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ONESOURCE INDIRECT TAX PRODUCT TAXABILITY USER GUIDE

The ONESOURCE Indirect Tax Product Taxability User Guide

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ONESOURCE PRODUCT DEFINITIONS GUIDE

Introduction

This guide is intended to assist you in selecting the products in the ONESOURCE Indirect Tax Product Tree that will provide the most accurate tax determination for your products and services. The ONESOURCE Indirect Tax Product Tree provides an extensive product taxability matrix, containing rules for hundreds of products and services. Since no one understands your business better than you do we are providing this guide to assist you in making the most informed tax mapping decisions based on your business' needs. Please be aware that ONESOURCE Indirect Tax does not provide accounting or legal advice and recommends that our clients seek the advice of a legal or tax professional for issues of an individualized nature.

How to Use This Guide

The ONESOURCE Indirect Tax Product Tree is an extensive product taxability matrix containing rules for hundreds of products and services organized hierarchically based on parent product category (product type). It is recommended that you select the products that fit your company's goods or services as precisely as possible to help ensure accurate taxability. Our staff of tax experts is available to answer any questions you have regarding any of our products.

If the product categories that your company requires are not currently maintained in the ONESOURCE Indirect Tax Product Tree they may be requested for an additional fee. Based on the product taxability needs and objectives of your company we will jointly develop a research plan for additional product categories. The customized ONESOURCE Indirect Tax Tax Research offering gives you control in selecting categories and granularity of your goods or services, maintenance of the tax matrix ensuring law changes are captured, and access to tax research personnel to discuss interpretation of law.

Generic Products and Services

If the product category that your company requires is not currently maintained in the ONESOURCE Indirect Tax Product Tree ONESOURCE Indirect Tax provides two generic product categories and two generic service categories. We strongly recommended the use of a category that fits your company's good or service as precisely as possible to help you ensure accurate taxability for your goods and services. These categories are provided for your convenience and should only be used when you are confident that your product is in fact taxable or exempt in all jurisdictions and no other ONESOURCE Indirect Tax product can be used.

Generic Taxable Product.....	01/GC66
Taxable Gift Basket.....	01.100/GF9B
Generic Non-Taxable Product.....	02/GF3A
Exempt Gift Baskets.....	02.100/G8C4
Generic Taxable Service.....	03/SB9G
Generic Non-Taxable Service.....	04/S33S

The information in this guide was last updated on Tuesday, February 26, 2019

81 Engineering, Research, Technology Based Service

Product Description	Commodity Code	Tax Type	ONESOURCE Indirect Tax Definition
Electronic Data Interchange (EDI) - Data Transmission Only (Interstate)	811120.100	Service	The transfer of structured data from one computer to another without human intervention. Assumptions: 1) Computer protocols act on the data for purposes other than transmission, conveyance or routing; 2.) EDI allows data to be acquired, stored, retrieved, and delivered to a purchaser by electronic transmission; and 3) The purchaser's primary purpose for the underlying transaction is NOT the processed data.
Electronic Data Interchange (EDI) - Data Transmission Only (Intrastate)	811120.200	Service	The transfer of structured data from one computer to another without human intervention. Assumptions: 1) Computer protocols act on the data for purposes other than transmission, conveyance or routing; 2.) EDI allows data to be acquired, stored, retrieved, and delivered to a purchaser by electronic transmission; and 3) The purchaser's primary purpose for the underlying transaction is NOT the processed data.
Electronic Data Interchange (EDI) - Managed Services Only/No Transmission (Interstate)	811120.300	Service	EDI is a value add non-voice data network service which allows data to be generated, stored and processed without human intervention for purchasers and/or trading partners, where the purchaser/partner's primary purpose for the underlying transaction IS the processed data or information. The processed data or information is not delivered in a tangible format. The service is separately stated on the invoice.
Internet Access Service (Interstate)	811121.110	Service	A charge that is imposed for providing access to the Internet.
Internet Access Service (Intrastate)	811121.120	Service	A charge that is imposed for providing access to the Internet.

