

ONESOURCE Indirect Tax US Telco Content March Update

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Update No: 5

ABOUT THIS UPDATE

The March Content Update #5 for ONESOURCE Indirect Tax Determination contains updates to US Telco Content. Details related to these updates are included in the March Content Update #5 Change Report. This Change Report contains all changes to Telco Content included in the 2026.03.5.TELCO.G file. Versions 5.5.0.0 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 #5. This document is available online at the ONESOURCE Customer Center. Please note that any Telco commodities, available only in the Telco and Cloud environments, are denoted by an asterisk in column K.

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.

NOTIFICATIONS

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) Standard tax rate/fee is supported effective first of the month of the subsequent content update	To use the historical tax rate/fee, custom taxability rules will be needed Standard taxability rules will be supported effective the 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 #5.

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 named ONESOURCE Indirect Tax Product Taxability User Guide.

APPLYING THE CONTENT UPDATE

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 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 (2026.03.4.TELCO.G).
4. Click **Download** and save the file (2026.03.5.TELCO.G) 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).