ONESOURCE™
STATE APPORTIONMENT
User Guide

Last Updated December 2022

TAX & ACCOUNTING



THOMSON REUTERS

® 2022 Thomson Reuters/ONESOURCE. All Rights Reserved.

Proprietary Materials

No use of these Proprietary materials is permitted without the express written consent of or license from ©1999-2022, Thomson Reuters/ONESOURCE. Altering, copying, distributing, or reproducing any of these proprietary materials in any manner is expressly prohibited.

Software License Agreement

The right to use the software product described in this workbook is specifically conditioned upon your execution of and compliance with the Tax License Agreement with ©1999-2022, Thomson Reuters/ONESOURCE.

All contents copyright ©1999-2022, Thomson Reuters/ONESOURCE.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Contents

Contents 3

Technical Support 8

Getting Support 8

Online Help 8

Managing Product Updates and Releases 8

1 Overview 9

1.1 What is OSA? 9

1.1.1 Product Features 9

1.2 OSA Workflow 11

1.2.1 Typical Users and Roles 11

1.2.2 User Permissions 11

1.2.3 Initial Setup 12

1.3 OSA at a Glance: A Visual Overview 13

1.4 Annual Review/Preparing for the Current Year 20

2 Logging In and User Options 22

2.1 Logging In and Initial Display 22

2.1.1 Thomson Reuters-Hosted Customers 22

2.1.2 Self-Hosted Customers 24

2.2 Changing Your Password 26

2.2.1 Thomson Reuters-Hosted Customers 26

2.2.2 Self-Hosted Customers 26

2.3 Viewing Your User Profile 26

3 Entering Apportionment Data 27

3.1 Understanding Data Entry 27

3.1.1 Permissions 28

3.1.2 Ownership and Data Flow 29

3.1.3 Account Data Types 29

3.1.4 Keeping an Audit Trail 31

3.1.5 Apportionment Data Entry Process 32

3.2 Selecting the Entity, Division, or Group 32

3.3 Entering and Saving Apportionment Data 33

3.3.1 Apportionment Data Entry Page Display 34

3.3.2 Entering Elimination Data 38

3.3.3 Recovering from a Data Entry Error 39

3.3.4 Editing Entity/Group Properties 40

3.3.5 Data Entry Troubleshooting 40

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3.4 Using the Event History Logs 41
3.4.1 Data Entry History Mode Log 42
3.4.2 Properties Page Event History Log 48
3.5 Confirming Account Totals Match Source Document(s) 53
3.5.1 Reviewing the Apportionment Data Entry Page 54
3.5.2 Reviewing the Apportionment Calculation Page 55
3.5.3 Exporting Data to Excel 58
3.5.4 Running a Report 59

4 Reviewing Calculations 60
4.1 Overview 60
4.2 Displaying the Apportionment Calculation Page 61
4.3 Reviewing the Calculations 62
4.3.1 Display Options 64
4.3.2 Exporting to Excel 65

5 Reporting 66
5.1 Overview 66
5.2 Report Descriptions 67
5.2.1 Reports and Permissions 67
5.2.2 Report Summary 67
5.2.3 Report Detail 69
5.3 Running Reports 95

6 Updating Data Elements 101
6.1 About Entities, Ownership, and Groups 101
6.2 Adding an Entity 103
6.3 Editing an Entity 106
6.3.1 Editing an Entity Using the Entities Page 106
6.3.2 Editing Entities Using the Entity Properties Page 114
6.3.3 Aligning Jurisdictions 120
6.4 Defining Ownership 121
6.4.1 Understanding the Display 122
6.4.2 Adding an Owner, Owned Entity, or Division 124
6.4.3 Removing an Owner, Owned Entity, or Division 126
6.5 Adding/Editing Groups 128
6.5.1 Accessing the Groups Page 128
6.5.2 Adding Groups 129
6.5.3 Editing Groups 132

7 Updating Tax Rules 145
7.1 About Tax Rules 145
7.2 Adding and Editing Tax Rules 146

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

7.3 Editing Options and Rates 147
7.4 Specifying Included/Excluded Accounts 154
7.5 Specifying Included/Excluded Parent Accounts 155
7.6 Defining Flow-Through Rules 157

8 Updating the System Configuration 161
8.1 Adding/Editing OSA Jurisdictions 161
8.2 Adding Ownership Categories 164
8.3 Editing the Account Structure 166
8.4 Adding Date Tags 173

9 Updating Users and Permissions 174
9.1 Understanding User Security 174
9.2 Adding and Managing Users 177

10 Entering State Data 178
10.1 Understanding Data Entry 178
10.1.1 Permissions 179
10.1.2 Ownership and Data Flow 180
10.1.3 Account Data Types 180
10.1.4 Keeping an Audit Trail 180
10.1.5 State Data Entry Process 180
10.2 Selecting the Entity, Division, or Group 181
10.3 Entering and Saving State Data 182
10.3.1 State Data Entry Page Display 183
10.3.2 Recovering from a Data Entry Error 184
10.3.3 Editing Entity/Group Properties 184
10.4 Using the Event History Logs 185
10.4.1 Data Entry History Mode Log 185
10.4.2 Properties Page Event History Log 185
10.5 Confirming Totals Match Source Document(s) 185
10.5.1 Reviewing the State Data Entry Page 186
10.5.2 Reviewing the State Calculation Page 187
10.5.3 Exporting Data to Excel 188
10.6 Displaying the State Data Calculation Page 189

11 Planning 192
11.1 Getting Started 192
11.1.1 Entities 192
11.1.2 Groups 192
11.1.3 Ownership Structure 192
11.1.4 Accounts 192
11.1.5 Data 194
11.2 Planning Basics 194

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

11.2.1 Creating Scenarios....194
11.2.2 Populating Scenarios....199
11.2.3 Comparing Scenarios....202
11.3 Planning Examples....227
11.3.1 Planning Tax Rule Changes....227
11.3.2 Planning Filing Changes....228
11.3.3 Planning Structure Changes....230
11.3.4 Planning Forecast Changes....231

A System Monitoring....232
A.1 Viewing Event History....232
A.1.1 Filtering the Event History Log....235
A.1.2 Viewing Event Details (Before and After Values)....239
A.1.3 Exporting to Excel....241
A.2 Terminating Active User Sessions....242
A.3 Managing System Messages....244
A.4 Running Diagnostics....245
A.4.1 Diagnostics Report Descriptions....247

B Custom Data Imports....250
B.1 Overview....250
B.2 Managing Import Templates....251
B.2.1 Creating an Import Template....251
B.2.2 Editing an Import Template....252
B.2.3 Deleting an Import Template....253
B.3 Managing Data Maps....254
B.3.1 Creating Data Maps....254
B.3.2 Inactivating/Activating Data Maps....258
B.3.3 Importing/Exporting Data Maps....258
B.4 Using a Custom Import Template....261

C Custom Data Exports....263
C.1 Overview....263
C.2 Managing Export Templates....264
C.2.1 Creating an Export Template....267
C.2.2 Editing an Export Template....272
C.2.3 Deleting an Export Template....272
C.3 Managing Data Maps....273
C.3.1 Creating Data Maps....274
C.3.2 Inactivating/Activating Data Maps....278
C.3.3 Importing/Exporting Data Maps....279
C.4 Using a Custom Export Template....282

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

D Working with CSV Files 285
D.1 Overview 285
D.2 Editing CSV Files 286
D.2.1 Downloading CSV Files 287
D.2.2 Changing File Type Association 288
D.3 Importing and Exporting Files 289
D.3.1 Exporting Files 290
D.3.2 Importing Files 294
D.4 Instructions for Populating Files 296
D.4.1 Supporting Data 327

Index 332

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Technical Support

Getting Support

We want to ensure that your Thomson Reuters solution delivers value for your organization, so we offer a variety of support services to help you during product implementation and ongoing use of our products.

In addition to product documentation and ongoing updates of product-related tax content, we provide product support via telephone, email, or fax from staff with expertise in product implementations and in-depth knowledge of customer solution requirements.

► **To contact technical support:**

Phone: +1 800 327 8829, options 3,3 United States/Canada Toll-Free

Phone: +1 312 479 9651, options 3,3 Global Toll

Fax: 650.469.0344 or 877.608.5638

Hours: Monday - Friday, 6am to 6pm, PST

link: https://tax.thomsonreuters.com/en/support.html

Online Help

From the online help page, you can download this user guide, a ZIP file containing data import templates, and instructions for completing tasks peripheral to OSA.

Managing Product Updates and Releases

Thomson Reuters periodically will release a product update or product-related tax content update as well as release new versions of the product.

Thomson Reuters-Hosted Applications: when Thomson Reuters is hosting the OSA application, updates and new releases are applied to the application during non-business hours. The onsite OSA administrator is notified when a release is applied.

Self-Hosted Applications: when sites are self-hosting the OSA application, updates and releases are sent to the onsite OSA administrator with instructions for installation and a description of the update or release contents.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

1 Overview

This User Guide describes the use of the **ONE**SOURCE State Apportionment (OSA) application. Chapter 1 introduces OSA—its features and interface—and it includes the following sections:

- **1.1: What is OSA?**
- **1.2: OSA Workflow**
- **1.3: OSA at a Glance: A Visual Overview**
- **1.4: Annual Review/Preparing for the Current Year**

1.1 What is OSA?

OSA is a web-based apportionment management system that centralizes the collection and sourcing of state apportionment data, the management of tax rules and positions, and the calculation of division and partnership rollups. With OSA, you collect, consolidate, source, compute, and report apportionment data for use with tax returns and other end use systems.



OSA now also includes optional planning features that can be purchased separately or as part of a single, integrated compliance, provision, and planning solution. Any references to planning features only apply if your organization has purchased this optional component.

1.1.1 Product Features

OSA provides:

Convenient Product Access

- A web-based user interface that allows access to the application from any location.
- Quick Navigation along the ownership chain. For any entity or division displayed, the Quick Navigation drop-down enables you to move to the owners, any other owned entities, divisions, or groups of which the entity is a member. For any group displayed, the drop-down lists the member entities.

Complete Audit Trail

- Event History logs that record all changes in OSA and include the ability to attach documents and add/edit comments.

Comprehensive Reporting and Diagnostics

- A comprehensive reporting module that allows you to report on all aspects of the data in OSA. Also, you can specify the timestamp to use for the reports.
- Multi-year tax rate tables, which allow you to report on current as well as future effective tax rates by-entity, by-state.
- Diagnostics to detect anomalies around nexus, group filings, or missing data.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Customizable Data Entry Page and Instant Calculations

- The ability to specify an unlimited number of apportionment accounts.
- The ability to limit apportionment accounts to certain entities using the Entity Account Filters.
- The ability to enter data at the division or entity level. Division data is rolled up 100% to its parent, and the OSA interface enables you to enter the division data on its own or on the same page as the parent entity.
- Instant calculation of division and partnership rollups including multi-tier partnership computations and rules for different state treatments.
- Instant group calculation logic with member entity data rolling up to the group. OSA also allows for data to be entered at the group level.
- Instant apportionment percentage calculations. After data entry at any level (division, entity, group), OSA flows the data appropriately based on the tax rules and ownership information to calculate an apportionment percentage.

Data Import and Export

- Import and export features that facilitate the initial OSA setup as well as data export to other tax systems or data roll back. To facilitate set up and maintenance, you can import account data as well as the OSA data elements such as entities, groups, ownership structure, and more.

Robust Administrative Features

- Administrative features that enable you to manage all aspects of OSA from users, to data elements (entities, ownership structure, and groups) and the system configuration (jurisdictions, and tax rules and options).
- Pre-populated, default tax rules that you can customize when necessary in order to match up with any filing methodology, tax law change, negotiated position, or industry-specific formula.
- A flexible user permissions module that enables you to manage users and tailor their permissions based on tab access, data type, and/or specific entities/groups.

State Data (Optional)

- The ability to enter state tax return data at the legal entity, division, partnership, or group level.
- Instant calculation of division and partnership state data rollups including multi-tier partnership computations and rules for different state treatments.
- Instant tax liability calculations. After entering state data at any level, OSA flows the data appropriately and calculates tax liability based on state tax rules.

Planning (Optional)

- Planning scenarios that leverage the entity structure, group filings, apportionment data, state data, and flexible tax rules to provide unlimited ―what-if‖ modeling. Once the modeling changes are made, we provide a powerful scenario comparison tool that allows the user to drill-down and analyze the impact of their changes.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

1.2 OSA Workflow

With OSA, the workflow generally follows the following model:

1. OSA Administrators perform an annual review to ensure that the OSA data elements and system configuration apply. See section *1.4 Annual Review/Preparing for the Current Year* on page 20.
2. Preparers enter and review the apportionment data. They notify the Reviewers when the apportionment data is ready for review. See *Chapter 3, Entering Apportionment* Data on page 27.
3. Reviewers review the apportionment percentage calculations to verify that the data is flowing appropriately and that there are no anomalies. See *Chapter 4, Reviewing Calculations* on page 60.
4. OSA Administrator (or other designated OSA User) exports the apportionment data to be used in compliance or other end use systems.

1.2.1 Typical Users and Roles

Typical users and roles within OSA include:

- **Preparers**: typically, a preparer is responsible for specific entities and groups within OSA. He or she prepares the apportionment data for their assigned entities and groups, and after obtaining and reviewing all source documents, enters the apportionment data into OSA. After entering all apportionment data and making any sourcing adjustments, he or she notifies the reviewer that the apportionment data for a specific entity or group is ready for review. The preparer may also prepare Preparer's Notes and attach them to the appropriate Event History log.
- **Reviewers**: typically, a reviewer is responsible for reviewing apportionment calculations and finalizing the data for use.
- **Administrators**: OSA administrators will have Full Access permissions and be able to perform all functions within OSA, including adding users and changing their permissions. They typically provide the first line of product support to other users and have a comprehensive understanding of all aspects of the product. Typically, they are responsible for updating the data elements and OSA system configuration when necessary.
- **Planners:** For those customers who have the Planning add-on, the Planner can create different scenarios to model different planning exercises and analyze potential impact.

1.2.2 User Permissions

Users must be defined in both the authentication server and OSA itself.

Thomson Reuters-Hosted Customers

The initial login and password for a user are defined in **ONE**SOURCE Workstation (OSW). User creation, permission to access OSA, and authentication happen in OSW. Users are created by the client administrator.

When a user logs in to OSW and launches OSA, OSA checks the OSA user definition for the user's settings and permissions within OSA.

Self-Hosted Customers

The initial login and password for a user are defined on the authentication server. User creation and authentication happen in Active Directory (AD). Users are created by the network administrator.

When a user logs in, OSA first checks the authentication server for appropriate access permission to the OSA application; it then checks the OSA user definition for the user's settings and permissions within OSA.

For each user in OSA, you specify whether the user is active or inactive and whether or not the user has full access or limited access. Full access means there are no restrictions, as would be the case with administrative users. With limited access, you can specify the tabs, data types, and entities/groups to which the user has access.

For a discussion of user permissions, including how to manage users, see *Chapter 9, Updating Users and Permissions* on page 176.

1.2.3 Initial Setup

When OSA is first installed, whether it is a self-hosted or Thomson Reuters-hosted installation, eight files are loaded into the OSA database by default. They are:

- **Jurisdictions**: Master list of jurisdictions. Users can edit jurisdictions.
- **Parent Accounts**: Master list of parent accounts under which all apportionment accounts are placed. Users cannot add or edit parent accounts.
- **Tax Rule Options**: Default tax rules and options. Users can add and edit tax rules and options.
- **Tax Rule Rates**: Tax rates for tax rules. Users can edit tax rates.
- **Tax Rule Inclusion/Exclusion:** Parent Account inclusion logic that is applied to any newly created apportionment account.
- **Alternate Ownership Rules (Ownership Category)**: Default ownership category. Users can add ownership categories.
- **Flow-Through Rules**: Default flow-through rules. Users can edit flow-through rules.
- **Integration Templates:** Default export formats for **ONE**SOURCE Income Tax, **ONE**SOURCE Provision, and **ONE**SOURCE State Analytics.

With the exception of Parent Accounts, you can edit all the default data that is loaded. All other data within OSA, for example, entities, groups, ownership structures and percentages, and apportionment accounts must be added. You can do so either by importing CSV files or by using the OSA interface.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

1.3 OSA at a Glance: A Visual Overview

The OSA interface consists of six tabs: **Home**, **Reports, Import, Export**, **Admin,** and **Planning.** The majority of the features are contained in the Home and Admin tabs. Home houses the Entity/Group list along with the Data Entry, Properties, and Calculation pages. The Admin tab houses all the data elements, tax rules, and system configuration pages, along with the system monitoring pages. A description of each tab is next, followed by a visual introduction to each.

- **Home** – lists the entities, divisions, and groups you have permission to view. It enables you to select the entity, division, or group for which you want to enter data, view properties, or view calculations. From the Home tab, you can access the Entity/Group Properties page, the Apportionment Data Entry page, or the State Data Entry page. You can also access the Add Entity and Add Group dialogs if you have the appropriate permissions. From the Entity/Group Properties page or the Apportionment Data Entry page, you can access the Apportionment Calculation page. From the Entity/Group Properties page or the State Data Entry page, you can access the State Calculation page.

  The state data was introduced as part of the new (optional) planning functionality. See *Chapter 10, Entering State* Data on page 193 for more information.

- **Reports** – provided you have the appropriate permissions, this tab enables you to run any of the 14 reports provided by OSA. The reports are provided in Excel or PDF file format, depending on the report. You must allow pop-ups and file downloads in order to run/view OSA reports.

- **Import** – this tab provides OSA's import feature, which you can use for bulk data entry into OSA. This feature is typically used during the initial set up of OSA, when you are importing large amounts of data, both structural and account data. However, importing files can be done at any time. In addition, this tab enables you to create the custom import templates, which allow you to import data into OSA.

- **Export** – this tab houses OSA's export feature, which allows you to export any of the 22 CSV files, including a list of the jurisdictions defined in the system. In addition, any custom export templates you create are listed on this tab. In addition, this tab enables you to create the custom export templates, which allow you to export data from OSA in almost any configuration you need.

- **Admin** – provides the OSA administrative features and access to the OSA foundational elements. You can view the event history log, define users and their permissions, as well as manage user sessions and run data diagnostics. This tab also enables you to update the data elements (entities, groups, and the ownership structure), the tax rules (options and rates, inclusion/exclusion list, parent account inclusion/exclusion list, and flow-through rules), and the system configuration (jurisdictions, ownership categories, account structure, and Entity Account Filters).

- **Planning** – this tab provides OSA's planning feature, which allows you to perform comparative analysis between scenarios with differing data, structure, and rules. From the Planning tab, you can drill down into entities and groups, change ownership structure, modify tax rules, manage scenarios, load and save data, and compare scenarios.

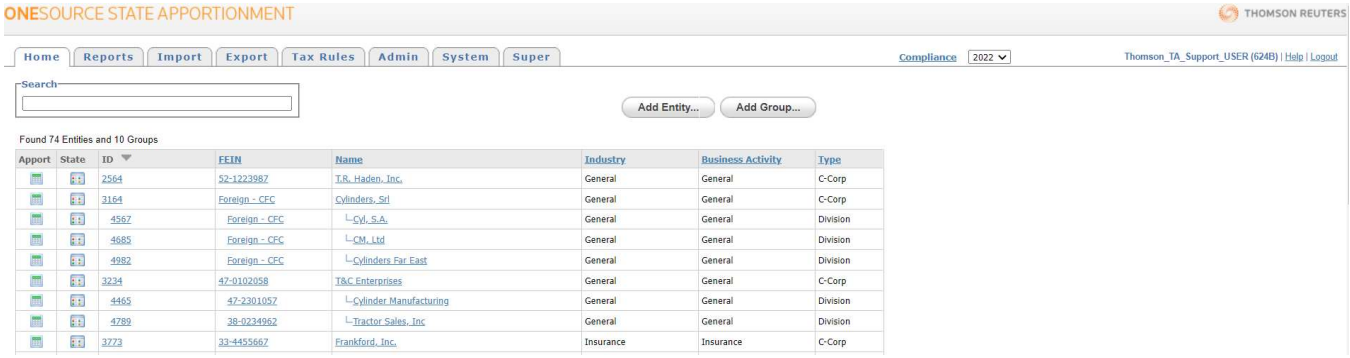
  Planning is an optional feature that will only be available if your organization has purchased this component. See *Chapter 11, Planning* on page 207 for more information.

From the OSA header, which is always available, you can access your User Profile, view the Help system, or log out of OSA.

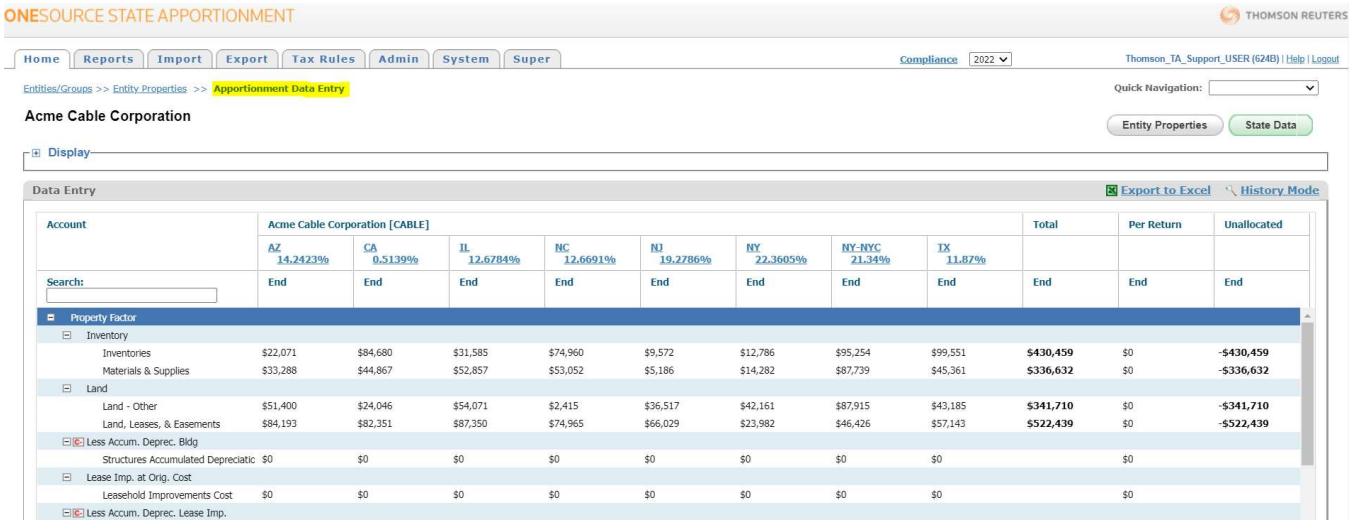
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Home Tab

The Home tab displays a list of the entities, divisions, and groups you have access to view. Using this list, you can access the Apportionment Data Entry and Entity/Group Properties pages. From the Apportionment Data Entry and Entity/Group Properties pages, you can access the Apportionment Calculations page. Each page is shown next. You can also access the Add Entity and Add Group dialogs if you have the appropriate permissions.

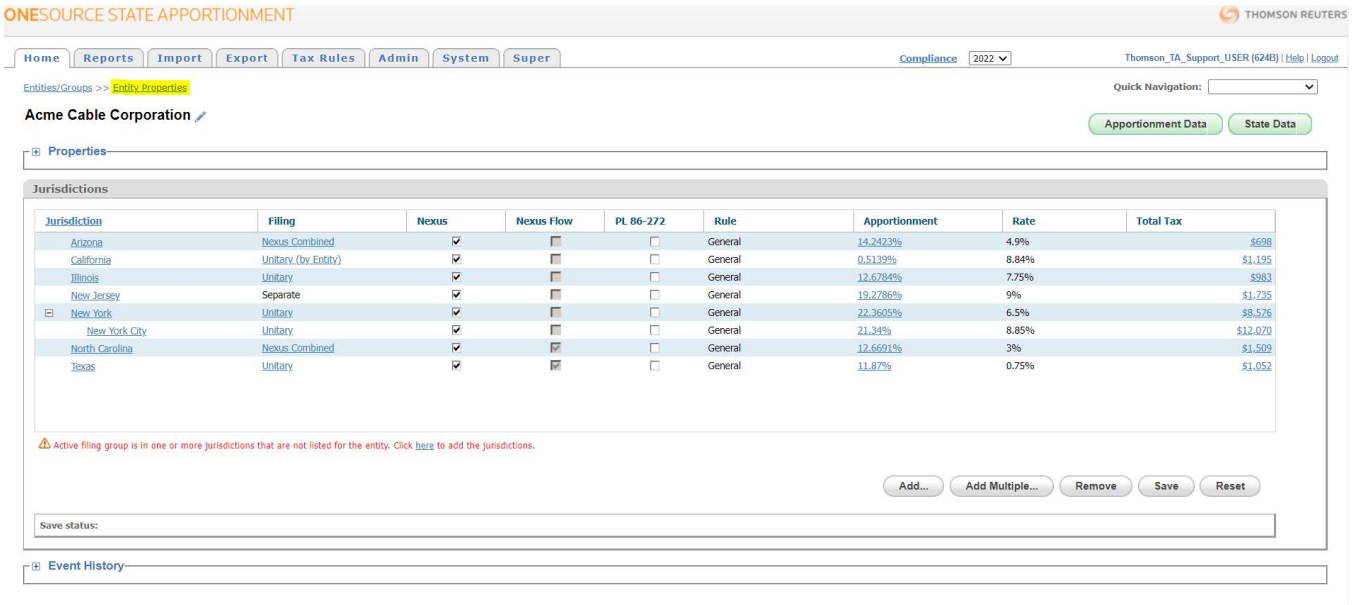


Home Tab – Apportionment Data Entry Page

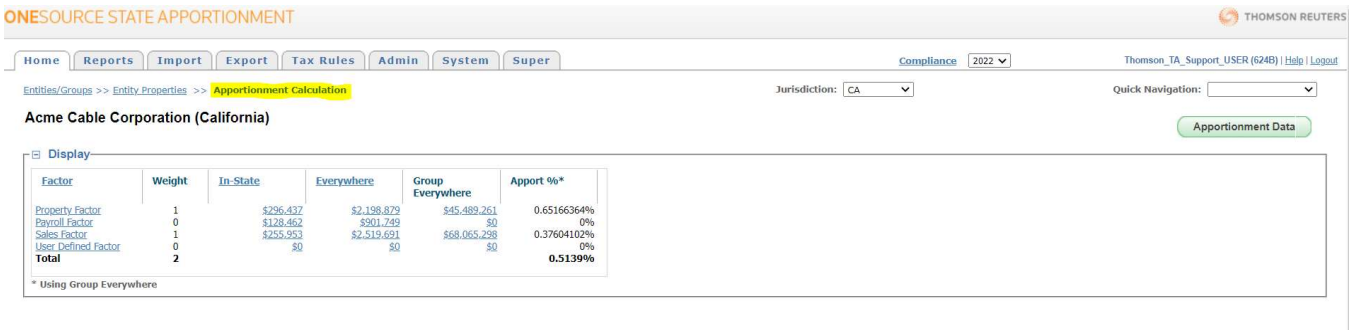


® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Home Tab – Entity/Group Properties Page



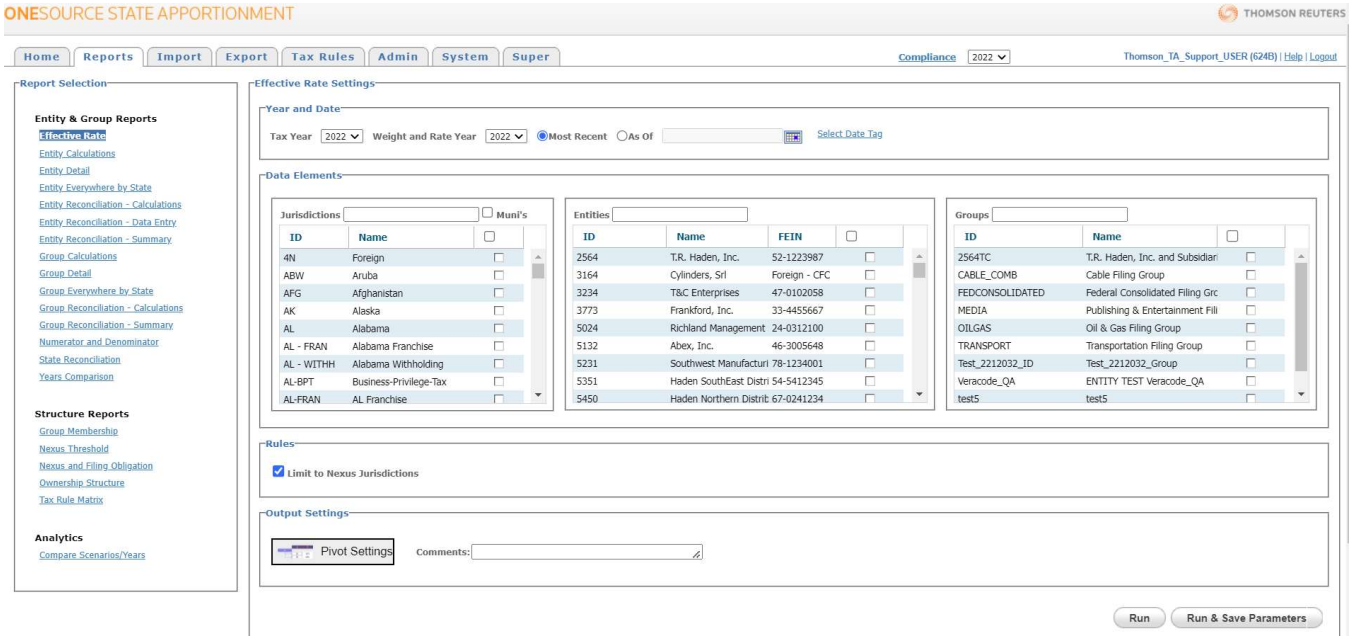
Home Tab – Apportionment Calculation Page



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Reports Tab

The Reports tab provides 14 reports. For report descriptions and instructions on running reports, see *Chapter 5*, *Reporting* on page 66.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Import Tab

The Import tab enables you to import OSA data using either the OSA-supported CSV files or any custom import templates you have created. For information on working with CSV files, see *Appendix D, Working with CSV Files* on page 283. For information on creating custom import templates, see *Appendix B, Custom Data Imports* on page 248. After you import data, you can also run diagnostics from this page. Diagnostics are available from this and the Admin tab. For instructions on running diagnostics, see *Appendix A, System Monitoring* on page 230.

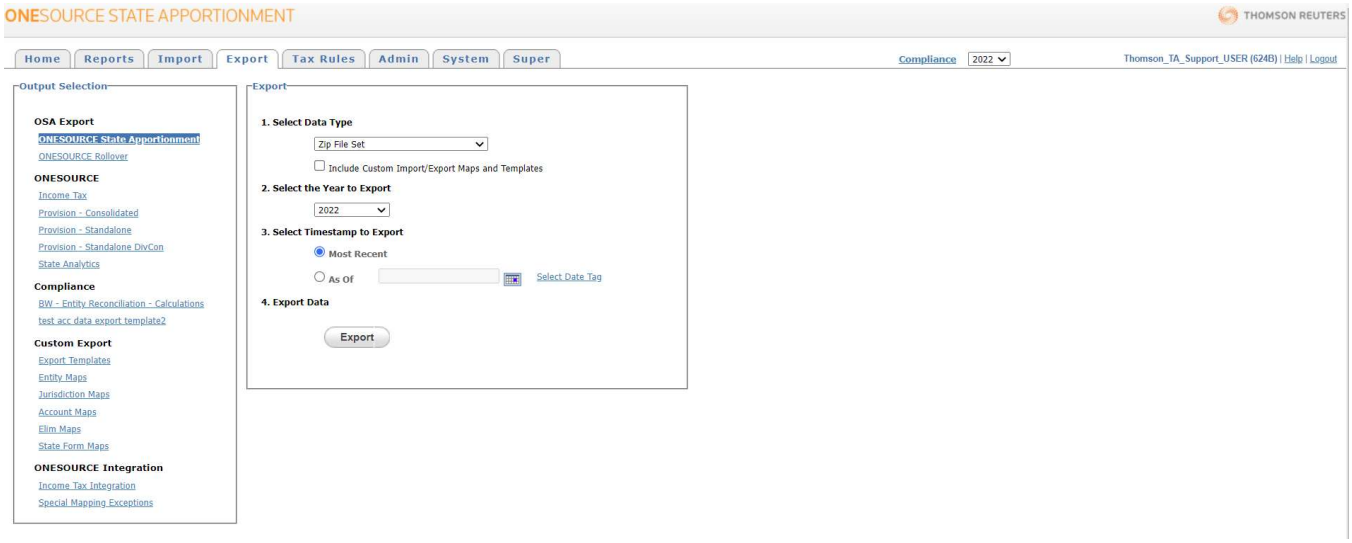


® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Export Tab

The Export tab allows you to export OSA data using either the OSA-supported CSV files or any custom export templates you have created. For information on working with CSV files, see *Appendix D, Working with CSV Files* on page 283. For information on creating custom data export templates, see *Appendix C, Custom Data Exports* on page 261.

The Output Selection pane contains the **ONE**SOURCE State Apportionment link, which enables you to export any of the 22 OSA-supported CSV files or as a compressed ZIP file containing the complete set of CSV files. The **ONE**SOURCE Rollover option enables you to export this year's data using the appropriate maps so you can roll your data over in preparation for next year. The **ONE**SOURCE section contains 5 predefined export templates for **ONE**SOURCE Income Tax (OIT), **ONE**SOURCE TaxStream Provision, and **ONE**SOURCE State Analytics (OSX). Other headings will contain any custom export templates you create.



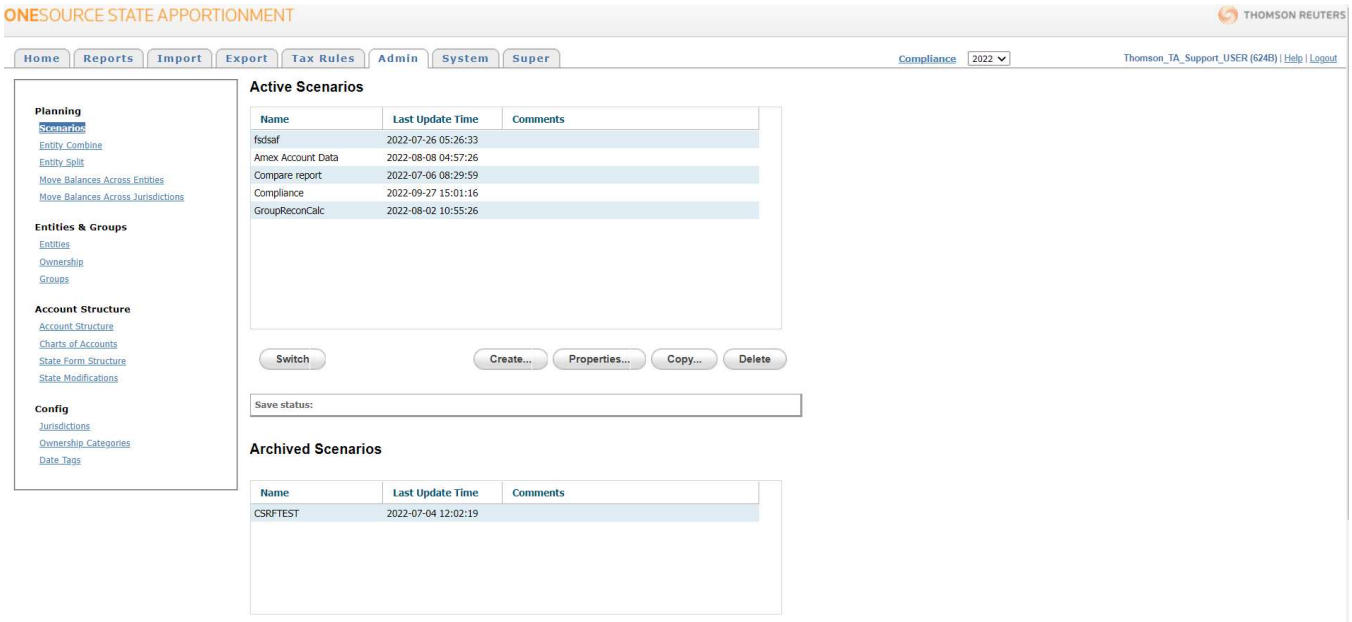
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Admin Tab

The Admin tab allows you to update the OSA data elements (entities, ownership, and groups), the tax rules, and the system configuration, which refers to user management, entity account filters, account structure, jurisdiction list, ownership categories, and date tags. It also provides access to the system monitoring feature.

For information on:

- System Monitoring, see *Appendix A, System Monitoring* on page 230.
- Data Elements, see *Chapter 6, Updating Data Elements* on page 99.
- Tax Rules, see *Chapter 7, Updating Tax Rules* on page 143.
- System Configuration, see *Chapter 8, Updating the System Configuration* on page 159.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

1.4 Annual Review/Preparing for the Current Year

For each tax year within OSA, you need to set up the Data Elements, Tax Rules and System Configuration. The most convenient way to do this is to export the information from the previous year using the **ONE**SOURCE Rollover link, edit the CSV files, and import the edited CSV files into the new tax year.

Therefore, at the end of each tax year, you need to review all the information within OSA's Data Elements, Tax Rules, and System Configuration to determine whether or not the information is applicable for the following year and what changes, if any, need to be made.

Appendix D, Working with CSV Files on page 283 provides detailed instructions for exporting, editing, and importing CSV files.

Examples of what data you need to review are listed below.

Entities

- Should all of the entities from the prior year be rolled over to the new tax year? In OSA you cannot delete an entity once you create it. Therefore, when doing your annual review, you should delete any inactive entities from the CSV files before importing them into OSA.
- Are there any new entities or divisions that need to be added?
- Any entities or divisions that were sold, liquidated, or dissolved?
- Were there any changes to entity properties such as the FEIN, entity type, industry, financial classification?
- Do you need to make any nexus changes to the existing entities?

Ownership

- Were there any changes to the existing ownership?
- For any new entities, are any of them flow-through entities that require ownership information?

Groups

- Are there any new groups? Or any groups that need to be removed?
- Are there any changes in group membership?
- Are there any changes in group properties -- such as Worldwide vs. Water's-edge election?
- Any changes in group filing type?
- Any changes in nexus settings for group members?

Tax Rules

- Do the tax rules need to be updated for any changes to apportionment weights, inclusion/exclusion of accounts, tax rates, flow-through treatment, or ownership category?
- Are there any changes to tax rule assignments?

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Account Structure

- Should all of the accounts from the prior year be rolled over to the new tax year? When you create accounts you cannot move them to another parent account or to another apportionment factor. Do you want to keep them under the same factor/parent account?
- Do any new accounts need to be created?

Jurisdictions

- Are there any new filing jurisdictions?

Users

- Are there any users that need to be added, deleted, or inactivated?
- Are there any changes to permissions?

How to review the information described above is covered in the following chapters:

- For the data elements, including entities, groups, and ownerships information, see *Chapter 6, Updating Data Elements* on page 99.
- For the tax rules, see *Chapter 7, Updating Tax Rules* on page 143.
- For the system configuration, including jurisdictions, ownership categories, and account structure, see *Chapter 8, Updating the System Configuration* on page 159.
- For users and user permissions, see *Chapter 9, Updating Users and Permissions* on page 176.

® 2022 Thomson Reuters/ONESOURCE All Rights Reserved

2 Logging In and User Options

This chapter explains how to log in to the OSA application. It also describes the information in your user profile. Chapter 2 includes the following sections:

- **2.1: Logging In and Initial Display**
- **2.2: Changing Your Password**
- **2.3: Viewing Your User Profile**

2.1 Logging In and Initial Display

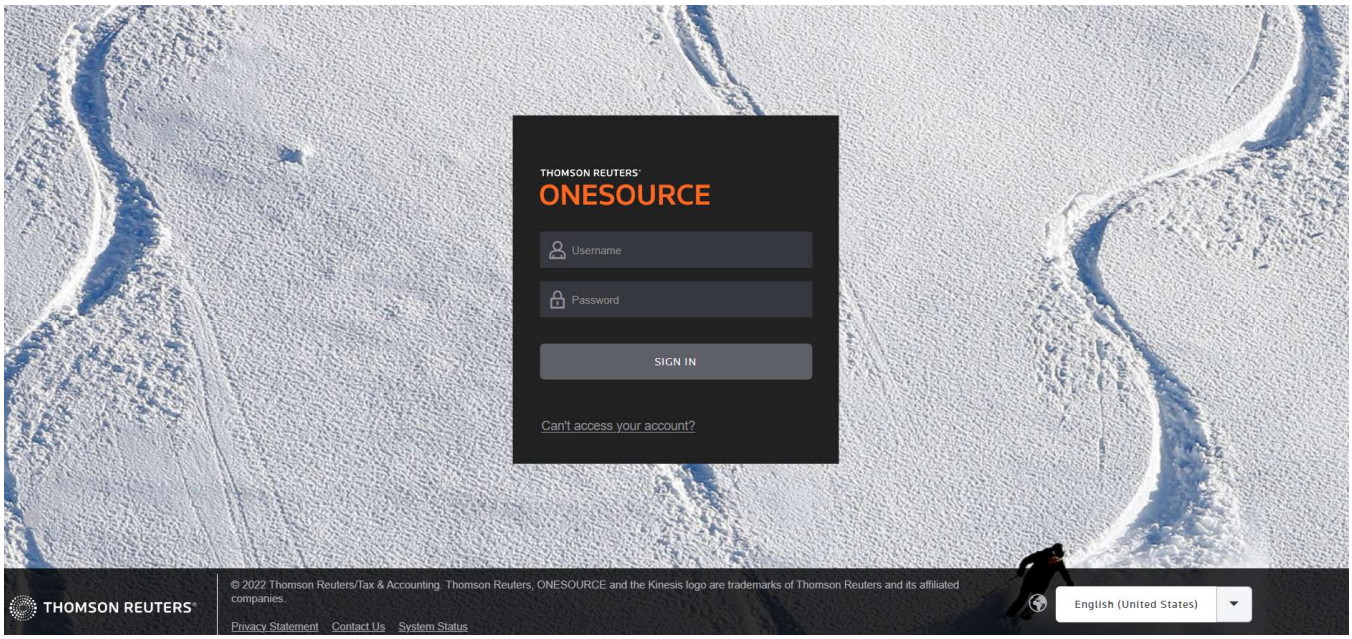
OSA is a web-based application–the application is not installed locally on your computer, it is hosted elsewhere on a server–and you access it by typing the appropriate URL into a web browser window.

2.1.1 Thomson Reuters-Hosted Customers

► **To log in:**

2.1.1.1 Open an Internet Explorer window. Currently, OSA supports Internet Explorer v7.

2.1.1.2 Type the OSW URL (https://www.onesourcetax.com/) into the Internet Explorer address bar.The OSW login dialog displays:



***Note**: If OSW doesn't display, check that you typed the URL correctly and that you have an internet connection. Contact your OSW administrator if the problem persists.*

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

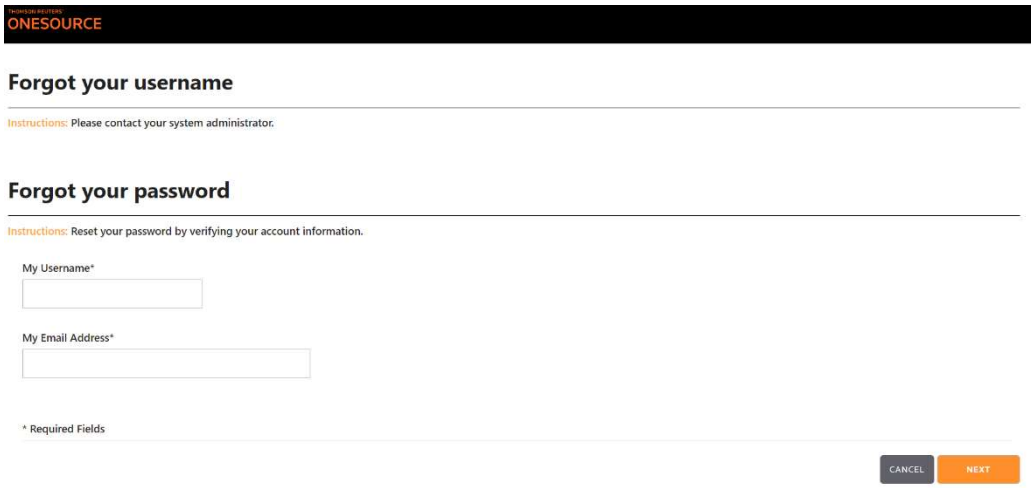
2.1.1.3 Enter your user name and password in the appropriate fields then press **Enter** (or click **Login**).

Note: *If you cannot log in, check that you typed the user name and password correctly, and that neither Caps Lock nor Num Lock is turned on. Contact your OSW administrator if the problem persists.*

2.1.1.4 If you have forgotten your password:

2.1.1.4.1 Click the **Can't access your account?** link.

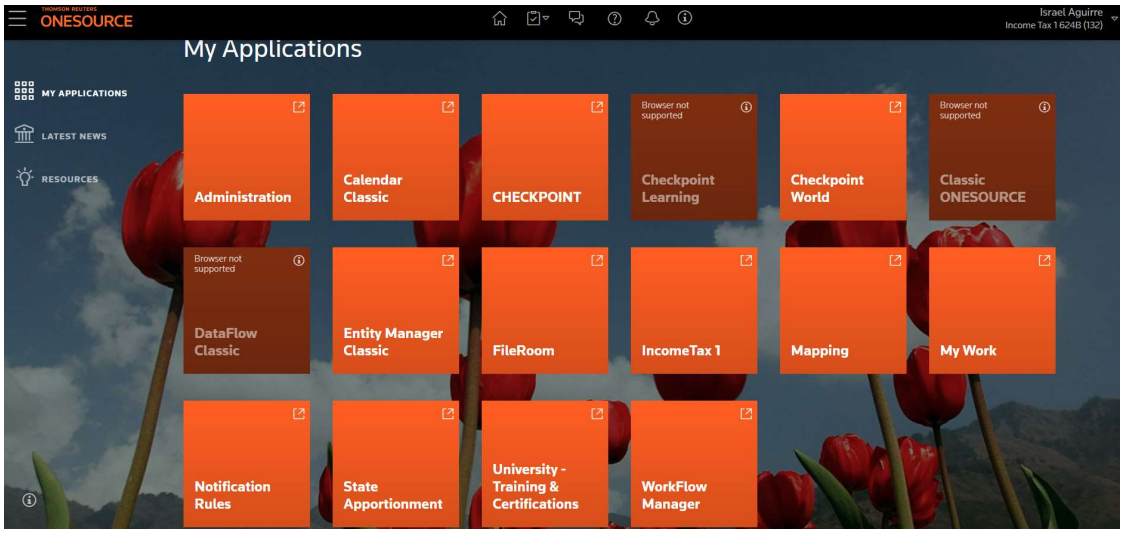
2.1.1.4.2 Click the **Next** button to confirm resetting your password (**Cancel** abandons the operation).



2.1.1.4.3 Click the **OK** button to proceed.

2.1.1.4.4 A temporary password will be emailed to you. Login using your login name andtemporary password.

2.1.1.5 Click the **Applications** button then select the **ONESOURCE State Apportionment** sub-menuitem from the **ONESOURCE INCOME TAX** menu.



® 2022 Thomson Reuters/ONESOURCE All Rights Reserved

Note: When you log in to OSW, you will be placed in the default OSA page. You can update the gadgets displayed and the layout of the page. See the OSW User Guide for more information.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

2.1.2 Self-Hosted Customers

To log in, you will need the URL for the application as well as a user name and password. If you do not have this information, contact your OSA administrator.

Note: *After logging in, keep in mind that the session timeout is set to eight hours; this means that after eight hours of inactivity, you are logged off the OSA application. If you are logged off due to the session timing out, any unsaved data is lost.*

► **To log in:**

2.1.2.1 Open an Internet Explorer window. Currently, OSA supports Internet Explorer v7.

2.1.2.2 Type the URL your OSA administrator gave you into the Internet Explorer address bar. TheOSA application displays along with a login dialog:

Note*: If OSA doesn't display, check that you typed the URL correctly and that you have an internet connection. Contact your OSA administrator if the problem persists.*

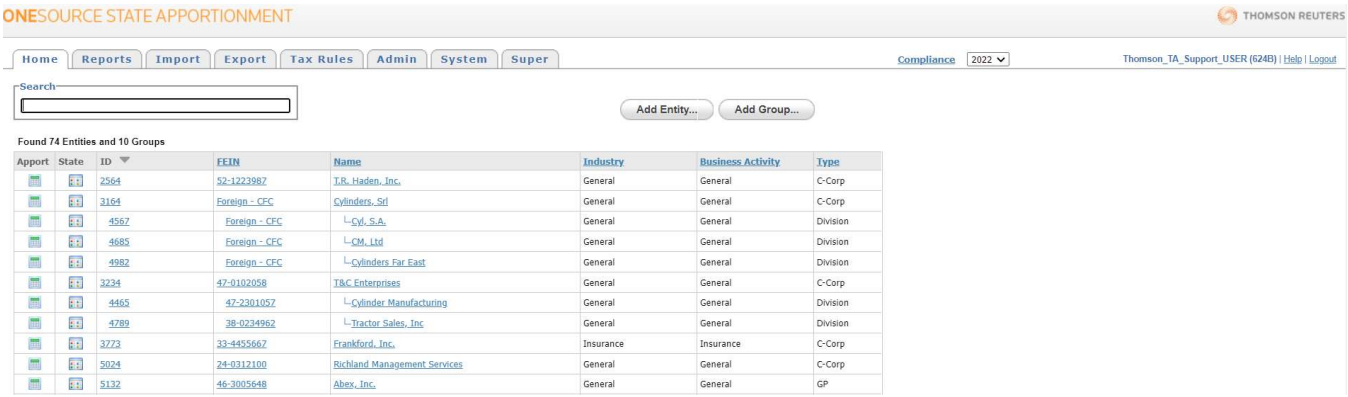
2.1.2.3 Enter your user name and password in the appropriate fields then press **Enter** (or click **Login**).

Note: *If you cannot log in, check that you typed the user name and password correctly, and that neither Caps Lock nor Num Lock is turned on. Contact your OSA administrator if the problem persists.*

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Once you log in, depending on your permissions, you will see a minimum of one tab (e.g., **Home**) and a maximum of five tabs: **Home**, **Reports**, **Import**, **Export**, and **Admin**. If you do not have permissions to any tabs yet, a message will display indicating you do not yet have access and to contact your OSA administrator.

By default, OSA first displays the **Home** tab, which lists all the entities and groups you have permission to view.



Apport	State	ID	FEIN	Name	Industry	Business Activity	Type
		2564	52-1223987	T.R. Haden, Inc.	General	General	C-Corp
		3164	Foreign - CFC	Cylinders, Srl	General	General	C-Corp
		4567	Foreign - CFC	└Cyl. S.A.	General	General	Division
		4685	Foreign - CFC	└CM, Ltd	General	General	Division
		4982	Foreign - CFC	└Cylinders Far East	General	General	Division
		3234	47-0102058	T&C Enterprises	General	General	C-Corp
		4465	47-2301057	└Cylinder Manufacturing	General	General	Division
		4789	38-0234962	└Tractor Sales, Inc	General	General	Division
		3773	33-4455667	Frankford, Inc.	Insurance	Insurance	C-Corp
		5024	24-0312100	Richland Management Services	General	General	C-Corp
		5132	46-3005648	Abex, Inc.	General	General	GP

The tax year is displayed along the top of the OSA application window. To change the tax year, select a different year from the drop-down. In addition, along the top right of the window is your user name, and **Help** and **Logout** links. Self-hosted customers have a linked user name (as shown above). Clicking on the link opens the User Profile dialog.

You are ready to begin using OSA.

- For instructions on entering data, see *Chapter 3, Entering Apportionment* Data on page 27.
- For instructions on reviewing data calculations, see *Chapter 4, Reviewing Calculations* on page 60.
- For a discussion of OSA's permissions and filtering options, see section *9.1 Understanding User Security* on page176.
- For a listing of the other available tasks, refer to the *Contents*.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

2.2 Changing Your Password

2.2.1 Thomson Reuters-Hosted Customers

Your OSW administrator assigns you a user name and password. You can change your password but not your user name. To change your password, refer to the **ONE**SOURCE Workstation User Guide.

2.2.2 Self-Hosted Customers

Your network administrator assigns you a user name and password via Active Directory (AD). You can change your password but not your user name. To change your password, refer to your Windows operating system instructions.

IMPORTANT: *Acceptable password formats are driven by your site's requirements and are therefore different for each OSW/AD application. Please ask your OSW/network administrator whether or not there are any format limitations/requirements for your new password.*

2.3 Viewing Your User Profile

Note*: The user profile is available to self-hosted customers only.*

Your User Profile lists your user name, full name and email address. This information is entered by your network administrator during user set up. Contact your OSA Administrator with any questions about the display. For information on how users are set up and how to change the information displayed in your User Profile, see *Chapter 9, Updating Users and Permissions* on page 176.

► **To view your User Profile:**

1. Click the user name link (located in the top right of the OSA window). The **User Profile** dialog appears, displaying your information. Click any OSA tab to navigate away from the **User Profile** dialog.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3 Entering Apportionment Data

Chapter 3 describes how to enter apportionment data into the OSA application and includes the following sections:

- **3.1: Understanding Data Entry**
- **3.2: Selecting the Entity, Division, or Group**
- **3.3: Entering and Saving Apportionment Data**
- **3.4: Using the Event History Logs**
- **3.5: Confirming Account Totals Match Source Document(s)**

3.1 Understanding Data Entry

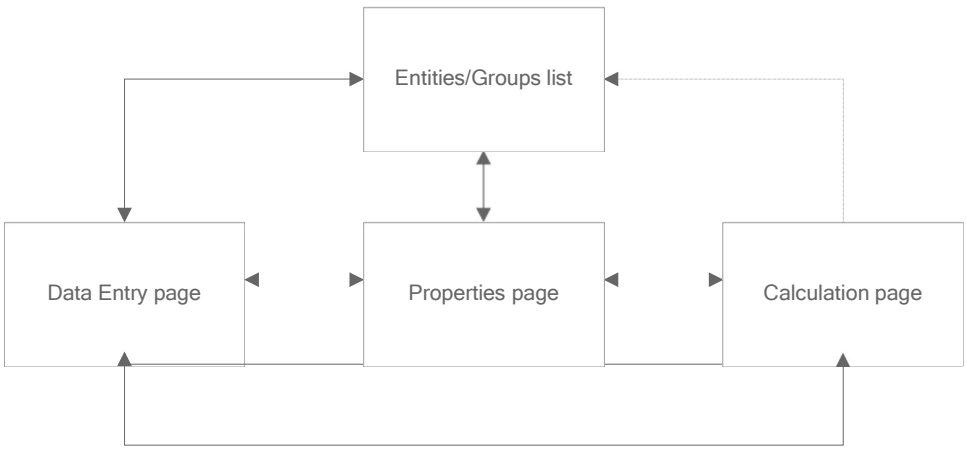
You can enter account data into OSA in two ways:

- **Importing a CSV file** - once the account structure is in place and the entities, divisions, and/or groups have been defined, you can import account data using the AccountData.csv file.
- **Using the Apportionment Data Entry page** - the Apportionment Data Entry page is available from the Home tab Entities and Groups list, as is the Entity/Group Properties page.

Typically, you import account data using a CSV file during the initial OSA set up, although you can import account data at any time. For instructions on importing CSV files, see *Appendix D, Working with CSV Files* on page 283. This chapter covers entering data using the OSA Apportionment Data Entry page.

When you log in to OSA, it is usually the Home tab that first displays. The Home tab Entities and Groups list shows all the entities (and divisions) and groups you have permission to view and/or edit and it is from the Home tab that you access both the Apportionment Data Entry page as well as the Entity/Group Properties page. Once you select an entity or group (and are therefore on either the Entity/Group Properties or Apportionment Data Entry page), you can then access the Apportionment Calculation page.

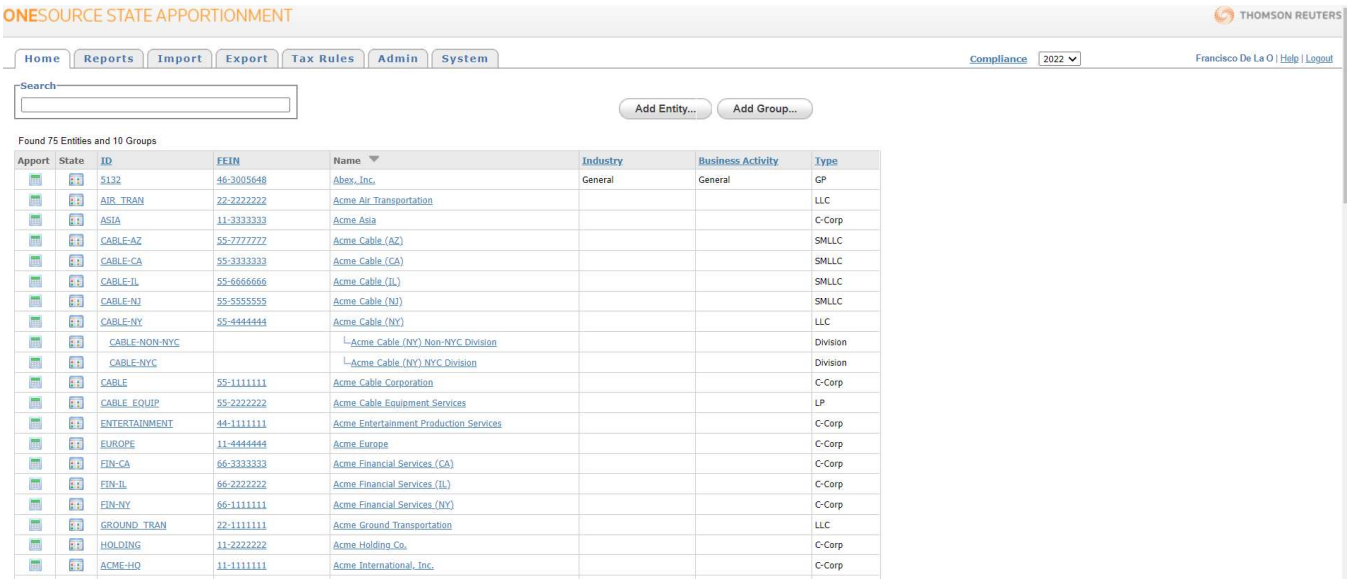
The figure below illustrates the relationship between the four Home tab pages.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

OSA is designed such that regardless of which of the four Home tab pages you're on, you can access the others. The only exception to this is the Apportionment Calculation page because it is jurisdiction-specific. You can't go directly from the Entities/Groups list to the Apportionment Calculation page; you need to select an entity or group first (and therefore be on either the Entity/Group Properties page or Apportionment Data Entry page) the select the jurisdiction that you want to see the calculations for.

In the example below, the Entities and Groups list on the Home tab is showing that OSA has 74 entities (entities and divisions) and 10 groups.



From the Home tab Entities and Groups list, you can either:

- Click the Apportionment Data icon for an entity or group to go to the Apportionment Data Entry page where you can begin entering apportionment data, or
- Click the entity ID link (e.g., 2564), the FEIN link (e.g., 52-1223987) or the Name link (e.g., T.R. Haden, Inc.) to go to the Entity/Group Properties page. On this page, you can view and/or edit the entity or group properties as well as click the Apportionment Data button or a Jurisdiction link to begin entering apportionment data.

Note: *Editing entity and group properties is covered in* Chapter 6, Updating Data Elements *on page 99*.

3.1.1 Permissions

The OSA data structure can contain:

- **Entities**: C-Corps and entities such as Partnerships and LLCs whose data usually flows through.
- **Divisions:** Blocks of data within a legal entity.
- **Groups:** Entities grouped together for the purposes of group filing.

Viewing and editing permissions are set at the entity and group level. Permission settings for divisions follow those of its parent; if you have permissions to view an entity, you can view all divisions of that entity.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

However, if you have permissions to view a group, in order to enter data for an entity within that group, permission to that specific entity is required. Without permissions to the member entities, you will still see the member entities and their data in the Apportionment Calculation screens and any group reports, but you will not be able to enter data for the entities to which you do not have permissions. This is so that you can always see the data necessary to support the calculations.

And finally, although you might have permission to view an entity, in order to view any entities it owns, you need permission to the owned entity specifically, and vice versa.

See *Chapter 9, Updating Users and Permissions* on page 176 for information on permissions.

3.1.2 Ownership and Data Flow

You enter apportionment data for each entity, regardless of the entity type. You should enter data at the lowest level for which it is available because the user-defined ownership structure and tax rule settings within OSA automatically flow the data.

Specifically, you should enter data in separately for entities, divisions, and flow-through entities. Each of those entity's balances should be 100% of its own balances and should exclude any balances that will flow from other entities since OSA will calculate and flow those amounts for you.

Data will flow as follows for each entity type:

- **C-Corp:** Data does not flow for C-Corps. While data does not flow from C-Corp to C-Corp, defining these ownership relationships within OSA enables you to maintain ownership information in a single source as well as run reports for review and analysis.
- **Divisions:** Division data always rolls up 100% to the parent entity and the data and audit trail are retained at both levels.
- **Flow-through Entities (i.e., GP, LLC, LLP, LP, and SMLLC)**: OSA flows data based on the tax rules and the ownership structure and percentages. When entering data, whether it is a parent or owned entity, enter the data at 100% (versus entering the data at the calculated amount based on ownership percentage). OSA analyzes the ownership structure and flows the data to the owning entities at the appropriate percentages.
- **Groups:** Apportionment factors are calculated using the data that was entered in for each member entity. However, OSA also provides for data entry at the group level; this is helpful for users that need to make adjustments to a group when the adjustments are not entity-specific.

See *Chapter 7, Updating Tax Rules* on page 143 for information on tax rules and their impact on data flow, and *Chapter 6, Updating Data Elements* on page 99 for information on defining ownership structure and percentages.

3.1.3 Account Data Types

Normal Accounts

For each apportionment account you create in OSA, you define the calculation behavior. Each account can be defined as affecting only the numerator (In-State Only Account), only the denominator (Everywhere Only Account), or both (Normal Account).

The majority of the accounts in OSA are defined as Normal accounts. This means that the numerators across the jurisdictions sum to the denominator (while excluding local/municipal jurisdiction values for purposes of calculating the denominator of the various states). The denominator is a calculated number and is the sum of all the In-State amounts.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

The user enters the In-State amounts per the source document into the Normal account. In general, these amounts should be entered as positive values, unless it is noted specifically that the amount should be entered as a negative value (e.g., New York Metro – Property Denominator Adjustment).

In-State Only and Everywhere Only Accounts IS EV

In order to be able to enter an amount such that it affects only the entity and jurisdiction (state) into which it is entered, you can define the account as a numerator only (In-State Only) account or denominator only (Everywhere Only) account.

These accounts are equivalent to an override in a compliance system (although the original data is retained as a separate line item in OSA) and are identified in the Data Entry page with the IS or EV icon.

To define an account as an In-State Only account, you set the calculation behavior for the account to Numerator; and, to define an account as an Everywhere Only account, you set the calculation behavior for the account to Denominator.

For information on adding and/or editing accounts in OSA, see *Chapter 8, Updating the System Configuration* on page 159.

Contra and Rent Multiplier Accounts

In OSA, all accounts are placed under a parent account. OSA defines the parent accounts; they cannot be edited. In addition to the default behavior of normal accounts as described above, certain parent accounts have specific behavior.

These include the parent accounts related to accumulated depreciation, accumulated depletion, and rent under the Property factor. The parent accounts related to accumulated depreciation and accumulated depletion accounts are designated as Contra accounts and the parent accounts related to rent are identified as Multiplier accounts (i.e., the value entered into OSA is multiplied by a specific multiplier). These Contra and Multiplier accounts are identified by unique icons as shown below:

- C- **Contra**: When an account is placed under a Contra parent account, all amounts are interpreted as negative amounts. During data entry you enter the amounts as positive numbers. If you enter a negative number, the amount is added rather than subtracted.
- Rx **Rent Real Property:** Amounts placed in accounts under the parent account *Rent Real Property* are multiplied by the rent real property capitalization factor defined in the appropriate tax rule.
- Rx **Rent Personal Property:** Amounts placed in accounts under the parent account *Rent Personal Property* are multiplied by the rent personal property capitalization factor defined in the appropriate tax rule.

For a list of all parent accounts and their behavior, see section *D.4.1 Supporting Data* on page 325.

Elimination Accounts

For every normal account in OSA, there exists both an in-state and an everywhere elimination account. These elimination accounts are created automatically during the initial OSA setup as well as each time you add an apportionment account using the Account Structure page in the OSA interface or by importing the AccountStructure.csv file. You do not need to create them explicitly.

Data entered into the In-State Elimination accounts only affects the numerator for the specific entity and jurisdiction (state). Likewise, data entered into the Everywhere Elimination accounts only affects the denominator for the specific entity and jurisdiction (state).

The data entered rolls up to the appropriate legal entity and/or group. When you enter an elimination amount for a division the amount rolls up to the parent. Likewise, when you enter an elimination amount for an entity within a group, that amount rolls up to the group calculation.

Elimination data entered for a flow-through entity does not flow to its owner(s) or anywhere else in the product; therefore, eliminations related to flow-through entities need to be entered in at the ultimate C-Corp owner level.

When you designate a normal account as an In-State Only IS or Everywhere Only EV account, this designation is maintained for the corresponding In-State and Everywhere Elimination accounts. Likewise, the Contra and Multiplier account designation is also maintained within the In-State and Everywhere Elimination accounts.

Therefore, in general, you enter amounts into the elimination accounts as positive numbers. OSA knows to subtract them. If an amount is entered in the elimination accounts as a negative number, the amount is added. The exception to this is when the account is a Contra account. In this case, as expected, when you enter a positive number into a Contra-type Elimination account, the amount is added. When you enter a negative number into a Contra-type Elimination account, the amount is subtracted.

During data entry, you use the Display properties to switch between the display of normal, in-state elimination, and everywhere elimination accounts, as described in section *3.3.2 Entering Elimination Data* on page 38.

3.1.4 Keeping an Audit Trail

OSA maintains an audit trail of all the changes made to an entity or group. These changes include those made to account data in the Apportionment Data Entry page as well as changes made using the Properties page of a given entity or group, as described next:

- **Entity or Group Properties page:** As you make changes to entity or group properties, each time you click the Save button a record is stored in the log. The event record lists the changes made since the previous save operation, and provides a timestamp and the name of the user who made the change.
- **Apportionment Data Entry page:** Similar to the log for the Entity or Group Properties pages, a record is stored in the log each time you click the Save button. The Apportionment Data Entry page provides additional detail in that for each event record it highlights the changes to the data, and additionally, will list previous and current values for any highlighted change. This functionality can be accessed by clicking on the History Mode link. See section *3.4.1 Data Entry History Mode Log* on page 42 for more information.

For any of the OSA-generated event records, you can add an attachment or edit the system-generated comment. For example, you can add a source document as an attachment, or enter a comment justifying a change. You can also make an entry in the log manually. This is useful when you want to add an attachment that is relevant to the data set as a whole and not a specific event record (such as preparer notes).

The information captured in each event record and the ability to add attachments and edit comments in the log enables users to keep a detailed and through record of any changes to the account data and entity and group properties.

For instructions on viewing the Event History logs as well as adding comments or attachments to them, see section *3.4 Using the Event History Logs* on page 41.

In addition to the Event History logs within the properties pages and the **Apportionment Data Entry** page, OSA logs most operations performed within OSA as events in the main Event History log available on the Admin tab. For more information, including the types of operations that are logged, see *Appendix A*, *System Monitoring* on page 230.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3.1.5 Apportionment Data Entry Process

Data entry into OSA is typically accomplished in one or both of these ways:

- Importing CSV files, and/or
- Entering apportionment account data into the OSA interface.

For information on importing account data using CSV files, see *Appendix D, Working with CSV Files* on page 283.

This section covers the data entry process when using the OSA interface. However, after you import data using CSV files, you should also review the data in OSA to ensure it coincides with your source documents and work papers.

In general, the data entry process is as follows:

3.1.5.1 Select the entity, division, or group for which to enter data.

3.1.5.2 Enter and save the data for the desired accounts.

3.1.5.3 Add comments and/or attachments, if appropriate, to the Event History Logs.

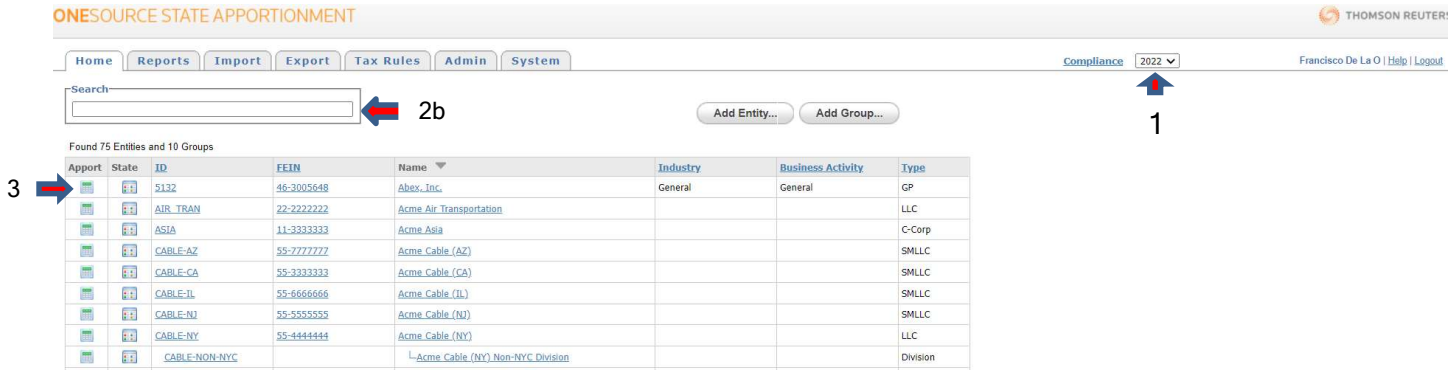
3.1.5.4 Confirm that account totals match source document(s).

Each step in the process above is described next, beginning with section *3.2 Selecting the Entity, Division, or Group*.

3.2 Selecting the Entity, Division, or Group

1. Ensure you are working in the correct tax year.

   When you log in to OSA, you are placed in the same tax year you were working in when you logged out of your previous session. If this is your first login, you are placed in the default tax year for your organization. The tax year drop-down is located to the right of the tabs. Before you begin data entry, make sure you are in the correct tax year. If you are not, select the correct year from the drop-down.



See section *2.1 Logging In and Initial Display* on page 22 for information on logging in and the initial OSA display.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

2. On the Home tab, find the desired entity, division, or group. The entity/group list is typically sorted alphabetically by entity ID (divisions are listed with parent entity) with entities listed first, followed by groups. You can:

    a. Use the browser window scroll bar to scroll down the list of entities, divisions, or groups, or

    b. Enter a string in the **Search** box to filter the list. Only entities/groups with a matching string in the ID, FEIN, Name, or Type fields will be listed.

3. Click the **Apportionment Data** icon to go directly to the apportionment data entry page for the entity or group. You can also click the ID, FEIN, or Name link to view the Entity or Group Properties page, at which point you can access the Apportionment Data Entry page using the **Apportionment Data** button.

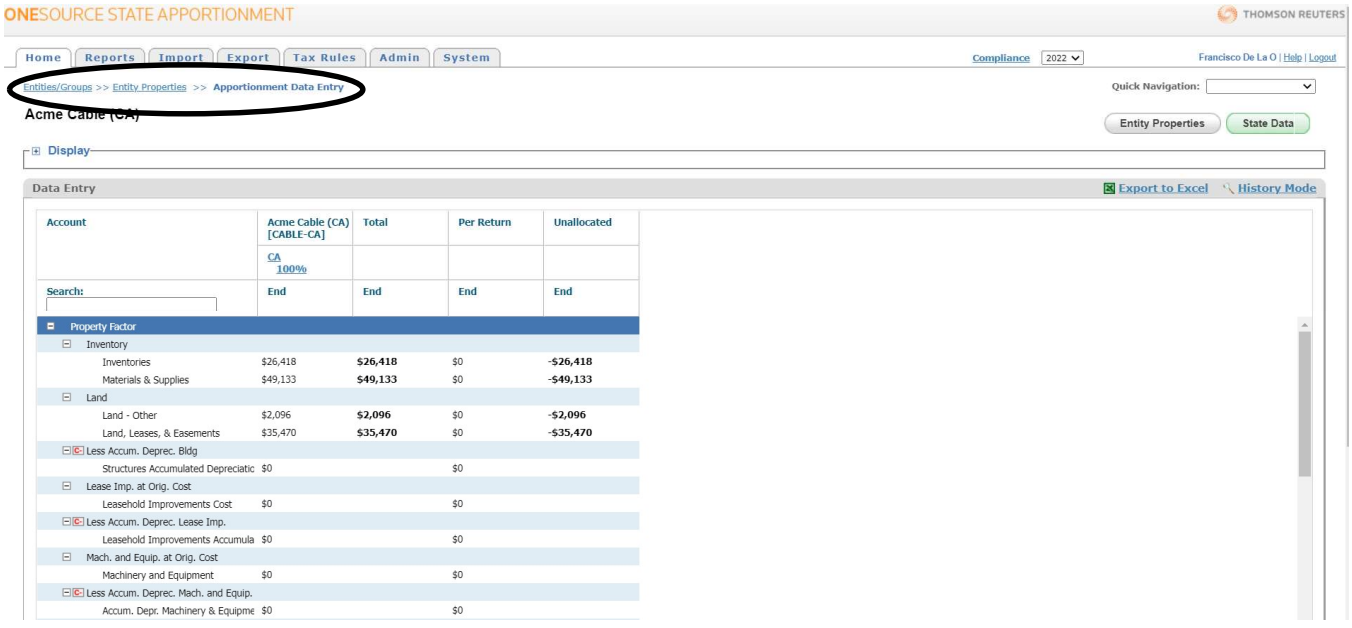
    When selecting a division, you can either select the division itself or select the parent. In both cases, you can use the Display options to display the parent along with all divisions. See section *3.3.1 Apportionment Data Entry Page* Display on page 34 for information on using the Display options.

    If the entity/group you want is not listed, you might not have permission to view it, it may not have been added to the entity list yet, or it may be inactive. See *Chapter 9*, *Updating Users and Permissions* on page 176 for information on permissions, and see *Chapter 6*, *Updating Data Elements* on page 99 for instructions on adding entities, divisions, and groups.

    Once you find the entity, division, or group you want and click the Apportionment Data icon, you are ready to begin entering data.

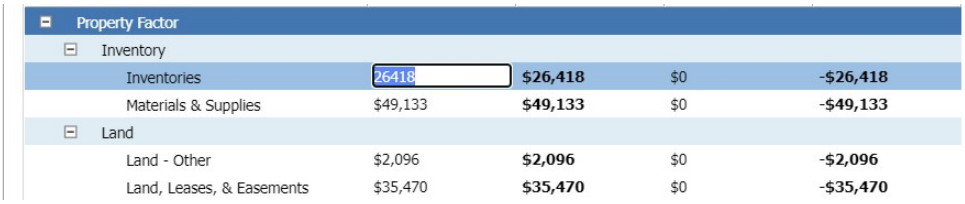
3.3 Entering and Saving Apportionment Data

When you select the entity, division, or group to edit as described in the previous section, the Apportionment Data Entry page for the entity, division, or group displays. Notice the breadcrumbs circled below, identifying the page.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

To enter data for the selected entity, division, or group, you single click on the account field to edit. The field becomes editable; you enter the amount and press the **Enter** key or click on another account field. An example is shown below (the Inventory – Finished Goods account is being edited).



Property Factor				
Inventory				
Inventories	26418	**$26,418**	$0	**-$26,418**
Materials & Supplies	$49,133	**$49,133**	$0	**-$49,133**
Land				
Land - Other	$2,096	**$2,096**	$0	**-$2,096**
Land, Leases, & Easements	$35,470	**$35,470**	$0	**-$35,470**

Since OSA logs data entry activity, and adds an entry to the log at each save operation, it is recommended you enter a logical batch of data and then click the **Save** button. See section *3.4 Using the Event History Logs* on page 41 for information on using the Event History Log.

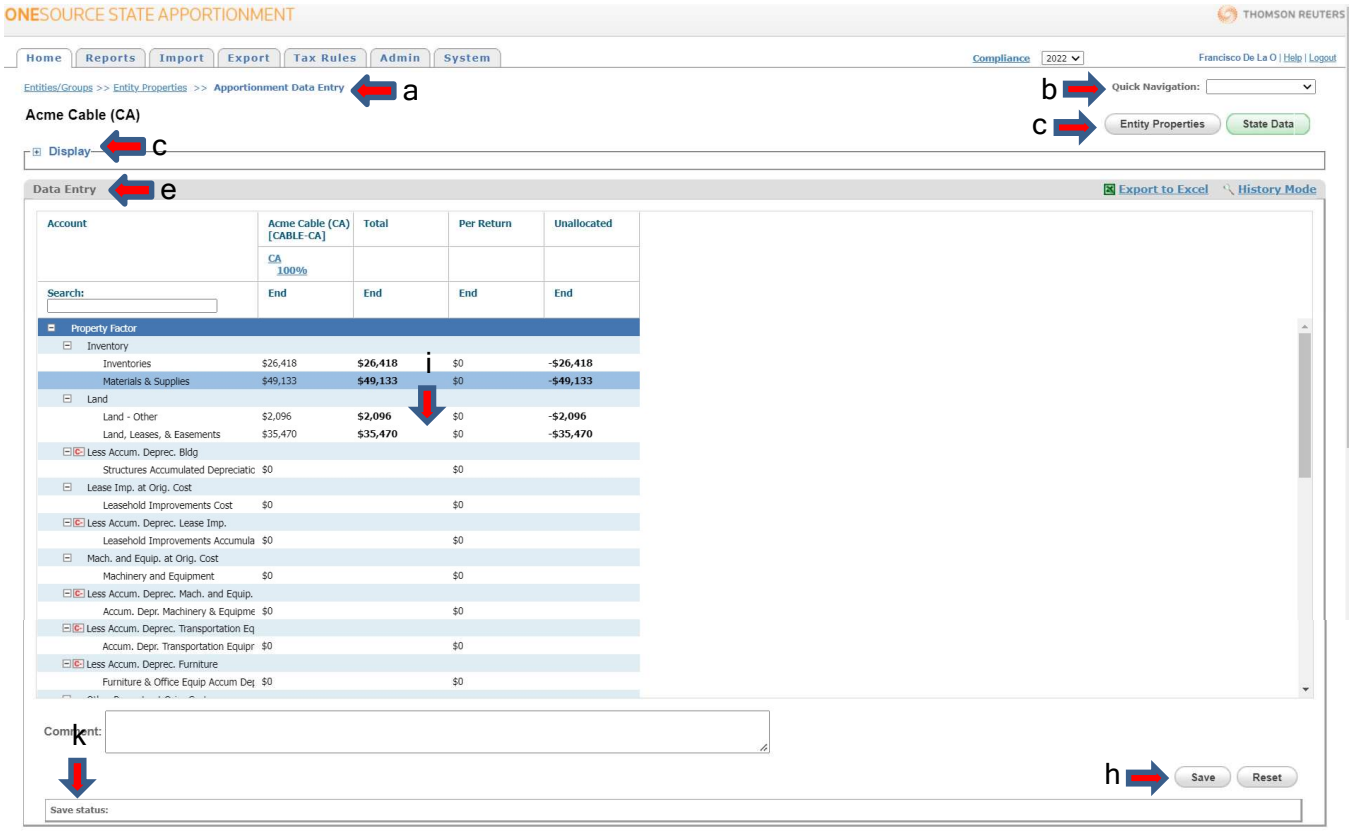
Keep in mind that OSA will log you out after eight hours of inactivity. A warning is provided before you are logged off. If you are logged out due to inactivity, any data you have not saved is lost. Therefore, ensure that you save any data by clicking the **Save** button prior to moving away from OSA for any length of time.

3.3.1 Apportionment Data Entry Page Display

By default, the **Apportionment Data Entry** page is displayed in Edit Mode (versus History Mode), with normal accounts (versus elimination accounts), all jurisdictions, and all factors showing. In addition, parent accounts are included along with ending data and the total. Finally, if an entity owns divisions, the divisions are excluded in the default display. The data in the Data Entry page is shown pre-logic, meaning that no tax rules or other apportionment calculations such as ownership percentages have been applied.

Depending on the amount of data displayed, it might not all fit on the screen; horizontal and vertical scroll bars are provided as necessary. A description of all the elements displayed in the default Apportionment Data Entry page is provided next.

® 2022 Thomson Reuters/ONESOURCE All Rights Reserved



a. Page title – The breadcrumbs function as the page title; they identify that you are in the Apportionment Data Entry page and also provide quick links that switch the display to the Entity Properties page (or Group Properties page, in case of a group) or Home tab.

b. Quick Navigation – For entities, the drop-down lists any divisions as well as any owners and owned entities. For groups, the drop-down lists all member entities. Clicking an entity switches the page to view that entity.

c. Display panel - The collapsed panel opens to enable you to change aspects of the current data display such as jurisdictions, divisions, factors, parent accounts, data, and the account data screen.

d. Entity Properties button – Takes you to the **Entity Properties** page for the current entity. When working with a group, this button reads **Group Properties** and takes you to the **Group Properties** page.

e. Data Entry table and title - The title indicates whether the Data Entry table is displaying the Normal, In-State elimination, or Everywhere elimination accounts. In the case of the In-State and Everywhere elimination accounts, the title changes to read ¯Data Entry - In-State Elims‖ or ¯Data Entry - Everywhere Elims,‖ respectively. Otherwise, it simply reads ¯Data Entry.‖

f. Export to Excel link - Enables you to export the account data for the current entity or group to an Excel file.

g. History Mode link - Changes the page mode to History Mode, where you can view the Event Detail logs as well as add comments and/or attachments.

h. Command buttons - Enable you to save the changes you made or clear the changes you made since the last save operation.

i. Account data – The account data for the current entity. The **Total** field shows the sum of the amounts for all displayed accounts including local or municipal jurisdictions. Therefore, the **Total** will not always reflect the denominator used in the apportionment calculation. See section *3.5 Confirming Account Totals Match Source Document(s)* on page 53 for more information.

j. Scroll bars – When the data exceeds the screen real estate, they enable you to view all the account data.

k. Save status box – Displays messages indicating whether or not operations performed are successful.

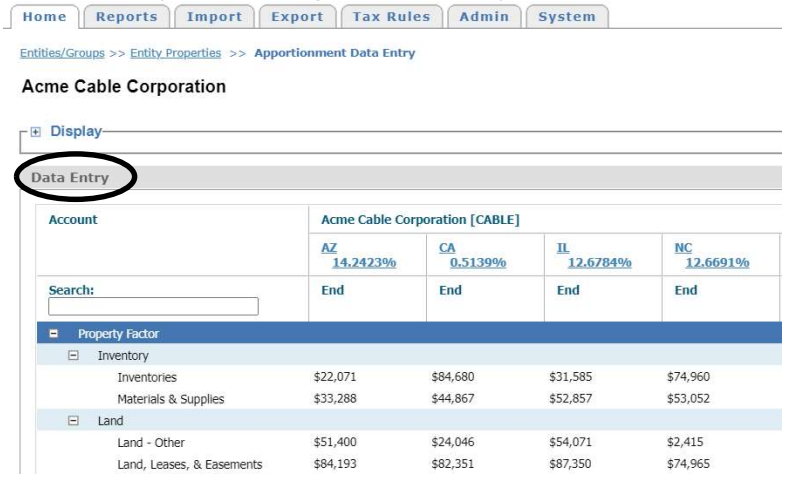
Changing the Display

Using the options in the **Display** panel, you can change the display of the **Apportionment Data Entry** page as follows:

- **Jurisdictions** – you can choose to display one or more
- **Divisions** – if an entity has divisions, you can choose which to display
- **Factors** – you can choose to show one of the four factors or all
- **Show Municipalities** – you can toggle between showing and hiding municipalities. When you uncheck this, all municipalities are automatically deselected in the Jurisdictions list.
- **Show Parents** – you can choose to show or hide the parent accounts
- **Show Beginning Data** – you can toggle the display between showing and hiding beginning data
- **Show Ending Data** – you can toggle the display between showing and hiding ending data
- **Show Total** – you can toggle on and off the display of the Total field. This field represents the sum of all data displayed (which is not necessarily the denominator used for apportionment calculations)
- **Show Per Return** – works with the Show Total option to display two additional columns in the data entry grid. One is the data entry field for Per Return values (which can alternately be imported) and the other is the Unallocated column. Unallocated is equal to the Per Return less the Total value. Total does not automatically exclude Municipalities so you should use the Show Municipalities option and exclude any other jurisdictions that should not be totaled when reviewing Unallocated amounts. This option is enabled only when the Show Total option is selected.
- **Show Zero Balance** – you can show or hide accounts without balances
- **Lock Account Column** – you can lock the Account column so that as you scroll right, the account names remain visible

® 2022 Thomson Reuters/ONESOURCE All Rights Reserved

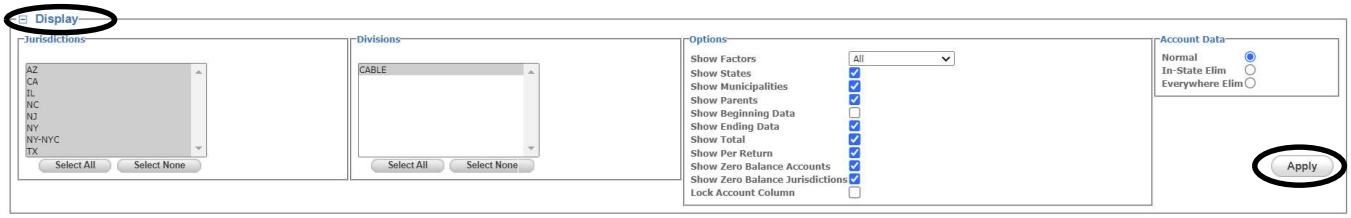
- **In-State or Everywhere Elimination Accounts** – you can switch views between Normal, In-State Elimination, or Everywhere Elimination accounts; the title of the data entry table changes to indicate that you are viewing In-State or Everywhere Elimination accounts, as shown below:



- **Save Options As Default** – allows you to store your display layout selections. This does *not* include the division or jurisdiction selections. If you want to temporarily change your view without changing the stored default, deselect this option before clicking the Apply button.

► **To change the display:**

1. In the **Apportionment Data Entry** page, click the expand/collapse **Display** icon. The **Display** panel appears.



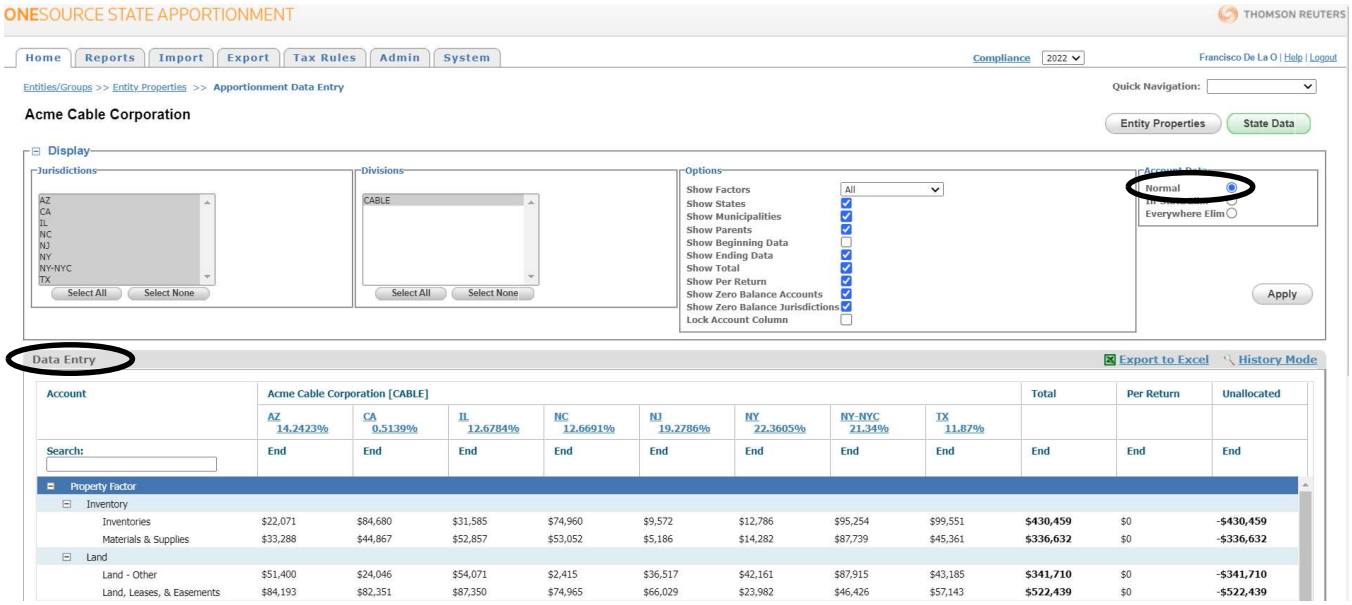
2. Choose the desired display options. When selecting jurisdictions and/or divisions, hold down the **Ctrl** key to select more than one.
3. To apply the changes, click the **Apply** button.

   The **Apportionment Data Entry** page changes accordingly. To hide the **Display** panel, click the expand/collapse icon again.

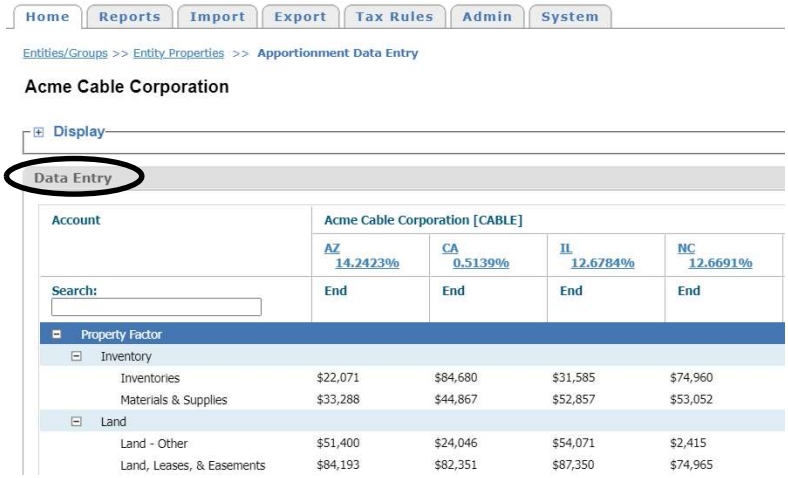
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3.3.2 Entering Elimination Data

When you access the **Apportionment Data Entry** page, as shown in the image below the display defaults to the Normal account data screen (which means you will be entering data into the normal versus the elimination accounts). Notice that the **Normal** radio button is selected under Account Data and the Data Entry table title reads ¯Data Entry.‖



In order to enter elimination amounts, you need to change the Apportionment Data Entry page to display the In-State or Everywhere Elimination accounts. The sample page below is displaying the In-State Elimination accounts. Follow the instructions for changing the display in section *3.3.1 Apportionment Data Entry Page* Display on page 34.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Once the display is changed to show In-State or Everywhere Elimination accounts, you can begin entering the elimination amounts. Enter the elimination amounts as positive numbers; OSA knows to subtract them from the total. If you enter a negative number, OSA will add the amount to the total.

Data entered into the elimination accounts rolls up to the appropriate legal entity and/or group. For example, when you enter an elimination amount for a division the amount rolls up to the parent. Likewise, when you enter an elimination amount for an entity within a group, that amount rolls up to the group calculations. Elimination data entered at the flow-through entity level does not flow through to its owner(s). Therefore, you should enter flow-through entity related eliminations at the level of the ultimate owner(s).

3.3.3 Recovering from a Data Entry Error

During data entry, if you determine that you made a data entry error, you can roll back the data to a previous timestamp. You do this by using the OSA Export and Import tabs.

All changes to account data are stored in the Event History log, both the Data Entry Event History Log and the overall OSA Event History Log (see *Appendix A*, *System Monitoring* on page 230 for details on what is stored in the Event History Log).

You can export data using the current date/time or a prior timestamp. This allows you to export data with a timestamp prior to your undesired edits.

