:

(a) PROHIBITIONS -

(1) FEDERAL EMPLOYEES AND OTHER PERSONS - It shall be unlawful for

(B) any person described in section 6103(n) or an officer or employee of any such person, willfully to inspect, except as authorized in this title, any return or return information.

(b) PENALTY -

(1) IN GENERAL - Any violation of subsection (a) shall be punishable upon conviction by a fine in any amount not exceeding $1,000, or imprisonment of not more than 1 year, or both, together with the costs of prosecution.

Section 7431, CIVIL DAMAGES FOR UNAUTHORIZED INSPECTION OR DISCLOSURE OF RETURNS AND RETURN INFORMATION, provides *in part*:

(a) IN GENERAL -

(2) INSPECTION OR DISCLOSURE BY A PERSON WHO IS NOT AN EMPLOYEE OF THE UNITED STATES - If any person who is not an officer or employee of the United States knowingly, or by reason of negligence, inspects or discloses any return or return information with respect to a taxpayer in violation of any provision of section 6103, such taxpayer may bring a civil action for damages against such person in a district court of the United States.

(b) EXCEPTIONS - No liability shall arise under this section with respect to any inspection or disclosure -

(1) which results from a good faith, but erroneous, interpretation of section 6103, or

(2) which is requested by the taxpayer.

(c) DAMAGES - In any action brought under subsection (a), upon a finding of liability on the part of the defendant, the defendant shall be liable to the plaintiff in an amount equal to the sum of -

(1) the greater of -

(A) $1,000 for each act of unauthorized inspection or disclosure of a return or return information with respect to which such defendant is found liable, or

(B) the sum of -

(i) the actual damages sustained by the plaintiff as a result of such unauthorized inspection or disclosure, plus

(ii) in the case of a willful inspection or disclosure or an inspection or disclosure which is the result of gross negligence, punitive damages, plus

(2) the costs of the action.

(d) PERIOD FOR BRINGING ACTION - Notwithstanding any other provision of law, an action to enforce any liability created under this section may be brought, without regard to the amount in controversy, at any time within 2 years after the date of discovery by the plaintiff of the unauthorized inspection or disclosure.

(e) NOTIFICATION OF UNLAWFUL INSPECTION AND DISCLOSURE - If any person is criminally charged by indictment or information with inspection or disclosure of a taxpayer's return or return information in violation of -

(1) paragraph (1) or (2) of section 7213(a),

(2) section 7213(A), or

(3) subparagraph (B) of section 1030(a)(2) of title 18, United States Code,

the Secretary shall notify such taxpayer as soon as practicable of such inspection or disclosure.

(f) DEFINITIONS - For purposes of this section, the terms "inspect", "inspection", "return", and "return information" have the respective meanings given such terms by section 6103(b).

RFP #05-09

APPENDIX H
Undertaking For Bank Deposits and Assignment of Securities

Ms. Jancice Piccone
NYS Department of Taxation and Finance
Procurement Bureau
W.A. Harriman Campus – Bldg. 9, Room 234
Albany, New York 12227

Phone/fax and email:
(518) 457-0954 / (518) 435-8413
bfs_contracts@tax.state.ny.us

REQUEST FOR PROPOSAL TO PROVIDE
LOCKBOX, DEPOSIT AND RETURNS PROCESSING FOR
ESTATE TAX, SALES TAX AND INTERNATIONAL AND FUEL TAX AGREEMENT

