

REVISED DISCUSSION FOR ISSUE PAPER

Proposed Revisions to Audit Manual Chapter 6

Vehicle, Vessel and Aircraft Dealers

I. Issue

Should staff's proposed revisions to Chapter 6, *Vehicle, Vessel and Aircraft Dealers*, be incorporated into the Sales and Use Tax Department's Audit Manual?

II. Staff Recommendation

Staff recommends that the proposed revisions be incorporated into Chapter 6 of the Audit Manual, as illustrated in the attached draft (Exhibit 1).

III. Other Alternative(s) Considered

Make no changes to Chapter 6.

IV. Background

The Audit Manual (AM) is the State Board of Equalization's (Board) guide for conducting sales and use tax audits. The thirteen chapters contained within the AM incorporate procedures and techniques that have evolved over the years and have been proven to be sound and practical. Field auditors are required to carefully study these procedures and techniques in order to ensure that audits are conducted, and reports are prepared, in a clear and uniform manner consistent with approved audit policies and procedures.

Audits involving vehicles, vessels and aircraft pose unique challenges to auditors. In addition to the audit procedures described in this chapter, auditors must be familiar with an assortment of industry-specific records and the documentation required by other regulatory agencies. Chapter 6, originally titled *Motor Vehicle Dealers*, has been expanded to also include vessel and aircraft dealers, since the audit procedures and application of law to these industries are very similar to those for motor vehicle dealers. Chapter 6, last revised in October 1985, provides comprehensive information on the standard industry and regulatory records, and establishes audit procedures for examining these records.

The proposed revision to AM Chapter 6 is scheduled for consideration by the Business Taxes Committee on July 25, 2000. The chapter was revised by staff and cleared through various staff and managers who reviewed the chapter and recommended additional changes. Their suggestions and recommendations have been incorporated. On April 10, 2000, staff met with interested parties to discuss the proposed revision. As a result of this meeting, additional information was incorporated regarding consumer use tax transactions for vessels. In addition, the chapter was reorganized, grouping similar areas together to more easily locate needed information. The following discussion provides an overview of the substantive revisions proposed for the chapter.

Sample Issue Paper Format California

KJ Lindholm-Leary



Sample Issue Paper Format California:

This is likewise one of the factors by obtaining the soft documents of this **Sample Issue Paper Format California** by online. You might not require more era to spend to go to the ebook commencement as competently as search for them. In some cases, you likewise pull off not discover the notice Sample Issue Paper Format California that you are looking for. It will unconditionally squander the time.

However below, following you visit this web page, it will be consequently agreed simple to get as without difficulty as download lead Sample Issue Paper Format California

It will not allow many era as we notify before. You can accomplish it even though act out something else at house and even in your workplace. thus easy! So, are you question? Just exercise just what we offer below as without difficulty as review **Sample Issue Paper Format California** what you past to read!

https://crm.avenza.com/files/detail/index.jsp/Panasonic_Th_50pz800u_Service_Manual.pdf

Table of Contents Sample Issue Paper Format California

1. Understanding the eBook Sample Issue Paper Format California
 - The Rise of Digital Reading Sample Issue Paper Format California
 - Advantages of eBooks Over Traditional Books
2. Identifying Sample Issue Paper Format California
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Sample Issue Paper Format California
 - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Issue Paper Format California

- Personalized Recommendations
- Sample Issue Paper Format California User Reviews and Ratings
- Sample Issue Paper Format California and Bestseller Lists
- 5. Accessing Sample Issue Paper Format California Free and Paid eBooks
 - Sample Issue Paper Format California Public Domain eBooks
 - Sample Issue Paper Format California eBook Subscription Services
 - Sample Issue Paper Format California Budget-Friendly Options
- 6. Navigating Sample Issue Paper Format California eBook Formats
 - ePub, PDF, MOBI, and More
 - Sample Issue Paper Format California Compatibility with Devices
 - Sample Issue Paper Format California Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Sample Issue Paper Format California
 - Highlighting and Note-Taking Sample Issue Paper Format California
 - Interactive Elements Sample Issue Paper Format California
- 8. Staying Engaged with Sample Issue Paper Format California
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Sample Issue Paper Format California
- 9. Balancing eBooks and Physical Books Sample Issue Paper Format California
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Sample Issue Paper Format California
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Sample Issue Paper Format California
 - Setting Reading Goals Sample Issue Paper Format California
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Sample Issue Paper Format California

