

ONESOURCE Indirect Tax

US Content March Update

Issue Date: 05 March 2026

Update No: 4

ABOUT THIS UPDATE

The March Content Update #4 for ONESOURCE Indirect Tax Determination contains updates to US Content. Details related to these updates are included in the March Content Update #4 Change Report. This Change Report contains all changes to Standard Content included in the 2026.03.4.G.2 and 2026.03.4.USC.G.2 files. Versions 5.8.0.0 and above are supported by this update.

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CONTENT UPDATES

Product Taxability Updates

Please see the ONESOURCE Indirect Tax Product Taxability Matrix for product taxability changes included in the March Content Update #4. This document is available online at the ONESOURCE Customer Center. Please note that any Oil and Gas commodities, available only in the Cloud environment, are denoted by an asterisk in column J. Similarly, any Telco commodities, available only in the Telco and Cloud environments, are denoted by an asterisk in column K.

New York Metropolitan Commuter Transportation District (Bronx)

In the March Content Update #1, released to customers on 23 February 2026, No Tax rules were added in the NY - METROPOLITAN COMMUTER TRANSPORTATION DISTRICT (BRONX), DISTRICT SALES/USE TAX and an error was identified in these changes.

The issue, identified in the March Content Update #1, is the inadvertent addition of a No Tax rule, rule order 5001.5, effective 01 March 2022, that did not have any restrictions on its application. As a result, the 0.375% New York Metropolitan Transportation District tax would not have been applied to any transactions that occurred from 23 February 2026 through 05 March 2026 in the Bronx portion of New York City. We apologize for the disruption it may have caused for customers. The other New York Metropolitan Commuter Transportation District Authorities were not impacted.

The March Update #4 has immediately resolved this issue by deleting the erroneous rule and restoring the prior behavior.

Hawaii

In the March Content Update #2, released to customers on 26 February 2026, updates were made to existing Applies to All Commodities rules and an error was identified in these changes. The issue identified was the inadvertent addition of the WHOLESALE Tax Code to existing Applies to All Commodities rules in the HI - STATE GENERAL EXCISE/USE TAX authority. The Tax Code was added to the HI - STATE GENERAL EXCISE/USE TAX authority Rule Orders 9980/9981 (cascading) and 9990/9991 (cascading). We apologize for the disruption it may have caused for customers with transactions in Hawaii. The March Content Update #3 resolved this

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Content Updates are necessary to keep your Determination up-to-date with the latest tax rules and rates, and to ensure correct tax calculations. For complete information about downloading and installing updates, refer to the Online Help for ONESOURCE Indirect Tax Determination.

For more assistance, use our online resources or contact Customer Support by opening a support request through the ONESOURCE Customer Center, or call us at 1-800-327-8829 Option 3,9,3.

issue by removing the unintended WHOLESALE Tax Code from existing impacted rules and restoring the prior behavior.

Minnesota

In the October 2024 Content Update #1, a rule for the MN - STATE RETAIL DELIVERY FEE authority was introduced with the Invoice Level Charge option enabled. However, further engine enhancements are required for this feature, so the rule for this authority has been reverted to its prior configuration, with the Invoice Level Charge option disabled. Once the necessary engine enhancements are implemented, the rule will be updated accordingly.

Telecommunications - VoIP Pass Through and Tax on Tax Update

In the February and March Updates, ONESOURCE Indirect Tax Determination is expanding support for tax-on-tax calculations for select Voice over Internet Protocol (VoIP) products. As part of this enhancement, contributing relationships between tax authorities and calculation methods on related rules have been updated where necessary to ensure accurate determination and reporting of applicable taxes. Further, updates have been made to reflect whether state E-911 and State and Federal Universal Service Fees, Telecommunications Relay Service Fees, and Public Utility Commission Fees, may be passed-through to customer invoices by telecommunications providers. These changes are effective 01 March 2026. Functionality for fees that can not be passed-through to customers is currently only supported in the Telco environment. The following VoIP products have been reviewed as part of this update:

- VoIP Hardware Bundled with Voice Service - Fixed - (Commodity Code 432001.102)
- VoIP Hardware Bundled with Voice Service - Nomadic - (Commodity Code 432001.104)
- VoIP Hardware Bundled with Voice Service - Rental - (Commodity Code 432001.106)
- VoIP Software Bundled with Voice Service - Fixed - (Commodity Code 4323.236)
- VoIP Application Bundled with Voice Service - Nomadic - (Commodity Code 4323.243)
- VoIP Application Bundled with Voice Service - Software License - (Commodity Code 4323.418)
- Internet Access Service Bundled with Voice Service - VoIP Provider - (Commodity Code 811121.130)
- Voice Over Internet Protocol (VoIP) Telephone Service - (Commodity Code 811121001)
- Interconnected VoIP - (Commodity Code 811121002)

