

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

Civil Action No. 10-cv-01546-REB-CBS

The Direct Marketing Association,

Plaintiff,

v.

Roxy Huber, in her capacity as Executive Director, Colorado Department of Revenue,

Defendant.

DECLARATION OF EDWARD WOLF THOMPSON

I, Edward Wolf Thompson, pursuant to 28 U.S.C. § 1746 depose and state as follows:

1. I am an Information Technology Professional in the Colorado Governor's Office of Information Technology and I am assigned to the Colorado Department of Revenue

2. I am the project manager for the Colorado Use Tax Enforcement Program.

3. I developed the computer protocol for Colorado Use Tax Online Filing and the document describing that protocol entitled Submission Guidelines for Colorado Use Tax Online Filing, attached as Exhibit A, and which is available on the Colorado Department of Revenue's website at <http://www.colorado.gov/revenue>.

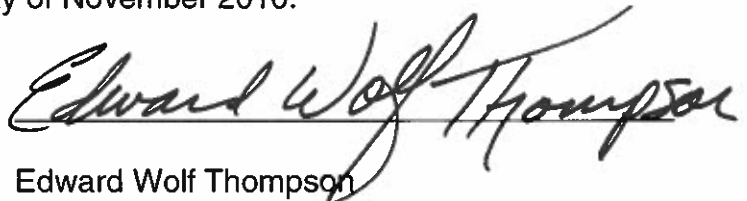
4. Pursuant to that protocol the Department of Revenue will receive uploaded Colorado Use Tax submissions from those entities required to file an Annual Report through a website secured with a Secure Sockets Layer (SSL), ensuring that data is encrypted and that transactions are secure.

5. Exhibit A contains the Submission Guidelines for Colorado Use Tax Online Filing For Non-Collecting Retailers.

6. Located on the Department of Revenue Website are "File Format" which is a text file that contains sample information for Colorado Use Tax Online Filing for Non-Collecting Retailers; Colorado Use Tax Template which is an Excel file that can be used to create a correctly-formatted Colorado Use Tax Online Filing document; Use Tax Template Instructions which is a document explaining how to save data created in the Excel template so it can be uploaded to the CDOR website or burned to CD-ROM, hard copies of which are attached as exhibits B through D respectively.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 18TH day of November 2010.


Edward Wolf Thompson

Submission Guidelines for Colorado Use Tax Online Filing

Non-collecting retailers submitting Colorado Use Tax information must include the following information:

- Customer account information, including each unique combination of billing/shipping data where purchases were shipped to Colorado.

The submitted file must be:

- Sent to the Colorado Department of Revenue
- A plain text, comma-delimited computer file that follows the layout provided in the file CDOR_UseTaxLayout.txt published on <http://www.colorado.gov/revenue>

Starting February 1, 2011, files may be uploaded directly to CDOR through a link that will be published on <http://www.colorado.gov/revenue>

Files may also be burned to CD-ROMs and submitted.

Important guidelines:

1. The file format is comma delimited. Please do not add any extra commas or your file will be rejected.
2. Make sure all required fields (noted in the table below) contain valid data. Empty or blank required fields will cause your file to be rejected.

Definition of Fields for Colorado Use Tax Online Filing

PARAMETER NAME	SIZE	REQUIRED	DESCRIPTION	NOTES
CustomerID	20	✓	Unique identifier for a customer account. One customer account can have multiple entries. Customer records will be grouped by a unique customer ID chosen by the retailer/vendor.	Customer records are grouped by a unique Customer ID. The Customer ID is chosen by the retailer/vendor. It can be any unique alphanumeric combination from 1 to 20 characters long.
BillingLName	25	✓	Last name of the customer	