Refer to *Appendix D, Working with CSV Files* on page 283 for instructions on the mechanics of exporting and importing account data.

► **To roll back data:**

3.3.3.1 First, determine a date/time when the account data did not have the error (see section *3.4Using the Event History Logs* on page 41 for instructions on viewing entries in the log, if necessary).

3.3.3.2 Using the OSA export feature, export the apportionment account data using the priortimestamp.

3.3.3.3 Then, import the CSV file you just exported back into OSA using the OSA import feature. When importing the account data, select the ¯Clear existing values and load new values for entities included in the file‖ option.

The apportionment account data (for entities and groups existing in OSA at the time of export) is restored to the way it was at the timestamp you specified for export.

Keep in mind that the OSA import feature is additive and the export/import is only affecting account data; there is no effect on changes made to other data types or areas in OSA. The fact that it is additive means that you cannot remove data elements (e.g., entities and groups) using CSV files. You can only edit existing entities or add new ones. And, since you are only exporting and importing account data, the properties of the entities and groups are not altered, only their account data is altered.

Therefore, say you determine you made your data entry error at 8:50am, and it was for entities A, B, and C. You also added a new entity (entity D) along with some account data at 9am. To roll back your data entry error for entities A, B, and C, you export the account data with a timestamp of 8:49am and then import it back into OSA.

The account data for entities A, B, and C, and any other entities and groups in existence at 8:49am is reverted to the state it was in at 8:49am. However, the data for the new entity (entity D) is unaffected by the export and subsequent import because since that entity did not exist at 8:49am, it was not part of the export and due to the additive nature of the import feature, its

data was not cleared as part of the import.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3.3.4 Editing Entity/Group Properties

You can access the Entity Properties and Group Properties pages from both the Home tab and the Apportionment Data Entry page. Using the properties pages, you can edit most of the entity or group properties including adding and removing jurisdictions.

Chapter 6, Updating Data Elements on page 99 provides instructions on editing entity and group properties. See section *6.3 Editing an Entity* on page 104 for instructions on editing entity properties. See section *6.5.3 Editing Groups* on page 130 for instructions on editing group properties. In addition, as with most data in OSA, you can add and/or edit entities and groups by importing CSV files. See *Appendix D, Working with CSV Files* on page 283.

***Note**: An Event History log is maintained for each entity and group properties page. When you make a change to an entity's or group's properties, this change is logged in the respective Event History log. For information on using the Event History logs, see section* 3.4 Using the Event History Logs *on page 41.*

3.3.5 Data Entry Troubleshooting

This section lists some of the common issues encountered during data entry along with suggestions for addressing them.

Issue	Reason / Fix
Account is not visible in Data Entry page.	It could be that: • The account was not added to OSA • The account is not active, or • The account is being filtered for that entity (using an Account Entity Filter). See *Chapter 8, Updating the System Configuration* on page 159 for information on adding and activating accounts as well as editing entity account filters.
Account is visible in Apportionment Data Entry page when it shouldn't be.	Either the account is active when it shouldn't be or it was not added to the Entity Account Filter for that entity. See *Chapter 8, Updating the System Configuration* on page 159 for information on inactivating accounts and editing entity account filters.
Jurisdiction is not visible in Apportionment Data Entry page.	You can change the display of the Apportionment Data Entry page to include and exclude the entity's jurisdictions. It could be that the display is set to not show that particular jurisdiction. Follow the instructions in section *3.3.1 Apportionment Data Entry Page* Display on page 34 and make sure the jurisdiction is set to display. If the jurisdiction is not available for selection in the Display panel, then you will need to add the jurisdiction to the entity. See the previous section, *3.3.4 Editing Entity/Group Properties*, for instructions. If the jurisdiction is not available for adding to the entity, then you will need to add the jurisdiction to OSA or make sure that if it is added that it is active. See section *8.1 Adding/Editing OSA Jurisdictions* on page 159.

® 2022 Thomson Reuters/ONESOURCE All Rights Reserved

Issue	Reason / Fix
Elimination amounts are not rolling up.	Elimination amounts entered at the flow-through entity level do not flow up to partnerships. Data entered into the elimination accounts rolls up to the appropriate legal entity and/or group. For example, when you enter an elimination amount for a division, the amount rolls up to the parent. Likewise, when you enter an elimination amount for an entity within a group, that amount rolls up to the group calculations.
The amount entered in the Apportionment Data Entry page for a specific account isn't flowing to the apportionment calculation screen. OR Apportionment factor is not updating when I change an amount.	The account into which you are entering the amount is not included in the apportionment calculation. See section *7.4 Specifying Included/Excluded* Accounts on page 152 for information on how to include/exclude an account from the apportionment calculations.
Save/Reset buttons are missing. OR I can enter data but not save it.	When the Save and Reset buttons are not visible or grayed out, it means that you do not have permissions to edit entities. You can view the data but not edit it. See your OSA administrator.
I can't enter data in the Apportionment Data Entry page.	When you cannot double-click to edit an amount in the Apportionment Data Entry page, it means that you do not have permissions to edit entities. You can view the data but not edit it. See your OSA administrator.
Total is changing depending on what I show on the page.	The Total field is a calculated amount that displays the sum of what is displayed on the page. It is not the total (or denominator) that will be used in the apportionment calculations.
Export to Excel link isn't working, nothing happens when I click the link.	This feature requires that your browser be set to allow pop-ups and downloads from OSA. See *Allowing Pop-Ups and Downloads* on page 290.

3.4 Using the Event History Logs

As users enter account data for an entity, or make changes to an entity's or group's properties, the changes are logged as an event in the Event History log for that entity, either in the **Apportionment Data Entry** page (in the case of account data) or in the relevant **Properties** page.

An event is logged each time the user clicks the **Save** button. Each event record provides the timestamp, the user name of the user who performed the operation, the type of operation performed, and a generic comment.

Users can edit the generic comment and attach files to the OSA-generated event records as well as add to the log a comment and/or attachment not tied to a specific event record. This is useful when you want to add a comment or attachment that is relevant to the entire data set and not a specific event record.

As described next in sections *3.4.1 Data Entry History Mode Log* and *3.4.2*

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Properties Page Event History Log, the **Event Details** dialog for an event also lists the changes made, showing prior and current values as appropriate.

In addition to the Event Logs for each entity, OSA keeps a main Event History Log. This log is available from the Admin tab and lists the event history for all logged events in OSA. See *Appendix A*, *System Monitoring* on page 230 for information on the OSA-wide Event History Log.

3.4.1 Data Entry History Mode Log

When a user accesses the Data Entry History Mode Log and views the detail for a particular event, OSA displays an **Event Details** dialog for that event, allowing the user to edit the comments and/or add an attachment.

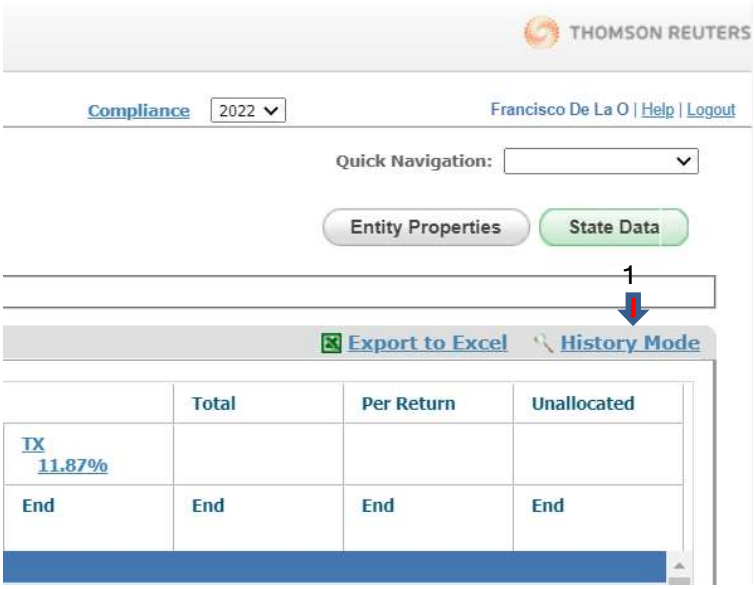
OSA also highlights the amounts that were changed. Then, if a user clicks on a highlighted amount, OSA displays the **Account History** dialog, which lists all edits made to that amount (during any event, not just the currently selected event).

***Note**: Users can modify the display of the **Apportionment Data Entry** page to include/exclude jurisdictions from view. If an event is exclusive to a jurisdiction that has been hidden from view, the event will not display in the Event History Log. If an event includes changes to various jurisdictions including a jurisdiction that has been hidden, the event will be listed but the changes to the hidden jurisdiction will not be shown.*

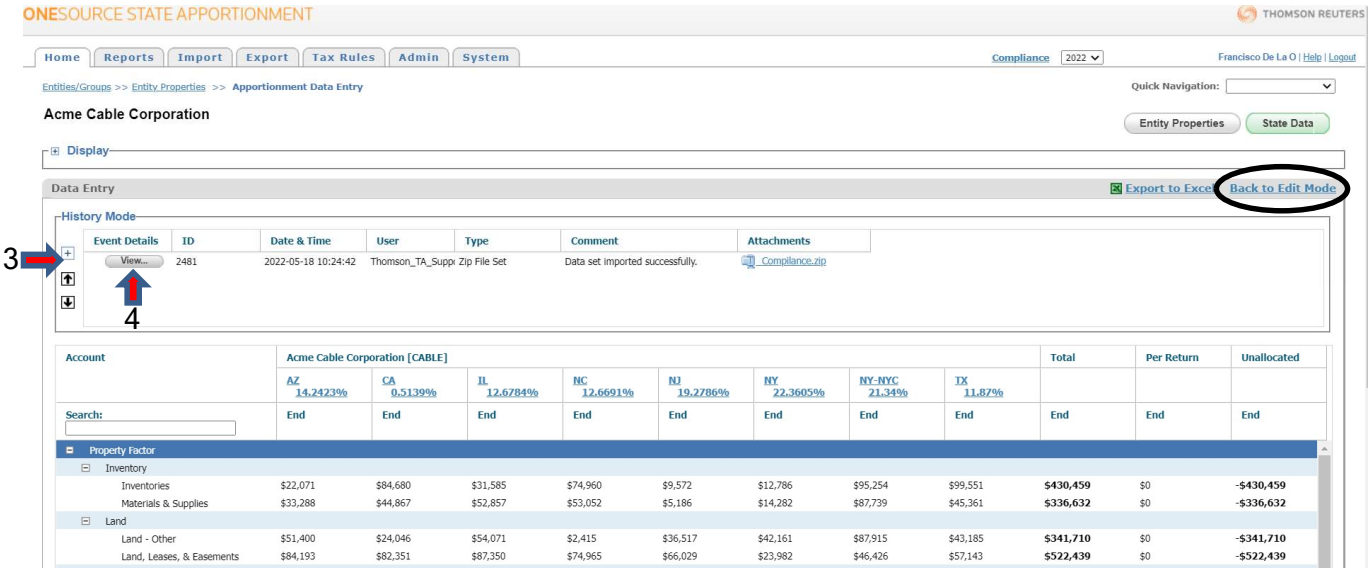
Viewing the Apportionment Data Entry History Mode Log

► **To view the Apportionment Data Entry History Mode log and details for an entity:**

3.4.1.1 From the **Apportionment Data Entry** page for the entity, make sure the accounts you want toview are visible (e.g., Normal versus Elim), and then click the **History Mode** link (see section *3.2 Selecting the Entity, Division, or Group* on page 32 for information on accessing the **Apportionment Data Entry** page).

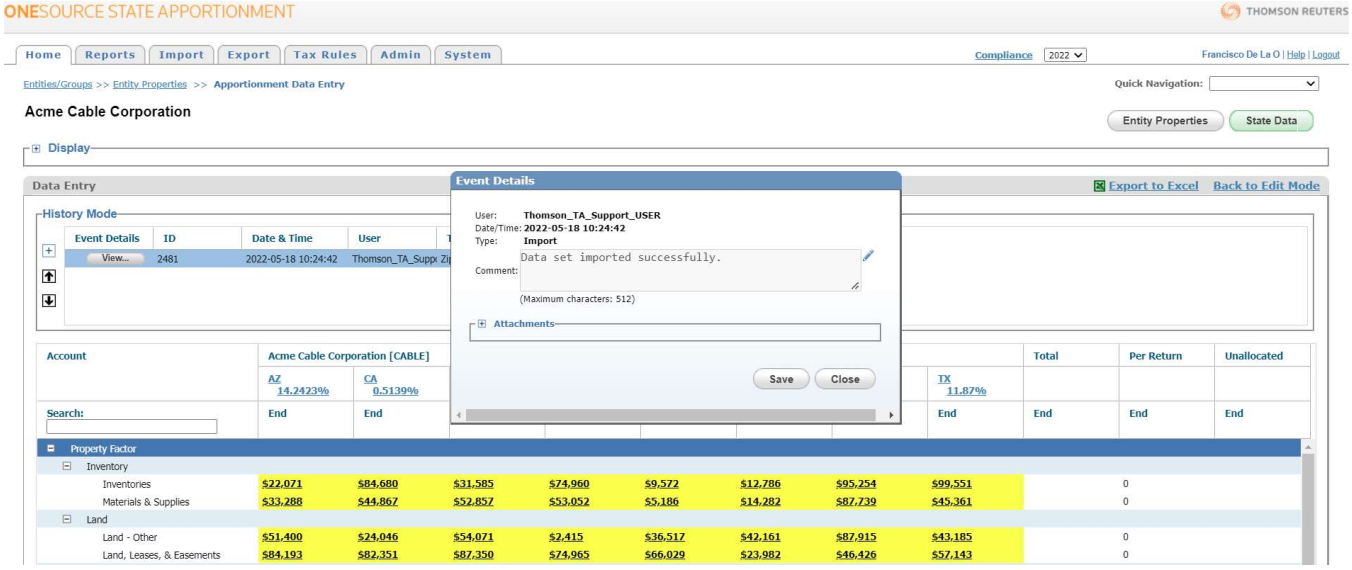


3.4.1.2 The display changes to **History Mode**, as shown next. To change the display back to editmode, click the **Back to Edit Mode** link.



3.4.1.3 To view the details for a particular event, use either the vertical scroll bar or the up/downarrows to find the event.

3.4.1.4 When you find the desired event, click its **View** button. The **Event Details** dialog displays andthe account data that was changed during that event is highlighted in yellow.

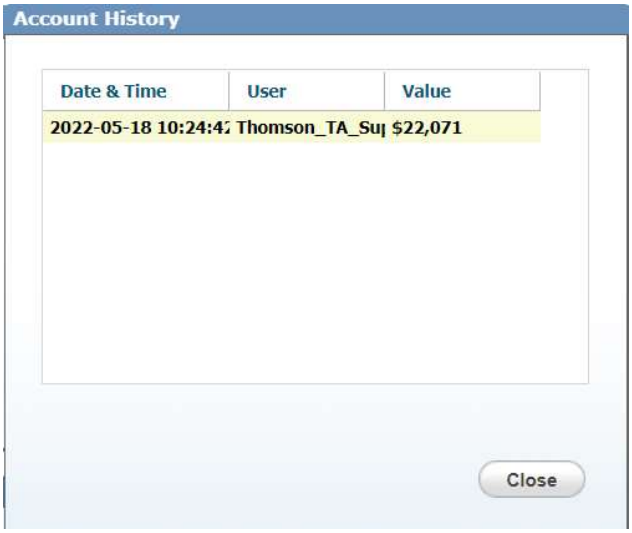


3.4.1.5 At this point, you can edit the generic OSA-generated comment or add an attachment to this event. You can also view the change that was made to the highlighted amount. For instructionson adding comments and attachments, see

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

the next section.

3.4.1.6 To view the change that was made, click on the highlighted amount. The **Account History**dialog displays. The text in bold is the current change. The other entries in the dialog are previous values of this account and represent the changes made.



3.4.1.7 Click the **Close** button on the **Account History** dialog.

3.4.1.8 Click the **Close** button on the **Event Details** dialog.

To return to edit mode in the **Apportionment Data Entry** page, click the **Back to Edit Mode** link. Keep in mind that if a jurisdiction is not currently displayed, events specific to that jurisdiction are not shown in the log. Also, if you want to view an event related to Elimination accounts, you must be displaying the Elim accounts before clicking the History Mode link. The same is true for Normal accounts.

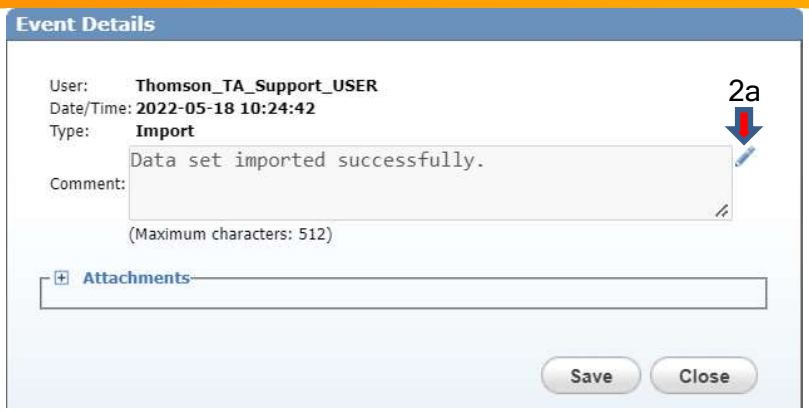
Adding Comments/Attachments to the Data Entry History Mode Log

You can add comments and attachments to OSA-recorded events, or you can add a comment and/or attachment directly to the log, without it being tied to an event. How to do each is described next.

► **To add a comment or attachment to an OSA-recorded event:**

1. Follow the instructions in the section above to display the **Event Detail** dialog for the desired event.

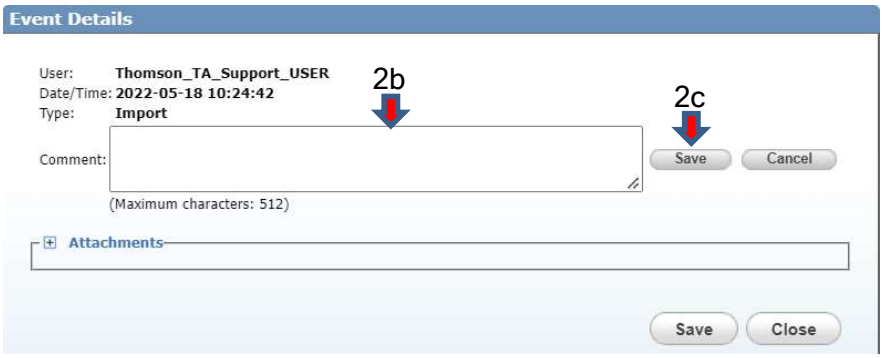
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

2. **To update the comment:**

   a. Click the **Edit** icon. The **Comment** box becomes editable and the **Save/Cancel** buttons for the **Comment** box appear.



   b. Update the comment as desired. You can delete and add text.

   c. Then, click the Comment box **Save** button (Cancel abandons the edit). The comment is updated. At this point, you can click the **Close** button to close the dialog or add an attachment as described below.

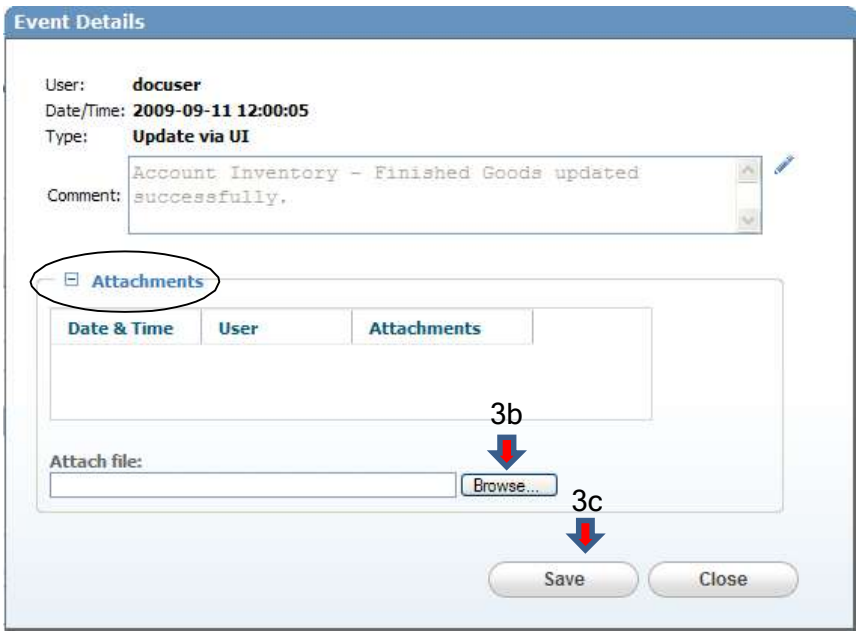
3. **To add an attachment:**

   a. Click the **Attachments** expand/collapse icon .



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

b. The **Attachments** panel displays, as shown next. Click the **Browse** button and navigate to the location of the file and click the **Open** button. The file name and path will be listed in the **Attach file** box.

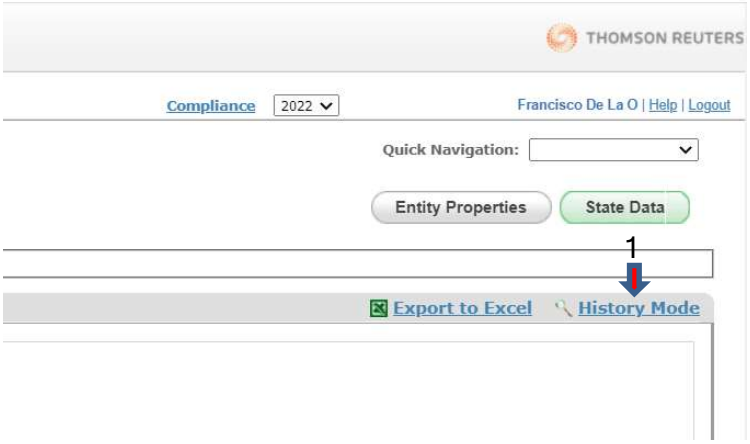


c. When you're done, click the **Save** button. This saves the attachment and closes the dialog (the **Close** button closes the dialog without saving the attachment).

► **To add a comment or an attachment to the log not tied to an OSA-generated event:**

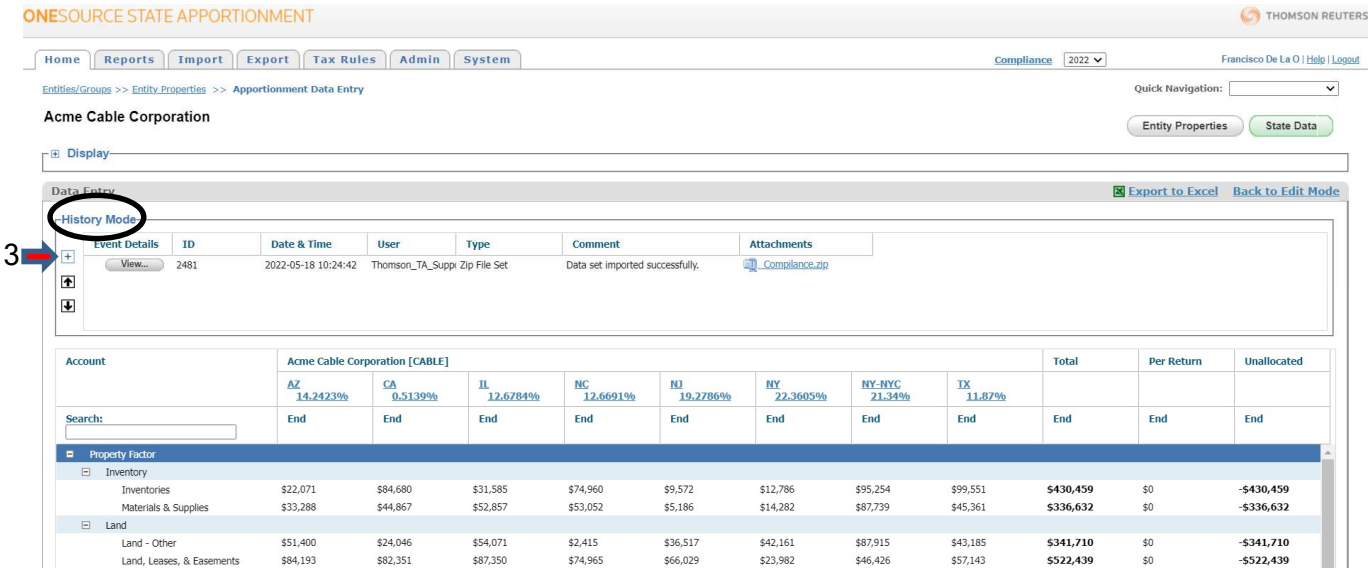
You can add an attachment and/or comment to the Data Entry History Mode log. This attachment and/or comment will not be tied to an OSA-recorded event, but will be a standalone entry in the log. This is useful when the attachment and/or comment are relevant to the entity's entire data set and not a specific event (e.g., preparer's notes).

1. From the **Data Entry** page for the entity, click the **History Mode** link (see section *3.2 Selecting the Entity, Division, or Group* on page 32 for information on accessing the **Data Entry** page).

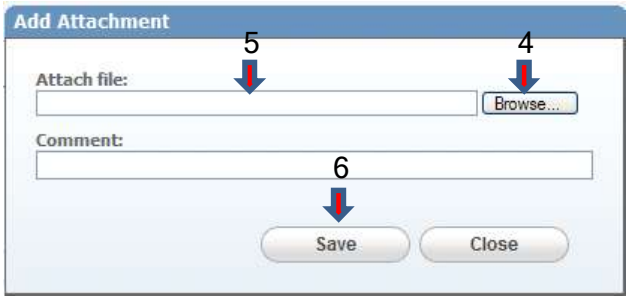


2. The display changes to **History Mode**, as shown next.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved



3. Click the **Add** icon ⊞. The **Add Attachment** dialog displays. You can add either an attachment or a comment, or both.



4. **To attach a file:** click the **Browse** button and navigate to the file, then click the **Open** button. The file name and path will display in the **Attach file** box.
5. **To enter a comment:** type in the comment in the Comment field.
6. Click the **Save** button (**Close** abandons the operation).

   Once you click the **Save** button, the attachment and comment are added to the log. An entry is also made in the main Event History log available from the Admin tab. To return to edit mode, click the **Back to Edit Mode** link.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3.4.2 Properties Page Event History Log

When you make a change to a properties page, either for an entity or a group, the change is logged as an event in the Event History log of the entity's or group's properties page. The change is also logged in the overall Event History log available from the Admin tab.

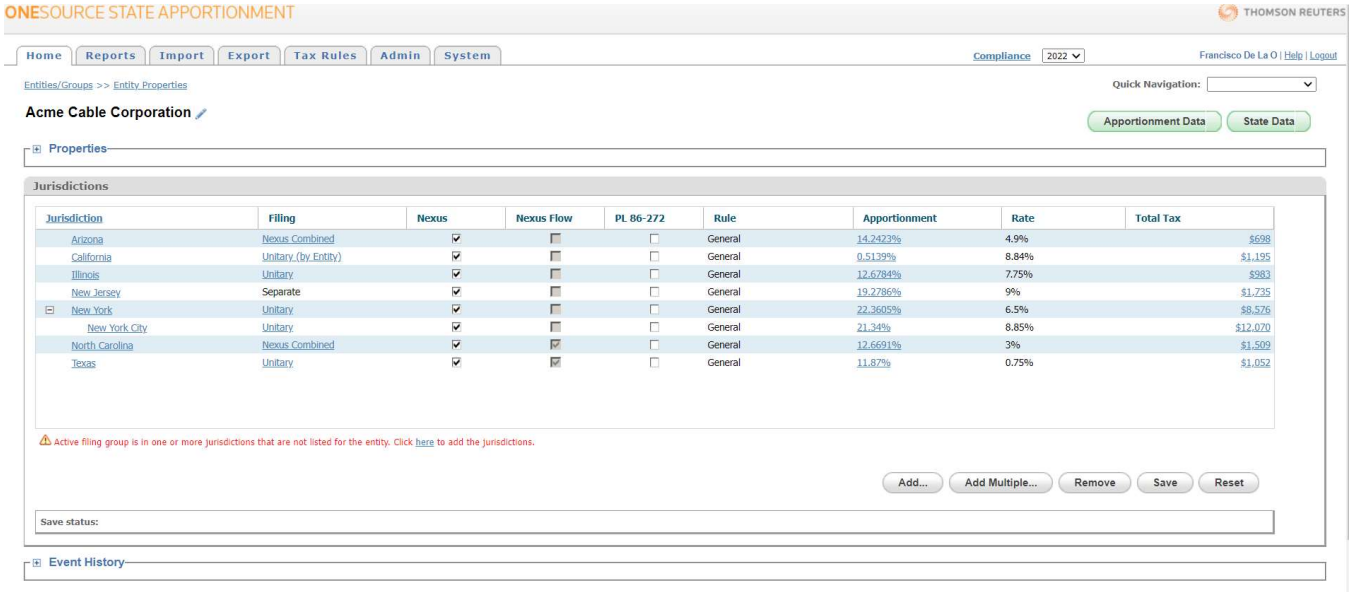
The event includes a timestamp, the user name of the user who made the change, the type of change made, and an OSA-generated comment. The Event Detail further displays setting (element) changed, the jurisdiction for which the setting was changed, and the prior and current values, when applicable.

You can edit the OSA-generated comment as well as add attachments to the OSA-recorded events, and you can add attachments and comments directly to the log without being tied to a specific event. How to view the Event History log as well as how to add and edit comments and attachments is described next.

Viewing the Properties Page Event History Log

► **To view the Properties page Event History log:**

3.4.2.1 Access the Entity or Group Properties page. See the instructions in section *3.3.4 EditingEntity/Group Properties* on page 40.



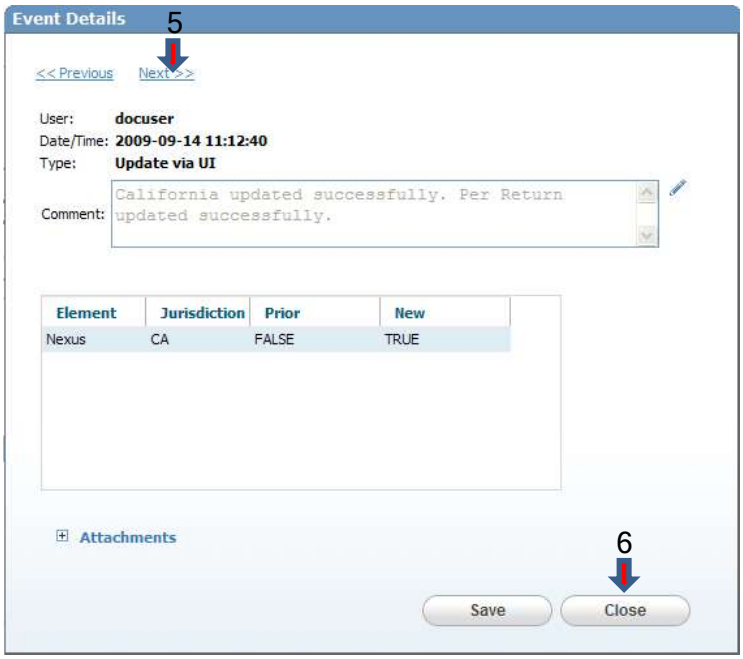
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3.4.2.2 Scroll to the bottom of the properties page and click the **Event History** expand/collapseicon ⊞. The **Event History** log for the page displays.



3.4.2.3 Use the scroll bar to find the desired event.

3.4.2.4 Click its **View** button. The **Event Details** dialog displays, showing the user who made the change, the date and time of the change, and the type of change made. The dialog also includes an OSA-generated comment, and a table with the changes made. In this example, thetable shows the elements changed, the jurisdictions in which the elements were changed, and the prior and new values. The **Prior** column is FALSE meaning the element was False before being set to True.



3.4.2.5 At this point, you can use the **<< Previous** and **Next >>** links to move through the events listedin the Event History log, you can edit the comment, or add an attachment to this event.

3.4.2.6 Click the **Close** button to close the dialog, or follow the instructions in the next section to editthe comment or add an attachment.

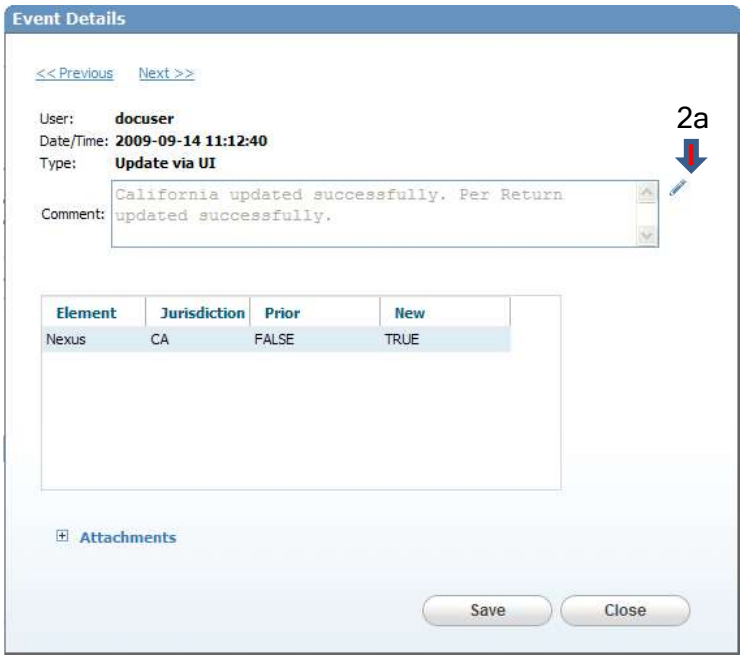
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Adding Comments/Attachments to the Properties Page Event History Log

You can add comments and attachments to OSA-recorded events, or you can add a comment and/or attachment to the log without it being tied to an event. How to do each is described next.

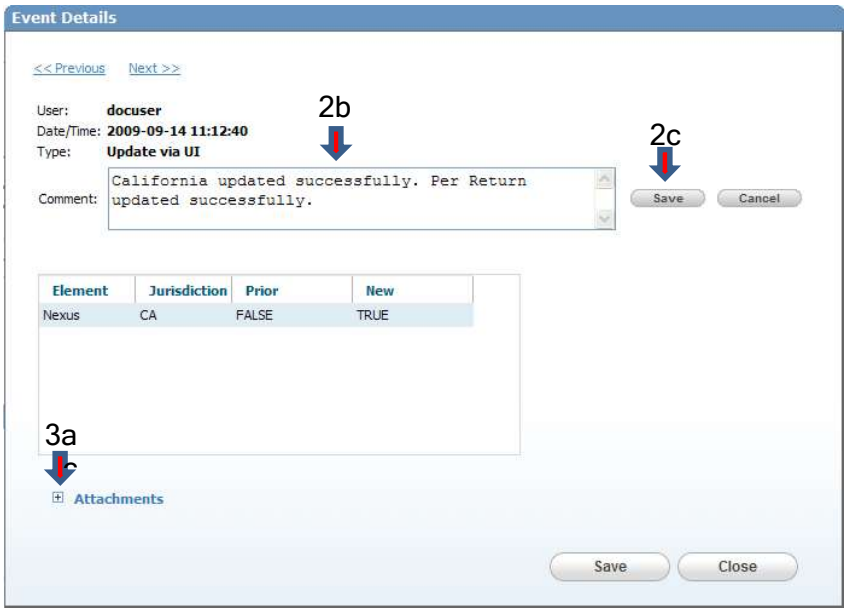
► **To add a comment or attachment to an OSA-recorded event:**

1. Follow the instructions in the section above to display the **Event Detail** dialog for the desired event.



2. **To edit the comment:**

   a. Click the **Edit** icon to the right of the **Comment** box. The **Comment** box becomes editable and the **Save/Cancel** buttons for the **Comment** box appear.



   b. Update the comment as desired. You can delete and add text.

   c. Then, click the Comment box **Save** button (Cancel abandons the edit). The comment is updated. At this point, you can click the **Close** button to close the dialog or add an attachment as described below.

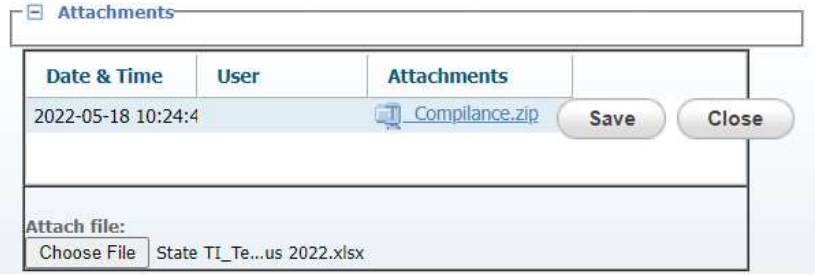
3. **To add an attachment:**

   a. Click the **Attachments** expand/collapse icon ⊞, the **Attachments** panel displays.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

b. Click the **Chose File** button and navigate to the location of the file and click the **Open** button. The file name and path will be listed in the **Attach file** box.

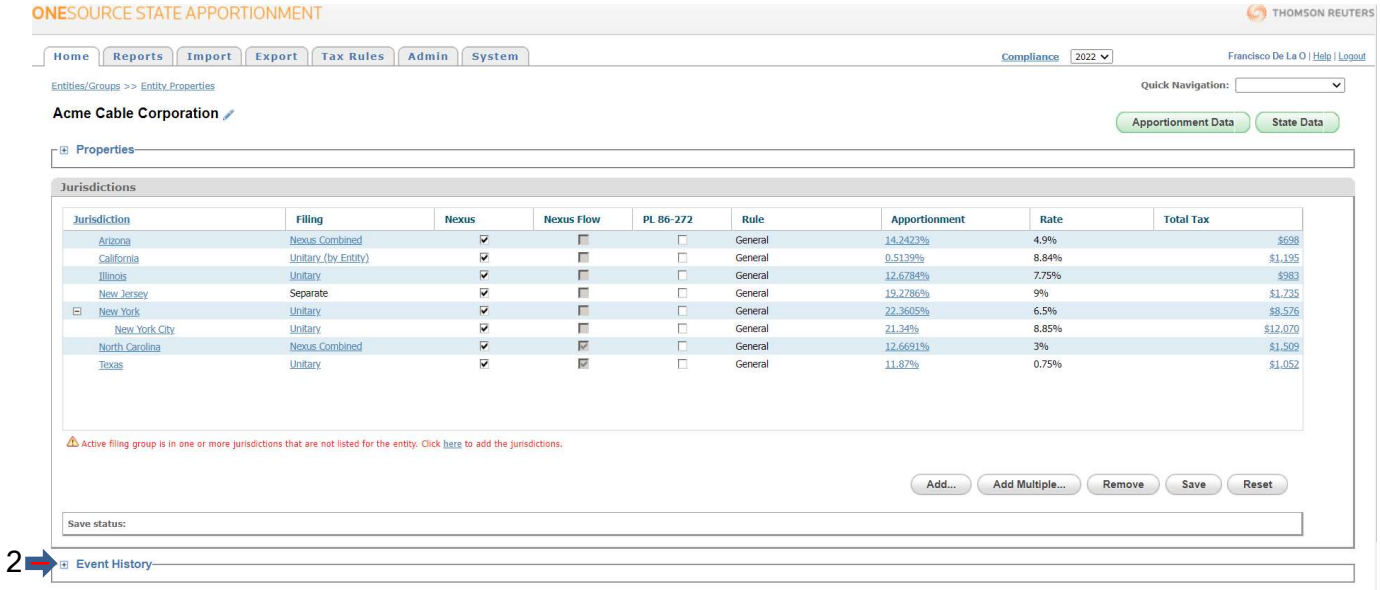


c. When you're done, click the **Save** button. This saves the attachment and closes the dialog (the **Close** button closes the dialog without saving the attachment).

► **To add a comment and/or attachment not tied to an OSA-generated record:**

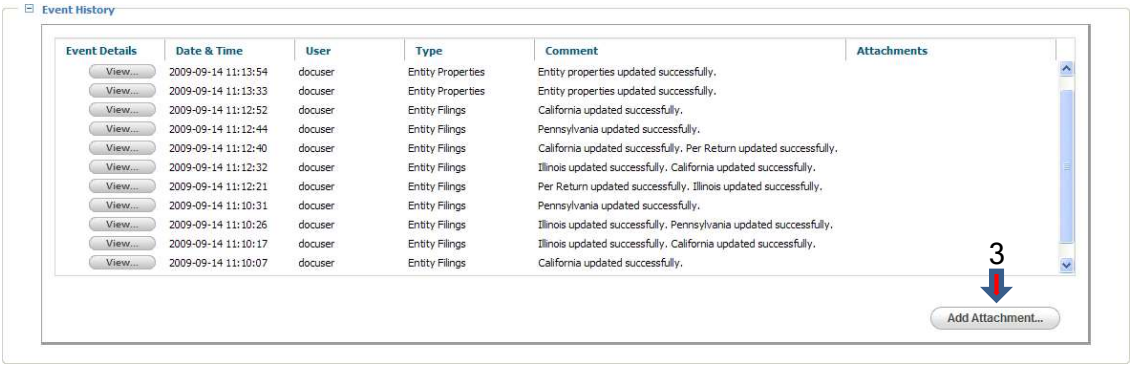
You can add a comment, an attachment, or both to the Event History log. This comment and/or attachment will not be tied to an OSA-generated event. This is useful when the comment and/or attachment are relevant to the overall entity and not a specific event record in the log.

1. Access the Entity or Group Properties page. See the instructions in section *3.3.4 Editing Entity/Group Properties* on page 40.

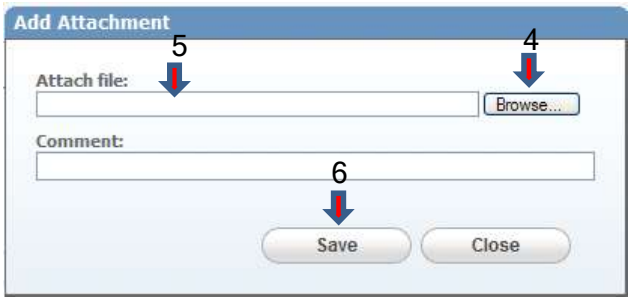


® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

2. Scroll to the bottom of the properties page and click the **Event History** expand/collapse icon ⊞. The **Event History** log for the page displays.



3. Click the **Add Attachment…** button. The **Add Attachment** dialog displays.



4. **To add an attachment:** click the **Browse** button and navigate to the file, then click the **Open** button. The file name and path will display in the **Attach file** box.
5. **To add a comment:** click in the Comment box and type the comment.
6. Click the **Save** button (**Close** abandons the operation).

   Once you click the **Save** button, the attachment and comment are added to the log. An entry is also made in the main Event History log available from the Admin tab. To return to edit mode, click the **Back to Edit Mode** link.

3.5 Confirming Account Totals Match Source Document(s)

During data entry, you will want to confirm that the amounts and account totals match your source documents. There are various ways of doing so:

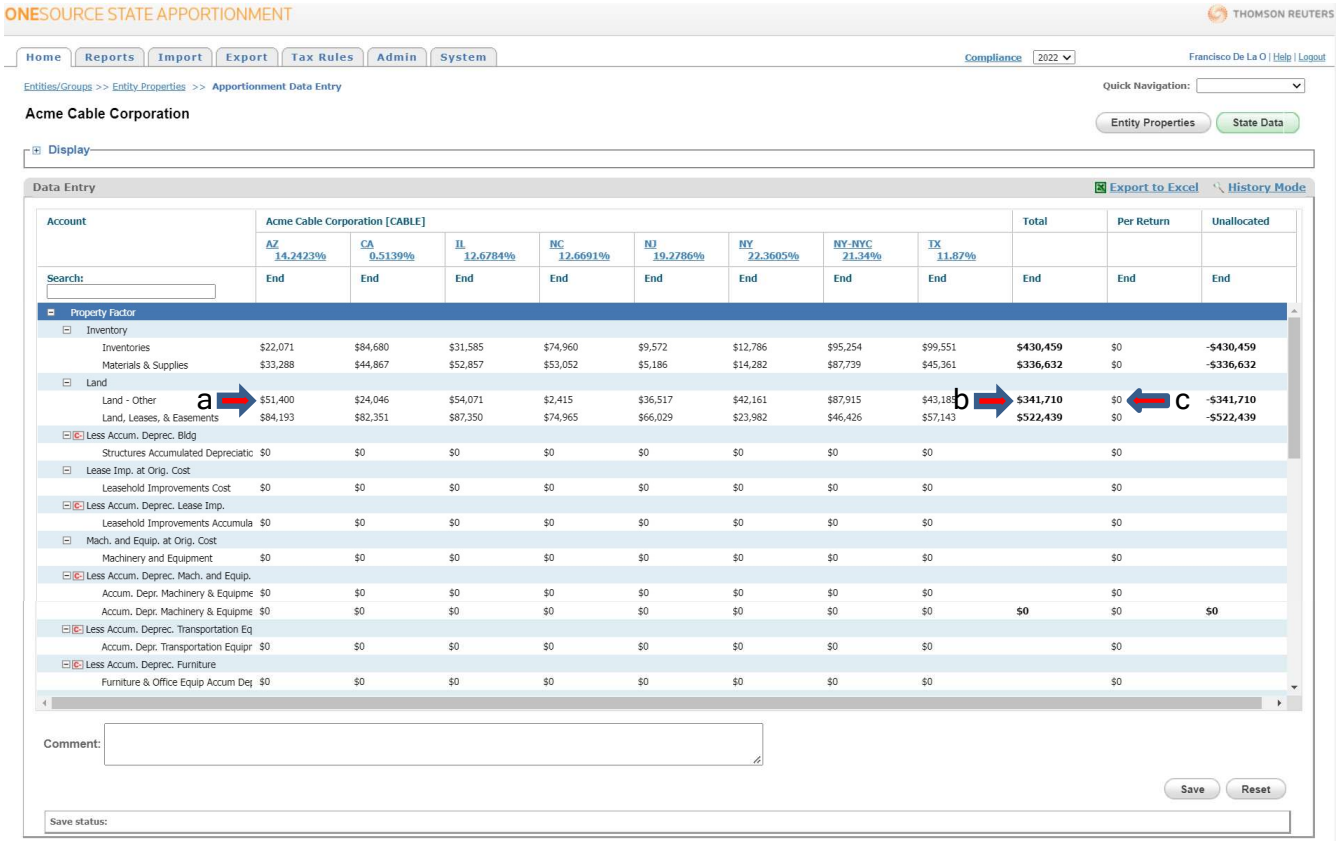
- Review the Apportionment Data Entry page
- Review the Apportionment Calculation page
- Export data to Excel and review offline
- Run a report

3.5.1 Reviewing the Apportionment Data Entry Page

By reviewing the Apportionment Data Entry page, you can match your apportionment account amounts to the amounts in your source document(s) and work papers as well as ensure your totals coincide.

In general, you enter the income, modifications, and taxes; the totals tax due is calculated based on the sum of all entered amounts. In the example below, **a** illustrates the In-State amount entered for the jurisdiction CA, and **b** illustrates the total for the apportionment account for the entity in all the jurisdictions displayed on the page. See section *3.2 Selecting the Entity, Division, or Group* on page 32 for instructions on accessing the Data Entry page.

The amount in the Total column can be compared to the user-entered Per Return column. The Per Return column values can be used to hold an expected total for verification purposes. In the example below, **c** illustrates the Per Return amount.



For entities that own divisions, you can display the data for all divisions by accessing the Display options and selecting all divisions for display. See section *3.3.1 Apportionment Data Entry Page* Display on page 34 for information on changing the display. Once all divisions are displayed, you can verify both the In-State and Everywhere amounts, with the caveats mentioned below regarding the Total column.

For entities that own flow-through entities, the In-State amounts can be verified on each entity's own data entry page; however, to verify the Everywhere amount the user must view the Apportionment Calculation page of the parent entity to see the total of all entities.

For groups, the Data Entry page only shows data that has been entered at the group level. You will need to review the Data Entry pages for each of the member entities. The State Calculation page will show the totals for the group and each member entity.

® 2022 Thomson Reuters/ONESOURCE All Rights Reserved

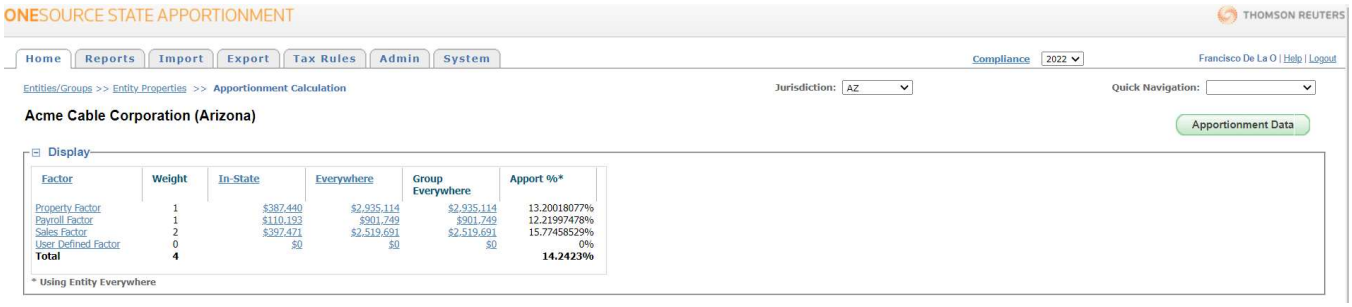
Keep in mind that the Data Entry page shows all amounts pre-logic (before any tax rules are applied or other apportionment calculations such as ownership and ownership percentages are applied) whereas the Apportionment Calculation page shows all amounts post-logic by default. You can change the display of the Apportionment Calculation page to show pre-logic, as described in the next section.

Also, the Total column in the Data Entry page sums all and only the amounts displayed in the page including local jurisdictions (municipalities) and foreign entities, which are not included in the denominator total for the apportionment calculation. And, if a jurisdiction is hidden from view, its amounts will not be included in the Total field.

You can use the display options described in section *3.3.1 Apportionment Data Entry Page* Display on page 34 to make sure the jurisdictions and divisions you need are displayed.

3.5.2 Reviewing the Apportionment Calculation Page

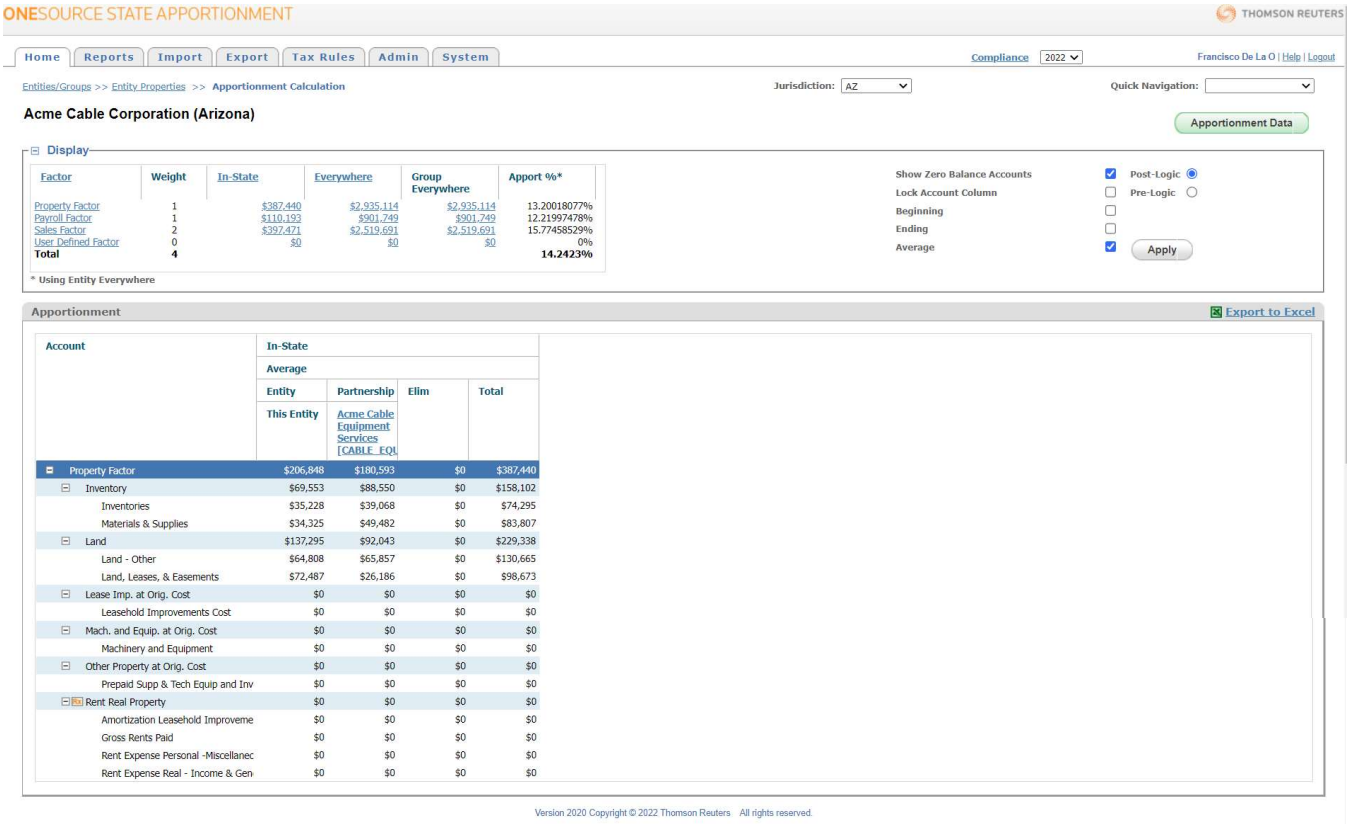
The Apportionment Calculation page shows the total and by-factor apportionment percentages for an entity or group for a specified jurisdiction. The example below shows the totals and apportionment percentages for the entity T.R. Haden, Inc. in California.



You can view the In-State values by factor, the Everywhere values by factor, or both values by factor (e.g., Property Factor). Clicking the apportionment factor link displays both the In-State and Everywhere values for the entity (including all its divisions and partners).

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

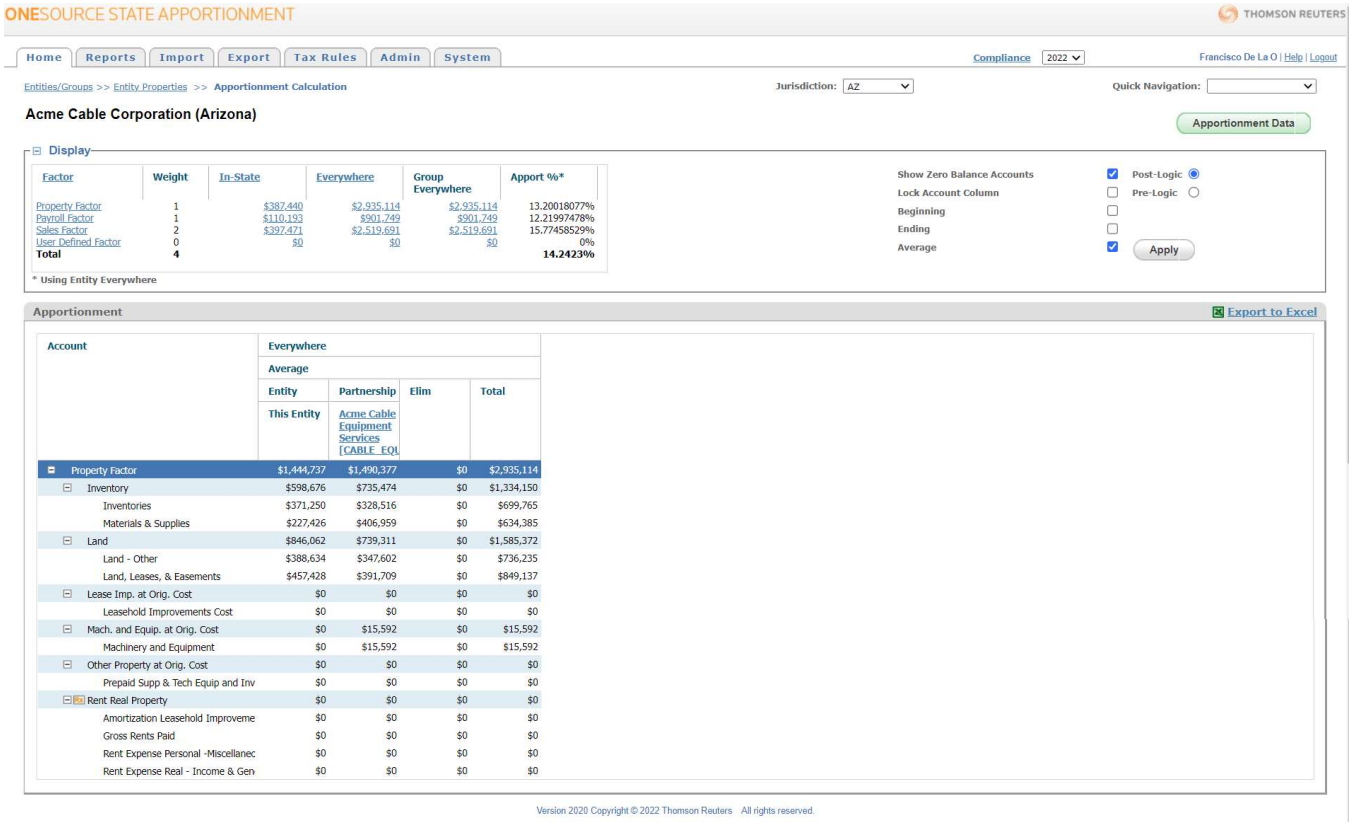
Clicking the In-State total or Everywhere total for a factor shows the In-State or Everywhere values, respectively, including Elimination totals. The example below shows the In-State values.



The values for the entity are shown first followed by values for all the divisions. Any partnership totals are shown after the division totals.

The next example is for the same entity in the jurisdiction IL. This entity is part of a group in Illinois; therefore, the Apportionment Calculation page summary shows the Group Everywhere totals.

Clicking the Group Everywhere link displays the Everywhere values for the entity and then for each member of the group.



In the Apportionment Calculation pages you can use the Quick Navigation and Jurisdiction drop-down lists at the top of the page to switch between related entities (i.e., owners, owned entities, divisions, and groups when appropriate) and jurisdictions.

This page is described in detail in *Chapter 4*, *Reviewing Calculations* on page 60. This section introduces this page for the purposes of reviewing the data entered to ensure it matches the source document(s) and any work papers.

► **To review the data:**

3.5.2.1 Use the instructions in *Chapter 4, Reviewing Calculations* on page 60 to access the desired **Apportionment Calculation** page.

3.5.2.2 Click on the desired factor to review.

3.5.2.3 In the **Display** panel, click to select the **Pre-Logic** radio button. This displays the totals prior toany tax rule logic being applied.

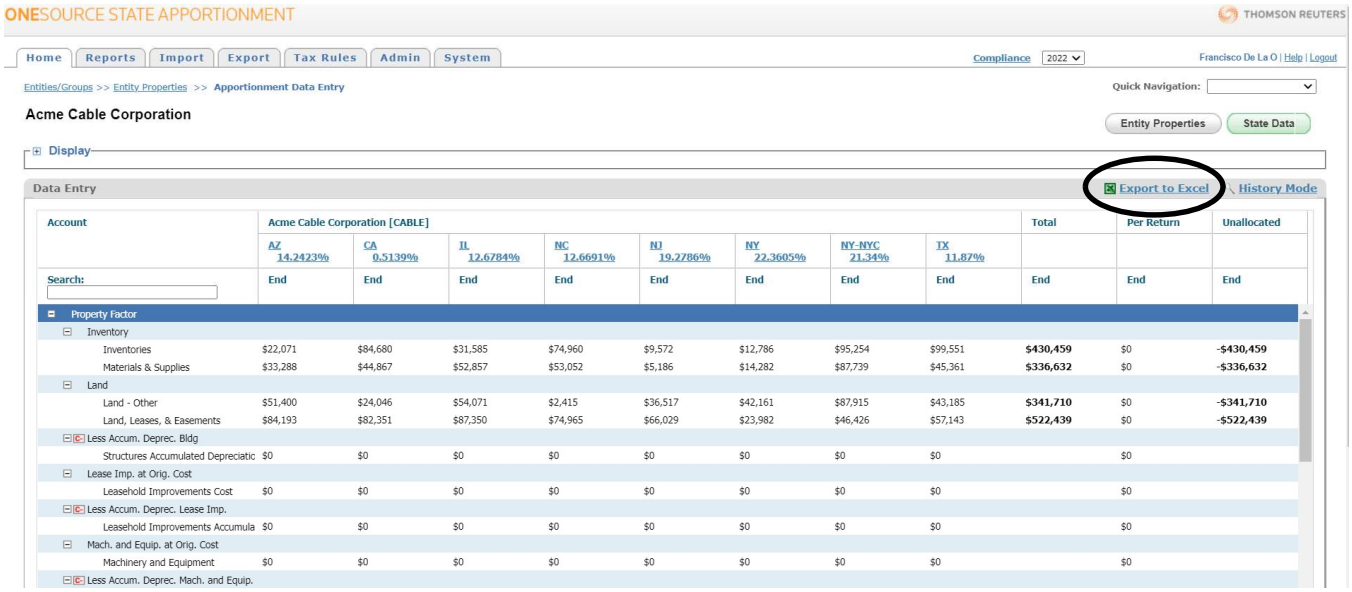
3.5.2.4 Click the **Apply** button.

The In-State values should match the amounts you entered and the Everywhere values should match the totals in your source document(s) and/or work papers. Remember to choose the pre-logic radio button.

3.5.3 Exporting Data to Excel

You can export the Data Entry page or the Apportionment Calculation page to a file in Excel format at any time. The data displayed on the page is exported; therefore, make sure you set the display the way you want it prior to exporting the data. See section *3.3.1 Apportionment Data Entry Page* Display on page 34 for information on setting the display of the Data Entry page. Refer to *Chapter 4, Reviewing Calculations* on page 60 for information on the Apportionment Calculation page.

The ability to export data to an Excel file is common throughout the OSA pages and is indicated by the **Export to Excel** link.



In order to view the Excel file, you need to have the Excel software program on your computer. In addition, you must configure your browser to allow pop-ups as well as file downloads from OSA. See section *D.3.1 Exporting Files* on page 288 for instructions.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3.5.4 Running a Report

OSA provides four reports that you can use to review apportionment data. These reports are described in detail in *Chapter 5*, *Reporting* on page 66.

When running the reports, make sure you set the report to show **pre-logic** amounts in the detail pages.

Report	Description
Compare Years	Interactive Tool with Excel file export - provides year-to-year apportionment percentage comparison functionality with the ability to drill down to account level detail. You can select which tax years to compare.
Entity Calculations	Excel file - provides complete visibility into the calculation of one entity's apportionment percentage for a given jurisdiction. Can be set to show pre- or post-logic amounts in the detail pages.
Entity Detail	PDF file – provides account detail for one entity and multiple jurisdictions, and shows how the apportionment factor was calculated in each selected jurisdiction. Can be set to show pre- or post-logic amounts in the detail pages as well as filter out entities without nexus in the selected jurisdictions.
Group Calculations	Excel file - provides complete visibility into the calculation of a single group's apportionment percentage for a given jurisdiction. Can be set to show pre- or post-logic amounts in the detail pages.
Group Detail	PDF file – provides account detail for one group and one jurisdiction, and shows how the apportionment factor was calculated. Can be set to show pre- or post-logic amounts in the detail pages.
Ultimate Entity Ownership	Excel file - provides details on how apportionment data flows into an entity. This includes detail on flow from all sources in a multi-tier structure.
Ultimate Group Ownership	Excel file - provides details on how apportionment data flows into a group. This includes detail on flow from all sources in a multi-tier structure.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

4 Reviewing Calculations

Chapter 4 describes how to review apportionment calculations within OSA to ensure their accuracy. It includes the following sections:

- **4.1: Overview**
- **4.2: Displaying the Apportionment Calculation Page**
- **4.3: Reviewing the Calculations**

4.1 Overview

To review apportionment calculations, OSA provides the Apportionment Calculation page as well as several reports. The Apportionment Calculation page displays a summary table that lists the numerator, denominator, group denominator (when entity belongs to a group and the jurisdiction is a group state) and apportionment percentages by factor for a single entity or group and for a single jurisdiction. By clicking on the various numbers in the summary section, you can display the underlying amounts. The underlying amounts are shown for the entity, all divisions, and all partnerships (flow-through entities), and include eliminations.

OSA provides five reports that you can use to review apportionment data. By default these reports are set to show post-logic amounts in the detail pages. As described in *Chapter 3, Entering Apportionment Data,* you can set the report to show pre-logic data when reviewing apportionment data during data entry. For a detailed description of the reports available in OSA and instructions for running them, see *Chapter 5*, *Reporting* on page 66.

Report	Description
Compare Years	Interactive Tool with Excel file export – provides year-to-year apportionment percentage comparison functionality with the ability to drill down to account level detail. You can select which tax years to compare.
Entity Calculations	Excel file – provides complete visibility into the calculation of one entity's apportionment percentage for a given jurisdiction. Can be set to show pre- or post-logic amounts in the detail pages.
Entity Detail	PDF file – provides account detail for one entity and multiple jurisdictions, and shows how the apportionment factor was calculated in each selected jurisdiction. Can be set to show pre- or post-logic amounts in the detail pages as well as filter out entities without nexus in the selected jurisdictions.
Group Calculations	Excel file – provides complete visibility into the calculation of a single group's apportionment percentage for a given jurisdiction. Can be set to show pre- or post-logic amounts in the detail pages.
Group Detail	PDF file – provides account detail for one group and one jurisdiction, and shows how the apportionment factor was calculated. Can be set to show pre- or post-logic amounts in the detail pages.

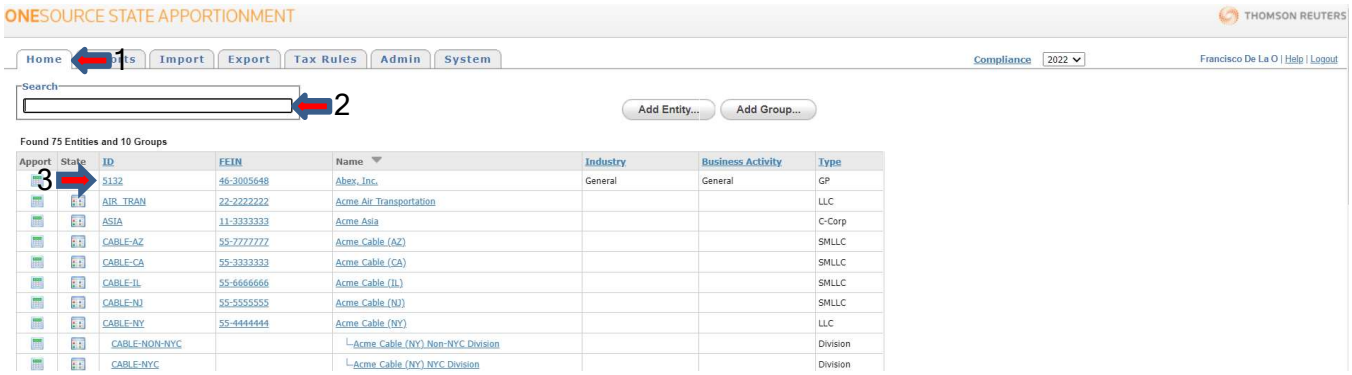
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

4.2 Displaying the Apportionment Calculation Page

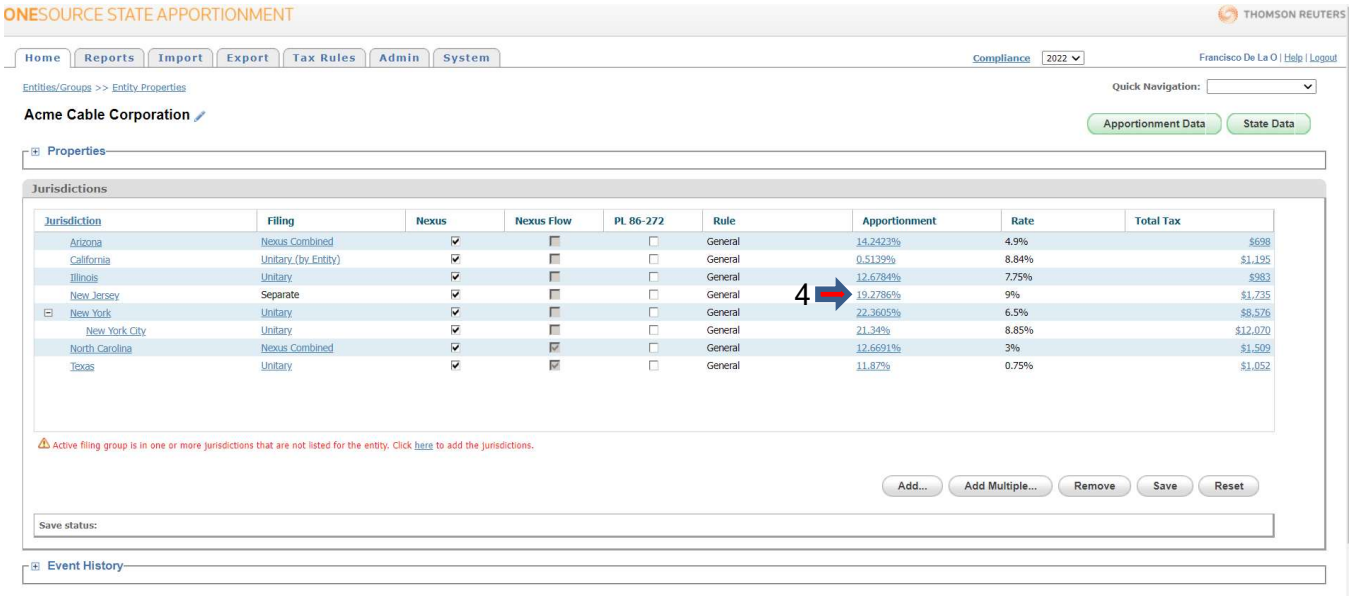
You can access the Apportionment Calculation page from either the entity/group's Apportionment Data Entry page or the entity/group's Properties page. The Apportionment Calculation page shows the numerator, denominator, and apportionment percentages by factor for one entity/group and one jurisdiction at a time.

► **To display the Apportionment Calculation page:**

1. Click the **Home** tab.
2. Find the desired entity, division, or group in the **Entities and Groups** list. You can scroll, use the **Search** text box, or use Internet Explorer's built-in Ctrl-F feature.

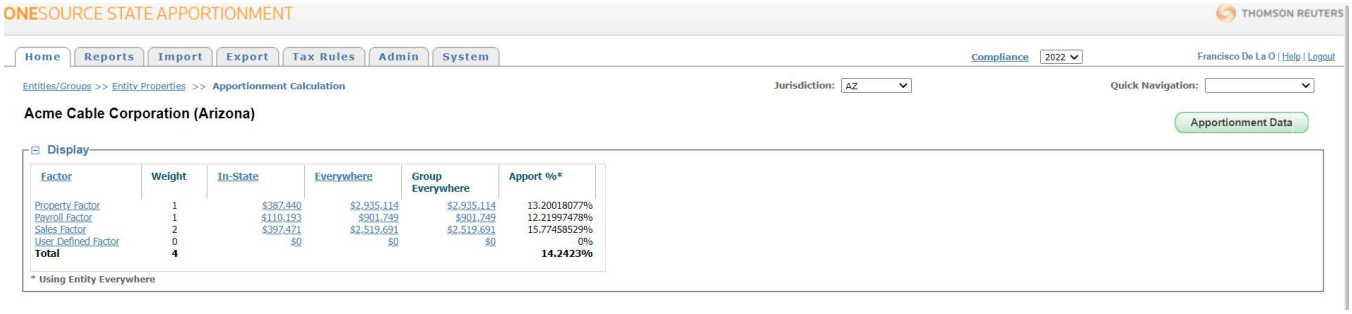


3. Click the linked **ID** or **Name** for the entity, division, or group. The **Properties** page displays. The example below is for T.R.Haden, Inc. (2564).



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

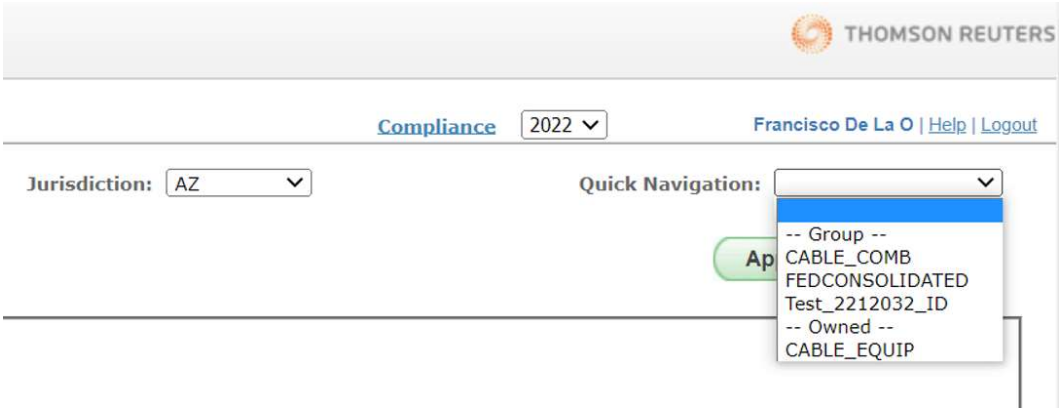
4. Click on the linked apportionment percentage for the desired jurisdiction. The **Apportionment Calculation** page displays. The example shown next is for Illinois.



You can also access the Apportionment Calculation page by clicking the Apportionment Data Entry icon ( ) in the Entities and Groups list, and then clicking either the linked apportionment percentage or the linked jurisdiction ID in each column header.

Within the Apportionment Calculation page, you can jump to another jurisdiction for this entity or group by using the **Jurisdiction** drop-down list.

You can also jump to any other related group, entity, or division using the **Quick Navigation** drop-down list. For example, for T.R. Haden, Inc. the **Quick Navigation** drop-down list displays the groups of which the entity is a member, its divisions, and its owned entities. When you make a selection, the Apportionment Calculation page for that entity, division, or group displays, for the current jurisdiction.



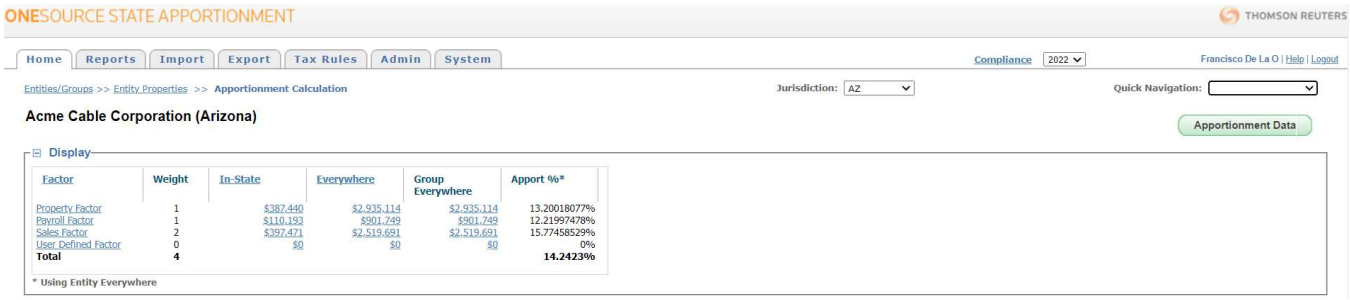
4.3 Reviewing the Calculations

When you first access the Apportionment Calculation page, it shows a summary table. This summary table lists the numerator, denominator and apportionment percentages by factor for a single entity or group and for a single jurisdiction.

When an entity belongs to a group and the selected jurisdiction is a group state, the Group Everywhere total is also shown, and a note is included indicating whether or not the apportionment percentage is calculated using the Group Everywhere total. The exception is the Nexus Consolidated group filing type. This filing type does purely entity-level calculations and does not show group values at the entity level.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

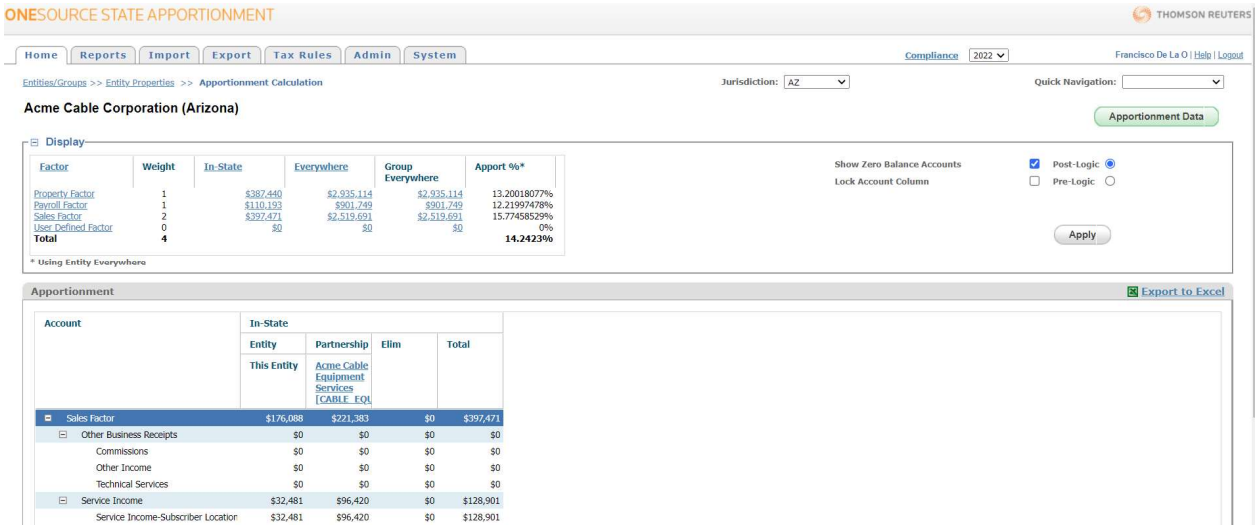
The example below is for Acme Cable Corporation, an entity with divisions that is a member of one differentfiling group.



The apportionment factors (Property, Payroll, Sales, and User Defined) and all totals are links. When you click on a link, the apportionment detail displays, as follows:

- When you click on the apportionment factor link (Property, Payroll, Sales, and User Defined), the detail shows both the In-State and Everywhere amounts. Included are amounts for the entity itself, any divisions, any partnerships, and any eliminations. In the case of a group, included are amounts for the group itself, any member entities, and any group eliminations.
- When you click on the In-State total, only the In-State amounts are shown in the detail. Included are amounts for the entity itself, any divisions, any partnerships, and any eliminations. In the case of a group, included are amounts for the group itself, any member entities, and any group eliminations.
- When you click on the Everywhere total, only the Everywhere amounts are shown in the detail. Included are amounts for the entity itself, any divisions, any partnerships, and any eliminations. In the case of a group, included are amounts for the group itself, any member entities, and any group eliminations.
- When Group Everywhere totals are shown, clicking on the Group Everywhere total displays the Everywhere amounts for the group itself and any member entities along with any group eliminations.

The example below shows the Acme Cable Corporation (Arizano) Apportionment Calculation page, with the **Property Factor In-State** total selected.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

4.3.1 Display Options

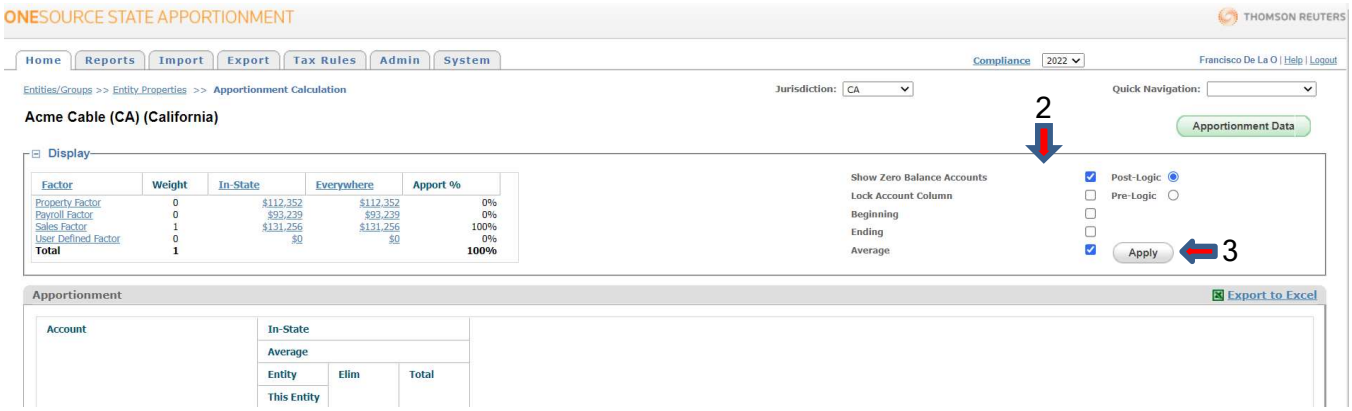
When you display the apportionment detail, the Display options become available. The options are:

Option	Description
Beginning	When checked, shows beginning values. You can choose to display beginning, ending, average, or a combination of all three.
Ending	When checked, shows ending values. You can choose to display beginning, ending, average, or a combination of all three.
Average	When checked, shows average of beginning and ending values. You can choose to display beginning, ending, average, or a combination of all three.
Show Zero Balance Accounts	When checked, displays accounts with no values. Can be used to decrease enhance the display of large grids.
Lock Account Column	When checked, locks the Account column such that it remains visible when scrolling horizontally.
Post-Logic	When selected, the amounts are shown with the tax rule's inclusion/exclusion rules applied. This is the default selection.
Pre-Logic	When selected, the amounts are shown without the tax rule's inclusion/exclusion rules applied. Typically, this option is selected when you want to compare amounts to source documents. **Note**: Only the amounts in the detail portion change, the amounts and percentages in the summary section are always shown Post-Logic.
Save Options As Default	When checked, saves the display layout selections such that they are always used as the default view for this page.

► **To change the display options:**

4.3.1.1 Display the desired **Apportionment Calculation** page. The display options are available onceyou display a detail page either by clicking the factor or In-State or Everywhere total.

4.3.1.2 In the **Display** panel, click to select the appropriate check box(es) and/or radio button.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

4.3.1.3 Click the **Apply** button.

Once you click the Apply button, the display will change to reflect your choices.

***Note**: It is possible to overload the browser with too many columns. For entities with an extremely large number of divisions and partnerships, or for groups with hundreds of members, an alternative is to run the Entity Calculation or Group Calculation report. These reports are equivalent to this screen and are more comprehensive because they include all factors, BOY, EOY, Average, In-State, Everywhere, and Group numbers (where applicable) in a single report. For details, see* Chapter 5, Reporting *on page 66.*

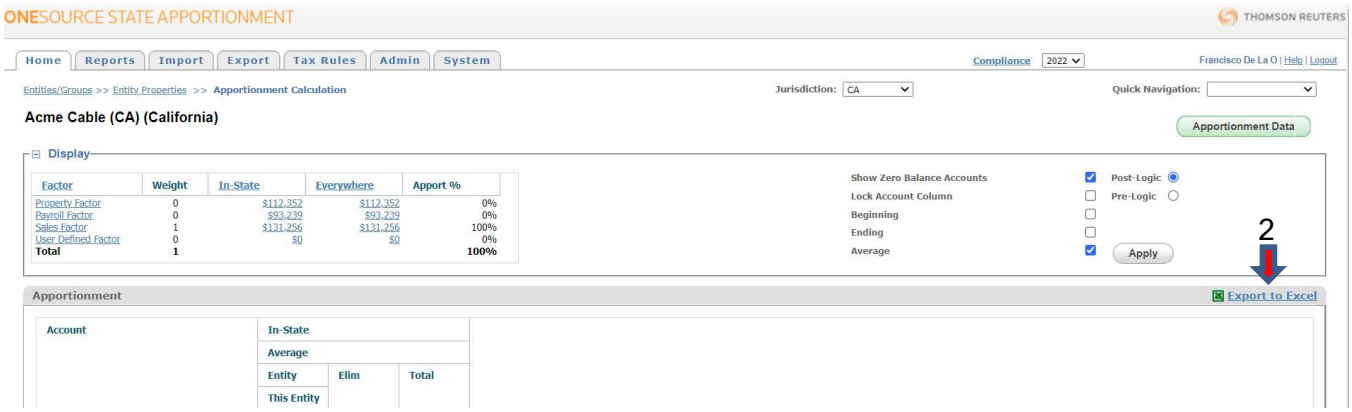
4.3.2 Exporting to Excel

When you display the Apportionment Calculation detail, an Export to Excel link becomes available. You can review the apportionment data on the screen or you can export the data to an Excel file.

► **To export apportionment calculation data to Excel:**

4.3.2.1 Display the desired **Apportionment Calculation** detail page.

4.3.2.2 Click the **Export to Excel** link found in the top right of the Apportionment Calculation detailpage.



You must have Microsoft Excel on your computer and your browser must allow downloads from OSA. For instructions on allowing downloads from OSA, see section *D.3.1 Exporting Files* on page 288.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

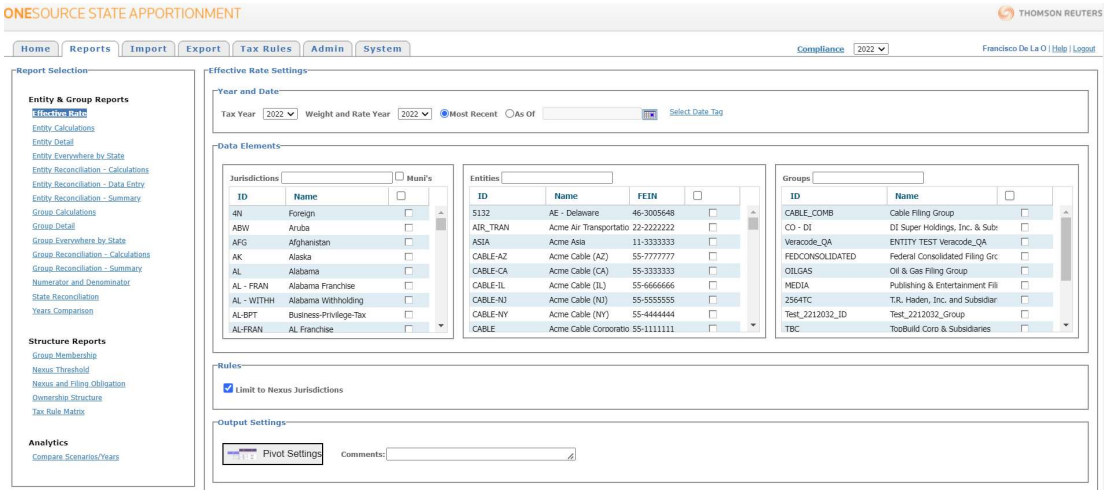
5 Reporting

Chapter 5 covers reporting within OSA and includes the following sections:

- **5.1: Overview**
- **5.2: Report Descriptions**
- **5.3: Running Reports**

5.1 Overview

OSA provides 21 reports, fifteen of which are **Entity & Group Reports**, five of which are OSA **StructureReports**, and one of which is a **Analytics**. The Reports tab is shown below.



For each report, you are asked to specify the report parameters and, in some cases, choose an output type. You can save and name the parameters you choose as a parameter template in order to easily run the same report again in the future. This is particularly helpful with large data sets when you want to select the same subset of data each time. Saved parameter templates are user specific and only available to the user who created them.

The reports are presented as files in either PDF or Excel format. When in Excel format, with the exception of the Entity and Group Calculations and Compare Years reports, the report is presented as a Pivot Table with the accompanying data sheet with auto-filters. Therefore, you will need Adobe Acrobat or another PDF file reader as well as Excel on your computer in order to view the reports.

In addition, OSA reports require that your browser allow pop-ups and that files from OSA are allowed to be downloaded to your computer. See section *D.3.1 Exporting Files* on page 288 for instructions on configuring your browser to allow pop-ups and file downloads from OSA.

When appropriate, reports can be run with a setting of pre- or post-logic. This setting applies to the detail portion of the report. The summary is always displayed post-logic.

***Note**: In addition to the Reports tab, OSA offers various ways to extract data from OSA. There is the Exports tab, an Export to Excel link for all pages that present data, and a custom export feature. See* Appendix D, Working with CSV Files *on page 283 for information on using the Exports tab, refer to the documentation for a specific page for information on the Export to Excel link, and see* Appendix B, Custom Data Exports *on page 248 for information on the custom export feature.*

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

5.2 Report Descriptions

This section describes each OSA report, listing the report's parameters, the permissions required to run it, and its output type. The reports are summarized first, followed by a detailed description. Both lists are alphabetical by report name.

Some reports allow you to specify whether you want to view pre- or post-logic data. This refers only to the detailed data; the summary data is always shown post-logic.

Reports are either an Excel or PDF file, depending on the report. When a report is an Excel file, with the exception of the Entity and Group Calculations and Compare Years reports, the worksheet is presented as a pivot table with the supporting data sheet. When the report is a PDF file, bookmarks are provided within the file to facilitate navigation.

5.2.1 Reports and Permissions

To run reports, you must have the appropriate permissions. That is, you must have access to the Reports tab and, depending on the report you want to run, access to the appropriate data type as well as permissions for the specific entities and/or groups.

The OSA Reports tab lists only the reports you have the appropriate permissions to run based on the data type access. Within the specific report's parameters page, if there is a list of entities and/or groups from which to choose, the list will be limited to those you have permission to view (as governed by the Entities/Groups access list).

However, provided you have access to the appropriate data type and (where applicable) the selected entity or group, the reports will show all the entities and data necessary to support the calculated numbers, regardless of permissions to the underlying data.

For example, when running a group report, provided you have access to the group, the report will show all member entities and their data whether or not you have access specifically to the member entities. Likewise, when reports show accounts, all accounts are shown regardless of the entity account filters specified for a given entity. This is to avoid a situation where some necessary data isn't displayed.

The required permissions are included in the explanation of each report. Contact your OSA administrator if your permissions are not adequate.

5.2.2 Report Summary

Report	Description
Compare Years	Interactive Tool with Excel file export – provides year-to-year apportionment percentage comparison functionality with the ability to drill down to account level detail. You can select which tax years to compare.
Effective Rate	Excel file – for every entity, group, and jurisdiction selected, this report provides an effective tax rate derived by multiplying the apportionment percentage and tax rate. You can select which tax year to use for purposes of applying the apportionment weights and tax rates.
Entity Calculations	Excel file – provides complete visibility into the calculation of one entity's apportionment percentage for a given jurisdiction. Can be set to show pre- or post-logic amounts in the detail pages.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Report	Description
Entity Detail	PDF file – provides account detail for one entity and multiple jurisdictions, and shows how the apportionment factor was calculated in each selected jurisdiction. Can be set to show pre- or post-logic amounts in the detail pages as well as filter out entities without nexus in the selected jurisdictions.
Group Calculations	Excel file - provides complete visibility into the calculation of a single group's apportionment percentage for a given jurisdiction. Can be set to show pre- or post-logic amounts in the detail pages.
Group Detail	PDF file – provides account detail for one group and one jurisdiction, and shows how the apportionment factor was calculated. Can be set to show pre- or post-logic amounts in the detail pages.
Group Membership	Excel file - lists the members in each group, per jurisdiction. Enables you to analyze simultaneously group membership across several jurisdictions.
Nexus and Filing Obligation	Excel file - provides a complete nexus breakdown for every entity, group, or jurisdiction selected.
Nexus Threshold	Excel file - for one or more jurisdictions, reports whether the apportionment factor(s) for the selected entities and groups are above or below a specified threshold.
Numerator and Denominator	Excel file – provides a high-level view of numerators, denominators, and apportionment percentages for every entity, group, and jurisdiction selected. Can be set to filter out entities without nexus in the selected jurisdictions.
Ownership Structure	Excel file – shows the ownership relationship (and therefore path for data flow) for each selected entity. This report does not show divisions since they are not considered a legal entity separate from the parent entity.
Tax Rule Matrix	Excel file - identifies all the tax rules available for each jurisdiction and lists the tax rule each entity is set to use.
Ultimate Entity Ownership	Excel file - provides details on how apportionment data flows into an entity. This includes detail on flow from all sources in a multi-tier structure.
Ultimate Group Ownership	Excel file - provides details on how apportionment data flows into a group. This includes detail on flow from all sources in a multi-tier structure.