Motor Fuel Tax Deferrals

In the March and April Updates, existing rules are being updated to add new Rule Output Deferral Payment Terms, effective 01 May 2026. The addition of a Rule Output does not alter the rule selection process. Conditions that are present on Rule Output determine if the Rule Output is included in the XML output. The following is an example of what a deferral payment term looks like within a tax block in the XML output:

```
<AUTHORITY_ATTRIBUTE>  
<NAME>Deferral Payment Term</NAME>  
<VALUE>Next Month - 19th</VALUE>  
<TYPE>OUTPUT</TYPE>  
</AUTHORITY_ATTRIBUTE>
```

The March Update #2 included deferral payment terms for the following states: Indiana, Michigan, Missouri, New Jersey, Oklahoma, South Carolina, Texas, Utah, Virginia, Wisconsin, and West Virginia. Currently, the Change Report does not include Rule Output information. For a detailed rule report that includes Rule Output, please contact Customer Support.

SALES TAX HOLIDAYS

JURISDICTION	EFFECTIVE DATES	EXEMPTION AMOUNT	GENERAL CATEGORY
Kodiak, Alaska	3/7/2026	No Limit	Purchases of all tangible personal property and services, excluding rentals for periods greater than one day

City of Kodiak, Alaska

On 07 March 2026, the city of Kodiak, Alaska, will grant sellers the opportunity to participate in a Tax-Free Day. The sales tax holiday will exempt purchases of all tangible personal property and services.

The exemption does not apply to rentals for any period greater than one day.

Note: The tax code of **HOLIDAY** must be included in the XML input to trigger this functionality in Alaska.

GLOBAL PRODUCT GROUP

As part of our ongoing development of the Global Product Group (GPG), we released the Global March Content Updates #2, 3, 4, and 5. The Global March Content Update #2 created 12,779 new commodities covering the beverages category. The Global March Content Updates #3 and 4 were the first releases of United States taxability rules. The Global March Content Updates #5 updated 758 existing and created 2132 new commodities covering the beverages category.

In addition, our GPG products will also be supported with Product Category Attributes (PCA). PCAs allow clients to use an alternative commodity code reference to activate global content. GPG products may be referred to by clients either by a mapped Product Code (configured as a Standard Mapping), through a direct reference to that GPG product's commodity code, or by using the PCA commodity code. At this time, PCAs are being added only for GPG products that are directly related to an existing US Commodity Code. These PCAs will be displayed on GPG products as UNSPSC attributes.

Future releases will continue to expand our global offering by adding additional content. Please watch for release notes throughout 2026 and beyond.

Canada and Mexico

As GPG continues to evolve, this content is still being developed and will be expanded in upcoming releases, including additional coverage for beverages, food and supplements, medical supplies, oils, and hazardous products.

United States

In the Global March Content Update #3, United States taxability rules were added for the Food and Beverage commodities within the Global Product Group. Additionally, in the Global March Content Update #4, we end-dated some existing taxability rules in these same United States authorities which apply to all commodities. These taxability rules were replaced with updated versions that have a higher Rule Order Number. Previously, these Rule Order Numbers did not exceed the value of 10,000, however, the new taxability rules have Rule Order Numbers up to 40,000. For simplicity, the new taxability rules have a Rule Order Number which is 30,000 higher than the previous Rule Order Number (e.g. existing Rule Order of 9980 is now updated to 39980). Note that this change affects the Rule Order Number for all customers whether or not they are using Global content.

NOTIFICATIONS

Sunsetting of Managed Tax Services Codes

Beginning 01 July 2026, the Managed Tax Services (MTS) Codes will no longer be supported. Until this date, these four-character alphanumeric codes will continue to be assigned to US commodities and reflected in the ONESOURCE Product Guide. After that point, MTS codes will no longer be assigned to new US commodities.

Enhancements to Standard Exempt Reasons

There are ongoing enhancements to Standard content to update the Standard Exempt Reason on existing exempt taxability rules. These changes should have no impact on tax calculations but will facilitate better harmonization between the ONESOURCE Indirect Tax Determination and ONESOURCE Sales & Use Tax Compliance products. Additional updates will be made throughout 2026 to standardize all existing exempt taxability rules with the applicable Standard Exempt Reason.