- Fact-Checking eBook Content of Sample Issue Paper Format California
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

Sample Issue Paper Format California Introduction

In today's digital age, the availability of Sample Issue Paper Format California books and manuals for download has revolutionized the way we access information. Gone are the days of physically flipping through pages and carrying heavy textbooks or manuals. With just a few clicks, we can now access a wealth of knowledge from the comfort of our own homes or on the go. This article will explore the advantages of Sample Issue Paper Format California books and manuals for download, along with some popular platforms that offer these resources. One of the significant advantages of Sample Issue Paper Format California books and manuals for download is the cost-saving aspect. Traditional books and manuals can be costly, especially if you need to purchase several of them for educational or professional purposes. By accessing Sample Issue Paper Format California versions, you eliminate the need to spend money on physical copies. This not only saves you money but also reduces the environmental impact associated with book production and transportation. Furthermore, Sample Issue Paper Format California books and manuals for download are incredibly convenient. With just a computer or smartphone and an internet connection, you can access a vast library of resources on any subject imaginable. Whether you're a student looking for textbooks, a professional seeking industry-specific manuals, or someone interested in self-improvement, these digital resources provide an efficient and accessible means of acquiring knowledge. Moreover, PDF books and manuals offer a range of benefits compared to other digital formats. PDF files are designed to retain their formatting regardless of the device used to open them. This ensures that the content appears exactly as intended by the author, with no loss of formatting or missing graphics. Additionally, PDF files can be easily annotated, bookmarked, and searched for specific terms, making them highly practical for studying or referencing. When it comes to accessing Sample Issue Paper Format California books and manuals, several platforms offer an extensive collection of resources. One such platform is Project Gutenberg, a nonprofit organization that provides over 60,000 free eBooks. These books are primarily in the public domain, meaning they can be freely distributed and downloaded. Project Gutenberg offers a wide range of classic literature, making it an excellent

resource for literature enthusiasts. Another popular platform for Sample Issue Paper Format California books and manuals is Open Library. Open Library is an initiative of the Internet Archive, a non-profit organization dedicated to digitizing cultural artifacts and making them accessible to the public. Open Library hosts millions of books, including both public domain works and contemporary titles. It also allows users to borrow digital copies of certain books for a limited period, similar to a library lending system. Additionally, many universities and educational institutions have their own digital libraries that provide free access to PDF books and manuals. These libraries often offer academic texts, research papers, and technical manuals, making them invaluable resources for students and researchers. Some notable examples include MIT OpenCourseWare, which offers free access to course materials from the Massachusetts Institute of Technology, and the Digital Public Library of America, which provides a vast collection of digitized books and historical documents. In conclusion, Sample Issue Paper Format California books and manuals for download have transformed the way we access information. They provide a cost-effective and convenient means of acquiring knowledge, offering the ability to access a vast library of resources at our fingertips. With platforms like Project Gutenberg, Open Library, and various digital libraries offered by educational institutions, we have access to an ever-expanding collection of books and manuals. Whether for educational, professional, or personal purposes, these digital resources serve as valuable tools for continuous learning and self-improvement. So why not take advantage of the vast world of Sample Issue Paper Format California books and manuals for download and embark on your journey of knowledge?

FAQs About Sample Issue Paper Format California Books

1. Where can I buy Sample Issue Paper Format California books? Bookstores: Physical bookstores like Barnes & Noble, Waterstones, and independent local stores. Online Retailers: Amazon, Book Depository, and various online bookstores offer a wide range of books in physical and digital formats.
2. What are the different book formats available? Hardcover: Sturdy and durable, usually more expensive. Paperback: Cheaper, lighter, and more portable than hardcovers. E-books: Digital books available for e-readers like Kindle or software like Apple Books, Kindle, and Google Play Books.
3. How do I choose a Sample Issue Paper Format California book to read? Genres: Consider the genre you enjoy (fiction, non-fiction, mystery, sci-fi, etc.). Recommendations: Ask friends, join book clubs, or explore online reviews and recommendations. Author: If you like a particular author, you might enjoy more of their work.
4. How do I take care of Sample Issue Paper Format California books? Storage: Keep them away from direct sunlight and