Each report is described in detail next.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

5.2.3 Report Detail

Compare Years

Output Type and File Name

- Drill down sorted by entity ID.
- Ability to export to an Excel file sorted by entity ID.
- scenario_compare.xls.

Description

The Compare Years report provides an interactive apportionment percentage comparison tool. You can drill down into the details, all the way down to the account level. You can drill down into the calculation of the apportionment percentage and compare factor amounts and weights as well as drill down into the in-state or everywhere amounts that make up the factor calculation.

Parameters



Parameter	Description
Base	Using the drop-down, select the base scenario for the comparison. Compliance is the default value.
Base Year	Using the drop-down, select the base year for the comparison. The current year is the default value.
Comparison	Using the drop-down, select the second scenario for the comparison. Compliance is the default value.
Comparison Year	Using the drop-down, select the second year for the comparison. The current year is the default value.

Permissions Required

- Reports tab.
- Historic Data access permission.

See *Chapter 9, Updating Users and Permissions* on page 176 for information on user permissions.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Effective Rate

Output Type and File Name

- Excel pivot table sorted by entity or group ID, entity type, and jurisdiction ID.
- Effective_Rate.xls.

Description

The Effective Rate report provides an apportionment percentage and tax rate for every entity, group, and jurisdiction selected. It then multiplies the apportionment percentage and tax rate to derive the effective tax rate.

Group apportionment percentages are calculated as Group Numerator/Group Denominator for all filing types except Nexus Consolidated; this group filing type does not calculate an apportionment percentage. The apportionment percentage is then multiplied by the tax rate to derive the effective tax rate.

In addition to running the report with the current data set and current rates and weights, you can run it on the current data set with future tax year apportionment factor weighting and rates to assist in computing deferred rates for provision.

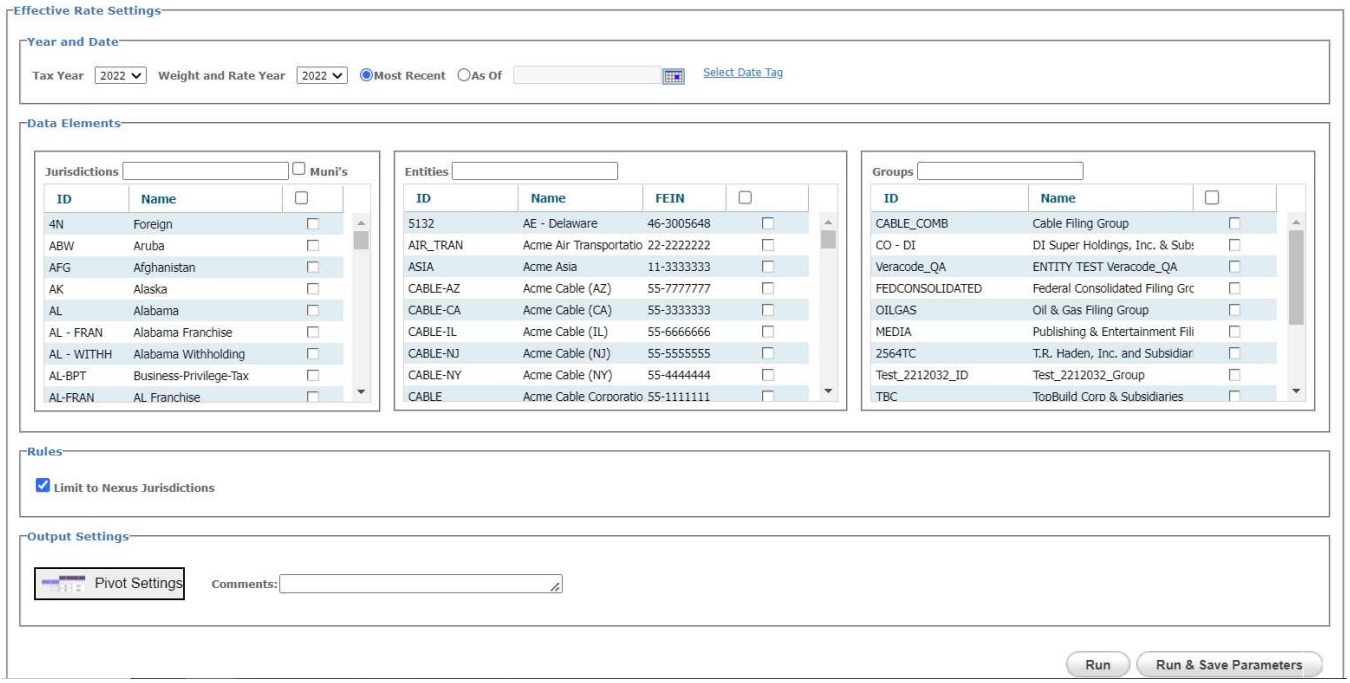
OSA provides future rates out to 2014. You can log in to any future year to add custom tax rules or change the apportionment factor weighting, and then run the report on the current data set using future weighting and tax rates.

The pivot table enables you to easily filter the information as desired; in addition to entity/group ID, type, and jurisdiction information, the pivot table provides entity/group name, FEIN, group association (the group with which the entity is associated), and whether the data is for an entity or group. Plus, the data sheet for the pivot table includes auto-filters.

When a flow-through entity is set within OSA to be treated as a C-Corp (the Federal Election setting), the entity is listed with type ¯Partnership – Treated as C-Corp‖ within the report. Other partnership information is provided for your reference only, given that tax rates are generally not applied at the partnership level.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameters



Parameter	Description
Date and Year	Date for which to run the report.
Most Recent	Runs the report as of the current date and time.
As of	Runs the report as of the date and time specified.
Date Tag	Runs the report as of the date and time specified by the date tag.
Tax Year	The tax year for which you want the effective tax rate.
Weight and Rate Year	The year whose apportionment factor weights and tax rate you want to use to calculate the effective tax rate.
Data Elements	You can filter the lists by entering a text string in the text box to the right of the data element column header.
Jurisdictions	Using the check boxes, select as many jurisdictions as you want to include. Use the check box in the table header to select/deselect all jurisdictions.
Entities	Using the check boxes, select as many entities as you want to include. Use the check box in the table header to select/deselect all entities.
Groups	Using the check boxes, select as many groups as you want to include. Use the check box in the table header to select/deselect all groups.
Rules	
Limit to Nexus Jurisdictions	When checked, includes in the report only those jurisdictions in which the entity or group has nexus.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameter	Description
Output Format	Excel Pivot Table.
Group By	By default, the pivot table is grouped by entity or group ID, then entity type or group filing type, then jurisdiction ID. You can change this grouping order by selecting the item in the report parameters page and clicking the Up and Down buttons. Alternatively, you can change the grouping in the pivot table after you run the report.

Permissions Required

- Reports tab.
- Entity/Group access to the desired entities and groups.

See *Chapter 9, Updating Users and Permissions* on page 176 for information on user permissions.

Entity Calculations

Output Type and File Name

- Excel file sorted by apportionment factor.
- Entity_Calculations.xls.

Description

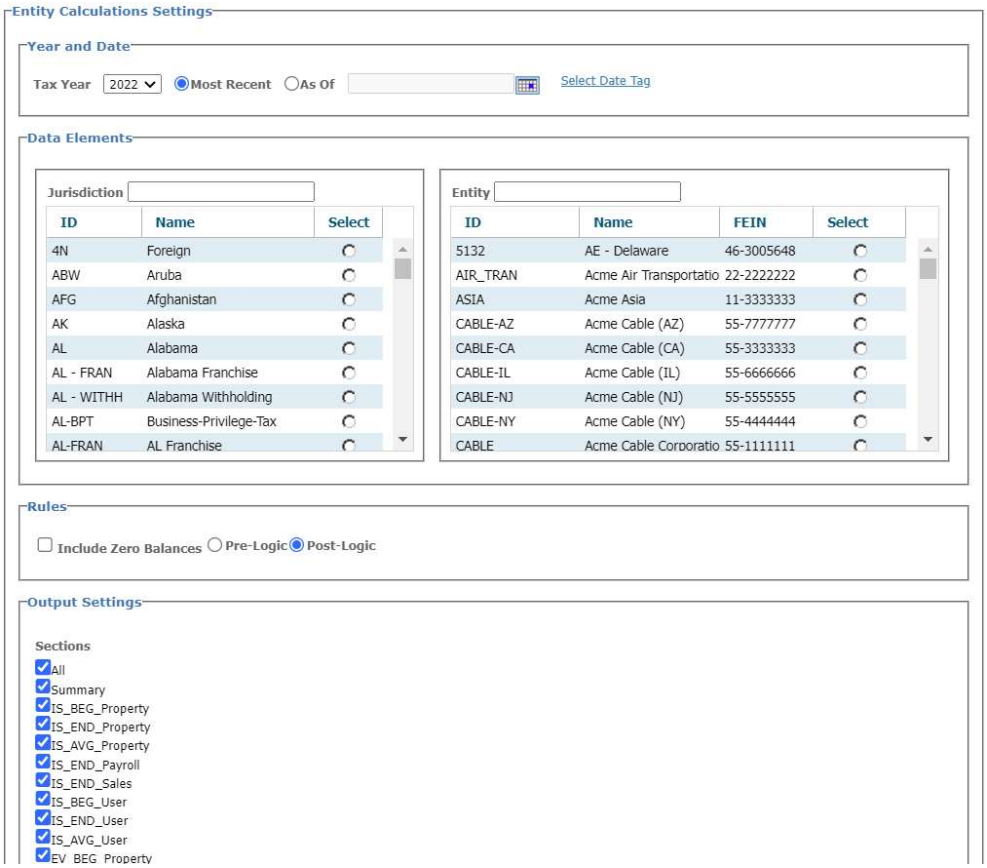
The Entity Calculations report provides visibility into the calculation of one entity‘s apportionment percentage for a given jurisdiction, including formulas for totals.

The report includes a detailed analysis of each factor and its related apportionment accounts. For each factor, there is a separate tab for in-state and everywhere values. For property, there are additional tabs for both beginning and ending values. Each tab contains detail for every division and flow-through entity that rolls up to the selected legal entity. When the entity selected is a member of a group, the report also provides a detailed look at the entity‘s contribution to the group denominator.

You can set the report to show pre- or post-logic data in the detail pages; the summary page always shows post-logic calculations. The summary page of the report correlates to OSA‘s Apportionment Calculation page for the selected entity and jurisdiction. Each separate tab in the report ties back to the related views of the Apportionment Calculation page.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameters



Parameter	Description
Date and Year	Date for which to run the report.
Most Recent	Runs the report as of the current date and time.
As of	Runs the report as of the date and time specified.
Date Tag	Runs the report as of the date and time specified by the date tag.
Tax Year	The tax year for which you want to run the report.
Data Elements	You select one jurisdiction and one entity.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameter	Description
Jurisdiction	Single jurisdiction for which to run the report.
Entity	Single entity for which to run the report.
Rules	Selection is for detail pages; summary page always displays post-logic information.
Pre-logic	Displays the detail pages pre-logic (i.e., before tax rules have been applied).
Post-logic	Displays the detail pages post-logic (after tax rules have been applied).
Output Format	Excel file.
Group By	The data is grouped by apportionment factor.
Report Sections	Summary, Beginning, Ending, and Average Property, Ending Payroll, Ending Sales, and Beginning, Ending, and Average User-Defined factors for In-State, Everywhere, and Group.

Permissions Required

- Reports tab.
- Entities data type.
- Entity access to the desired entities (access to owned flow-through entities or groups is not required).

This report displays all accounts regardless of any entity account filter applied to the entity. This is because the report may need to include values on accounts that come from flow-through entities with different account filters. This prevents cases where data is flowing but you cannot see it in the report.

See *Chapter 9, Updating Users and Permissions* on page 176 for information on user permissions.

Entity Detail

Output Type and File Name

- PDF file.
- Entity_Detail.pdf.

Description

The Entity Detail report is designed to accompany workpapers and support the filed returns. It provides account detail for one entity and multiple jurisdictions, and is designed to report how the apportionment factor was calculated in a particular jurisdiction. It does not provide separate detail for divisions or flow-through entities rolling up to the selected entity because the data reflected is already inclusive of those amounts.

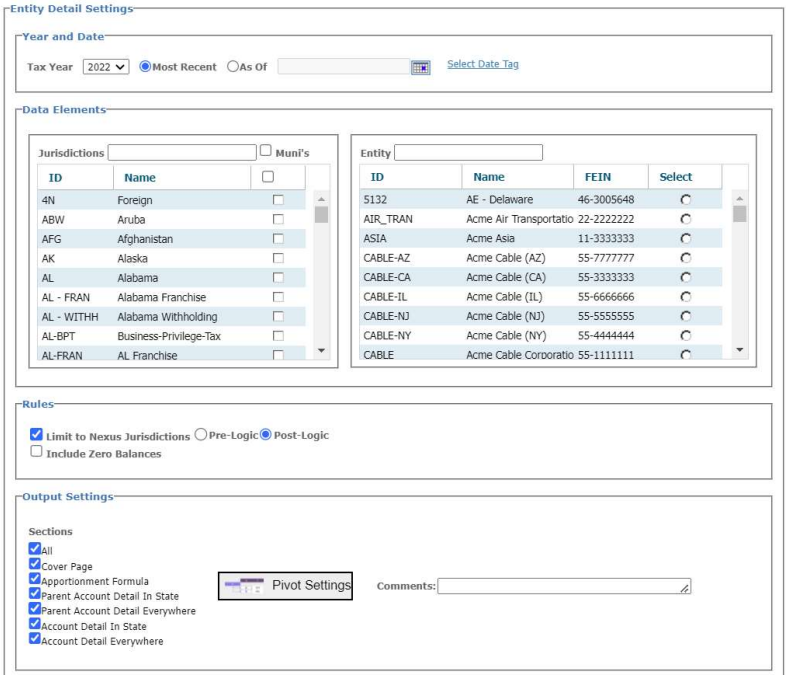
If a jurisdiction lists zeros, it is because there is no data for this entity.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

This report may be run pre- or post-logic, although the Apportionment Formula page is always post-logic regardless of the selection. The report provides PDF bookmarks to assist with navigation. There is one bookmark for each selected jurisdiction.

The Apportionment Formula page of the report correlates to the Apportionment Calculation page for the selected entity and jurisdiction.

Parameters



Parameter	Description
Date and Year	Date for which to run the report.
Most Recent	Runs the report as of the current date and time.
As of	Runs the report as of the date and time specified.
Date Tag	Runs the report as of the date and time specified by the date tag.
Tax Year	The tax year for which you want to run the report.
Data Elements	You can select one entity and multiple jurisdictions.
Jurisdictions	One or more jurisdictions for which to run the report.
Entity	Single entity for which to run the report.
Rules	Logic selection is for detail pages; summary page always displays post-logic information.
Limit to Nexus Jurisdictions	When checked, includes in the report only those jurisdictions in which the entity or group has nexus.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameter	Description
Pre-logic	Displays the detail pages pre-logic (i.e., before tax rules have been applied).
Post-logic	Displays the detail pages post-logic (after tax rules have been applied).
Output Format	PDF file, with one or more of the following sections.
Report Sections	Cover Page (Summary), Apportionment Formula, Parent Account Detail In State, Parent Account Detail Everywhere, Account Detail In State, Account Detail Everywhere.

Permissions Required

- Reports tab.
- Entities data type.
- Entity access to the desired entities (access to owned flow-through entities is not required)

This report displays all accounts regardless of any entity account filter applied to the entity. This is because the report may need to include values on accounts that come from flow-through entities with different account filters. This prevents cases where data is flowing but you cannot see it in the report.

See *Chapter 9, Updating Users and Permissions* on page 176 for information on user permissions.

Entity Everywhere by State

Description

This report is provided to state auditors to document the pre-logic data entry and the flow to the post-logic calculated amounts for the jurisdiction and entities under audit.

When reconciling to expected amounts, use this report to identify data entry amounts not included in calculated amounts that should be included or data entry amounts included in the calculated amounts that should be excluded for which the Inclusion/Exclusion or Parent Inclusion/Exclusion can be changed by Jurisdiction in Tax Rules or for which the Calculation Behavior or Active or Inactive status can be changed for all jurisdictions in Account Structure.

Parameter	Description
Jurisdiction	Single jurisdiction for which to run the report
Entities Rules	One or more entities for wich to run the report
Pre-logic	Displays the detail pages pre-logic (i.e., before tax rules have been applied)
Post-logic	Displays the detail pages post-logic (after tax rules have been applied).
Output Format	Excel file.
Group by	The data can be grouped by the Factor, Parent Account, and / or Account in Pivot Settings.
Report sections	Property, Payroll, Sales, IS (In State), and EV (Everywhere)

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Permissions Required

- Reports tab
- Entities data type
- Access to each entity on the report

Entity Reconciliation – Calculations

Description

This report provides the amounts that transfer to ONESOURCE Income Tax RS for each jurisdiction, factor, and parent account.

Parameter	Description
Jurisdiction	One or more jurisdictions for which to run the report
Entities	One or more entities for which to run the report
Pre-logic	Displays the detail pages pre-logic (i.e., before tax rules have been applied)
Post-logic	Displays the detail pages post-logic (after tax rules have been applied).
Output Format	Excel file
Group By	The data can be grouped by the Factor, Parent Account, and / or Account in Pivot Settings.
Pivot Settings	Pivot data is grouped by Jurisdiction and Time.

Permissions Required

- Reports tab
- Entities data type
- Access to each entity on the report

Entity Reconciliation – Data Entry

Description

This report allows the Pre-logic data entry to be reviewed.

Parameter	Description
Jurisdiction	One or more jurisdictions for which to run the report
Entities	One or more entities for which to run the report
Output Format	Excel file
Group By	The data can be grouped by the Source, Factor, Parent Account, Account, Jurisdiction Type, Jurisdiction, and / or Type in Pivot Settings. Pivot data is grouped by Entity, Factor, Parent Account, and Time.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Permissions Required

- Reports tab
- Entities data type
- Access to each entity on the report

Entity Reconciliation – Summary

Description

The reports allow for the review of the apportionment ratios by jurisdiction.

Parameter	Description
Jurisdiction	One or more jurisdictions for which to run the report
Entities	One or more entities for which to run the report
Pre-logic	Displays the detail pages pre-logic (i.e., before tax rules have been applied)
Post-logic	Displays the detail pages post-logic (after tax rules have been applied).
Output Format	Excel file
Group By	The data can be grouped by the Source, Factor, Parent Account, Account, Jurisdiction Type Jurisdiction, and / or Type in Pivot Settings.

Permissions Required

- Reports tab
- Entities data type
- Access to each entity on the report

Group Calculations

Output Type and File Name

- Excel file grouped by apportionment factor.
- Group_Calculations.xls.

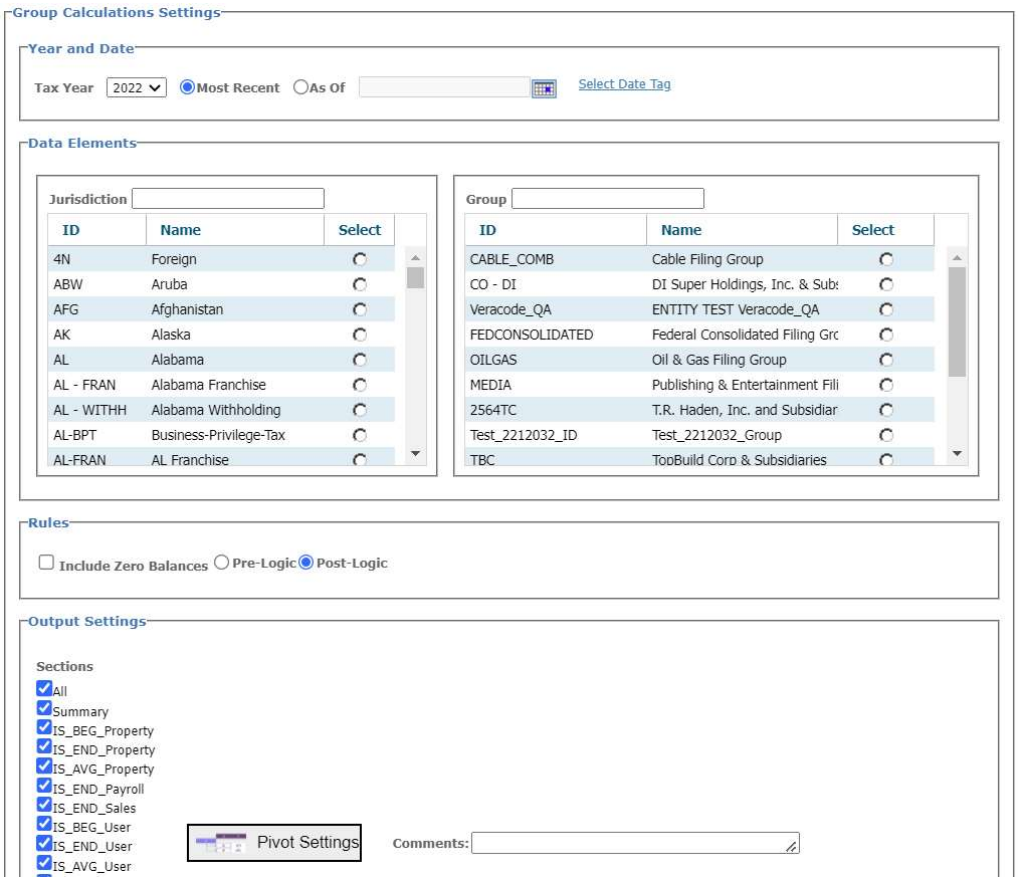
Description

The Group Calculations report provides visibility into the calculation of a single group's apportionment percentage for a given jurisdiction. It includes a detailed analysis of each factor and its related apportionment accounts. For each factor, there is a separate tab for in-state and everywhere values. For property, there are additional tabs for both beginning and ending values. It does not, however, provide information on all divisions and flow-through entities that roll up into the member entities; for this information, you can run the Entity Calculations report.

The summary page of the report correlates directly to the Apportionment Calculation page for the selected entity and jurisdiction.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameters



Parameter	Description
Date and Year	Date for which to run the report.
Most Recent	Runs the report as of the current date and time.
As of	Runs the report as of the date and time specified.
Date Tag	Runs the report as of the date and time specified by the date tag.
Tax Year	The tax year for which you want to run the report.
Data Elements	You select one jurisdiction and one group.
Jurisdiction	Single jurisdiction for which to run the report.
Group	Single group for which to run the report.
Rules	Selection is for detail pages; summary page always displays post-logic information.
Pre-logic	Displays the detail pages pre-logic (i.e., before tax rules have been applied).

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameter	Description
Post-logic	Displays the detail pages post-logic (after tax rules have been applied).
Output Format	Excel file.
Group By	The file is grouped by apportionment factor.
Report Sections	Summary, Beginning, Ending, and Average Property, Ending Payroll, Ending Sales, and Beginning, Ending, and Average User-Defined factors for In-State and Everywhere.

Permissions Required

- Reports tab.
- Groups data type.
- Group access to the desired groups (access specifically to the member entities is not required).

See *Chapter 9, Updating Users and Permissions* on page 176 for information on user permissions.

Group Detail

Output Type and File Name

- PDF file
- Group_Detail.pdf

Description

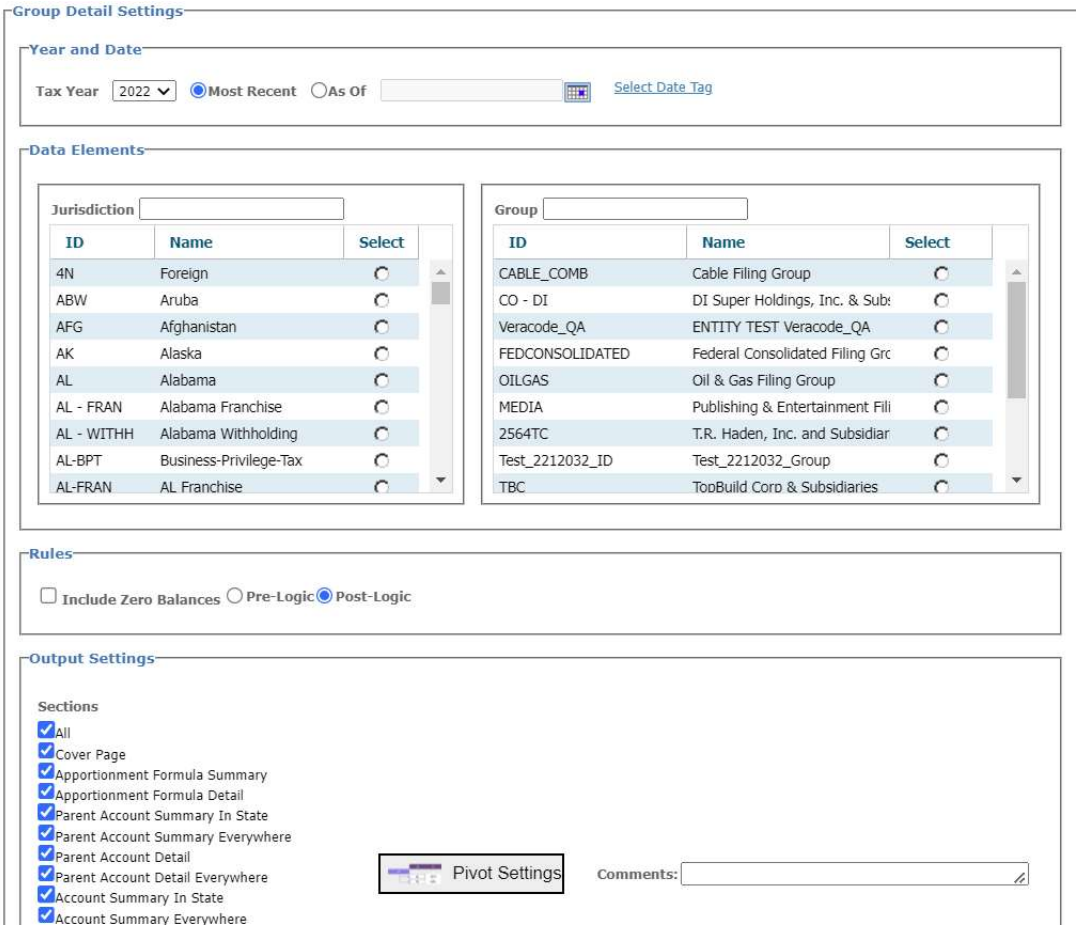
The Group Detail report is designed to accompany workpapers and support the filed returns. It provides account detail including apportionment factor weights and the weighted factor percentages for one group and one jurisdiction, and is designed to report how the apportionment factor was calculated in a particular jurisdiction. It does not provide separate detail for divisions or flow-through entities rolling up to the entities in the selected group because the data reflected is already inclusive of those amounts. For this detailed information, you can run the Entity Calculations report.

This report may be run pre- or post-logic, although the Apportionment Formula and summary pages are always post-logic regardless of your selection. The report provides PDF bookmarks to assist with navigation. There is one bookmark for each selected jurisdiction.

The Apportionment Formula page of the report correlates to the Apportionment Calculation page for the selected group and jurisdiction.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameters



Parameter	Description
Date and Year	Date for which to run the report.
Most Recent	Runs the report as of the current date and time.
As of	Runs the report as of the date and time specified.
Date Tag	Runs the report as of the date and time specified by the date tag.
Tax Year	The tax year for which you want to run the report.
Data Elements	You can select one group and one jurisdiction.
Jurisdictions	Single jurisdiction for which to run the report.
Entity	Single group for which to run the report.
Rules	Logic selection is for detail pages; summary page always displays post-logic information.
Pre-logic	Displays the detail pages pre-logic (i.e., before tax rules have been applied).

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameter	Description
Post-logic	Displays the detail pages post-logic (after tax rules have been applied).
Output Format	PDF file, with one or more of the following sections.
Report Sections	Summary, Apportionment Formula Summary, Apportionment Formula Detail, Parent Account Summary In State, Parent Account Summary Everywhere, Parent Account Detail In State, Parent Account Detail Everywhere, Account Summary In State, Account Summary Everywhere, Account Detail, Account Detail Everywhere, Parent Account Detail Eliminations, Parent Account Detail Everywhere Eliminations, Account Detail Eliminations, Account Detail Everywhere Eliminations.

Permissions Required

- Reports tab.
- Groups data type.
- Group access to the desired groups (access specifically to the member entities is not required).

See *Chapter 9, Updating Users and Permissions* on page 176 for information on user permissions.

Group Everywhere by State

Description

This report is provided to state auditors to document the pre-logic data entry and the flow to the post-logic calculated amounts for the jurisdiction and unitary or consolidated or combined filing group under audit.

When reconciling to expected amounts, use this report to identify data entry amounts not included in calculated amounts that should be included or data entry amounts included in the calculated amounts that should be excluded for which the Inclusion/Exclusion or Parent Inclusion/Exclusion can be changed by Jurisdiction in Tax Rules or for which the Calculation Behavior or Active or Inactive status can be changed for all jurisdictions in Account Structure.

When reconciling to expected amounts, use this report to identify members that need to be included or excluded from the Group, and whether or not the correct Filing method and Worldwide or 80/20 or Member Rule is selected for the Group.

Parameter	Description
Jurisdiction	One jurisdiction for which to run the report
Group	One group for which to run the report
Pre-logic	Displays the detail pages pre-logic (i.e., before tax rules have been applied)
Post-logic	Displays the detail pages post-logic (after tax rules have been applied).
Output Format	Excel file
Group By	The data can be grouped by the Factor, Parent Account, Account, Member, Type, Jurisdiction, and / or Category in Pivot Settings. Pivot data is grouped by Member

	Name, Time, Factor, Jurisdiction, and Type.
Jurisdiction	One jurisdiction for which to run the report

Permissions Required

- Reports tab
- Entities and Groups data type
- Access to each entity and group on the report

Group Reconciliation – Calculation

Description

This report provides the total amounts for the combined, unitary, or consolidated group that transfer to ONESOURCE Income Tax RS for each jurisdiction, factor, and parent account, with detail by member.

Parameter	Description
Jurisdiction	One or more jurisdictions for which to run the report
Groups	One or more groups for which to run the report
Pre-logic	Displays the detail pages pre-logic (i.e., before tax rules have been applied)
Post-logic	Displays the detail pages post-logic (after tax rules have been applied).
Output Format	Excel file
Group By	The data can be grouped by the Factor, Parent Account, Account, Type, Category, and/or Member in Pivot Settings. Pivot data is grouped by Jurisdiction and Time.

Permissions Required

- Reports tab
- Entities data type
- Access to each entity on the report

Group Reconciliation – Summary

Description

The reports allows for the review of the apportionment ratios by jurisdiction for the unitary, combined, or consolidated filing group.

Parameter	Description
Jurisdiction	One or more jurisdictions for which to run the report
Groups	One or more groups for which to run the report
Pre-logic	Displays the detail pages pre-logic (i.e., before tax rules have been applied)
Post-logic	Displays the detail pages post-logic (after tax rules have been applied).

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Output Format	Excel file
Group By	The data can be grouped by the Factor, Parent Account, Account, Type,

Permissions Required

- Reports tab
- Entities data type
- Access to each entity on the report

Group Membership

Output Type and File Name

- Excel pivot table grouped by group ID, jurisdiction, filing type, and member ID.
- Group_Membership.xls.

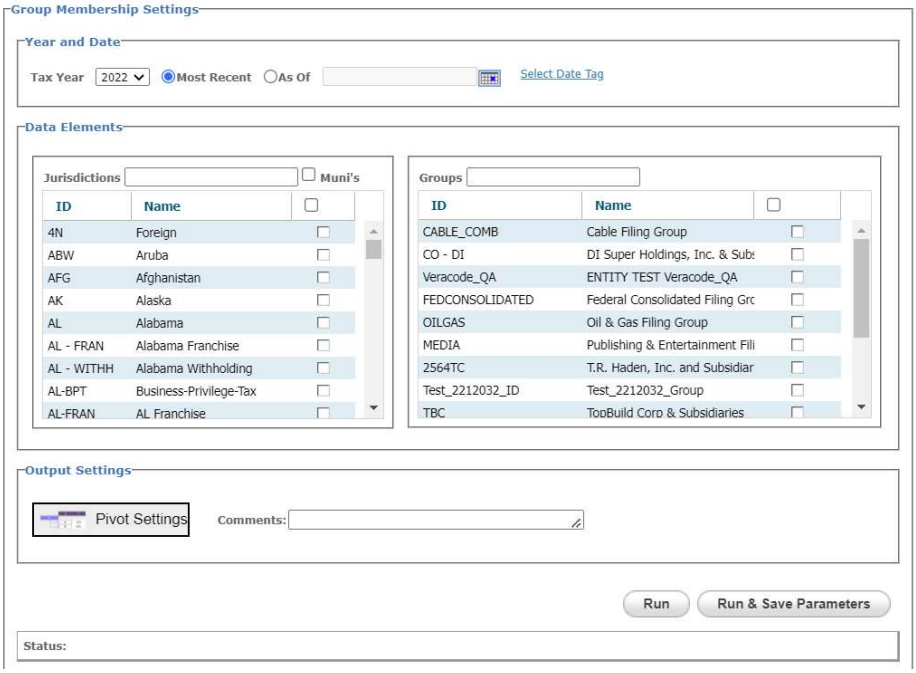
Description

The Group Membership report provides a breakdown of the members for each group per jurisdiction, enabling you to analyze group membership across several jurisdictions simultaneously.

You can filter the report by included or excluded members (and reason for exclusion). The pivot table data sheet also provides auto-filters.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameters



Parameter	Description
Date and Year	Date for which to run the report.
Most Recent	Runs the report as of the current date and time.
As of	Runs the report as of the date and time specified.
Date Tag	Runs the report as of the date and time specified by the date tag.
Tax Year	The tax year for which you want to run the report.
Data Elements	You can select multiple jurisdictions and multiple groups.
Jurisdictions	One or more jurisdictions for which to run report.
Groups	One or more groups for which to run report.
Output Format	Excel Pivot Table.
Group By	The pivot table is grouped by group ID, jurisdiction, filing type, member ID.

Permissions Required

- Reports tab.
- Groups data type.
- Group access to the desired groups.

See *Chapter 9, Updating Users and Permissions* on page 176 for information on user permissions.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Nexus and Filing Obligation

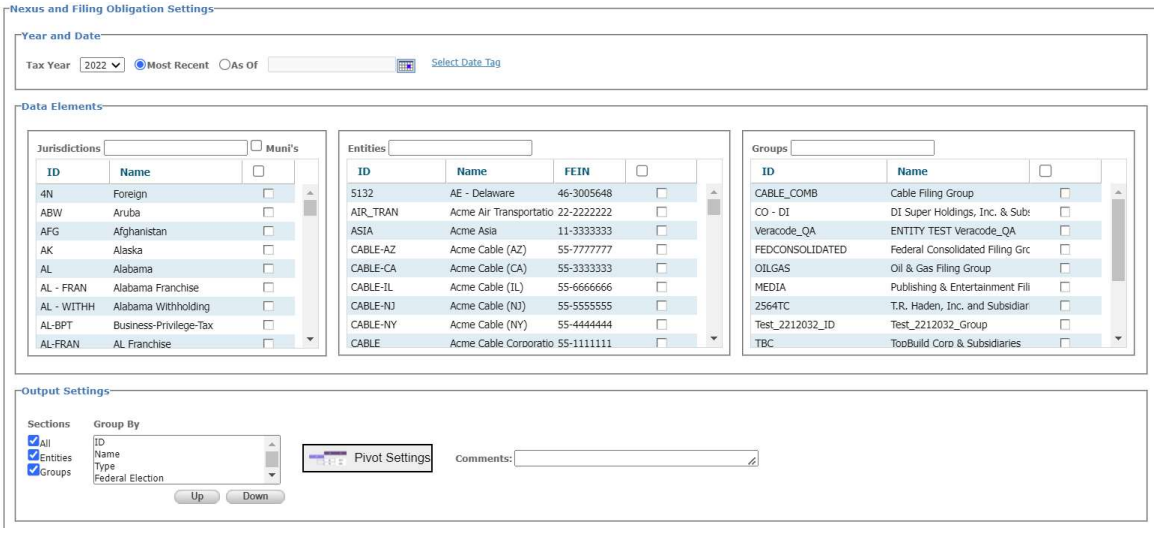
Output Type and File Name

- Excel pivot table presented as two sections, entities and groups, grouped by jurisdiction, entity or group ID, and name.
- Nexus_and_Filing_Obligation.xls.

Description

The Nexus and Filing Obligation report provides a complete nexus (filing) breakdown for every entity, group, and jurisdiction selected. You can filter the entities and groups by nexus, nexus flow, or tax rule assigned. The entities are presented first, followed by the groups. The data sheet for the pivot table also provides auto-filters.

Parameters



Parameter	Description
Date and Year	Date for which to run the report.
Most Recent	Runs the report as of the current date and time.
As of	Runs the report as of the date and time specified.
Date Tag	Runs the report as of the date and time specified by the date tag.
Tax Year	The tax year for which you want to run the report.
Data Elements	You can select one or more jurisdictions, entities, and/or groups.
Jurisdictions	One or more jurisdiction for which to run the report.
Entities	One or more entity for which to run the report.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameter	Description
Groups	One or more groups for which to run the report.
Output Format	Excel Pivot Table with two sections, entities and groups.
Group By	The each section in the pivot table is grouped by jurisdiction, entity/group ID, and entity/group name.

Permissions Required

- Reports tab.
- Entities and Groups data types.
- Entity/Group access to the desired entities and/or groups.

See *Chapter 9, Updating Users and Permissions* on page 176 for information on user permissions.

Nexus Threshold

Output Type and File Name

- Excel pivot table presented in two sections, above and below threshold, and grouped by entity or group ID, jurisdiction, nexus, and factor.
- Nexus_Threshold.xls.

Description

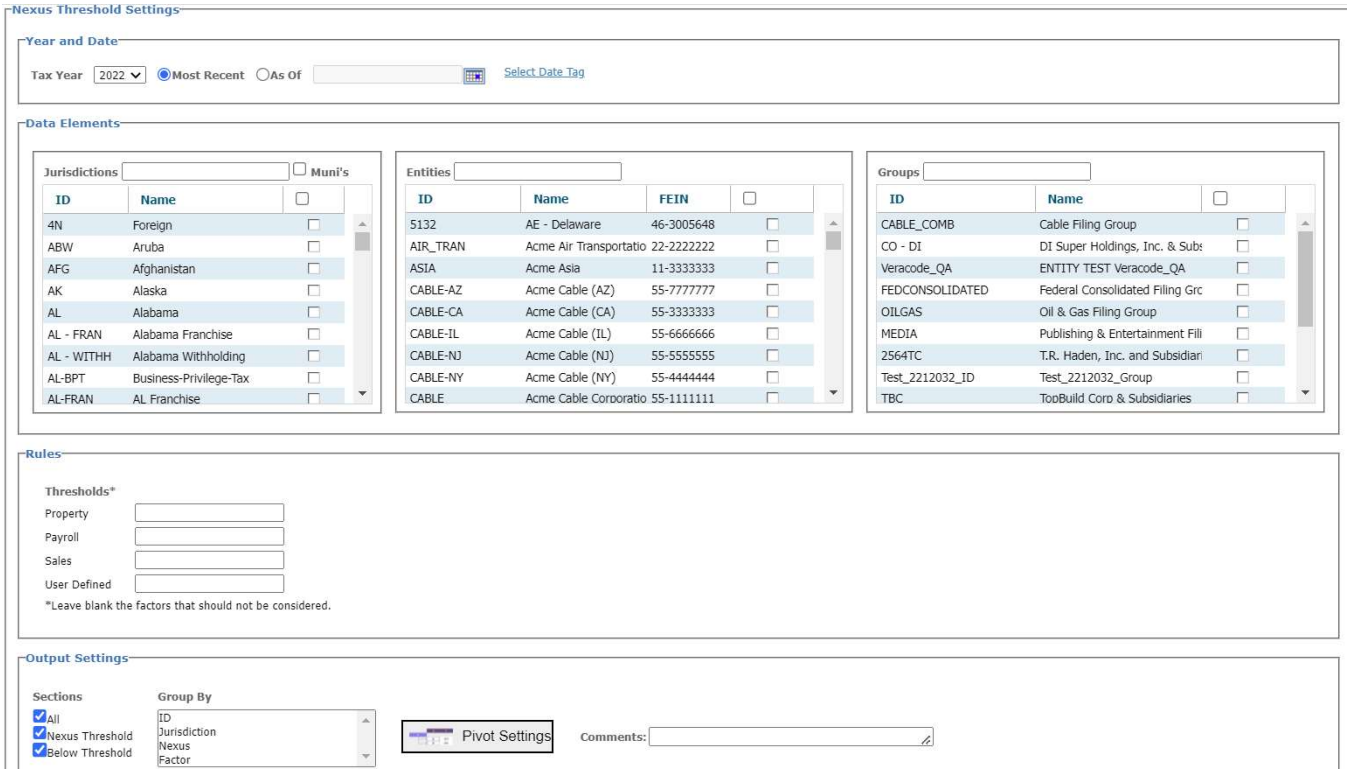
The Nexus Threshold report allows you to define a dollar amount threshold for each apportionment factor. OSA then shows whether the entity‘s or group‘s numerator, ignoring factor weighting, for that apportionment factor is above or below the defined thresholds.

Nexus will be true (has nexus) for an entity in a given jurisdiction if any owned flow-through entities have nexus in that jurisdiction. The data represented in this report is the entity‘s own data plus the sum of all divisions and flow-through entities rolling up to the selected entity.

The pivot table data sheet also provides auto-filters.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameters



Parameter	Description
Date and Year	Date for which to run the report.
Most Recent	Runs the report as of the current date and time.
As of	Runs the report as of the date and time specified.
Date Tag	Runs the report as of the date and time specified by the date tag.
Tax Year	The tax year for which you want to run the report.
Data Elements	You can choose one or more jurisdictions, entities, and groups.
Jurisdictions	One or more jurisdictions for which to run the report.
Entities	One or more entities for which to run the report.
Groups	One or more groups for which to run the report.
Rules	Threshold for each apportionment factor.
Property, Payroll, Sales, and User Defined Thresholds	Enter whole dollar amounts to define the threshold for each factor. Leave blank those thresholds that should not be considered. Do not enter dollar signs or commas.
Output Format	Excel Pivot Table with two sections, above and below threshold.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameter	Description
Group By	Each section in the pivot table is grouped by entity or group ID, jurisdiction, nexus, and factor.

Permissions Required

- Reports tab.
- Entities and Groups data types.
- Entity/Group access to the desired entities and/or groups.

See *Chapter 9, Updating Users and Permissions* on page 176 for information on user permissions.

Numerator and Denominator

Output Type and File Name

- Excel pivot table grouped by entity/group ID, entity/filing type, and jurisdiction.
- Numerator_and_Denominator.xls.

Description

The Numerator and Denominator report provides a high-level view of numerators, denominators, and apportionment percentages for every entity, group, and jurisdiction selected. It is useful for analyzing a given entity over several jurisdictions, or to identify what is driving the apportionment percentage across all entities.

The information provided is post-logic, in that all the tax rules have been applied, and the data represented in this report is the entity's own data plus the sum of all divisions and flow-through entities rolling up to the selected entity. In the case of groups, the data is reflective of all member entities.

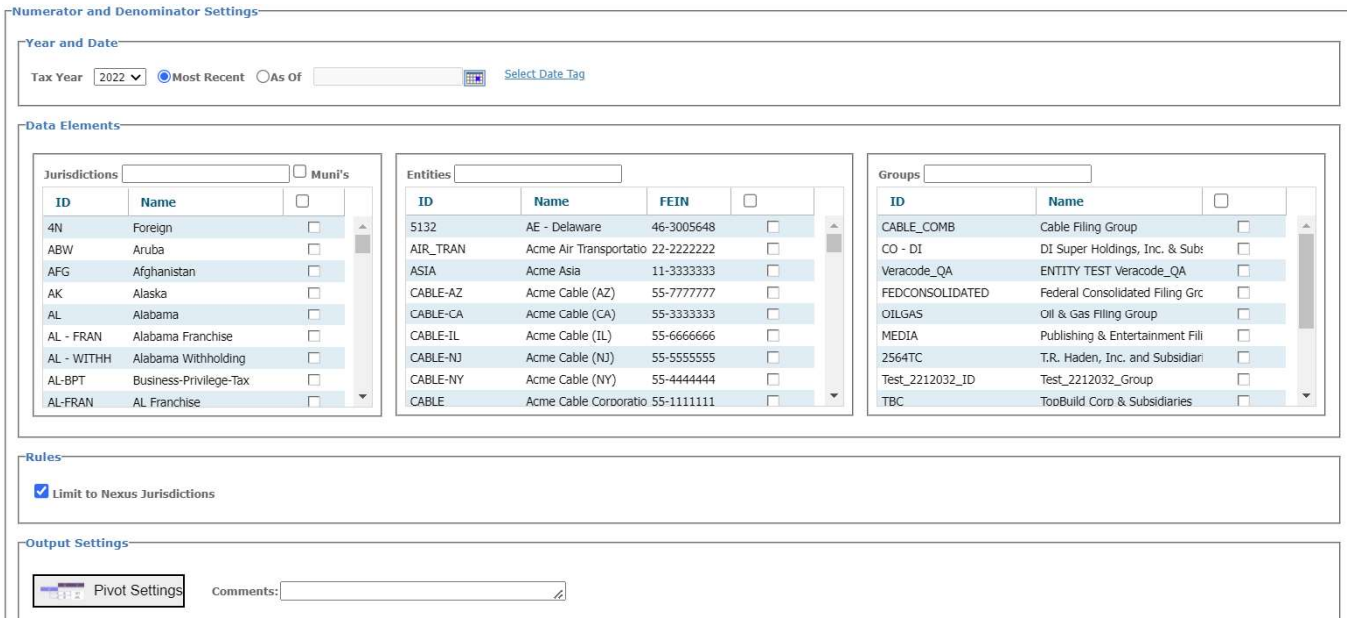
This report can be set to provide data only for entities/groups with nexus in the chosen jurisdiction. Therefore, if you see blanks for a given jurisdiction, there is no data for that jurisdiction.

The partnership information provided is largely informational given that partnerships flow all their income and apportionment to the owning entity.

The pivot table data sheet provides auto-filters.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameters



Parameter	Description
Date and Year	Date for which to run the report.
Most Recent	Runs the report as of the current date and time.
As of	Runs the report as of the date and time specified.
Date Tag	Runs the report as of the date and time specified by the date tag.
Tax Year	The tax year for which you want to run the report.
Data Elements	You can choose one or more jurisdictions, entities, and/or groups.
Jurisdictions	One or more jurisdictions for which to run the report.
Entities	One or more entities for which to run the report.
Groups	One or more groups for which to run the report.
Rules	
Limit to Nexus Jurisdictions	When checked, includes in the report only those jurisdictions in which the entity or group has nexus.
Output Format	Excel Pivot Table.
Group By	The pivot table grouped by entity/group ID, entity/filing type, and jurisdiction.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Permissions Required

- Reports tab.
- Entities and Groups data types.
- Entity/Group access to the desired entities and/or groups.

See *Chapter 9, Updating Users and Permissions* on page 176 for information on user permissions.

Ownership Structure

Output Type and File Name

- Excel pivot table presented in two sections, entity structure and circular ownerships, and grouped by entity ID, partner ID, and relationship.
- Ownership_Structure.xls.

Description

The Ownership Structure report shows the ownership relationship (path for data flow) for each selected entity. Divisions are not included since they are not considered a legal entity separate from their parent entity. The circular ownership section is shown only when circular ownerships exist.

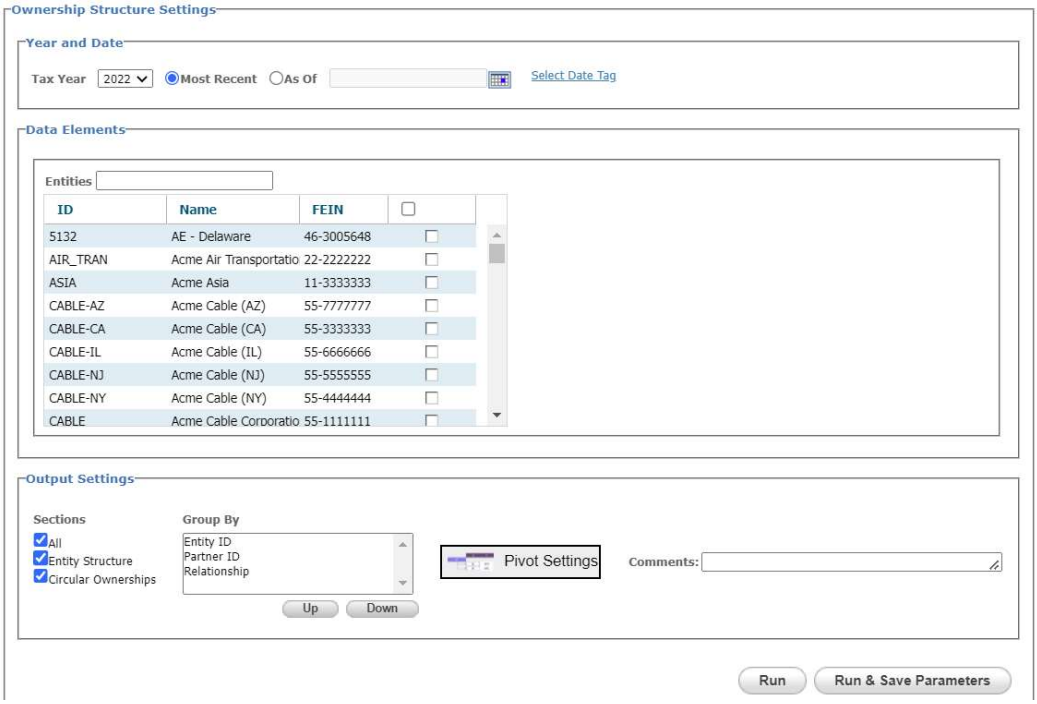
The report lists both direct and indirect relationships with the corresponding percentages (beginning and ending). For example if entity A owns entity B, and entity B owns entity C, then A has a direct relationship with B as well as an indirect relationship with C. The report will provide the ownership percentages (both beginning and ending) for both the direct relationships (e.g., A‘s ownership percentage of B) and the indirect relationships (e.g., B‘s ownership percentage of C multiplied by A‘s ownership percentage of B).

The Ownership Structure link in the OSA Admin tab provides a pictorial view of these relationships. See section *6.4 Defining Ownership* on page 119.

The pivot table data sheet also provides auto-filters.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameters



Parameter	Description
Date and Year	Date for which to run the report.
Most Recent	Runs the report as of the current date and time.
As of	Runs the report as of the date and time specified.
Date Tag	Runs the report as of the date and time specified by the date tag.
Tax Year	The tax year for which you want to run the report.
Data Elements	Choose one or more entities.
Entities	One or more entities for which to run the report.
Output Format	Excel pivot table with two sections: entity structure and circular ownerships.
Group By	The pivot table is grouped by entity ID, partner ID, and relationship.

Permissions Required

- Reports tab.
- Ownership and Entities data types.
- Entity access to the desired entities.

See *Chapter 9, Updating Users and Permissions* on page 176 for information on user permissions.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Tax Rule Matrix

Output Type and File Name

- Four Excel pivot tables: options, rates, inclusion, and assignment, each grouped by tax rule and jurisdiction.
- Tax_Rule_Matrix.xls

Description

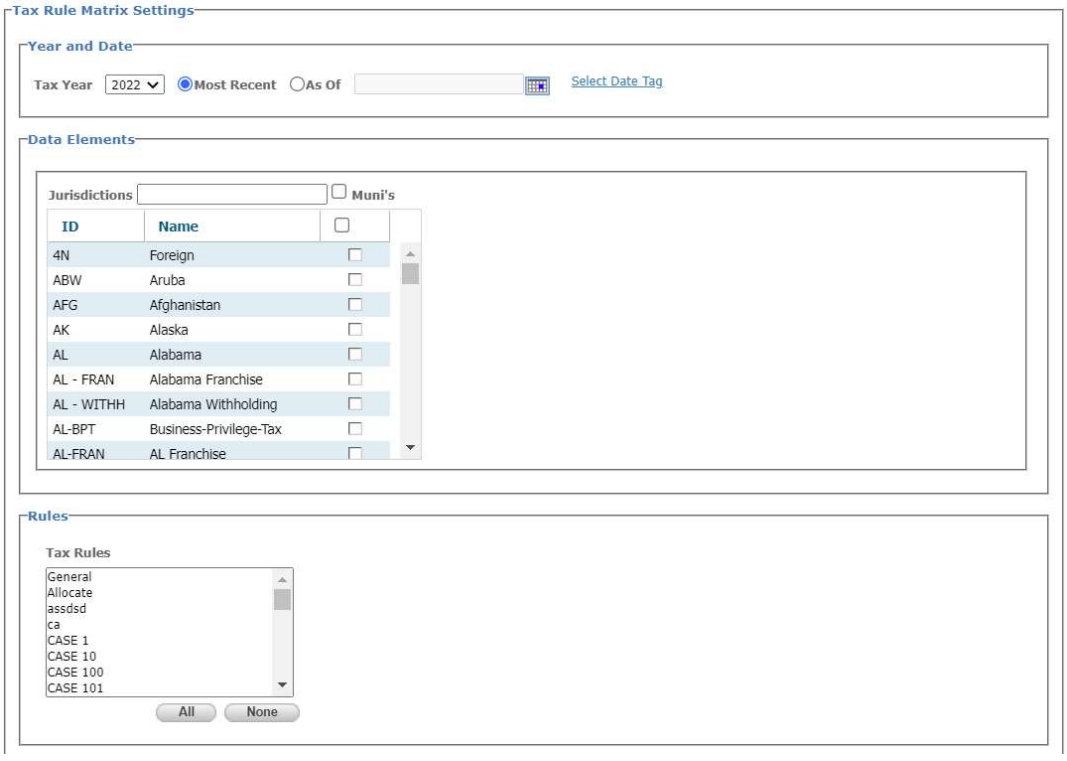
The Tax Rule Matrix report identifies the tax rule assigned to each entity for a given jurisdiction. You are asked to specify the tax rules to include in the report.

The report provides a breakdown of the settings selected for each tax rule. The report is presented as four pivot tables, one each for tax rule options, tax rule rates, tax rule account inclusion/exclusion, and tax rule assignment.

The tax rule options pivot table presents the four apportionment factors and their weighting as well as the decimal precision specified. The tax rule rates table presents the tax brackets and rates assigned to the brackets. The inclusion/exclusion table lists the apportionment accounts within OSA and whether or not they are included in the apportionment calculation. And finally, the assignment table lists only the tax rule assigned to each entity.

In addition, the data sheets for the pivot tables also provide auto-filters.

Parameters



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Parameter	Description
Date and Year	Date for which to run the report.
Most Recent	Runs the report as of the current date and time.
As of	Runs the report as of the date and time specified.
Date Tag	Runs the report as of the date and time specified by the date tag.
Tax Year	The tax year for which you want to run the report.
Data Elements	You can choose one or more jurisdictions.
Jurisdictions	One or more jurisdictions for which to run the report.
Rules	OSA lists for selection all the possible tax rules (a union of all tax rule names in OSA).
Tax Rules	Select one or more tax rules to include in the report.
Output Format	Excel Pivot Table presented in four sections, options, rates, inclusion, and assignment.
Group By	The pivot table is grouped by tax rule and jurisdiction.

Permissions Required

- Reports tab.
- Tax Rules data type.

See *Chapter 9, Updating Users and Permissions* on page 176 for information on user permissions.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

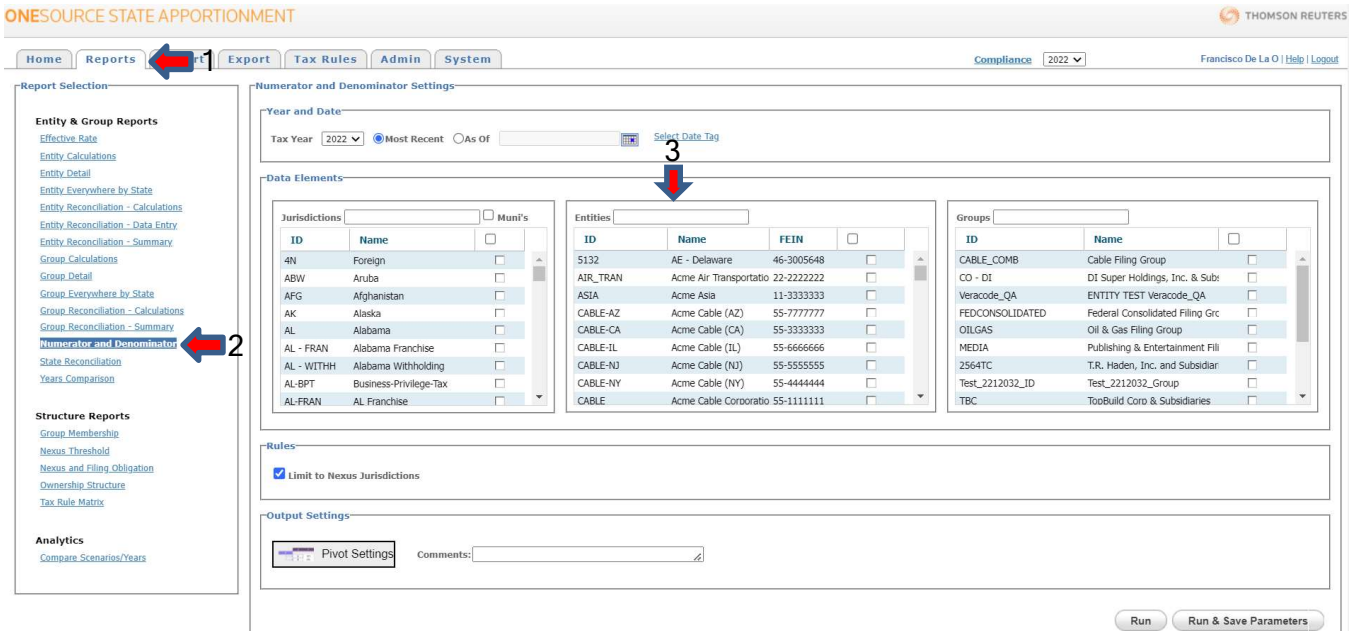
5.3 Running Reports

This section describes how to run a report (and save the parameters to a parameter template if desired), how to run a report using a parameter template, and how to delete a parameter template.

***Note**: You cannot save a parameter template without running the report at the same time.*

► **To run a report (and save a parameter template if desired):**

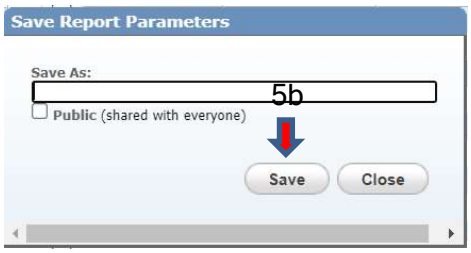
1. Click the **Reports** tab.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

2. In the **Report Selection** pane, click the link for the desired report. The parameters page for that report displays. The example above shows the **Numerator and Denominator Parameters** page.
3. Set the desired parameters. See section *5.2 Report Descriptions* on page 67 for a description of each report's parameters. See section *D.3.1 Exporting Files* on page 288 for instructions on using the **As Of** calendar option.
4. Click **Run** to run the report without saving the parameters, or
5. Click the **Run & Save** button to save the parameters as a report template and run the report. ***Note**: When saving a parameter template, enter a summary of the parameters used into the **Comments** text box. This summary appears next to the parameter template and serves to help users know what parameters the template will set.*

    a. When you click the **Run & Save** button, the **Save Report Parameters** dialog displays.

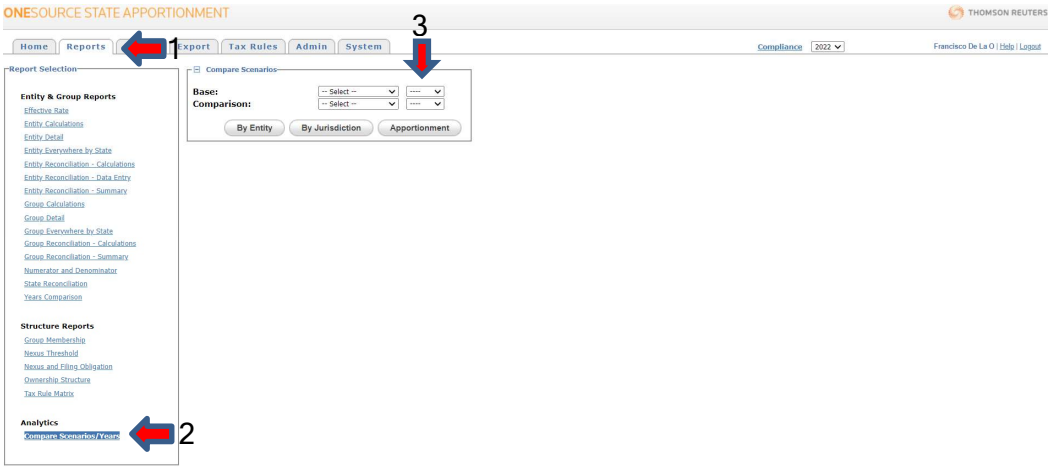


    b. Enter the name and click the **Save** button (Close abandons the operation without saving the template or running the report).

    OSA verifies the parameters and prepares the report. The report is presented either as a PDF or Excel file, depending on the report chosen. If there is insufficient data to run the report (e.g., the selected entity does not have data for the selected jurisdiction(s)), a message is displayed.

► **To run the Compare Years report:**

1. Click the **Reports** tab.
2. In the **Report Selection** pane, click the link for the Compare Scenarios/Years report. The parameterspage displays.

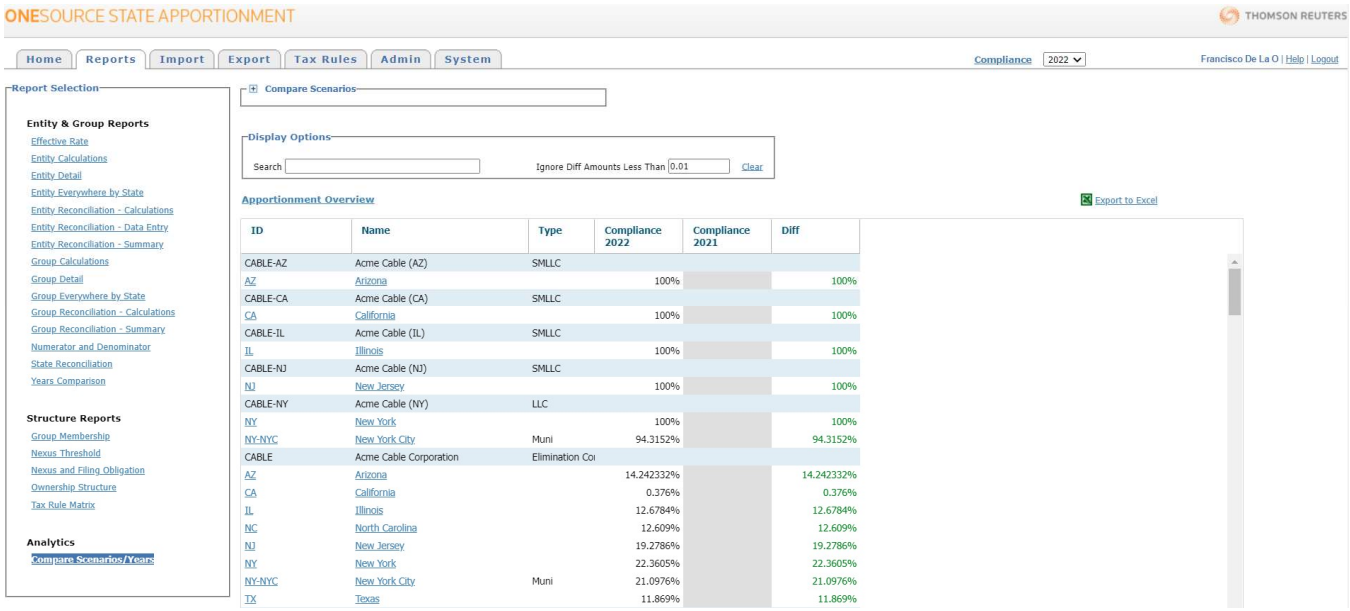


® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3. Select the desired scenario(s) and years to compare. See section *5.2 Report Descriptions* on page 67 for a description of the report's parameters.
4. Click the **Apportionment** button to run the report.

► **To change the display:**

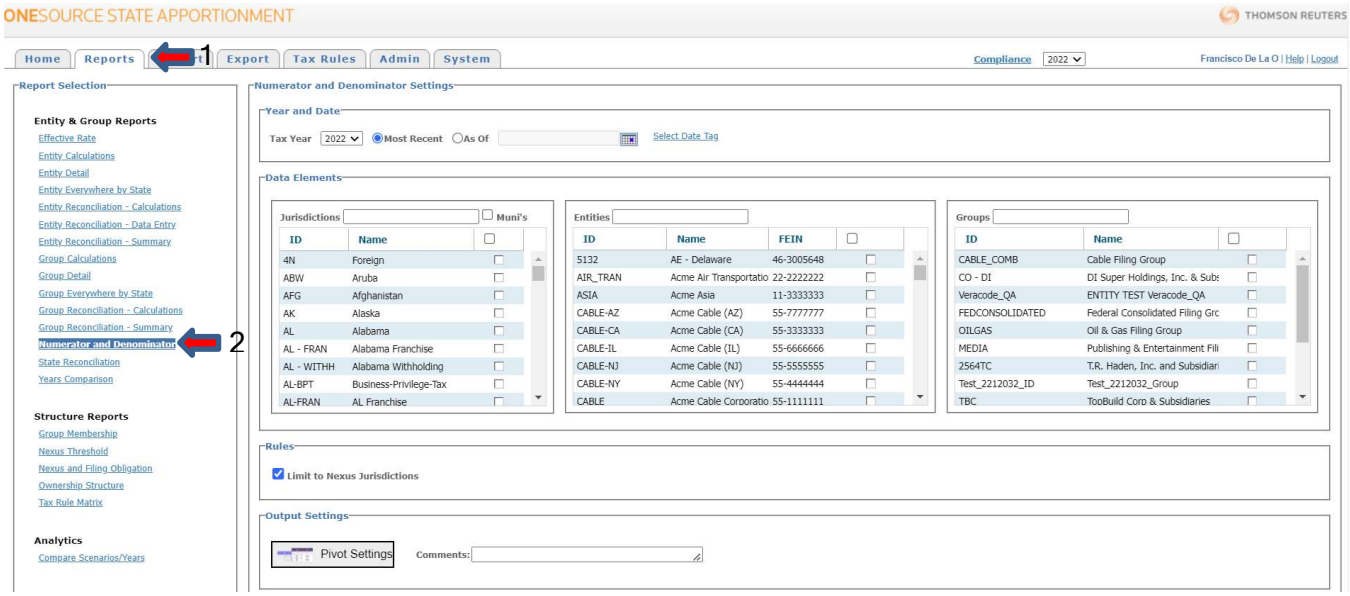
- **Search** – You can easily locate a specific entity or jurisdiction using the Search feature. Enter a string in the **Search** box to filter the list. Only entities/jurisdictions with a matching string in the ID or Name fields will be listed.
- **Ignore Diff Amounts Less Than** – Use this filter to limit the view to material differences only or display all entities/jurisdictions. Enter a number in the **Ignore Diff Amounts Less Than** box then hit the Enter key to filter the list. Click the **Clear** link or enter a zero to display all items.



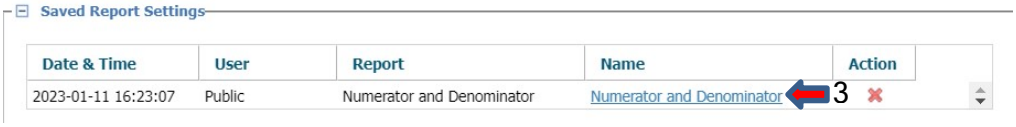
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To run a report from a parameter template:**

1. Click the **Reports** tab.
2. In the **Report Selection** pane, click the link for the desired report (e.g., Numerator and Denominator). The parameters page for that report displays.



3. Scroll down to the **Parameter Templates** table and click the link for the desired parameter template. OSA loads the parameters from the template.



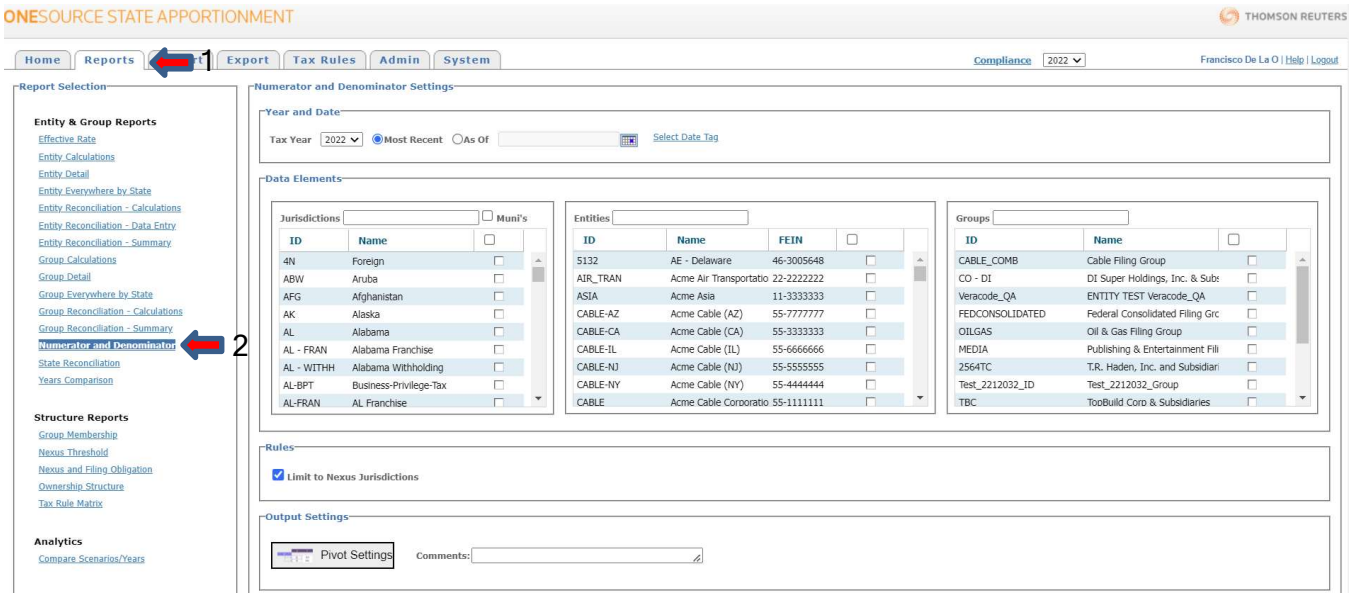
4. Once the parameters are loaded, click the **Run** button to run the report.

   OSA verifies the parameters and prepares the report as described previously.

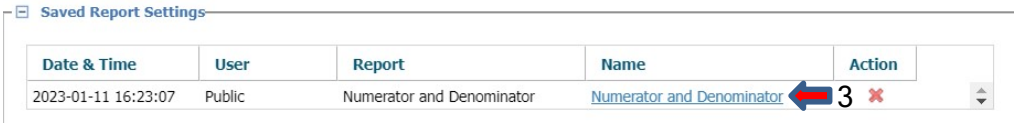
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To remove a parameter template:**

1. Click the **Reports** tab.
2. In the **Report Selection** pane, click the link for the desired report. The parameters page for that report displays.

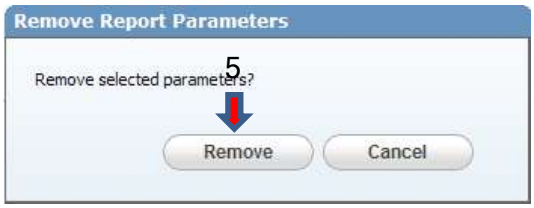


3. Scroll down to the **Parameter Templates** table and click the link for the desired parameter template. OSA loads the parameters from the template.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

4. Once the parameters load, click the **Action** button. The **Remove Report Parameters** dialog displays.



5. Click the **Remove** button to confirm that you want to delete the parameter template (**Cancel** abandons the operation and the report parameters remain loaded).

   The Status box displays a message indicating whether or not the operation was successful, and if not, what error occurred.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

6 Updating Data Elements

Chapter 6 describes how to add entities and groups to OSA as well as define the jurisdictions in which they have nexus. It also covers how to define the ownership structure (identify owned entities and specify ownership relationships and percentages as well as add divisions). It includes the following sections:

- **6.1: About Entities, Ownership, and Groups**
- **6.2: Adding an Entity**
- **6.3: Editing an Entity**
- **6.4: Defining Ownership**
- **6.5: Adding/Editing Groups**

6.1 About Entities, Ownership, and Groups

When you add an entity to OSA, you define its properties—such as entity ID, entity name, and entity type. The entity ID must be unique, and while you can edit the entity name, once the entity is created, you cannot change the entity ID.

The entity properties are:

Property	Description and Allowable Values
Entity ID	Unique identifier for the entity within OSA - alphanumeric string, 15 characters maximum. OSA cannot contain duplicate Entity IDs, and the Entity ID is not editable.
Entity Name	Name of the entity - alphanumeric string, 100 characters maximum.
FEIN	Federal Employer Identification Number - alphanumeric string, 15 characters maximum.
Parent ID	This field is only populated when an entity is defined as a division; it lists the entity ID of the parent entity. See section *6.4.2 Adding an Owner, Owned Entity, or Division* on page 122 for instructions on defining a division.
Type	Entity Type: C-Corp, GP, LP, LLC, LLP, SMLLC, or Elimination Company. ***Note**: If adding an entity that will become a division, this field is only used when the entity is removed as a division and it reverts to a legal entity.*
Foreign Entity	Specifies whether or not it is a foreign entity. This designation is used in determining entities to be included in Water's Edge group returns.
Financial Entity	Specifies whether or not entity is a financial entity. If checked, the entity uses the Financial tax rate defined in the tax rule you select for a jurisdiction (when you add jurisdictions to the entity).
Federal Election	For flow-through entities only, defines how entity is to be treated: C-Corp or Partnership (and for SMLLCs only: C-Corp or Disregarded Entity).
Industry	Optional field, allowing you to specify the entity's industry - alphanumeric string, 30 characters maximum.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Property	Description and Allowable Values
Business Activity	Optional field, allowing you to specify the entity's business activity – alphanumeric string, 30 characters maximum.
Comments	Optional comment field – alphanumeric string, 255 characters maximum.

Once an entity is created and the above properties are specified, you need to add jurisdictions (or entity filings) to the entity before you can add apportionment data to it. When you add a jurisdiction to an entity, you specify:

- The jurisdiction. During initial OSA setup, a default list of jurisdictions is added to OSA. You can add additional jurisdictions to OSA as well as edit them, if necessary; see *Chapter 8, Updating the System Configuration* on page 159 for instructions.
- Whether or not the entity has nexus in that jurisdiction.
- Whether or not the entity is protected by P.L. 86-272 (for tracking and reporting purposes only).
- The tax rule to use for the entity. During initial setup, a default set of tax rules is added to OSA. You can add and edit tax rules if necessary; see *Chapter 7, Updating Tax Rules* on page 143 for instructions.
- A filing due date (used for tracking purposes only).

In addition to adding jurisdictions to an entity, in order for OSA to roll up and/or flow data correctly, you need to define its ownership structure. When you define the ownership structure, you are asked to specify:

- The ownership relationship – Unitary or Non-Unitary and General or Limited Partnership.
- The ownership percentages for the relevant ownership categories, for example, ownership, capital, and/or income. See section *8.2 Adding Ownership Categories* on page 162 for information on adding ownership categories, and section *7.6 Defining Flow-Through Rules* on page 155 for information on defining which category is used to calculate apportionment factors for a jurisdiction.
- Whether or not an entity has divisions. Divisions are not legal entities, they are considered part of the parent entity and data always rolls up 100% to the parent entity; however, divisions can own entities.

And finally, you will need to define any filing groups. When you add a group, you define its properties—its unique Group ID and its name. You then add members to the group, specifying the key corporation (Parent Filer).

After adding the members, you can add jurisdictions to the group. As you add jurisdictions to the group, you specify:

- The filing type: Unitary, Unitary Separate Entity, Nexus Combined, Nexus Combined Separate Entity, or Nexus Consolidated. See section *6.5 Adding/Editing Groups* on page 126 for definitions of these filing types.
- Whether or not the group is filing a World Wide or Water's Edge return. When filing World Wide returns, foreign entities are included in the calculations, otherwise they are excluded.
- The tax rule to use. Entities within a group are subject to the group's tax rule. During initial setup, a default set of tax rules is added to OSA. You can add and edit tax rules if necessary; see *Chapter 7, Updating Tax Rules* on page 143 for instructions.
- Whether or not the group is filing an 80-20 return (used for tracking purposes only).
- The filing due date (used for tracking purposes only).

® 2022 Thomson Reuters/ONESOURCE All Rights Reserved

This chapter describes how to add and edit entities, how to define ownership, and how to add and edit groups.

***Note**: Apportionment Accounts are added to OSA using the Account Structure link in the Admin tab. For each entity defined in OSA, you can filter the account list (specify which accounts are visible). See* Chapter 8, Updating the System Configuration *on page 159 for information on the account structure and entity account filters.*

6.2 Adding an Entity

There are two ways to add an entity to the OSA application:

- **Importing CSV files** – Most entities are added in batch mode during the initial OSA set up phase. The OSA administrator adds entities to the EntityList.csv file, the jurisdictions to the EntityFilings.csv, and tax rule assignments to the TaxRuleAssignments.csv file, and imports these files into OSA. Using CSV files is an efficient way to add many entities at one time.
- **Add Entity page (Home and Admin tab)** – After the initial set up phase, when you are typically adding only one or two entities at a time, it is easier to add them using OSA's Add Entity feature.

For information on adding entities by importing CSV files, refer to *Appendix D, Working with CSV Files* on page 283. How to add entities within OSA using the Add Entity feature in the Home and Admin tabs is described next.

Access to the Entities page is limited to users with Admin tab permissions. In addition, users must have permissions to edit the Entities data type. When users have these permissions, they are able to view and edit all entities in OSA.

When an entity is added to OSA, initial permission to view and edit the entity on the other OSA tabs (e.g., Home tab) is limited to the user adding the entity (either directly within OSA or by import) and users with Full Access.

Therefore, make sure that as you add entities you also update user permissions to enable the appropriate users to edit or view the entity as necessary. For information on user permissions, see *Chapter 9*, *Updating Users and Permissions* on page 176.

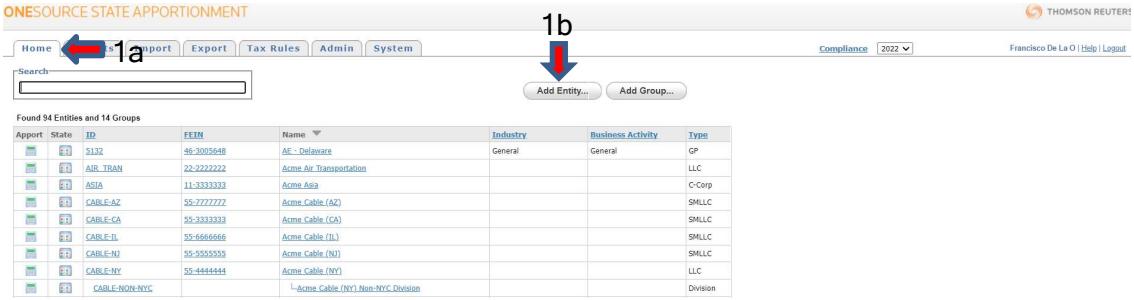
Also, while you can make entities inactive, you cannot delete entities from OSA. This is so OSA can retain a complete audit trail. Therefore, make sure the Entity ID you specify is both unique and correct (with respect to your tax technology stack). Inactive entities are displayed at the bottom of the entity list on the Home tab with a strikethrough. See section *1.4 Annual Review/Preparing for the Current Year* on page 20 for information on how to remove entities for subsequent tax years.

These instructions are for adding an entity. To add a division, follow the instructions in section *6.4.2 Adding an Owner, Owned Entity, or Division* on page 122. To edit an entity, see *6.3 Editing an Entity* on page 104.

► **To add an entity:**

1. **User or Administrator**

   a. Click the **Home** tab.

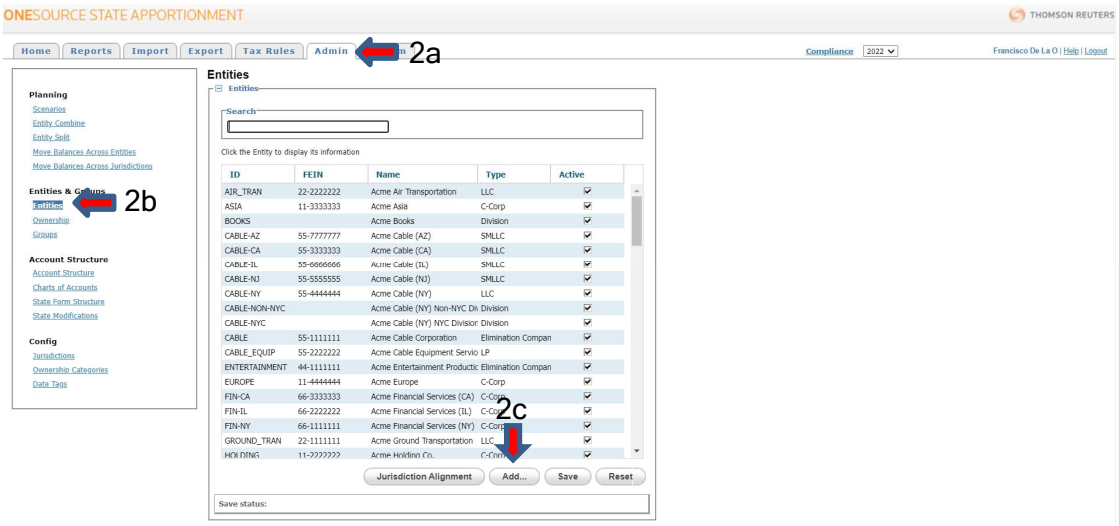


   b. Click the **Add Entity…** button.

2. **Administrator**

   a. Click the **Admin** tab.

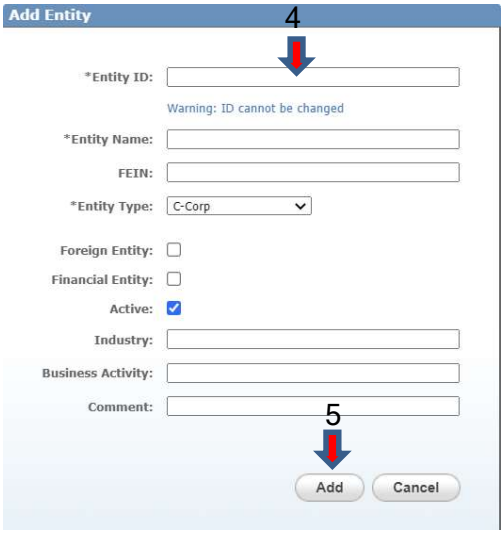
   b. In the navigation pane, under **Entities & Groups**, click the **Entities** link. The **Entities** page displays, listing all the entities in OSA.



   c. Click the **Add** button.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

The **Add Entity** dialog displays.



Enter the properties for the entity. Fields with an asterisk are required. While you can edit the entity name at any time, you cannot edit the Entity ID once the entity is created (so OSA can retain a complete audit trail).

Click the **Add** button to create the entity (**Cancel** abandons the operation).

Once you click the Add button, the entity is created and is listed on the Entities page in alphabetical order by Entity ID. Also, the Save status box indicates whether or not the operation was successful, and if not, what error occurred.

At this point, you can add jurisdictions to the entity as well as define ownership as necessary, including adding divisions. It is important to define an entity's ownership structure so OSA can roll-up and flow account data when necessary.

You must also set user permissions so the appropriate users can view or edit the entity (see *Chapter 9*, *Updating Users and Permissions* on page 176).

For information on adding jurisdictions, see the next section, *6.3 Editing an Entity*. For instructions on defining an entity's ownership structure, including adding a division, refer to section *6.4 Defining Ownership* on page 119.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

6.3 Editing an Entity

Once an entity is created, you can:

- **Make it inactive/active** – the entity's information is retained in OSA but the entity is not visible to any users (you cannot delete an entity from OSA once it is created. This is so OSA can retain a complete audit trail. See section *1.4 Annual Review/Preparing for the Current Year* on page 20 for information on how to remove entities for subsequent tax years).
- **Edit its properties** - you can edit all its properties except the Entity ID and Parent ID (in the case of divisions). This is so OSA can retain a complete audit trail.
- **Add or edit jurisdictions for the entity –** when you add a jurisdiction to the entity, you specify whether or not the entity has nexus in the jurisdiction and whether or not the entity is a financial entity (so the appropriate tax rate can be applied if required based on the jurisdiction). Also, you can specify whether or not the entity is protected by P.L. 86-272, although this information is for tracking purposes and has no impact on apportionment calculations.
- **Remove a jurisdiction from an entity** – when you remove a jurisdiction that has data associated with it, the data is retained. If you add the jurisdiction again, the data displays again in all relevant pages and reports, for example, the Data Entry and Apportionment Calculation pages.

There are three main ways to edit an entity:

- **Importing CSV files –** you edit all the entity's information, but you can't remove information (i.e., remove a jurisdiction) using CSV files. This is due to the additive nature of the OSA Import feature.
- **The Entities page (Admin tab) –** you can edit all the entity's information as well as remove jurisdictions.
- **The Entity Properties page (Home tab) –** you can edit most of the entity's information. The two differences between this and the Entities page are: 1) on the Entities page, you can inactivate entities, and 2) the Entities page displays all entities in OSA whereas the Entity Properties page lists only the entities a user has permission to view. You must have Admin tab and Entities data type permissions to view the Entities page. These permissions allow access to all entities. The Home tab is further governed by Entity/Group list access. Use this page to make your edits when you do not have Admin tab access or when making a quick change during data entry.

How to edit an entity by importing CSV files is covered in *Appendix D, Working with CSV Files* on page 283. This section describes how to edit an entity using both the Entities and Entity Properties pages.

6.3.1 Editing an Entity Using the Entities Page

Access to the Entities page is limited to users with Admin tab permissions. In addition, users must have permissions to edit the Entities data type. When users have these permissions, they are able to view and edit all entities in OSA. For information on user permissions, see *Chapter 9*, *Updating Users and Permissions* on page 176.

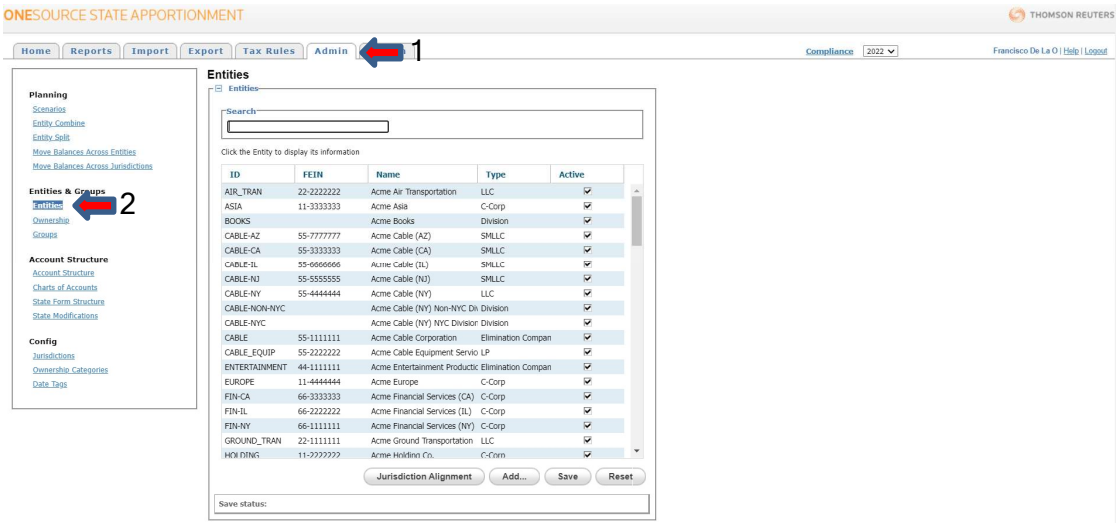
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Accessing the Entities Page

► **To access the Entities page:**

6.3.1.1 Click the **Admin** tab.

6.3.1.2 From the navigation pane, under **Entities & Groups**, select the **Entities** link. The **Entities** pagedisplays listing all the entities defined in OSA.



To select an entity and display its properties and any jurisdictions added to it, click anywhere in the row for the entity.

► **To find entities in the Entities table:**

- Use the **Search** box - type a text string in the box. The **Entities** table updates to list only the entities containing the text string you type.
- Sort the table – by default the table is sorted in ascending order by ID. Click on the column heading to sort by that column. Clicking once sorts in ascending order and click again to sort in descending order.
- Use the scroll bar - you can use the vertical scroll bar to move down the list.

Making an Entity Active/Inactive Using the Entities Page

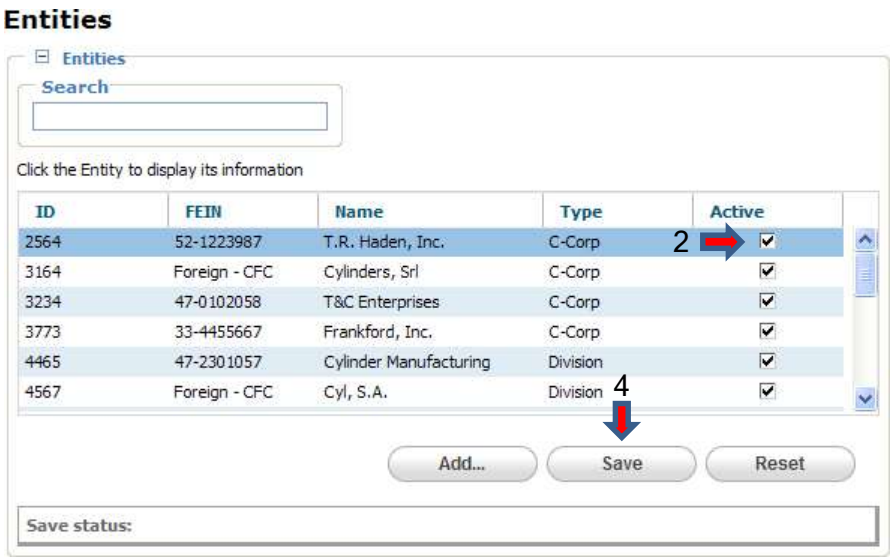
When you make an entity inactive, the entity's information is retained in OSA but the entity is not visible on any other pages (i.e., Home or Reports tab). You cannot delete an entity from OSA once it is created. This is so OSA can retain a complete audit trail. See section *1.4 Annual Review/Preparing for the Current Year* on page 20 for information on how to remove entities for subsequent tax years.

► **To make an entity active/inactive:**

1. Access the **Entities** page as described previously.
2. In the **Entities** table, click to select or de-select the **Active** check box for the desired entity. A checkmark indicates the entity is active, a blank check box indicates the entity is inactive.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3. Repeat for each entity whose status you want to change.



4. When you're done, click the **Save** button (**Reset** undoes any changes made since the last save operation).

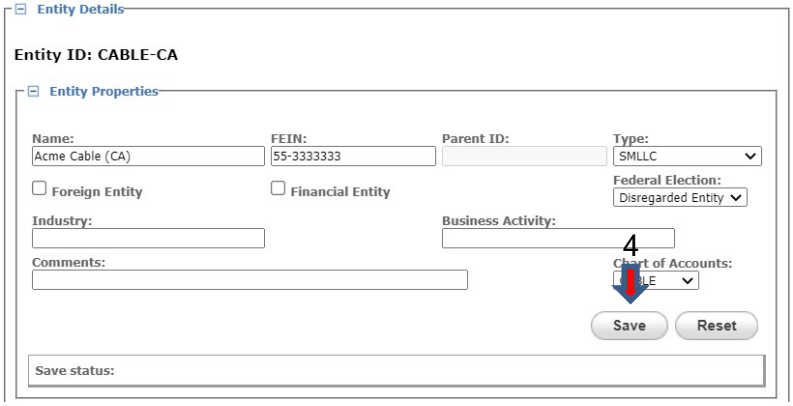
   Once you click the Save button, the Save status box indicates whether or not the operation was successful and if not, what error occurred.