83 Public Utilities, Public Sector Related Services

Product Description	Commodity Code	Tax Type	ONESOURCE Indirect Tax Definition
Telecommunications Media Services	8311	Service	Telecommunications Media Services (PARENT PRODUCT)
Enhanced Telecommunication Services	831122	Service	Enhanced Telecommunication Services (PARENT PRODUCT)
Data Transmission	831122.100	Service	Data Transmission (PARENT PRODUCT)
Data Transmission via VOIP (Interstate)	831122.110	Service	Involves sending voice information in digital form in discrete packets via an Internet protocol rather than through the public switched telephone network.
Data Transmission via VOIP (Intrastate)	831122.115	Service	Involves sending voice information in digital form in discrete packets via an Internet protocol rather than through the public switched telephone network.
Data Transmission via DSL (Interstate)	831122.120	Service	Digital Subscriber Line is a technology for providing high bandwidth over ordinary copper telephone lines. It is assumed that the purpose of this service is to provide the customer with access to the internet. Assumption: Charge for internet access. Interstate.
Data Transmission via DSL (Intrastate)	831122.125	Service	Digital Subscriber Line is a technology for providing high bandwidth over ordinary copper telephone lines. It is assumed that the purpose of this service is to provide the customer with access to the internet. Assumption: Charge for internet access. Intrastate.
Asynchronous Transfer Mode (ATM) (Interstate)	83112201.100	Service	A method of data transmission across a WAN using a dedicated, high bandwidth, packet-switching technology in which the data to be transmitted is organized into the 53-byte segments called cells. It is asynchronous in a sense that the recurrence of cells containing information

			<p>from an individual user are not necessarily periodic.</p> <p>Assumption: Interstate Data Transmission</p>
Asynchronous Transfer Mode (ATM) (Intrastate)	83112201.120	Service	<p>A method of data transmission across a WAN using a dedicated, high bandwidth, packet-switching technology in which the data to be transmitted is organized into the 53-byte segments called cells. It is asynchronous in a sense that the recurrence of cells containing information from an individual user are not necessarily periodic.</p> <p>Assumption: Intrastate Data Transmission</p>
Frame Relay (Interstate)	83112202.100	Service	<p>A method of data transmission across a WAN using packet-switching technology. Frame relay puts data in a variable-size unit called a frame and leaves and necessary error correction up to the end-points.</p>
Frame Relay (Intrastate)	83112202.200	Service	<p>A method of data transmission across a WAN using packet-switching technology. Frame relay puts data in a variable-size unit called a frame and leaves and necessary error correction up to the end-points.</p>
Local and Long Distance Telephone Communications	831115	Service	<p>Local and Long Distance Telephone Communications (PARENT PRODUCT)</p> <p>Does not assume either intrastate or interstate.</p>
Outbound Calling Plan (Interstate)	83111502.100	Service	<p>Long distance service, which is offered at reduced rates according to an agreement between the service provider and purchaser.</p>
Conference Calling Services (Interstate)	83111506	Service	<p>A service which permits callers from several diverse locations to be connected together for a conference call. The conference bridge contains electronics for amplifying and balancing the conference call so everyone can hear and</p>

			<p>speak to each other.</p> <p>A service which permits callers from several diverse locations to be connected together for a conference call. The conference bridge contains electronics for amplifying and balancing the conference call so everyone can hear and speak to each other.</p>
Conference Calling Services (Intrastate)	83111506.500	Service	
800 Service (Interstate)	83111508.100	Service	Services whereby the business is charged for all incoming calls to a toll-free number.
800 Service (Intrastate)	83111508.200	Service	Services whereby the business is charged for all incoming calls to a toll-free number.
Toll Service (Interstate)	831115.100	Service	A service for which a separate charge is made based on the distance and durations of the call.
Toll Service (Intrastate)	831115.200	Service	A service for which a separate charge is made based on the distance and durations of the call.
Private Line Service (Interstate)	831115.300	Service	<p>A line used exclusively by the purchaser to connect two points with no access to the public network. When used to connect to a long distance carrier's service, only the portion from the customer's location to the point of presence is considered a private line charge.</p> <p>Assumption: Does not pass through the public switched network.</p>
Private Line Service (Intrastate)	831115.400	Service	<p>A line used exclusively by the purchaser to connect two points with no access to the public network. When used to connect to a long distance carrier's service, only the portion from the customer's location to the point of presence is considered a private line charge.</p> <p>Assumption: Does not pass through the public switched network.</p>
Mobile Communications Services	831116	Service	Mobile Communications Services (PARENT PRODUCT)
Short Message Service	831116.100	Service	Short Message Service (SMS) is