- in a dry environment. Handling: Avoid folding pages, use bookmarks, and handle them with clean hands. Cleaning: Gently dust the covers and pages occasionally.
5. Can I borrow books without buying them? Public Libraries: Local libraries offer a wide range of books for borrowing. Book Swaps: Community book exchanges or online platforms where people exchange books.
 6. How can I track my reading progress or manage my book collection? Book Tracking Apps: Goodreads, LibraryThing, and Book Catalogue are popular apps for tracking your reading progress and managing book collections. Spreadsheets: You can create your own spreadsheet to track books read, ratings, and other details.
 7. What are Sample Issue Paper Format California audiobooks, and where can I find them? Audiobooks: Audio recordings of books, perfect for listening while commuting or multitasking. Platforms: Audible, LibriVox, and Google Play Books offer a wide selection of audiobooks.
 8. How do I support authors or the book industry? Buy Books: Purchase books from authors or independent bookstores. Reviews: Leave reviews on platforms like Goodreads or Amazon. Promotion: Share your favorite books on social media or recommend them to friends.
 9. Are there book clubs or reading communities I can join? Local Clubs: Check for local book clubs in libraries or community centers. Online Communities: Platforms like Goodreads have virtual book clubs and discussion groups.
 10. Can I read Sample Issue Paper Format California books for free? Public Domain Books: Many classic books are available for free as they're in the public domain. Free E-books: Some websites offer free e-books legally, like Project Gutenberg or Open Library.

Find Sample Issue Paper Format California :

panasonic th 50pz800u service manual

panasonic plasma 55 inch viera owners manual

[panasonic viera th50px50u manual](#)

panasonic tc p50gt30 service manual repair guide

panasonic s48ebk dvd player manual

panasonic phone owners manual

panasonic kx tg6441 manual

panasonic tc l42e50 service manual and repair guide

panasonic dmr-ex83-ex773-series service manual repair guide

panasonic lumix fz200 the missing manual

panasonic kx tg5438 manual

panasonic dmr xw350 xw350ef service manual and repair guide

panasonic pnlc1007za user manual

panasonic tc p60gt30 manual

panasonic touch screen car stereo manual

Sample Issue Paper Format California :

der kleine vampir und die letzte verwandlung hardcover amazon de - Dec 27 2021

web der kleine vampir und die letzte verwandlung sommer bodenburg angela amazon de books

der kleine vampir der kleine vampir und die tanzstunde der kleine - Apr 30 2022

web der kleine vampir der kleine vampir und die tanzstunde der kleine vampir hat geburtstag der kleine vampir und die letzte verwandlung sommer bodenburg angela amazon com tr kitap

der kleine vampir und die letzte verwandlung german edition - Jan 08 2023

web sep 21 2012 buy der kleine vampir und die letzte verwandlung german edition read kindle store reviews amazon com

der kleine vampir wikipedia - Feb 09 2023

web 2001 der kleine vampir und die tanzstunde isbn 3 499 21141 6 2001 der kleine vampir hat geburtstag isbn 3 499 21171

8 2006 der kleine vampir und die gruselnacht isbn 3 499 21360 5 2008 der kleine vampir und die letzte verwandlung isbn 3