Editing an Entity's Properties Using the Entities Page

► **To edit an entity's properties:**

1. Access the **Entities** page as described previously.
2. Click to highlight the entity you want to edit. The **Entity Details** panel appears, displaying the **Entity Properties** panel and the **Entity Jurisdiction** table (not shown).



3. In the **Entity Properties** panel, modify the properties as desired. See section *6.1 About Entities, Ownership, and Groups* on page 99 for a description of the properties.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

4. When you're done, click the **Save** button in the **Entity Properties** panel (the **Reset** button undoes any changes you made since the last save operation).

   Once you click the Save button, the Save status box indicates whether or not the operation was successful, and if not, what error occurred.

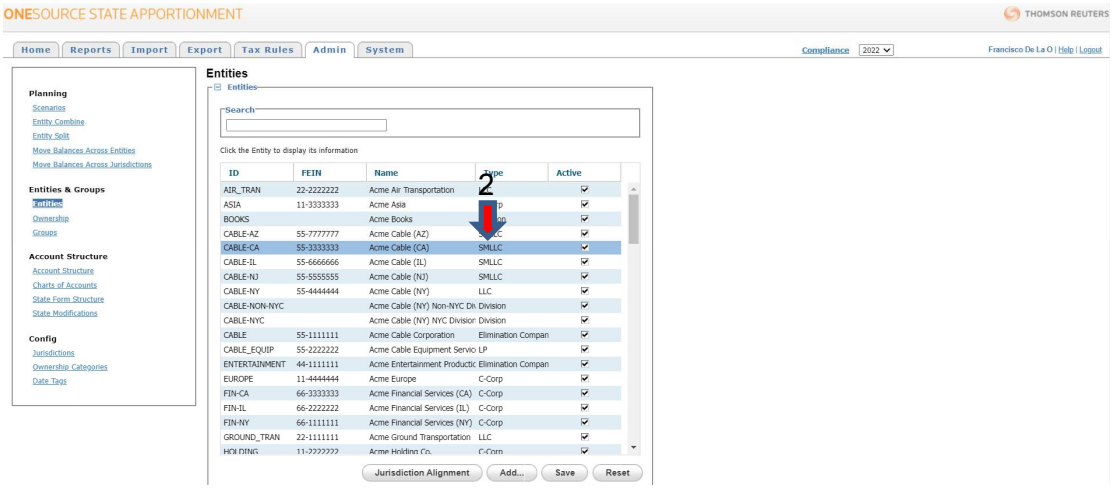


Adding Jurisdictions to an Entity Using the Entities Page

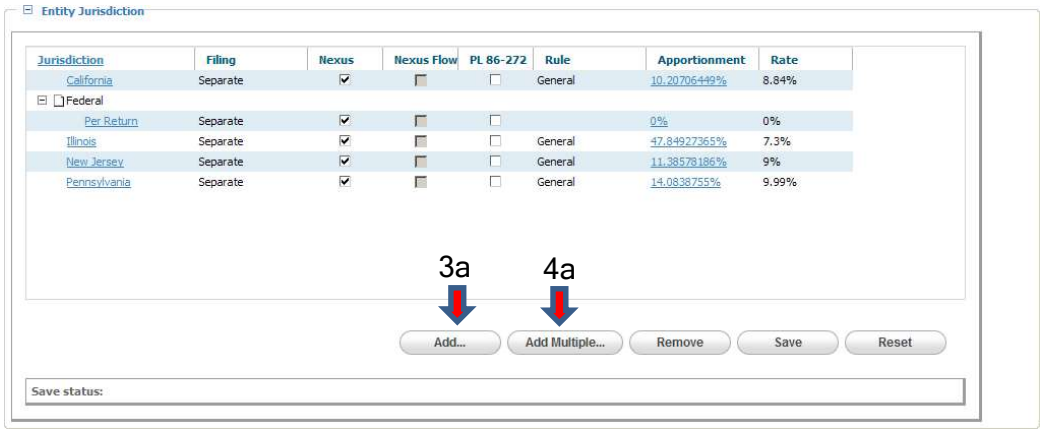
You can add jurisdictions one by one or you can add multiple jurisdictions at once. When you add a single jurisdiction, you can specify the tax rule to use and whether or not the entity has nexus in that jurisdiction. When you add multiple jurisdictions at one time, the jurisdictions are added using their default tax rule and without entity nexus in that jurisdiction. You can then edit each of the added jurisdictions as necessary.

► **To add jurisdictions:**

1. Access the **Entities** page as described previously.



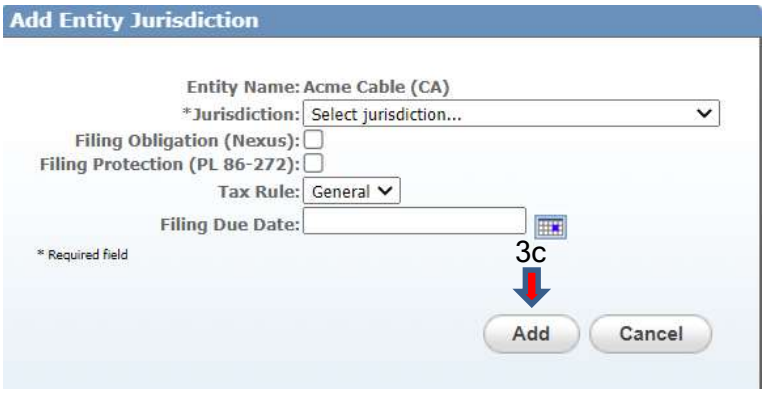
2. Click to highlight the entity to which you want to add jurisdictions. The **Entity Details** panel appears, displaying **Entity Properties** (not shown) and the **Entity Jurisdiction** table. The **Entity Jurisdiction** table lists all the jurisdictions currently defined for the entity.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3. **To add a single jurisdiction:**

   a. Click the **Add** button. The **Add Entity Jurisdiction** dialog appears.



   b. Enter the information for the jurisdiction. The only information required now is the jurisdiction; however, at some point you will also need to specify:

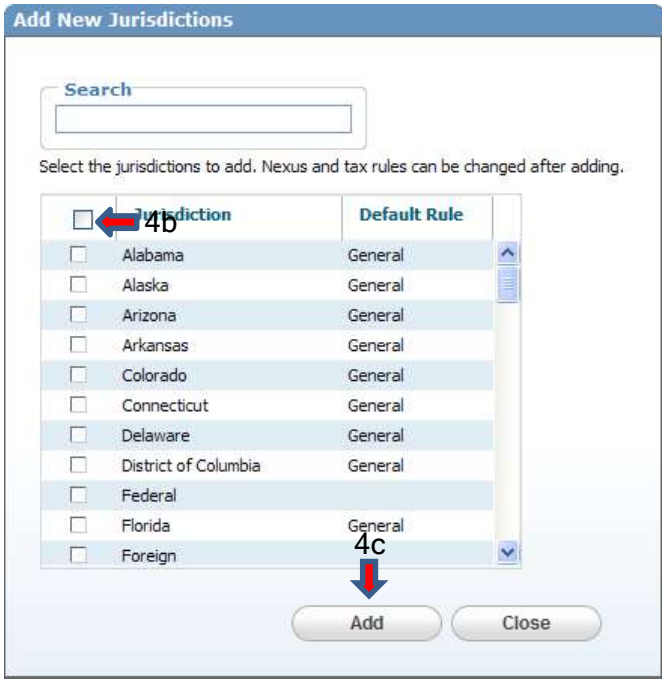
      - **Filing Obligation (Nexus)**: whether or not the entity has nexus in that jurisdiction. If a jurisdiction does not display in the drop-down it means it is not in the OSA jurisdiction list or it is inactive, see *Chapter 8, Updating the System Configuration* on page 159.
      - **Filing Protection (PL 86-272):** whether or not the entity is protected by P.L. 86-272 (for tracking purposes only, does not affect apportionment calculations).
      - **Tax Rule:** the tax rule to use for the entity, if other than the default tax rule, which is automatically assigned.
      - **Filing Due Date:** used for tracking purposes only, does not affect calculations; and while the date is retained and included during data export, it is not reflected in the OSA interface.

   c. Click the **Add** button and the jurisdiction is added to the table (**Cancel** abandons the add operation).

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

4. **To add multiple jurisdictions:**

   a. Click the **Add Multiple…** button. The **Add New Jurisdictions** dialog displays.



   b. Click the check box for the jurisdictions you want to add. Click the check box in the column header to select all the jurisdictions in the list (click the check box again to clear all the check boxes).

   c. When you're done, click the **Add** button (**Close** abandons the add operation). The jurisdictions are added to the list. Make sure you go back at some point and edit the entity jurisdictions to ensure proper tax rule and nexus settings.

      After you add one or more jurisdictions, the Save status box indicates whether or not the operation was successful and if not, the error that occurred.



The fields shown in the **Entity Jurisdiction** table are derived from other settings or information within OSA and are:

- **Nexus Flow:** an automatically populated field derived from the ownership structure; a check mark indicates that the entity has ownership in a flow-through entity with nexus in that jurisdiction and treated as a partnership or disregarded entity.
- **Filing:** indicates which of the five group filing types is specified for that jurisdiction. If the entity is part of a group, the group filing type is used. If the entity is not part of a filing group, the filing type will be **Separate**.
- **Apportionment:** indicates the calculated apportionment percentage for that jurisdiction.
- **Rate:** the tax rate.

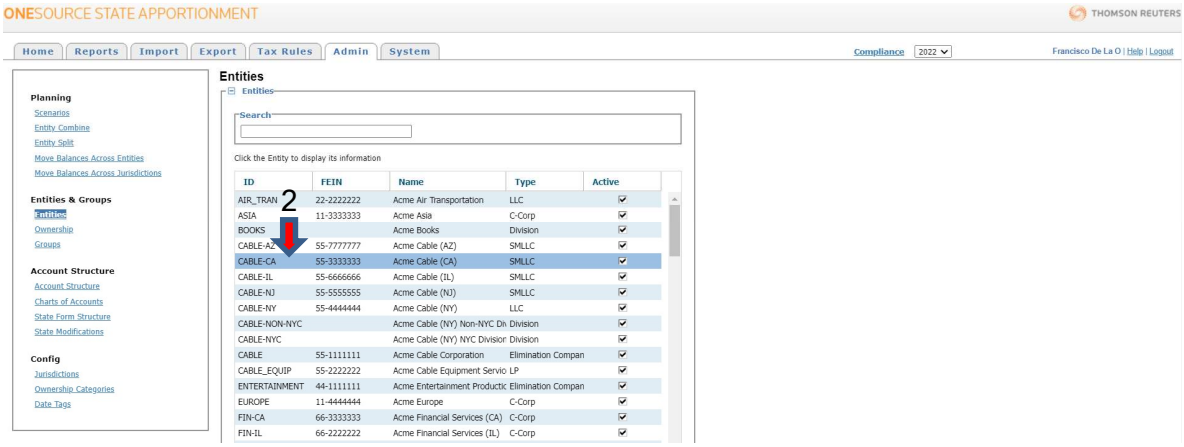
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

When you add an entity, OSA analyzes the ownership relationships of the entity as well as its group membership and notifies you by means of an alert message if there are jurisdictions that might need to be added. OSA will add the jurisdictions for you when you click the error message link. Once the jurisdictions are added, you can edit them if necessary using the instructions below.

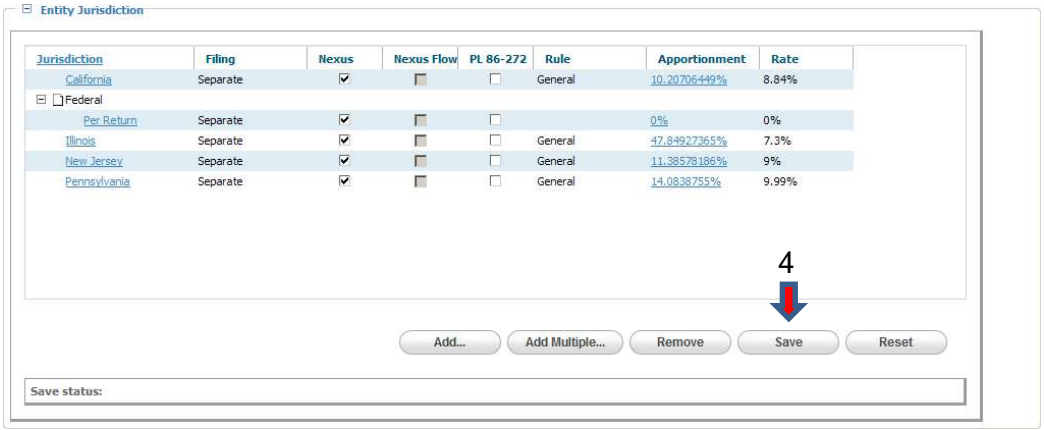
Edit an Entity's Jurisdictions Using the Entities Page

► **To edit entity jurisdictions:**

1. Access the **Entities** page as described previously.



2. Click to highlight the entity for which you want to edit jurisdictions. The **Entity Details** panel appears, displaying **Entity Properties** (not shown) and the **Entity Jurisdiction** table. The **Entity Jurisdiction** table lists all the jurisdictions currently defined for the entity.



3. Edit the fields for the desired jurisdiction(s).

   - **Nexus:** whether or not the entity has nexus in that jurisdiction. A checkmark in the check box indicates the entity has nexus.
   - **PL 86-272:** whether or not the entity is protected by P.L. 86-272 (for tracking purposes only, does not affect apportionment calculations).

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

- **Rule:** the tax rule to use. Double-click in the tax rule column and if more than one tax rule is defined for that jurisdiction in OSA, you can choose one from the selection box that displays. See *Chapter 7, Updating Tax Rules* on page 143 for information on adding tax rules.

These fields in the **Entity Jurisdiction** table are derived from other settings or information within OSA and are not editable:

- **Nexus Flow:** an automatically populated field derived from the ownership structure; a check mark indicates that the entity has ownership in a flow-through entity with nexus in that jurisdiction and treated as a partnership or disregarded entity.
- **Filing:** indicates which of the five group filing types is specified for that jurisdiction. If the entity is part of a group, the group filing type is used. If the entity is not part of a filing group, the filing type will be **Separate**.
- **Apportionment:** indicates the calculated apportionment percentage for that jurisdiction.
- **Rate:** the tax rate.

4. When you're done, click the **Save** button (**Reset** undoes all the changes since the last save operation).

   After you click the **Save** button, the Save status box indicates whether or not the operation was successful and if not, the error that occurred.

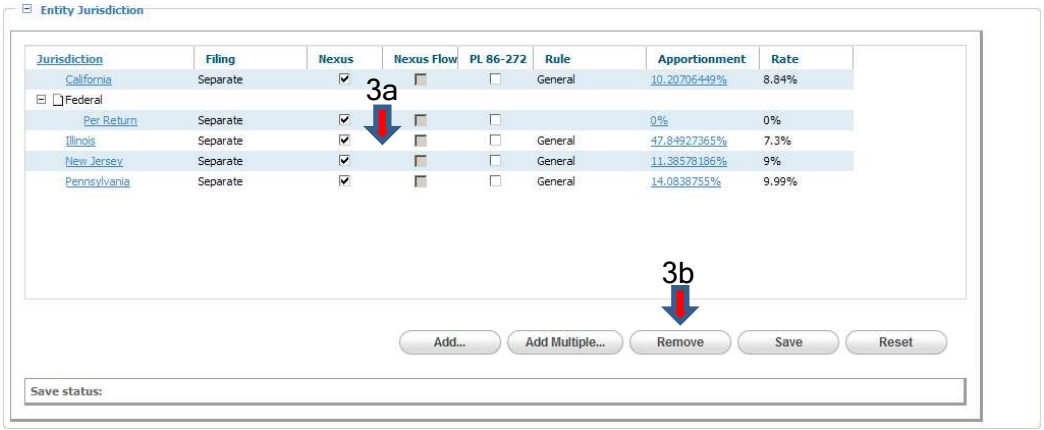
Removing Jurisdictions Using the Entities Page

You can remove one jurisdiction at a time or multiple jurisdictions at once from an entity.

When you remove a jurisdiction with associated data, the data is retained. If you add the jurisdiction back, the data will display in the relevant pages and reports, for example the **Data Entry** and **Apportionment Calculation** pages.

► **To remove jurisdictions:**

1. Access the **Entities** page as described previously.
2. Click to highlight the entity you want to edit. The **Entity Details** panel appears, displaying both the **Entity Properties** panel and **Entity Jurisdiction** table (shown next). The **Entity Jurisdiction** table lists all the jurisdictions currently defined for the entity.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3. **To remove one jurisdiction:**
    a. Click anywhere in the row (except on the linked jurisdiction name) to highlight the desired jurisdiction.
    b. Click the **Remove** button. A dialog displays asking you to confirm the deletion.
    c. Once you click **OK** to confirm the deletion, the jurisdiction is removed (**Cancel** abandons the operation).
4. **To remove multiple jurisdictions:**
    a. In the **Entity Jurisdictions** table, select the jurisdictions to remove. While clicking, use the **Ctrl** key to select multiple, use the **Shift** key to select a range.
    b. Click the **Remove** button (**Cancel** abandons the remove operation).

    After you remove one or more jurisdictions, the Save status box indicates whether or not the operation was successful and if not, the error that occurred.

    When you add an entity, OSA analyzes the ownership relationships of the entity as well as its group membership and creates a list of jurisdictions that might need to be added to the entity. If you remove one of these jurisdictions, OSA will notify you by means of an alert message that there are jurisdictions that might need to be added. OSA will add the jurisdictions for you when you click the error message link. Once the jurisdictions are added, you can edit them if necessary using the instructions in this chapter.

6.3.2 Editing Entities Using the Entity Properties Page

A user is able to view entity properties and not have permissions to edit them. To edit entity properties and jurisdictions, a user must have access to the Home tab, Entities data type access, and also access permissions to the entity or entities themselves. For information on user permissions, see *Chapter 9*, *Updating Users and Permissions* on page 176.

Accessing the Entity Properties Page

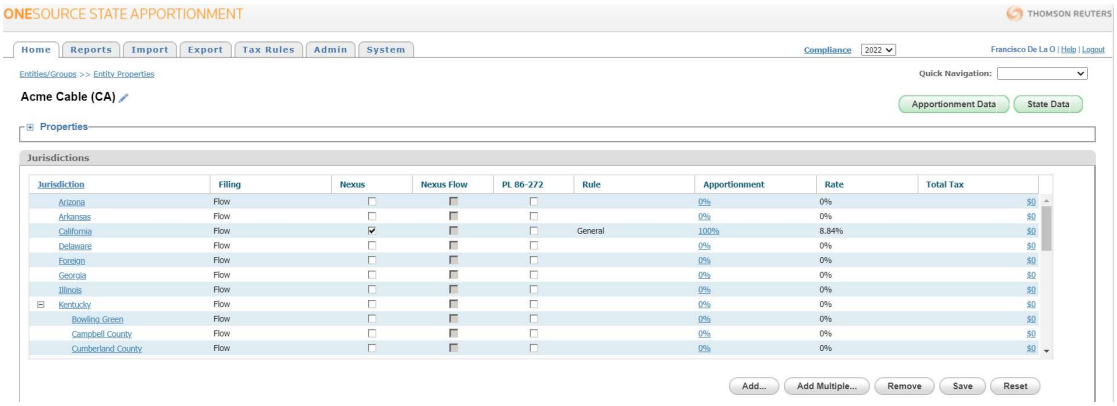
► **To access the Entity Properties page:**

6.3.2.1 On the **Home** tab, click the **name** of the desired entity, or

On the **Data Entry** page for the desired entity, click the **Entity Properties** button.

The **Entity Properties** page for the particular entity is displayed; in this example, the entity is T.R. Haden, Inc.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved



How to edit the entity properties and jurisdictions using this page is described next.

Editing Entity Properties Using the Entity Properties Page

► **To edit the entity properties:**

1. Access the **Entity Properties** page.
2. **To edit the name:**
   a. Click the **Edit** icon to the right of the entity name. An edit box appears.



   b. Type the new name.
   c. Click the **Save** button. The name is changed throughout OSA; there is no other indication of the change other than an entry in the Event History log.
3. **To edit the other properties, such as FEIN and entity type:**
   a. Click the expand/collapse **Properties** icon directly under the entity name to show the **Properties** panel.



   b. Edit the properties as desired. See section *6.1 About Entities, Ownership, and Groups* on page 99 for a description of the properties.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

c. Click the **Save** button (the **Reset** button undoes any changes made since the last operation). The change is made and the **Properties** panel collapses.

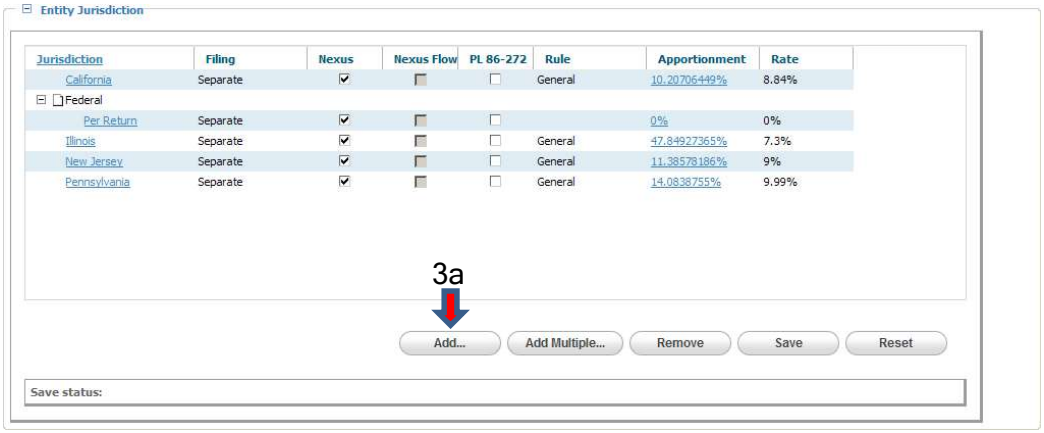
After you click the Save button, the Save status box indicates whether or not the operation was successful, and if not, what error occurred.

Adding Jurisdictions Using the Entity Properties Page

You can add jurisdictions one by one or you can add multiple jurisdictions at once. When you add a single jurisdiction, you can specify the tax rule to use and whether or not the entity has nexus in that jurisdiction. When you add multiple jurisdictions at one time, the jurisdictions are added using their default tax rule and without entity nexus in that jurisdiction. You can then edit each of the added jurisdictions as necessary.

► **To add jurisdictions:**

1. Access the **Entity Properties** page as described previously.
2. The **Properties** panel and **Entity Jurisdiction** table for the entity displays. The **Entity Jurisdiction** table lists all the jurisdictions currently defined for the entity.



3. **To add a single jurisdiction:**

a. Click the **Add** button. The **Add Entity Jurisdiction** dialog appears.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

b. Enter the information for the jurisdiction. The only information required now is the jurisdiction; however, at some point you will also need to specify:

- **Filing Obligation (Nexus):** whether or not the entity has nexus in that jurisdiction. If a jurisdiction does not display in the drop-down it means it is not in the OSA jurisdiction list or it is inactive, see *Chapter 8, Updating the System Configuration* on page 159.
- **Filing Protection (PL 86-272):** whether or not the entity is protected by P.L. 86-272 (for tracking purposes only, does not affect apportionment calculations).
- **Tax Rule:** the tax rule to use for the entity, if other than the default tax rule, which is automatically assigned.
- **Filing Due Date:** used for tracking purposes only, does not affect calculations; and while the date is retained and included during data export, it is not reflected in the OSA interface.

c. Click the **Add** button and the jurisdiction is added to the table (**Cancel** abandons the add operation).

4. **To add multiple jurisdictions:**

a. Click the **Add Multiple…** button. The **Add Multiple Entity Jurisdictions** dialog displays.

b. Click the check box for the jurisdictions you want to add. Click the check box in the column header to select all the jurisdictions in the list (click the check box again to clear all the check boxes).

c. When you're done, click the **Add** button (**Cancel** abandons the add operation). The jurisdictions are added to the list. Make sure you go back at some point and edit the entity jurisdictions to ensure proper tax rule and nexus settings.

After you add one or more jurisdictions, the Save status box indicates whether or not the operation was successful and if not, the error that occurred.



The fields shown in the **Entity Jurisdiction** table are derived from other settings or information within OSA and are:

- **Nexus Flow:** an automatically populated field derived from the ownership structure; a check mark indicates that the entity has ownership in a flow-through entity with nexus in that jurisdiction and treated as a partnership or disregarded entity.
- **Filing:** indicates which of the five group filing types is specified for that jurisdiction. If the entity is part of a group, the group filing type is used. If the entity is not part of a filing group, the filing type will be **Separate**.
- **Apportionment:** indicates the calculated apportionment percentage for that jurisdiction.
- **Rate:** the tax rate.

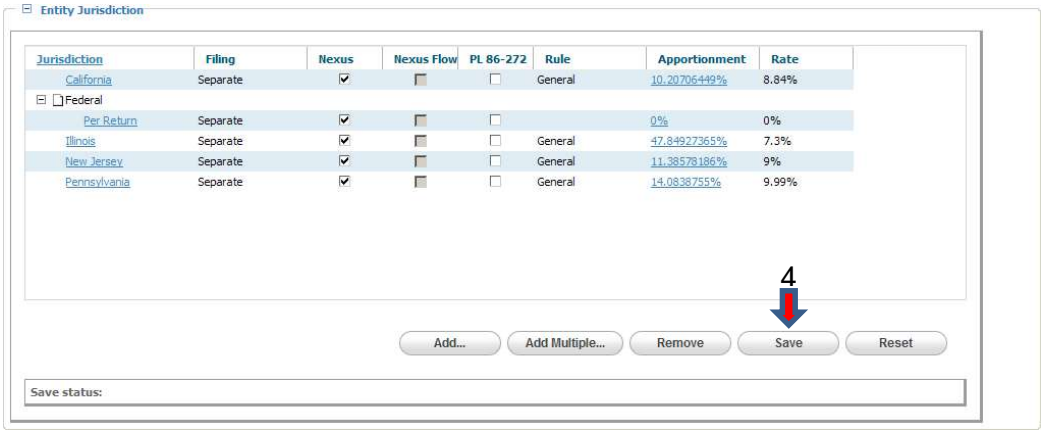
When you add an entity, OSA analyzes the ownership relationships of the entity as well as its group membership and notifies you by means of an alert message if there are jurisdictions that might need to be added. OSA will add the jurisdictions for you when you click the error message link. Once the jurisdictions are added, you can edit them if necessary using the instructions below.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Edit an Entity's Jurisdictions Using the Entity Properties Page

► **To edit entity jurisdictions:**

1. Access the **Entity Properties** page as described previously.
2. The **Properties** and **Entity Jurisdiction** table for the entity displays. The **Entity Jurisdiction** table lists all the jurisdictions currently defined for the entity.



3. Edit the fields for the desired jurisdiction(s).
   - **Nexus:** whether or not the entity has nexus in that jurisdiction. A checkmark in the check box indicates the entity has nexus.
   - **PL 86-272:** whether or not the entity is protected by P.L. 86-272 (for tracking purposes only, does not affect apportionment calculations).
   - **Rule:** the tax rule to use. Double-click in the tax rule column and if more than one tax rule is defined for that jurisdiction in OSA, you can choose one from the selection box that displays. See *Chapter 7, Updating Tax Rules* on page 143 for information on adding tax rules.

   These fields in the **Entity Jurisdiction** table are derived from other settings or information within OSA and are not editable:
   - **Nexus Flow:** an automatically populated field derived from the ownership structure; a check mark indicates that the entity has ownership in a flow-through entity with nexus in that jurisdiction and treated as a partnership or disregarded entity.
   - **Filing:** indicates which of the five group filing types is specified for that jurisdiction. If the entity is part of a group, the group filing type is used. If the entity is not part of a filing group, the filing type will be **Separate**.
   - **Apportionment:** indicates the calculated apportionment percentage for that jurisdiction.
   - **Rate:** the tax rate.
4. When you're done, click the **Save** button (**Reset** undoes all the changes since the last save operation).

   After you click the **Save** button, the Save status box indicates whether or not the operation was successful and if not, the error that occurred.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

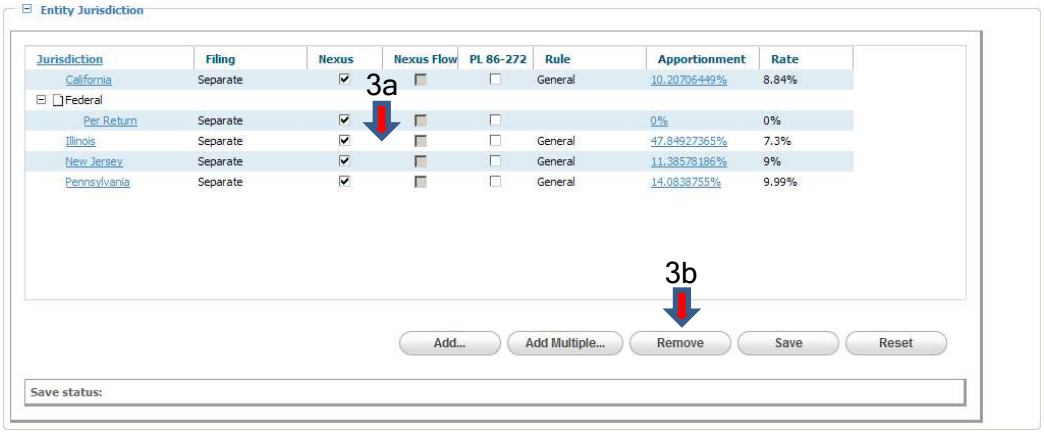
Removing Jurisdictions Using the Entity Properties Page

You can remove one jurisdiction at a time or multiple jurisdictions at once from an entity.

When you remove a jurisdiction with associated data, the data is retained. If you add the jurisdiction back, the data will display in the relevant pages and reports, for example the **Data Entry** and **Apportionment Calculation** pages.

► **To remove jurisdictions:**

1. Access the **Entity Properties** page as described previously.
2. The **Properties** and **Entity Jurisdiction** table for the entity displays. The **Entity Jurisdiction** table lists all the jurisdictions currently defined for the entity.



3. **To remove one jurisdiction:**
   a. Click anywhere in the row (except on the linked jurisdiction name) to highlight the desired jurisdiction.
   b. Click the **Remove** button. A dialog displays asking you to confirm the deletion.



   c. Once you click **OK** to confirm the deletion, the jurisdiction is removed. **Cancel** abandons the operation.

4. **To remove multiple jurisdictions:**
   a. In the **Entity Jurisdictions** table, select the jurisdictions to remove. While clicking, use the **Ctrl** key to select multiple, use the **Shift** key to select a range.
   b. Click the **Remove** button (**Cancel** abandons the remove operation).

   After you remove one or more jurisdictions, the Save status box indicates whether or not the operation was successful and if not, the error that occurred.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

When you add an entity, OSA analyzes the ownership relationships of the entity as well as its group membership and creates a list of jurisdictions that might need to be added to the entity. If you remove one of these jurisdictions, OSA will notify you by means of an alert message that there are jurisdictions that might need to be added. OSA will add the jurisdictions for you when you click the error message link. Once the jurisdictions are added, you can edit them if necessary using the instructions in this chapter.

6.3.3 Aligning Jurisdictions

OSA provides a time-saving feature that enables you to align jurisdictions along an ownership chain for all entities in OSA. This Jurisdiction Alignment feature ensures that the owning entity has the same jurisdictions as all the entities in which it has ownership, and vice versa. The result is that all entities within an ownership chain (parent and owned entities) will have the same set of jurisdictions. You have the option to align all jurisdictions or only those from child to parent. Note that the alignment of jurisdictions has no implication on calculation, but *does* affect the user interface and reports because information for jurisdictions that do not exist for an entity or group cannot be displayed.

In some cases, when there are many owned entities, it will be faster to add jurisdictions to the entities using this feature than to add them one by one. This button will only appear if there are entities that need to be aligned. If all the jurisdictions are aligned, then this button will not appear.

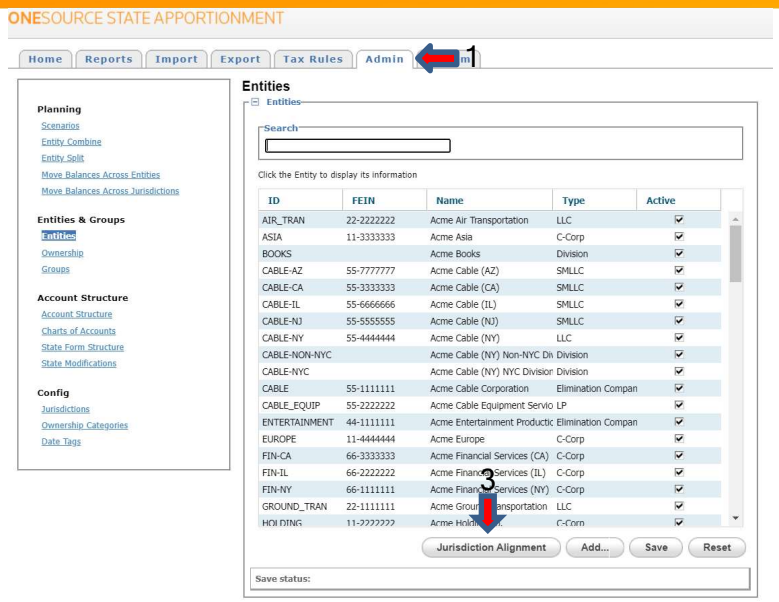
Important! *This feature aligns jurisdictions for all entities in OSA and will add jurisdictions whether or not the entity has nexus in that jurisdiction. Using this feature may result in the addition of unnecessary jurisdictions. This feature cannot be stopped once it is started and it cannot be undone. See section* 6.3 Editing an Entity *on page 104 for instructions on removing jurisdictions.*

► **To use the Jurisdiction Alignment feature:**

6.3.3.1 Click the **Admin** tab.

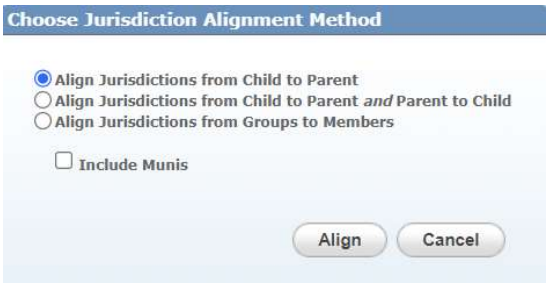
6.3.3.2 In the navigation pane, under **Entities & Groups**, select the **Entities** link. The **Entities** page displays, listing the entities defined in OSA (unlike the entity list in the Home tab, which is limited based on user permissions, any user with Admin tab access and Entity permissions isable to view all entities).

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

6.3.3.3 Click the **Jurisdiction Alignment** button. The **Choose Jurisdiction Alignment Method** dialog appears.



6.3.3.4 Click the **Align Jurisdictions from Child to Parent** radio button according to the alignment you would like to perform. The operation may take several minutes,depending on the size of your data set and the complexity of the ownership structure.

6.3.3.5 Click the **Align** button to continue (**Cancel** abandons the operation).

The Save status box displays a message indicating whether or not the operation was successful, and when not, what error occurred.

There is no way to reverse the operation once it has started. And while there is no harm in having unnecessary jurisdictions added to an entity, you can remove the unnecessary jurisdictions one by one, if desired, by following the directions in section *6.3 Editing an Entity* on page 104.

6.4 Defining Ownership

OSA flows account data based on the ownership structure and tax rules. Therefore, it is critical that you properly and thoroughly define an entity‘s ownership structure after you add an entity.

Within OSA, an entity can own any number of other entities. An entity can also have divisions. Divisions are not legal entities; they are strictly a means to organize data within an entity. However, divisions can also own entities. In this case, the data for any entities owned by the division flows through to the division and the division‘s data rolls up to its parent entity.

When an entity (or division) owns a C-Corp, data does not flow. When the entity owns a flow-through entity, then the data flows based on the ownership percentages defined and the flow through rules. While data does not flow from C-Corp to C-Corp, defining these ownership relationships within OSA enables you to maintain ownership information in a single source as well as run reports for review and analysis.

After you define an owner or owned entity, you need to specify the following:

- Relationship of owned entity to owner (does not apply to SMLLCs and C-Corps). The relationships can be:
    - Unitary General Partners
    - Non-Unitary General Partners
    - Unitary Limited Partners
    - Non-Unitary Limited Partners

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

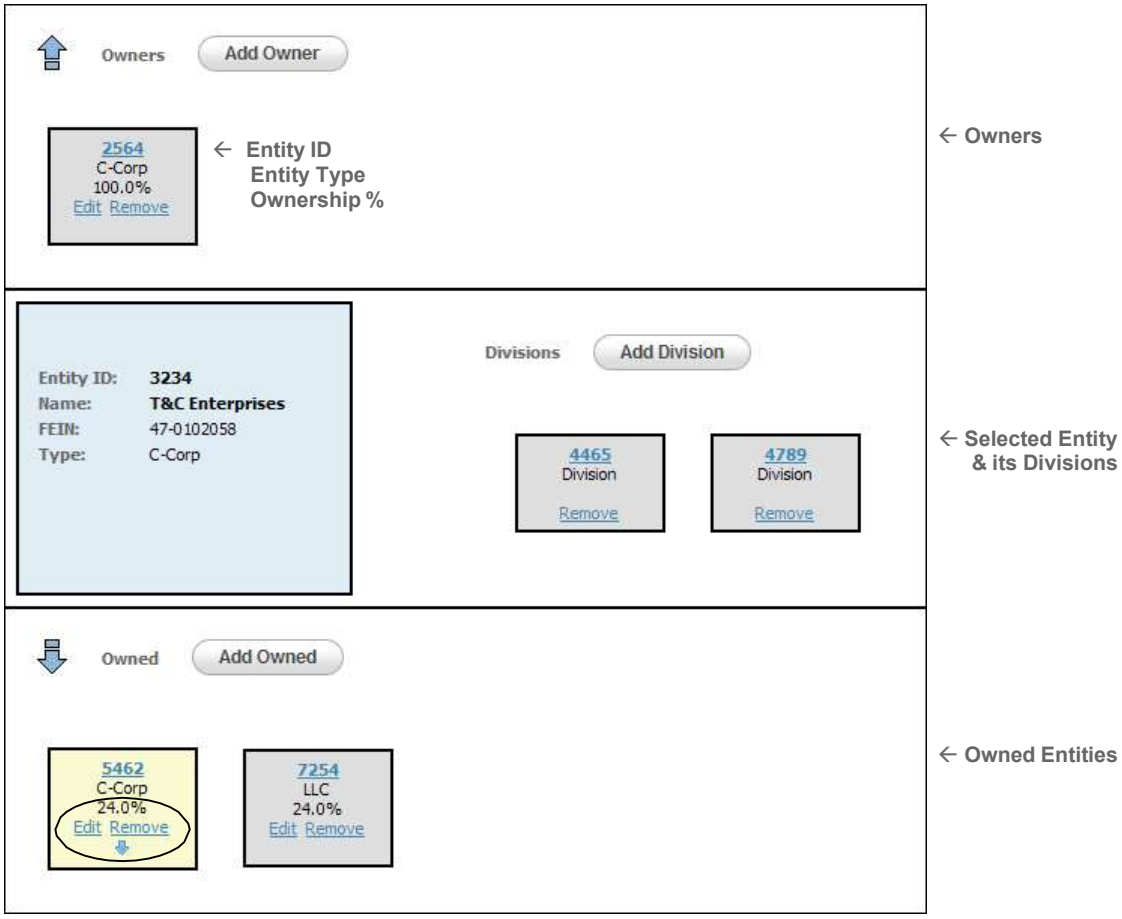
- Ownership Percentages (for Ownership and any other user-created ownership categories): for each jurisdiction in OSA, the flow-through rules specify which category is to be used when calculating each apportionment factor. For each ownership relationship, you specify the beginning and ending ownership percentages for the relevant category. If you do not differentiate between beginning and ending, enter the same percentage in each box.

Then, based on the ownership relationship and percentages as well as the flow-through rules, OSA knows how to flow the account data. Refer to *Chapter 7, Updating Tax Rules* on page 143 for information on tax rules and their impact on data flow. Refer to *Chapter 8, Updating the System Configuration* on page 159 for information on defining ownership categories.

6.4.1 Understanding the Display

OSA displays an entity's ownership structure as a three-row flow chart with the selected entity and any divisions in the middle row, any owners in the top row, and any owned entities in the bottom row.

The example below shows an entity, in this case T&C Enterprises. It has one owner 2564, two divisions, 4465 and 4789, and it owns two entities, 5462 and 7254.



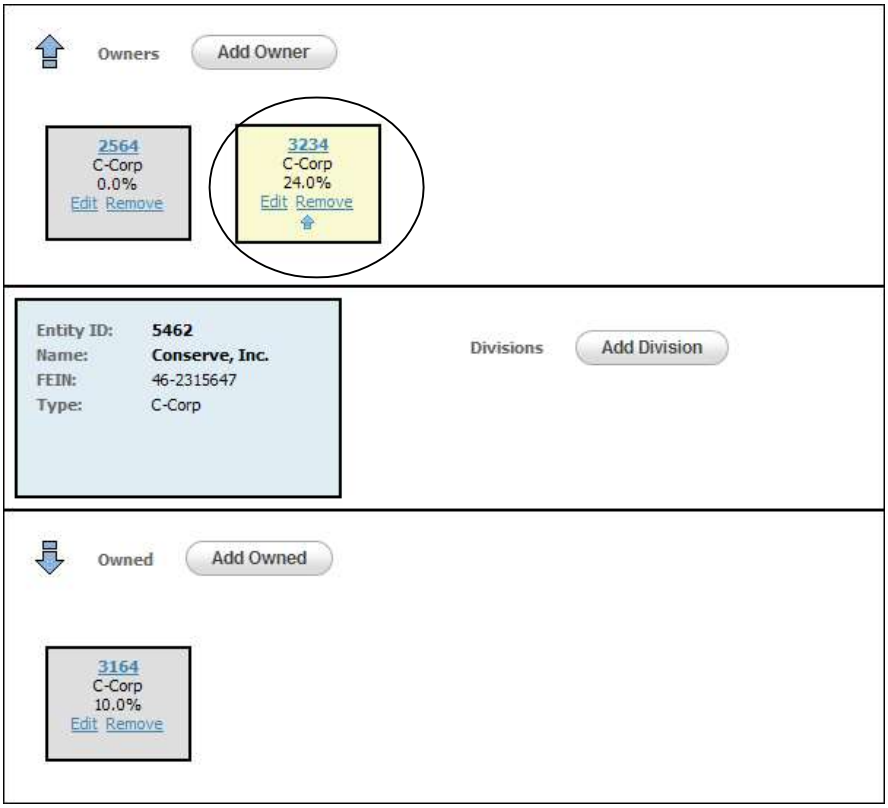
In addition to the entity ID, each box shows the entity type and the percentage of ownership. In this case, 2564 has 100% ownership of T&C Enterprises, and T&C Enterprises owns 24% of each of 5462 and 7254.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

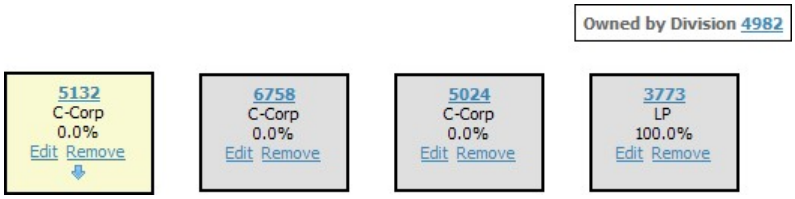
Additional levels of ownership are shown using a different box color and up or down-pointing arrows. In this example, 2564 is not owned by another entity, the owned C-Corp (5462) owns another entity, and the LLC does not. When there is another level of ownership, the box is shown in yellow versus gray and it displays an arrow, as is the case with the 5462 box above (note the blue down-pointing arrow circled in the above example). This indicates that 5462 owns at least one entity.

By clicking the entity ID links, you can navigate up and down the ownership chain. For instance, to view which entity or entities 5462 owns, click the 5462 link.

5462 becomes the selected entity shown in the middle box, as shown next. The display correctly shows that 3234 (T&C Enterprises) owns 24% of 5462 (Conserve, Inc.), and that 3234 is owned by at least one other entity (note the up-pointing arrow and yellow box).



Divisional ownership of partnerships and corporations is indicated for the Division's parent in the Ownership screens. When a corporation or partnership is owned by a Division of the parent being viewed, a bar will appear above the owned entity(ies).



To view the current ownership structure for more than one entity at a time, you can run the **Ownership Structure** report. Keep in mind however that this report doesn't display divisions. See *Chapter 5, Reporting* on page 66 for information on running reports.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

6.4.2 Adding an Owner, Owned Entity, or Division

You can add owners, owned entities, or divisions in two ways:

- **Importing CSV files** – you can define entity ownership structure and specify ownership percentages using the OwnershipStructure.csv and OwnershipPercentages.csv files. To identify divisions, you use the EntityList.csv file. However, to define ownership categories as well as specify the ownership category to use when calculating apportionment factors for a particular jurisdiction, you must use the OSA interface. See section *8.2 Adding Ownership Categories* on page 162 and section *7.6 Defining Flow-Through Rules* on page 155, respectively.
- **The Ownership page (Admin tab)** - you can define the ownership structure (including adding divisions) as well as define the ownership percentages.

For instructions on adding owners, owned entities, or divisions using CSV files, see *Appendix D, Working with CSV Files* on page 283. This section covers adding them using the Ownership page in the Admin tab.

When adding an owner, owned entity, or a division, OSA provides you a list of existing entities from which to choose. OSA only displays for selection entities that are eligible. For instance, you cannot add an entity's owner to it as a division or an owned entity; therefore, the owner entity in this case would not be listed were you to add an owned entity.

Divisions of an entity can own entities. In this case, the data flows to the legal entity through the division. However, you cannot add owners to divisions, since they already have a parent and are not in and of themselves legal entities.

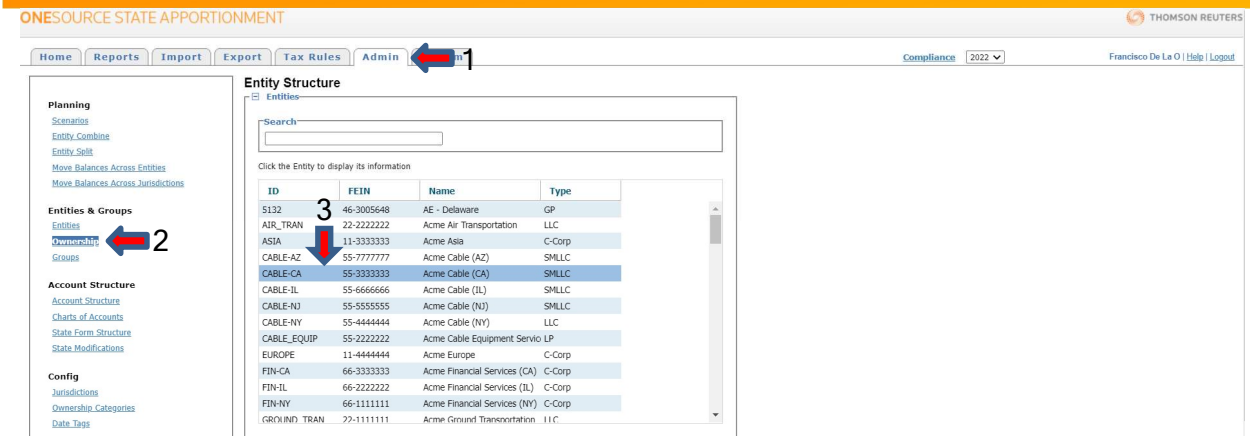
When adding divisions, you first create an entity (see section *6.2 Adding an Entity* on page 101), and then add it as a division to another entity using the instructions in this section. When adding an entity, you are asked to specify an entity type. Once you add the entity as a division, the entity type is ignored, but should you remove the division, the entity reverts back to a legal entity of the type specified in the entity properties.

► **To add an owner entity, owned entity, or division:**

6.4.2.1 Click the **Admin** tab.

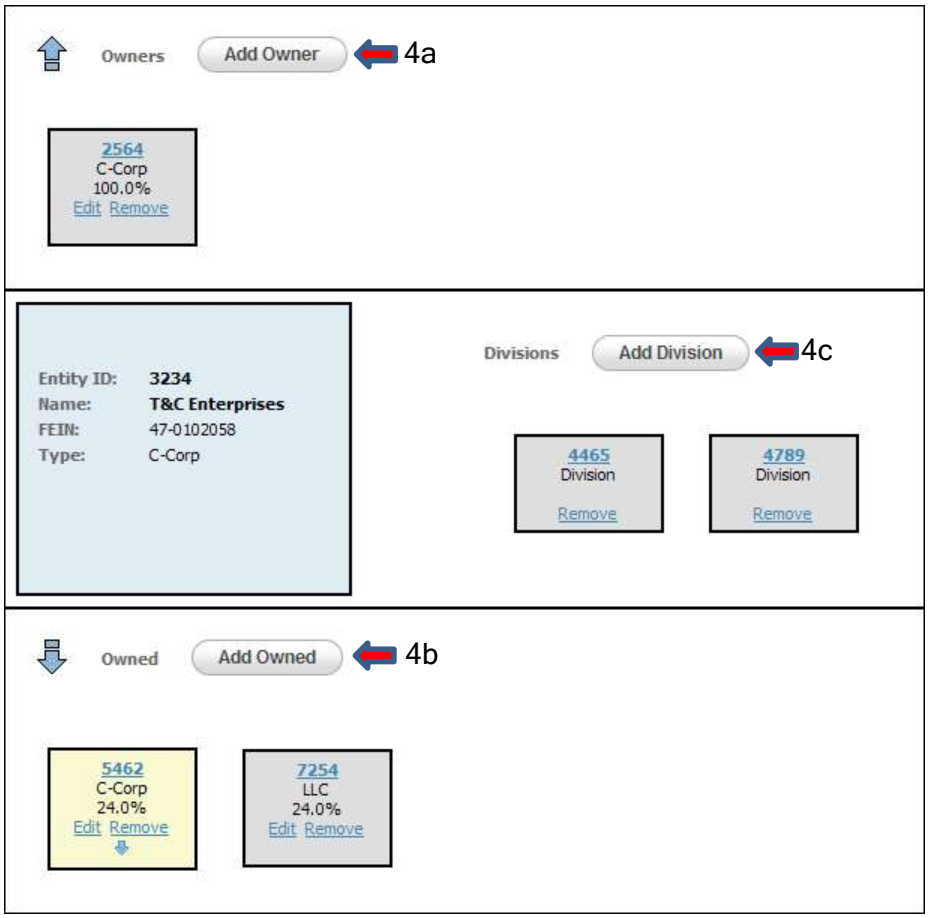
6.4.2.2 In the navigation pane, under **Data Elements**, click the **Ownership** link. The **Entity Structure** page displays, listing the entities defined in OSA (unlike the entity list in the Home tab, which islimited based on user permissions, any user with Admin tab access and Entity permissions is able to view all entities).

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

6.4.2.3 Click and highlight the entity for which you want to define an owner (or to which you want to add owned entities or divisions). The three-row flow chart displays, with the selected entity inthe middle row.



6.4.2.4 Select the button for the desired operation:

6.4.2.4.1 To add an owner entity, select the **Add Owner** button in the top row. The **ChooseOwner** dialog appears.

6.4.2.4.2 To add an owned entity, click the **Add Owned** button in the bottom row. The **ChooseOwned** dialog appears.

6.4.2.4.3 To add a division, click the **Add Division** button in the middle row. The **Choose Division** dialog appears.

6.4.2.5 In the dialog that appears, click and highlight the entity to add, and click the **Apply** button. Youcan only choose one entity at a time (**Close** abandons the operation and closes the dialog).

When you click the **Apply** button, the entity is added to the flow chart. For owner and owned entities, you also need to specify the ownership percentages. How to do so is described next.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To edit ownership relationship and percentage:**

1. Click the **Edit** link for the entity you just added to the flow chart. The **Edit Ownership** dialog appears.



2. Ensure that the OSA-selected settings for **Unitary with Partner** and **Limited Partner** check boxes are correct. By default, OSA selects both check boxes unless the owned entity is of type GP, in which case, the Limited Partner check box is not checked. If you want:

   - **Unitary Limited Partner**: select both check boxes.
   - **Unitary General Partner**: select **Unitary with Partner** check box, and don't select **Limited Partner** check box.
   - **Non-Unitary Limited Partner**: do not select **Unitary with Partner** check box, and do select **Limited Partner** check box.
   - **Non-Unitary General Partner**: do not select either check box.

3. Enter the ownership percentages and click the **Apply** button (**Close** abandons the operation without making the edits).

   If you do not differentiate between beginning and ending percentages for a category, enter the same percentage for the beginning and ending value. OSA does not prohibit it, but will warn you if cumulative ownership exceeds 100%. For information on defining ownership categories, refer to section *8.2 Adding Ownership Categories* on page 162. For information on setting a category for use in calculating the apportionment factor for a particular jurisdiction, see section *7.6 Defining Flow-Through Rules* on page 155.

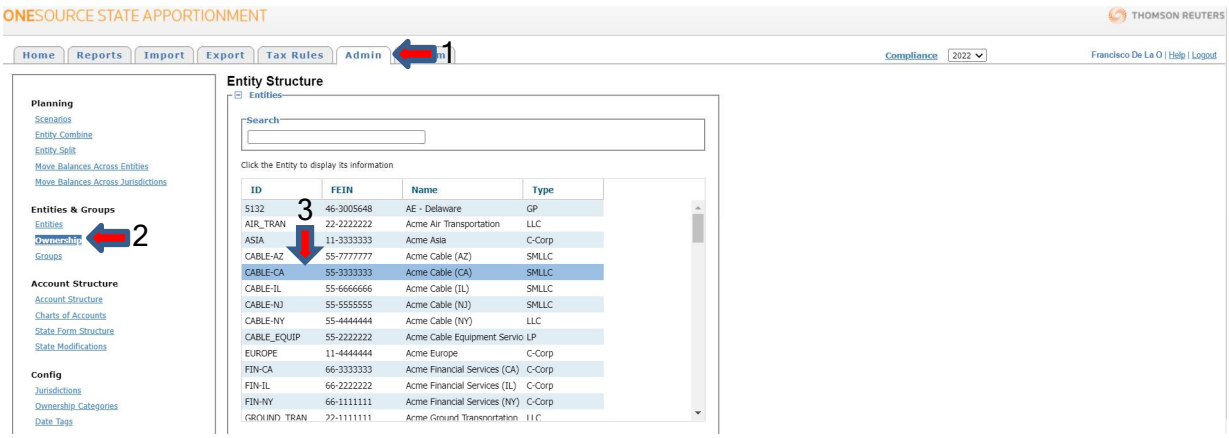
   Once you click the **Apply** button, the ownership percentage is displayed in the chart.

6.4.3 Removing an Owner, Owned Entity, or Division

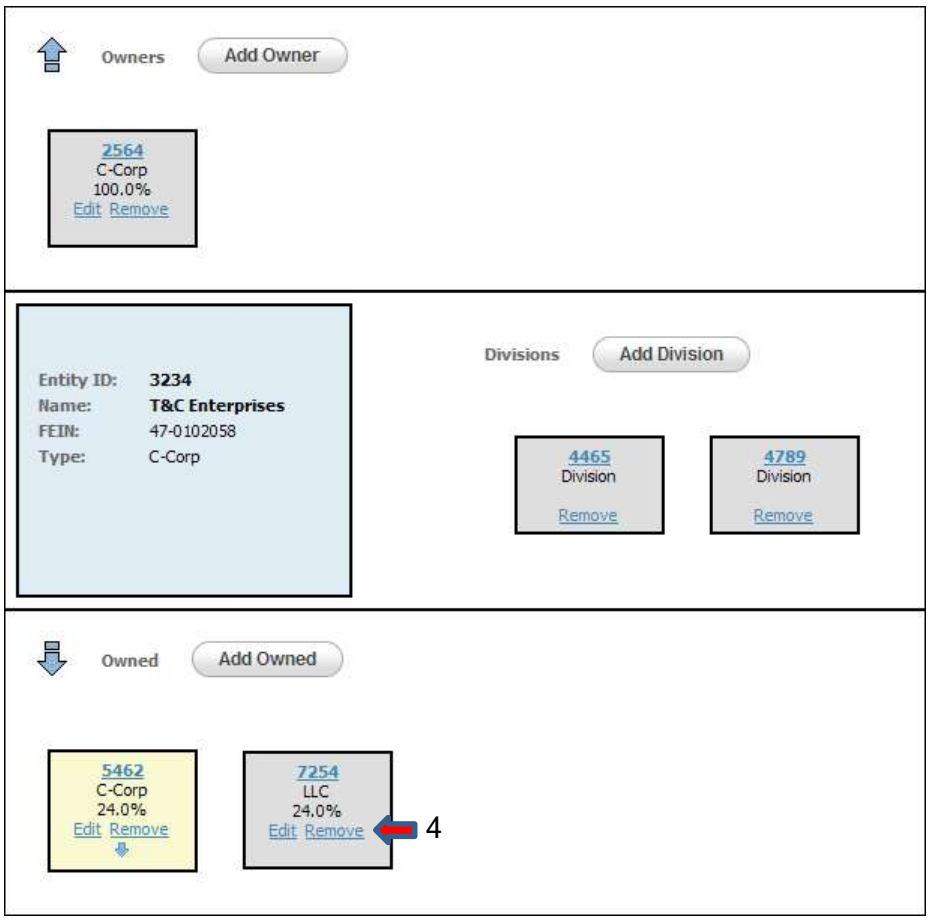
► **To remove an owner, owned entity, or division:**

6.4.3.1 Click the **Admin** tab.

6.4.3.2 In the navigation pane, under **Entities & Groups**, click the **Ownership** link. The **Entity Structure**page displays, listing all the entities in OSA (unlike the entity list in the Home tab, which is limited based on user permissions, any user with Admin tab access and Entity permissions is able to view all entities).



6.4.3.3 Click and highlight the entity for which you want to remove an owner, owned entity, or division.The three-row flow chart displays, with the selected entity in the middle row.



6.4.3.4 Click the **Remove** link in the appropriate box (e.g., as shown in the 7254 box above).The entity is removed from this level of ownership.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

6.5 Adding/Editing Groups

When you add a group to OSA, you enter a unique Group ID and a group name. You then add members and specify the key corporation (Parent Filer). And finally, you add jurisdictions, identifying for each jurisdiction:

- The group filing type
- Whether or not the group is filing a World Wide return
- The tax rule to use, and
- Whether or not the group is filing an 80-20 return and the filing due date (this information is used for tracking purposes only and does not affect calculations).

Groups can be defined as one of five filing types:

- **Unitary:** includes all group members in calculation and calculation is at the group level
- **Unitary (by Entity)**: same as Unitary, except calculation is entity numerator over group denominator
- **Nexus Combined:** includes only group members with nexus in calculation and calculation is at the group level
- **Nexus Combined (by Entity)**: same as Nexus Combined, except calculation is entity numerator over group denominator
- **Nexus Consolidated:** includes only group members with nexus in calculation and calculation is at the entity level

Entities within a group are subject to the group's tax rule. Also, when filing World Wide returns foreign entities are included in the calculations, otherwise they are excluded.

There are two ways to add a group to the OSA application:

- **Importing CSV files** – Most groups are added in batch mode during the initial OSA set up phase. You define groups in the Groups.csv file, indicate group membership in the GroupMembership.csv file, and add jurisdictions to groups in the GroupFilings.csv file, and then import these files into OSA. This is an efficient way to add many groups at one time.
- **Add Group feature (Home and Admin tab)** – After the initial set up phase, when you are typically adding only one or two groups at a time, it is easier to add them using OSA's Add Group feature.

For information on adding groups by importing the Groups.csv file, refer to *Appendix D, Working with CSV Files* on page 283. How to add groups within OSA using the Add Group feature in the Home and Admin tabs is described in this section.

Once a group is created, you can add members and jurisdictions to it. The next sections describe how to add as well as edit groups (which includes adding jurisdictions) using the **Groups** page.

6.5.1 Accessing the Groups Page

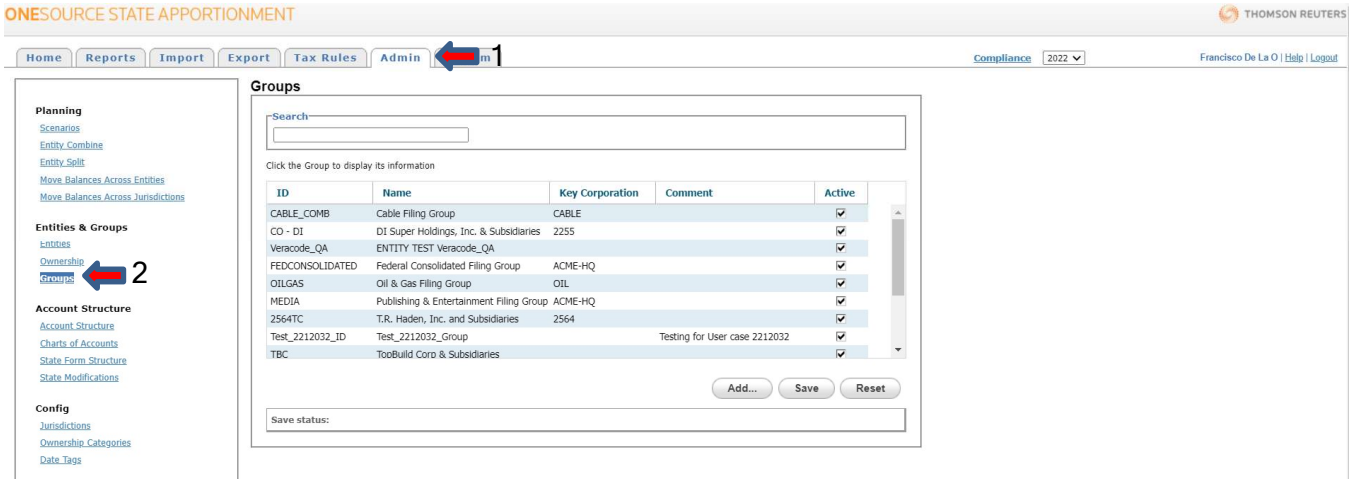
Access to the Groups page is limited to users with Admin tab permissions. In addition, users must have permissions to edit the Groups data types. When users have these permissions, they are able to view and edit all groups in OSA. For information on user permissions, see *Chapter 9, Updating Users and Permissions* on page 176.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To access the Groups page:**

6.5.1.1 Click the **Admin** tab.

6.5.1.2 In the navigation pane, under **Data Elements**, click the **Groups** link. The **Groups** pagedisplays, listing all the groups in OSA.



► **To find groups in the Groups table:**

- Use the **Search** box – type a text string in the box. The **Groups** table updates to list only the groups containing the text string you type.
- Sort the table – by default the table is sorted in ascending order by ID. Click on the column heading to sort by that column. Clicking once sorts in ascending order and click again to sort in descending order.
- Use the scroll bar – you can use the vertical scroll bar to move down the list.

6.5.2 Adding Groups

To add a group, you specify a Group ID and a name, and indicate whether or not the group is active. You can also include an optional comment. Once the group is created, you can then add members and jurisdictions.

While you can edit the group name at any time, once the group is created, you cannot change the Group ID. Therefore, make sure the Group ID is correct (with respect to the other systems in your tax technology stack). And, you cannot delete a group from OSA once it is created; this is so OSA can retain a complete audit trail of all changes. See section *1.4 Annual Review/Preparing for the Current Year* on page 20 for information on how to remove groups for subsequent tax years.

The group properties are:

Property	Description and Allowable Values
Group ID	The identifier for the group within OSA – alphanumeric string, 15 characters maximum.
Group Name	Name of the group – alphanumeric string, 100 characters maximum.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Property	Description and Allowable Values
Comment	Optional comment - alphanumeric string, 255 characters maximum.
Active	When checked, group is active.

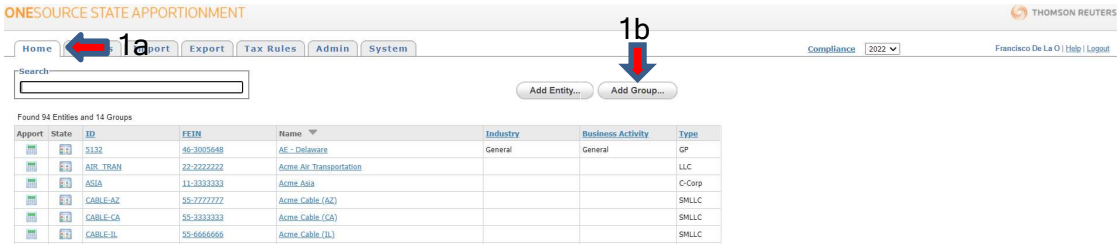
When you add a group to OSA, permission to view it in the Home and/or Reports tabs is limited to users with Full Access and users with explicit access to the group in the Accessible Entities/Groups list in the Users and Permissions page.

Therefore, make sure that as you add groups you also update user permissions as necessary to enable the appropriate users to view the group. For information on user permissions, see *Chapter 9, Updating Users and Permissions* on page 176.

► **To add a group:**

6.5.2.1 User or Administrator

6.5.2.1.1 Click the **Home** tab.

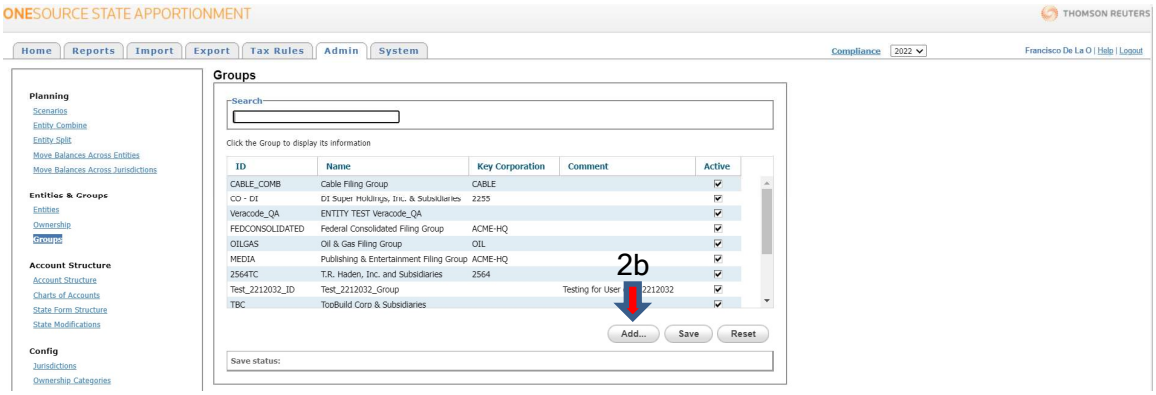


6.5.2.1.2 Click the **Add Group…** button.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

6.5.2.2 Administrator

6.5.2.2.1 Access the **Groups** page, as described in section *6.5.1 Accessing the Groups Page* on page 126.



6.5.2.2.2 Click the **Add** button.

6.5.2.3 The **Add Group** dialog displays.



6.5.2.4 Enter the information for the group and click the **Add** button (**Cancel** abandons the operation).

Keep in mind that you cannot delete a group once you create it and, while you can edit other properties, you cannot edit the Group ID; this is so OSA can retain a complete audit trail of all changes. See section *1.4 Annual Review/Preparing for the Current Year* on page 20 for information on how to remove groups for subsequent tax years.

Once you click the **Add** button, the Save status box displays a message indicating whether or not the operation was successful, and if not, what error occurred.



You can now add members and jurisdictions (if necessary) to the group. How to do so is described next.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

6.5.3 Editing Groups

Once a group is created, you can:

- **Add/remove members** - in addition, you also identify the key corporation (the Parent Filer in the group).
- **Make it active/inactive** – when inactive, the group's information is retained in OSA but it is not visible in the other tabs (i.e., Home and Reports). You cannot delete a group from OSA once it is added; this is so OSA can retain a complete audit trail. See section *1.4 Annual Review/Preparing for the Current Year* on page 20 for information on how to remove groups for subsequent tax years.
- **Edit its properties** - you can edit its name and key corporation.
- **Add group jurisdictions –** you are asked to specify the group filing type, whether or not the group is filing a World Wide or Water's Edge return, and the tax rule. When removing a group jurisdiction that has data associated with it, the data is retained. If you add the jurisdiction back to the group, the data will display again.
- **Edit group jurisdictions** - you can edit any of the settings specified for a group jurisdiction when you add it.
- **Remove jurisdictions –** when you remove jurisdictions that have data associated with them, the data is retained. If you add the jurisdiction again, the data is displayed in the relevant pages such as the Apportionment Data Entry and Calculation pages.

There are three main ways to edit a group:

- **Importing CSV files –** you can edit all group properties and settings using the CSV files (Groups.csv, GroupMembership.csv, and GroupFilings.csv), but you can't remove jurisdictions. This is due to the additive nature of the Import feature.
- **The Groups page (Admin tab) –** you can edit all group properties and settings in the Groups page, with the exception of the group name. The Group name is only editable using the CSV files or Group Properties page.
- **The Group Properties page (Home tab) –** you can edit all group properties and settings with the exception of making a group inactive/active. The two differences between this and the Groups page are: 1) on the Groups page, you can inactivate groups, and 2) the Groups page displays all entities in OSA whereas the Group Properties page lists only the groups a user has permission to view. You must have Admin tab and Group data type permissions to view the Groups page and these permissions allow access to all entities. The Home tab is further governed by Entity/Group list access. Use this page to make your edits when you do not have Admin tab access or when making a quick change during data entry.

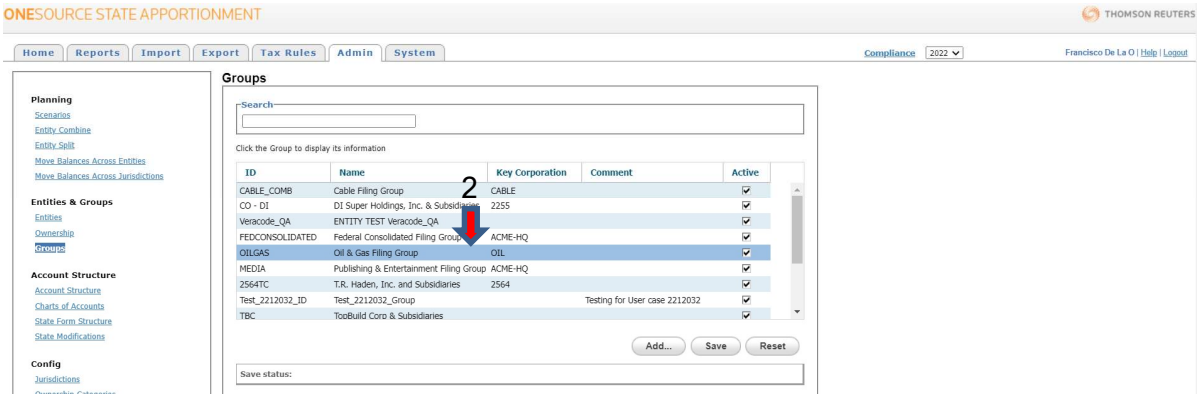
How to edit a group by importing CSV files is covered in *Appendix D, Working with CSV Files* on page 283. This section covers editing a group using the Groups and Groups Properties pages.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

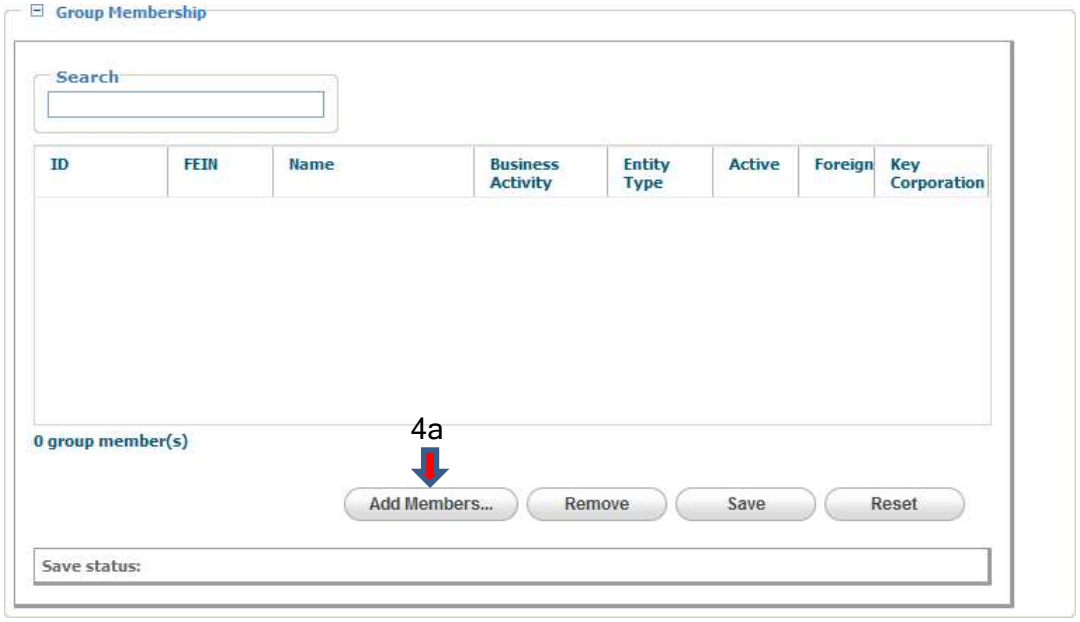
Adding and Removing Members

► **To add or remove members:**

1. Access the **Groups** page, as described in section *6.5.1 Accessing the Groups Page* on page 126.



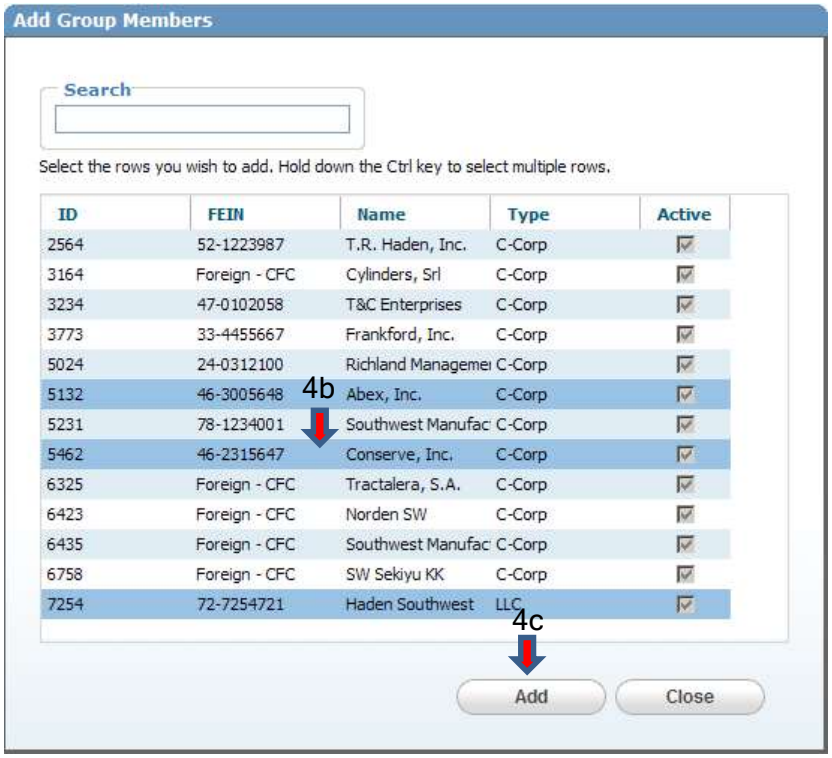
2. Click to highlight the group for which you want to edit members. The **Group Details** panel displays.
3. Scroll down to **Group Membership**.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

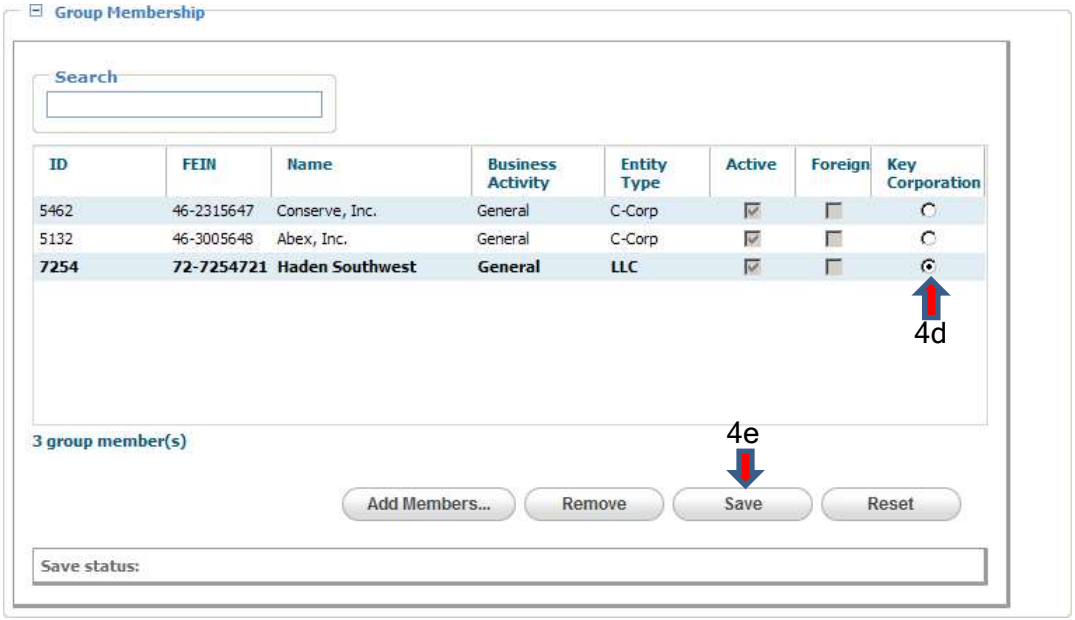
4. **To add members:**

   a. Click the **Add Members…** button. The **Add Group Members** dialog displays.



   b. Click to highlight members to add. While clicking, hold down the **Ctrl** key to select multiple rows or hold down the **Shift** key to select a range.

   c. When you're done, click the **Add** button (**Close** abandons the operation without adding the members) and the entities are added to the Group Membership table.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

d. To identify the key corporation (the Parent Filer), click the radio button for the desired member. The other check boxes and fields are not editable here; they are read from the entity's settings.

e. Then, click the **Save** button (**Reset** undoes any changes you made since the last save operation, but does not undo the Add member or Remove operations).

5. To remove members:

a. In the **Group Membership** panel, highlight the member(s) to remove. While clicking, hold down the **Ctrl** key to select multiple rows or hold down the **Shift** key to select a range.

b. When you're done, click the **Remove** button. A confirmation dialog appears.



c. Click the **OK** button to confirm the removal (**Cancel** abandons the operation and does not remove the members).

Once you add or remove a member or edit the key corporation, the Save status box displays a message indicating whether or not the operation was successful, and if not, what error occurred. The example below shows a message after a member is removed.



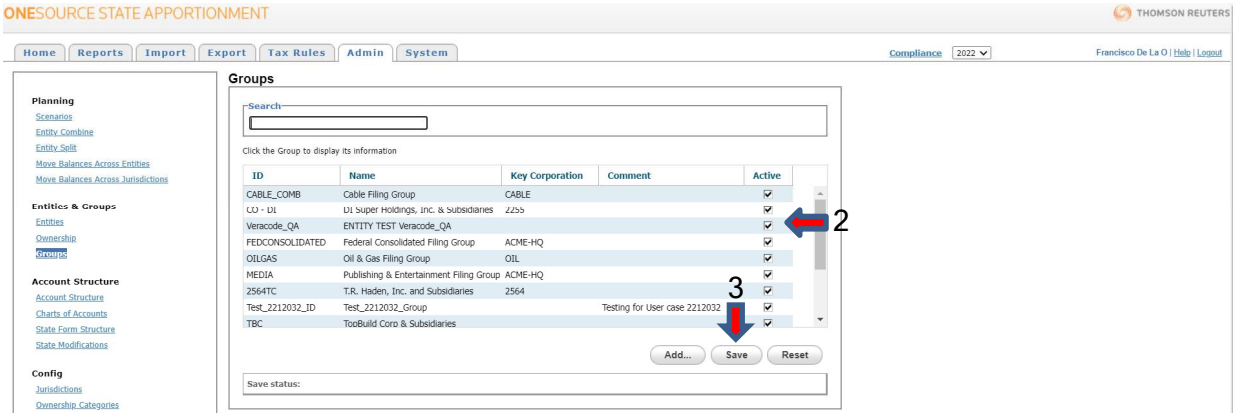
***Note**: You can also edit group membership using the **Group Properties** page. The instructions for editing group membership are the same. For information on accessing the **Group Properties** page, see page 135.*

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Making a Group Active/Inactive

► **To make a group active/inactive:**

1. Access the **Groups** page, as described in section *6.5.1 Accessing the Groups Page* on page 126.



2. Click the **Active** check box for the group to make active/inactive. A check mark indicates the group is active and vice versa.
3. Click the **Save** button.

   When you add or remove a member, the Save status box displays a message indicating whether or not the operation was successful, and if not, what error occurred.

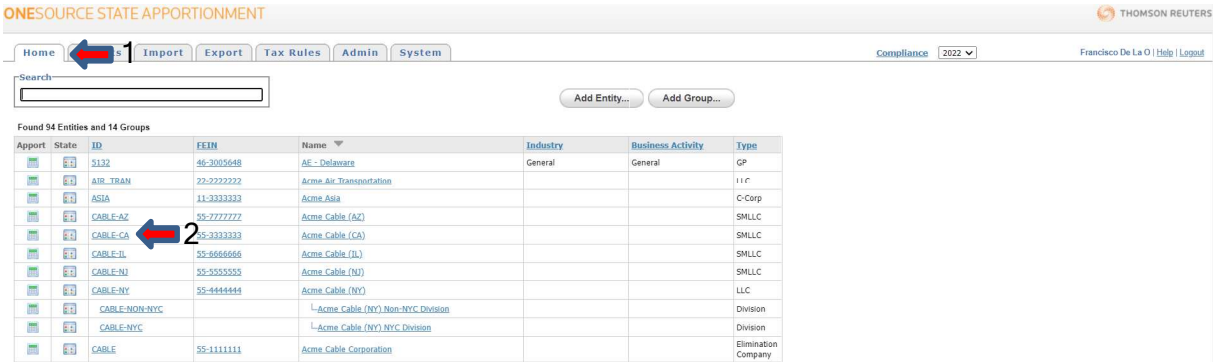


® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

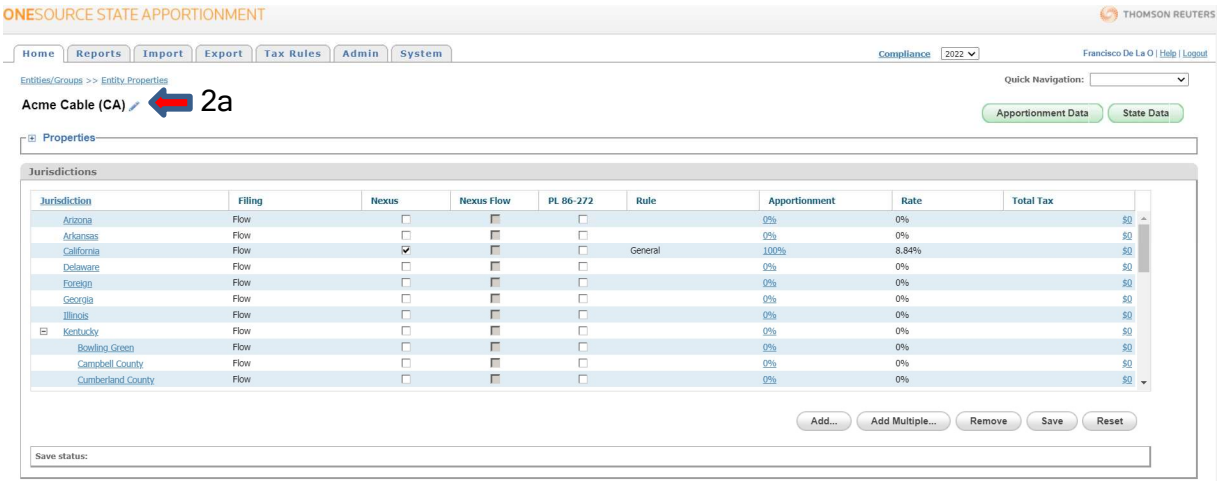
Editing Group Properties

► **To access the Group Properties page:**

1. Click the **Home** tab. The **Entities and Groups** page displays, listing the entities and groups you have permission to view.



2. Click the ID or Name of the group to edit. The **Group Properties** page displays.



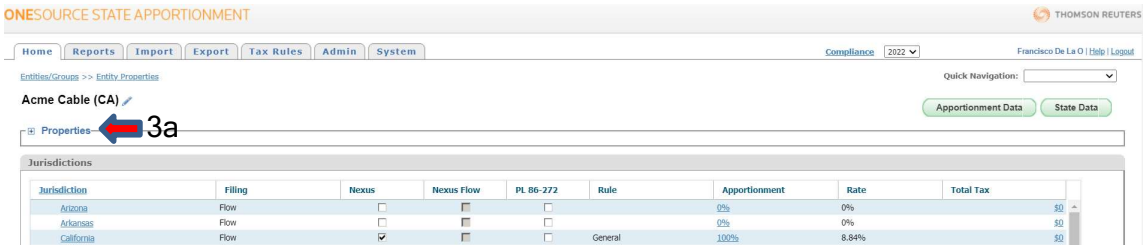
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To edit the group name:**

1. Access the **Group Properties** page as described above.
2. **To edit the group name:**
   a. Click the **Edit** icon ⊞ next to the group name. An editable text box displays, as shown below.



   b. Edit the name and then click the **Save** button. The name is updated (**Cancel** abandons the edit operation).
3. **To edit the key corporation and/or optional comments:**
   a. Click the **Show/Hide Properties** icon.



   The **Properties** panel displays.



   b. Edit the comments, if desired.
   c. Click the **Save** button (**Reset** any changes made since the last save operation).

   The Save status box displays a message indicating whether or not the operation was successful, and if not, what error occurred.



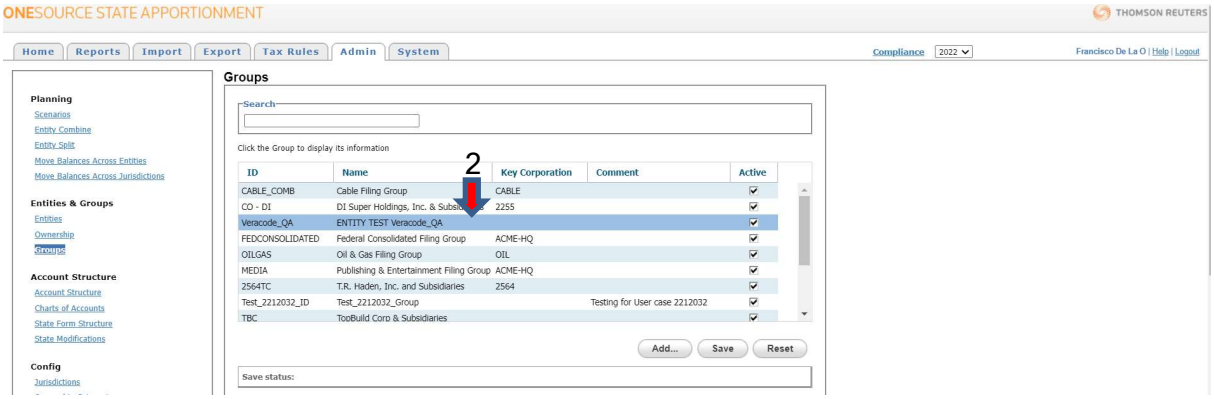
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Adding Group Jurisdictions

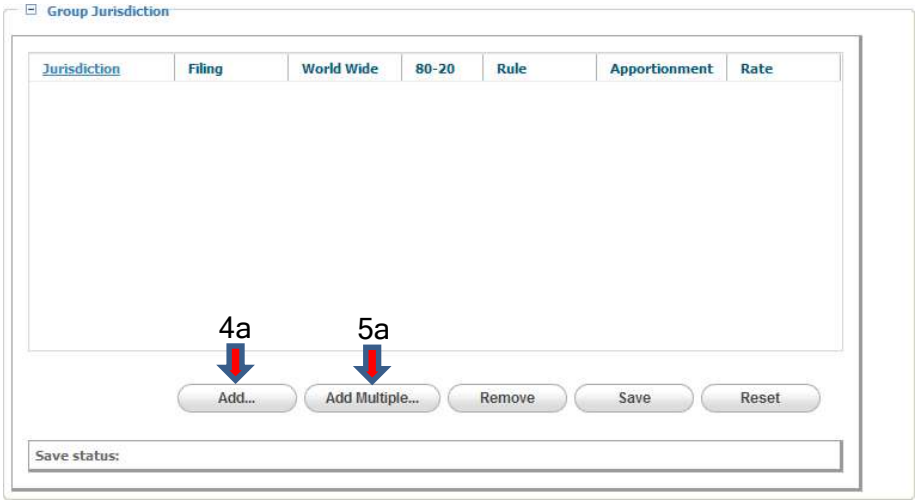
You can add jurisdictions one by one or you can add multiple jurisdictions at once. When you add a single jurisdiction, you can specify the group filing type, the tax rule to use, and whether or not the group is filing a worldwide or water's edge return. When you add multiple jurisdictions at one time, the jurisdictions are added using their default tax rule and with a default filing type. You can then edit each of the added jurisdictions as necessary.

► **To add group jurisdictions:**

1. Access the **Groups** page, as described in section *6.5.1 Accessing the Groups Page* on page 126.
2. Click to highlight the group you want to edit.



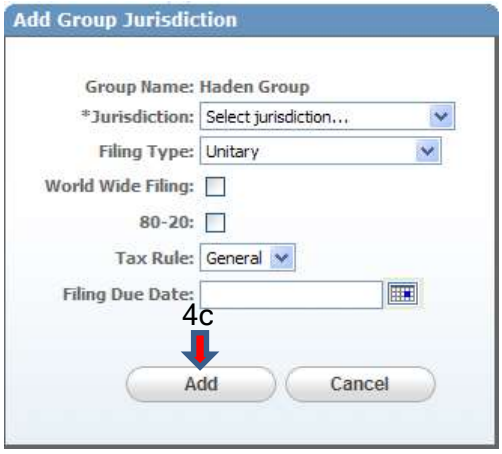
3. The **Group Details** panel appears, displaying both the **Group Jurisdiction** and **Group Membership** panels. The **Group Jurisdiction** table lists all the jurisdictions currently defined for the group. In the following example, no jurisdictions are defined.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

4. **To add a single jurisdiction:**

   a. Click the **Add** button. The **Add Group Jurisdiction** dialog appears.



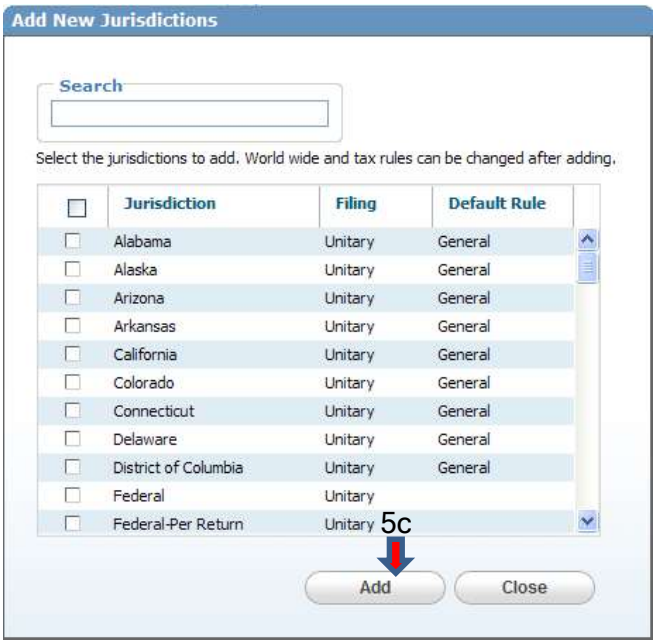
   b. Enter the information for the jurisdiction. The only required information is the jurisdiction; however you will need to specify the other information at some point, which you can do by editing the jurisdictions.