(SMS) (Interstate)			<p>a text messaging service component of phone, Web, or mobile communication systems. It uses standardized communications protocols to allow fixed line or mobile phone devices to exchange short text messages.</p> <p>Assumption: Wireless; Interstate.</p>
Short Message Service (SMS) (Intrastate)	831116.120	Service	<p>Short Message Service (SMS) is a text messaging service component of phone, Web, or mobile communication systems. It uses standardized communications protocols to allow fixed line or mobile phone devices to exchange short text messages.</p> <p>Assumption: Wireless. Intrastate.</p>
Telecommunication signal enhancement network services (Network Access) (Interstate)	83111601.100	Service	<p>A charge to have access to a cellular or paging network. Network access is for those areas in which a cell phone customer is not able to access a network, seller provides the "boost" to be able to connect to a Wi-Fi network.</p> <p>Assumption: Wireless data transmission; Interstate.</p>
Telecommunication signal enhancement network services (Network Access) (Intrastate)	83111601.120	Service	<p>A charge to have access to a cellular or paging network. Network access is for those areas in which a cell phone customer is not able to access a network, seller provides the "boost" to be able to connect to a Wi-Fi network.</p> <p>Assumption: Wireless data transmission; Intrastate.</p>
Paging Services	83111604	Service	Paging Services (PARENT PRODUCT)
Messaging (One Way) (Interstate)	83111604.100	Service	<p>Charges applied for messages sent through a one-way paging system.</p> <p>Assumption: Wireless; Interstate.</p>
Messaging (One Way) (Intrastate)	83111604.120	Service	Charges applied for messages sent through a one-way paging

			system. Assumption: Wireless; Intrastate.
Telecommunications Related Services	8311.100	Service	Telecommunications Related Services (PARENT PRODUCT)
Call Forwarding Service (Interstate)	8311.110	Service	A feature on some telephone networks allowing an incoming call to be sent to a third party.
Call Forwarding Service (Intrastate)	8311.115	Service	A feature on some telephone networks allowing an incoming call to be sent to a third party.
Voice Mail Service (Interstate)	8311.120	Service	A computer based system that allows users and subscribers to exchange voice messages.
Voice Mail Service (Intrastate)	8311.125	Service	A computer based system that allows users and subscribers to exchange voice messages.
Installation (Initiation of Service) (Interstate)	8311.130	Service	A charge to initiate telecommunication service. This charge includes the labor necessary to install telecommunications equipment, if such labor is separately stated on the bill. This charge does not include charges for hardware or equipment. Assumption: Connection fee. For interstate service only.
Installation (Initiation of Service) (Intrastate)	8311.135	Service	A charge to initiate telecommunication service. This charge includes the labor necessary to install telecommunications equipment, if such labor is separately stated on the bill. This charge does not include charges for hardware or equipment. Assumption: Connection fee. For intrastate service only.

90 Travel, Food, Lodging, Entertainment Services

Product Description	Commodity Code	Tax Type	ONESOURCE Indirect Tax Definition
Hotels and Lodging and Meeting Facilities	9011	Service	Hotels and Lodging and Meeting Facilities
Private Home Rental	9011.100	Service	Private Home Rental
Entire Home Rental	9011.110	Service	Entire Home Rental
Entire Home Rental (1	9011.111	Service	1-bedroom home for rent

Room for Rent)			
Entire Home Rental (2 Rooms for Rent)	9011.112	Service	2-bedroom home for rent
Entire Home Rental (3 Rooms for Rent)	9011.113	Service	3-bedroom home for rent
Entire Home Rental (4 Rooms for Rent)	9011.114	Service	4-bedroom home for rent
Entire Home Rental (5 Rooms for Rent)	9011.115	Service	5-bedroom home for rent
Entire Home Rental (6 Rooms for Rent)	9011.116	Service	6-bedroom home for rent
Entire Home Rental (7 or More Rooms for Rent)	9011.117	Service	7 bedroom or larger home for rent
Room Rental	9011.120	Service	Bedroom within a multiple bedroom home for rent
Room Rental (1 Room for Rent)	9011.121	Service	1 bedroom in a multiple bedroom home for rent
Room Rental (2 Rooms for Rent)	9011.122	Service	2 bedrooms in a multiple bedroom home for rent
Room Rental (3 Rooms for Rent)	9011.123	Service	3 bedrooms in a multiple bedroom home for rent
Room Rental (4 Rooms for Rent)	9011.124	Service	4 bedrooms in a multiple bedroom home for rent
Room Rental (5 Rooms for Rent)	9011.125	Service	5 bedrooms in a multiple bedroom home for rent
Room Rental (6 Rooms for Rent)	9011.126	Service	6 bedrooms in a multiple bedroom home for rent
Room Rental (7 or More Rooms for Rent)	9011.127	Service	7 bedrooms or more in a multiple bedroom home for rent
Reservation Service Fee	9011.300	Service	A non-refundable fee charged to the customer at the time of booking to confirm the reservation.