499 21459 8 2015 der kleine vampir und die frage aller fragen isbn 3 499

der kleine vampir und die letzte verwandlung kindle ausgabe amazon de - Jun 13 2023

web band der kleine vampir und die letzte verwandlung wird gleichzeitig der letzte sein antons mutter von beruf lehrerin ist auf klassenfahrt und so ist anton mit seinem vater alleine zuhause als das ichbezogene vampirmädchen olga fräulein von seifenschwein anton zum vampirschlag von giselher dem geschmeidigen einläd nimmt die

der kleine vampir und die letzte verwandlung overdrive - Mar 30 2022

web sep 21 2012 dank einer einladung von olga fräulein von seifenschwein die anton auf keinen fall ablehnen darf nimmt er an der höchsten und geheimsten zeremonie der vampire teil der nacht der letzten verwandlung in dieser nacht in der es keine geheimnisse keine lügen und keine täuschungen gibt erfährt anton was es bedeutet

der kleine vampir und die letzte verwandlung deutsch - Aug 15 2023

web band der kleine vampir und die letzte verwandlung wird gleichzeitig der letzte sein antons mutter von beruf lehrerin ist auf klassenfahrt und so ist anton mit seinem vater alleine zuhause als das ichbezogene vampirmädchen olga fräulein von

seifenschwein anton zum vampirschlag von giselher dem geschmeidigen einläd nimmt die

der kleine vampir und die letzte verwandlung rowohlt - Jul 14 2023

web sep 20 2012 in dieser nacht in der es keine geheimnisse keine lügen und keine täuschungen gibt erfährt anton was es bedeutet ein mensch unter vampiren zu sein selbst rüdiger der kleine vampir kann ihm dieses mal nicht zu hilfe kommen e book 7 99 taschenbuch 9 00 hier bestellen

buchreihe der kleine vampir von angela sommer bodenburg rowohlt - Mar 10 2023

web 31 07 2012 der kleine vampir verreist urlaub auf dem bauernhof anton ist nicht begeistert von der ferienplanung seiner eltern um nicht vor lauter langeweile einzugehen überredet er den kleinen vampir zum mitkommen schließlich hat anton ihm ja auch schon mal aus der klemme geholfen

der kleine vampir und die letzte verwandlung lovelybooks - Oct 05 2022

web inhaltsangabe zu der kleine vampir und die letzte verwandlung dank einer einladung von olga fräulein von seifenschwein die anton auf keinen fall ablehnen darf nimmt er an der höchsten und geheimsten zeremonie der vampire teil der nacht der letzten verwandlung

der kleine vampir und die letzte verwandlung - Aug 03 2022

web der kleine vampir und die letzte verwandlung hardcover 4 6 95 ratings book 20 of 21 der kleine vampir see all formats and editions kindle edition 9 59 read with our free app hardcover 72 96 3 used from 72 96 pocket book 21 76 2 used from 7 93 5 new from 14 58 book 20 of 21 der kleine vampir see all details product details

der kleine vampir und die letzte verwandlung der kleine vampir - May 12 2023

web dank einer einladung von olga fräulein von seifenschwein die anton auf keinen fall ablehnen darf nimmt er an der höchsten und geheimsten zeremonie der vampire teil der nacht der letzten verwandlung

der kleine vampir der kleine vampir und die tanzstunde der kleine - Nov 06 2022

web der kleine vampir der kleine vampir und die tanzstunde der kleine vampir hat geburtstag der kleine vampir und die letzte verwandlung sommer bodenburg angela glienke amelie amazon de bücher bücher kinderbücher belletristik neu 9 95 preisangaben inkl ust abhängig von der lieferadresse kann die ust an der

der kleine vampir und die letzte verwandlung german edition - Feb 26 2022

web der kleine vampir und die letzte verwandlung german edition ebook sommer bodenburg angela glienke amelie amazon it kindle store

der kleine vampir und die letzte verwandlung goodreads - Jun 01 2022

web der kleine vampir und die letzte verwandlung angela sommer bodenburg 4 26 90 ratings2 reviews anton ist sich gar nicht sicher was er von olgas einladung zum vampirschlag von giselher dem geschmeidigen halten soll ob rüdiger und anna

auch an dem fest teilnehmen werden sie haben ihm gegenüber nie etwas erwähnt

die buchreihe der kleine vampir in richtiger reihenfolge - Sep 04 2022

web der kleine vampir und graf dracula buch finden 2001 17 der kleine vampir und die tanzstunde buch finden 2001 18 der kleine vampir hat geburtstag buch finden 2006 19 der kleine vampir und die gruselnacht buch finden 2008 20 der kleine vampir und die letzte verwandlung buch finden 2015 21 der kleine vampir und die