Policy Update

To increase our transparency to customers regarding tax content released with short notice or at unplanned times, process improvements are being made. The following are the upcoming changes:

Scenario 1: Legislation published with a retroactive date

TAX RATES/ FEES	TAXABILITY RULES
Historical tax rate/fee covering the period from the legislation effective date to last day of the month prior to the release of the subsequent content update (ex: XXCU/XXSU/XXST)	To use the historical tax rate/fee, custom taxability rules will be needed
Standard tax rate/fee is supported effective first of the month of the subsequent content update	Standard taxability rules will be supported effective first of the month of the subsequent content update

Scenario 2: Legislation published with a retroactive date (Content update released within 3 days of effective date of law)

TAX RATES/ FEES	TAXABILITY RULES
Standard tax rate/fee is supported effective date of law	Standard taxability rules will be supported effective date of law

Scenario 3: Legislation published without a retroactive date with near or immediate effect (Content update released more than 3 days after effective date of law)

TAX RATES/ FEES	TAXABILITY RULES
<p>If the content is unlikely to have a significant impact, the standard tax rate/fee is supported effective date of law</p> <p>If the content is likely to have a significant impact:</p> <p style="padding-left: 40px;">Historical tax rate/fee covering the period from the law effective date to last day of the month prior to the release of the subsequent content update (ex: XXCU/XXSU/XXST)</p> <p style="padding-left: 40px;">Standard tax rate/fee is supported effective the date of the release for the content update</p>	<p>If the content is unlikely to have a significant impact, the standard taxability rules will be supported effective date of law</p> <p>If the content is likely to have a significant impact:</p> <p style="padding-left: 40px;">To use the historical rate/fee, custom taxability rules will be needed Standard taxability rules will be supported effective the date of the release for the content update</p>

Please note, content notices will be sent to all customers for changes of significant impact.

There were no new historical rates (example: XXCU/XXSU/XXST) added as part of the March Content Update #4.

Content Licensing

If you are a Determination **On Premise** customer, you can disregard the following:

Content has been added to support the Oil and Gas upstream, midstream, and downstream process chains, and the Voice over Internet Protocol (VoIP) industry. This content is only available in the Determination Cloud application. In addition, telecommunications content that has been historically available in Determination On Premise was added to the Determination Cloud application. Please refer to the change report for details on what has been added in this content update. If you wish to utilize any of this additional content for tax determination purposes, you can reach out to your Account Manager to inquire about licensing.

Supplemental Product Guides

Effective as of the June 2025 Content Update #1, all Product Guides were consolidated. For users who subscribe to the additional Oil and Gas and/or VoIP content, please see the newest ONESOURCE Product Guide for all products and definitions. The guide was converted to MS Excel format and includes columns indicating if the product is only available in the Cloud environment or in both Telco and Cloud environments. This document is available online at the ONESOURCE Customer Center under the article name ONESOURCE Indirect Tax Product Taxability User Guide.

Oil and Gas

New content has been added to further enhance and better serve our customers in the oil and gas industry. As part of this expansion, several new products and taxabilities are being rolled out to customers in our monthly content updates. The ONESOURCE Indirect Tax Product Taxability Matrix will be populated with the individual product and state jurisdiction taxabilities as they are completed.

APPLYING THE CONTENT UPDATE

This process is not required for Cloud customers. The update process has two steps:

- Downloading the Update
- Installing the Update

Downloading the Update

Use the Indirect Tax Customer Center (<https://customercenter.sabrix.com/sabrixcc/>) to download monthly Content Updates:

1. Log on to the ONESOURCE Customer Center using the username and password assigned to you by Customer Support.
2. Select the Platform onto which you will install this tax data. This is the ONESOURCE Indirect Tax Determination version you are running.
3. Select the **Currently Installed Version** of your content Sabrix US Tax Data based on your current version of Determination:
 - Determination versions 5.8.0.0 and later require 2026.03.3.G.2.
4. Click **Download** and save the file (2026.03.4.G.2) to a directory on the system hosting the ONESOURCE Indirect Tax Determination or to a networked folder that can be accessed by that system.

Installing the Update

To install the Content Update:

1. Log on to Determination.
2. Navigate to **Menu > System > Import/Export**.
3. Click the **Import** tab, and then click **Browse** to locate your file.
4. Select the content file you just downloaded, and then click **Open**.
5. Click **Import** when the pop-up appears, and then click **Next** until the import starts.

You can close the window at any time—even before the import is complete. The results of the import are displayed in the **History** tab. Remember: You must import each Content Update in the correct order (date and version).

NOTE:

If you are running Determination 5.8.0.x and have the APPLICATION_EVENT_HISTORY_ENABLED instance configuration setting set to 'Y', please refer to [Indirect Tax Help and Support](#) if you encounter import issues.