      Refer to section *6.5 Adding/Editing Groups* on page 126 for information on the fields in this dialog. If a jurisdiction does not display, it means it is not in the OSA master jurisdiction list or it is inactive, see *8.1Adding/Editing OSA* Jurisdictions on page 159. The **Tax Rule** drop-down lists the tax rules defined for the jurisdiction and in some cases there may only be one.

   c. Click the **Add** button (**Cancel** abandons the add operation) and the jurisdiction is added to the group and listed in the table.

5. **To add multiple jurisdictions:**

   a. Click the **Add Multiple…** button. The **Add New Jurisdictions** dialog displays.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

b. Click the check box for the jurisdictions you want to add. Click the check box in the column header to select all the jurisdictions in the list (click the check box again to clear all the check boxes).

c. When you're done, click the **Add** button (**Close** abandons the add operation). The jurisdictions are added to the list. Make sure you go back at some point and edit the group jurisdictions to ensure the proper tax rule and filing settings.

After you add one or more jurisdictions, the Save status box indicates whether or not the operation was successful, and if not, what error occurred.



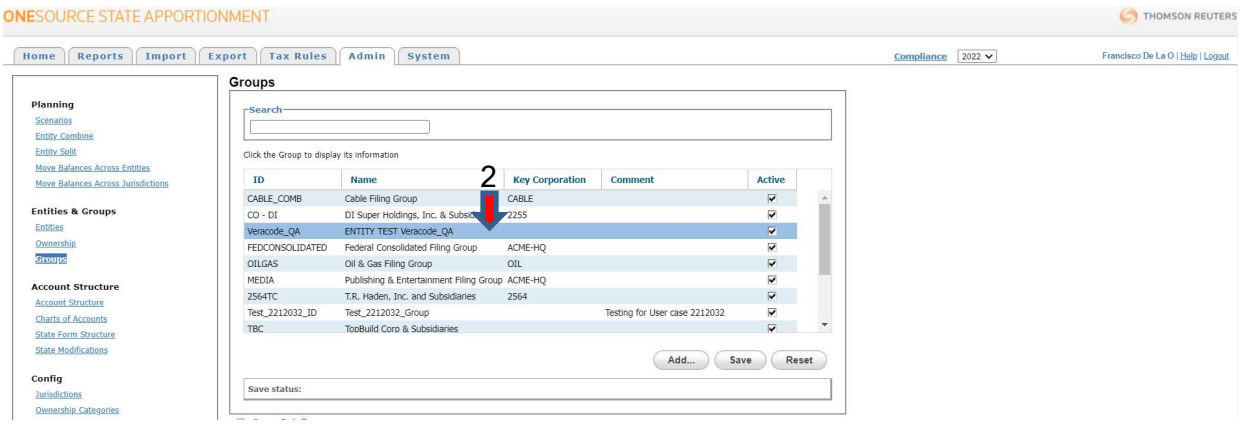
***Note**: You can also edit group jurisdictions using the **Group Properties** page. The instructions for editing jurisdictions are the same. For information on accessing the **Group Properties** page, see page 135.*

When you add a group, OSA analyzes the ownership relationships of the entities within the group as well as its group membership and notifies you by means of an alert message that there are jurisdictions that might need to be added. OSA will add the jurisdictions for you when you click the error message link. Once the jurisdictions are added, you can edit them if necessary using the instructions in this chapter.

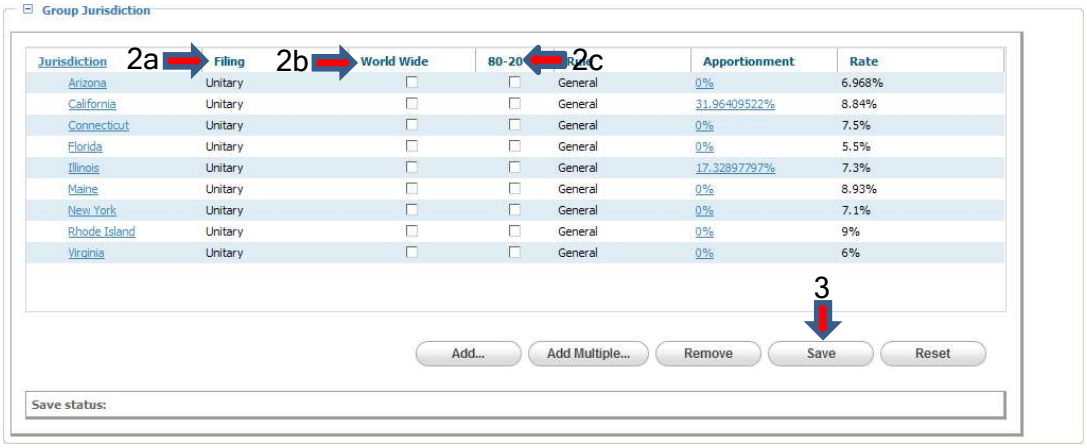
Editing Group Jurisdictions

► **To edit group jurisdiction settings:**

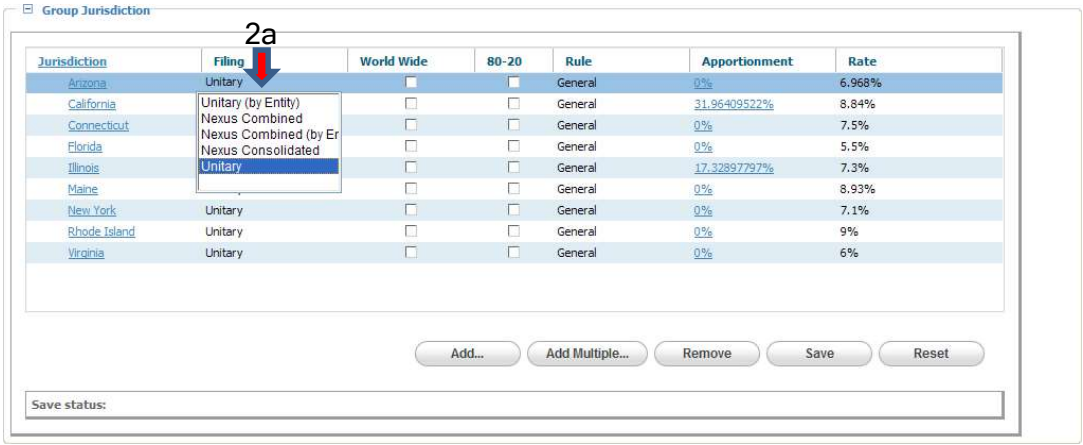
1. Access the **Groups** page, as described in section *6.5.1 Accessing the Groups Page* on page 126.



2. Click to highlight the desired group. The **Group Details** panel displays and includes **Group Jurisdictions** table. You can edit the **Filing** type and Tax **Rule** as well as both the **World Wide** and **80-20** settings:



   a. **Filing** type and **Rule** (tax rule): double-click on the jurisdiction you want to edit. A selection box displays. Use the up and down arrow keys to scroll your cursor up and down the selection box to the desired entry. Then, press the **Enter** key.



   b. **World Wide**: if the check box is empty, the group filing is Water's Edge for this jurisdiction.

   c. **80-20**: if the check box is empty, the group is not filing an 80/20 return. This is for informational purposes only and does not affect calculations.

These fields in the **Group Jurisdiction** table are derived from other settings or information within OSA and are not editable:

- **Apportionment:** indicates the calculated apportionment percentage for that jurisdiction.
- **Rate:** the tax rate.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3. Once you've edited the desired jurisdictions, click the **Save** button (**Reset** undoes any changes made since the last save operation).

   The Save status box displays a message indicating whether or not the operation was successful, and if not, what error occurred.

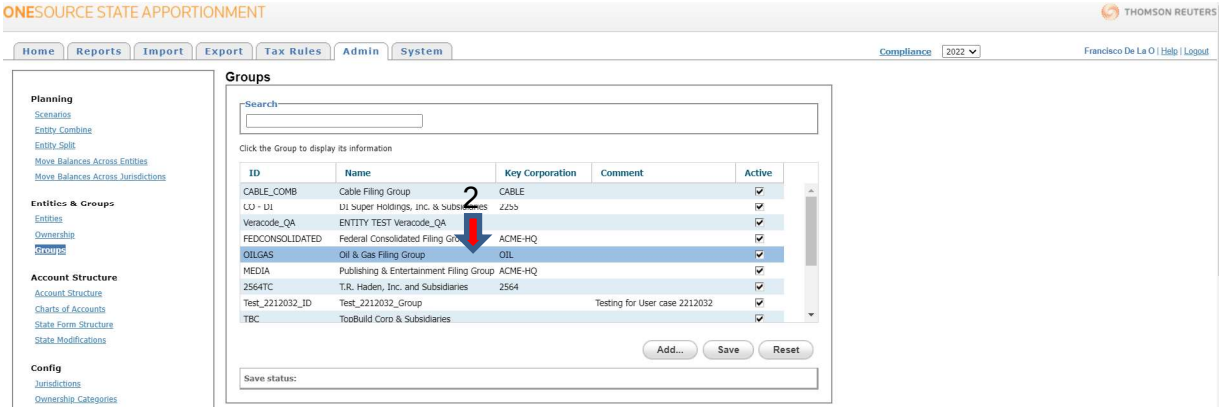


***Note**: You can also edit group jurisdiction settings using the **Group Properties** page. The instructions for editing jurisdiction settings are the same. For information on accessing the **Group Properties** page, see page 135.*

Removing Jurisdictions

► **To remove a jurisdiction:**

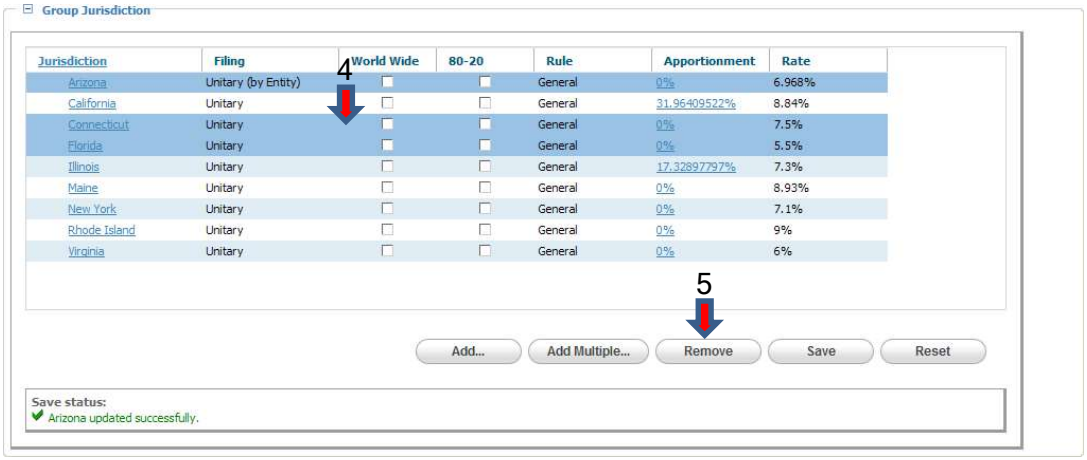
1. Access the **Groups** page, as described in section *6.5.1 Accessing the Groups Page* on page 126.
2. Click to highlight the group you want to edit.



3. The **Group Details** panel appears, displaying both the **Group Jurisdiction** and **Group Membership** panels. The **Group Jurisdiction** table lists all the jurisdictions currently defined for the group.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

4. Click to highlight the desired jurisdiction(s). While clicking, hold down the **Ctrl** key to select multiple rows or hold down the **Shift** key to select a range.



5. Click the **Remove** button. A dialog displays asking you to confirm the removal.



6. Click the **OK** button (**Cancel** abandons the operation).

   Once you click the OK button to confirm the removal, the jurisdiction is removed from the group.

   When removing a group jurisdiction that has data associated with it, the data is retained. If you add the jurisdiction back to the group, the data will display again in all relevant pages and reports, for example, the Data Entry and Apportionment Calculation pages.

   After you remove a jurisdiction, the Save status box indicates whether or not the operation was successful, and if not, what error occurred.

   ***Note**: You can also remove group jurisdictions using the **Group Properties** page. The instructions for removing jurisdictions are the same. For information on accessing the **Group Properties** page, see page 135.*

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

7 Updating Tax Rules

Chapter 7 describes how to edit OSA's tax rule options and rates (and how to specify a default tax rule), how to specify which accounts are included in a tax rule, and how to define flow-through rules for a jurisdiction. It includes the following sections:

- **7.1: About Tax Rules**
- **7.2: Adding and Editing Tax Rules**
- **7.3: Editing Options and Rates**
- **7.4: Specifying Included/Excluded Accounts**
- **7.5: Specifying Included/Excluded Parent Accounts**
- **7.6: Defining Flow-Through Rules**

***Note**: In order to perform any of the functions described in this chapter, you must have the appropriate permissions. Contact your OSA administrator if you do not have adequate permissions.*

7.1 About Tax Rules

During the initial OSA setup, a default list of tax rules is loaded. These tax rules are specific to a jurisdiction and contain the options and settings that are used to calculate the apportionment percentage for each entity and group.

The tax rules house the tax rates, apportionment weights, and the inclusion/exclusion settings of the accounts defined in the accounts structure. The tax rules also determine how flow-through entities are treated in a given state and how their apportionment factors are calculated.

For each tax rule, the following is specified:

- The tax rule name (e.g., General)
- The jurisdiction to which it applies (each tax rule is uniquely identified by the tax rule name (e.g., General) and the jurisdiction (e.g., AK))
- The **options and rates**:
    - Apportionment factor weighting
    - Tax brackets and rates
    - Rent Real and Personal Property capitalization factors
    - Whether or not to average beginning and ending rent balances
    - Whether or not to average beginning and ending balances for the user-defined factor
    - Whether or not to ignore zero denominator factors in the weighting of the apportionment factor calculation
    - Whether or not property is included at net or original cost (used for tracking purposes)
- The **included and excluded accounts**: which accounts are included in the apportionment calculations (and therefore which are excluded)
- The **flow-through rules**:
    - How the entity is treated with regards to filing status within the specified jurisdiction (State Treatment)

- How the apportionment flows from flow-through entities to its owner(s) by flow-through entity type (Flow Calculation Method)
- Which ownership category should be applied to each apportionment factor within a given jurisdiction (Apportionment Method Rule)

When you add jurisdictions (or filings) to an entity or group, for each jurisdiction you add you have the option of specifying the tax rule to use.

OSA has the concept of a default tax rule for a jurisdiction. Therefore, if you do not explicitly specify a tax rule to use when adding a jurisdiction to an entity or group, or if only the one default tax rule exists, this default tax rule is used.

During the initial OSA setup and as you add jurisdictions to entities, you should make sure that the appropriate tax rules are assigned.

See section *7.2 Adding and Editing Tax Rules* below for information on adding and editing tax rules as well as defining the default tax rule for a jurisdiction.

See *Chapter 6, Updating Data Elements* on page 99 for information on adding entities and jurisdictions to them, defining ownership, and creating groups.

7.2 Adding and Editing Tax Rules

There are three ways to add tax rules and two ways to edit tax rules (their options and rates, account inclusion/exclusion lists, and flow-through rules). In addition, there are three ways to assign tax rules to entities and groups.

You can add tax rules by:

- **Importing CSV files –** you create the tax rule using the TaxRuleOptions.csv file, specify tax brackets and rates using the TaxRuleRates.csv file, define the account inclusion/exclusion list using the TaxRuleInclusion.csv file, define the flow-through rules using the FlowThroughRules.csv file and assign the apportionment method rules using the ApportionmentMehodRules.csv file.
- **The Tax Rules > Options and Rates page (Admin tab)** – you add a copy of an existing tax rule, which you can then edit using this and the other Tax Rules pages.
- **The Jurisdictions page (Admin tab)** – when you add a new jurisdiction to OSA, a new blank tax rule is automatically created, with the name ¯General.‖ You will need to edit the rule and specify the options and settings, accounts, and flow-through rules.

You can edit tax rules by:

- **Importing CSV files –** you use the same files as when you create the tax rule.
- **The Tax Rules (Admin tab) –**
  - **The Options and Rates page**: you specify the tax rates, apportionment weights, and other settings, including the default tax rule for a jurisdiction.
  - **The Inclusion Exclusion Rules page**: you specify the accounts to include and exclude in the apportionment calculations for a tax rule.
  - **The Parent Inclusion Exclusion Rules page**: this page lists, per factor, the parent accounts that are included or excluded in the apportionment calculations. You can change whether a parent account is included or excluded by default. Any account you add to the parent account takes on the default inclusion/exclusion setting unless explicitly changed in the Inclusion Exclusion Rules page.
  - **The Flow-Through Rules page**: you specify the flow-through rules for a tax rule.

You can specify the tax rule to use for an entity or group in three ways:

- **Importing a CSV file** - you use the TaxRuleAssignment.csv file.
- **The Entities (or Groups) page (Admin tab)** – as you add jurisdictions to an entity or group, you can specify the tax rule to use. Once a jurisdiction is added, you can edit the tax rule in the jurisdictions table.
- **The Entity Properties (or Group Properties) page (Home tab)** – as you add jurisdictions to an entity or group, you can specify the tax rule to use. Once a jurisdiction is added, you can edit the tax rule in the jurisdictions table.

How to edit and/or add tax rules by importing the tax rule CSV files is covered in *Appendix D, Working with CSV Files* on page 283. How to add jurisdictions to OSA is covered in section *8.1 Adding/Editing OSA Jurisdictions* on page 159. How to use the Entities, Groups, Entity Properties, and Group Properties pages is covered in *Chapter 6, Updating Data Elements* on page 99.

The remainder of this chapter describes how to use the Tax Rules pages on the OSA Admin tab.

7.3 Editing Options and Rates

During the initial OSA setup, a default list of tax rules is loaded. You can edit the default tax rules as well as add your own. In addition, you can change which tax rule to use as the default tax rule for a jurisdiction.

This section describes how to edit the options and rates for a tax rule, how to add a new tax rule, and how to change which tax rule is the default tax rule for a jurisdiction.

Tax rules are identified by the tax rule name (e.g., General) and the jurisdiction (e.g., AK) and each tax rule includes the following options and rates information:

Property	Description	Allowable Values
Tax Rule Name	The tax rule name and jurisdiction ID together uniquely identify the tax rule.	Alphanumeric string not to exceed 100 characters.
Jurisdiction Name and ID	Jurisdiction associated with the tax rule, e.g., Arizona (AZ)	N/A - Jurisdiction IDs and names are defined in the Jurisdictions page in the Admin tab.
Tax Method	Identifies how a state calculates its total tax liability. It is used for the purposes of OSX and OSA integration.	Values provided in drop-down list: INCOME GREATER OF INCOME AND AMT GREATER OF INCOME FRANCHISE AND AMT GREATER OF INCOME AND FRANCHISE TAX SUM OF INCOME AND FRANCHISE TAX

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Property	Description	Allowable Values
Property Factor at Net Cost	Whether or not the tax rule includes property at net cost. This does not impact calculations; it is for tracking purposes only. To change a given tax rule between Net and Original cost, the user must revise the depreciation account settings in the Inclusion/Exclusion page.	If check box is selected, property factor is at net cost.
Ignore Zero Denominator	Whether or not the tax rule includes zero denominator factors in the weighting of the apportionment factor calculation.	If check box is selected, zero denominators are ignored.
Average Rent	Whether or not the associated tax rule averages the beginning and ending rent balances, or if only ending value should be used.	If check box is selected, rent is averaged. If not, only ending balance of rent is included.
Average User Defined Factor	Whether or not the user defined factor should be averaged, or if only ending value should be used.	If check box is selected, user defined factor is averaged. If not, only ending value is used.
Rent Real Property Cap Factor	The multiplier applied to the real rent account balances. Multiplier is applicable to all account names associated with the parent account labeled ¯Rent Real Property.‖	Any positive integer.
Rent Personal Property Cap Factor	The multiplier applied to the personal rent account balances. Multiplier is applicable to all account names associated with the parent account labeled ¯Rent Personal Property.‖	Any positive integer.
Decimal Precision	The number of decimal places included in the calculated apportionment factor percentage.	Any positive integer.
Property Factor Weight	Weighting to be applied to the Property factor.	Any positive integer.
Payroll Factor Weight	Weighting to be applied to the Payroll factor.	Any positive integer.
Sales Factor Weight	Weighting to be applied to the Sales factor.	Any positive integer.
User Defined Factor Weight	Weighting to be applied to the User-defined factor.	Any positive integer.
Tax Brackets	The starting dollar amount for a particular tax tier.	Any positive integer.
Tax Rates	Tax rate associated with the tax bracket.	Positive number not to exceed six decimal places.

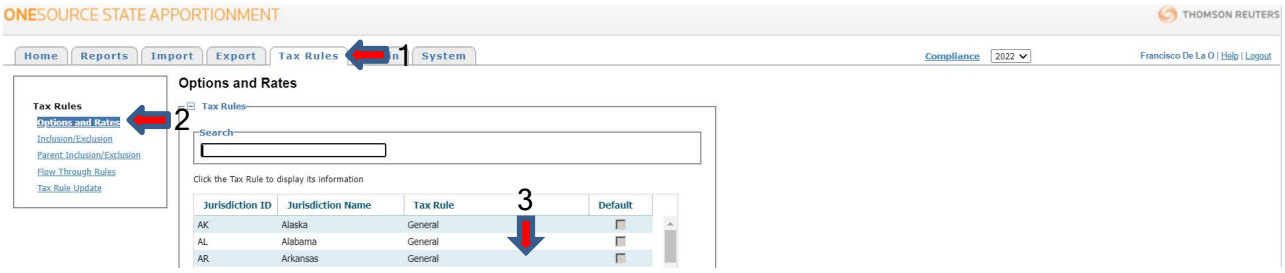
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Property	Description	Allowable Values
Financial Tax Brackets	The starting dollar amount for a tax tier when the entity is a financial entity.	Any positive integer.
Financial Tax Rates	Tax rate associated with the financial entity tax bracket.	Positive number not to exceed six decimal places.

For information on editing the account inclusion/exclusion list, see section *7.4 Specifying Included/Excluded Accounts* on page 152 and for instructions on editing flow-through rules, see section *7.6 Defining Flow-Through Rules* on page 155.

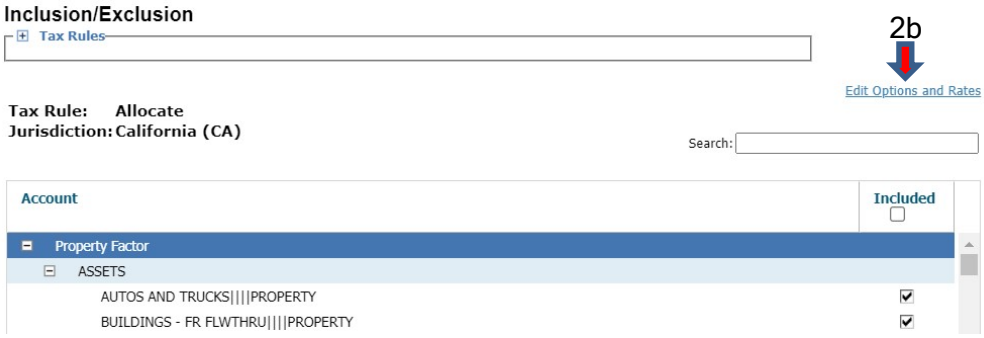
► **To edit the options and rates for a tax rule:**

1. **From the Admin tab**
   a. Click the **Admin** tab.
   b. In the navigation pane, under **Tax Rules**, click the **Options and Rates** link. The **Options and Rates** page displays.



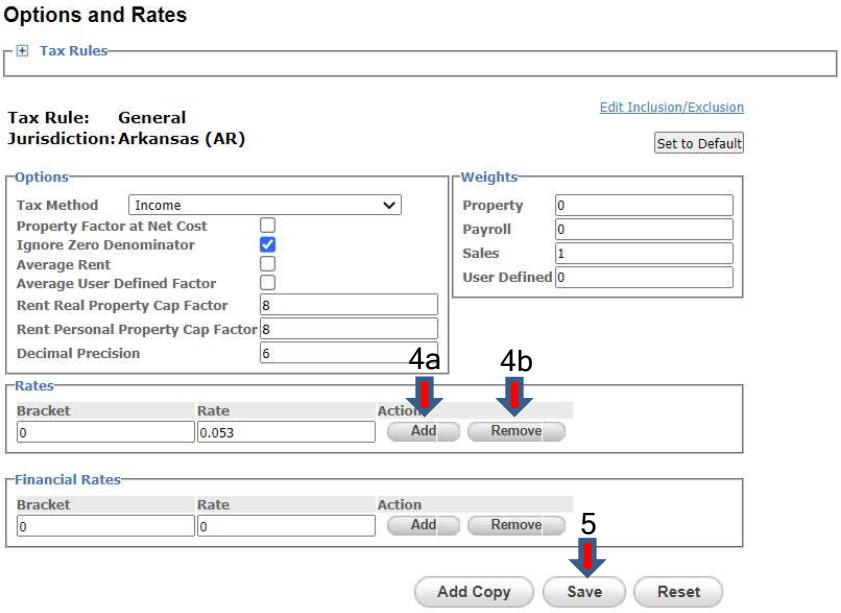
   c. Click the tax rule to edit.

2. **From the Inclusion/Exclusion page**
   a. Access the **Inclusion/Exclusion** page as described in the next section.
   b. Click the **Edit Options and Rates** link.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

4. The options and rates for the tax rule display.



5. Make your edits as desired.

   a. To add a tax bracket, click the **Add** button next to an existing bracket. A new row is added below.

   b. To remove a tax bracket, place your cursor in the bracket to remove and click the **Remove** button.

6. When you're done with your edits, click the **Save** button (**Reset** undoes any changes made since the last save operation).

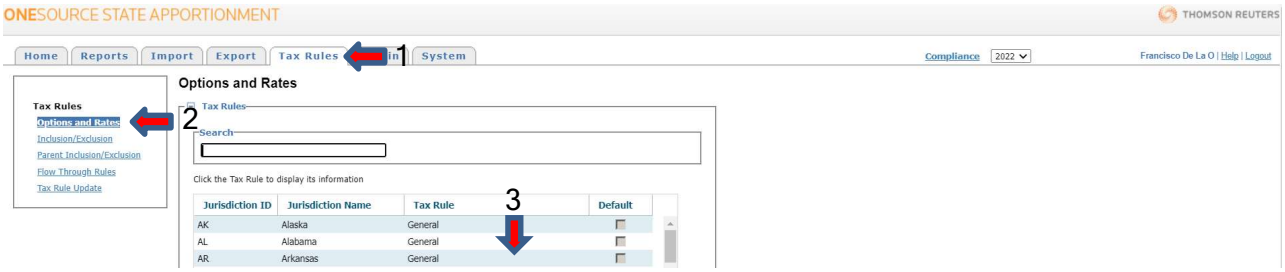
   Once you click the Save button, the Save status box displays a message indicating whether or not the operation was successful, and if not, what error occurred.

   For instructions on specifying which accounts are included and excluded from the tax rule as well as defining its flow-through rules, see section *7.4 Specifying Included/Excluded Accounts* on page 152 and section 7.6 *Defining Flow-Through Rules* on page 155 respectively.

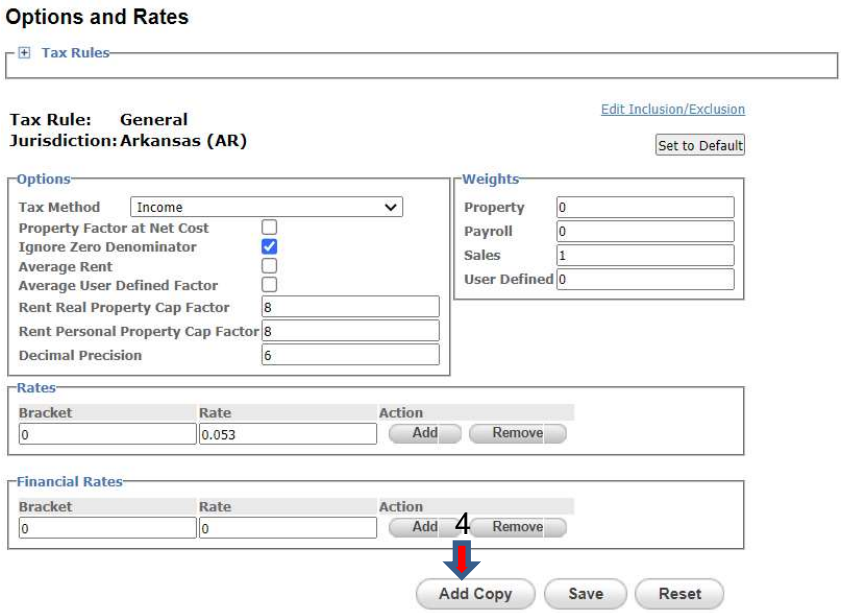
► To add a tax rule:

To add a tax rule, you create a copy of an existing tax rule on the Options and Rates page for a particular jurisdiction and then make any necessary edits to the options and rates (and then if necessary, to the account inclusion/exclusion list and flow-through rules). Therefore, make sure you select a tax rule for the appropriate jurisdiction to copy.

1. Click the **Admin** tab.
2. In the navigation pane, under **Tax Rules**, click the **Options and Rates** link. The **Options and Rates** page displays.



3. Click the tax rule you want to copy. Again, select an existing tax rule for the desired jurisdiction, since the jurisdiction is not editable on the added tax rule. The options and rates for the selected tax rule display.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

4. Click the **Add Copy** button. The **Create Tax Rule** dialog displays.



5. Enter the name for the tax rule. It can be any alphanumeric string not to exceed 100 characters.
6. Click the **Add** button (**Cancel** abandons the operation). Keep in mind that once you create a tax rule, you can edit it but you cannot delete it (so OSA can retain a complete audit trail of all changes).

   Once you click the Add button, the new tax rule is added. Tax rules are listed alphabetically by jurisdiction ID. Follow the directions in this section for editing a tax rule's options and rates.

   For instructions on specifying which accounts are included and excluded from the tax rule as well as defining its flow-through rules, see section *7.4 Specifying Included/Excluded Accounts* on page and section 7.6 *Defining Flow-Through Rules* on page 155 respectively.

   ***Note**: When you add a new jurisdiction to OSA, a default tax rule is created under the name "General." Its options and rates are not specified, so make sure you edit the default tax rule's options and rates as well as its account inclusion/exclusion list, and flow-through rules.*

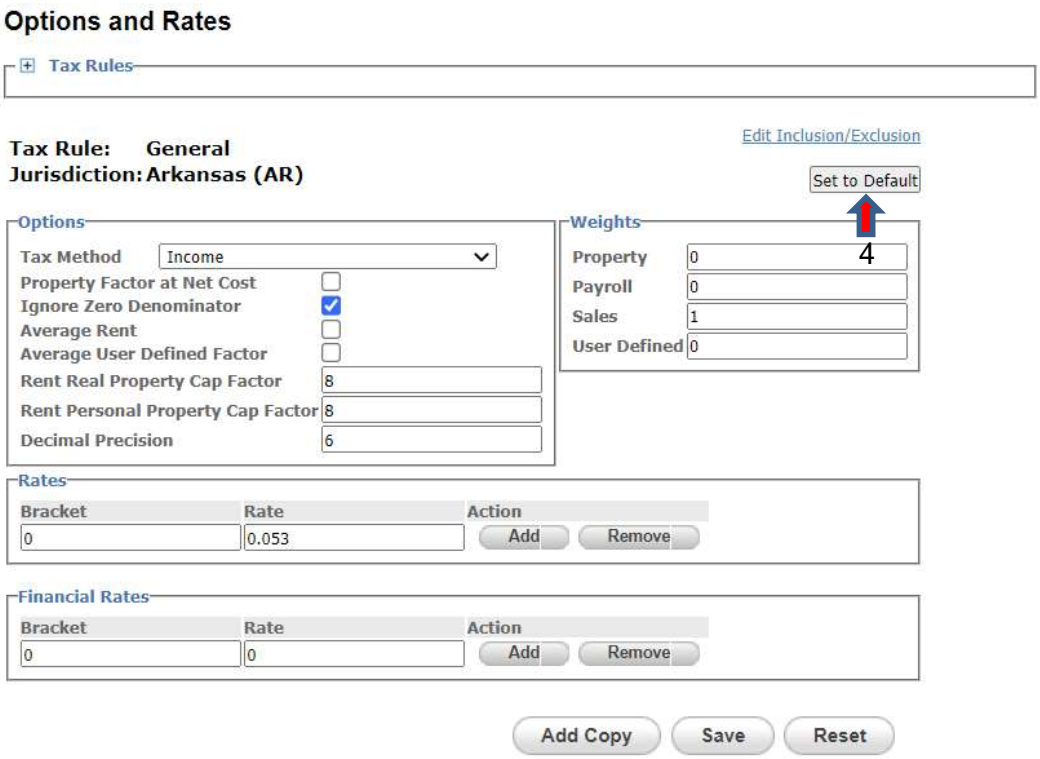
► **To change the tax rule to use as the default for a jurisdiction:**

1. Click the **Admin** tab.
2. In the navigation pane, under **Tax Rules**, click the **Options and Rates** link. The **Options and Rates** page displays. The **Default** column lists the tax rule currently set to the default for the jurisdiction (the default has the check mark).



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3. Click the tax rule you want to make the default. The options and rates details display.



4. Click the **Set to Default** button. A dialog displays, asking you to confirm your selection.



5. Click the **OK** button to set the selected tax rule as the default (**Cancel** abandons the operation).

   When you click the **OK** button, the Save status box displays a message indicating whether or not the operation was successful and if not, what error occurred.

   The selected tax rule becomes the default tax rule for that jurisdiction. When the jurisdiction is added to an entity or group, this tax rule is used unless another one is selected.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

7.4 Specifying Included/Excluded Accounts

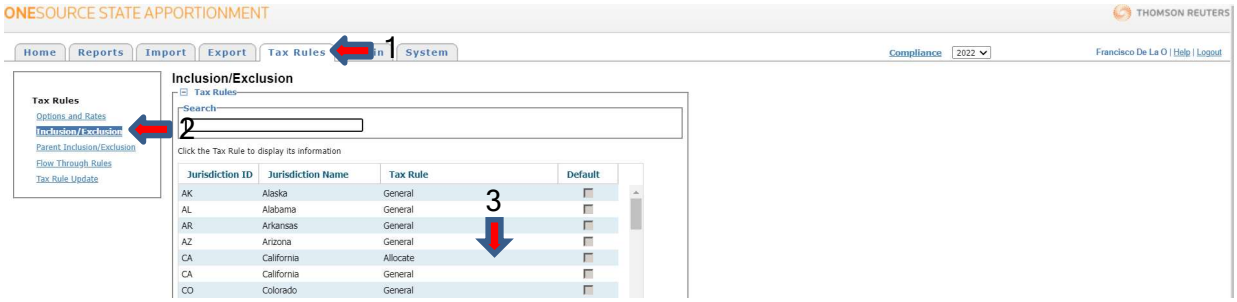
Each tax rule has an associated account inclusion and exclusion list. This list defines which accounts are included or excluded in the apportionment factor calculations. When you create a new tax rule, which you normally do by copying an existing tax rule, the account inclusion/exclusion list is also copied. You then edit the list as necessary.

OSA maintains a parent account inclusion/exclusion list. This list defines which parent accounts are included or excluded by default from the apportionment calculations. Any new accounts added to OSA take on the default setting of the parent account. You can edit the inclusion/exclusion settings for an account using the instructions in this section. For instructions on editing the parent account inclusion/exclusion settings, see the next section *7.5 Specifying Included/Excluded Parent Accounts* on page 153.

***Note**: When you add a new jurisdiction to OSA, a default tax rule is created under the name "General." Its account inclusion/exclusion list and parent account inclusion/exclusion list are created, with all accounts excluded, so make sure you edit the default tax rule's account inclusion/exclusion list as well as its parent account inclusion/exclusion list, options and rates, and flow-through rules.*

► **To edit the account inclusion/exclusion list:**

1. **From the Admin tab**
   a. Click the **Admin** tab.
   b. In the navigation pane, under **Tax Rules**, click the **Inclusion/Exclusion** link. The **Inclusions Exclusions Rules** page displays.



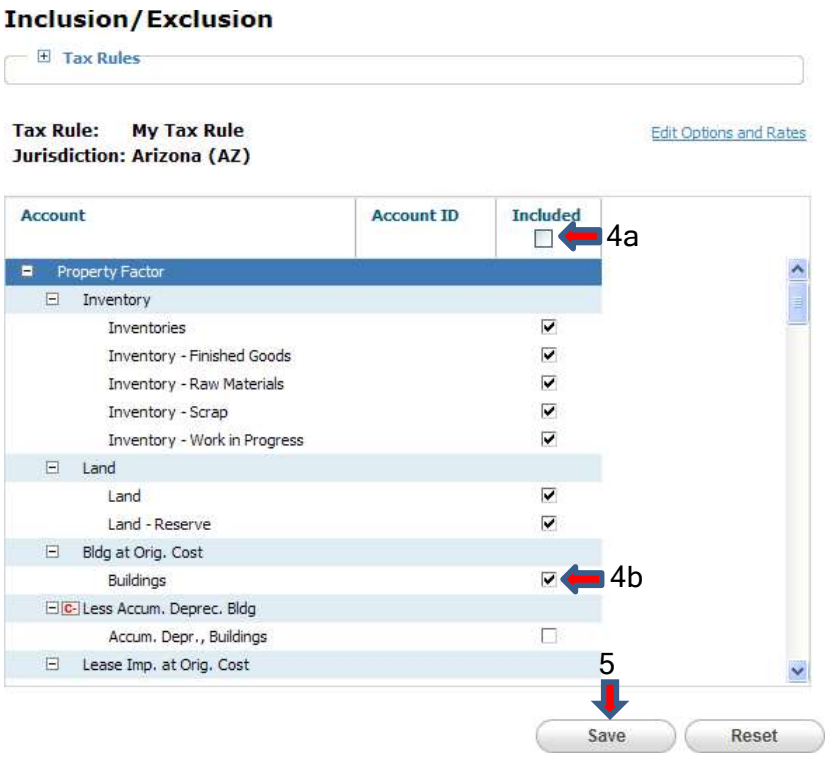
   c. Click the tax rule whose account inclusion/exclusion list you want to edit.

2. **From the Options and Rates page**
   a. Access the **Options and Rates** page as described previously.
   b. Click the **Edit Inclusion/Exclusion** link.



® 2022 Thomson Reuters/ONESOURCE All Rights Reserved

3. The account inclusion/exclusion list displays.



4. Choose the accounts to include and exclude:

   a. To include all accounts, click the **Included** check box in the column header. All accounts are checked.

   b. To include an individual account, ensure its **Included** check box has a check mark in it. Likewise, to exclude it, make sure the check box is cleared.

5. Click the **Save** button (**Reset** undoes all changes made since the last save operation).

   Once you click **Save**, the Save status box displays a message indicating whether or not the operation was successful, and if not, what error occurred.



For information on adding a new tax rule or editing options and rates for a tax rule, see section *7.2 Adding and Editing Tax Rules* on page 144, and for information on specifying flow-through rules, see section 7.6 Defining Flow-Through Rules on page 155.

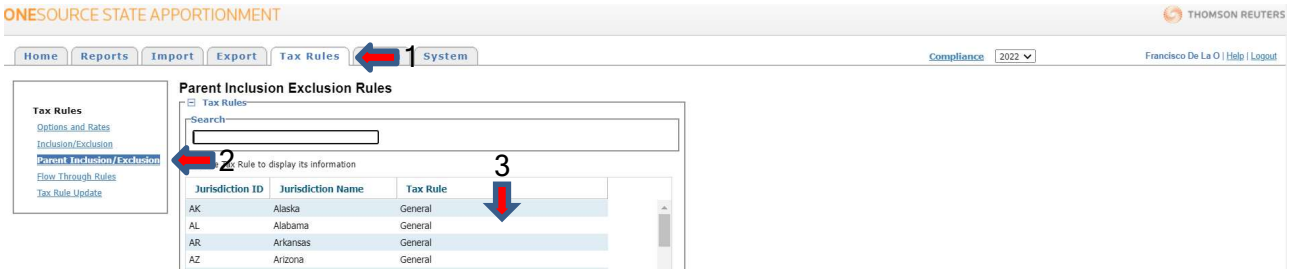
7.5 Specifying Included/Excluded Parent Accounts

OSA maintains a default parent account inclusion/exclusion list for each tax rule.

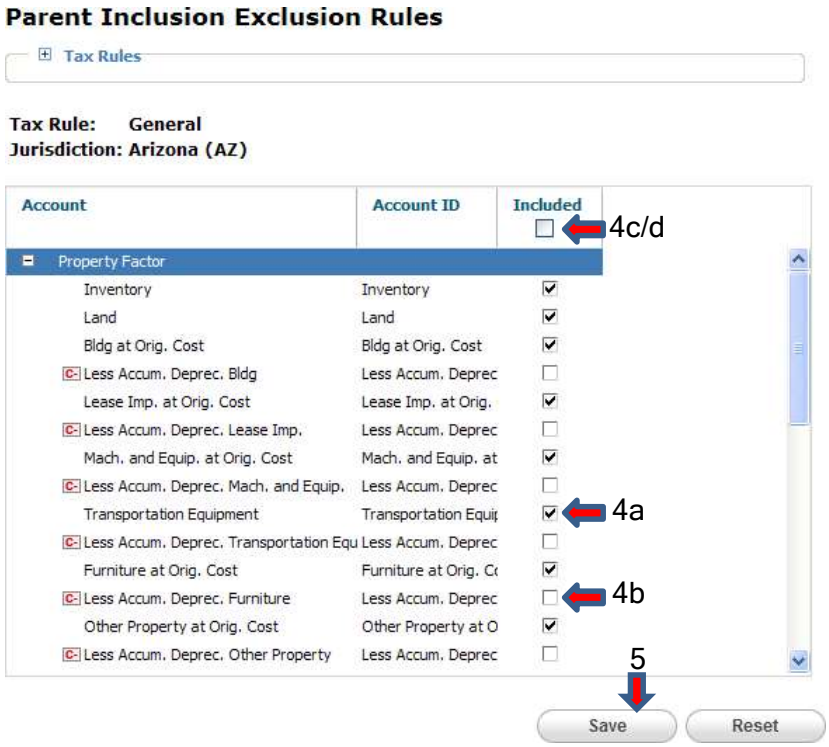
When a new account is added to OSA, it takes on the default inclusion/exclusion settings of its parent account, as set in the Parent Inclusion Exclusion Rules page. You can edit the individual account inclusion/exclusion setting, as described in the previous section; this parent account inclusion/exclusion list provides an inclusion/exclusion foundation for the account structure.

► **To edit the Parent Inclusion Exclusion Rules:**

1. Click the **Admin** tab.
2. In the navigation pane, under **Tax Rules**, click the **Parent Inclusion/Exclusion** link. The **Parent Inclusion Exclusion Rules** page displays.



3. Click on the tax rule whose parent inclusion/exclusion list you want to edit. The parent account list page displays.



4. Edit the parent account list by clicking on the **Included** check box:
   a. To include the parent account by default, make sure its **Included** check box has a check mark.
   b. To exclude the parent account by default, make sure its **Included** check box does not have a check mark.
   c. To include all parent accounts, click the **Included** check box in the column header.

® 2022 Thomson Reuters/ONESOURCE All Rights Reserved

d. To exclude all parent accounts, click the **Included** check box in the column header once to select all the check boxes and again to clear them all.

5. When you're done, click the **Save** button (**Reset** undoes any changes made since the last save operation).

   When you click the **Save** button, the Save status box displays a message indicating whether or not the operation was successful, and if not, what error occurred.

7.6 Defining Flow-Through Rules

Each jurisdiction has an associated set of flow-through rules that define:

- How the entity is treated with regards to filing status within the specified jurisdiction (State Treatment)
- Defines the flow calculation method (i.e., how the apportionment flows from flow-through entities to its owner(s)) by flow-through entity type:
  - Partnerships (i.e., GP, LLC, LLP, LP): Identifies the flow calculation method (i.e., apportionment, allocation, or no tax) for the four possible relationship types between a partner and a partnership (Unitary or Non-Unitary and General or Limited)
  - SMLLC: The flow calculation method is solely dependent upon the State Treatment defined for each state. There are no additional parameters to dictate the flow as with the partnerships.
- The apportionment method rule identifies which ownership category should be applied to each apportionment factor within a given jurisdiction. When defining the ownership structure for entities, you are asked to enter ownership percentages for any ownership categories created in OSA. Then, OSA uses that ownership percentage when flowing up the apportionment amounts from a flow-through entity to its partner.

Each is described next.

State Treatment

The possible values for State Treatment are:

- For GPs, LLCs, LLPs, and LPs:
  - **Same as Federal** - the Federal Election setting chosen for the entity (C-Corp or Partnership) is used.
  - **C-Corp** - this type of entity is to be treated as a C-Corp and its account data will not flow, regardless of the flow calculation method or any other setting.
  - **Partnership** - this type of entity is to be treated as a partnership and its account data will flow as defined in the flow calculation method.
- For SMLLC:
  - **Same as Federal** - the Federal Election setting chosen for the entity (C-Corp or Disregarded Entity) is used.
  - **C-Corp** - this type of entity is to be treated as a C-Corp and its account data will not flow, regardless of any other setting.
  - **Disregarded Entity** - this type of entity is to be treated as a disregarded entity and its account data will flow.

Flow Calculation Method

The flow calculation method refers to how the apportionment flows from flow-through entities to its owner(s).

For SMLLCs, the flow calculation method is solely dependent upon the State Treatment defined for each state. There are no additional parameters to dictate the flow as with the partnerships.

For partnerships (i.e., GP, LLC, LLP, LP), the table identifies the flow calculation method (i.e., apportionment, allocation, or no tax) for the four possible relationship types between a partner and a partnership (Unitary or Non-Unitary and General or Limited).

	GP	LLC	LLP	LP	SMLLC
Unitary General Partners	Apportionment Allocation No tax	N/A	Apportionment Allocation No tax	Apportionment Allocation No tax	N/A
Non-Unitary General Partners	Apportionment Allocation No tax	N/A	N/A	Apportionment Allocation No tax	N/A
Unitary Limited Partners	N/A	Apportionment Allocation No tax	Apportionment Allocation No tax	Apportionment Allocation No tax	N/A
Non-Unitary Limited Partners	N/A	Apportionment Allocation No tax	Apportionment Allocation No tax	Apportionment Allocation No tax	N/A

When the flow calculation method is set to Apportionment, account data will flow from the flow-through entities to its partner(s) based on the ownership percentages specified in the ownership structure. When it is set to either Allocation or No tax, the apportionment data will not flow.

Apportionment Method Rule

An ownership category is a user-defined category that allows the user to specify the percentages that they want to use to flow the apportionment factors from a flow-through entity to its partner(s).

When defining the ownership structure of a given entity, for each ownership category created in OSA, the user enters the percentages that relate to that category.

Then, through the Apportionment Method Rule table, the user defines which ownership category should be applied to each apportionment factor within a given jurisdiction.

The Apportionment Method Rule table only applies if both the State Treatment and Flow Calculation Method settings are such that they result in flowing apportionment factors from a flow-through entity to its partner(s).

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Editing Flow-Through Rules

► **To edit the flow-through rules:**

1. Click the **Admin** tab.
2. In the navigation pane, under **Tax Rules**, click the **Flow-Through Rules** link. The **Flow-Through Rules** page displays.



3. Click the desired jurisdiction to select it. The **Flow-Through Rules** panel displays, showing the **Flow Calculation Rules** and the **Apportionment Method Rule**.

Flow Through Rules

Jurisdiction: Arizona (AZ)

Flow Calculation Rules:

Entity Type	GP	LLC	LLP	LP	SMLLC
State Treatment	Same As Federal	Same As Federal	Same As Federal	Same As Federal	Same As Federal
Unitary General Partners	Apportionment	N/A	Apportionment	Apportionment	N/A
Non-Unitary General Partners	Apportionment	N/A	Apportionment	Apportionment	N/A
Unitary Limited Partners	N/A	Apportionment	Apportionment	Apportionment	N/A
Non-Unitary Limited Partners	N/A	Apportionment	Apportionment	Apportionment	N/A

Apportionment Method Rule:

Factor Type	Property %	Payroll %	Sales %	User Defined %
Category	Ownership	Ownership	Ownership	Ownership

4. In the **Flow Calculation Rules** table, double-click to edit any of the fields, for example State Treatment for GP. The allowable values display in a selection box, as shown below. Click on a value to select it.

Flow Through Rules

Jurisdiction: Arizona (AZ)

Flow Calculation Rules:

4

Entity Type	GP	LLC	LLP	LP	SMLLC
State Treatment	Same As Federal	Same As Federal	Same As Federal	Same As Federal	Same As Federal
Unitary General Partners	Same As Federa	N/A	Apportionment	Apportionment	N/A
Non-Unitary General Partners	C-Corp	N/A	Apportionment	Apportionment	N/A
Unitary Limited Partners	Partnership	Apportionment	Apportionment	Apportionment	N/A
Non-Unitary Limited Partners		Apportionment	Apportionment	Apportionment	N/A

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

5. In the **Apportionment Method Rule** table, double-click on the field to edit. A selection box displays, showing all currently defined ownership categories. Click on a category to select it.



6. When you're done, click the **Save** button (**Reset** undoes all changes made since the last save operation).

   Once you click the Save button, the Save status box displays a message indicating whether or not the operation was successful, and if not, what error occurred.

For information on adding ownership categories, see *Chapter 8, Updating the System Configuration* on page 159. For information on defining ownership percentages, see *Chapter 6, Updating Data Elements* on page 99.

***Note**: When you add a new jurisdiction to OSA, a default tax rule is created under the name "General." Its flow-through rules are specified using the system defaults, so make sure you edit the default tax rule's flow-through rules as well as its options and rates and account inclusion and exclusion list.*

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

8 Updating the System Configuration

Chapter 8 describes how to edit OSA's system components—the master list of jurisdictions and ownership categories, the account structure, any entity account filters, and date tags. It includes the following sections:

- **8.1: Adding/Editing OSA Jurisdictions**
- **8.2: Adding Ownership Categories**
- **8.3: Editing the Account Structure**
- **8.4: Editing Entity Account Filters**
- **8.5: Adding Date Tags**

***Note**: In order to perform any of the functions described in this chapter, you must have the appropriate permissions. Contact your OSA administrator if you do not have adequate permissions.*

8.1 Adding/Editing OSA Jurisdictions

A master list of jurisdictions is loaded into the OSA Jurisdictions page of the Admin tab during the initial setup; it is part of the default data set that is loaded into OSA.

Jurisdictions must be added to the Jurisdictions page before you can define tax rules for them or add them to an entity or group.

When you add a jurisdiction to the Jurisdictions page of the Admin tab, a default tax rule is created for it, with the name ―General.‖ This default tax rule is defined with the most minimal settings, so you will need to edit the tax rule's options and rates, account inclusion/exclusion list, and flow-through rules before using it. For instructions on editing tax rules, see *Chapter 7, Updating Tax Rules* on page 143.

For a list of the default jurisdictions loaded into OSA during initial setup, see section *D.4.1 Supporting Data* on page 325. You can export the list of jurisdictions to a file in CSV format, as described in *Appendix D, Working with CSV Files* on page 283.

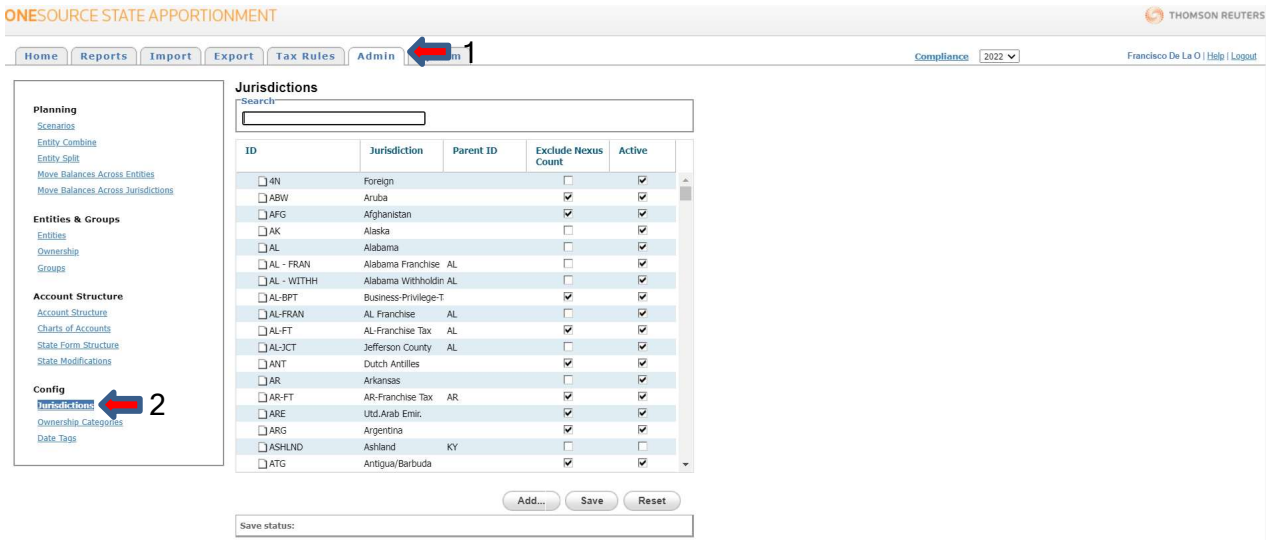
Users can:

- **Add jurisdictions to the master list** – you can add jurisdictions using the OSA interface or importing a CSV file. You cannot delete a jurisdiction once it is added. This is so OSA can retain a complete audit trail.
    - **Importing a CSV file** - once the system has been initialized, you can import additional jurisdictions using the Jurisdiction.csv file.
    - **Add Jurisdiction feature (Admin tab)** – After the initial set up phase, when you are typically adding only one or two jurisdictions at a time, it is easier to add them using OSA's Add Jurisdiction feature.
- **Inactivate/activate jurisdictions** – you cannot inactivate a jurisdiction that has account or filing data associated with it. Therefore, inactivating jurisdictions should be done during or closely after initial setup. When a jurisdiction is inactive, you cannot add it to an entity or group, nor can you add or edit its tax rules.

For information on working with CSV files, see *Appendix D*, *Working with CSV Files* on page 283. Adding and inactivating/activating jurisdictions using the OSA interface are described next.

► **To access the Jurisdictions page:**

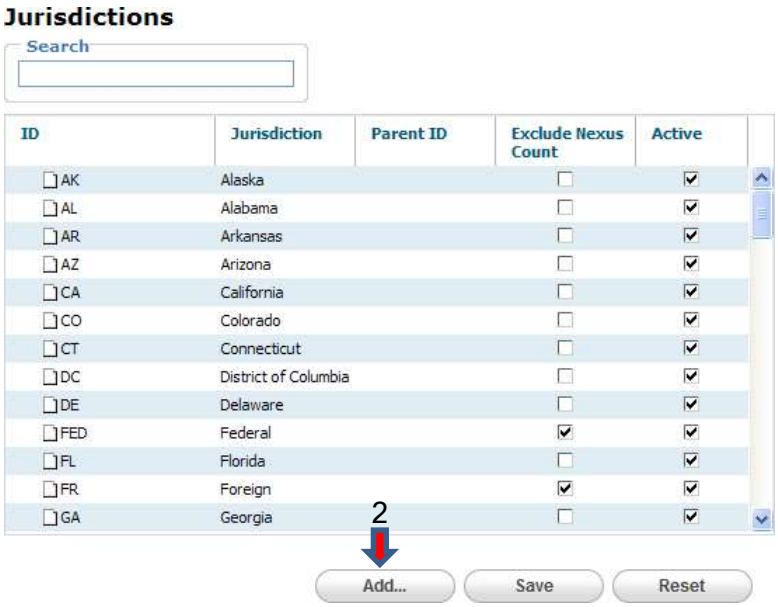
1. Click the **Admin** tab.
2. In the navigation pane, under **Config**, click the **Jurisdictions** link. The **Jurisdictions** page displays.



To find a jurisdiction you can either scroll using the mouse or type any combination of letters inthe **Search** box and the list is filtered accordingly. Click on any column heading to sort the table by that column. Clicking on the column heading toggles the sort order between ascending and descending for that column.

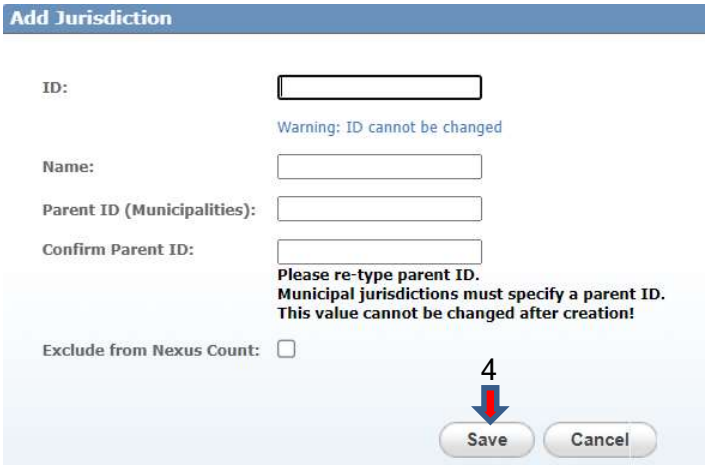
► **To add a jurisdiction:**

1. Access the **Jurisdictions** page, as described previously.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

2. Click the **Add…** button. The **Add Jurisdiction** dialog appears.



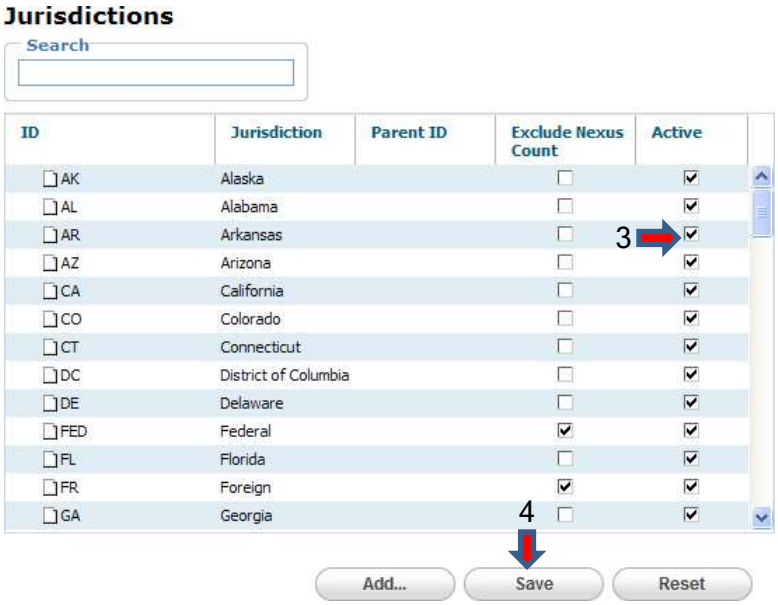
3. Enter the information for the jurisdiction.
   - **ID:** must be uppercase and is limited to 15 characters.
   - **Name:** the name is limited to 15 characters and can be any combination of letters, numbers, and symbols.
   - **Parent ID:** identifies the jurisdiction as a local jurisdiction (i.e., municipality). You are asked to choose an existing jurisdiction as the parent. Numerator amounts entered in for local jurisdictions do not contribute to the calculated denominator that is used by the various States.
   - The **Exclude from Nexus Count** check box is used for tracking purposes only and has no impact on the OSA calculations. It is included in OSA as a feature to facilitate compatibility with Thomson Reuters OSX product. The user should check the box if they wish for that jurisdiction to be excluded from the Nexus Count in OSX.
4. When you're done, click the **Save** button (**Cancel** abandons the operation).

   Once you click the **Save** button, the Save status box displays a message indicating whether or not the operation was successful.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To inactivate/activate a jurisdiction:**

1. Access the **Jurisdictions** page, as described previously in this section.
2. Scroll or use the **Search** box to find the desired jurisdiction.



3. For the desired jurisdiction, click to clear or select the **Active** check box. When the check box is empty, the jurisdiction is inactive. When it contains a check mark, the jurisdiction is active.
4. Click the **Save** button (**Reset** undoes any changes made since the last save operation).

   When a jurisdiction is inactive, you cannot add it to an entity or group, nor can you add or edit tax rules for it. You cannot inactivate a jurisdiction that has account or filing data associated with it. Therefore, you should inactivate jurisdictions during or closely after initial setup.

   Once you click the Save button, the Save status box displays a message indicating whether or not the operation was successful.

8.2 Adding Ownership Categories

An ownership category is a user-defined category that allows the user to specify the percentages that they want to use to flow the apportionment factors from a flow-through entity to its partner(s).

When defining the ownership structure of a given entity, for each ownership category created in OSA, the user enters the percentages that relate to that category.

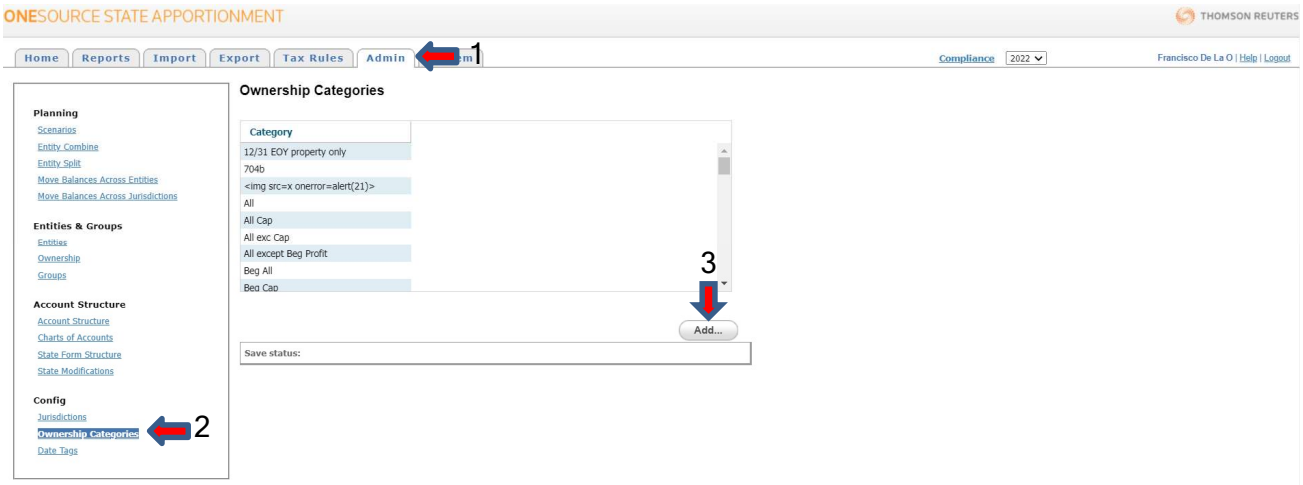
Then, by means of the tax rules (flow-through rules) the user defines which ownership category should be applied to each apportionment factor within a given jurisdiction.

This section describes how to add ownership categories. See *Chapter 6, Updating Data Elements* on page 99 for information on defining an entity's ownership structure. See *Chapter 7, Updating Tax Rules* on page 143 for information on the flow-through rules which includes specifying the ownership category to be used for a factor.

► **To add an ownership category:**

Once you add an ownership category, you cannot delete it. This is so OSA can retain a complete audit trail. See section *1.4 Annual Review/Preparing for the Current Year* on page 20 for information on how to remove ownership categories for subsequent tax years.

1. Click the **Admin** tab.
2. In the navigation pane, under **System Config**, click the **Ownership Categories** link. The **Ownership Categories** page displays.



3. Click the **Add…** button. The **Add Ownership Category** dialog appears.



4. Enter the category name and click the **Add** button (**Cancel** abandons the operation). The category name can be any number of characters and include numbers and symbols.

   Once you click the **Add** button, the Save status box displays a message indicating whether or not the operation was successful, and if not, what error occurred.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

8.3 Editing the Account Structure

The account structure typically is defined during the initial OSA setup, and it is usually accomplished by importing the AccountStructure.csv file. After the initial setup, you can edit the account structure in two ways:

- **Importing a CSV file –** you edit and import the AccountStructure.csv file.
- **The Account Structure page (Admin tab)**

Once you add an account to OSA, you cannot delete it nor can you assign it to a different apportionment factor or parent account. This is so OSA can retain a complete audit trail.

However, you can inactivate the account so that it is not available to any entity or group. Also, you can reorder the accounts within a specified apportionment factor and parent account.

When you add accounts to OSA, you must also specify whether or not they are included in the apportionment calculations for a given jurisdiction and tax rule (by editing the tax rule's account inclusion/exclusion list). When you add an account to OSA, whether or not it is included or excluded in the apportionment calculations by default for a particular jurisdiction and tax rule depends on the parent account to which you add the account. OSA maintains a default parent account inclusion/exclusion list, as described in *Chapter 7, Updating Tax Rules* on page 143.

In addition, you can filter accounts using an Entity Account filter. This allows you to display a select account list for all users for a given entity. See section *8.4 Editing Entity Account Filters* on page 171.

How to edit the account structure by importing a CSV file is covered in *Appendix D, Working with CSV Files* on page 283. This section covers editing the account structure using the Account Structure page.

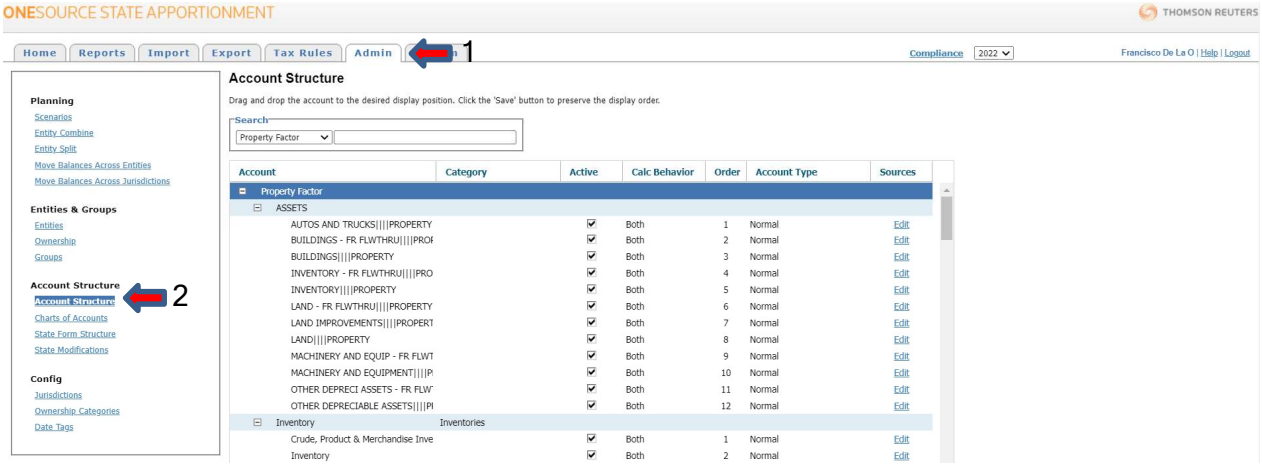
Within the Account Structure page, you can:

- **Add an account** – account names are limited to 255 characters and can be any combination of letters, numbers, or symbols. When adding an account, you are asked to specify factor type (property, payroll, sales, or user-defined), parent account, calculation behavior, and account name. Parent accounts are fixed headings used to group related accounts and cannot be edited. When you add an account, both an equivalent in-state and everywhere elimination account are created by default.
- **Add an account ID** – optionally, you can associate an ID with each account. You aren't asked to enter an ID during the account add operation, instead, you enter it after the account is created.
- **Inactivate/activate accounts** – you cannot delete accounts from the account structure, but you can inactivate them (provided there is not data associated with the account yet). Once you inactivate an account, it will not be available for data entry. Deleting accounts is prohibited so OSA can retain a complete audit trail of all changes. See section *1.4 Annual Review/Preparing for the Current Year* on page 20 for information on how to remove accounts for subsequent tax years.
- **Change calculation behavior for an account –** calculation behavior can be set to In-State, Everywhere, or Both. When you specify In-State or Everywhere, values entered into those accounts will impact only the numerator or denominator, respectively, of the entity and state in which the value is entered. These accounts are similar to an override in a compliance system because they will adjust the calculation in a single state without impacting the others. When Both is specified, the sum of the numerators across the States sum to the denominator (excluding municipal jurisdiction values from the sum) and the denominator is a calculated field.
- **Reorder accounts within a specified parent account and factor** - unless specified otherwise during the initial CSV file import, accounts are listed alphabetically within the parent accounts.

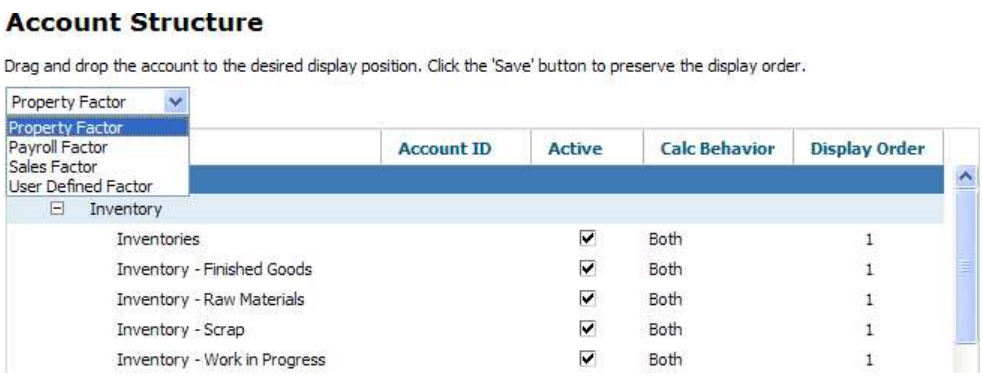
How to perform the actions listed above is described next.

► **To access the Account Structure page:**

1. Click the **Admin** tab.
2. In the navigation pane, under **System Config**, click the **Account Structure** link. The **Account Structure** page appears.



The accounts are filtered by factor, with the accounts for one factor displaying at a time. To switch the display to a different factor, use the factor drop-down list, as shown below:

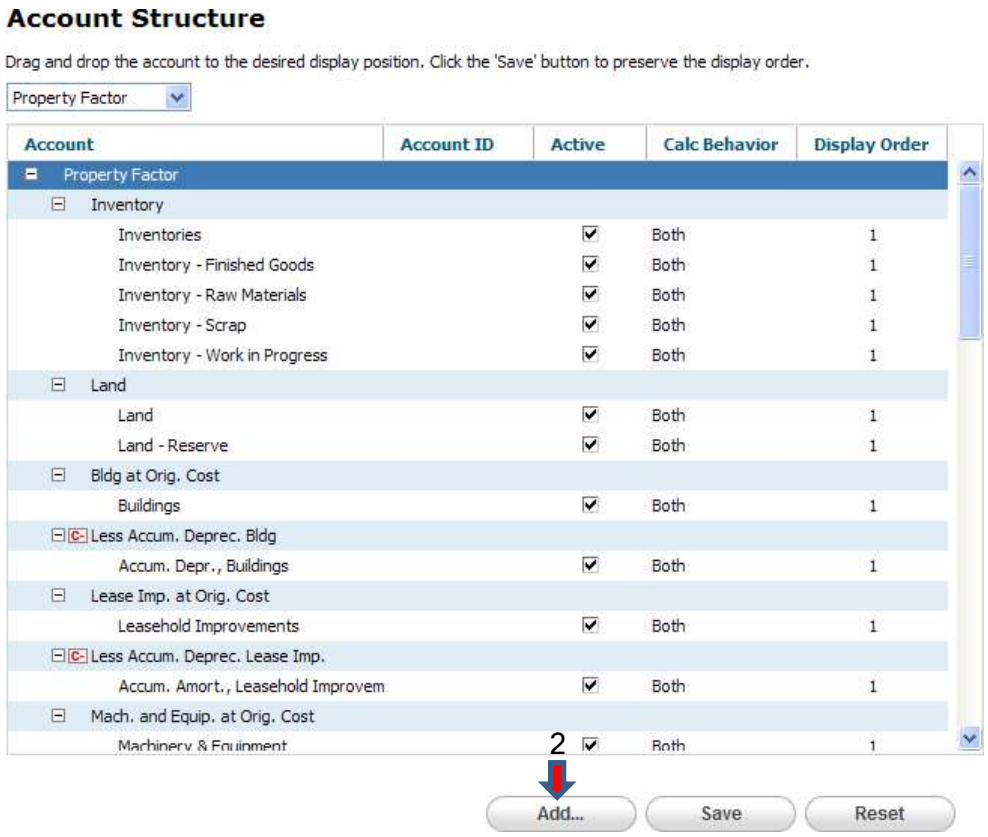


3. Click on the desired factor and the account structure display is updated accordingly.

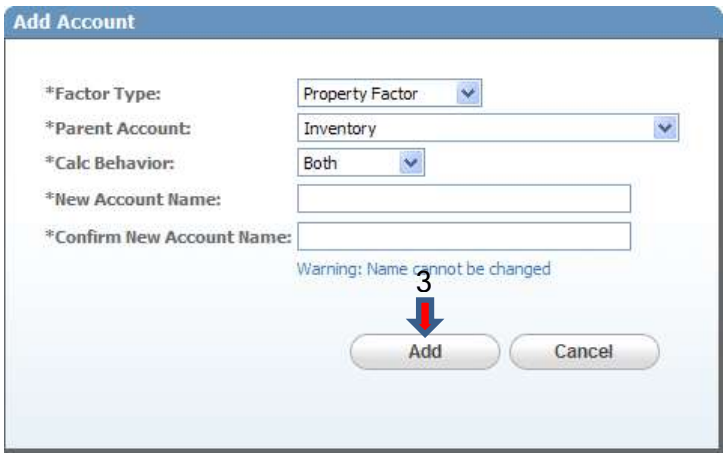
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To add an account:**

1. Access the **Account Structure** page as described previously.



2. Click the **Add…** button. The **Add Account** dialog displays.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3. Enter the information for the new account, and click the **Add** button (**Cancel** abandons the operation). All fields are required.

   - **Factor Type:** can be one of the four OSA-defined values: Property, Payroll, Sales, or User Defined.
   - **Parent Account:** values are OSA-defined, and you must specify one. This drop-down list automatically populates depending on the chosen factor type.
   - **Calc Behavior:** When you specify In-State or Everywhere, values entered into those accounts will impact only the numerator or denominator, respectively, of the entity and state in which the value is entered. These accounts are similar to an override in a compliance system because they will adjust the calculation in a single state without impacting the others. When Both is specified, the sum of the numerators across the states sum to the denominator (excluding municipal jurisdiction values from the sum) and the denominator is a calculated field.
   - **Account Name:** limited to 255 characters and can be any combination of letters, numbers, or symbols. And, for each account you create, equivalent In-State and Everywhere Elimination accounts are created.

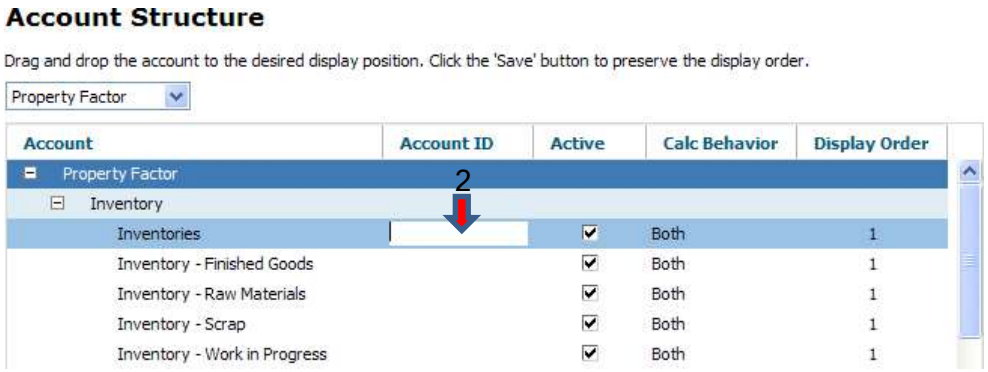
   Once you click the **Add** button, the Save status box displays a message indicating whether or not the operation was successful. When not successful, the message also describes why the error occurred.

   As described in the introduction to this section, you should make sure that the account you added is included or excluded from the apportionment calculations as desired. See *Chapter 7, Updating Tax Rules* on page 143 for information.

► **To add an account ID:**

An optional account ID can be entered once the account has been created. This account ID isn't used by OSA but is provided for user convenience (e.g., for users who use IDs to identify accounts).

1. Access the **Account Structure** page as described on page 165.
2. Click the **Account ID** field for the account to which you want to add the ID. The **Account ID** field becomes an editable text box.



3. Enter the desired ID.
4. Click the **Save** button (**Reset** undoes any changes made since the last save operation).

   The Save status box displays a message indicating whether or not the operation was successful. If the operation is not successful, the message also indicates why the error occurred.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To reorder the accounts:**

1. Access the **Account Structure** page as described on page 165.
2. Using your mouse, click and hold down the mouse button as you drag the account to the desired location.

   ***Note**: Within a parent account, you can't move an account to the location above the first account. To place an account before the first account, move the desired account just below the first account, then move the first account below the second account.*
3. When you're done reordering accounts, click the **Save** button (**Reset** undoes any changes you made since the last save operation).

   The Save status box displays a message indicating whether or not the operation was successful. If the operation is not successful, the message also indicates why the error occurred.

   You can't move an account to a different apportionment factor or to a different parent account, and you must click the **Save** button to preserve the new display order. Once you reorder the accounts, the accounts will display in the new order for all entities.

► **To change calculation behavior for an account:**

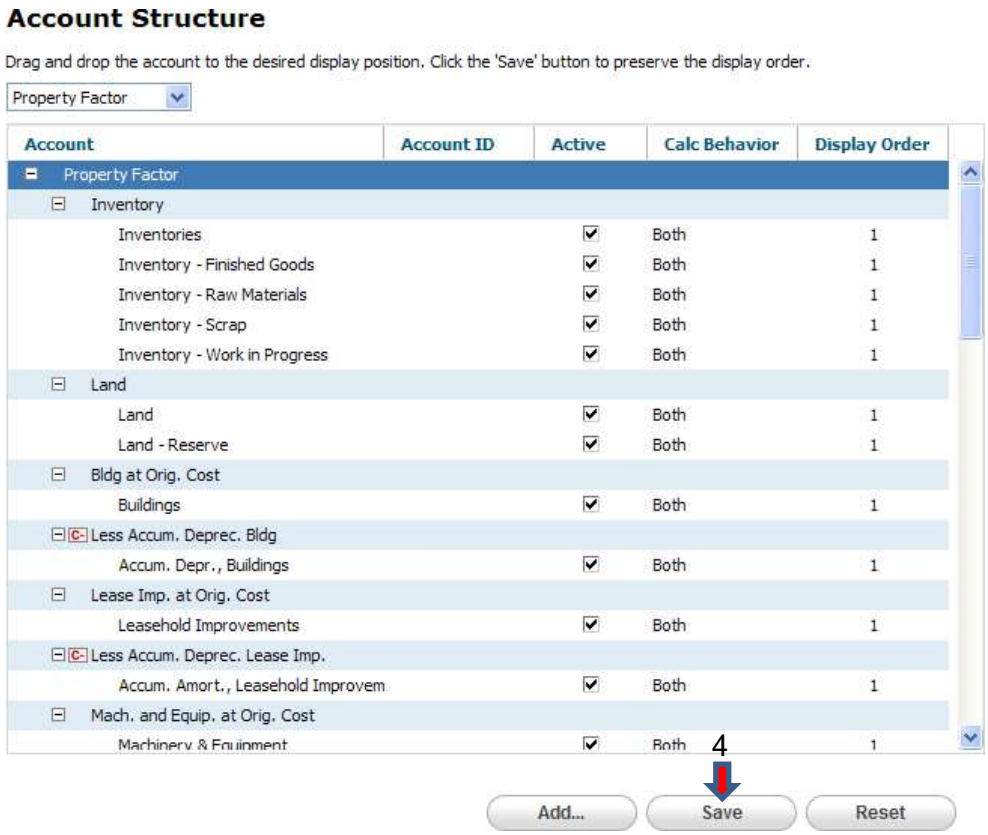
1. Access the **Account Structure** page as described on page 165.
2. For the desired account, double-click the **Calc Behavior** field. A selection box displays.



3. Select the new calculation behavior. Calculation behavior can be set to In-State, Everywhere, or Both. When you specify In-State or Everywhere, values entered into those accounts will impact only the numerator or denominator, respectively, of the entity and state in which the value is entered. These accounts are similar to an override in a compliance system because they will adjust the calculation in a single state without impacting the others. When Both is specified, the sum of the numerators across the states sum to the denominator (excluding municipal jurisdiction values from the sum) and the denominator is a calculated field.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

4. When you're done, click the **Save** button (**Reset** undoes any changes made since the last save operation).

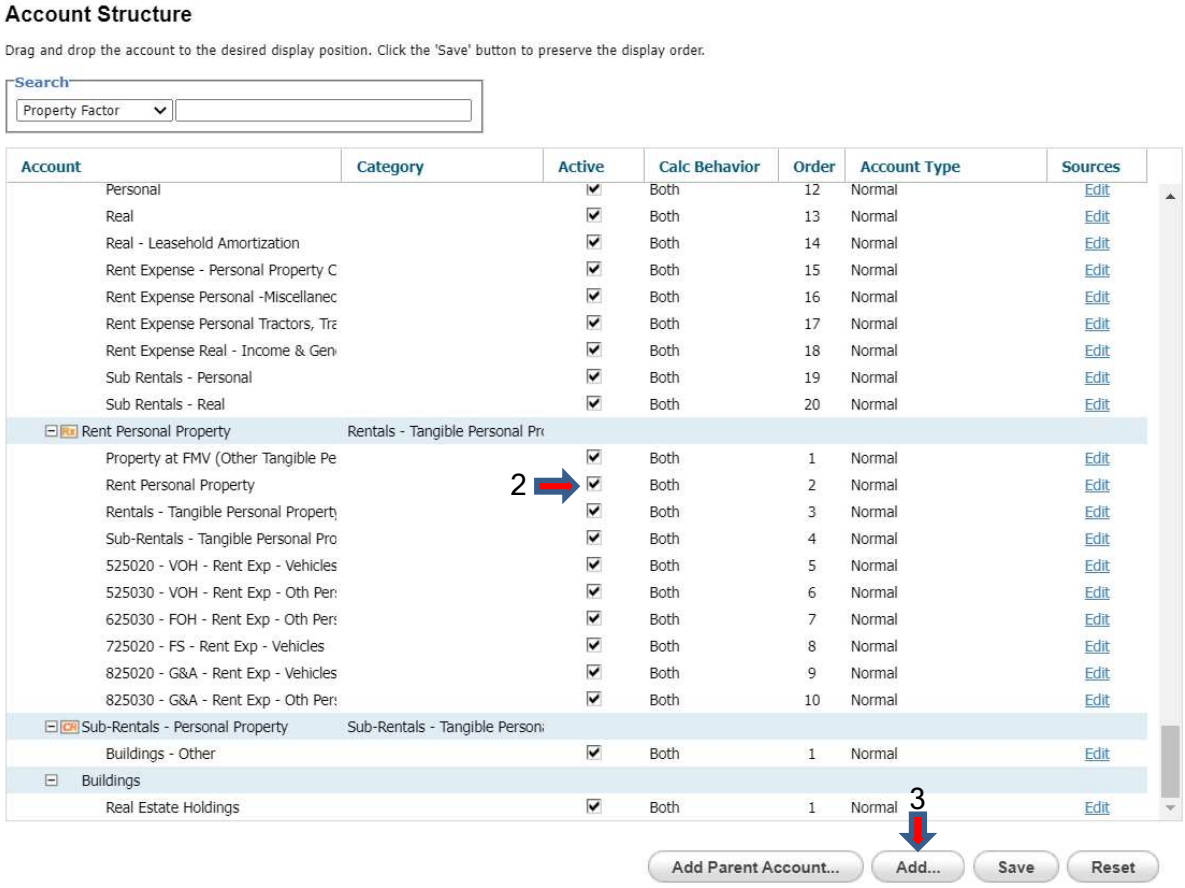


The Save status box displays a message indicating whether or not the operation was successful. If the operation is not successful, the message also indicates why the error occurred.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To inactivate/activate an account:**

1. Access the **Account Structure** page as described on page 165.
2. For the desired account, click to clear or select the **Active** check box. When the check box is empty, the account is inactive. When it contains a check mark, the account is active.



3. When you're done, click the **Save** button.

   The Save status box displays a message indicating whether or not the operation was successful. If the operation is not successful, the message also indicates why the error occurred.

   When an account is inactive, it is not visible in the rest of the OSA interface (e.g., in the Data Entry page for an entity or in the Entity Account Filter page, which allows you to specify which accounts are visible to each active entity).

   In addition, when you inactivate an account for which an entity has data, the data is not displayed for the entity, nor is it included in any apportionment calculations. However, the data is retained by OSA. If you activate the account, the data is displayed and included in the apportionment calculations as appropriate

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

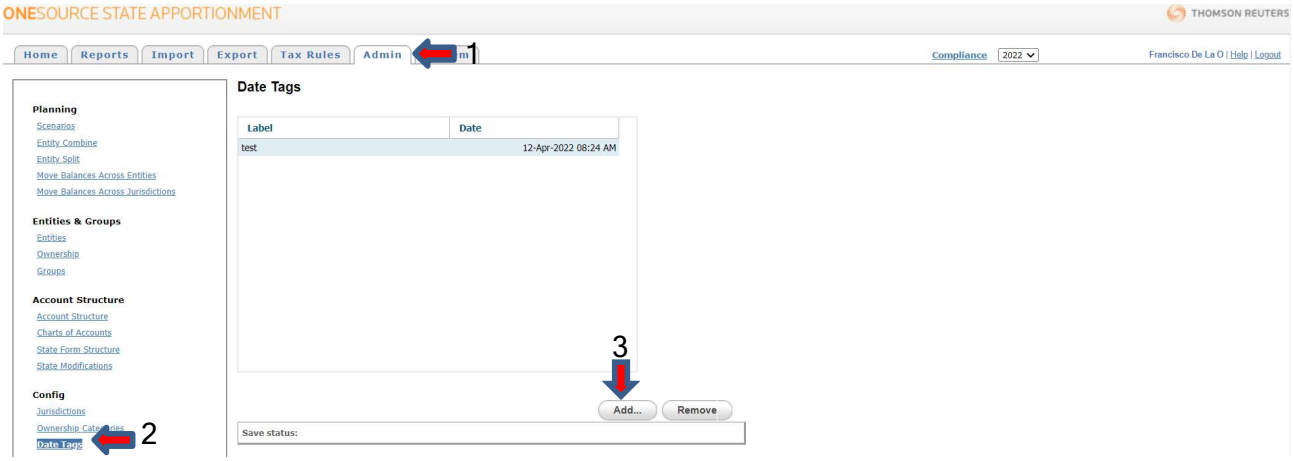
8.4 Adding Date Tags

Date Tags are named points in time. They are designed to make the selection of common dates and times easier than selecting the date and time when running reports or exporting data.

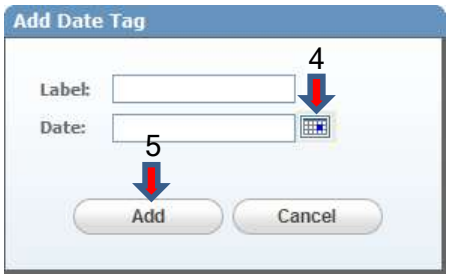
► **To add a date tag:**

8.4.1 Click the **Admin** tab.

8.4.2 In the navigation pane, under **System Config**, click the **Date Tags** link. The **Date Tags** pagedisplays.



8.4.3 Click the **Add…** button. The **Add Date Tag** dialog displays.



8.4.4 Enter a descriptive label and select the corresponding date and time by clicking the date icon.

8.4.5 Click the **Add** button to add the date tag (**Cancel** abandons the operation).

Once you click the Add button, the date tag is created and is listed on the Date Tags page. Also, the Save status box indicates whether or not the operation was successful, and if not, what error occurred

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

9 Updating Users and Permissions

Chapter 9 covers user management within OSA and includes the following sections:

- **9.1: Understanding User Security**
- **9.2: Adding and Managing Users**
- **9.3: Specifying User Permissions**

***Note**: In order to perform any of the functions described in this chapter, you must have the appropriate permissions. Contact your OSA administrator if you do not have adequate permissions.*

9.1 Understanding User Security

In OSA, adding users is a two-step process:

Thomson Reuters Hosted Customers

Users must be defined in OSW as well as in OSA itself. The initial login and password for a user are defined on the OSW server.

When a user logs in to OSW and launches OSA, OSA checks the OSA user definition for the user's settings and permissions within OSA.

Self-Hosted Customers

Users must be defined on your site's authentication server as well as in OSA itself. The initial login and password for a user are defined on the authentication server.

When a user logs in, OSA first checks the authentication server for appropriate access permission to the OSA application; it then checks the OSA user definition for the user's settings and permissions within OSA.

The settings and permissions you can define per user are: **Active** or inactive, **Full Access** or limited access, and **Suspend** or not suspended. Each is defined below.

Along with these security settings and permissions, you can further streamline user access by setting Entity Account Filters. For a given entity, you can determine which accounts are relevant and therefore viewable. These filters apply to all users and all jurisdictions for that entity. How to set the filters is described in *Chapter 8, Updating the System Configuration* on page 159.

Additional user management features available in OSA include viewing event history (i.e., what changes a user has made), downloading user activity logs, and terminating a user's session. These administrative features are covered in *Appendix A, System Monitoring* on page 230.

1. **Active or inactive** – At any time, you can choose to make a user inactive. This disables the login but does not delete the user information from OSA. You might want to do this, for instance, when an employee goes on a leave of absence and you want to suspend the account temporarily and easily reactivate it.

2. **Full Access or limited access** – You can give the user full access to all tabs, entities/groups, and data by checking the **Full Access** check box while defining the user. In this case, there is no restriction on what the user can do, regardless of what other permission options are selected. Or, you can limit access in four ways:
    a. **Tab type access**
    b. **Data type access**
    c. **Entity/Group access**
    d. **Scenario access**
3. **Suspend or not suspend** (Thomson Reuters-Hosted Customers only) – You can activate or inactivate a user in OSW. In order to access OSA, a user must be active in both OSW as well as OSA.

Tab and data type access work in conjunction to control what areas of OSA the user can view, what information he or she can edit, and what files he or she can import and export. Entity/Group access specifies the list of entities/groups the user can view in any area of OSA. ⚠ Scenario access defines the planning scenarios the user has access to. Scenarios are only available with the Planning feature. Each type of access is discussed next.

Tab Type Access

The OSA application consists of the following tabs: **Home, Reports, Import, Export**, **Admin,** and **Planning**. ⚠ The Planning tab is only available with the Planning feature. If a user does not have access to the tab, the tab is not visible upon login, and the user is not able to perform any functions available on that tab.

Data Type Access

In addition to controlling access to tabs, you can control the ability to view and/or edit certain types of data. Access to data types determines which options are available in the tabs; for example, which file types the user can import/export in the Import/Export tabs, which links are visible in the Admin tab, and which reports are available in the Reports tab. *Chapter 5, Reporting* on page 66 provides a description of each OSA report; the report descriptions list the specific permissions required to run each report.

The data types to which you can control access are:

- **Account Data**: A user is able to edit the account data in the Home tab as well as import and/or export it. Without this permission, a user can view account data in the Home tab but not save any edits to it (the Save button is not visible), and while the user may be able to perform other functions within the other tabs (e.g., Reports tab), he or she cannot import or export account data itself.
- **Historic Data**: The user is limited to logging in to the current tax year only. This access flag also controls whether the Compare Years report is available to the user.
- **Entities**: A user is able to add and edit entity properties and entity filings as well as import/export this information. Without this permission, a user can view entities, entity properties, and entity jurisdictions but cannot edit them, nor is he or she allowed to import or export entities or entity properties or filings.
- **Ownership**: A user is able to edit ownership categories and percentages as well as import/export this information. Without this permission, the user can view but not edit this information, nor can the user import or export it.

  ***Note**: Provided the user has Entities data type permission, he or she can add divisions to an entity without this permission, by means of the EntityList.csv file. This is because divisions are*

merely blocks of data within an entity and data always rolls up 100% to the parent so it is not considered an ownership edit.