amazon co jp der kleine vampir und die letzte verwandlung - Jul 02 2022

web der kleine vampir und die letzte verwandlung 4 6 95 Kindle 1 430 14pt 11 530 115pt 11 530 1 1 1 760 1 760 1 1 831 6 1 asin
der kleine vampir und die letzte wandlung sommer - Jan 28 2022

web der kleine vampir und die letzte wandlung sommer bodenburg angela amazon com tr

der kleine vampir und die letzte verwandlung deutsch - Dec 07 2022

web may 2 2008 der kleine vampir und die letzte verwandlung deutsch sommer bodenburg angela glienke amelie amazon de books

der kleine vampir und die letzte verwandlung gebundene ausgabe amazon de - Apr 11 2023

web band der kleine vampir und die letzte verwandlung wird gleichzeitig der letzte sein antons mutter von beruf lehrerin ist auf klassenfahrt und so ist anton mit seinem vater alleine zuhause als das ichbezogene vampirmädchen olga fräulein von seifenschwein anton zum vampirschlag von giselher dem geschmeidigen einläd nimmt die

apex learning practice answers answers for 2023 exams - Nov 10 2022

sep 18 2018 apex learning answer key algebra 2 sem 1 tutordale com nov 10 2021 english 9 semester 1 apex practice answers apex answers here are some questions and answers about algebra 1 semester 2 apex answers answers

core algebra i apex learning - Aug 07 2022

core algebra i algebra i builds students command of linear quadratic and exponential relationships students learn through discovery and application developing the skills they need to break down complex challenges and demonstrate their knowledge in new

apex algebra 1a semester 2 answers liululu - Oct 09 2022

every book selections apex algebra 1a semester 2 answers that we will definitely offer we settle for you this correct as masterfully as easy pretension to obtain those all it will immensely effortless you to see tutorial apex algebra 1a semester 2 answers as you such as read the apex algebra 1a semester 2

apex algebra 2 semester 1 flashcards quizlet - May 16 2023

a mathematical sentence that has two or more expressions separated by inequality signs or ex 4x 5 11 to solve this add 5 to

both sides then divide both sides by 4 whenever you divide or multiply both sides by a negative number you need to
semester 2 1 apex flashcards and study sets quizlet - Sep 20 2023

learn semester 2 1 apex with free interactive flashcards choose from 5 000 different sets of semester 2 1 apex flashcards on
 quizlet

apex algebra 2 semester 2 chapter 1 practice course hero - Feb 01 2022

1 11 1 practice assignment practice assignment algebra ii 2018 sem 2 s5178719 sidharth ganesh points possible 100 date 7
 24 19 answer the following questions using what you ve learned from this unit write your responses in the space provided
 scoring each question is worth 5 points

apex algebra 1 semester 2 pretest answers - Mar 14 2023

by far the most effective method for acquiring the answers to the apex biology semester 2 exam is to enroll in a biology
 course that uses apex hybridmanagement net free downloads

apex algebra 2 semester 1 answer key answers for 2023 exams - Jun 05 2022

jan 20 2021 answer 1 answer 2 opentext uleth ca apex standard solutions 1 html algebra 2 3 apex semester 1 part dokumen
 tips define a solution set and compare solution sets of equations and inequalities duration 40 min activity 3 1 2 checkup
algebra 1 semester 2 exam flashcards quizlet - Apr 15 2023

which equations describe parallel lines i $4x + 3y = 15$ ii $3x + 4y = 8$ iii $y = 1$ iv $y = 3$ v $x = 6$ vi $x = 4$ vii $y = 5$ viii $y = 2$ ix $x = 5$ x $y = 1$ xi $x = 5$ not on exam we have

algebra i apex learning - Jul 06 2022

algebra i builds students command of linear quadratic and exponential relationships students learn through discovery and
 application developing the skills they need to break down complex challenges and demonstrate their knowledge in new
 situations course topics include problem solving with basic equations and formulas an introduction to

algebra 1 semester 2 final exam answers apex accsu net - Dec 11 2022

apexvs algebra 1 semester 2 answer key pdf students must have the following for each unit in order to receive credit apex
 answers for geometry semester 2 all work in each unit 20 hours of activities in a workout log 40 hours for 5 units 80 hours
 for 10 units per state law to meet the requirements for pe as a year long course of study