PARAMETER NAME	SIZE	REQUIRED	DESCRIPTION	NOTES
BillingFName	25	✓	First name of the customer	
BillingMI	1		Middle initial of the customer	One character with no period.
BillingAddr1	25	✓	Street address of the customer (first line)	
BillingAddr2	25		Street address of the customer (second line)	
BillingCity	25	✓	City of the customer	
BillingStateProvince	10	✓	State or Province of the customer	
BillingPostalCode	25	✓	Postal Code of the customer	
ShippingLName	25	✓	Last name of the person receiving the purchase	
ShippingFName	25	✓	First name of the person receiving the purchase	
ShippingMI	1		MI of the person receiving the purchase	
ShippingAddr1	25	✓	Street address of the person receiving the purchase (first line)	
ShippingAddr2	25		Street address of the person receiving the purchase (second line)	
ShippingCity	25	✓	City of the person receiving the purchase	
ShippingState	2	✓	State of the person receiving the purchase	Please report <i>only</i> purchases shipped to Colorado.
ShippingPostalCode	25	✓	Postal code of the person receiving the purchase	
TotalPurchasesforRecord	Maximum value: 99999999.99	✓	Total customer purchases for the unique billing/shipping address combination associated with the customer account.	Purchase amounts should include two decimal places and no commas (Example: 5000.00).

Layout Sample 1 Without Values

CustomerID,BillingLName,BillingFName,BillingMI,BillingAddr1,BillingAddr2,BillingCity,BillingStateProvince,BillingPostalCode,ShippingLName,ShippingFName,Shipping
CustomerID,BillingLName,BillingFName,BillingMI,BillingAddr1,BillingAddr2,BillingCity,BillingStateProvince,BillingPostalCode,ShippingLName,ShippingFName,Shipping
CustomerID,BillingLName,BillingFName,BillingMI,BillingAddr1,BillingAddr2,BillingCity,BillingStateProvince,BillingPostalCode,ShippingLName,ShippingFName,Shipping

Layout Sample 2 With Values

12A,Evnin,Josh,L,12 Raggedy Ln,Apt 12,Denver,CO,80021,Evnin,Josh,L,12 Raggedy Ln,Apt12,Denver,CO,80021,450.23
12A,Evnin,Josh,L,12 Raggedy Ln,Apt 12,Denver,CO,80021,Evnin,Karen,A,314 Robin Pl,Unit 16,Evergreen,CO,80001,1233.32
45C,Jones,John,A,23 Bindweed Blvd,,Lincoln,NE,68510,Jones,John,A,23 Bindweed Blvd,,Aurora,CO,80221,3600.34
45C,Jones,John,A,23 Bindweed Blvd,,Lincoln,NE,68510,Jones,Fred,,1770 S Williams St,,Denver,CO,80210,200.45
45C,Jones,John,A,23 Bindweed Blvd,,Lincoln,NE,68510,Jones,Wilma,,1223 Plebiscite Pl,Unit 203,Denver,CO,80210,17032.88

Instructions for using the Colorado Department of Revenue Use Tax Template

1. Download the Use Tax Template (CO_UseTax_Template.xls) from <http://www.colorado.gov/revenue>
2. The template can be opened in Microsoft Excel™ or with the freely-available OpenOffice (<http://www.openoffice.org>).
3. Once you have filled it in, simply save the filled in form in “CSV” format by choosing the “Save As” option from the “File” menu in either Excel™ or OpenOffice.
4. Please note: Files submitted to the Colorado Department of Revenue *must* be comma-delimited text files, such as those created by saving Excel™ or OpenOffice files as CSV (see figures 2 and 3). Files saved in other formats supported by Excel™ and OpenOffice will not be accepted.

	A	B	C	D	E	F	G	H	I	J	K	L
1	CustomerID	BillingLName	BillingFName	BillingMI	BillingAddr1	BillingAddr2	BillingCity	BillingStateProvinc	BillingPostalCod	ShippingLName	ShippingFName	ShippingMI
2	12A	Evin	Josh	L	12 Raggedy Ln	Apt 12	Denver	CO	80021	Evin	Josh	L
3	12A	Evin	Josh	L	12 Raggedy Ln	Apt 12	Denver	CO	80021	Evin	Karen	A
4	45C	Jones	John	A	23 Bindweed Blvd		Lincoln	NE	68510	Jones	John	A
5	45C	Jones	John	A	23 Bindweed Blvd		Lincoln	NE	68510	Jones	Fred	
6	45C	Jones	John	A	23 Bindweed Blvd		Lincoln	NE	68510	Jones	Wilma	
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Figure 1. Filled-in form. (The image has been cropped. Columns continue to the right.)