- **Groups**: A user is able to add groups as well as edit group properties and filings. A user can also import/export this information. Without this permission a user can view groups and group information, but he or she cannot add or edit it, nor can he or she import or export it.
- **Tax Rules**: A user can edit existing and add new tax rules as well as import/export tax rule information. Without this permission, the Tax Rule links in the Admin tab are not visible; a user cannot add or edit tax rules nor can he or she import/export them.
- **System Config**: A user can view the System Monitor and System Config links in the Admin tab as well as import/export files relating to the account structure, entity account filters, and security (users, user permissions, and entity access). Without this permission, the user cannot see the System Monitor or System Config links. In addition, a user cannot import or export files relating to the account structure, entity account filters, or security (users, entity access). When a user has System Config permissions, he or she can edit user permissions for him or herself and for any other user. Therefore, only give access to the System Config tab to users who do not need to have any permission restrictions.
- **Custom Import/Export**: A user is able to define import templates and data element maps and perform imports based on those templates and maps. A user can also define custom export templates and data element maps and perform exports based on them. Without this permission, the Custom Import and Diagnostics and Custom Export sections on the Import and Export tabs, respectively, are not visible.
- **State Data**: A user is able to edit the state data in the Home tab as well as import and/or export it. Without this permission, the user is not able to view, import, or export state data.

  ⚠ State Data is an optional feature that may be enabled without the Planning feature but which must be enabled with the Planning feature.
- **Scenarios**: A user can create and archive scenarios in the Admin tab.

  ⚠ Scenarios are only available with the Planning feature.

Entity/Group Access

A user can view all entities in the OSA Home tab or be limited to a list of entities/groups. This is controlled by the Entity (and Group) Access list. This is useful when a user is responsible for a subset of entities and/or groups; it customizes the user interface to show only information relevant to that user.

This entity/group list does not apply to the pages within the Admin tab. If a user has access to the Admin tab, and the appropriate Data Type access, he or she can view all entities/groups in the Admin tab pages. In addition, divisions take on the permissions of their parent entities; they do not have their own.

In cases where a user has access to a group but not to all entities within that group, he or she will be able to view the group and all the members from within the group's Data Entry and Apportionment Calculation page. He or she will also be able to edit the group, including manipulating the entities to which he or she does not have access (e.g., remove the entity as a member), but he or she will not be able to navigate to the pages for the entities to which he or she doesn't have access.

Ownership does not affect permissions; if an entity owns another entity, and you have permissions to view the owner entity, in order to view the owned entity, you will need permissions specifically to the owned entity.

When an entity is added (either directly or by import), permissions are set such that the entity is visible only to the user who adds it and all Full Access users. In order for the entity to be visible to anyone else, Entity Access to it will need to be specified. When a group is added (either directly or by import), it is visible only to Full Access users. Group Access to it will need to be specified for any user who is not a

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Full Access user and who needs access to it. See section *9.3 Specifying User Permissions* on page 187.

Scenario Access

A user can view all scenarios in the OSA Planning tab or be limited to a list of scenarios. This is controlled by the Scenario Access list. This allows each user to perform planning activities independently of other users. See *Chapter 11, Planning* on page 207 for more information on Scenarios.

This scenario list does not apply to the Scenario page within the Admin tab. If a user has access to the Admin tab, and Scenario Data Type access, he or she can view all scenarios in the Admin tab pages.

When a scenario is added, permissions are set such that it is visible only to the user who adds it and all Full Access users. In order for the scenario to be visible to anyone else, Scenario Access to it will need to be specified. See section *9.3 Specifying User Permissions* on page 187.

9.2 Adding and Managing Users

Thomson Reuters-Hosted Customers

During the initial OSW setup, an OSW database is created for your organization with permission to access OSA. If an OSW database already exists, OSA permissions are added to the existing database. A client administrator is identified and then setup in OSW as an administrator.

As described in the previous section, defining a user within the OSA application is a two-step process. The second step in the process is gaining access to OSA. During the initial OSA setup a default user is created and given full access. When the client administrator logs in to OSW and launches OSA, the administrator's OSW login ID is substituted for the default user created during initial setup. The OSW client administrator becomes the OSA administrator as well.

Once the administrator login has been established, other users can be created and assigned permissions in OSA. The OSW administrator adds the user to OSW, authorizes the user within OSA, and grants the user permissions in OSA. The user will then be able to log in to OSW and launch OSA. Note that you must create the user in OSW before creating the user in OSA.

In addition, you can inactivate users. How to inactivate users is described in section *9.2.3 Inactivating/Activating Users* on page 186. Note that inactivating users does not alter the data within the Event History Log (i.e., it does not change or delete existing event records within the log).

Self-Hosted Customers

During the initial OSA setup, a default user is created (your OSA administrator will have the user name). This default user is given full access. This user can then add all other users. As described in the previous section, defining a user within the OSA application is a two-step process.

Your system administrator adds the user to the AD server. This step will yield the user name and initial user password.

At any point, you can create the user within the OSA application. How to do this is described next in section *9.2.1 Adding Users*. However, users will not be able to log in until the user is created on the authentication server.

In addition, you can inactivate users as well as fully delete them from OSA. How to delete and inactivate users is described in section *9.2.2 Removing Users* on page 185 and section *9.2.3 Inactivating/Activating Users* on page 186, respectively. Note that inactivating or deleting users does not alter the data within the Event History Log (i.e., it does not change or delete existing event records within the log)

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

10 Entering State Data

Chapter 10 describes how to enter state data into the OSA application and includes the following sections:

- **10.1: Understanding Data Entry**
- **10.2: Selecting the Entity, Division, or Group**
- **10.3: Entering and Saving State Data**
- **10.4: Using the Event History Logs**
- **10.5: Confirming Totals Match Source Document(s)**

10.1 Understanding Data Entry

The state data functionality was introduced as part of the new Planning feature. State Data must be enabled when the Planning feature is enabled, but is optional with the traditional OSA features. This chapter is written from the Planning viewpoint. For more information on Planning, see *Chapter 11, Planning* on page 207. Many of the procedures for entering and updating state data are the same as those for account data. In those instances, you will be referred to the analogous section in *Chapter 3, Entering Apportionment Data* for instructions.

You can enter state data into OSA in two ways:

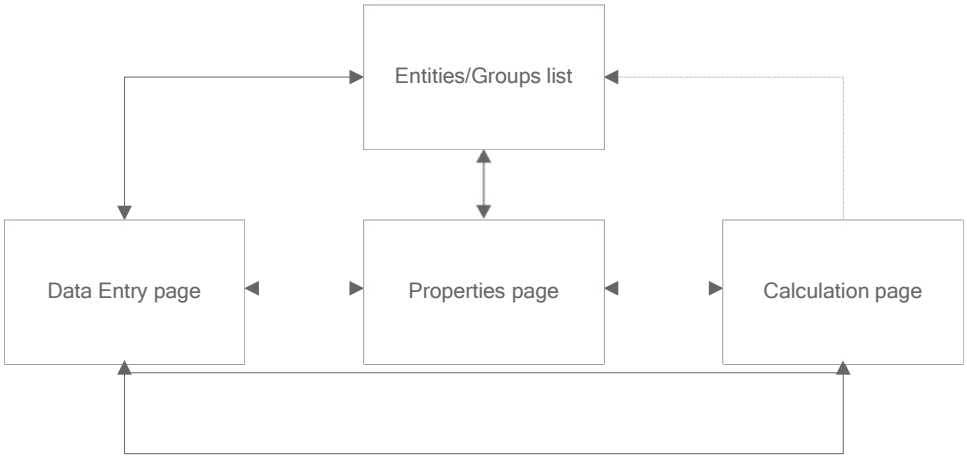
- **Importing a CSV file** - once the account structure is in place and the entities, divisions, and/or groups have been defined, you can import state data using the StateData.csv file.
- **Using the State Data Entry page** - the State Data Entry page is available from the Entities and Groups list on both the Home and Planning tabs.

Typically, you import state data using a CSV file during the initial OSA set up, although you can import state data at any time. For instructions on importing CSV files, see *Appendix D, Working with CSV Files* on page 283. This chapter covers entering data using the OSA State Data Entry page.

With the traditional OSA application, when you log in to OSA, it is the Home tab that first displays. With the Planning feature, it is the Planning tab that displays first (the Home tab is not available). The Home tab Entities and Groups list shows all the entities (and divisions) and groups you have permission to view and/or edit whereas the Planning tab Entities and Groups list shows all the entities (and divisions) and groups. Once you have access to a scenario, you have access to all entities and groups. From the Home and Planning tabs you have access to the State Data Entry page as well as the Entity/Group Properties page. Once you select an entity or group (and are therefore on the Entity/Group Properties or the State Data Entry page), you can then access the State Calculation page.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

The figure below illustrates the relationship between the four pages.



OSA is designed such that regardless of which of the four tab pages you're on, you can access the others. The only exception to this is the State Calculation page because it is jurisdiction-specific. You can't go directly from the Entities/Groups list to the State Calculation page; you need to select an entity or group first (and therefore be on either the Entity/Group Properties page or State Data Entry page) then select the jurisdiction you wish to see the calculations for.

From the Home or Planning tab Entities and Groups list, you can either:

- Click the State Data icon for an entity or group to go to the State Data Entry page where you can begin entering state data, or
- Click the entity ID link (e.g., 2564), the FEIN link (e.g., 52-1223987) or the Name link (e.g., T.R. Haden, Inc.) to go to the Entity/Group Properties page. On this page, you can view and/or edit the entity or group properties as well as click the State Data button or a Jurisdiction link to begin entering state data.

Note: *Editing entity and group properties is covered in* Chapter 6, Updating Data Elements *on page 99*.

10.1.1 Permissions

The OSA data structure can contain:

- **Entities**: C-Corps and entities such as Partnerships and LLCs whose data usually flows through.
- **Divisions:** Blocks of data within a legal entity.
- **Groups:** Entities grouped together for the purposes of group filing.

Users have permission to all entities, divisions, and groups within any given scenario. If you are not in a planning scenario, see section *3.1.1 Permissions* on page 28 for more information.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

10.1.2 Ownership and Data Flow

The rules for ownership and data flow are the same for state data as for account data. See section *3.1.2 Ownership and Data Flow* on page 29 for more information.

10.1.3 Account Data Types

The State Data Entry page in OSA includes a fixed set of accounts that allow the user to mimic state tax return calculations. State Form Contra accounts are clearly marked with the same icon as Apportionment Contra Accounts (C-).

10.1.4 Keeping an Audit Trail

An audit trail is kept for State Data the same as for Apportionment Data. See section *3.1.4 Keeping an Audit Trail* on page 31 for more information.

10.1.5 State Data Entry Process

Data entry into OSA is typically accomplished in one or both of these ways:

- Importing CSV files, and/or
- Entering state form data into the OSA interface.

For information on importing account data using CSV files, see *Appendix D, Working with CSV Files* on page 283.

This section covers the data entry process when using the OSA interface. However, after you import data using CSV files, you should also review the data in OSA to ensure it coincides with your source documents and work papers.

In general, the data entry process is as follows:

10.1.5.1 Select the entity, division, or group for which to enter data.

10.1.5.2 Enter and save the data for the desired accounts.

10.1.5.3 Add comments and/or attachments, if appropriate, to the Event History Logs.

10.1.5.4 Confirm that account totals match source document(s).

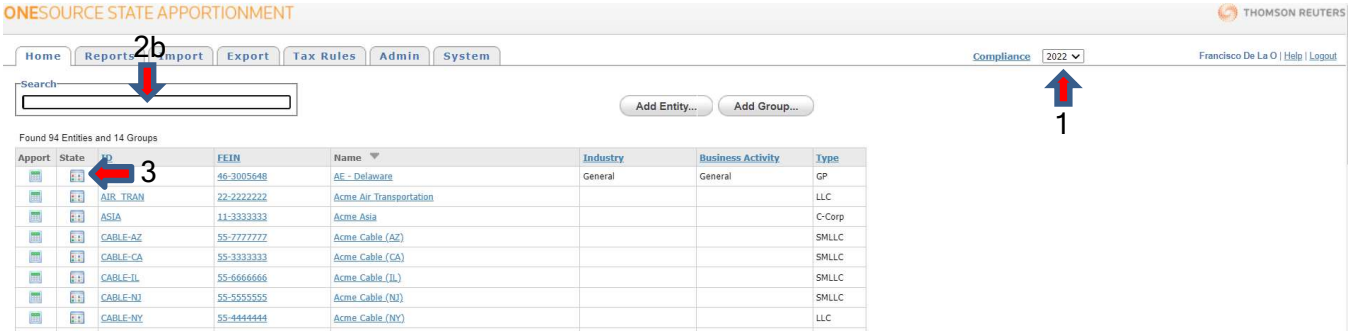
Each step in the process above is described next, beginning with section *10.2 Selecting the Entity, Division, or Group*.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

10.2 Selecting the Entity, Division, or Group

1. Ensure you are working in the correct tax year.

   When you log in to OSA, you are placed in the same scenario and tax year you were working in when you logged out of your previous session. If this is your first login, you are asked to select a scenario and tax year. The tax year drop-down is located to the right of the tabs. Before you begin data entry, make sure you are in the correct tax year. If you are not, select the correct year from the drop-down.



   See section *2.1 Logging In and Initial Display* on page 22 for information on logging in and the initial OSA display.

2. On the Planning tab, find the desired entity, division, or group. The entity/group list is typically sorted alphabetically by entity ID (divisions are listed with parent entity) with entities listed first, followed by groups. You can:

   a. Use the browser window scroll bar to scroll down the list of entities, divisions, or groups, or

   b. Enter a string in the **Search** box to filter the list. Only entities/groups with a matching string in the ID, FEIN, Name, or Type fields will be listed.

3. Click the **State Data** icon to go directly to the State Data entry page for the entity or group. You can also click the ID, FEIN, or Name link to view the Entity or Group Properties page, at which point you can access the State Data Entry page using the **State Data** button.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

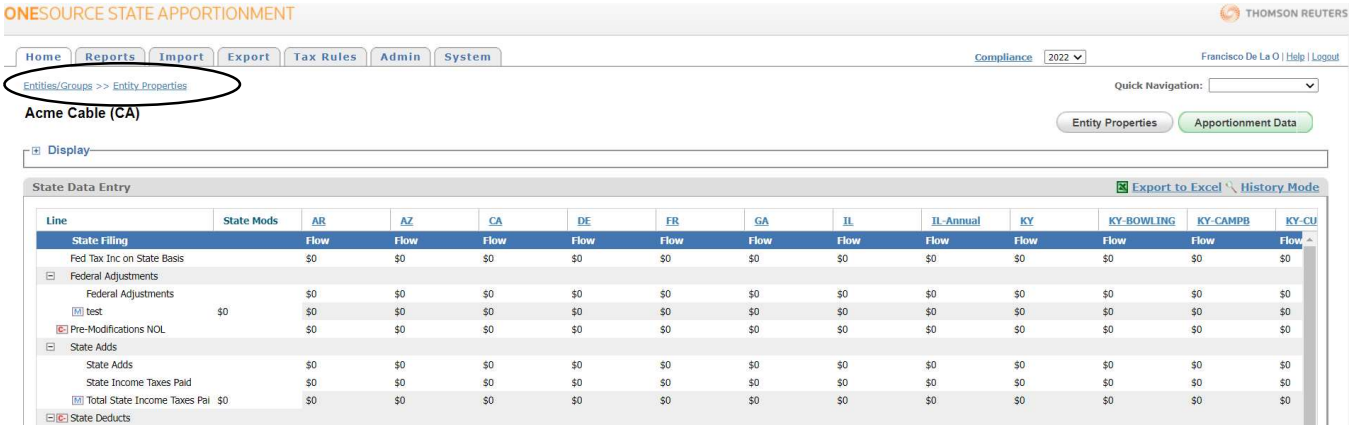
When selecting a division, you can either select the division itself or select the parent. In both cases, you can use the Display options to display the parent along with all divisions. See section 10.3.1 State Data Entry Page Display on page 198 for information on using the Display options.

If the entity/group you want is not listed, it may not have been added to the entity list yet, or it may be inactive. See *Chapter 6*, *Updating Data Elements* on page 99 for instructions on adding entities, divisions, and groups.

Once you find the entity, division, or group you want and click the State Data icon, you are ready to begin entering data.

10.3 Entering and Saving State Data

When you select the entity, division, or group to edit as described in the previous section, the State Data Entry page for the entity, division, or group displays. Notice the breadcrumbs circled below, identifying the page.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

To enter data for the selected entity, division, or group, you single click on the state field to edit. The field becomes editable; you enter the amount and press the **Enter** key or click on another state field. An example is shown below (the Fed Tax Inc on State Basic account is being edited).

State Filing	Separate	Separate	Separate	Separate
Fed Tax Inc on State Basis	7254432	$6,253,934	$6,258,390	$4,252,132
Federal Adjustments	$300,675	$300,343	$304,799	$298,375
C- Pre-Modifications NOL	$98,770	$98,438	$102,894	$96,470
State Adds	$33,455	$33,123	$37,579	$31,155
C- State Deducts	$22,556	$22,224	$26,680	$20,256
C- Total Non-Apport. (Income)/Loss	$123,412	$123,080	$127,536	$121,112
C- Pre-Apportionment NOL	$34,343	$34,011	$38,467	$32,043

Since OSA logs data entry activity, and adds an entry to the log at each save operation, it is recommended you enter a logical batch of data and then click the **Save** button. See section *10.4 Using the Event History Logs* on page 200 for information on using the Event History Log.

Keep in mind that OSA will log you out after eight hours of inactivity. A warning is provided before you are logged off. If you are logged out due to inactivity, any data you have not saved is lost. Therefore, ensure that you save any data by clicking the **Save** button prior to moving away from OSA for any length of time.

10.3.1 State Data Entry Page Display

By default, the **State Data Entry** page is displayed in Edit Mode (versus History Mode), with municipalities showing.

Depending on the amount of data displayed, it might not all fit on the screen; horizontal and vertical scroll bars are provided as necessary. The elements displayed in the default State Data Entry page are the same as those displayed in the default Apportionment Date Entry page. See section *3.3.1 Apportionment Data Entry Page Display* on page 34 for a detailed description.

Changing the Display

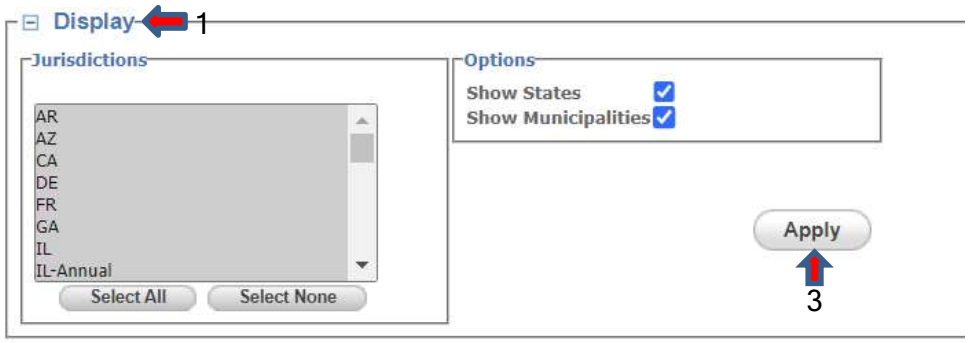
Using the options in the **Display** panel, you can change the display of the **State Data Entry** page as follows:

- **Jurisdictions** - you can choose to display one or more
- **Show Municipalities** - you can toggle between showing and hiding municipalities. When you uncheck this, all municipalities are automatically deselected in the Jurisdictions list.
- **Save Options As Default** – allows you to store your display layout selections. This does *not* include the jurisdiction selections. If you want to temporarily change your view without changing the stored default, deselect this option before clicking the Apply button.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To change the display:**

10.3.1.1 In the **State Data Entry** page, click the expand/collapse **Display** icon. The **Display** panelappears.



10.3.1.2 Choose the desired display options. When selecting jurisdictions, hold down the **Ctrl** key toselect more than one.

10.3.1.3 To apply the changes, click the **Apply** button.

The **State Data Entry** page changes accordingly. To hide the **Display** panel, click the expand/collapse icon again.

10.3.2 Recovering from a Data Entry Error

The process for recovering from a data entry error with state data is the same as for apportionment data. See section 3.3.3 Recovering from a Data Entry Error on page 39 for instructions.

10.3.3 Editing Entity/Group Properties

You can access the Entity Properties and Group Properties pages from both the Planning tab and the State Data Entry page. Using the properties pages, you can edit most of the entity or group properties including adding and removing jurisdictions.

Chapter 6, Updating Data Elements on page 99 provides instructions on editing entity and group properties. See section 6.3 Editing an Entity on page 104 for instructions on editing entity properties. See section *6.5.3 Editing Groups* on page 130 for instructions on editing group properties. In addition, as with most data in OSA, you can add and/or edit entities and groups by importing CSV files. See *Appendix D, Working with CSV Files* on page 283.

***Note**: An Event History log is maintained for each entity and group properties page. When you make a change to an entity's or group's properties, this change is logged in the respective Event History log. For information on using the Event History logs, see section 10.4 Using the Event History Logs* on page 200.

10.4 Using the Event History Logs

As users enter state data for an entity, or make changes to an entity's or group's properties, the changes are logged as an event in the Event History log for that entity, either in the **State Data Entry** page (in the case of state data) or in the relevant **Properties** page.

An event is logged each time the user clicks the **Save** button. Each event record provides the timestamp, the user name of the user who performed the operation, the type of operation performed, and a generic comment.

Users can edit the generic comment and attach files to the OSA-generated event records as well as add to the log a comment and/or attachment not tied to a specific event record. This is useful when you want to add a comment or attachment that is relevant to the entire data set and not a specific event record.

As described next in sections *10.4.1 Data Entry History Mode Log* and *10.4.2 Properties Page Event History Log*, the **Event Details** dialog for an event also lists the changes made, showing prior and current values as appropriate.

In addition to the Event Logs for each entity, OSA keeps a main Event History Log. This log is available from the Admin tab and lists the event history for all logged events in OSA. See *Appendix A*, *System Monitoring* on page 230 for information on the OSA-wide Event History Log.

10.4.1 Data Entry History Mode Log

The History Mode functionality for State Data is similar to that for Apportionment Data. See section *3.4.1 Data Entry History Mode Log* on page 42 for instructions.

10.4.2 Properties Page Event History Log

The Properties Page Event History Log functionality is the same as that for Apportionment Data. See section *3.4.2 Properties Page Event History Log* on page 48 for instructions.

10.5 Confirming Totals Match Source Document(s)

During data entry, you will want to confirm that the amounts and totals match your source documents. There are various ways of doing so:

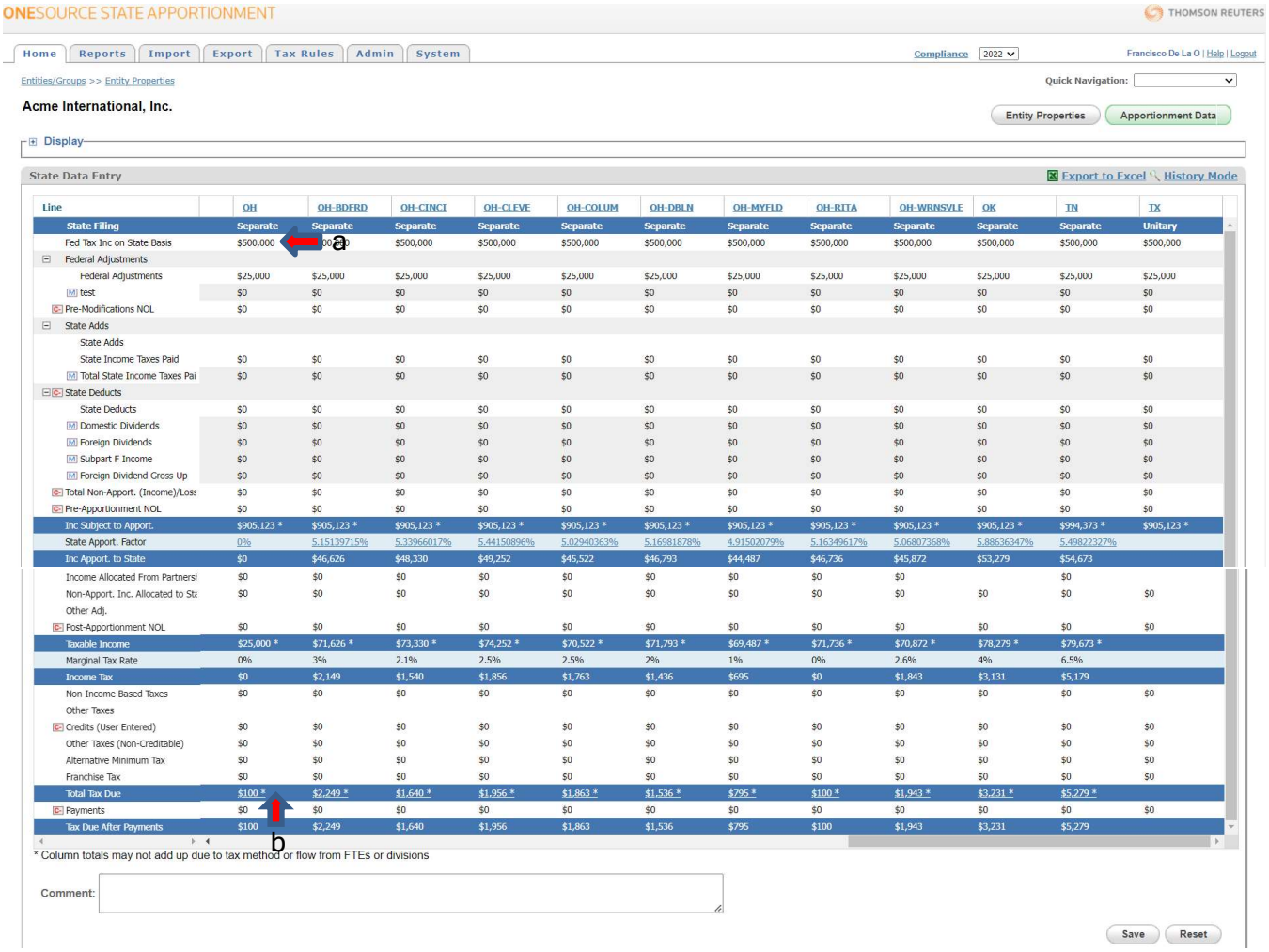
- Review the State Data Entry page
- Review the State Calculation page
- Export data to Excel and review offline
- Run a report

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

10.5.1 Reviewing the State Data Entry Page

By reviewing the State Data Entry page, you can match your apportionment account amounts to the amounts in your source document(s) and work papers as well as ensure your totals coincide.

In general, you enter the In-State amounts; the Everywhere amounts are calculated based on the sum of all In-State amounts. In the example below, **a** illustrates the federal income amount entered for the jurisdiction CA, and **b** illustrates the total tax due for the entity in CA based on the state data entered and the calculated apportionment percentage. See section *10.2 Selecting the Entity, Division, or Group* on page 196 for instructions on accessing the Data Entry page.

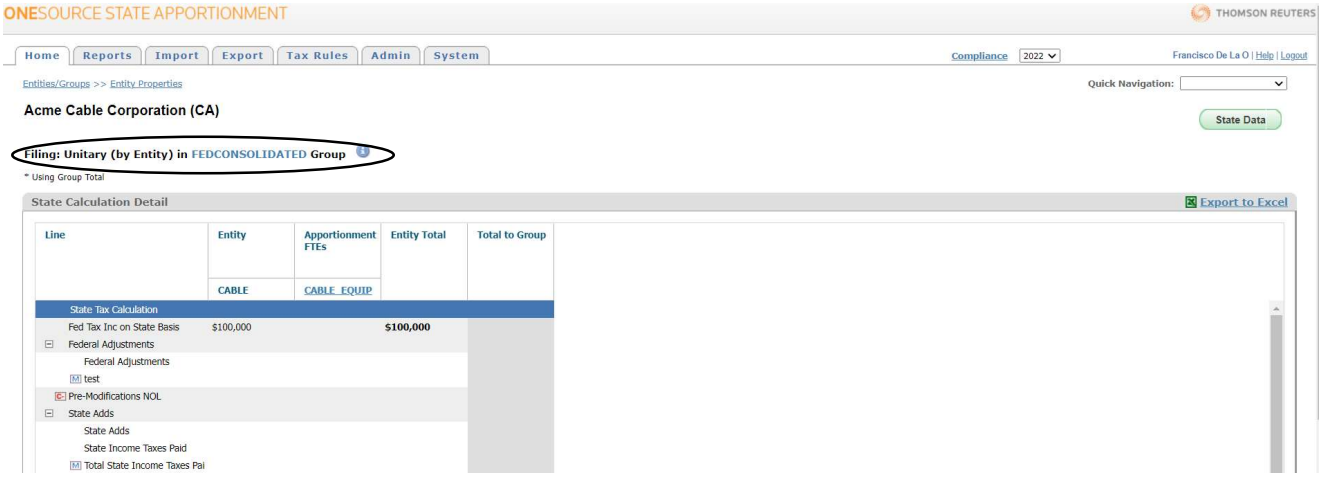


You can use the display options described in section 10.3.1 State Data Entry Page Display on page 198 to make sure the jurisdictions you need are displayed.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

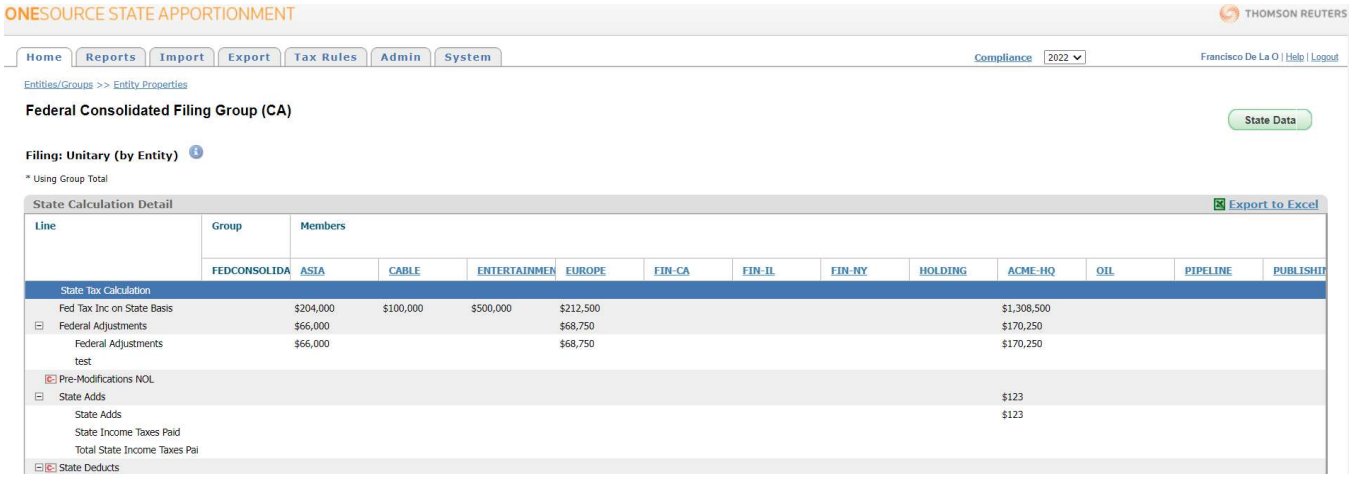
10.5.2 Reviewing the State Calculation Page

The State Calculation page shows the total tax due for an entity or group for a specified jurisdiction. The example below shows the total for the entity Acme Cable in California.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

This entity is part of a group; clicking the group name link displays the State Calculation Detail page for the group that the entity is a member of.



In the State Calculation pages you can use the Quick Navigation and Jurisdiction drop-down lists at the top of the page to switch between related entities (i.e., owners, owned entities, divisions, and groups when appropriate) and jurisdictions.

► **To review the data:**

10.5.2.1 Use the instructions in section *10.6 Displaying the State Data Calculation Page* on page 204 toaccess the desired **State Data Calculation** page.

The income, modifications, and tax values should match the amounts you entered and should match the values in your source document(s) and/or work papers.

10.5.3 Exporting Data to Excel

The Export Data to Excel functionality for State Data is similar to that for Apportionment Data. See section *3.5.3 Exporting Data to Excel* on page 58 for instructions.

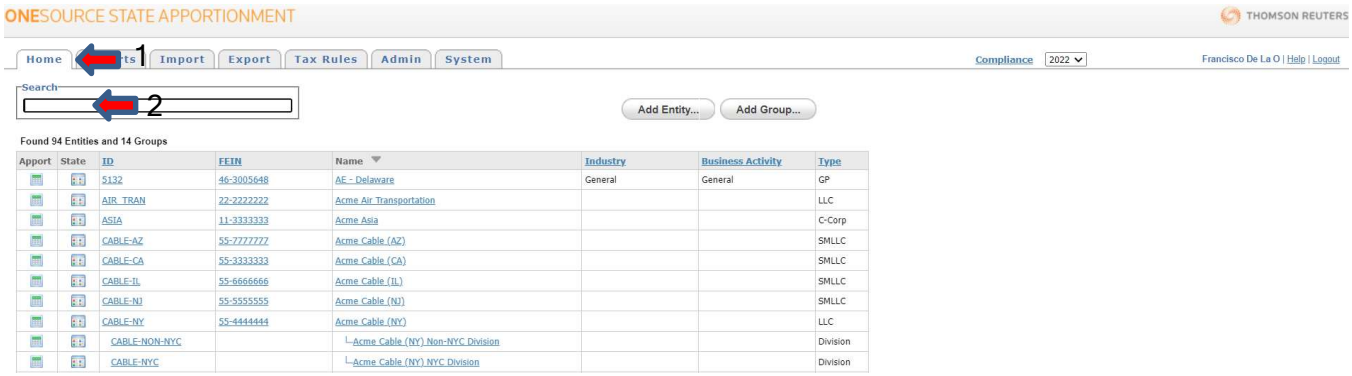
® 2022 Thomson Reuters/ONESOURCE All Rights Reserved

10.6 Displaying the State Data Calculation Page

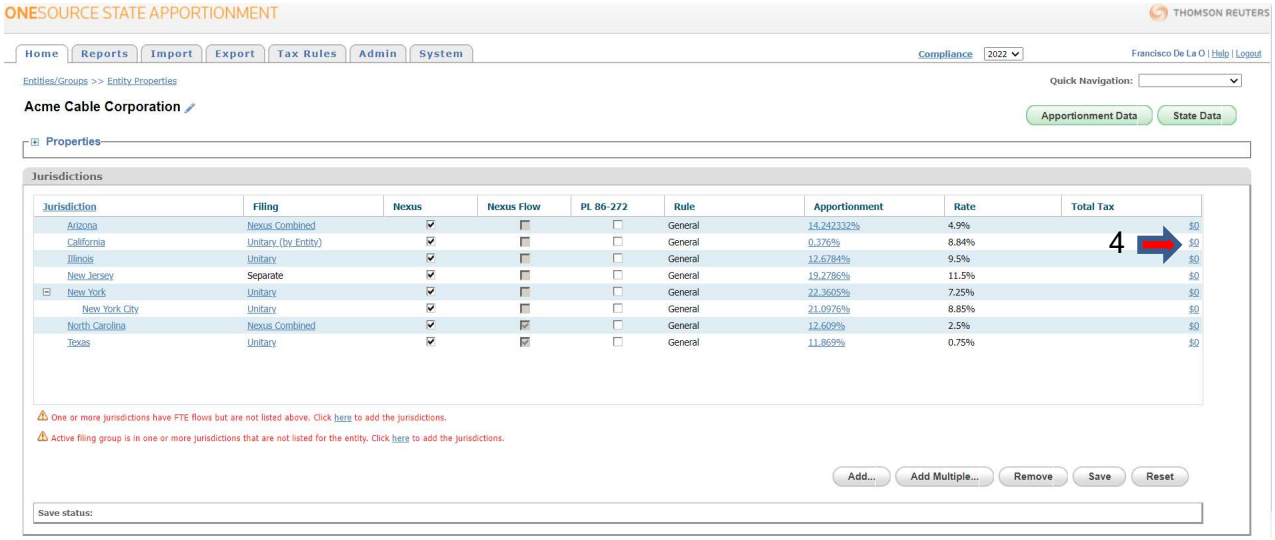
You can access the State Calculation Detail page from either the entity/group's State Data Entry page or the entity/group's Properties page. The State Calculation Detail page shows the entered as well as the calculated values for one entity/group and one jurisdiction at a time.

► **To display the State Calculation Detail page:**

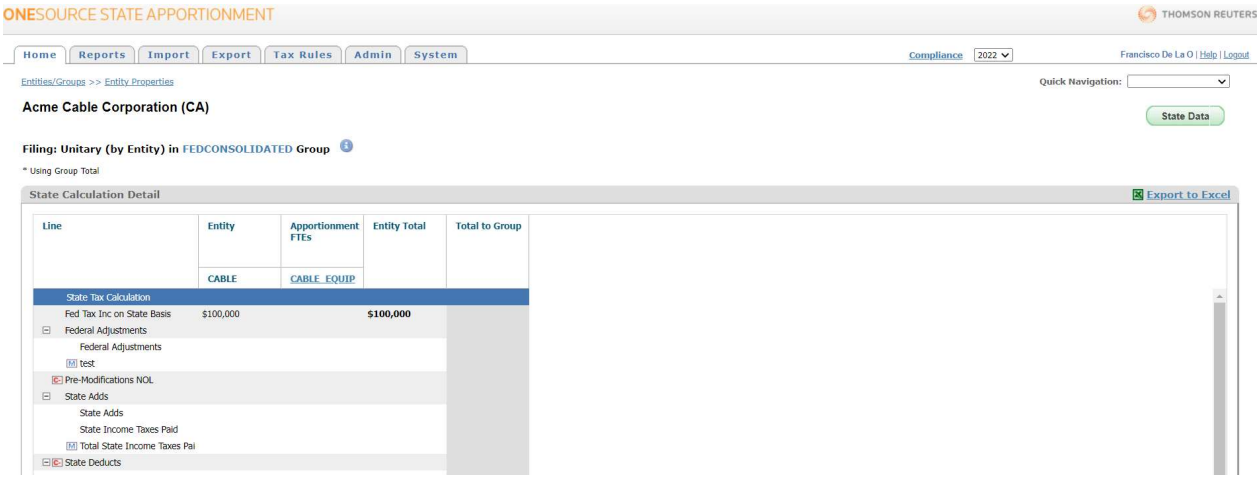
1. Click the **Home** tab.
2. Find the desired entity, division, or group in the **Entities and Groups** list. You can scroll, use the **Search** text box, or use Internet Explorer's built-in Ctrl-F feature.



3. Click the linked **ID** or **Name** for the entity, division, or group. The Properties page displays.



4. Click on the linked total tax for the desired jurisdiction. The **State Calculation Detail** page displays. The example shown next is for California.

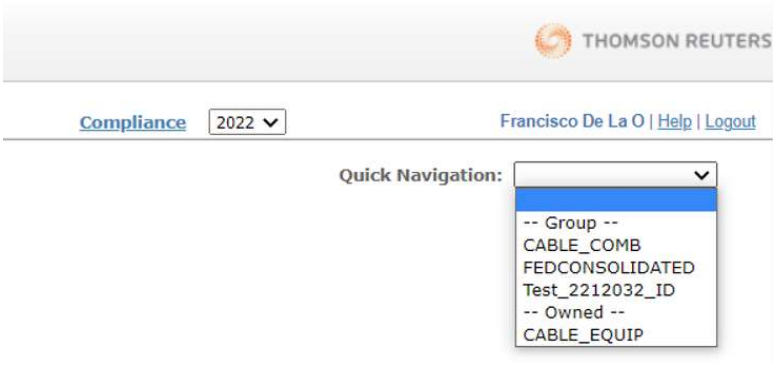


® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

You can also access the State Calculation Detail page by clicking the State Data Entry icon ( ) in the Entities and Groups list, and then clicking either the linked total tax due or the linked jurisdiction ID in each column header.

Within the State Calculation Detail page, you can jump to another jurisdiction for this entity or group by using the **Jurisdiction** drop-down list.

You can also jump to any other related group, entity, or division using the **Quick Navigation** drop-down list. For example, for T.R. Haden, Inc. the **Quick Navigation** drop-down list displays the groups of which the entity is a member, its divisions, and its owned entities. When you make a selection, the State Calculation Detail page for that entity, division, or group displays, for the current jurisdiction.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

11 Planning

Chapter 11 describes the Planning functionality available within OSA. This chapter includes the following sections:

- **11.1: Getting Started**
- **11.2: Planning Basics**
- **11.3: Planning Examples**

11.1 Getting Started

For organizations that have the Planning feature exclusively, users are prompted to select a scenario and tax year to enter when logging in to OSA for the first time. The system remembers the scenario and tax year you were in when you log out. So, the next time you log in, you will be placed into that scenario and tax year.

There are five areas that need to be defined to begin planning within OSA: Entities, Groups, Ownership Structure, Accounts, and Data.

11.1.1 Entities

The first step in planning is to set up the entities: create the entities, define entity jurisdictions then set entity nexus. See section *6.2 Adding an Entity* on page 101 for information on adding entities and section *6.3 Editing an Entity* on page 104 for information on defining entity jurisdictions and setting entity nexus.

11.1.2 Groups

The second step is to set up the groups: create the groups, set group membership then define group filings. See section *6.5.2 Adding Groups* on page 127 for information on creating groups and section *6.5.3 Editing Groups* on page 130 for information on setting group membership and defining group filings.

11.1.3 Ownership Structure

The third step is to set up the ownership structure: create ownership, set ownership properties then define alternate ownership categories (if applicable). See section *6.4 Defining Ownership* on page 119 for information on creating ownership, setting ownership properties, and defining alternate ownership categories.

11.1.4 Accounts

The fourth step is to set up the accounts: create property, payroll and sales accounts. See section *8.3 Editing the Account Structure* on page 164 for information on creating property, payroll and sales accounts. OSA also provides you with the option to use a default account structure when you create a

new scenario. If you do not need to define your own custom account structure, using the Create Default Account Structure option will allow you to skip this step entirely, simplifying the process.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

11.1.5 Data

The fifth step is to enter the data: enter apportionment and state income and modification data. See section *3.3 Entering and Saving Apportionment* Data on page 33 for information on entering apportionment data and section *10.3 Entering and Saving State Data* on page 197 for information on entering income and modification data.

11.2 Planning Basics

Planning consists of three steps: creating, populating, and comparing scenarios.

11.2.1 Creating Scenarios

To create a scenario, use the Create Scenario feature available on the Scenarios page. Access to the Scenarios page is limited to users with either Planning tab permissions or users with Admin tab permissions and permission to edit the Scenarios data type. The difference between accessing the Scenarios page from the Planning tab versus the Admin tab is that of permissions. When accessing the Scenarios page from the Admin tab, users have access to all scenarios whereas the scenarios accessible from the Planning tab are filtered based on the Scenario access list. See section *9.3 Specifying User Permissions* on page 187 for instructions on granting scenario access.

When a scenario is added to OSA, initial permission to view and edit the scenario on the other OSA tabs (i.e., Planning tab) is limited to the user creating the scenario and users with Full Access.

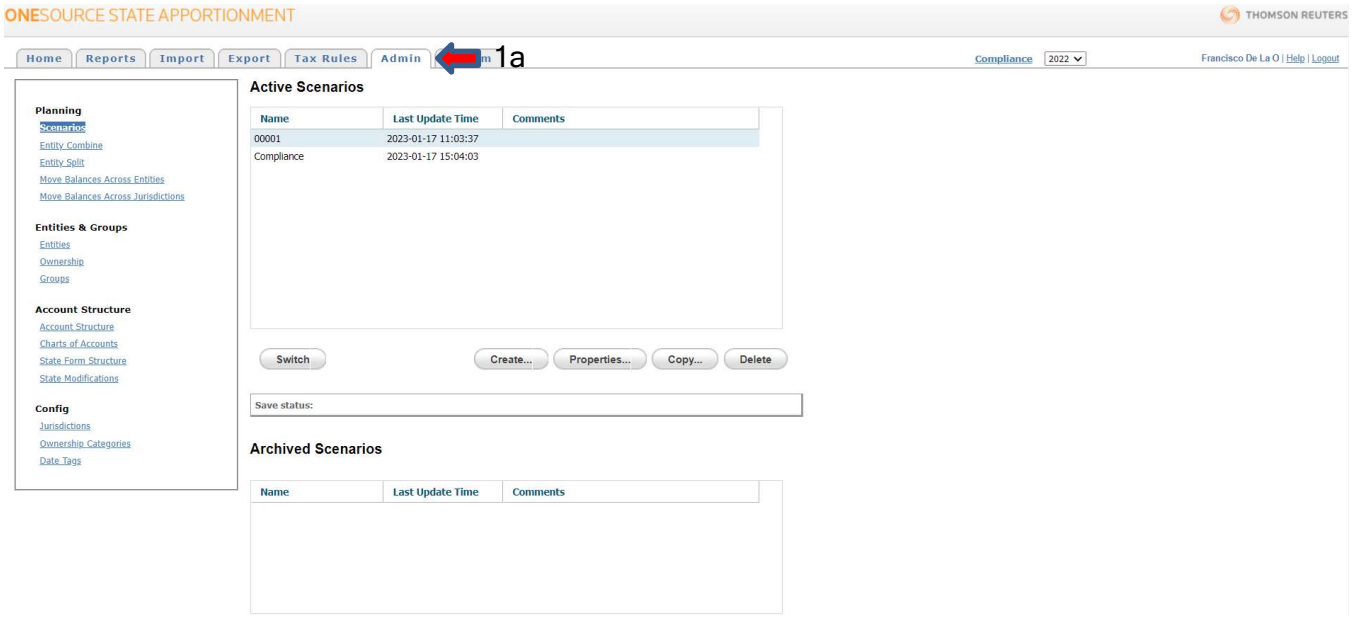
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To access the scenarios page:**

11.2.1.1 Administrator

11.2.1.1.1 Click the **Admin** tab.

11.2.1.1.2 The **Scenarios** page displays.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To create a scenario:**

1. Navigate to the **Scenarios** page as described above.
2. Click the **Create…** button. The **Create Scenario** dialog displays.



3. Enter the scenario name and an optional comment.

   Check the **Create Default Account Structure** checkbox if you want a default Property, Payroll, and Sales apportionment account structure created in the scenario. If you do not check this box, you must create your own structure before entering apportionment data.

   If you have both the traditional OSA application as well as the Planning feature, you will also have an option to copy the Compliance scenario. Uncheck the **Copy Compliance Data** checkbox if you do not want to copy the data from the default Compliance scenario. You can then elect to create a default account structure.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

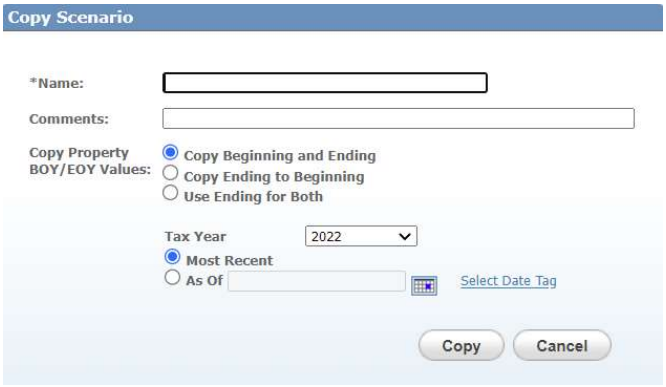


4. Click the **Add** button and the scenario is created (**Cancel** abandons the add operation).

   Once you click the Add button, the scenario is created and is listed on the Scenarios page in alphabetical order by scenario name. Also, the Save status box indicates whether or not the operation was successful, and if not, what error occurred.

► **To copy a scenario:**

1. Navigate to the **Scenarios** page as described above.
2. Click the scenario you want to copy.
3. Click the **Copy…** button. The **Copy Scenario** dialog appears.



4. Enter the scenario name and an optional comment.
5. Click the **Copy** button (**Cancel** abandons the copy operation).
6. A dialog displays, asking you to confirm that you want to proceed with the copy operation. Click the **OK** button to proceed with the copy (**Cancel** abandons the copy operation).



   The **Save status** box displays a message indicating whether or not the operation was successful, and if not, what error occurred.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To delete a scenario:**

1. Navigate to the **Scenarios** page as described above.
2. Click the scenario you want to delete.
3. Click the **Delete** button.
4. A dialog displays, asking you to confirm that you want to delete the scenario. Click the **OK** button to proceed (**Cancel** abandons the delete operation).



The Status box displays a message indicating whether or not the operation was successful, and if not, what error occurred.

The steps above move the scenario from the Active Scenarios list to the Archived Scenarios list. In order to completely remove the scenario from OSA, you must purge the scenario from the Archived Scenarios list.

5. Click the scenario in the Archived Scenarios list that you just deleted from the Active Scenarios list.



6. Click the **Purge** button.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

7. A dialog displays, asking you to confirm that you want to purge the scenario. Click the **OK** button to proceed (**Cancel** abandons the purge operation).



The Status box displays a message indicating whether or not the operation was successful, and if not, what error occurred.

11.2.2 Populating Scenarios

There are several options for populating a scenario:

- If you use OSA for compliance, you can copy the data from compliance.
- You can populate the data using the OSA interface.
- You can populate the scenario by importing CSV files.
- A combination of the above.

For information on populating scenarios by importing CSV files, refer to *Appendix D, Working with CSV Files* on page 283. How to populate scenarios by copying the data from compliance as well as by using the OSA interface are described next.

► **To populate scenarios by copying the data from compliance:**

11.2.2.1 Navigate to the **Scenarios** page as described above.

11.2.2.2 Click the **Create…** button. The **Create Scenario** dialog displays.



11.2.2.3 Enter the scenario name and an optional comment.

11.2.2.4 Make sure the **Copy Compliance Data** checkbox is checked.

11.2.2.5 Click the **Add** button and the scenario is created (**Cancel** abandons the add operation).

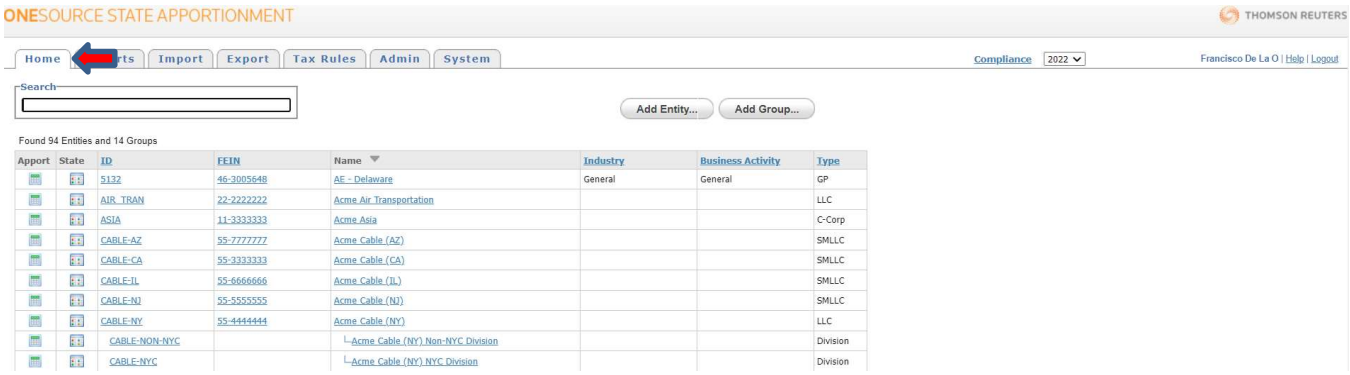
Once you click the Add button, the scenario is created with a copy of the Compliance data and is listed on the Scenarios page in alphabetical order by scenario name. Also, the Save status box indicates whether or not the operation was successful, and if not, what error occurred.

► **To populate scenarios by using the OSA interface:**

All scenario data can be accessed via the Planning tab. To add/edit a data element, navigate to the corresponding section on the Planning tab then follow the instructions in the referenced section below to add/edit the data.

Below is a list of the scenario data elements along with where, on the Planning tab, each can be found.

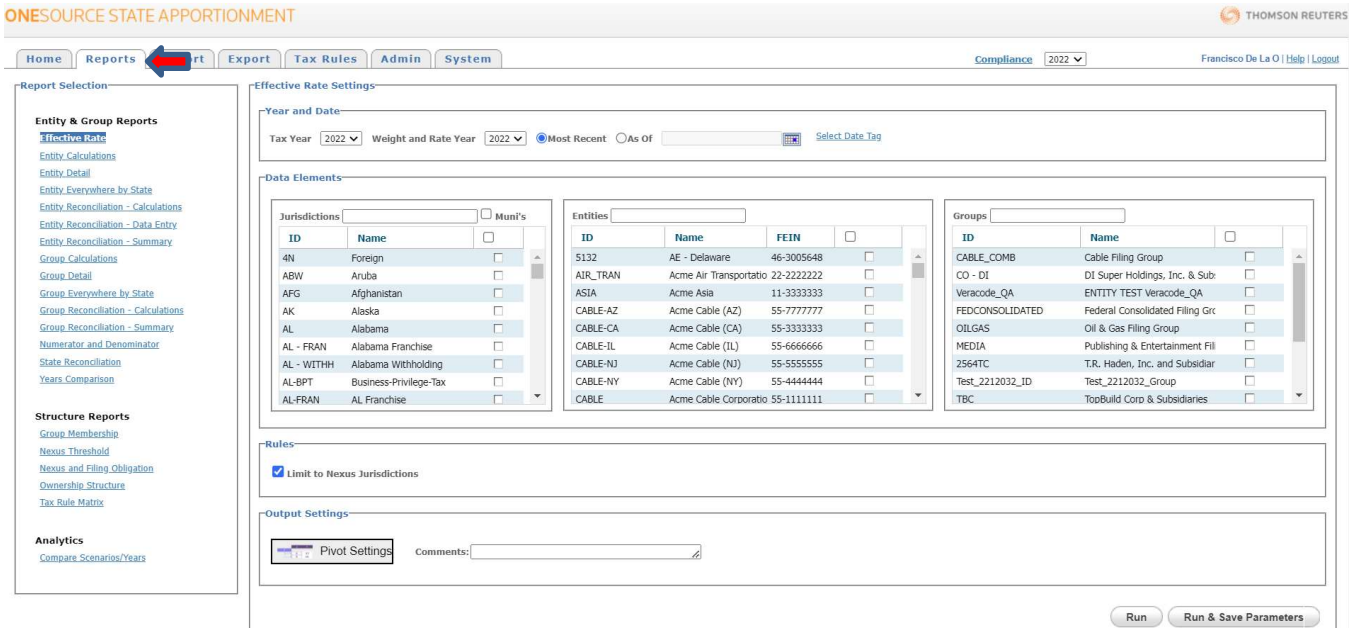
Home button



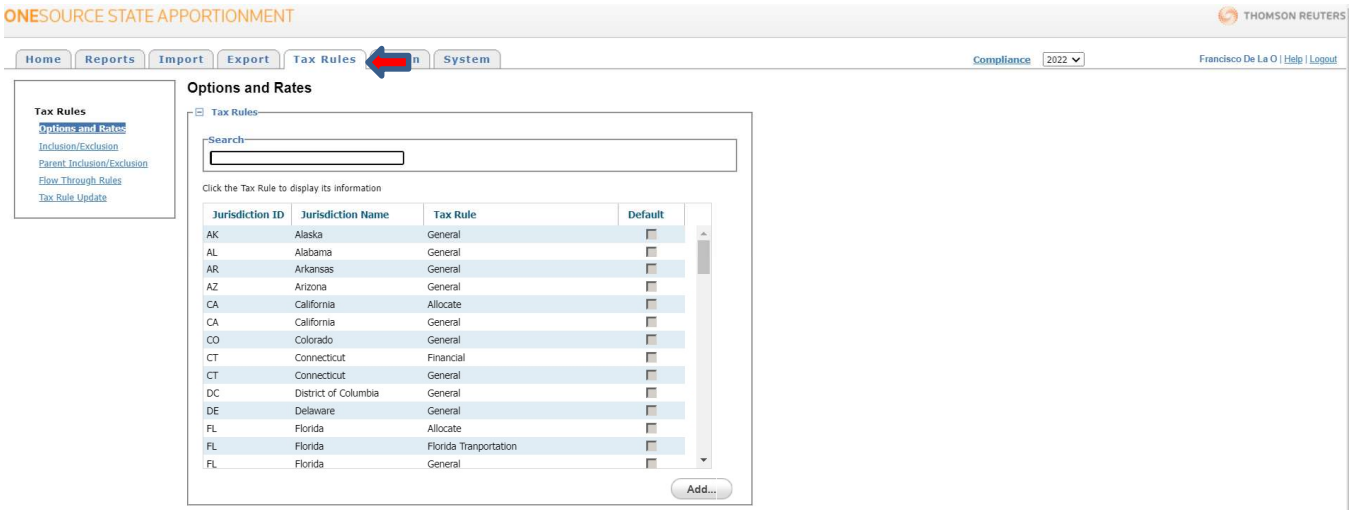
- Entities
- Entity Filings
- Account Data
- State Data
- Groups
- Group Membership
- Group Filings

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Reports button



Tax Rules button



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Below is a list of the scenario data elements along with a reference to the location in the user guide detailing instructions on how to enter the data element.

- Entities - See section *6.2 Adding an Entity* on page 101.
- Entity Filings - See section *6.3 Editing an Entity* on page 104.
- Account Structure - See section *8.3 Editing the Account Structure* on page 164.
- Account Data - See section *3.3 Entering and Saving Apportionment Data* on page 33.
- State Data – See section *10.3 Entering and Saving State Data* on page 197.
- Groups - See section *6.5 Adding/Editing Groups* on page 126.
- Group Membership - See section *6.5 Adding/Editing Groups* on page 126.
- Group Filings – See section *6.5 Adding/Editing Groups* on page 126.
- Ownership Structure (Entity Structure) - See section *6.4 Defining Ownership* on page 119.
- Ownership Percentages – See section *6.4 Defining Ownership* on page 119.
- Tax Rule Options - See section *7.3 Editing Options and Rates* on page 145.
- Tax Rule Rates - See section *7.3 Editing Options and Rates* on page 145.
- Tax Rule Inclusion - See section *7.4 Specifying Included/Excluded Accounts* on page 152.
- Tax Rule Assignment - See section *7.2 Adding and Editing Tax Rules* on page 144.
- Parent Inclusion - See section *7.5 Specifying Included/Excluded Parent Accounts* on page 153.
- Flow Through Rules - See section *7.6 Defining Flow-Through Rules* on page 155.
- Apportionment Method Rules - See section *7.6 Defining Flow-Through Rules* on page 155.

► **To diagnose potential data issues:**

OSA provides a set of diagnostics reports that can be run against any scenario. They are designed to notify the user of potential issues with the data and settings currently defined in OSA. The output of a given diagnostic report does not necessarily represent an error. Rather, it represents a general abnormality that you should understand and, if appropriate, correct. For instructions on running diagnostics, see *Appendix A, System Monitoring* on page 230.

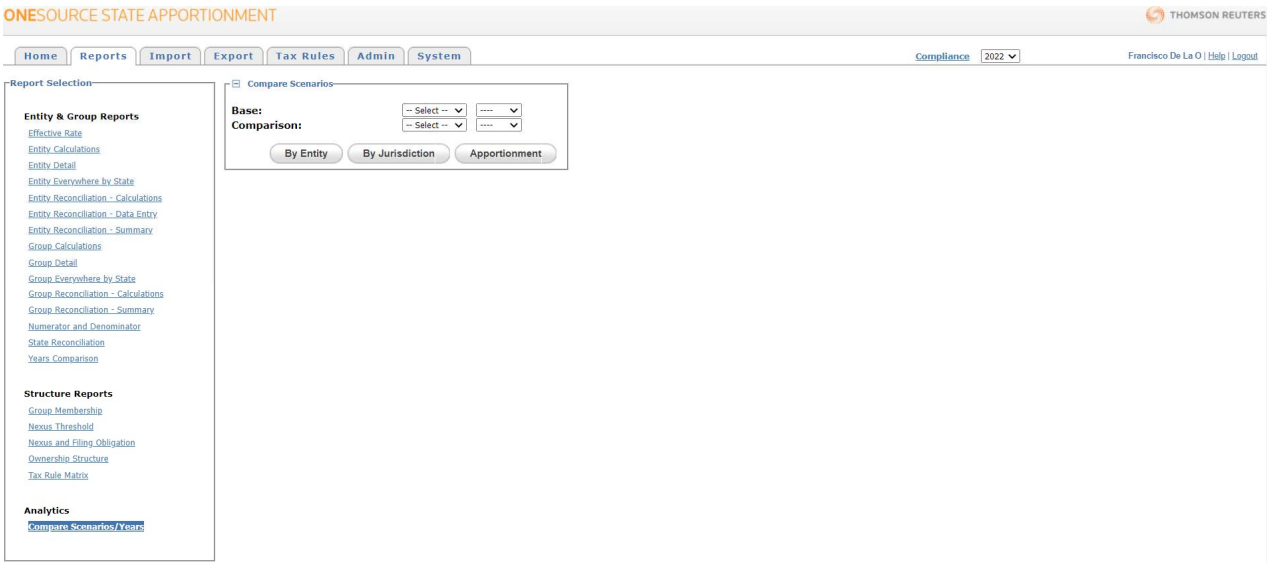
11.2.3 Comparing Scenarios

► **To compare scenarios:**

11.2.3.1 Click the **Reports** tab.

11.2.3.2 Click the **Compare Scenarios / Years** button.

1

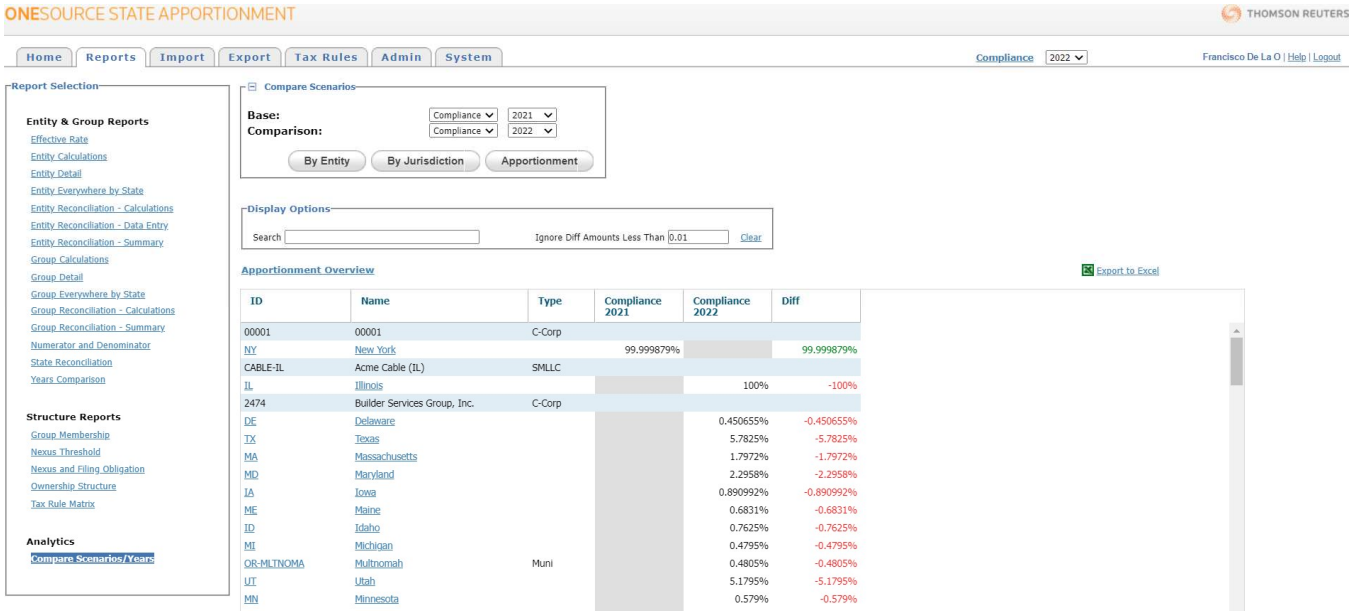


11.2.3.3 Select the **Base** scenario and year.

11.2.3.4 Select your **Comparison** scenario and year.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

11.2.3.5 Click the button to compare the scenarios **By Entity**, **By Jurisdiction**, or **Apportionment** asyour primary pivot.



When comparing scenarios, OSA provides the ability to filter the data based on entity/jurisdiction ID and Name. The scenario comparison display allows you to navigate several levels of detail, down to the state form data. You can also export these screens to Excel, enabling you to review the data offline.

► **To change the display:**

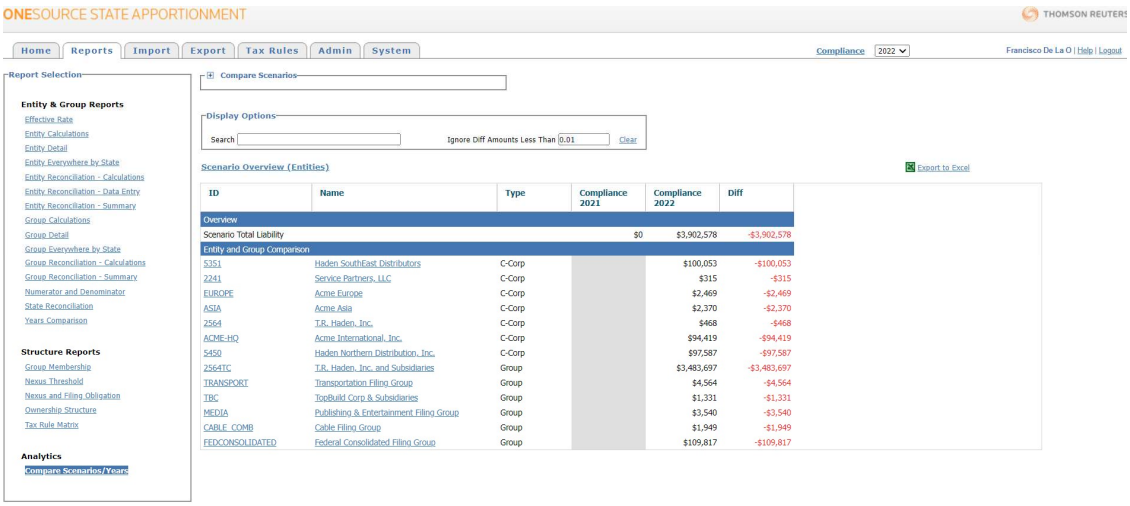
- **Search** – You can easily locate a specific entity or jurisdiction using the Search feature. Enter a string in the **Search** box to filter the list. Only entities/jurisdictions with a matching string in the ID or Name fields will be listed.
- **Ignore Diff Amounts Less Than** – Use this filter to limit the view to material differences only or display all entities/jurisdictions. Enter a number in the **Ignore Diff Amounts Less Than** box then hit the Enter key to filter the list. Click the **Clear** link or enter a zero to display all items.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To drill down into comparison data:**

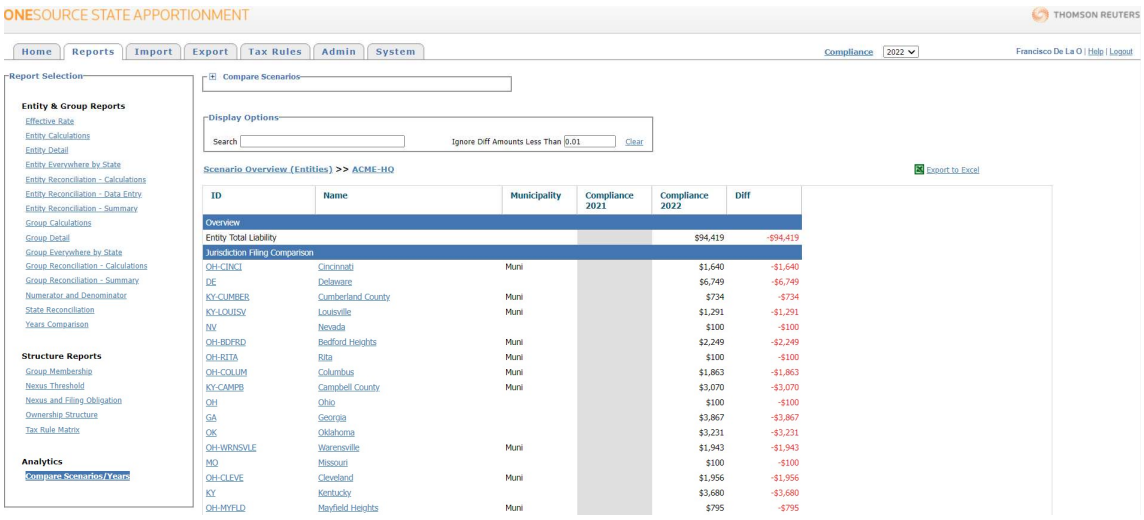
1. **By Entity**

a. Compare two scenarios as described above.

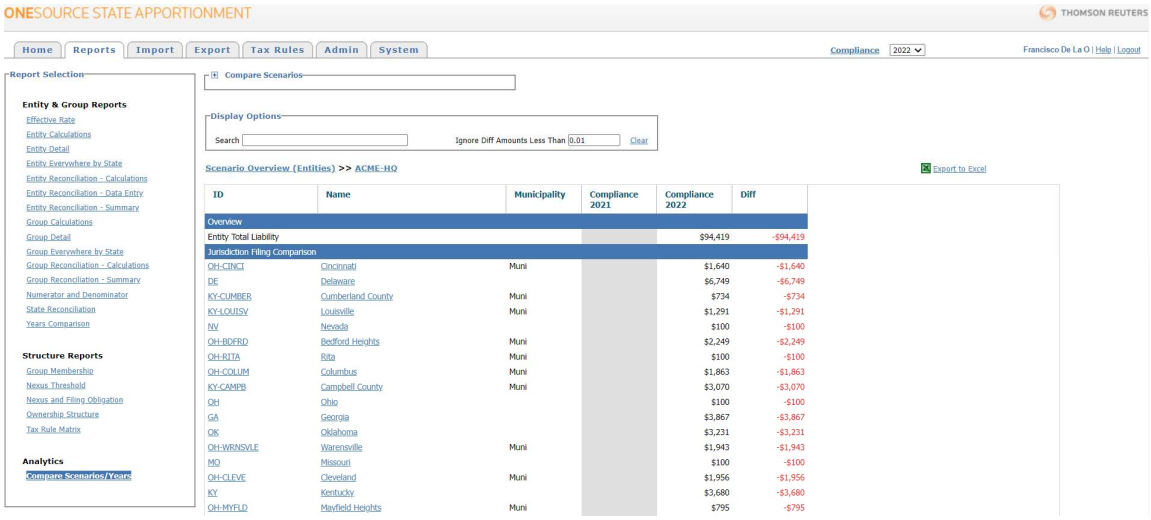


b. Click the entity **ID** or entity **Name** link. The differences for the selected entity are displayed.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved



c. Click the jurisdiction **ID** or **Name** link. The state form data for the selected entity in the selected jurisdiction is displayed.

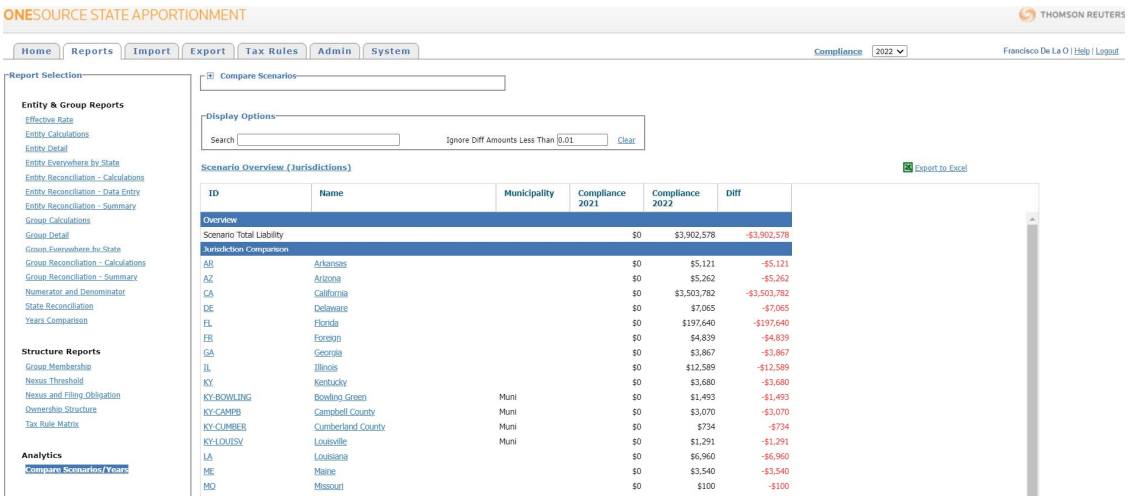


d. Use the breadcrumbs to navigate backwards in the comparison.

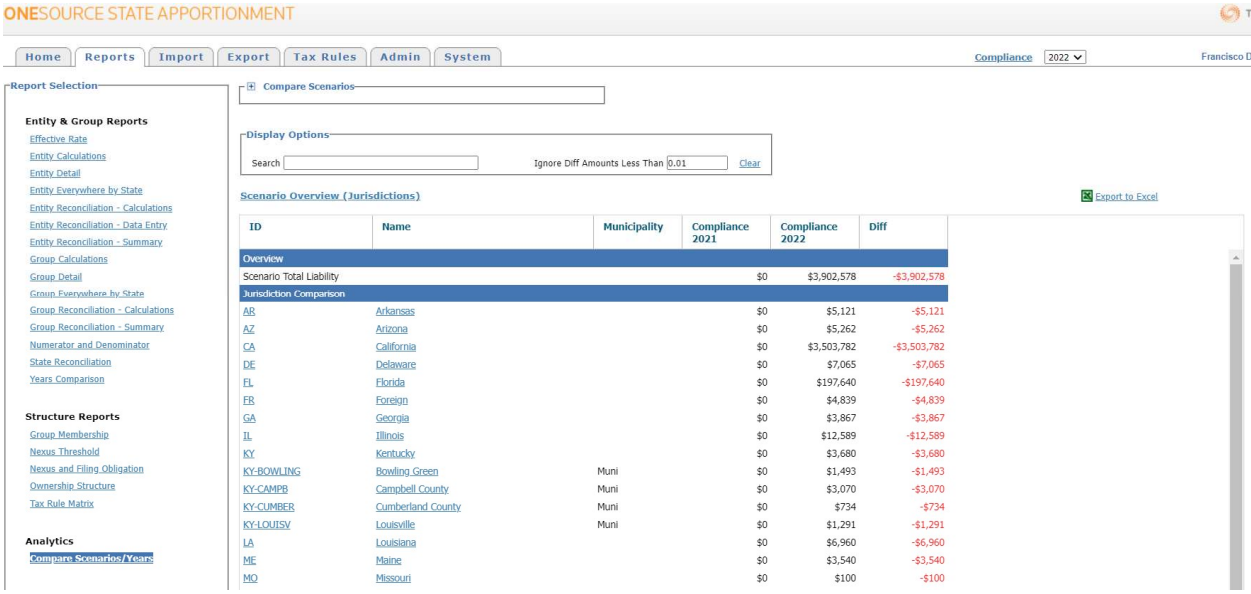
2. By Jurisdiction

a. Compare two scenarios as described above.

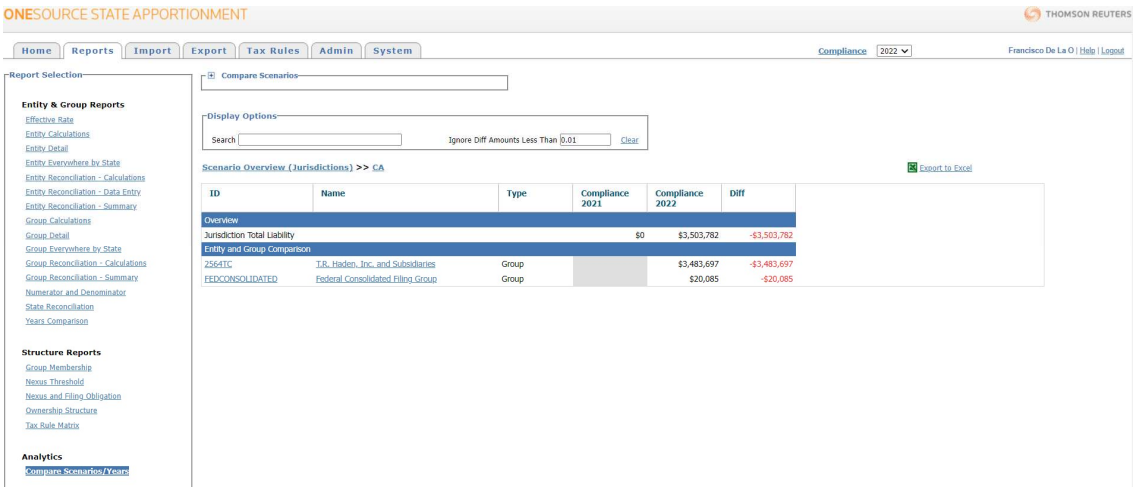
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved



b. Click the jurisdiction **ID** or jurisdiction **Name** link. The differences for the selected jurisdiction (California) are displayed.



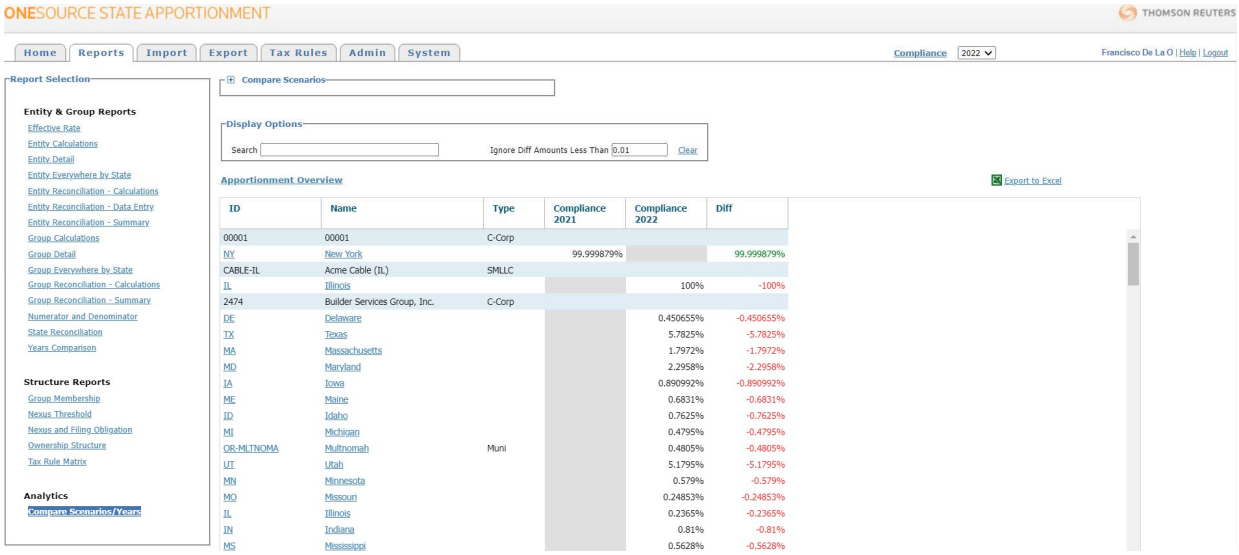
c. Click the entity **ID** or **Name** link. The state form data for the selected entity (2564) in the selected jurisdiction (California) is displayed.



d. Use the breadcrumbs to navigate backwards in the comparison.

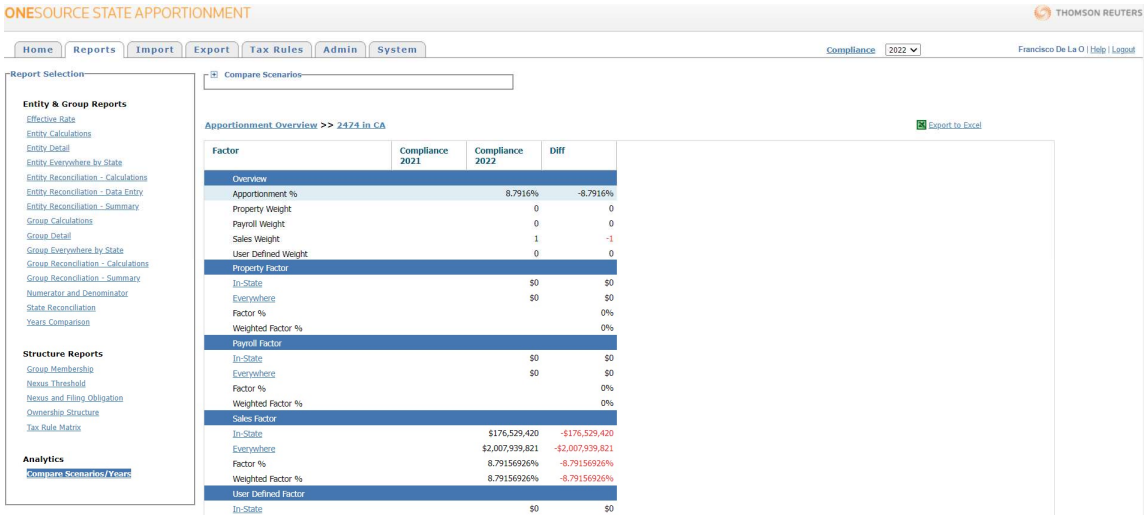
3. Apportionment

a. Compare two scenarios as described above.



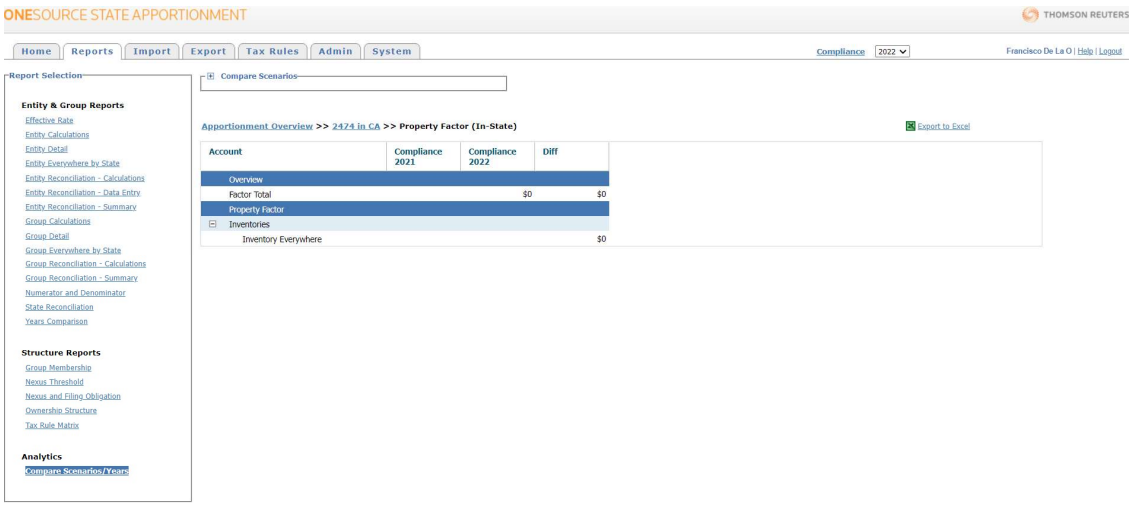
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

b. Click the jurisdiction **ID** or jurisdiction **Name** link. The factor amounts and weights for the selected jurisdiction (California) are displayed.



c. Click the **In-State** or **Everywhere** link. The amounts that make up the factor calculation for the selected jurisdiction (California) are displayed.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

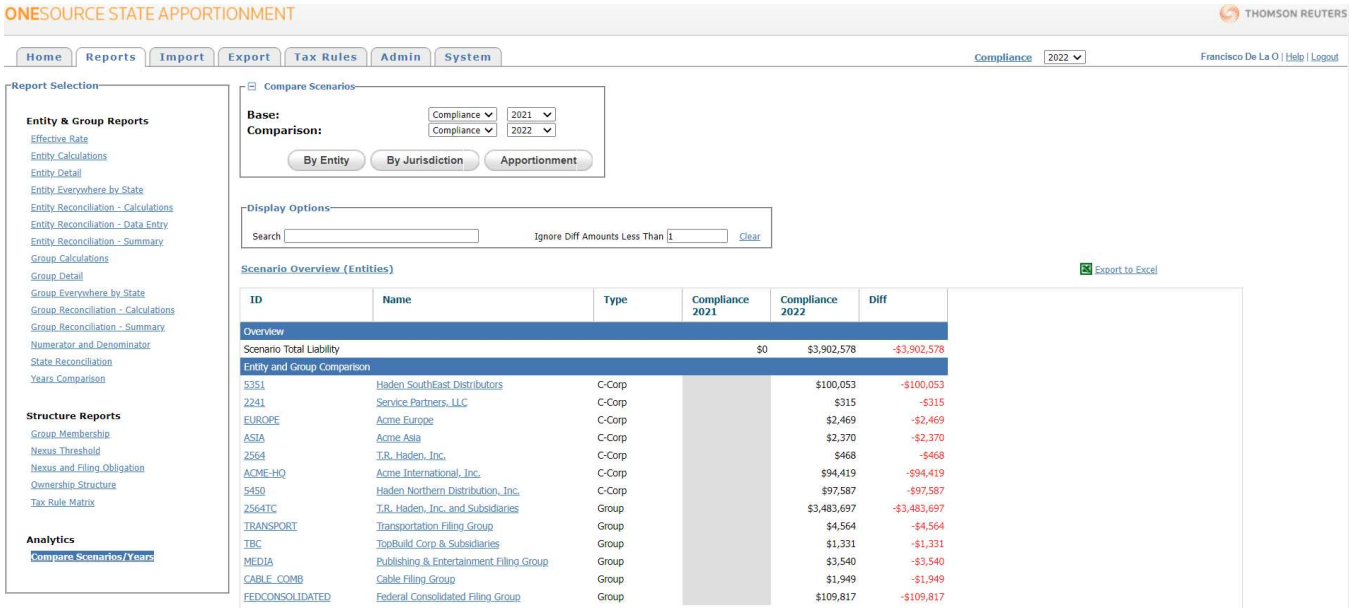


d. Use the breadcrumbs to navigate backwards in the comparison.

You can also get to the Apportionment comparison screen through the By Entity comparison. Follow steps 1a through 1c above then click on the **State Apport. Factor** link. The factor amounts and weights for the selected jurisdiction are displayed.

► **To export comparison data to Excel:**

1. Compare two scenarios as described above.
2. Click the **Export to Excel** link



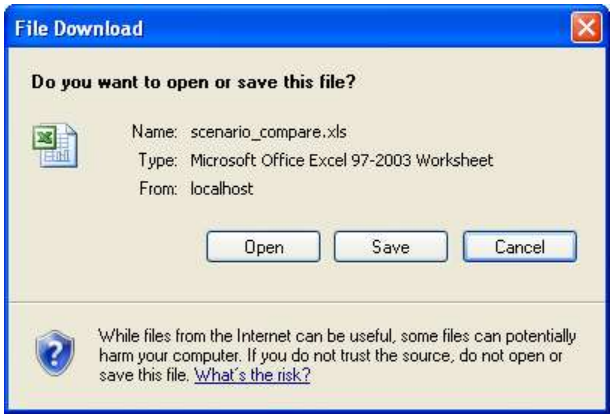
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3. Choose whether to **Open** or **Save** the file.

    a. **When choosing to open the file**, your browser must allow pop-ups from OSA and you must have Excel installed on your computer.

    b. **When choosing to save the file**, you are asked to specify the location on your computer to save the file. Follow the prompts to save the file. You can then view the file using Excel.

    Once you view it, ensure you save it to the location of your choice, as the file is not automatically saved.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To run associated reports:**

- Entity Calculations report – provides complete visibility into the calculation of one entity's apportionment percentage for a given jurisdiction.
- Group Calculations report – provides complete visibility into the calculation of a single group's apportionment percentage for a given jurisdiction.
- Ultimate Entity Ownership report – provides details on how apportionment data flows into an entity. This includes detail on flow from all sources in a multi-tier structure.
- Ultimate Group Ownership report – provides details on how apportionment data flows into a group. This includes detail on flow from all sources in a multi-tier structure.

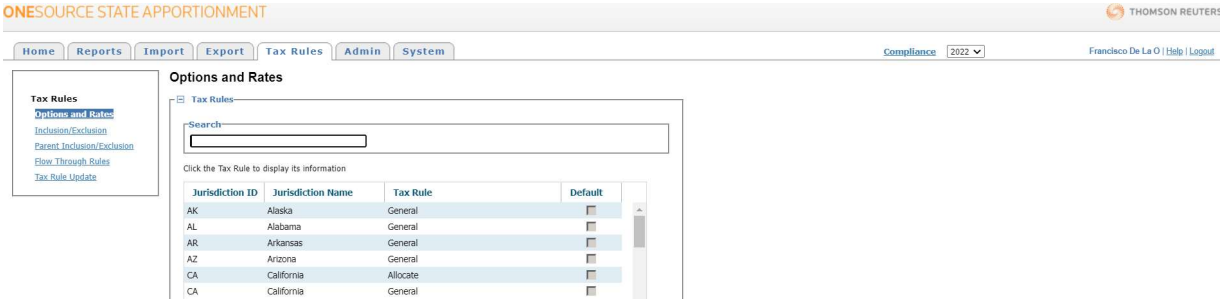
See section *5.2 Report Descriptions* on page 67 for a detailed description of each report. See section *5.3 Running Reports* on page 93 for instructions on running reports.

11.3 Planning Examples

11.3.1 Planning Tax Rule Changes

► **To plan tax rule changes:**

1. Click the **Tax Rules** button.



2. Modify the **Options** and **Rates** for the jurisdictions you are working with. See section *7.3 Editing Options and Rates* on page 145 for detailed instructions.
3. Click the **Inclusion/Exclusion** link. Modify the accounts to be included/excluded. See section *7.4 Specifying Included/Excluded Accounts* on page 152 for detailed instructions.
4. Compare this scenario with the base scenario to analyze the changes. See section ► *To diagnose* potential data issues:

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

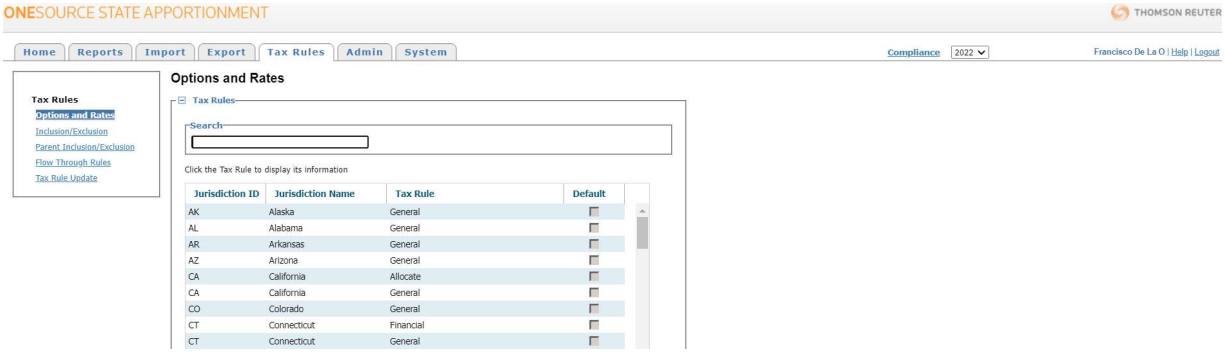
OSA provides a set of diagnostics reports that can be run against any scenario. They are designed to notify the user of potential issues with the data and settings currently defined in OSA. The output of a given diagnostic report does not necessarily represent an error. Rather, it represents a general abnormality that you should understand and, if appropriate, correct. For instructions on running diagnostics, see *Appendix A, System Monitoring* on page 230.

5. Comparing Scenarios on page 216 for instructions.

11.3.2 Planning Filing Changes

► **To plan tax rule changes:**

1. Click the **Tax Rules** tab.



2. Add and/or remove **jurisdictions** to/from the entities you are working with. See section *6.3 Editing an Entity* on page 104 for detailed instructions.
3. On the **Entities Properties** page, select/deselect **Nexus** for the entities in question. See section *6.3 Editing an Entity* on page 104 for detailed instructions.
4. Add and/or remove **groups**, add and/or remove entities to/from groups, and add and/or remove state filings to/from groups. Note that removing a filing jurisdiction would cause all members to file separately in that state, rather than in the group. See section *6.5 Adding/Editing Groups* on page 126 for detailed instructions.
5. Add and/or remove **group filings and members**. See section *6.5 Adding/Editing Groups* on page 126 for detailed instructions.
6. Click the **Compare** button.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

7. Compare this scenario with the base scenario to analyze the changes. See section ► *To diagnose* potential data issues:

OSA provides a set of diagnostics reports that can be run against any scenario. They are designed to notify the user of potential issues with the data and settings currently defined in OSA. The output of a given diagnostic report does not necessarily represent an error. Rather, it represents a general abnormality that you should understand and, if appropriate, correct. For instructions on running diagnostics, see *Appendix A, System Monitoring* on page 230.