apex algebra 2 semester 2 answer key answers for 2023 exams - Jun 17 2023

2412 apex algebra 2 semester 2 answer key new 5942 kb s 4816 apex learning global student network most of the lessons
 are automatically graded with answer keys or guides that algebra i b apex apex standard 9 math this course is semester 2
 only globaldigitallearning com curriculum apex learning

apex answer key zip r apexlearningschool reddit - Aug 19 2023

jul 25 2020 answers to apex communications 1 1 7 1 one cartoonist 1868 10 mo ago how do i get the labs for chemistry and all algebra 2 sym 1 1 daddaddy420 69 9 mo ago i need help with mathematics of personal finance bridge math english 12 and u s government and politics if at all possible i can pay

apex algebra 1a semester 2 answers copy cpanel urbnleaf - Apr 03 2022

title apex algebra 1a semester 2 answers copy cpanel urbnleaf com subject apex algebra 1a semester 2 answers copy created date 10 8 2023 2 31 27 pm

apex algebra 2 semester 1 quiz answers pdf course hero - Sep 08 2022

apex algebra 2 semester 1 quiz answers free pdf ebook download apex algebra 2 semester 1 quiz answers download or read online ebook apex algebra 2 semester 1 quiz answers in pdf format from the best user guide database jan 27 2011 apexvs algebra 2 answer key 1

apex algebra 1 final flashcards quizlet - Jul 18 2023

study with quizlet and memorize flashcards containing terms like what is the degree of the polynomial $x^2 \times 3$ what is the degree of the polynomial $3x^2 \times 33$ add these polynomials $2x^2 + 6x + 5$ $3x^2 + 2x + 1$ and more

6 1 2 html exam algebra ii semester 2 review and exam question 1a - May 04 2022

exam algebra ii semester 2 review and exam question 1a of 40 1 properties of operations with complex numbers 979696 maximum attempts 1 question type multiple response maximum score 5 question which properties are used to

apex alg 2 sem 1 unit 2 flashcards quizlet - Feb 13 2023

oct 21 2023 learn test match q chat created by itsmiraculouslyladybug terms in this set 25 reading race energy pages distance weight 3 h a h 3 h 9h a 2 1 3 h 6 4 10 6 and 0 4 and 0 10 and 0 not true true at least relation vertical one relation horizontal vertical horizontal x coordinate each mapped to single output y axis

apex learning algebra i sem 2 quiz by quiz study packet tpt - Jan 12 2023

updated may 2023 to accompany the apexvs com apex learning algebra i semester 2 course i found that my students were struggling going back and forth between the readings and the quizzes tests so i created a packet that condenses formulas key terms and information that students can use as open

apex algebra ii answers all assignments youtube - Mar 02 2022

jun 21 2015 michael142857 wix com summerschoolhe got all answers just do what i said in video

level 1 interactions access reading writing answer key - May 12 2023

web level 1 interactions access reading writing answer key free ebook download

[interactions 2 writing teachers manual pavlik 9780073283913](#) - Jun 01 2022

web self study answer key for all chapters chapter 1 1 1 b 2 c 3 d 4 a 2 competence 3

web interactions 2 writing answer key interactions 2 reading pdf scribd com

interactions 2 writing answer key pdf uniport edu - Jun 13 2023

web jul 20 2023 interactions 2 writing answer key is available in our digital library an

interactions 2 writing answer key pdf mcf strathmore - Apr 11 2023

web where can you find answer key for the book interaction 2 interactions 2 writing

interactions2writinganswerkey download only - Aug 03 2022

web abebooks com interactions 2 writing teachers manual 9780073283913 by pavlik

interactions 2 listening and speaking answer key - Jan 28 2022

web may 24 2017 read online stedman s medical speller stedman s word books by

interactions 2 writing answer key 2022 new theigc - Sep 23 2021

interactions 2 writing answer key - Feb 09 2023

web interactions 2 writing answer key 1 21 downloaded from stats ijm org on august 19