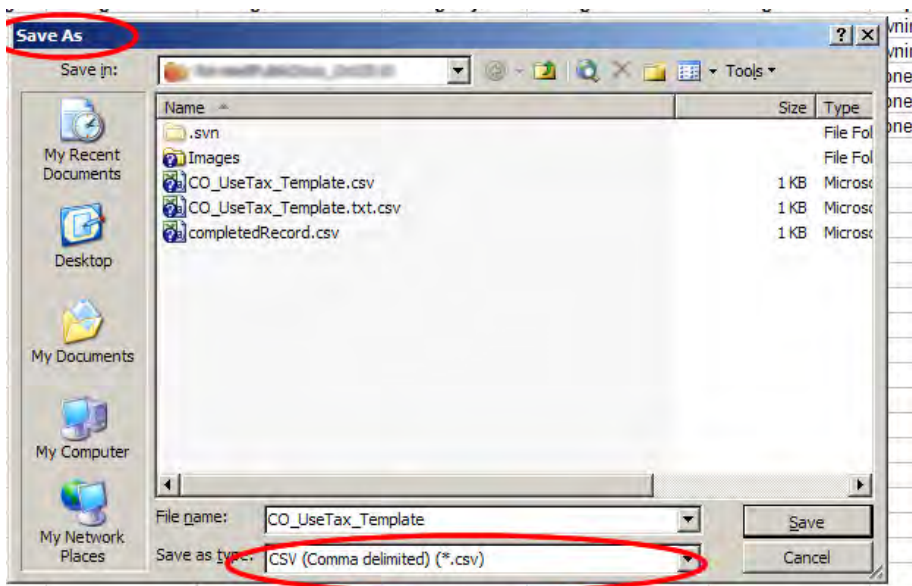


Figure 2. Using “Save As” in Microsoft Excel™ to save the file in CSV (Comma delimited) format.

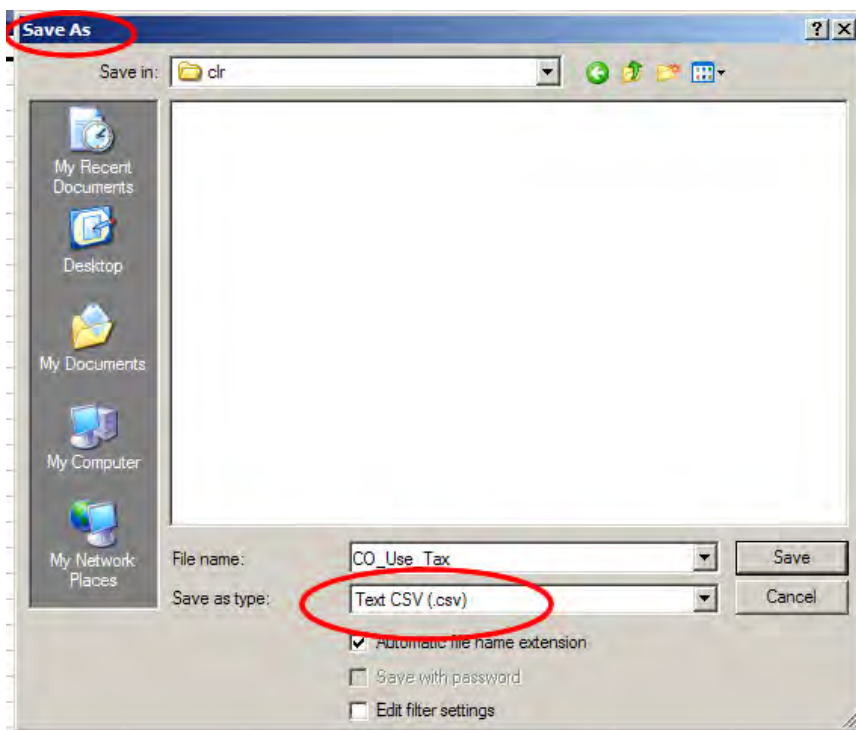


Figure 3. Using “Save As” in OpenOffice to save the file in CSV (Comma delimited) format.