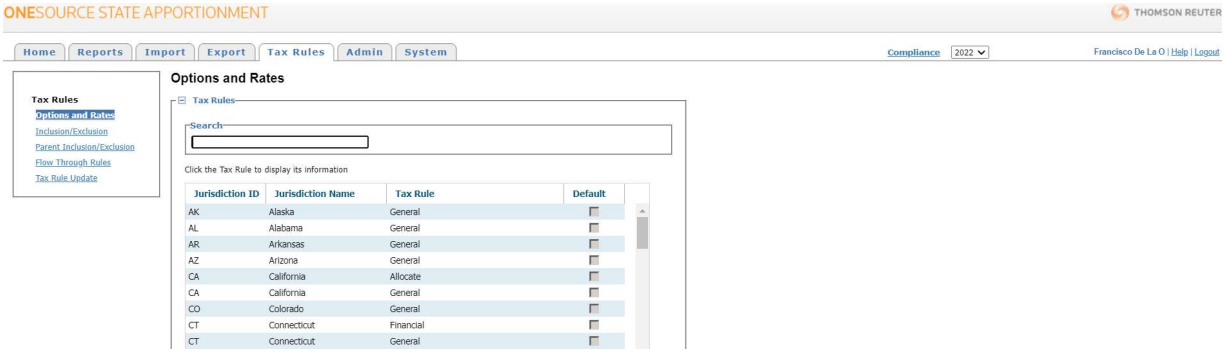
8. Comparing Scenarios on page 216 for instructions.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

11.3.3 Planning Structure Changes

► **To plan tax structure changes:**

1. Click the **Tax Rules** tab.



2. Modify the **entity structure** to match your model. See section *6.4 Defining Ownership* on page 119 for detailed instructions.
3. Add **entities** as appropriate. See section *6.3 Editing an Entity* on page 104 for detailed instructions.
4. Update **entity properties** to meet your requirements. See section *6.3 Editing an Entity* on page 104 for detailed instructions.
5. Click the **Compare** button.
6. Compare this scenario with the base scenario to analyze the changes. See section ► *To diagnose* potential data issues:

OSA provides a set of diagnostics reports that can be run against any scenario. They are designed to notify the user of potential issues with the data and settings currently defined in OSA. The output of a given diagnostic report does not necessarily represent an error. Rather, it represents a general abnormality that you should understand and, if appropriate, correct. For instructions on running diagnostics, see *Appendix A, System Monitoring* on page 230.

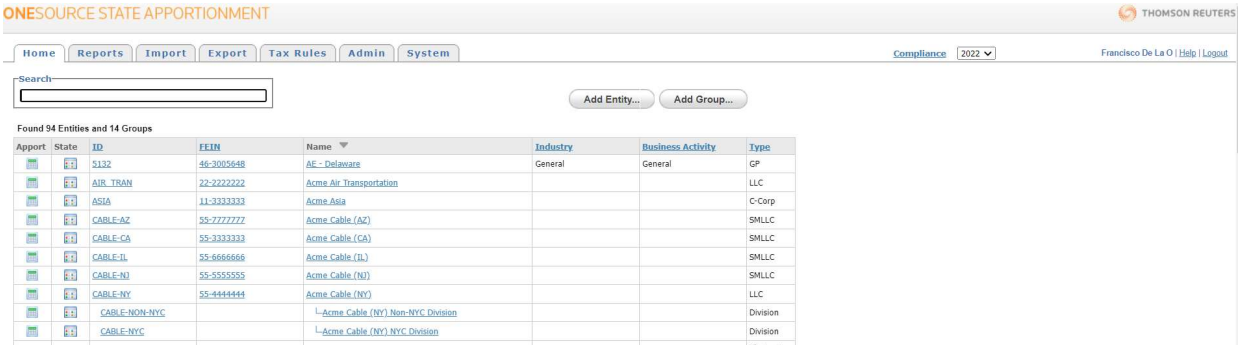
7. Comparing Scenarios on page 216 for instructions.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

11.3.4 Planning Forecast Changes

► **To plan forecasting/modeling apportionment, income and modification changes:**

1. Click the **Home** tab.



2. Change the **apportionment** and **state data**. See sections 3.3 Entering and Saving Apportionment Data on page 33 and 10.3 Entering and Saving State Data on page 197, respectively for detailed instructions.
3. Click the **Compare** button.
4. Compare this scenario with the base scenario to analyze the changes. See section ► *To diagnose* potential data issues:

OSA provides a set of diagnostics reports that can be run against any scenario. They are designed to notify the user of potential issues with the data and settings currently defined in OSA. The output of a given diagnostic report does not necessarily represent an error. Rather, it represents a general abnormality that you should understand and, if appropriate, correct. For instructions on running diagnostics, see *Appendix A, System Monitoring* on page 230.

5. Comparing Scenarios on page 216 for instructions.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

A System Monitoring

This appendix describes the OSA administrative features that enable you to run system and data diagnostics, terminate user sessions, manage system messages, and view the history of when operations and data changes occurred within the application. It includes the following sections:

- **A.1: Viewing Event History**
- **A.2: Terminating Active User Sessions**
- **A.3: Managing System Messages**
- **A.4: Running Diagnostics**

***Note**: To use the features described in this appendix, you must have the appropriate access permissions. Contact your OSA administrator to discuss your permissions.*

A.1 Viewing Event History

As users work in OSA, most operations performed are logged as events in the main Event History log. The event record includes the scenario name, an OSA-generated ID, who performed the operation, the type of operation, the type of data affected, a comment field, and a timestamp. In some cases, you can view additional event detail that includes both previous and updated values or view files attached to the event history record (e.g., a source file imported by a user). The types of operations that are logged and the data types impacted (including which provide before and after values) are listed in the tables below.

The log available from the Admin tab lists the event history for all logged events in OSA. You can also view logs for events specific to entity properties, group properties, and account and state data only. See *Chapter 3, Entering Apportionment Data* on page 27 and *Chapter 10, Entering State Data* on page 193 for viewing these other Event History logs.

To find specific records, you can sort the data in the Event History log by any column header. You can also use the Search feature or filter records by date, by scenario, by user (who performed the operation), by operation type, or by type of data affected.

Finally, you can export the current view of the Event History log to Excel. The operations listed below apply to all logs in OSA.

Operation Logged	Description
Create via UI	Item is created via the user interface (i.e., not an import operation)
Default Data Load	Import of default OSA data during initial setup
Export	An export operation is performed. Import files are attached to the event.
Import	An import operation is performed. Import files are attached to the event.
Scenario	A scenario operation is performed
Update via UI	Item is updated via the user interface (i.e., not an import operation)

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

The following table lists all possible data types impacted and reflected in the logs. When viewing logs specific to a type of data, for example entity properties, only data types relating to entity properties will apply. The table is organized by the data types that will show before and after values versus those that do not show before and after values and simply log the event.

Data Type Impacted by Operation	Additional Description
Before and after values are listed	
Entity List	
Entity Filings	List of jurisdictions for an entity
Account Structure	
Account Data	
State Data	
Groups	
Group Membership	
Group Filings	List of jurisdictions for a group
Ownership Structure	
Ownership Percentages	
Tax Rule Options	
Tax Rule Rates	
Tax Rule Inclusion	
Tax Rule Assignment	
Flow Through Rules	
Apportionment Method Rule	Apportionment method used for each factor type of a jurisdiction
Before and after values are not listed	
Zip File Set	Entire set of CSV files
Users	
User Permissions	
Entity Account Filters	Filter limiting the list of available accounts that a particular entity may have in its Data Entry page
Ownership Category	
Jurisdictions	
Parent Account	
Import Template	Used with the Custom Import feature

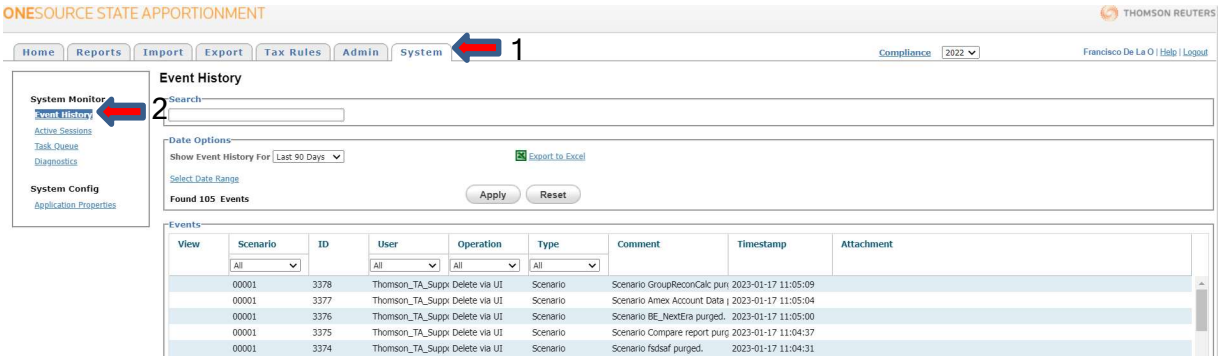
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Data Type Impacted by Operation	Additional Description
Export Template	Used with the Custom Export feature
Export Map	Used with the Custom Export feature
Entity Mapping	Used with the Custom Import/Export features
Jurisdiction Mapping	Used with the Custom Import/Export features
Account Mapping	Used with the Custom Import/Export features
Elim Mapping	Used with the Custom Export feature
Entity Properties	
Group Properties	
Entity Name	
Group Name	
Export	
Custom Import	Import files are attached to the event
Custom Export	Export files and export parameters (ExportParams.txt) are attached to the event
Event History records added by a user	
Added by User	Comment/attachment added to the entity detail, group detail or data entry History Mode page.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To view Event History log:**

1. Click the **System** tab.
2. In the left-hand column, under **System Monitor**, click the **Event History** link. The **Event History** page displays.



***Note**: OSA also provides a server log for download by system administrators who want event history information in a standard server log format. Access the Event History log and click the **Download Server Log** button.*

A.1.1 Filtering the Event History Log

Once the log displays, you can filter it in several ways. You can:

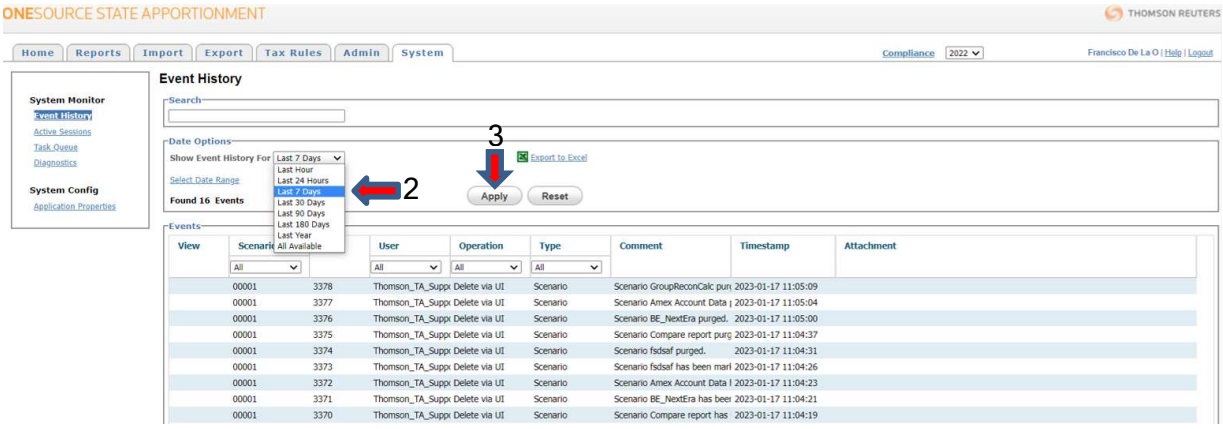
- Filter by number of days back or by date range.
- Filter using the Search field (by entering a text string).
- Filter by scenario, user, type of operation, or data type affected.

The default display is events for the last 24 hours, otherwise unfiltered.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To filter the Event History log by number of days back:**

1. Access the **Event History** log, as described in section *A.1 Viewing Event History*.



2. In the **Date Options** of the **Event History** page, use the **Show Event History For** drop-down list to choose the desired number of days back to show.
3. Then, click the **Apply** button.

   If the **Show Event History For** drop-down option is not available, click the **Reset** button. This resets the **Date Options** panel to the default, which is **Show Event History For Last 24 Hours**. You can then choose the number of days back using the drop-down list.

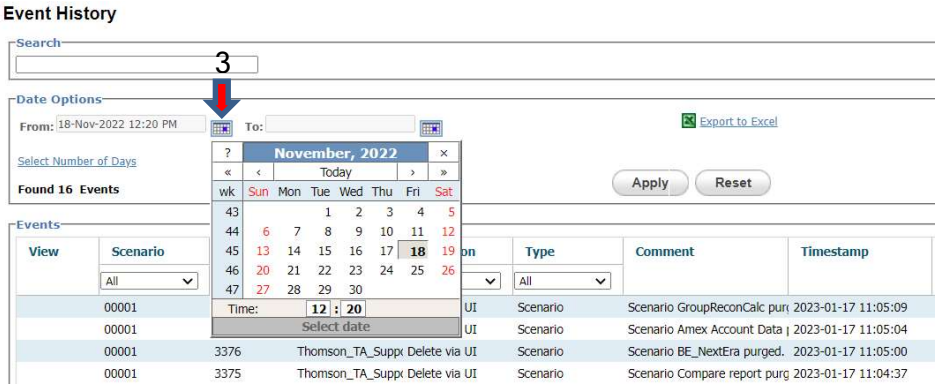
► **To filter the Event History log by date range:**

1. Access the **Event History** log, as described in section *A.1 Viewing Event History*.
2. In the **Date Options** panel of the **Event History** page, click the **Select Date Range** link. The **Date Options** display changes to provide **From** and **To** text boxes, enabling you to enter the start and end date for the range.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3. Click the date picker icon for the **From** text box to display a calendar.



4. Click on a date to choose it (you can also specify time, if desired).

   If a time is not specified, the current time is used. When you specify a time, do so before clicking the date.

   Click the help icon [**?**] in the top left of the calendar for a list of available date picker commands. They are:

   a. Click **Today** to pick today's date and the current time, or

   b. Click **<<** or **>>** to go back and forward one year, respectively

   c. Click **<** or **>** to go back and forward one month, respectively

   d. Click on a day of the week and the display of the calendar changes such that the week starts on that day (e.g., click **Mon** to show the week Mon-Sun)

   e. If you want to specify a time, click the hour or minute box to increase the number by one, or use **Shift+click** to decrease it by one. Specify a time before clicking the date.

5. Repeat Steps 3 - 4 for the **To** text box.

6. After you have selected the **From** and **To** dates, click the **Apply** button.

   The list is filtered to show only the operations with a timestamp that falls within the range specified.

   Note: While clicking on the date picker icon is the most convenient, you can also type a date and time. The format is:

   dd-Mmm-yyyy hh:mm AM/PM

   …where:

   dd: the day of the month

   Mmm: the three letter month abbreviation, initial letter capitalized (e.g., Jun)

   yyyy: the year

   hh: the hour

   mm: the minutes

   AM/PM: either AM or PM

   For example:

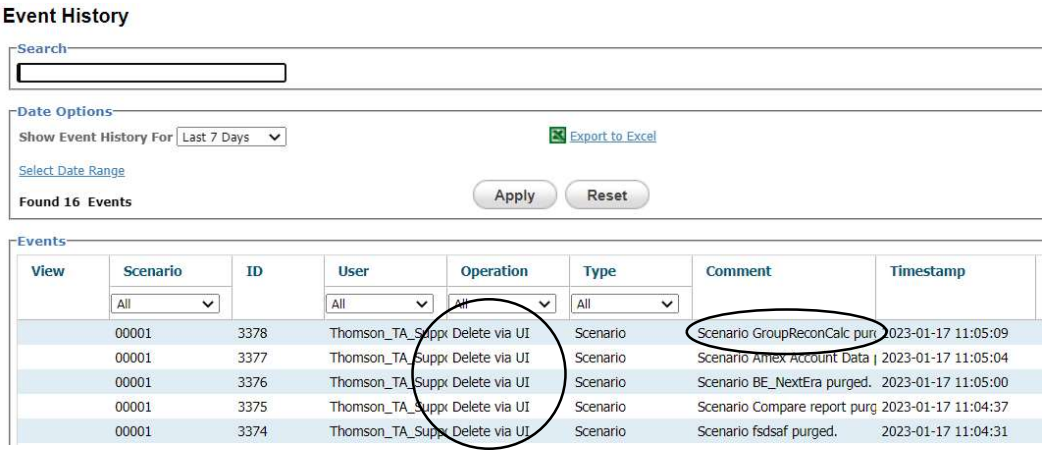
   09-Jun-2008 02:08 PM

► **To filter the Event History log using the Search field:**

1. Access the **Event History** log, as described in section *A.1 Viewing Event History*.
2. In the **Search** field, type any combination of letters and numbers. You do not need to click the **Apply** button or press the **Enter** key.

   OSA displays only event records that contain a match in any word in all fields in the event log to the string typed. The **Date Options** apply, so first ensure you are viewing the desired date range. In the example below, ¯de‖ was typed in the Search box so records from the last 24 hours containing the string ¯de‖ such as ¯**de**fault‖ and ¯ad**de**d‖ are included in the filtered results list.

   ***Note**: The timestamp field is the only field not included in the search.*

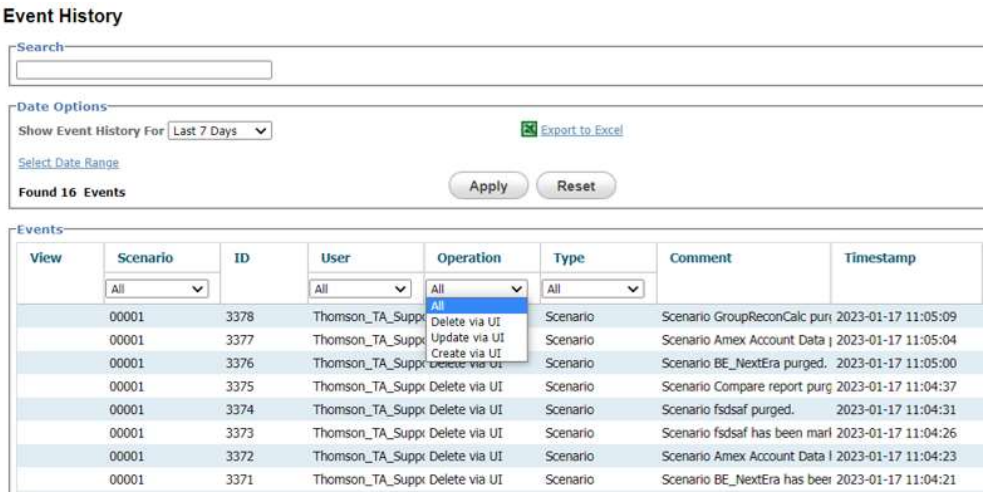


® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To filter the Event History log by user, type of operation, and/or type of data affected:**

In the **Event History** page, once you have specified the desired date range to display, you can further filter the resulting list by user, type of operation, and/or data type affected. To do so:

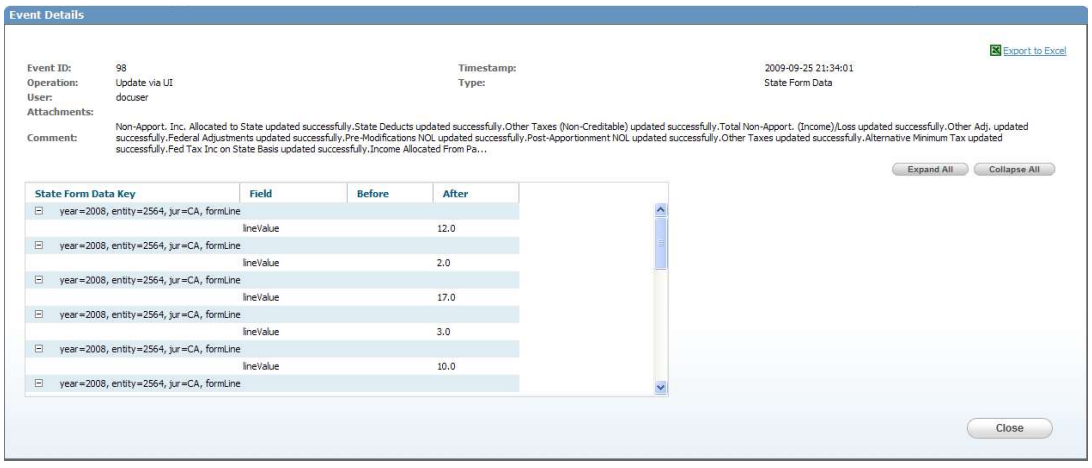
1. Access the **Event History** log, as described in section *A.1 Viewing Event History*.
2. Use any combination of the **Scenario**, **User**, **Operation**, and/or **Type** drop-down lists. Choose an option from the list and the list is immediately filtered. You do not need to click the **Apply** button or press the **Enter** key.



A.1.2 Viewing Event Details (Before and After Values)

When operations are performed on certain data types, the values before and after the change are logged in the Event Detail for that event. You can then see these details by clicking the View button for the event record. For a list of which data types result in logged values (i.e., before and after values), see the table on page 230.

You can also export the contents of the Event Detail window to an Excel file. The **Event Details** window is shown and explained next.



The **Event Details** window header provides the following information:

- Event ID (OSA generated ID for event)
- Operation (type of operation performed)
- User (who performed the operation)
- Attachments (list of attachments)
- Timestamp (day and time the operation was performed)
- Type (data type affected)
- Comment (OSA-generated comment specifying changes made)

The detailed information it provides is:

- ***<Data Type>* key**: where *<Data Type>* is the type of data modified (e.g., Account Data). This field provides detailed information on the data or field modified such that it can be readily identified.

  ***Note**: To view the entire contents of this column, place your cursor over the field to display the tooltip, or widen the column by placing your cursor over the column divider line and pressing/holding down the left mouse button as you drag the cursor.*

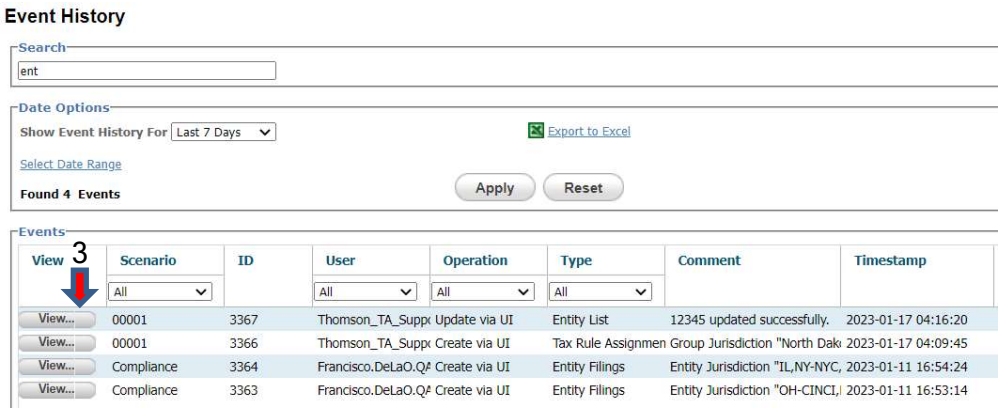
- **Field**: specifies the OSA-internal name of the field updated. Refer to *Appendix D, Working with CSV Files* on page 283 for a list of the OSA-internal field names.
- **Before** and **After** values: when applicable, shows original and modified value, respectively.

All entries are visible by default. By clicking the **Collapse All** button, you can collapse all the entries to view only the keys, making it easier to skim all the entries. Click the **Expand All** button to make the details visible again. Use the expand/collapse icons (+/-) to show and hide the display of each individual entry.

Click the **Close** button to close the window, and click the **Export to Excel** link to export the contents of the window to an Excel file. See section *A.1.3 Exporting to Excel* on page 239 for details on the Export to Excel feature. The resulting file is called event_history_detail.xls.

▶ **To display the Event Details window:**

1. Access the **Event History** log, as described in section *A.1 Viewing Event History*.
2. Click the **View** button for the desired event. The **Event Details** window for the event displays.



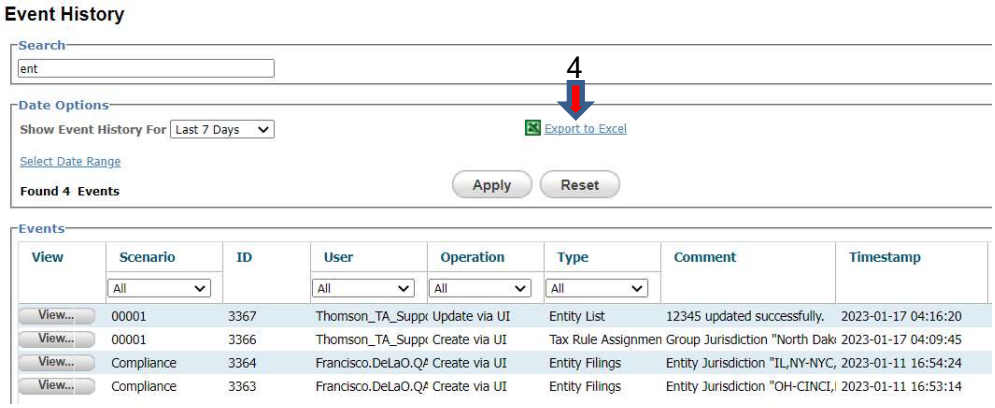
A.1.3 Exporting to Excel

The **Export to Excel** feature is available from the **Event History** page and the **Event Details** window. In each case, the feature exports the current display to a file in Microsoft Excel format. The Event History file is called event_history.xls, and the Event Detail file is called event_history_detail.xls.

During the export, you can choose to save the file to your computer or open it for viewing. If you choose to save the file, you can rename it from the default name listed above. If you choose to open the file for viewing, you must have Excel installed on your computer and your browser must allow pop-ups from OSA. See section *D.3.1 Exporting Files* on page 288 for information on configuring your browser to allow pop-ups.

► **To export the Event History log to Excel:**

2. Access the **Event History** log, as described in section *A.1 Viewing Event History*.
3. Before you export, use the **Date Options** and other filtering options to show the data you want.
4. Click the **Export to Excel** link.



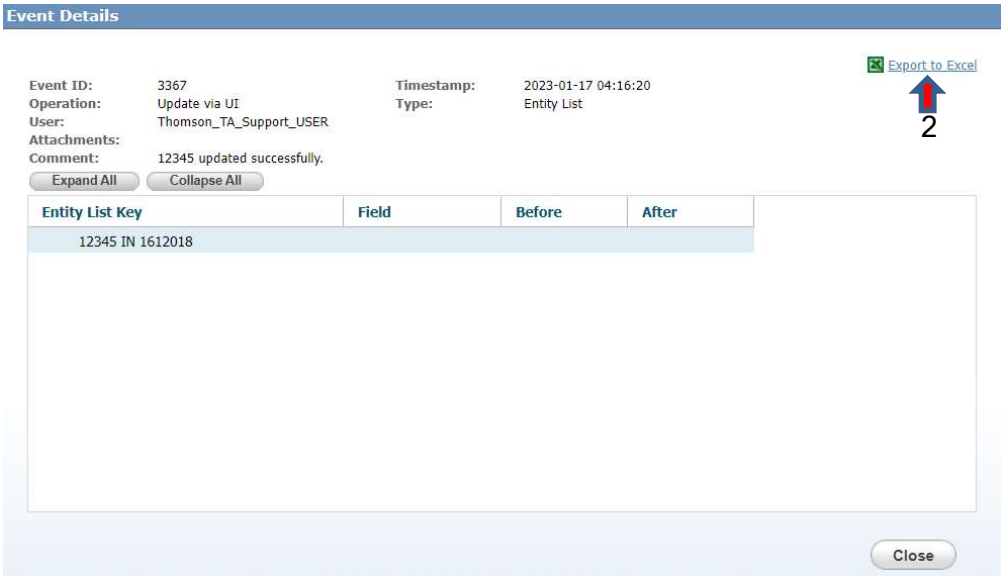
5. Choose whether to **Open** or **Save** the file.
   a. **When choosing to open the file**, your browser must allow pop-ups from OSA and you must have Excel installed on your computer.

      Once you view it, ensure you save it to the location of your choice, as the file is not automatically saved.

   b. **When choosing to save the file**, you are asked to specify the location on your computer to save the file. Follow the prompts to save the file. You can then view the file using Excel.

► **To export the Event Details window to Excel:**

1. Access the **Event Details** window as described in section *A.1.2 Viewing Event Details (Before and After Values)*.
2. Click the **Export to Excel** link.



3. Choose whether to **Open** or **Save** the file.
   a. **When choosing to open the file**, your browser must allow pop-ups from OSA and you must have Excel installed on your computer.

      Once you view it, ensure you save it to the location of your choice, as the file is not automatically saved.

   b. **When choosing to save the file**, you are asked to specify the location on your computer to save the file. Follow the prompts to save the file. You can then view the file using Excel.

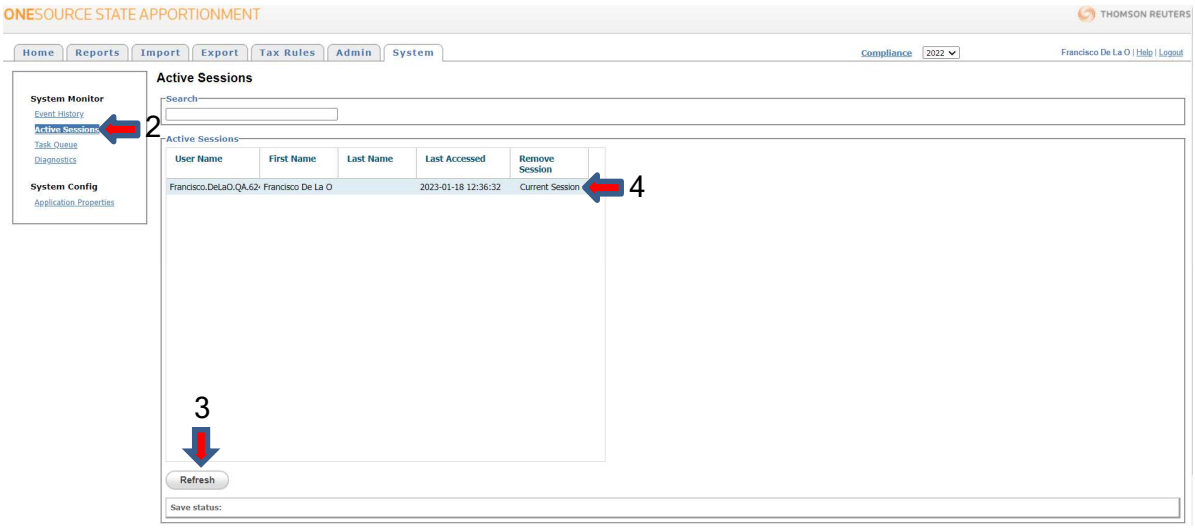
A.2 Terminating Active User Sessions

Using this feature, you can terminate any user session other than your own. Terminating a user's session means that he or she is logged out of OSA. This should be done only when necessary because the user is logged out without notice and will lose any unsaved data. Terminating a user's session does not affect any other users of the application or any saved data. Should the user log back in, any saved data is retained.

***Note**: OSA provides a user activity log for download for use by system administrators who want to view detailed user activity in standard activity log format. Access the Active Sessions page as described next, then click the **Download User Activity Log** button.*

► **To terminate a user session:**

1. Click the **System** tab.
2. In the navigation pane, under **System Monitor**, click the **Active Sessions** link. The **Active Sessions** page displays.
3. Click the **Refresh** button to ensure you are looking at the most current list of active sessions (only necessary if you have been looking at the page for a while and it is possible that a user might have logged out).
4. Once the list displays, click the **Remove User Session** icon for the user whose sessionyou want to terminate.



5. Once you click the **Remove User Session** icon, a dialog displays asking you to confirm the termination. Click the **OK** button to continue (**Cancel** abandons the operation).



After you click the **OK** button a message in the Status box indicates whether or not the operation was successful.



When successful, the user's session is terminated and he or she is logged out of OSA without notice. Any unsaved work by that user is lost; however, other users' work is not affected and any saved data is retained. For information on removing users from OSA so that they cannot log in, see *Chapter 9, Updating Users and Permissions* on page 176.

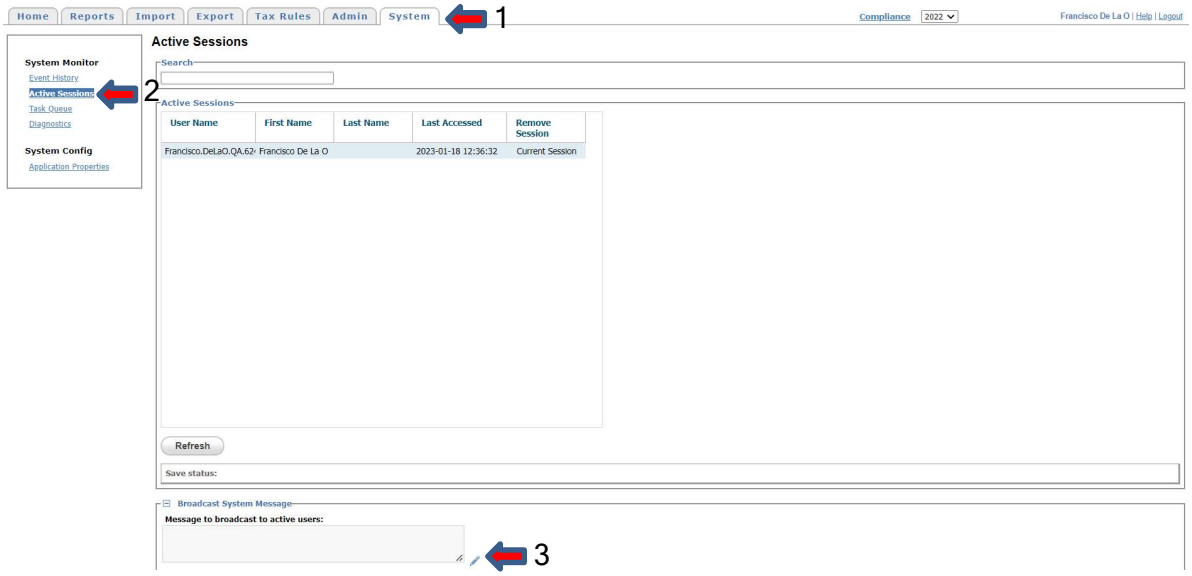
A.3 Managing System Messages

The system message feature allows the administrator to enter a system message alert for all users. The message will appear in a popup alert box.

Users that are already logged in will receive the alert message when they navigate to their next page. Users logging into the system will receive the alert message upon login.

► **To manage system messages:**

1. Click the **System** tab.
2. In the left-hand column, under **System Monitor**, click the **Active Sessions** link. The **Active Sessions** page displays.



3. Click the **edit** icon to edit the message. The System Message box becomes editable.



4. Enter your message. Click the **Clear** button to clear the message. Then click the **Save** button (**Cancel** abandons the operation). The system message is updated. Below is an example of the alert box with the system message:



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

A.4 Running Diagnostics

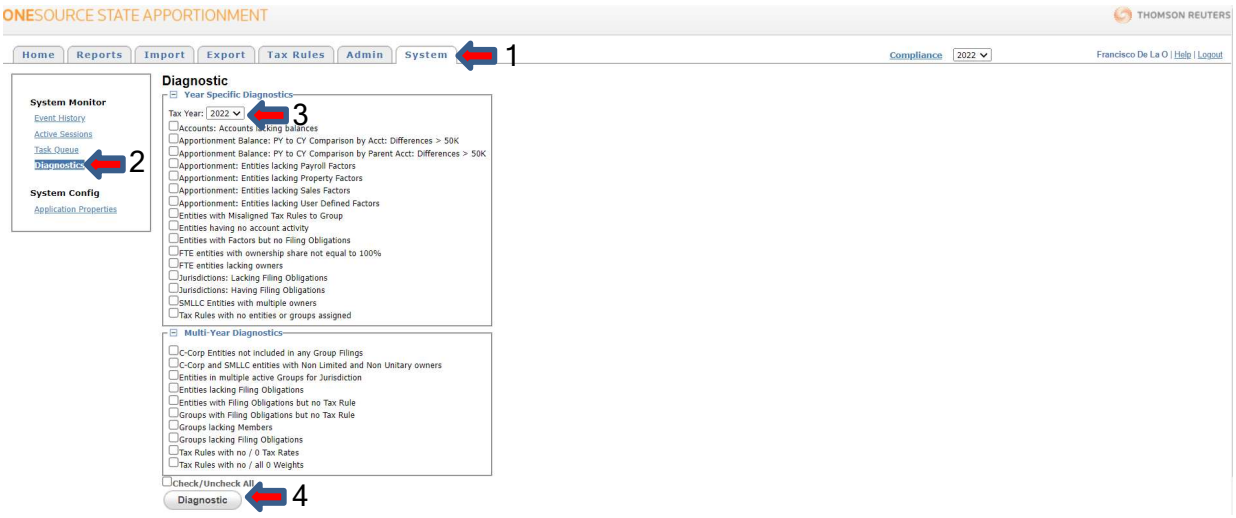
OSA provides a set of diagnostics reports designed to notify the user of potential issues with the data and settings currently defined in OSA. The output of a given diagnostic report does not necessarily represent an error. Rather, it represents a general abnormality that you should understand and, if appropriate, correct.

Diagnostic reports are most commonly used after importing data; however, you can run diagnostic reports at any time. Diagnostic reports are not the same as the error log messages that are displayed during CSV file imports. Error log messages identify problems with specific records during the import of one or more CSV files causing the import process to reject the file whereas diagnostics analyze data and settings within OSA and report on possible issues. See *Appendix D, Working with CSV Files* on page 283 for information on import error messages.

OSA provides year-specific and multi-year diagnostic reports. As expected, year-specific diagnostic reports run the selected diagnostic tests on the tax year selected whereas multi-year diagnostics analyze the data and settings across all tax years in OSA.

- **Diagnostics are available to users with the appropriate permissions. For information on how users are set up and how to change the information displayed in your User Profile, see *Chapter 9, Updating Users and Permissions* on page 176.To run a diagnostics report:**

1. Click the **System** tab.
2. In the navigation pane, under **System Monitor**, click the **Diagnostics** link. The **Diagnostics** page displays.



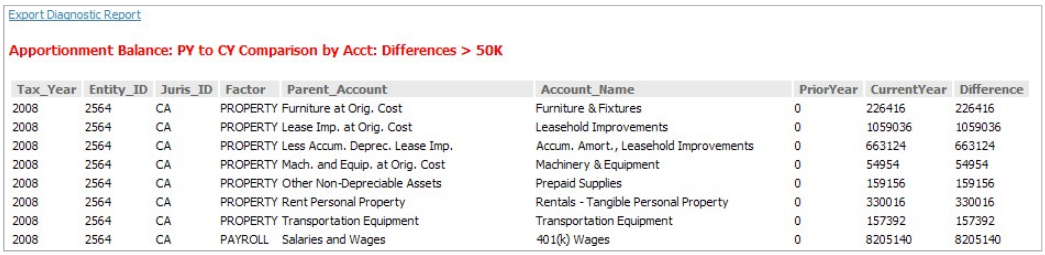
3. Select the diagnostics report(s) to run. For the year-specific diagnostics report, use the **Tax Year** drop-down list to select the tax year.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

4. Click the **Diagnostic** button to run the selected diagnostics reports. When the reports are done, a message displays at the top of the page.



The selected diagnostics reports are run and the results are displayed at the bottom of the Diagnostics page. A sample is shown next.



Tax_Year	Entity_ID	Juris_ID	Factor	Parent_Account	Account_Name	PriorYear	CurrentYear	Difference
2008	2564	CA	PROPERTY	Furniture at Orig. Cost	Furniture & Fixtures	0	226416	226416
2008	2564	CA	PROPERTY	Lease Imp. at Orig. Cost	Leasehold Improvements	0	1059036	1059036
2008	2564	CA	PROPERTY	Less Accum. Deprec. Lease Imp.	Accum. Amort., Leasehold Improvements	0	663124	663124
2008	2564	CA	PROPERTY	Mach. and Equip. at Orig. Cost	Machinery & Equipment	0	54954	54954
2008	2564	CA	PROPERTY	Other Non-Depreciable Assets	Prepaid Supplies	0	159156	159156
2008	2564	CA	PROPERTY	Rent Personal Property	Rentals - Tangible Personal Property	0	330016	330016
2008	2564	CA	PROPERTY	Transportation Equipment	Transportation Equipment	0	157392	157392
2008	2564	CA	PAYROLL	Salaries and Wages	401(k) Wages	0	8205140	8205140

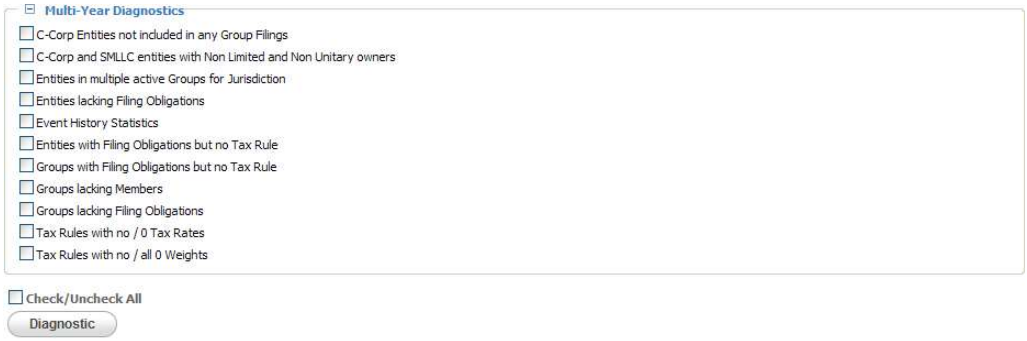
When the selected diagnostics report does not encounter the particular circumstances for which it is testing, a message displays indicating that there is no data available for the diagnostic type. For example, if you select the first diagnostics report, ¯Apportionment Entities Lacking Payroll Factors,‖ and all entities have balances for Payroll Factor accounts, the message will read ¯There is no data available for this diagnostic type.‖

You can also export the results to a comma-delimited file (.csv), as explained next.

► **To export a diagnostics report to a file:**

The results of the selected diagnostic reports appear directly on the Diagnostics page in OSA. However, in addition, you can export the diagnostics report to comma-delimited file (.csv).

Once the selected diagnostics reports are run and the results are displayed, OSA provides an **Export Diagnostics Report** link at the top of the results. To export the report, click the link.





Tax_Year	Entity_ID	Juris_ID	Factor	Parent_Account	Account_Name	PriorYear	CurrentYear	Difference
2008	2564	CA	PROPERTY	Furniture at Orig. Cost	Furniture & Fixtures	0	226416	226416
2008	2564	CA	PROPERTY	Lease Imp. at Orig. Cost	Leasehold Improvements	0	1059036	1059036
2008	2564	CA	PROPERTY	Less Accum. Deprec. Lease Imp.	Accum. Amort., Leasehold Improvements	0	663124	663124
2008	2564	CA	PROPERTY	Mach. and Equip. at Orig. Cost	Machinery & Equipment	0	54954	54954

The diagnostics report is exported to a comma-delimited file called DiagnosticReport.csv. OSA will prompt you to view the file using the software program specified as the default program for viewing CSV files. For instructions on changing the default program for viewing CSV files, see section *D.2.2 Changing File Type Association* on page 286.

A.4.1 Diagnostics Report Descriptions

Year-Specific Diagnostics Reports

Diagnostics Report	Description
Apportionment Balance: PY to CY Comparison by Acct: Differences > 50K	Compares each prior tax year sub-account balance with the current year sub-account balance and reports any change greater than $50,000.
Apportionment Balance: PY to CY Comparison by Parent Acct: Differences > 50K	Compares each prior year parent account balance (sum of all sub-accounts balances assigned to a given parent account) with current year parent account balance and reports any change greater than $50,000.
Apportionment: Entities Lacking Payroll Factors Apportionment: Entities Lacking Property Factors Apportionment: Entities Lacking Sales Factors Apportionment: Entities Lacking User Defined Factors	It is expected for an entity to have balances for accounts in all three standard apportionment factors (Property, Payroll, and Sales). Therefore, this diagnostics report identifies any entities that have no balance or zero balances across all accounts for the selected factor type.
Entities with Misaligned Tax Rules to Group	Identifies entities that have tax rules that are not in accordance with the tax rules associated with the jurisdiction in the group(s) it is a member of.
Entities with Factors but no Filing Obligations	In general, if an entity has balances for Property, Payroll, and/or Sales factors in a given jurisdiction, then the entity would be expected to have nexus in that jurisdiction. Therefore, this diagnostics report identifies any entities that have account balances for factors in a state but do not have nexus in that jurisdiction.
FTE Entities with ownership share not equal to 100% FTE Entities lacking owners	Typically, OSA expects that if you add an FTE, you will also identify the owning entity or entities and that the ownership percentage will total 100%. FTE Entities lacking owners: This diagnostics report identifies any flow-through entities that do not have any owner entities assigned. FTE Entities with ownership share not equal to 100%: A partnership cannot have more than 100% ownership, and while there are valid reasons why the ownership percentage might be assigned at less than 100% total, this diagnostics report identifies any flow-through entities with total ownership share less than 100%.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Diagnostics Report	Description
Jurisdictions: Lacking Filing Obligations	There are some states where having no obligations is expected because they do not levy Corporate State Income Taxes (i.e., Nevada, South Dakota) or you may not have companies doing business in the state. However, this diagnostics report lists any jurisdictions defined in OSA that do not have any entities or groups with nexus in that jurisdiction.
Jurisdictions: Number of Filing Obligations	This diagnostics report lists all the jurisdictions defined within OSA and the number of entities and groups with nexus in that jurisdiction.
SMLLC Entities with multiple owners	Identifies SMLCC's with more than one owner assigned.
Tax Rules with no entities or groups assigned	This diagnostics report identifies any unused tax rules. Unused tax rules could possibly indicate missed entity assignments (cases where a tax rule should have been assigned to an entity but wasn't).

Multi-Year Diagnostics Reports

Diagnostics Report	Description
C-Corp Entities not included in any Group Filings	This is a list of entities of type C-Corp that are not included in any Groups. There are tax reasons why an entity may or may not be included in a particular group, but in general most of a client's corporations will be included in at least one group. This diagnostic helps identify any entities (possibly newly acquired entities) that may have slipped thru the cracks when setting up the group membership for the latest tax year.
C-Corp and SMLLC entities with non-Limited and non-Unitary owners	When adding entities and defining ownership, you assign the owning entities and the percentage of ownership. Two additional characteristics of ownership are whether the owner is a Limited or General Partner and whether the owned entity's business is Unitary or Non-Unitary to the owner. This diagnostics report identifies any C-Corp or SMLLC entities with owners that are not a) Limited Partners or b) Unitary. The significance is that for these entities, typically, any owners should have the characteristics of Limited and Unitary; therefore, this report identifies unusual relationships.
Entities in multiple active Groups for Jurisdiction	Identifies entities that are members of more than one filing group in a given jurisdiction.
Entities lacking Filing Obligations	Typically, an entity will have at least one filing obligation (nexus in at least one jurisdiction), and this diagnostics report identifies entities that do not have nexus in any jurisdictions.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Diagnostics Report	Description
Event History Statistics	Provides a summary of system usage patterns based on the Event History record.
Entities with Filing Obligations but no Tax Rule	Entity has nexus within a given jurisdiction but no OSA tax rule assigned. The entity must have a tax rule assigned in order for OSA to calculate the apportionment factor in that jurisdiction.
Groups with Filing Obligations but no Tax Rule	Group has nexus within a given jurisdiction but no OSA tax rule assigned. The group must have a tax rule assigned in order for OSA to calculate the apportionment factor in that jurisdiction.
Groups lacking Members	This diagnostics identifies any instances where a user has created a group filing, but has not added any entities to the group.
Groups lacking Filing Obligations	Typically, an entity will have at least one filing obligation (nexus in at least one jurisdiction), and this diagnostics report identifies entities that do not have nexus in any jurisdictions.
Tax Rules with no / 0 Tax Rates	Typically, tax rules should specify a tax rate. This diagnostics report identifies any tax rules that do not. There are jurisdictions where a zero rate is expected because they do not levy corporate tax returns (i.e., foreign, NV, PR, SD, WA, WY, OH-RITA).
Tax Rules with no / all 0 Weights	The expectation is that at least one apportionment factor will have a non-zero weight. This diagnostics report identifies rules where all factors have a zero weight, which effectively means that the total apportionment factor would calculate to 0.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

B Custom Data Imports

Appendix B covers OSA's custom import feature. This feature enables you to create custom import templates and data translation tables (data maps) for purposes of importing OSA account data or apportionment percentages and tax rates from an Excel or comma-delimited text file (.csv). These files are typically exported from other tax systems (e.g., Compliance, Provision, and Planning). This appendix includes the following sections:

- **B.1: Overview**
- **B.2: Managing Import Templates**
- **B.3: Managing Data Maps**
- **B.4: Using a Custom Import Template**

B.1 Overview

Import Templates define the Data Mappings to be used when importing data from a given source. Similar to the custom export capabilities, a custom transform can be defined to run on import data. This ability enables OSA to handle nearly any type of input format. Typically, custom import templates are paired with custom import scripts to read and manipulate data from source XLS files. Contact Professional Services if you have any questions or need assistance generating transformations.

Data map is the term used in OSA to describe lookup tables created and stored in OSA to translate the value in the import file to its corresponding field in OSA. For example, an account may be called *Accumulated Depreciation Buildings* in another system, but be called *Less Accum. Deprec. Buildings* in OSA. You can create entity, jurisdiction, and account maps.

Data maps offer a great deal of flexibility. For example, you can use an account map to map two separate import accounts to the same OSA account. Maps can also be used to indicate data that should be excluded from the import. You can create multiple maps for all three types of maps to accommodate different originating systems' values. You may also use the same data map in multiple import templates.

Once you create a data map, you cannot delete it, but you can make it inactive. Data maps are specific to the current year, but you can import and export the data maps themselves, so you do not have to re-create them year-to-year. Data maps are the core of the import feature and it is important that you understand the data structure in both the originating system and OSA in order to map the data optimally.

Import Template is the term used in OSA to describe the format and settings used for a given custom import file. When creating an import template, you are asked to specify which data maps (if any) should be used.

To create a custom import template or data maps, users require both Import tab access and Custom Import/Export data type permissions. To use the import templates, users require Import tab access and Entities, Account Data, and/or Groups data type access, depending on the type of template it is. In addition, the entities and groups they can choose to import are governed by a user's entity/group access list (the list of entities and groups the user has permission to view). Refer to *Chapter 9, Updating Users and Permissions* on page 176 for information on user permissions.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

B.2 Managing Import Templates

To create import templates, you reference the appropriate data maps. You can delete import templates as well as update the options and change the data maps it references.

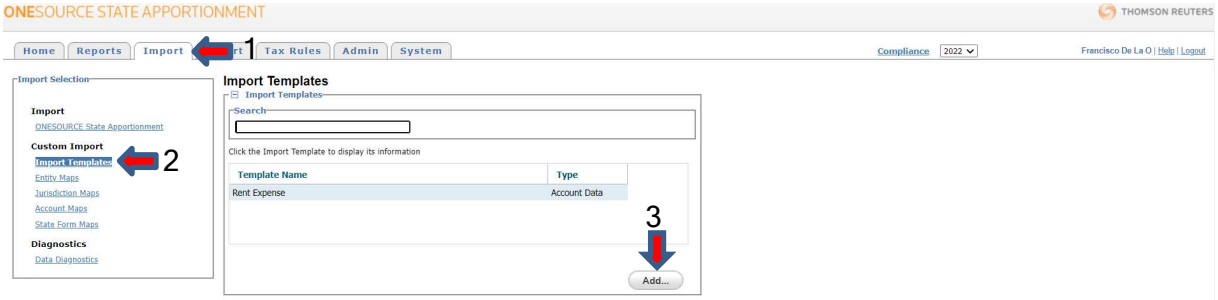
The mappings you can specify for the import template are:

Mappings	
Entity, Account, and/or Jurisdiction Map	Select the data maps that apply to this import template.

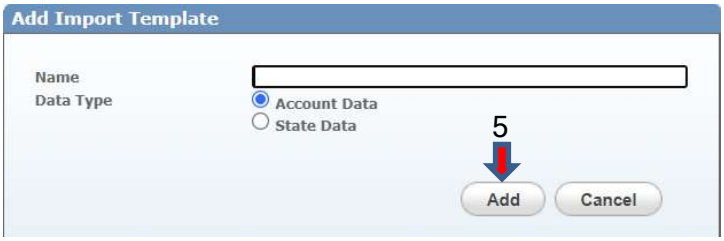
B.2.1 Creating an Import Template

► **To create an import template:**

1. Click the **Import** tab.
2. In the navigation pane, under **Custom Import**, click the **Import Templates** link. The **Import Templates** page displays.



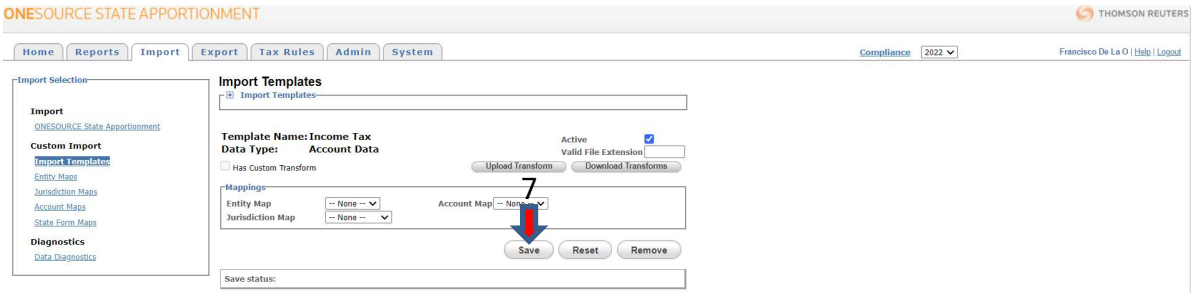
3. Click the **Add…** button. The **Add Import Template** dialog displays.



4. Enter the name for the template.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

5. Click the **Add** button (**Cancel** abandons the add operation). The template is created and the **Import Templates** panel closes, leaving the options and mappings page displayed, as shown next.



6. Select the desired entity, jurisdiction, and/or account maps.
7. Click the **Save** button (**Reset** undoes any changes made since the last save operation).

   The Save status box displays a message indicating whether or not the operation was successful, and if not, what error occurred.

B.2.2 Editing an Import Template

► **To edit an import template:**

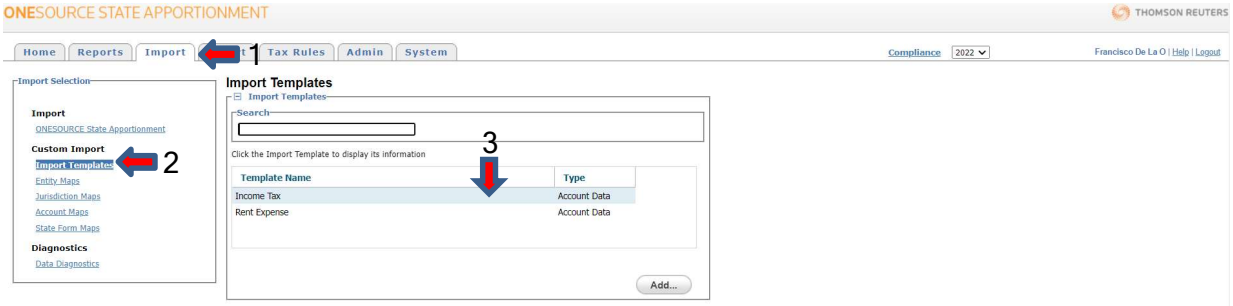
1. Access the **Import Templates** page, as described in Steps 1 and 2 above.
2. Click to highlight and select the template to edit. The options and mappings for the template display.
3. Edit the desired options and mappings.
4. Click the **Save** button (**Reset** undoes any changes made since the last save operation).

   The Save status box displays a message indicating whether or not the save operation was successful, and if not, what error occurred.

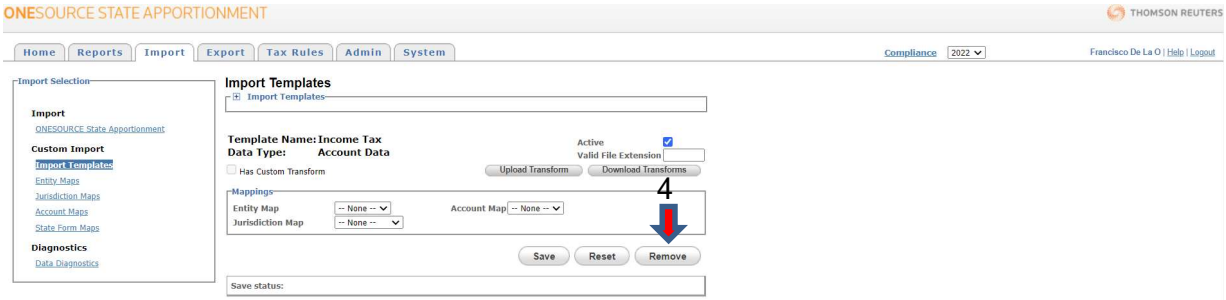
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

B.2.3 Deleting an Import Template

1. Click the **Import** tab.
2. In the navigation pane, under **Custom Import**, click the **Import Templates** link. The **Import Templates** page displays.



3. Click to highlight and select the template to delete.



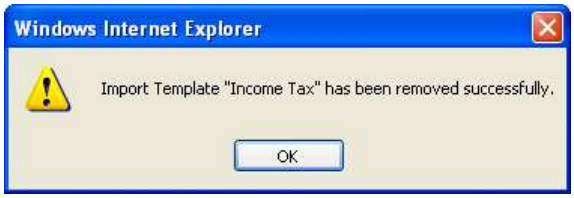
4. In the template page, click the **Remove** button. A confirmation dialog displays.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

5. Click the **OK** button to delete the template (**Cancel** abandons the deletion).

   When you click the **OK** button, a dialog displays indicating that the template was removed. It is also removed from the list of templates available in the Import tab.



B.3 Managing Data Maps

Data maps are year-specific and apply only to the data for the current year; you need to create a data map for each year, as necessary. When you create a map, the year is already specified (as the current year) and you are asked to provide the following information:

- Name for Map
- Whether or not the map is active

Once you create the map, you then map the corresponding data elements. How to do both is described next.

You cannot delete data maps. This is so OSA can preserve a complete audit trail. You can, however, inactivate a data map. Also, you can export the data map to a CSV file as well as import it back into OSA; this means that once you have created a data map, you do not have to re-create it for the next year. You can also edit the map using a CSV file editor such as Excel.

If you try to use a custom import template that references a data map that is either inactive or that has an unmapped element in it, OSA displays a warning message identifying the problem.

B.3.1 Creating Data Maps

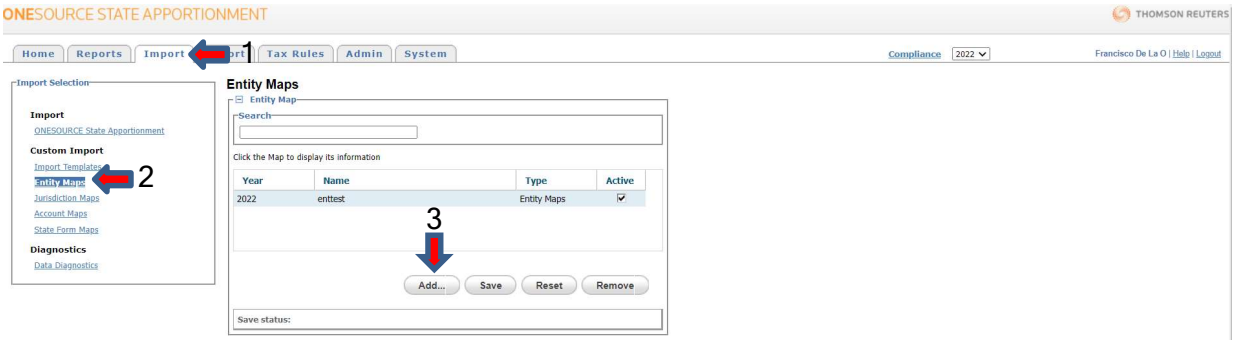
You can create entity maps, jurisdiction maps, and account maps. Data maps indicate where the data from the originating system (e.g., **ONE**SOURCE Income Tax among others) will be placed in the current system (OSA).

The mechanics of creating each type of data map are the same, so they are covered here once. However, the types of information you need to map differ for each type of data map; therefore, each data map has its own section to describe the fields.

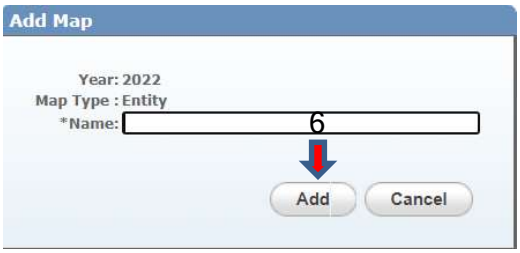
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To create a data map:**

1. Click the **Import** tab.
2. In the navigation pane, under **Custom Import**, select the type of data map to create: **Entity Maps**, **Jurisdiction Maps**, or **Account Maps**.



3. Click the **Add…** button. The **Add Map** dialog displays.

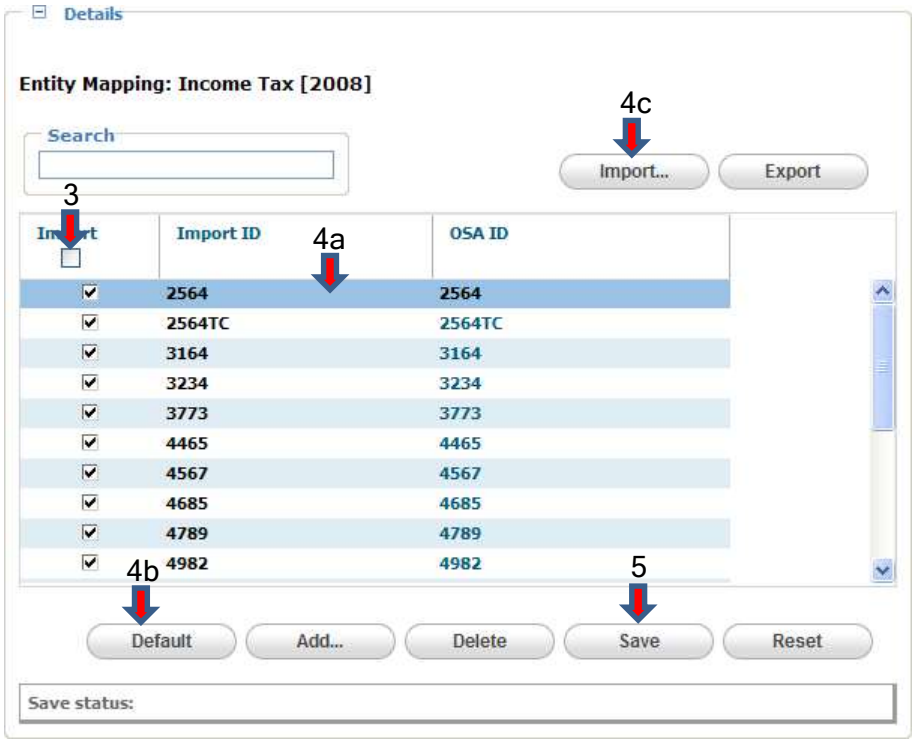


4. Enter the name for the map.
5. By default, the map is active. If you want to create an inactive map, click to deselect the **Active** check box.
6. Click the **Add** button (**Cancel** abandons the add operation).

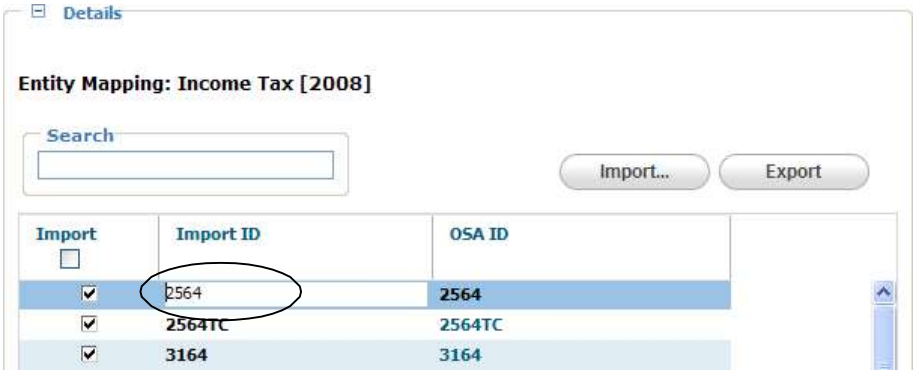
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To perform and save the data element mapping:**

1. Access the appropriate data map page as described in Steps 1 and 2 above.
2. Click to select the map to edit. The mapping table displays underneath in the **Details** panel. The example below is for an Entity Map called Income Tax.



3. For each record you want to import, ensure the **Import** check box contains a checkmark. Use the check box in the column header to select/de-select all the check boxes.
4. For the columns that start with the word ¯Import,‖ you need to fill in the appropriate name/value for each field. You can do this in three ways:
   a. Double-click in the field and type the value manually.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

b. Click the **Default** button. OSA fills all the import fields with the OSA names/values. You can then make any necessary edits manually.

c. Import an existing mapping file by clicking the **Import…** button. For instructions on importing and exporting data maps, see section *B.3.3 Importing/Exporting Data Maps* on page 256.

5. When you are done filling the import fields with the desired names/values, click the **Save** button (**Reset** undoes any changes made since the last save operation).

   When you click the **Save** button, the Save status box displays a message indicating whether or not the operation was successful, and if not, what occurred

Entity Maps

When creating an entity map, you are asked to map the following fields:

Incoming ID	OSA Field	Description
Import ID	OSA ID	Entity ID

Jurisdiction Maps

When creating a jurisdiction map, you are asked to map the following fields:

Incoming ID	OSA Field	Description
Import ID	OSA ID	Jurisdiction ID

Account Maps

When creating an account map, you are asked to map the following fields:

Incoming ID	OSA Field	Description
Import ID	Account	Account the amount is imported into.
None	Jurisdiction	Jurisdiction the entry is imported into.
None	Multiplier	The amount imported is multiplied by this value.
None	Parent Account	N/A. It is not mapped to an export field. It is included in the table to facilitate identification of the OSA field.
None	Factor	Apportionment Factor under which the account resides.
None	Account ID	N/A

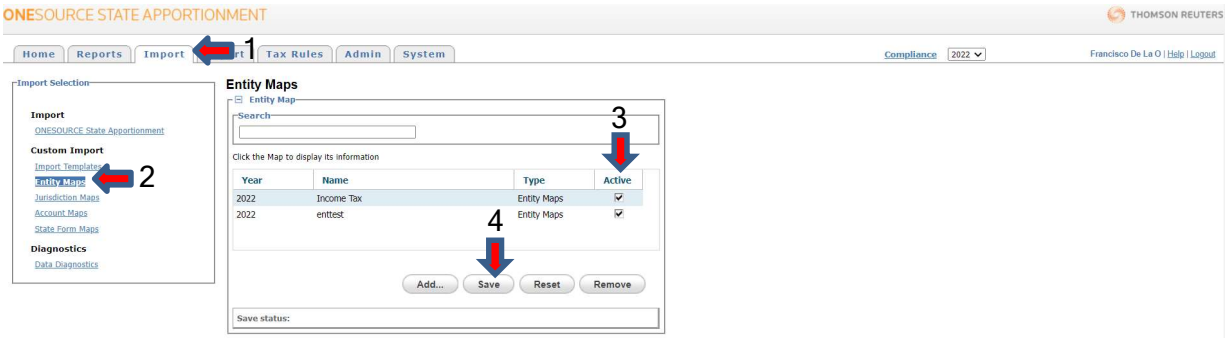
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

B.3.2 Inactivating/Activating Data Maps

You cannot delete a data map once you have created it. However, you can inactivate it. Once you inactivate a data map, you cannot reference it from an import template. And, if an existing import template references a data map that you subsequently make inactive, trying to use that import template will generate an error message for the user indicating the type of data map and that it is inactive.

► **To inactivate/activate a data map:**

1. Click the **Import** tab.
2. In the navigation pane, under **Custom Import**, select the desired data map type: **Entity Maps, Jurisdiction Maps,** or **Account Maps.**



3. From the data maps table that displays, click the **Active** check box for the data map whose status you want to change. A check mark indicates that the map is active.
4. Click the **Save** button.

   Once you click the **Save** button, the data map is updated. The Save status box displays a message indicating whether or not the operation was successful, and if not, what error occurred.

B.3.3 Importing/Exporting Data Maps

You can export the data mapping to a comma-delimited (CSV) file. This is useful for reviewing the mapping, editing it (since you can use Excel and its editing features), or for importing it for use in another OSA tax year. Once you have exported the mapping to a file, you can then import it.

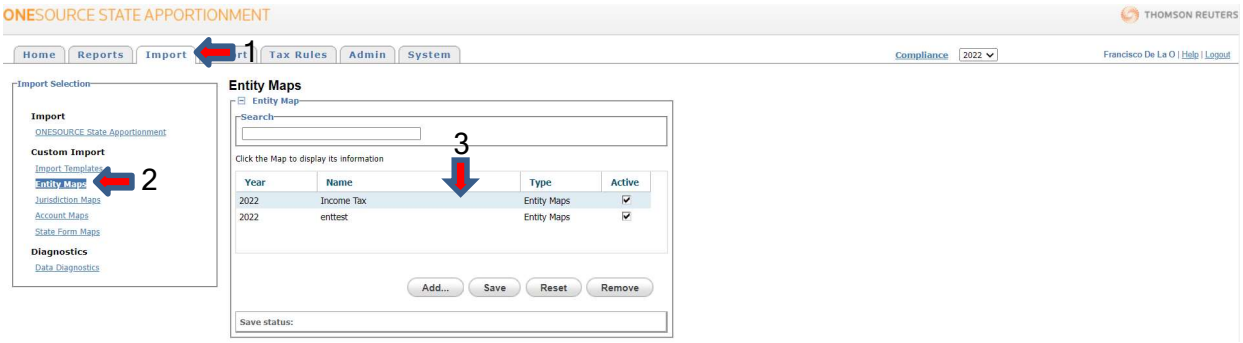
For the entity map CSV file, OSA requires only that Entity ID be the second column, and that the Entity IDs be valid and unique entries. OSA populates the Entity Name and FEIN fields from the OSA database; it does not populate these values from the imported file and, therefore, it is unimportant what is contained in the OSA Entity Name and OSA FEIN columns in the CSV file. The other fields are populated directly from the imported CSV file and OSA places no restrictions on the content.

The default file names for the exported map CSV files are entity_maps.csv, jurisdiction_maps.csv, and account_maps.csv. If desired, you can change the name of a map file when saving it during export.

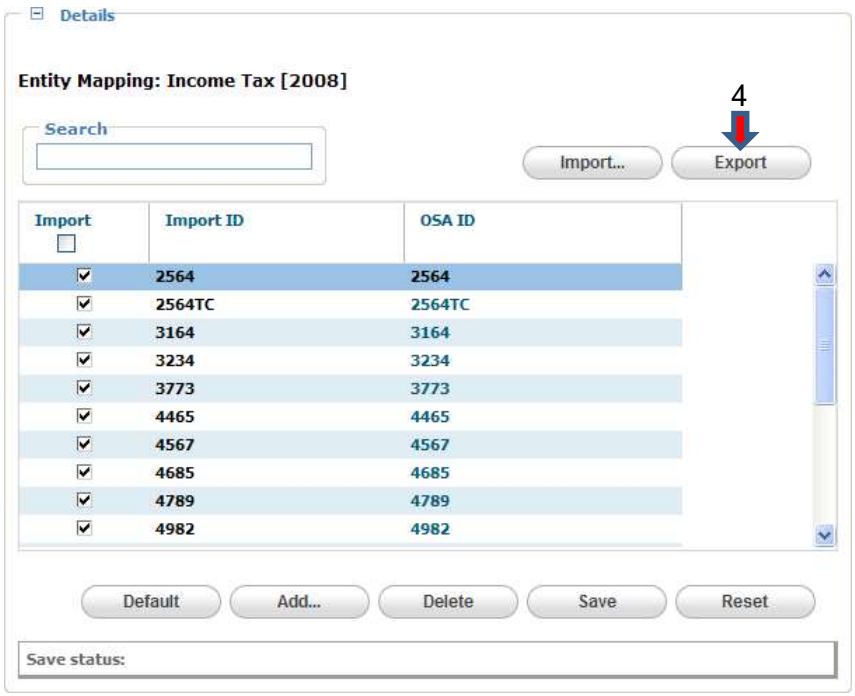
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To export the data mapping:**

1. Click the **Import** tab.
2. In the navigation pane, under **Custom Import**, select the desired data map type: **Entity Maps, Jurisdiction Maps,** or **Account Maps**.



3. From the data maps table that displays, click the data map for which you want to export the mapping. The **Details** panel displays underneath the map table.



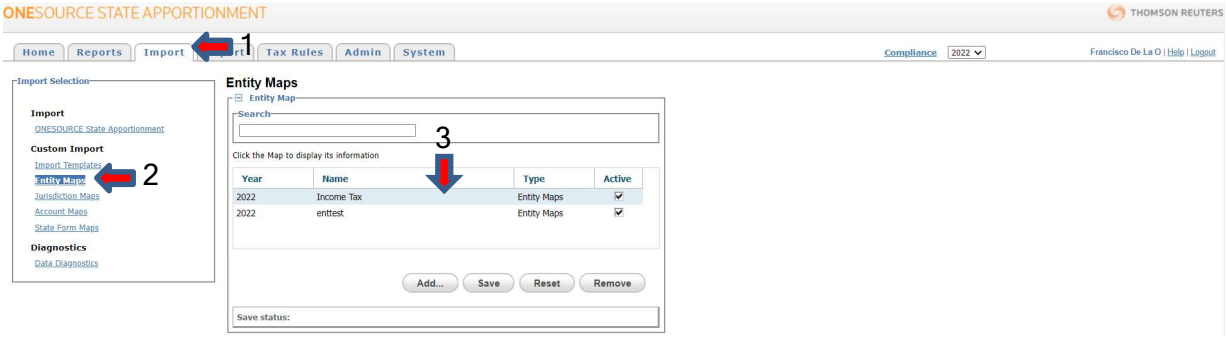
4. Click the **Export** button. The file is exported to a CSV file. You are asked whether or not you want to open or save the file. If you choose to save the file, you are then asked to browse and select the folder in which to save the file. You may then also rename the file from the default, if desired.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

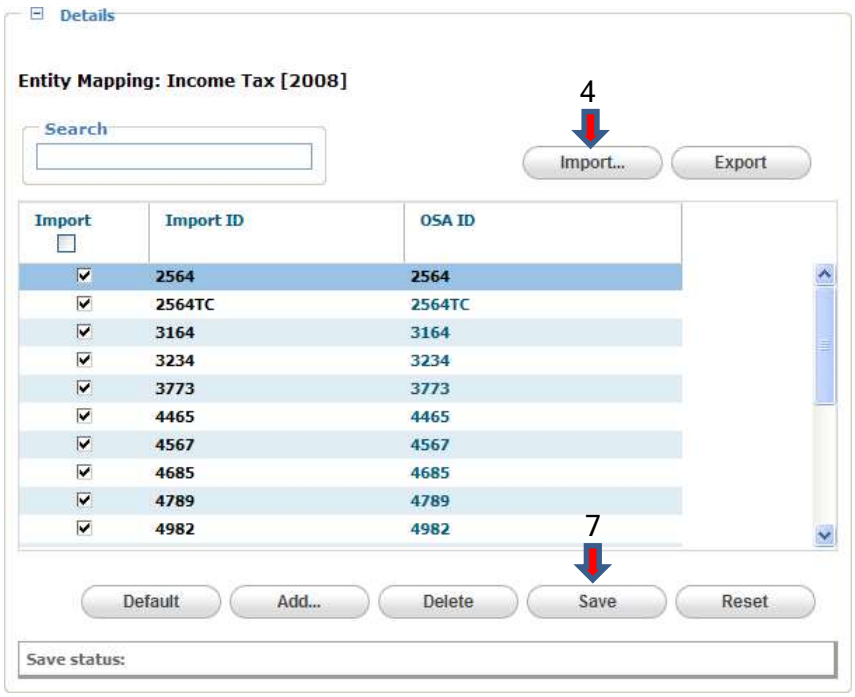
If the file is not exported successfully, it may be that your browser does not allow pop-ups and/or is blocking downloads from OSA. Refer to section *D.3.1 Exporting Files* on page 288 for instructions on allowing pop-ups and downloads from OSA.

► **To import the data mapping:**

1. Click the **Import** tab.
2. In the navigation pane, under **Custom Import**, select the desired data map type: **Entity Maps, Jurisdiction Maps,** or **Account Maps.**



3. From the data maps table that displays, click the data map for which you want to import the mapping. The **Details** panel displays underneath the map table.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

4. Click the **Import…** button. The **Import Map from File** dialog displays, prompting you to enter the file path and name.



5. Click the **Browse** button to navigate to and open the file.
6. When the file path and name are listed in the **File Name** box, click the **Import** button (**Cancel** abandons the import operation). When the import operation is successful, you will see the data fields update in the **Details** table.
7. Click the **Save** button.

   In order to retain the imported values, you must click the Save button. Import only updates the values on the screen.

B.4 Using a Custom Import Template

When custom import templates are created, they are listed for use in the Import tab. In the Import tab, the template is available when importing Account Data in the **ONE**SOURCE State Apportionment area.

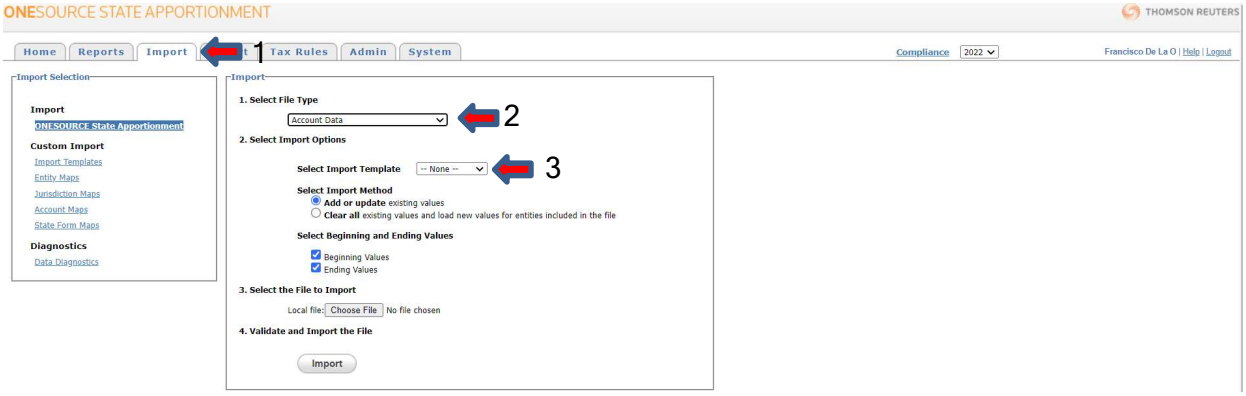
To use the import template, you will require permissions to the Import tab in addition to Account Data and Entities data type permissions. If the template is set up to import Group data, then Groups data type permissions is also required.

Also, during import, you can save and name the import options you choose in order to import the same data set again in the future. This is particularly helpful with large data sets when you want to select the same subset of data each time. Saved options are user specific and only available to the user who created them.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To use a custom import template:**

1. Click the **Import** tab.
2. Select **Account Data** from the **FileType** drop-down.



3. Specify the following.
   a. Select the desired custom import template to map the account data.
   b. Whether to add to and update the existing account data or clear the existing data and replace it with the data in the file. Select the radio button for the desired choice.
   c. Whether to update only beginning values, only ending values, or both. Place a check mark in the check box for the values you want to update.
4. For the **Select the File to Import** text box, click the **Browse** button. A dialog appears allowing you to navigate to and select the file for import. Find the file and click the **Open** button
5. Once the file name and path appear in the **Select the File to Import** text box, click the **Import** button.

   OSA opens the specified file(s), and begins the import process. This might take from a few to many minutes depending on the size of the files being imported.

   If the import is successful, a message to that effect is displayed. At this point, you should run the recommended diagnostics to ensure data integrity. To do so, select the **Diagnostics** link. Refer to *Appendix A, System Monitoring* on page *230* for information on how to run and interpret the diagnostic reports.

   If there are errors, you are notified and the errors are listed. Refer to *Possible Import Errors* in section *D.3.2 Importing Files* on page 292.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

C Custom Data Exports

Appendix C covers OSA's custom export feature. This feature enables you to create custom export templates and data translation tables (data maps) for purposes of exporting OSA account data or apportionment percentages and tax rates to an Excel or comma-delimited text file (.csv) for import into other tax systems (e.g., Compliance, Provision, Planning). This appendix includes the following sections:

- **C.1: Overview**
- **C.2: Managing Export Templates**
- **C.3: Managing Data Maps**
- **C.4: Using a Custom Export Template**

C.1 Overview

With OSA's custom export feature, you create export templates and data maps to define the file format and types of data to be contained in your custom export.

Data map is the term used in OSA to describe lookup tables created and stored in OSA to translate the value in the OSA field to its corresponding value in the target system. For example, an account may be called *Less Accum. Deprec. Buildings* in OSA, but be called *Accumulated Depreciation Buildings* in the destination system. You can create entity, jurisdiction, account, and eliminations data maps.

Data maps offer a great deal of flexibility. For example, you can use an account map to map two separate OSA accounts to the same destination system account. In this case, the export will not only translate the Account ID, but will also sum the balances together in the output file. Maps can also be used to indicate data that should be excluded from the custom export file and to indicate whether a particular account's balance should be positive or negative in the output file. You can create multiple maps for all four types of maps to accommodate different destination systems' values. You may also use the same data map in multiple export templates.

Once you create a data map, you cannot delete it, but you can make it inactive. Data maps are specific to the current year, but you can import and export the data maps themselves, so you do not have to re-create them year-to-year. Data maps are the core of the export feature and it is important that you understand the data structure in both OSA and the target system in order to map the data optimally.

Export Template is the term used in OSA to describe the format and settings used for a given custom export report file. When creating an export template, you are asked to specify various settings including the template category (compliance, tax accounting, planning, or other), the output format (Excel or CSV file), the type of information to export (account data or apportionment percentages and tax rates), the logic rules (e.g., apply account tax rules, capitalize rent, rollup division to parent), how to handle beginning and ending data values (for account data export templates), and which data maps (if any) should be used. All export templates are required to use an account map, however the use of entity, jurisdiction, and elimination maps are optional. Finally, to format the output, you are presented with all the possible fields and asked to organize and name the report column(s).

To create a custom export template or data maps, users require both Export tab access and Custom Import/Export data type permissions. To use the export templates, users require Export tab access and Entities, Account Data, and/or Groups data type access, depending on the type of template it is. In addition, the entities and groups they can choose to export are governed by a user's entity/group access list (the list of entities and groups the user has permission to view). Refer to *Chapter 9, Updating Users and Permissions* on page 176 for information on user permissions.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

C.2 Managing Export Templates

To create export templates, you specify the options and settings, reference the appropriate data maps, and format the output columns. You can delete export templates as well as edit the settings, change the data maps it references, and update the output format.

The options and settings you can specify for the export template are listed in the following table.

Field	Values and/or Description
Options	Applies to Account and Apportionment templates; does not apply to Rollover templates.
Category	Compliance, Tax Accounting, Planning, Other. This enables you to organize your templates into one of four categories. Your choice has no effect on the template except that the template is displayed under this category in the Export tab.
File Format	CSV, Excel. Format in which to export the data. Choose the file format easiest to use for your purposes, e.g., to import into your target system.
File Option	Single Consolidated File, One File for Each Entity. Choose to export the data for all entities in one consolidated file or in multiple files with one file for each entity, in which case the files are added to a compressed file in ZIP format for download.
Mappings	
Entity, Account, Jurisdiction, and/or Elim Map	Select the data maps that apply to this export template. When creating an Account Data template, at minimum you must specify an Account Map.
Account Data Options	For use when creating an Account Data export template.
Export Data For: Entities, Divisions, Groups, Eliminations	Specifies whether or not to export account data for entities, divisions, groups, and/or eliminations. A check mark indicates data will be exported. In order to export data for divisions, you must also export entity data.
Export EOY/BOY Values As:	
Separate Columns for the Same Year	In the output, separate columns are included for beginning and ending values.
Separate Rows for Current and Prior Year	In the output, beginning and ending balances are included in different rows and the tax year field is used to distinguish between the years.
Single Amount	Only ending balances are included in the output. Only the In-State balances are included for accounts set up with a calculation method of Numerator Only or Both while only the Everywhere balances are included for accounts with a calculation method of Denominator Only.
Raw Data	Data is exported as it resides in OSA. You do not have the ability to specify the columns to output.
Logic Rules:	
Apply Account Tax Rules	When checked, OSA applies the account inclusion and exclusion lists specified by the assigned tax rule. Any excluded accounts are not included.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Field	Values and/or Description
Capitalize Rent	When checked, specifies that OSA should apply the rent multiplier to the rent accounts.
Include Zero Balances	When checked, the export includes accounts with zero balances. **IMPORTANT!** This option can take significantly longer to run and can result in very large file sizes.
Don‘t Aggregate Data	When checked, the contributions from each division and/or owned flow-through entity are separated into their own rows in the export file, with the contributing entity's ID listed as the Source ID. By default, this is not checked, and all amounts for a given entity/jurisdiction/account are consolidated and the Source ID in the output file is listed as AGGREGATED. Make sure to include the Source ID field in the export format when using this option.
Rollup Division to Parent	When checked, and divisions are included, specifies that data for divisions should be rolled up to parent and not listed separately.
Include Partnership Flows	When checked, OSA flows the balances from flow-through entities to the parent.
Keep SMLLC Flow Separate	This option, when used in conjunction with the ¯Include Partnership Flows‖ option, does not flow SMLLC data into the partners. Instead, the SMLLCs balances are listed separately in the output file. This is used in cases where SMLLCs are treated more like divisions in a compliance system and you want to keep the SMLLC data separate.
Flow All Partnerships	When checked, all partnership amounts flow in the export file irrespective of the partnership rules to allocate or treat partnerships as C-Corps.
Apportionment Data Options for TaxStream	For use when creating a TaxStream Apportionment export template; does not apply to non-TaxStream Apportionment templates.
Export Data For: Entities, Divisions, Groups, Eliminations	Specifies whether or not to export account data for entities, divisions, groups, and/or eliminations. A check mark indicates data will be exported. In order to export data for divisions, you must also export entity data.
Apportionment % Output:	Select neither option to output the entity‘s own apportionment % in all jurisdictions.
Use Group % for Members	Use the group‘s apportionment % (vs. the entity‘s own apportionment %) for jurisdictions in which the entity is a member of a group.
Use Parent % for Divisions and SMLLCs	Use the parent‘s apportionment % (vs. the Division or SMLLCs own apportionment %) for jurisdictions in which the parent files.
Rollover Options	For use when creating a Rollover export template.
Export EOY/BOY Values As:	
Compliance (Ending to Beginning)	Exports current account data and ownership % ending values as the beginning values in the output file; ending values are empty.
Copy Beginning and Ending	Creates an exact copy of account data and ownership %.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Field	Values and/or Description
Use Ending for Both	Exports current account data and ownership % ending values as the both the beginning and ending values, where appropriate, in the output file.

The columns available for you to use depend on which template type you are creating, Account Data, Apportionment % and Tax Rates, or Rollover and further, which EOY/BOY values option you choose for an Account Data or Rollover template. The possible columns available are listed in the table below.

Column Header	Description
Account and non-TaxStream Apportionment Templates	
Tax Year	Identifies the tax year.
Entity FEIN	The FEIN for the entity. It is blank for divisions and groups.
Entity ID	Entity ID.
Entity Name	Entity Name.
Source ID	Entity ID for any divisions and flow-through entities owned by the primary entity and contributing to the primary entities balances. Should be included when you specify that you do not want to aggregate data (in the Logic Rules for an Account Data template).
Source Type	Type of entity identified by the Source ID: Division, LP, GP, LLP, LLC, or SMLLC.
Jurisdiction ID	Jurisdiction ID.
Jurisdiction Name	Jurisdiction Name.
User Defined	Any field entered by the user. When added, you should specify a Default Value for it. This default value is then included with each row.
Account Data Template Only	
Factor	Apportionment factor in which the account resides.
Account ID	Account ID (optional field when adding an account to OSA).
Account Data Template Only	And Export BOY/EOY values set to: Separate Columns for the Same year
BOY In-State Amount	Beginning values, In-State amount.
EOY In-State Amount	Ending values, In-State amount.
BOY Everywhere Amount	Beginning values, Everywhere amount.
EOY Everywhere Amount	Ending values, Everywhere amount.
Account Data Template Only	And Export BOY/EOY values set to: Separate Rows for the Current and Prior Year
In-State Amount	In-State amount for the period specified by the Tax Year column in the file.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

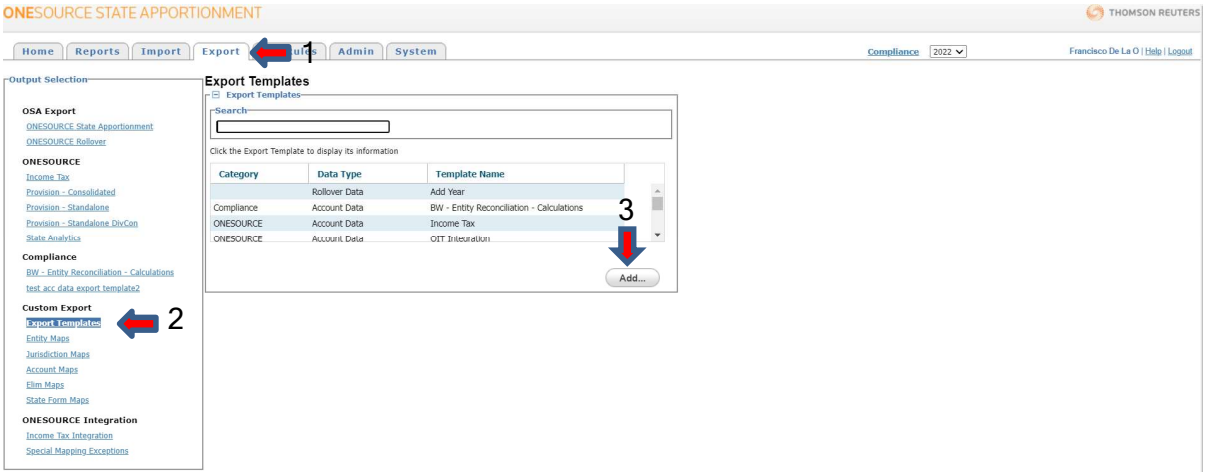
Column Header	Description
Everywhere Amount	Everywhere amount for the period specified by the Tax Year column in the file.
Account Data Template Only	And Export BOY/EOY values set to: Single Amount
Amount	Ending values. In-State amounts for accounts with calculation type set to Both or Numerator. Everywhere amounts for accounts with calculation type set to Denominator. Used for exporting to CorpTax Compliance.
Apportionment Template Only	Apportionment templates other than TaxStream
Apportionment %	Apportionment percentage.
Tax Rate %	Tax rate percentage.

When creating an Account Data template, if you choose Raw Data as the way to export EOY/BOY values, then you do not have the ability to specify your columns. The data is output how it is stored within OSA with all columns present.

C.2.1 Creating an Export Template

► **To create an export template:**

1. Click the **Export** tab.
2. In the navigation pane, under **Custom Export**, click the **Export Templates** link. The **Export Templates** page displays.