WHEREAS, THE _____**of** _____**,** New York (hereinafter "Bank") has been duly designated in accordance with the provisions of law to receive and keep on deposit: such moneys received by the Commissioner of Taxation and Finance that are required by Section 106 of the State Finance Law to be deposited by the Commissioner to the credit of the State Comptroller; any other moneys received by the Commissioner of Taxation and Finance, except as provided in Section 105 of State Finance Law, and deposited in the Bank by the Commissioner to the credit of the State Comptroller; all moneys received by any other State officer or other person receiving moneys belonging to the State of New York or for which such officer or other person may be responsible in an official capacity and which moneys are deposited in the Bank to the credit of such officer or other person; all moneys received by any State institution and deposited in its name in the Bank; all moneys received from the State by any charitable or benevolent institution supported in whole or in part by the State which moneys are deposited in the Bank to the credit of such charitable or benevolent institution; and all moneys including but not limited to moneys of any municipality, commission, authority or public corporation deposited by the State Comptroller in the Bank in the name of the State Comptroller or as an agent of the State Comptroller, and

WHEREAS, the Bank is required by statute to execute and file in the Office of the State Comptroller its undertaking for the safekeeping and prompt payment of any moneys on deposit, with interest, if any.

WHEREAS, the Bank hereby executes and delivers such an undertaking to the people of the State of New York in the penal sum of an amount equal to the total of all moneys hereinabove described which are now or shall hereafter be on deposit in or held by the Bank to the credit of such public entities, which undertaking is secured, pursuant to the provisions of the Uniform Commercial Code, and any other applicable State law or federal law, by the deposit of the outstanding securities with the State Comptroller or any party designated by the State Comptroller.

NOW THEREFORE, the Bank in consideration of such deposits made or to be made therein, and for value received, does hereby undertake, covenant and agree to and with the People of the State of New York, to safely keep and well and faithfully account for all moneys, which are now or shall hereafter be on deposit in or held by the Bank, and will pay the same promptly at any and all times on legal demand therefore with interest on agreed balances at an agreed rate per annum, to be credited as

APPENDIX H
Undertaking For Bank Deposits and Assignment of Securities

applicable.

To secure its performance of this Undertaking, the Bank, pursuant to the Uniform Commercial Code and other applicable State law or federal law, does hereby pledge, transfer and assign securities to the State Comptroller for the purpose of granting a security interest in such securities to save harmless and indemnify the People of the State of New York and the depositor from and against all loss, both principal and interest, costs, damages, or expense of any kind or nature, that may be incurred for or on account of said funds and moneys heretofore or hereafter deposited in or held by the bank and for which security is required by or pursuant to the provisions of law or for which the Bank shall in any way become liable to the State or the depositor;

The securities pledged, transferred and assigned pursuant to this undertaking and assignment shall be transferred to the State Comptroller or a party designated by him for this purpose, and the State Comptroller or such party shall confirm the receipt of such securities in writing to the Bank.

In the event that the Bank shall either (1) fail to pay to the State or other depositor any funds which the State or depositor has on deposit with the Bank in accordance with the terms of such deposit; or (2) suspend active operations or be determined insolvent by Federal or State officials having authority over the Bank, the Bank shall be in default and the State Comptroller may, in addition to any other remedies provided by law, sell any or all of the securities pledged pursuant to this undertaking and assignment.

And the Bank does hereby irrevocably constitute and appoint the Comptroller of the State of New York its lawful attorney to transfer said securities on the records of the transfer officer, at the transfer office, with full power of substitution in the premises.

On the withdrawal of all moneys so secured and closing and settlement of the account thereof, the State Comptroller will return said securities to the Bank.

WITNESS the seal of the said bank and the signature of the _____ thereof, this _____ day of _____, 20_____.

_____

_____
For the State Comptroller

APPENDIX H
UNDERTAKING FOR BANK DEPOSITS AND ASSIGNMENTS OF SECURITIES

STATE OF NEW YORK)
) ss.:
County of _____)

On the _____ __day of _____, in the year _____ before me personally came_____ to me known, who, being by me duly sworn, did depose and say that (s)he resides in _____ (include the street and street number, if any, thereof); that (s)he is the _____ of the _____, the corporation described in and which executed the above instrument; that (s)he knows the seal of said corporation; that the seal affixed to said instrument in such corporate seal; that is was affixed by order of the board of directors of said corporation, and that (s)he signed the above instrument by like order.

_____
_

Notary Public