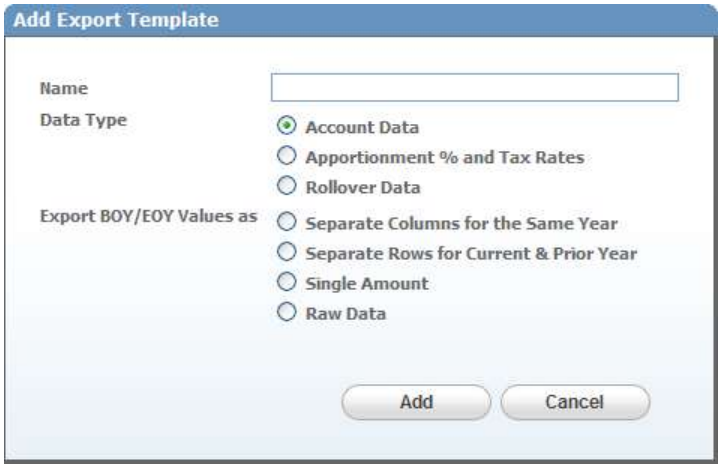


3. Click the **Add…** button. The **Add Export Template** dialog displays.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

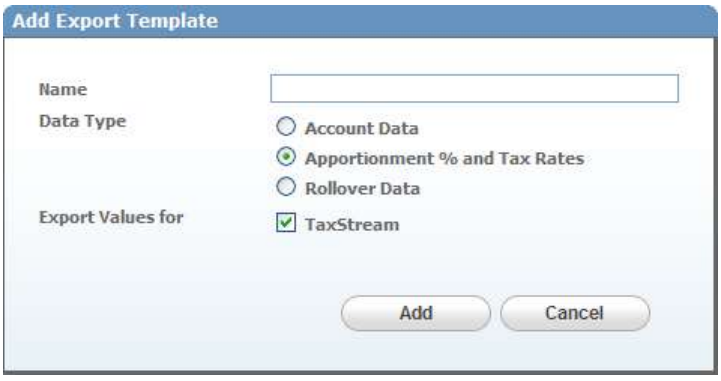
4. **Account Data template**

   a. Enter the name for the template, select **Account Data** as the data type, and select how to treat beginning and end of year values.



5. **Apportionment % and Tax Rates template**

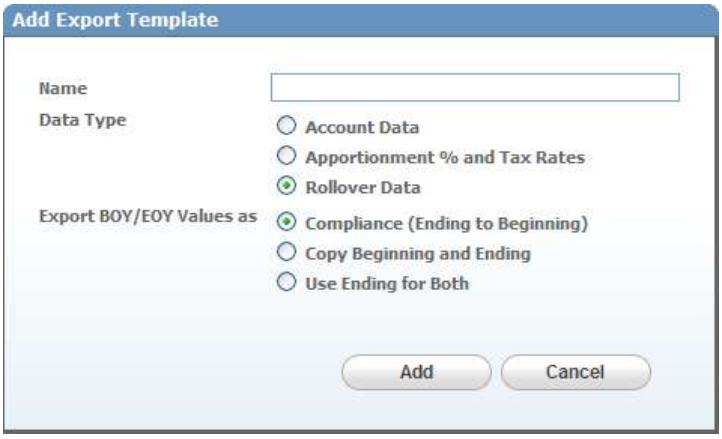
   a. Enter the name for the template, select **Apportionment % and Tax Rates** as the data type, and select whether or not this template will be used to export data directly to **ONE**SOURCE TaxStream Provision.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

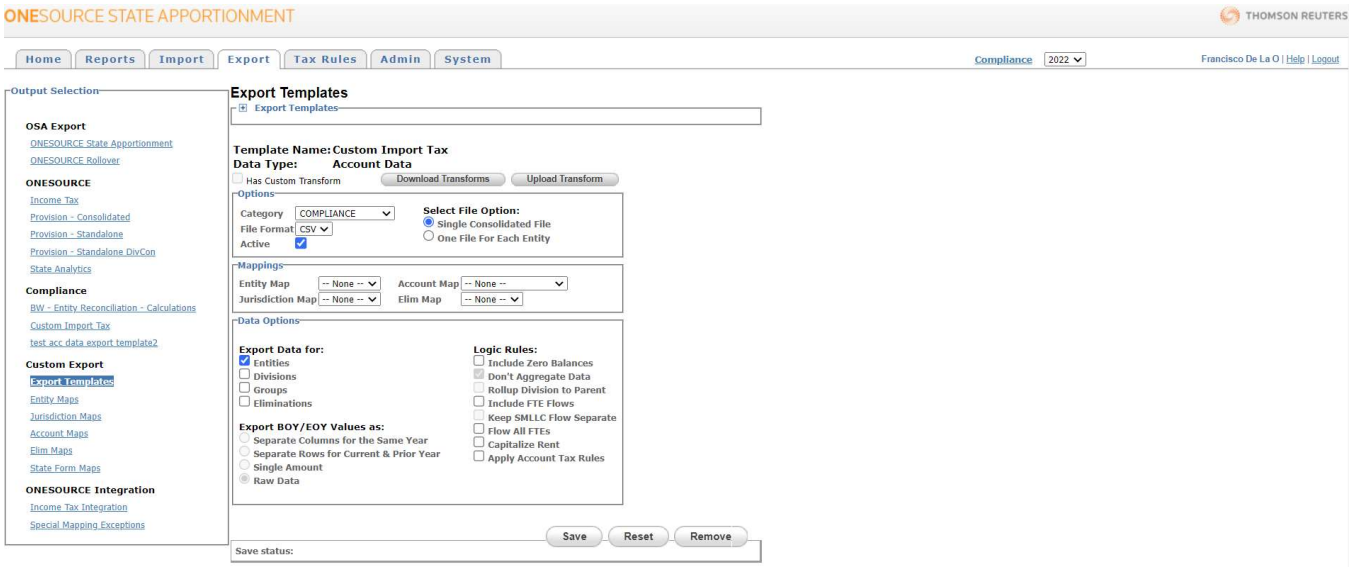
6. **Rollover template**

   a. Enter the name for the template, select **Rollover Data** as the data type, and select how to treat beginning and end of year values.



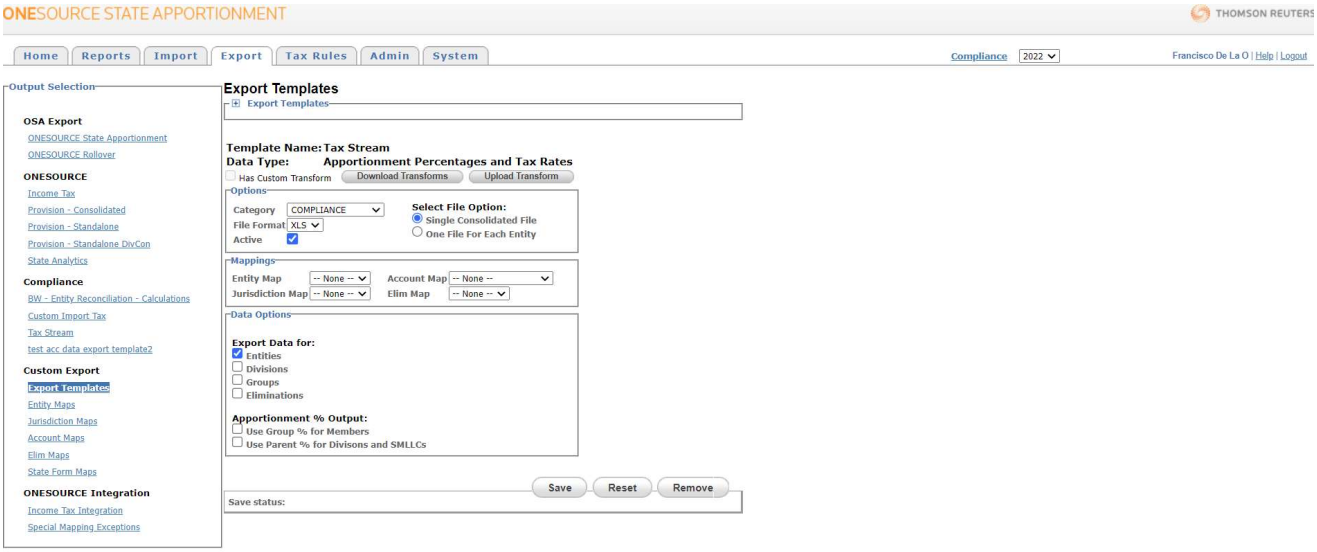
7. When done, click the **Add** button (**Cancel** abandons the add operation). The template is created and the **Export Templates** panel closes, leaving the options and settings page displayed, as shown next.

   a. Account Data

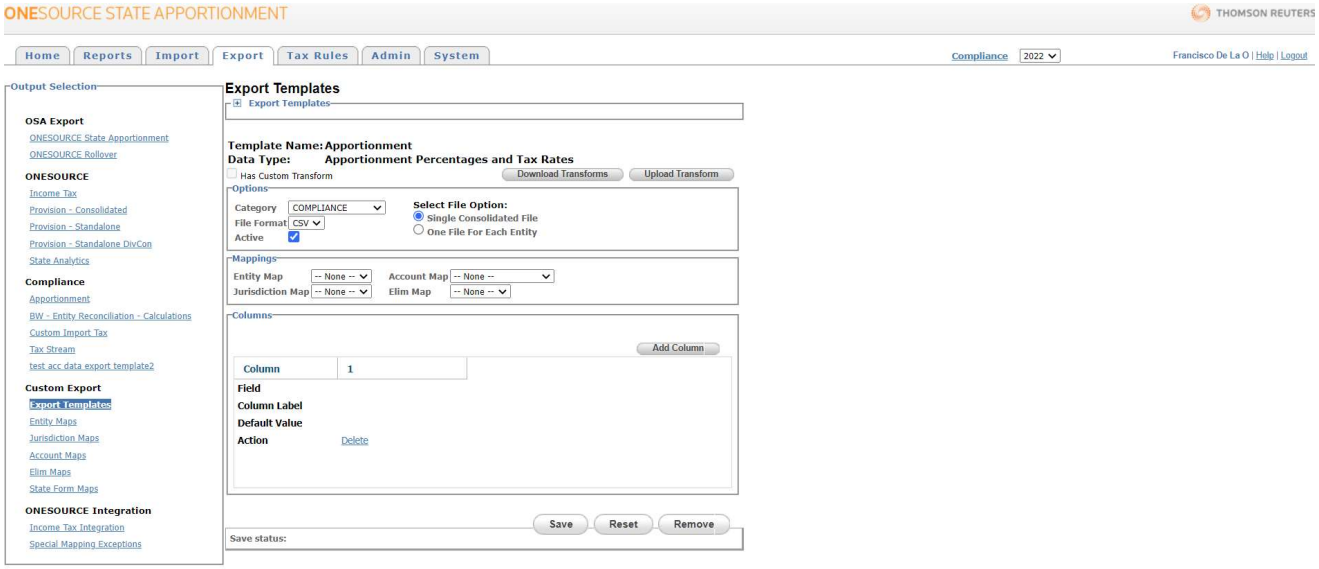


® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

b. Apportionment % and Tax Rates (TaxStream)

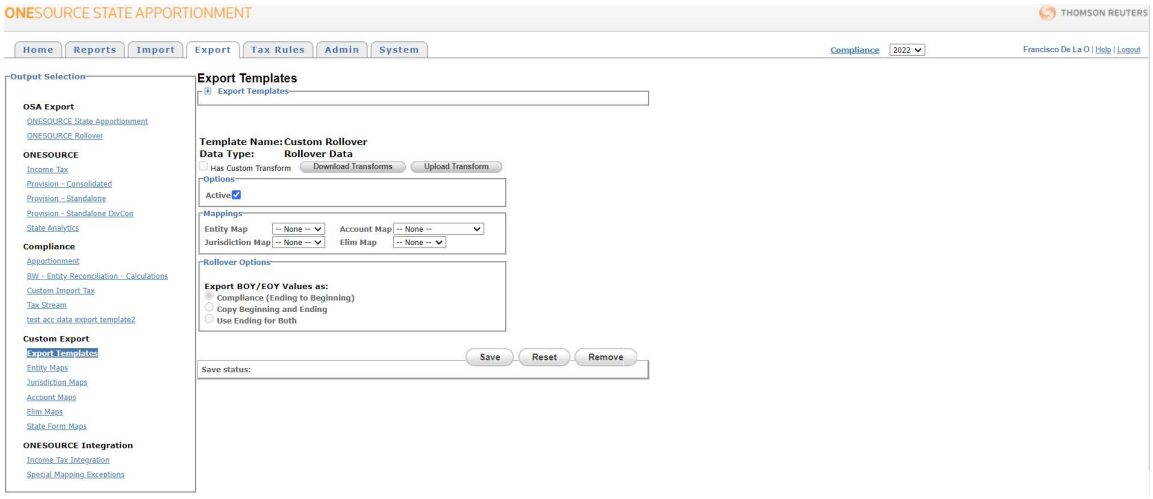


c. Apportionment % and Tax Rates (non-TaxStream)

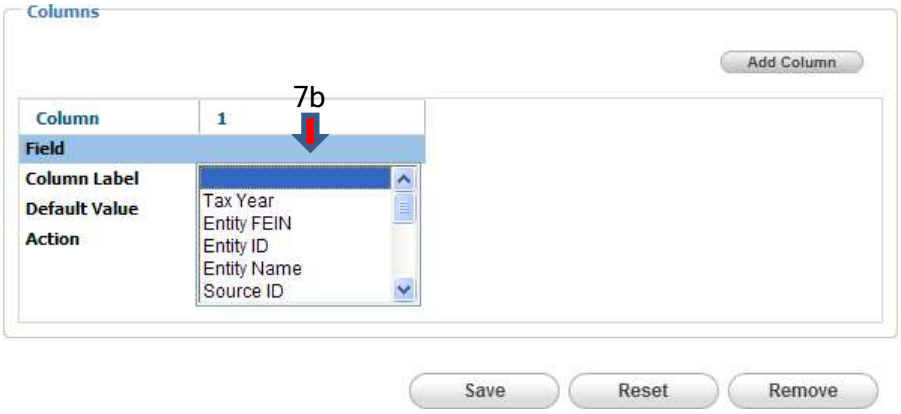


® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

d. Rollover



8. Enter the desired options and settings. For an Account Data template, at minimum you must specify an Account Map.
9. To format the output, where relevant:
   a. In the **Columns** panel, click the **Add Column** button to add as many columns as you will need.
   b. For each column, click in the **Field** cell to display a selection box, as shown next. The selection box lists all the possible choices. Click to select the desired field. For an Account Data export template, at minimum you must include one amount column. For an Apportionment export template, at minimum you must include either the Apportionment % or Tax Rate % column.



   c. By default the Column Label is the same as the field name. If you want to edit the label, click on the **Column Label** cell. This makes the default label editable so you can type a custom label.
   d. For any User Defined fields, you are able to enter a **Default Value**. Click in the **Default Value** cell to display an editable text box. Enter the default value for this field. The User Defined fields are fixed fields that you want to add to all rows of the export file.
   e. To remove an unnecessary column, click the **Delete** link for that column.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

10. When done, click the **Save** button (**Reset** undoes any changes made to the options and settings since the last save operation).

    The Save status box displays a message indicating whether or not the operation was successful, and if not, what error occurred.

C.2.2 Editing an Export Template

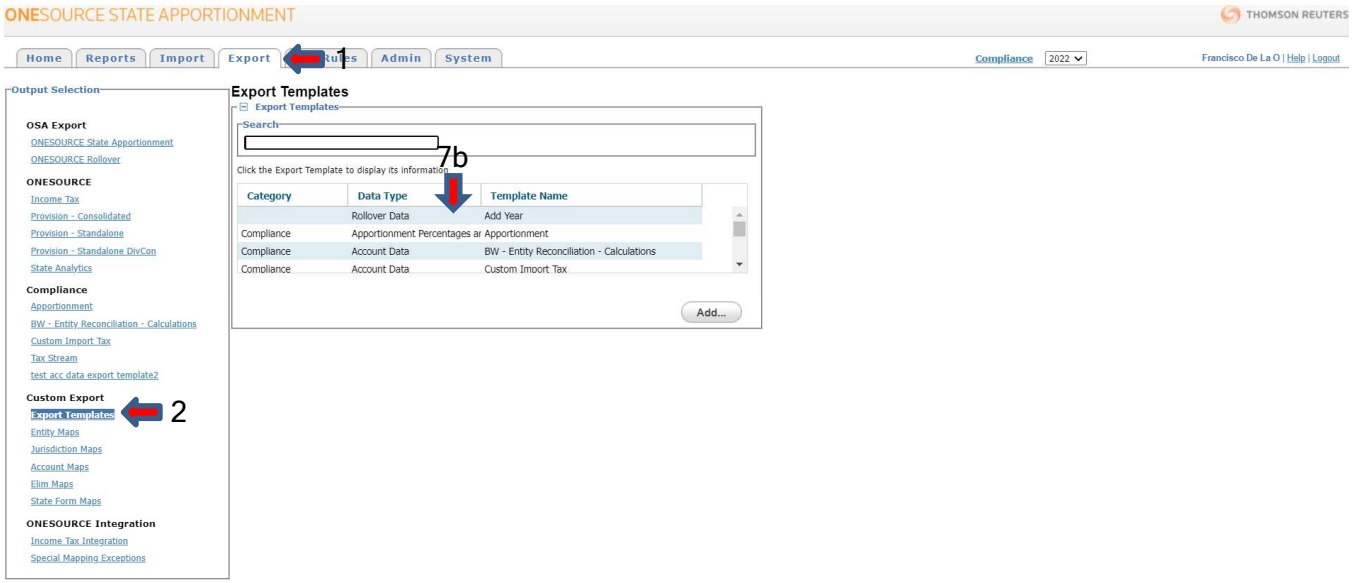
► **To edit an export template:**

1. Access the **Export Templates** page, as described in Steps 1 and 2 above.
2. Click to highlight and select the template to edit. The options and settings for the template display.
3. Edit the desired options and settings.
4. Click the **Save** button (**Reset** undoes any changes made since the last save operation).

   The Save status box displays a message indicating whether or not the save operation was successful, and if not, what error occurred.

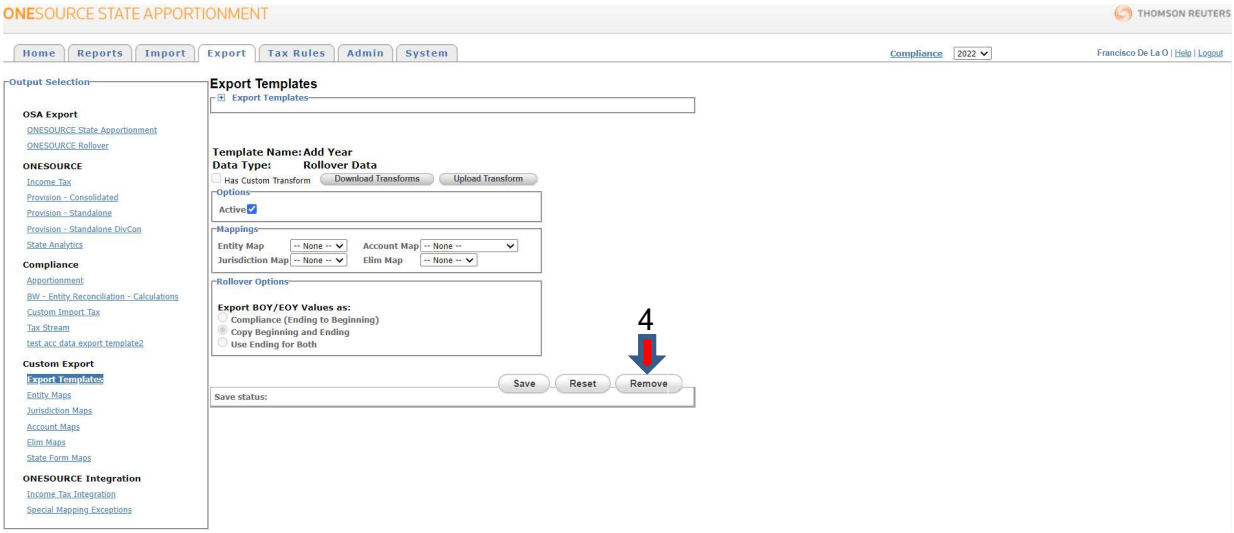
C.2.3 Deleting an Export Template

1. Click the **Export** tab.
2. In the navigation pane, under **Custom Export**, click the **Export Templates** link. The **Export Templates** page displays.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3. Click to highlight and select the template to delete.



4. In the template page, click the **Remove** button. A confirmation dialog displays.
5. Click the **OK** button to delete the template (**Cancel** abandons the deletion).

   When you click the **OK** button, a dialog displays indicating that the template was removed. It is also removed from the list of templates available in the Export tab.

C.3 Managing Data Maps

Data maps are year-specific and apply only to the data for the current year; you need to create a data map for each year, as necessary. When you create a map, the year is already specified (as the current year) and you are asked to provide the following information:

- Name for Map
- Whether or not the map is active

Once you create the map, you then map the corresponding data elements. How to do both is described next.

You cannot delete data maps. This is so OSA can preserve a complete audit trail. You can, however, inactivate a data map. Also, you can export the data map to a CSV file as well as import it back into OSA; this means that once you have created a data map, you do not have to re-create it for the next year. You can also edit the map using a CSV file editor such as Excel.

When users add new entities, jurisdictions, or accounts, the appropriate data map is automatically updated to contain the new data element. However, the data is not automatically mapped. Therefore, any time a user adds a new entity, jurisdiction, or account, you will need to edit the related data map (to map the data for that new data element).

If you try to use a custom export template that references a data map that is either inactive or that has an unmapped element in it, OSA displays a warning message identifying the problem.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

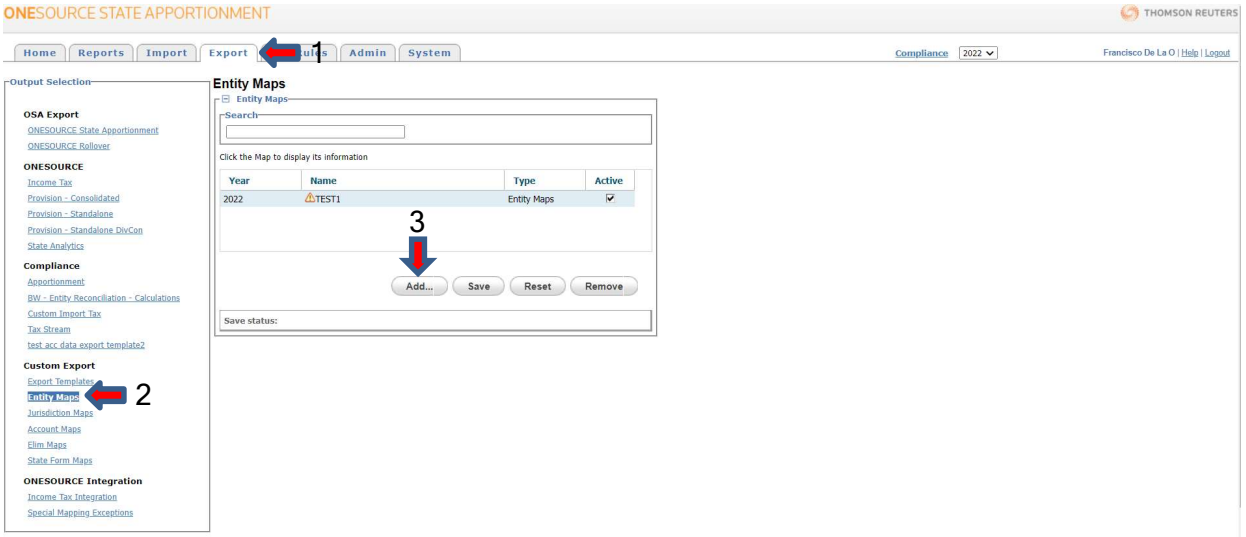
C.3.1 Creating Data Maps

You can create entity maps, jurisdiction maps, account maps, and eliminations maps. Data maps indicate where the data in the current system (OSA) will be placed in the target system (e.g., **ONE**SOURCE Income Tax among others).

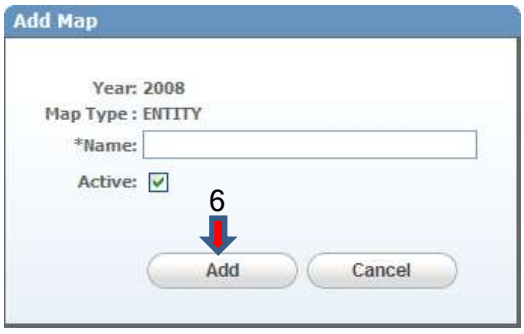
The mechanics of creating each type of data map are the same, so they are covered here once. However, the types of information you need to map differ for each type of data map; therefore, each data map has its own section to describe the fields.

► **To create a data map:**

1. Click the **Admin** tab.
2. In the navigation pane, under **Export**, select the type of data map to create: **Entity Maps**, **Jurisdiction Maps**, **Account Maps**, or **Elim Maps**.



3. Click the **Add…** button. The **Add Map** dialog displays



4. Enter the name for the map.
5. By default, the map is active. If you want to create an inactive map, click to deselect the **Active** check box.
6. Click the **Add** button (**Cancel** abandons the add operation).

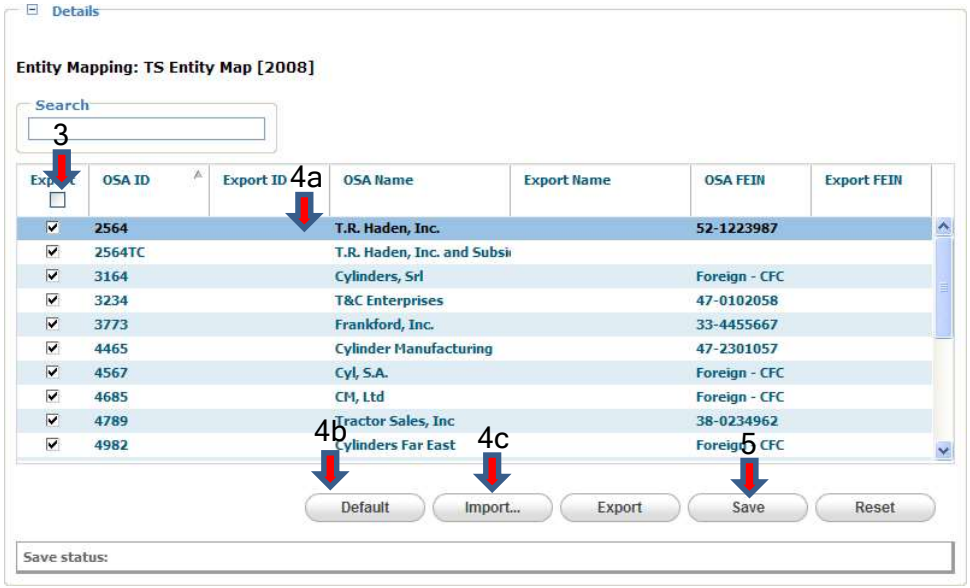
® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Once you click the **Add** button, the data map is added to the maps table. You will notice that the data map name will have an alert icon (⚠) preceding it.

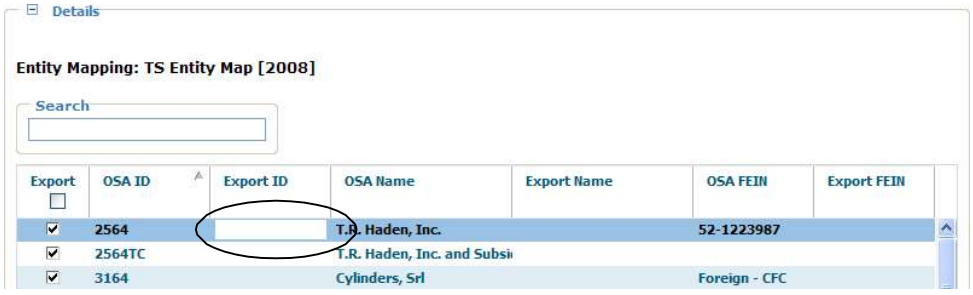
This indicates that the data map is incomplete because you still need to map the data elements. Once you perform and save the data element mapping, the alert icon disappears, and the data map is ready to be referenced from an export template.

► **To perform and save the data element mapping:**

1. Access the appropriate data map page as described in Steps 1 and 2 above.
2. Click to select the map to edit. The mapping table displays underneath in the **Details** panel. The example below is for an Entity Map called TS Entity Map.



3. For each record you want to export, ensure the **Export** check box contains a checkmark. Use the check box in the column header to select/de-select all the check boxes.
4. For the columns that start with the word ¯Export,‖ you need to fill in the appropriate name/value for each field. You can do this in three ways:
   a. Double-click in the field and type the value manually.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

b. Click the **Default** button. OSA fills all the export fields with the OSA names/values. You can then make any necessary edits manually.

c. Import an existing entity mapping file by clicking the **Import…** button. For instructions on importing and exporting data maps, see section *C.3.3 Importing/Exporting Data Maps* on page 277.

5. When you are done filling the export fields with the desired names/values, click the **Save** button (**Reset** undoes any changes made since the last save operation).

   When you click the **Save** button, the Save status box displays a message indicating whether or not the operation was successful, and if not, what occurred.

Entity Maps

When creating an entity map, you are asked to map the following fields:

OSA Field	Maps To	Description
OSA ID	Export ID	Entity ID
OSA Name	Export Name	Entity Name
OSA FEIN	Export FEIN	Entity FEIN. In OSA, it is blank for divisions and groups.

Jurisdiction Maps

When creating a jurisdiction map, you are asked to map the following fields:

OSA Field	Maps To	Description
OSA ID	Export ID	Jurisdiction ID
OSA Name	Export Name	Jurisdiction Name

Account Maps

When creating an account map, you are asked to map the following fields:

OSA Field	Maps To	Description
Factor	Export Factor	Apportionment Factor under which the account resides.
Parent Account	None	N/A. It is not mapped to an export field. It is included in the table to facilitate identification of the OSA field.
Account	Primary Export ID: In-State Primary Export ID: Everywhere	The amounts for the entity itself. The In-State amount is mapped to the Primary Export ID: In-State field, and the calculated Everywhere amount is mapped to the Primary Export ID: Everywhere field.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

OSA Field	Maps To	Description
	Partnership ID: In-State Partnership ID: Everywhere	The amounts for any flow-through entities owned by and flowing to the entity itself. The In-State amount is mapped to the Partnership Export ID: In-State field, and the calculated Everywhere amount is mapped to the Partnership Export ID: Everywhere field.
	Elim Export ID: In-State Elim Export ID: Everywhere	The elimination amounts for the entity itself. The In-State amount is mapped to the Elim Export ID: In-State field, and the calculated Everywhere amount is mapped to the Elim Export ID: Everywhere field.
Account ID	None	N/A
Positive Export Multiplier	None	When checked, the amount exported is multiplied by 1. When unchecked, the amount is multiplied by -1 (negative 1). For example, in OSA, amounts in Contra accounts (e.g., depreciation) are stored as negative numbers. If you want the amount for a Contra account to export as a positive number, then this box should be unchecked for the account (since a negative number multiplied by a negative number results in a positive number). By default, the boxes are checked.
Positive Elim Multiplier	None	When checked, the elimination amount is multiplied by 1. When unchecked, the amount exported is multiplied by -1. If you want an elimination amount to export as a negative number, this box should be unchecked (since a negative number multiplied by a negative number results in a positive number). By default, the boxes are unchecked.

With account maps, the In-State and Everywhere entity, partnership, and elimination amounts are all provided separately for maximum flexibility. You can choose to sum the amounts together or maintain them apart simply by mapping them to the same or different accounts.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Elim Maps

When creating an elimination map, you are asked to map the following fields:

OSA Field	Maps To	Description
OSA Group ID	Export ID	Group ID
OSA Jurisdiction ID	Export ID	Jurisdiction ID

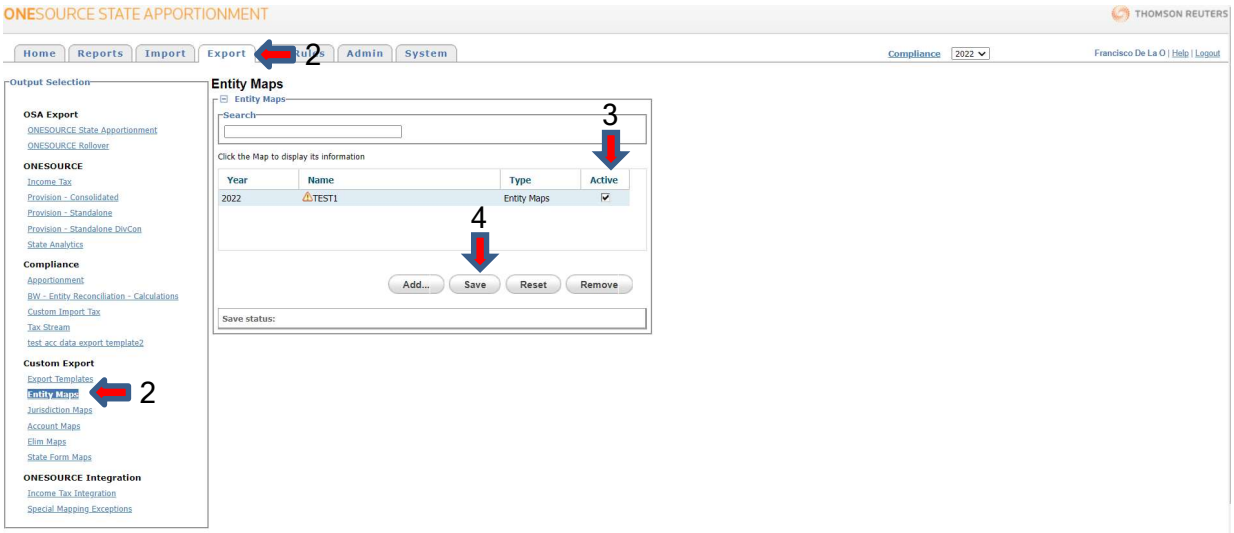
With elim maps, the OSA group and jurisdiction IDs map to one export field, Export ID.

C.3.2 Inactivating/Activating Data Maps

You cannot delete a data map once you have created it. However, you can inactivate it. Once you inactivate a data map, you cannot reference it from an export template. And, if an existing export template references a data map that you subsequently make inactive, trying to use that export template will generate an error message for the user indicating the type of data map and that it is inactive.

► **To inactivate/activate a data map:**

1. Click the **Export** tab.
2. In the navigation pane, under **Custom Export**, select the desired data map type: **Entity Maps, Jurisdiction Maps, Account Maps**, or **Elim Maps.**



3. From the data maps table that displays, click the **Active** check box for the data map whose status you want to change. A check mark indicates that the map is active.
4. Click the **Save** button.

   Once you click the **Save** button, the data map is updated. The Save status box displays a message indicating whether or not the operation was successful, and if not, what error occurred

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

C.3.3 Importing/Exporting Data Maps

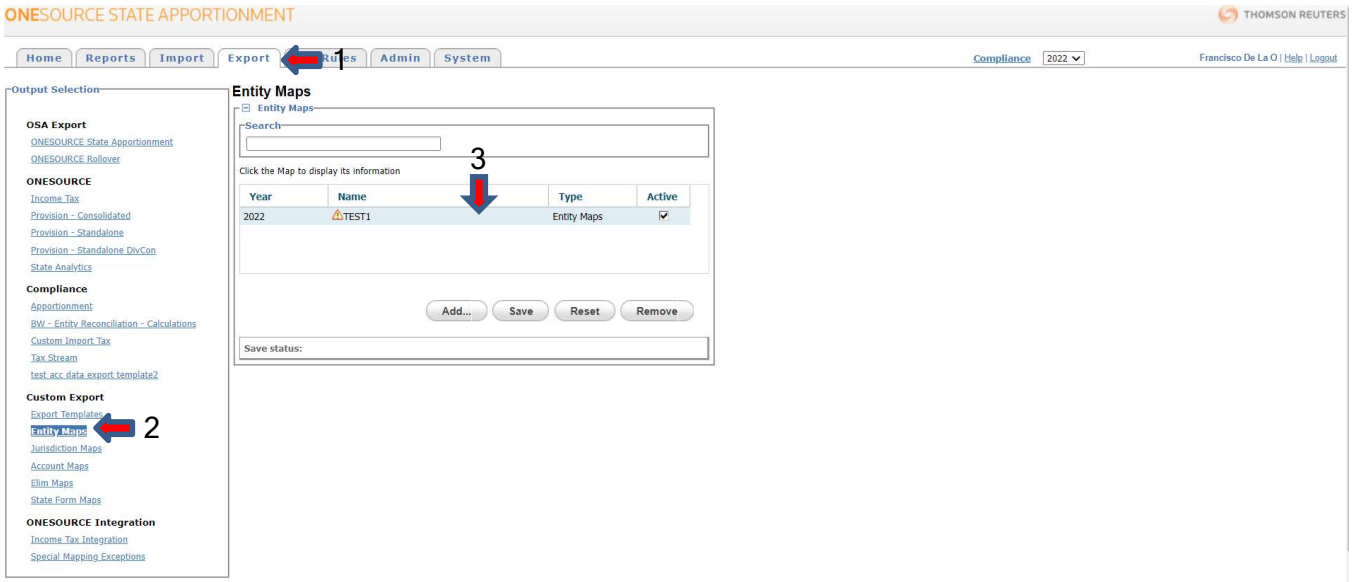
You can export the data mapping to a comma-delimited (CSV) file. This is useful for reviewing the mapping, editing it (since you can use Excel and its editing features), or for importing it for use in another OSA tax year. Once you have exported the mapping to a file, you can then import it.

For the entity map CSV file, OSA requires only that Entity ID be the second column, and that the Entity IDs be valid and unique entries. OSA populates the Entity Name and FEIN fields from the OSA database; it does not populate these values from the imported file and, therefore, it is unimportant what is contained in the OSA Entity Name and OSA FEIN columns in the CSV file. The other fields are populated directly from the imported CSV file and OSA places no restrictions on the content.

The default file names for the exported map CSV files are entity_maps.csv, jurisdiction_maps.csv, account_maps.csv, and elim_maps.csv. If desired, you can change the name of a map file when saving it during export.

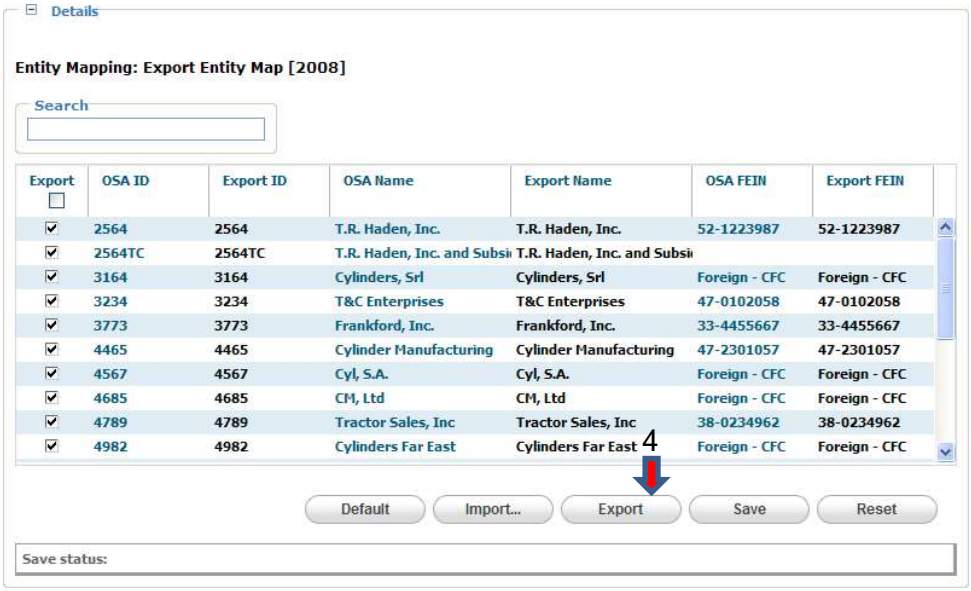
► **To export the data mapping:**

1. Click the **Export** tab.
2. In the navigation pane, under **Custom Export**, select the desired data map type: **Entity Maps, Jurisdiction Maps, Account Maps**, or **Elim Maps**.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3. From the data maps table that displays, click the data map for which you want to export the mapping. The **Details** panel displays underneath the map table.

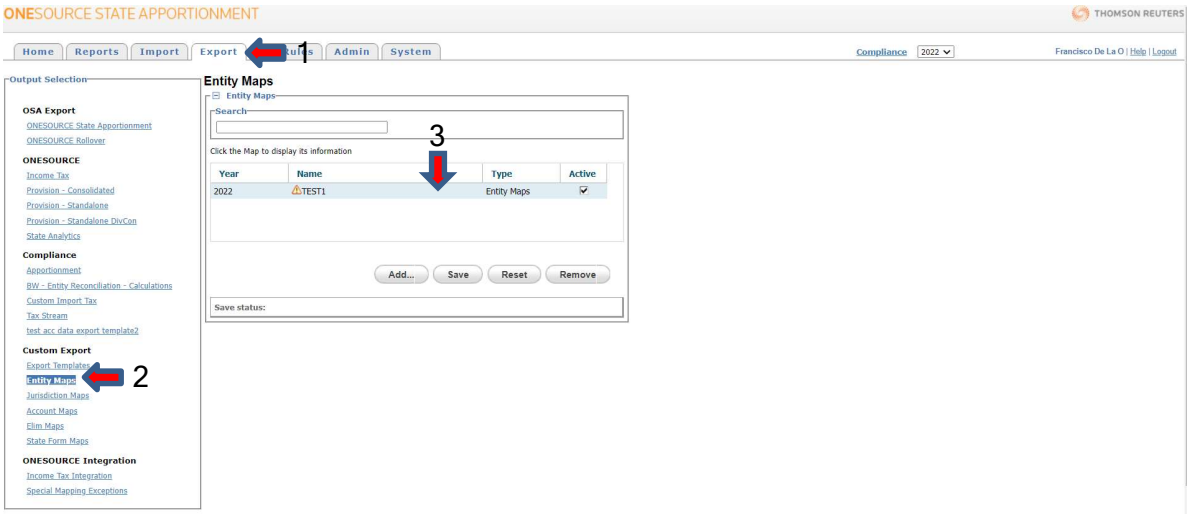


4. Click the **Export** button. The file is exported to a CSV file. You are asked whether or not you want to open or save the file. If you choose to save the file, you are then asked to browse and select the folder in which to save the file. You may then also rename the file from the default, if desired.

   If the file is not exported successfully, it may be that your browser does not allow pop-ups and/or is blocking downloads from OSA. Refer to section *D.3.1 Exporting Files* on page 288 for instructions on allowing pop-ups and downloads from OSA.

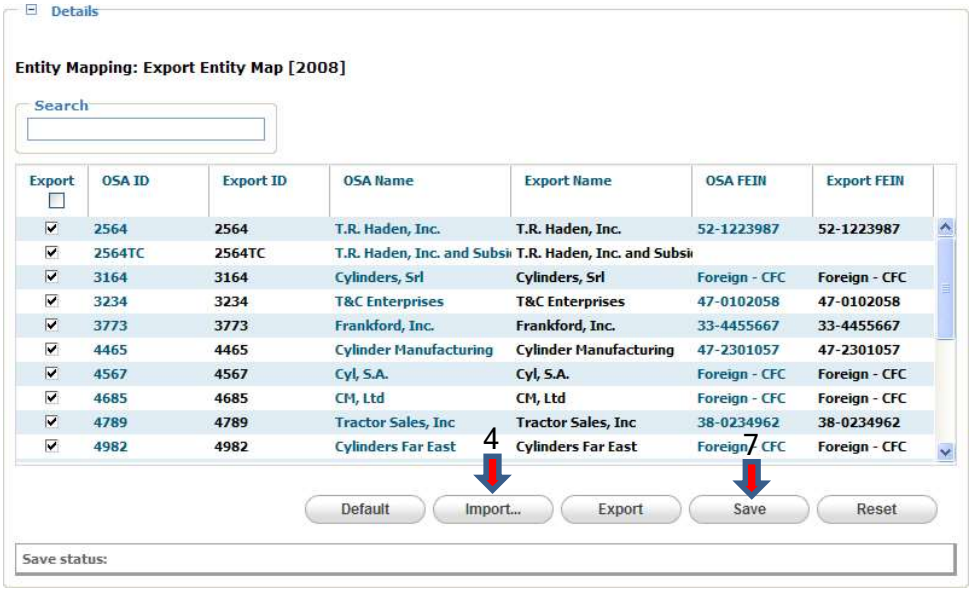
► **To import the data mapping:**

1. Click the **Export** tab.
2. In the navigation pane, under **Custom Export**, select the desired data map type: **Entity Maps, Jurisdiction Maps, Account Maps**, or **Elim Maps**.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

3. From the data maps table that displays, click the data map for which you want to import the mapping. The **Details** panel displays underneath the map table.



4. Click the **Import…** button. The **Import Map from File** dialog displays, prompting you to enter the file path and name.



5. Click the **Browse** button to navigate to and open the file.
6. When the file path and name are listed in the **File Name** box, click the **Import** button (**Cancel** abandons the import operation). When the import operation is successful, you will see the data fields update in the **Details** table.
7. Click the **Save** button.

   In order to retain the imported values, you must click the Save button. Import only updates the values on the screen.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

C.4 Using a Custom Export Template

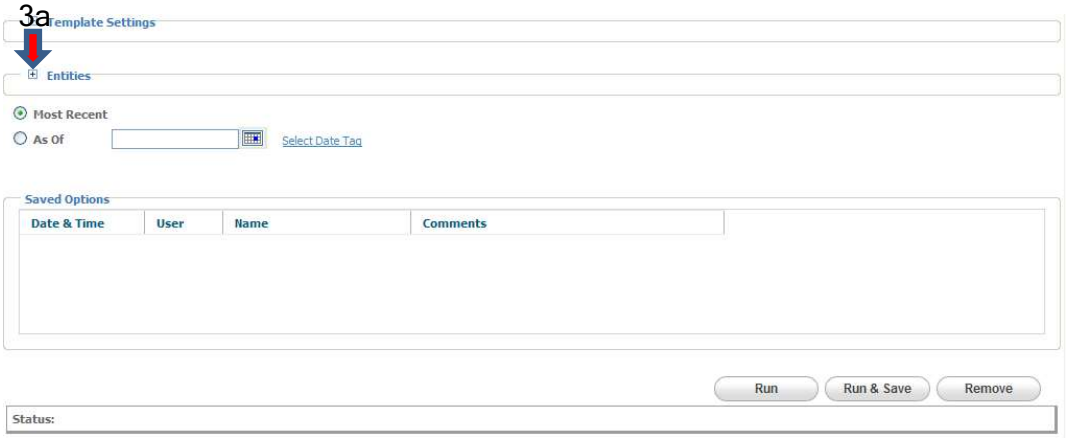
When custom export templates are created, they are listed for use in the Export tab. In the Export tab, the template is placed under one of four headings, based on the category selected during template creation: Compliance, Tax Accounting, Planning, or Other.

To use the export template, you will require permissions to the Export tab in addition to Account Data and Entities data type permissions. If the template is set up to export Group data, then Groups data type permissions is also required.

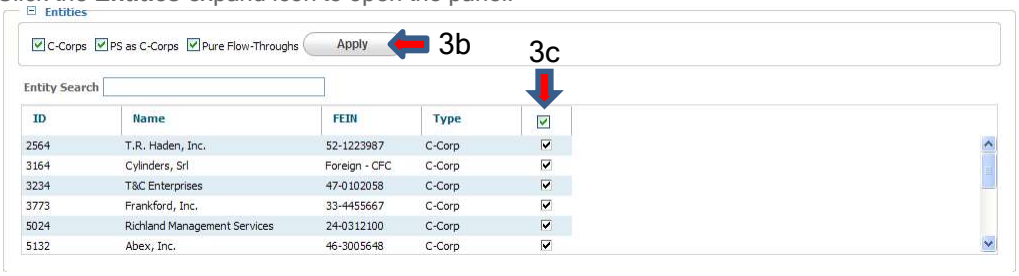
Also, during export, you can save and name the export options you choose in order to export the same data set again in the future. This is particularly helpful with large data sets when you want to select the same subset of data each time. Saved options are user specific and only available to the user who created them.

► **To use a custom export template:**

1. Click the **Export** tab.
2. Select the desired export template. The parameters page for the template is displayed.



3. Depending on the template, you will have an **Entities** and/or **Groups** panel. They provide the list of all entities (and divisions) and groups, respectively, in OSA. You choose which entities, divisions, and/or groups to include for export. In the above example, only an **Entities** panel is available.
   a. Click the **Entities** expand icon to open the panel.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

b. By default, all entity types are displayed in the selection list (C-Corps, Flow-Through Entities (or PS) treated as C-Corps, and Flow-Through Entities). Check to de-select an entity type if you do not want to display it in the selection list.

c. Then, click the **Apply** button. The selection list is updated.

4. To include an entity, make sure its check box is selected. If you do not want to include it, click to de-select the check box. The check box in the column header selects and de-selects all the check boxes at once. Divisions cannot be included without their parent.



5. Once you choose the entities, divisions, and/or groups to include, you need to specify the date and time stamp for the report. You can choose:

- **Most Recent:** the data exported is the most current.
- **As of:** the data exported has the specified date/time stamp. Any changes made after the date/time specified are not included in the export. See section *D.3.1 Exporting Files* on page 288 for instructions on using the calendar.
- **Date Tag:** the data exported is as of the date and time specified in the named date tag.

6. Click **Run** to export the data without saving the options, or

7. Click the **Run & Save** button to save the options and export the data.

***Note**: When saving the options, enter a summary of the options used into the* **Comments** *text box. This summary appears next to the saved options and serves to help users know what options will be set.*

a. When you click the **Run & Save** button, the **Save Export Parameters** dialog displays.



b. Enter the name and click the **Save** button (**Close** abandons the operation without saving the options or exporting the data).

OSA verifies the options and prepares the export. If there is insufficient data to export, a message is displayed. If you opted to save the options, the Saved Options box lists the name of the saved options as well as the export template used.

To use an export that you saved, in Step 3 rather than selecting the entities, divisions, and/or groups, scroll down to the **Saved Options** box and click on the saved export to use. Then, proceed to Step 5 or 6.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

D Working with CSV Files

This appendix describes how to work with the OSA CSV files and includes the following sections:

- **D.1: Overview**
- **D.2: Editing CSV Files**
- **D.3: Importing and Exporting Files**
- **D.4: Instructions for Populating Files**

OSA also provides custom import and export capabilities that enable you to import data from other systems as well as export data into formats other than CSV for use with other systems. Please see *Appendix B, Custom Data Imports* on page 248 and *Appendix C, Custom Data Exports* on page *261* for more information.

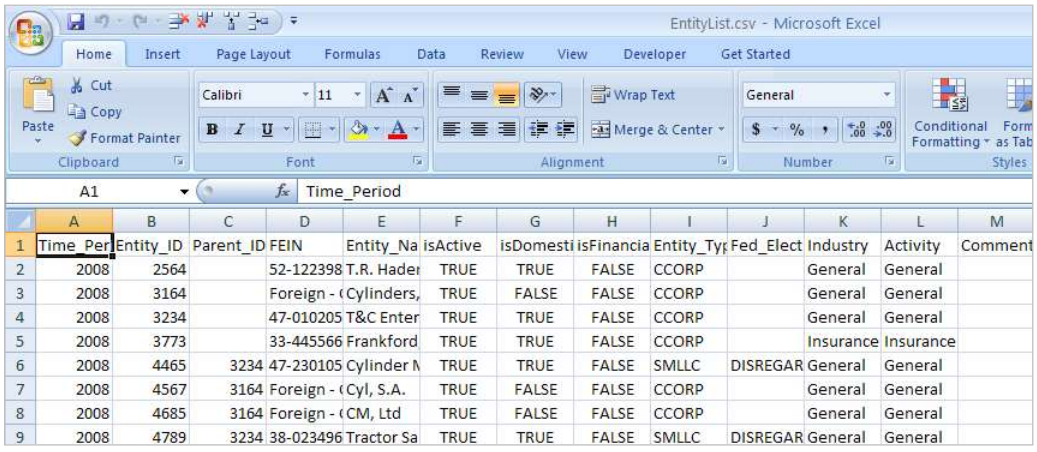
D.1 Overview

During the initial setup of OSA, there is typically a large amount of data that needs to be entered. This includes information such as the entity list, ownership structure, groups, jurisdictions, user names, user permission settings, the account structure, and of course, the account data.

While you can enter these items one-by-one using the OSA interface, OSA provides a file import and export capability to facilitate data entry. This feature also facilitates data export out of OSA for review and/or recordkeeping. Also, you can specify a timestamp when exporting, therefore in most cases you can use this to undo an error or recover data. See *D.3 Importing and Exporting Files* on page 287 for more detail.

The OSA Import/Export feature supports text files with comma-delimited values referred to as CSV files. The first line in the CSV file is a header line listing the fields in each record. Each line represents a record, and the values for each record are listed in the line separated by commas.

The figure below shows an excerpt from the **EntityList.csv** file. In this example, the file is open in Excel. There is a header row and 8 rows of data. There are 14 possible values for each row, starting with **Time_Period** and ending with **Comments**.



	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Time_Per	Entity_ID	Parent_ID	FEIN	Entity_Na	isActive	isDomesti	isFinancia	Entity_Typ	Fed_Elect	Industry	Activity	Comment
2	2008	2564		52-122398	T.R. Hader	TRUE	TRUE	FALSE	CCORP		General	General	
3	2008	3164		Foreign - (	Cylinders,	TRUE	FALSE	FALSE	CCORP		General	General	
4	2008	3234		47-010205	T&C Enter	TRUE	TRUE	FALSE	CCORP		General	General	
5	2008	3773		33-445566	Frankford	TRUE	TRUE	FALSE	CCORP		Insurance	Insurance	
6	2008	4465	3234	47-230105	Cylinder M	TRUE	TRUE	FALSE	SMLLC	DISREGAR	General	General	
7	2008	4567	3164	Foreign - (	Cyl, S.A.	TRUE	FALSE	FALSE	CCORP		General	General	
8	2008	4685	3164	Foreign - (	CM, Ltd	TRUE	FALSE	FALSE	CCORP		General	General	
9	2008	4789	3234	38-023496	Tractor Sa	TRUE	TRUE	FALSE	SMLLC	DISREGAR	General	General	

Although you can edit the files using any text editor, an easy way to view and edit the CSV files is to use Microsoft Excel since each record becomes a row and each field becomes a column. Refer to the next section *D.2 Editing CSV Files* for information on the mechanics of editing the files.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

In order to import and/or export files within OSA, users must have the appropriate permissions. He or she must have access to the tabs and must have access to the data type being exported and/or imported. See *Chapter 9, Updating Users and Permissions* on page 176 for more information.

The full set of CSV files is available as a ZIP file for download from the OSA **Help** link. Once you have imported data into or added data to OSA, you can then export CSV file(s), edit the data, and then import them back into OSA.

The recommended process for initially downloading and using the CSV files is outlined below:

1. Create a directory to hold only the CSV files.
2. Download the full set of CSV files from the OSA Help System (see section *D.2.1 Downloading CSV Files* on page 285).
3. Extract the files to the directory you created.
4. Edit the files as desired (see *D.2 Editing CSV Files* on page 284 and *D.4 Instructions for Populating Files* on page 294). Microsoft Excel is the recommended editor, but you can use any program that supports CSV files.
5. Import the files into OSA. You can either import the files one by one or create a compressed file and import the entire set at one time. (See *D.3 Importing and Exporting Files* on page 287).
6. Run Diagnostics to ensure data integrity (see *Appendix A, System Monitoring* on page 230).

Subsequently, you can export one or more of the files from OSA into this directory (see *D.3 Importing and Exporting Files* on page 287) and then edit them.

D.2 Editing CSV Files

You can obtain the CSV files for editing from the OSA Help link. They are available for download from the OSA Help System. Once you download the CSV files, then it is a matter of opening the desired file and editing it. Instructions for downloading the CSV files from the OSA Help System are provided below in section *D.2.1 Downloading CSV Files* on page 285.

When editing OSA's CSV files, you can use any text editor (e.g., Notepad, WordPad), database program (e.g., Microsoft Access), or spreadsheet software (e.g., Microsoft Excel). Instructions for editing CSV files in Excel are provided below.

When you edit CSV files, you cannot add any formatting to the files. The CSV format is strictly text with no formatting or features of any kind. When you edit the files using a text editor, make sure each new line has a carriage return at the end and that there are no tab characters between fields of each line.

And, regardless of the program you use, be sure to save the file in CSV (comma-delimited) format without any additional formatting.

When you open a CSV file, your computer will attempt to open it with whatever software program is associated with the .csv file extension. You can change the association, as described in section *D.2.2 Changing File Type Association* on page 286.

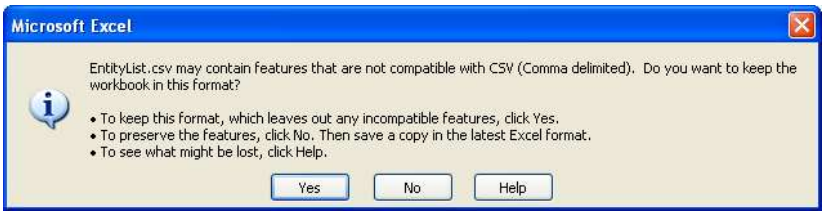
► **To edit a CSV file with Excel:**

1. Obtain the latest version of the file you want to edit (either by downloading from the **Help** link in OSA, as described in section *C.2.1 Downloading CSV Files* below, or by exporting it from OSA. See section *D.3.1 Exporting Files* on page 288).
2. Open the desired .csv file with Excel.

   You can open Excel and browse to the location of the file or double-click on the file in Windows Explorer. If you exported the entire set in ZIP format, extract the files first. If you double-click

on the file in Windows Explorer and the CSV file opens in a different program, change the file type association as described in section *D.2.2 Changing File Type Association* on page 286.

3. Make your edits. Refer to *D.4 Instructions for Populating Files* on page 294 for information such as allowable values and dependencies.
4. Click the **Save** button. A dialog similar to the one below appears, asking you whether or not you want to discard the formatting that Excel has added to the .csv file.



5. Click **Yes**.
6. When you close the file, although you have already saved the file, you are asked to save the .csv file. This is because Excel is asking you to save the .csv file into the Excel format. Click **No**.

   The file is edited and ready for import into OSA.

Excel Row Limitation

Excel has a row limitation of 65,536. If you reach this limit, as you might with account data, the solution is to either use an editor without a row limit or split the data into multiple files and then import them each, one at a time. See *D.3 Importing and Exporting Files* on page 287 for information on the additive nature of the file imports.

When you attempt to open a file with more than 65,536 rows, an error message will display, indicating that the file did not load completely. Do not click Save while the incompletely loaded file is open. This would overwrite the original and save the incomplete file.

Instead, open the file with an editor other than Excel (and one without a row limitation) and copy the content into multiple CSV files.

D.2.1 Downloading CSV Files

Thomson Reuters has created the CSV files for you to populate, and the entire set of CSV files is available to download from the OSA Help Link. The entire set of CSV files is provided as a compressed file (ZIP format) called DataSet.zip.

► **To download a CSV file from the Help Link:**

1. Log in to OSA.
2. Click the **Help** link in the top right corner of the application window. The Welcome window of the Help System displays.
3. Click the **Download CSV Files** link. Follow the prompts to save the file to your computer.

   At this point, extract the files to the directory you created to hold the CSV files. They are ready to be edited.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

When you are ready to import the file(s) into OSA, you can import files one by one or create a ZIP file to contain more than one file. See section *D.3.2 Importing Files* for instructions on importing the files.

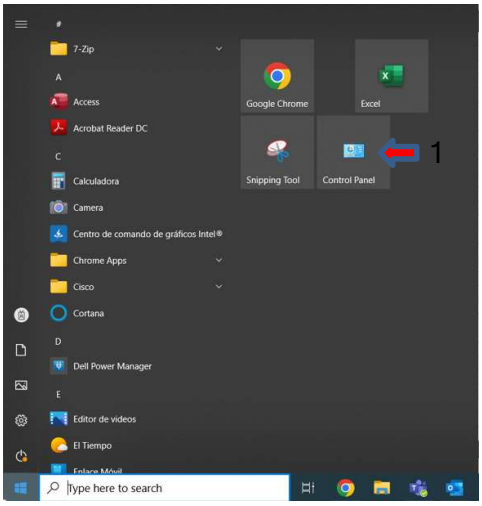
D.2.2 Changing File Type Association

When you double-click a CSV file in Windows Explorer to open it, your computer will attempt to open it with whatever software program is associated with the .csv file extension.

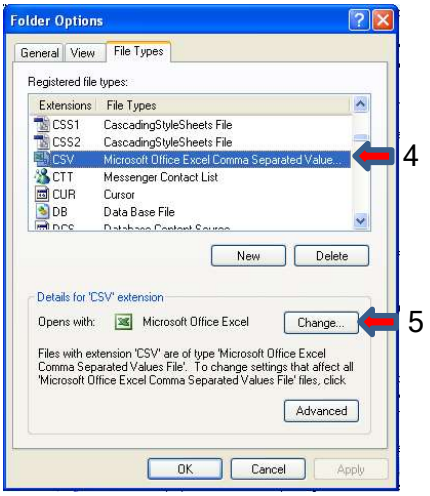
This section describes how to change the program associated with the CSV file extension so that double-clicking on the file in Windows Explorer causes it to be opened with the program you want.

► **To change the program associated with the .csv file extension:**

1. Open your computer's **Control Panel** (typically, it is a menu item in your Windows Start menu). An example is shown below, your computer may vary.

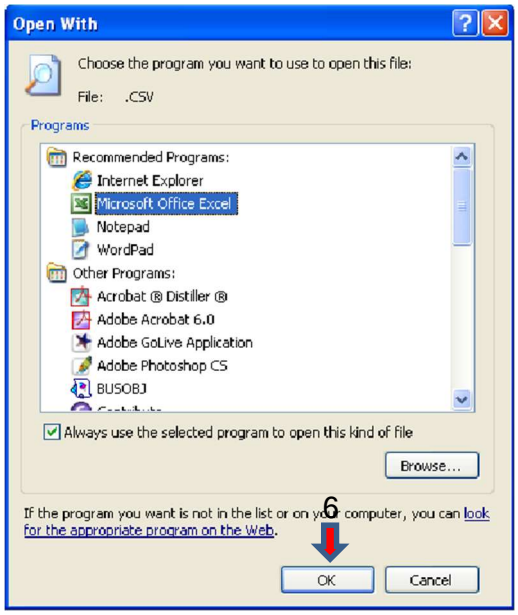


2. In the control panel, select **Folder Options**.
3. In the **Folder Options** dialog, select **File Types**.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

4. Scroll down to find the extension **CSV**. If it is not listed, click the **New** button to add the file type and follow the directions for adding it.
5. Click the **Change** button to change the program associated with the CSV file type. The **Open With** dialog displays.



6. Select the desired program from the list (Excel in this example), and click the **OK** button.
7. Then click the **OK** button in the **Folder Options** dialog.
8. Then close the **Control Panel**.

   At this point, any time you open a .csv file, it is opened using Excel.

D.3 Importing and Exporting Files

The full set of CSV files is available for download from the Help link in OSA. Once you have imported data into or added data to OSA, you can export the file(s) from OSA at any time you need to edit them. You can export one file at a time or the entire set at once. Follow the instructions below for exporting.

As discussed in *D.1 Overview* on page 283, users need appropriate permissions for importing and exporting data. Please see *Chapter 9, Updating Users and Permissions on page 176* for information on user permissions.

Because you can specify a timestamp when exporting files, you can use the Import/Export feature to undo changes you have made to the data. You would export files using a timestamp prior to the undesired change then import the exported files. This only affects existing or new data; you cannot delete data in OSA using the Import/Export feature. As discussed below in section *D.3.2 Importing Files* on page 292, the import feature is additive.

When importing files, data is either added or changed according to the data in the file. In the case of the AccountData.csv, you are able to choose whether to maintain or clear existing values as you update, and you can specify whether to load only one of or both beginning and ending data. See *D.3.2 Importing Files* on page 292 for information on the options available.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

D.3.1 Exporting Files

The export feature downloads data to your computer. Therefore, make sure your browser is set to allow downloads from OSA. Instructions for adding OSA to your list of trusted sites and to allow downloads are provided below. When you export a file, your computer's download dialog displays, asking you whether you want to view or save the file.

When you select to view the file, the file will be displayed in whatever program you have selected to display .csv files. Instructions for changing the program associated to .csv files are provided in *D.2 Editing CSV Files* on page 284.When you select to save the file, the file is saved to the location you specify, and you can open it at any time.

When you export data from OSA, you can specify an export timestamp. Any changes made to the data after the specified timestamp are not included.

ONESOURCE Rollover

To facilitate rolling data over from one tax year to another, use the Rollover feature. You can use the predefined rollover template (OSA Rollover) or create your own custom template and mappings.

ONESOURCE

To facilitate integration with other **ONE**SOURCE products, OSA provides several predefined export templates. The output of these exports is in a form ready to import into the target system. If the predefined templates do not meet your needs, you can create your own **ONE**SOURCE Income Tax and TaxStream Provision export templates. If you do, contact Customer Support or Professional Services as some additional setup is required.

- **Income Tax** - Use to create apportionment .dif files for import into **ONE**SOURCE Income Tax.
- **Provision - Consolidated** – Use to create the Apportionment template for import to **ONE**SOURCE TaxStream Provision. This template uses the ¸Use Group % for Members' option, meaning that in states where an entity is a member, the group's apportionment % will be used for the entity.
- **Provision - Standalone** - Use to create the Apportionment template for import to **ONE**SOURCE TaxStream Provision. The apportionment % output for the entity will be its own % in all states, regardless of the entity type.
- **Provision - Standalone DivCon** – Use to create the Apportionment template for import to **ONE**SOURCE TaxStream Provision. This template uses the option ¸Use Parent % for Divisions and SMLLCs", meaning that for divisions and SMLLCs, their parent's apportionment % is output for the entity.
- **State Analytics** - Use to create a scenario loader .zip file for import to **ONE**SOURCE State Analytics

► **To export files:**

1. Click the **Export** tab.
2. Use the **Select a Data Type** drop-down list to choose the file to export. For a list of the files and what they are, see *D.4 Instructions for Populating Files* on page 294. To export all data, select **Zip File Set**.

   If you select **Zip File Set** you have the option to include Users, Permissions, and Account Filters. Check the checkbox to include this data.

3. Use the **Select the Tax Year to Export** drop-down list to choose the desired tax year. Most files are tax year-specific, as described in section *D.4 Instructions for Populating Files* on page 294.
4. Select the date and time for the export.
   a. **Most Recent:** the data exported is the most current.
   b. **As of:** the data exported has the specified date/time stamp. Any changes made after the date/time specified are not included in the export.
   c. **Date Tag:** the data exported is as of the date and time specified in the named date tag.
5. **Using the Calendar**
   a. To choose a date and/or time prior to the current ones, click the date picker icon for the **Select an Export Timestamp** text box. A calendar displays.



   b. Click on a date to choose it (you can also specify time, if desired).

      If a time is not specified, the current time is used. When you specify a time, do so before clicking the date.

      Click the help icon [**?**] in the top left of the calendar for a list of available date picker commands. They are:

      i. Click **Today** to pick today's date and the current time, or
      ii. Click **<<** or **>>** to go back and forward one year, respectively
      iii. Click **<** or **>** to go back and forward one month, respectively
      iv. Click on a day of the week and the display of the calendar changes such that the week starts on that day (e.g., click **Mon** to show the week Mon-Sun)
      v. To specify a time, click the hour or minute box to increase the number by one, or use **Shift+click** to decrease it by one. Specify a time before clicking the date.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

6. When you're done, click the **Export** button. The Windows download dialog displays, asking whether you want to view or save the file.
7. Click the **View** button to view the data in the program associated with CSV files, and click the **Save** button to save the CSV file to the location you specify.

   A message appears at the top of the Export page indicating whether or not the download was successful. In case of an error, the error is listed along with information for correcting the problem.

   The most common export error is Windows not allowing the download of files to your computer. Ensure your computer's security settings allow for the download of files. The instructions below describe how to add OSA to your list of trusted sites and to allow downloads. If you exported the Zip File Set, you will need to extract the CSV files.

Allowing Pop-Ups and Downloads

Internet Explorer v7 comes with a built-in pop-up blocker. You will need to either turn it off or configure it to allow the OSA site.

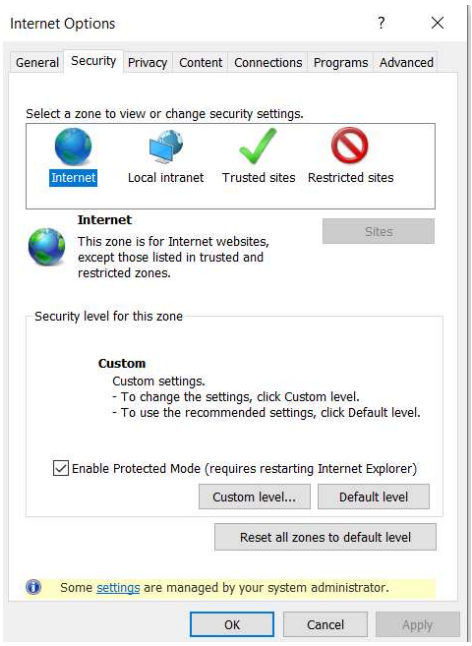
► **To turn off the IE pop-up blocker:**

1. In your Internet Explorer window, click on the **Tools** menu item.
2. Select **Pop-Up Blocker** > **Turn Off Pop-up Blocker.**

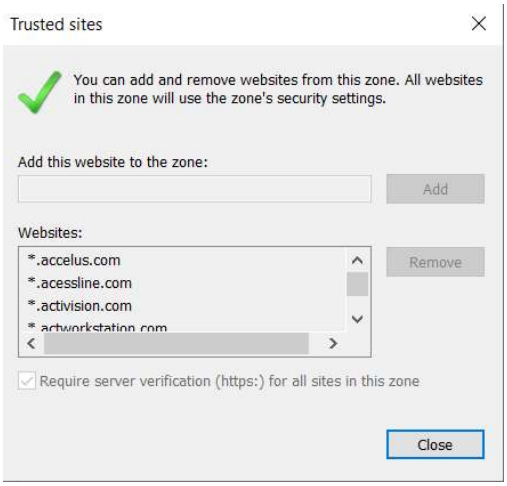
   This turns off your pop-up blocker for Internet Explorer.

► **Follow the instructions below to add OSA as a trusted site and enable downloads:**

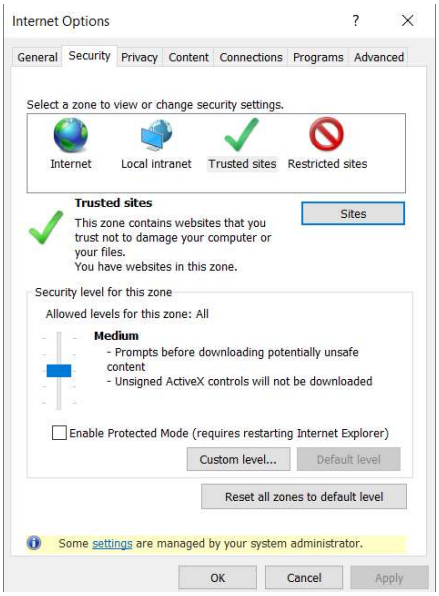
1. In your Internet Explorer window, click on the **Tools** menu item, and select **Internet Options**.
2. In the **Internet Options** dialog, click on the **Security** tab.



3. Select **Trusted Sites** to highlight it.
4. Click the **Sites** button. The **Trusted Sites** dialog appears.

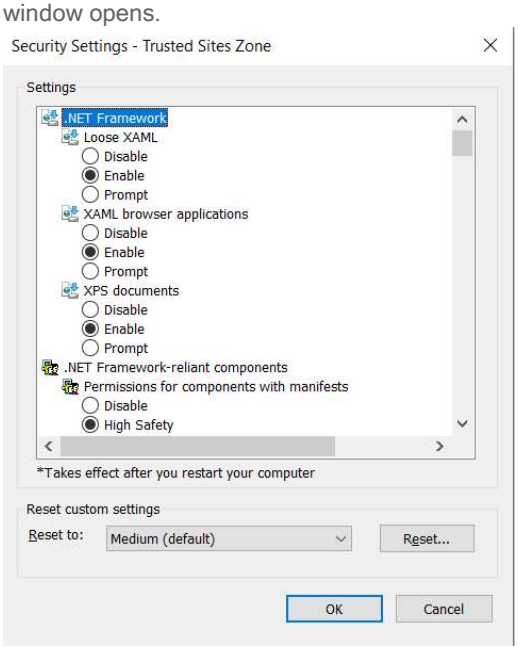


5. **Thomson Reuters-hosted** customers: Add the following to the list of trusted sites then click the **Add** button.
    i. *.liquidengines.com
    ii. *.onesourcelogin.com
    iii. *.onesourcetax.com
    iv. *.thomson.com
    v. *.thomsonreuters.com
6. **Self-hosted** customers: Add the OSA website then click the **Add** button.
7. You may need to uncheck the **Require server verification** check box.
8. Click the **Close** button. You are returned to the **Internet Options** dialog.



® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

9. In the **Internet Options** dialog, click the **Custom level…** button. The **Security Settings** window opens.



10. Scroll down to the **Downloads** section and set all three options to **Enable**.
11. Click **OK** to close the **Security Settings** dialog.
12. Click **OK** to close the **Internet Options** dialog.

    At this point, OSA is a trusted site for Internet Explorer and the **Download** dialog will display without additional prompting.

► **To configure Third-party pop-up blockers:**

Many 3rd party tools such as Yahoo or Google toolbar will include a pop-up blocker that will prevent downloads. To deal with this, you can either disable the pop-up blocker entirely, or you can add OSA as a site from which you allow pop-ups. This configuration depends on the pop-up blocker.

D.3.2 Importing Files

Most of the CSV files reference existing data, for example, the AccountData.csv file references Entity IDs and Account Names (so it can add the amounts to the correct entity and account). Therefore, if the referenced data does not yet exist in OSA, either import the files with the referenced data first (for example, EntityList.csv and AccountStructure.csv) or enter the data directly in OSA.

When you import the entire data set, OSA handles the dependencies properly so you don't need to worry about ordering. See *D.4 Instructions for Populating Files* on page 294 for information on the dependencies, and refer to *Creating the DataSet.zip* below for information on creating a compressed file of the entire data set for import. Any errors encountered during the import are described along with instructions for correcting them (see *Possible Import Errors* below).

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Also, the import feature is additive. In other words, say you import the EntityList.csv file. Then you realize you need to add more entities to OSA, so you edit the file and import it again. Any changes you made to the data in the file are made to the existing data in OSA and any new data you added to the file is added to OSA.

However, if you removed any rows from the file, this data is not deleted from OSA. For instructions on deleting information from OSA, refer to the chapter discussing that data type.

► **To import files:**

1. Click the **Import** tab.
2. Use the **Select a File Type** drop-down list to select the file to import. When importing the zip file, select **Zip file set**.
3. When you select **Account Data**, you are also asked to specify the following:
    a. Optionally, select a custom import template to map the account data.
    b. Whether to add to and update the existing account data or clear the existing data and replace it with the data in the file. Select the radio button for the desired choice.
    c. Whether to update only beginning values, only ending values, or both. Place a check mark in the check box for the values you want to update.
4. For the **Select the File to Import** text box, click the **Browse** button. A dialog appears allowing you to navigate to and select the file for import. Find the file and click the **Open** button.
5. Once the file name and path appear in the **Select the File to Import** text box, click the **Import** button.

    OSA opens the specified file(s), and begins the import process. This might take from a few to many minutes depending on the size of the files being imported.

    If the import is successful, a message to that effect is displayed. At this point, you should run the recommended diagnostics to ensure data integrity. To do so, select the **Diagnostics** link. Refer to *Appendix A, System Monitoring* on page *230* for information on how to run and interpret the diagnostic reports.

    If there are errors, you are notified and the errors are listed. Refer to the section *Possible Import Errors* below.

Creating the DataSet.zip File

When you are ready to import files into OSA, you can import the files one by one as described above, or you can create a ZIP file called DataSet.zip containing multiple CSV files for import. Then, when you import the files, select **Zip File Set** and OSA will import the DataSet.zip file and extract any files it contains.

How to create a ZIP file depends on the operating system you are using. These instructions are for Windows XP.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

► **To create DataSet.zip:**

1. In Windows Explorer, navigate to the directory containing the CSV files.
2. Click to highlight the CSV files to include in the ZIP file. Hold down the Ctrl key as you click to select multiple files at once.
3. When you're done selecting files, click the **File** menu.
4. Click **Send to** and select **Compressed (zipped) folder**. The ZIP file is created in the same directory as the files and is given the same name as the first file selected.
5. Change the name of the ZIP file to DataSet.zip. To do so, highlight the ZIP file, and click the **File** menu and select **Rename**.
6. The file name is highlighted. Type the new name and press the **Enter** key.

Possible Import Errors

In most cases, import errors occur due to invalid or missing data within a file. See section *D.4 Instructions for Populating Files* on page 294 for detailed information on allowable formats and required fields. In some cases, data is case sensitive.

Also, keep in mind that many of the CSV files reference existing data (such as Entity ID, Account Names, etc.) so ensure that the referenced data exists in OSA already, you are importing the file with the referenced data first, or that you are importing the Zip File Set and it contains the file with the referenced data.

Error	How to Correct
Duplicate records found	There are duplicate records within the CSV file. Delete the duplicate record(s).
Maximum length exceeded	Some fields have length restrictions. Edit the field to conform to the length limit.
Invalid or missing information	Information is missing or the data doesn't conform to the field requirements (e.g., isn't uppercase or isn't an allowable value). The invalid or missing information is listed in the error message. Specify a valid value.

When importing a Zip File Set, some but not all of the files may be imported successfully. In this case, the error message will display listing the files in the Zip File Set and whether or not the import was successful for that particular file. You can either correct the errors and re-import the entire Zip File Set or import only the files that did not import successfully.

D.4 Instructions for Populating Files

The CSV files available for import into/export from OSA are listed in the table below and then described in detail after. As described in section *D.3.2 Importing Files* most CSV files reference existing data. Therefore, either import the file with the referenced data first or add it to OSA using the user interface.

In the case of Jurisdictions and Default Parent Accounts, this data is loaded during initial OSA setup. See section *D.4.1 Supporting Data* on page 325 for a list of the Jurisdictions and Parent Accounts pre-loaded into OSA for you.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

File Name	Description	Dependencies
EntityList.csv	List of entities	None
EntityFilings.csv	Adds jurisdictions to entities	References existing entities and jurisdictions (EntityList.csv and Jurisdiction.csv)
AccountStructure.csv	List of accounts	None
AccountData.csv	Account Data	References existing entities, jurisdictions, and account names (EntityList.csv, AccountStructure.csv, and Jurisdiction.csv)
Groups.csv	List of groups	References existing entities (EntityList.csv)
GroupMembership.csv	Members of groups	References existing entities and groups (EntityList.csv and Groups.csv)
GroupFilings.csv	Assigns jurisdictions to groups	References existing groups and jurisdictions (Groups.csv and Jurisdiction.csv)
OwnershipStructure.csv	Any ownership between entities, includes divisions	References existing entities (EntityList.csv)
OwnershipPercentages.csv	Defines ownership percentages for ownership structures	References existing entities. Also, ownership structure must be defined (EntityList.csv and OwnershipStructure.csv)
TaxRuleOptions.csv	Defines tax rules including factor weights, decimal precisions, and rent multipliers	References existing jurisdictions (Jurisdiction.csv)
TaxRuleRates.csv	Defines rates and brackets for tax rules	References existing tax rules (TaxRuleOptions.csv)
TaxRuleInclusion.csv	Identifies accounts to include in the tax rule for a particular jurisdiction	References existing tax rules, jurisdictions, and account names (TaxRuleOptions.csv, AccountStructure.csv, and Jurisdiction.csv)
TaxRuleAssignment.csv	Assigns tax rules to entities	References existing entities, jurisdictions, and tax rules (EntityList.csv, TaxRuleOptions.csv, and Jurisdiction.csv)

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

File Name	Description	Dependencies
FlowThroughRules.csv	Identifies flow-through rules for flow-through entity types	References existing jurisdictions (Jurisdiction.csv)
Users.csv	List of OSA users and their permissions	None
UserEntityAccess.csv	List of users and the entities they can access	References existing users (Users.csv)
EntityAccountFilters.csv	List of visible accounts for the entities	References existing entities and account names (EntityList.csv and AccountStructure.csv)
Jurisdiction.csv	List of additional jurisdictions.	None
ApportionmentMethodRules.csv	Defines which ownership category to be used to flow each apportionment factor in a given jurisdiction and year.	References existing jurisdictions and ownership categories (Jurisdiction.csv and OwnershipCategories.csv)
OwnershipCategories.csv	List of additional ownership categories.	None
ParentTaxRuleInclusion.csv	For a given tax rule (jurisdiction, year, tax rule name), defines the default behavior of any new child accounts of the given parent account.	References existing jurisdictions and tax rules (Jurisdiction.csv and TaxRules.csv)
StateData.csv	State form data for entities and groups.	References existing entities, groups, and jurisdictions (EntityList.csv, Groups.csv, and Jurisdiction.csv)
DataSet.zip (Zip File Set)	Compressed ZIP file containing all or some of the above files.	Dependencies of the individual files apply

Each of the files, except Jurisdiction.csv and DataSet.zip, is explained in detail below. Most but not all files have a field labeled **Time_Period** or **Year** which specifies the tax year to which the data applies. When this field is missing, it means the data is not tax year specific, as is the case with Users.csv.

Also, in order to import or export a file, you must have the appropriate permissions. In addition, in some cases, access to the data imported is limited, and permissions must then be set for other users to view the data. See *Chapter 9, Updating Users and Permissions* on page 176 for information on user permissions with respect to importing and exporting data.

Where noted, the data you enter in the fields is case sensitive. In addition, keep in mind that you cannot apply any formatting to the files.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

EntityList.csv

By default, permissions for entities are set as visible only for the user importing the entity list and for users with Full Access. See *Chapter 9, Updating Users and Permissions* on page 176 for information on setting permissions for users.

Column	Column Header	Description	Required?	Allowable Values
A	Time_Period	The tax year of the data set.	Yes	Integer not to exceed four characters (e.g., 2008, 2009)
B	Entity_ID	Unique identifier for each entity and division. All data in OSA is tracked by Entity ID. Since the user will not be able to edit the Entity ID in the OSA interface, carefully review the Entity ID list prior to import.	Yes	Alphanumeric string not to exceed 15 characters. No restriction on characters allowed.
C	Parent_ID	If column B represents a division (always rolled 100% into the parent entity in all jurisdictions), column C should identify the Parent Entity of that division. Parent Entity should be identified by its Entity ID. OSA will ignore Entity Type in column I if a Parent ID is populated in column C, and will treat the Entity ID as a division of the legal entity specified in Parent ID.	Yes, only if the entity in column B is a division of another legal entity	Alphanumeric string not to exceed 15 characters
D	FEIN	The FEIN associated with the Entity ID.	No	Alphanumeric string not to exceed 15 characters
E	Entity_Name	The Entity Name associated with the Entity ID.	No	Alphanumeric string not to exceed 100 characters
F	isActive	Indicates whether an entity is active or inactive. Inactive entities are not included in calculations and are not presented in the HOME tab of the user interface. Inactive entities can be made active in the OSA interface by a user with Admin permissions.	Yes	TRUE or FALSE ... where TRUE = Active FALSE = Inactive

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
G	isDomestic	Whether an entity is domestic or foreign. This designation is used for Group settings in determining entities to be included in World Wide versus Water's Edge group returns.	Yes	TRUE or FALSE …where TRUE = Domestic FALSE = Foreign
H	isFinancialEntity	Whether or not an entity is a financial entity --- so the appropriate tax rate can be applied in different jurisdictions as appropriate. This column correlates with the isFinancialRate flag in the TaxRuleRates.csv file.	Yes	TRUE or FALSE …where TRUE = Financial Entity FALSE = Non Financial Entity
I	Entity_Type	The Entity Type associated with the Entity ID.	Yes - Required for all Entity IDs including divisions. The Entity Type of a division is ignored unless the Parent ID is removed from the division, at which point the division becomes an entity of the Entity Type defined here.	CCORP LLC SMLLC LP LLP GP
J	Fed_Election	The Federal Election of the entity.	Yes, if Entity Type is a flow-through entity (GP, LP, LLP, LLC, or SMLLC).	For GP, LP, LLP and LLC: CCORP or PARTNERSHIP For SMLLC: CCORP or DISREGARDED_ENTITY
K	Industry	User defined Industry of the entity.	No	Alphanumeric string not to exceed 30 characters
L	Activity	User defined Activity of the entity.	No	Alphanumeric string not to exceed 30 characters
M	Comments	User defined Comments relating to the entity.	No	Alphanumeric string not to exceed 255 characters

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

EntityFilings.csv

Column	Column Header	Description	Required?	Allowable Values
A	Time_Period	The tax year of the data set.	Yes	Integers not to exceed four characters (e.g., 2008, 2009)
B	Tax_Type	The tax base (e.g., Income, Capital, etc.) to which apportionment data in OSA relates. In the current release of OSA, income is the only tax base supported.	No	INCOME
C	Entity_ID	Unique identifier of each entity and division. Entity ID must correlate to an Entity ID included in the EntityList.csv file.	Yes	Alphanumeric string not to exceed 15 characters
D	Jurisdiction_ID	The Jurisdiction ID where the Entity ID has a filing. Jurisdiction ID must correlate to a Jurisdiction listed in the OSA ADMIN tab/Jurisdictions page. See page 326 for a list of jurisdictions loaded by default. This data element determines which jurisdictions are available for a given entity in the user interface, it does not determine nexus.	Yes	Alphanumeric string not to exceed 10 characters (e.g., AK, NY, NY-NYC) **Field is case sensitive**
E	isObligated	Whether or not the Entity ID has nexus in the associated Jurisdiction ID.	Yes	TRUE or FALSE …where TRUE = Nexus FALSE = No nexus
F	isProtected	Whether or not the Entity ID is protected by P.L. 86-272 in the associated Jurisdiction ID. This data element is used solely to track and report on P.L. 86-272 positions. It has no impact on calculations.	Yes	TRUE or FALSE …where TRUE = Protected FALSE = Not Protected
G	Filing_Due_Date	The due date for the return to be filed.	No	Date if MM/DD/YYYY format

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

AccountStructure.csv

Column	Column Header	Description	Required?	Allowable Values
A	Time_Period	The tax year of the data set.	Yes	Integers not to exceed four characters (e.g., 2008, 2009)
B	Account_ID	The Account ID related to the Account Name. While optional, it is recommended that CorpTax customers include it.	No	Alphanumeric string not to exceed 15 characters
C	Account_Name	Each Account Name to be included in OSA, typically mimicking the accounts included in the compliance system. The Account Name + Parent Account serves as the unique key for each account and all associated data.	Yes	Alphanumeric string not to exceed 255 characters
D	Parent_Account	Default parent account under which to place account. OSA Parent Accounts are pre-defined by Thomson Reuters and not editable by the user. IMPORTANT! This column must be populated with one of the OSA Default Parent Accounts, see page 325.	Yes	Alphanumeric string not to exceed 100 characters IMPORTANT! This column must be populated with one of the Default Parent Accounts, see page 325.
E	Factor	The apportionment factor to which the Account Name pertains.	Yes	PROPERTY PAYROLL SALES USER DEFINED
F	Display_Order	Changes the display order of Account Names under the Parent Account. By default, display is alphabetical by Account Name.	No	Integers (e.g., 1, 2, 3)
G	Account_Type	Account Type relates to special apportionment functionality not currently included in OSA. Ignore this column for purposes of populating this file.	No	Alphanumeric string not to exceed 15 characters

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
H	Calc_Behavior	Specifies whether values in this account adjust the Numerator only, the Denominator only, or Both. If Numerator or Denominator only, the value impacts only the entity or State in which the value is entered. These accounts are equivalent to an override in a compliance system. If Both, the sum of the numerators across the States sum to the denominator (while excluding municipal jurisdiction values from the sum).	Yes	NUMERATOR DENOMINATOR BOTH
I	IsActive	Indicates whether the Account Name is active. If an account is inactive, it is visible or available for data input in the user interface.	Yes	TRUE or FALSE …where TRUE = Active FALSE = Inactive **Field is case sensitive**

AccountData.csv

Column	Column Header	Description	Required?	Allowable Values
A	Time_Period	The tax year of the data set.	Yes	Integers not to exceed four characters (e.g., 2008, 2009)
B	Entity_ID	Unique identifier for each entity and division. Entity ID must correlate to an Entity ID included in the EntityList.csv file.	Yes	Alphanumeric string not to exceed 15 characters
C	Jurisdiction_ID	The Jurisdiction ID where the Entity ID has a balance for the Account ID. Jurisdiction ID must correlate to a Jurisdiction listed in the OSA ADMIN tab/Jurisdictions page. See page 326 for a list of jurisdictions loaded by default. This data element determines which jurisdictions are available for a given entity in the user interface, it does not determine nexus.	Yes	Alphanumeric string not to exceed 10 characters (e.g., AK, NY, NY-NYC) **Field is case sensitive**

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
D	Account_Name	Account Name to be included in OSA. Typically mimics the accounts included in the compliance system. IMPORTANT! Account Name must correlate to Account Name in the AccountStructure.csv file.	Yes	Alphanumeric string not to exceed 255 characters IMPORTANT! Account Name must correlate to existing account name
E	Parent_Account	Parent Account associated with the Account Name as defined in the AccountStructure.csv file.	Yes	Alphanumeric string not to exceed 100 characters
F	Factor	The apportionment factor to which the Account Name pertains (as defined in the AccountStructure.csv file).	Yes	One of four possible values: PROPERTY PAYROLL SALES USER DEFINED
G	isEnding	Whether the amount relates to the Beginning or End of the year.	Yes	TRUE or FALSE …where TRUE = Ending Value FALSE = Beginning Value
H	Account_Datatype	Whether the amount is an elimination amount or a traditional apportionment account amount.	Yes	FALSE NUMERATOR DENOMINATOR …where FALSE = traditional account data (non elimination value) NUMERATOR = for in-state elimination DENOMINATOR = for everywhere elimination
I	Amount	Amount to be populated into the account.	Yes	Negative or positive numbers, including decimals (e.g., 50000, 9850, 65.50). While you can enter any number of decimal places, the OSA interface rounds decimal places to six.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Groups.csv

By default, permissions for entities are set as visible only for users with Full Access. See *Chapter 9, Updating Users and Permissions* on page 176 for information on setting permissions for users.

Column	Column Header	Description	Required?	Allowable Values
A	Time_Period	The tax year of the data set.	Yes	Integer not to exceed four characters (e.g., 2008, 2009)
B	Group_ID	Unique identifier for the filing group. A filing group is determined by group membership. A group that files in multiple jurisdictions only need be included once in this file. The jurisdictions in which each Group ID files are identified in the GroupFilings.csv file. The user is not able to edit the Group ID in the OSA interface; therefore, carefully review the Group ID list prior to import.	Yes	Alphanumeric string not to exceed 15 characters
C	Group_Name	The name of the Group ID	No	Alphanumeric string not to exceed 100 characters
D	isActive	Whether a group is active or inactive. Inactive groups are not included in calculations nor are presented in the HOME tab of the user interface; a user with Admin access rights can activate a group.	Yes	TRUE or FALSE …where TRUE = Active FALSE = Inactive
E	Key_Corporation_ID	The Entity ID of the key corporation (Parent Filer) in the group. Entity ID must correlate to an Entity ID included in the EntityList.csv file.	No	Alphanumeric string not to exceed 15 characters
F	Comments	User-specified comments relating to the group.	No	Alphanumeric string not to exceed 255 characters

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

GroupMembership.csv

Column	Column Header	Description	Required?	Allowable Values
A	Time_Period	The tax year of the data set.	Yes	Integer not to exceed four characters (e.g., 2008, 2009)
B	Group_ID	Unique identifier for a filing group. Group ID must correlate to a Group ID included in the Groups.csv file.	Yes	Alphanumeric string not to exceed 15 characters
C	Entity_ID	The Entity IDs of the members filing as part of the Group ID. Entity ID must correlate to an Entity ID included in the EntityList.csv file.	Yes	Alphanumeric string not to exceed 15 characters
D	isMember	Whether or not the Entity ID is a member of the Group ID.	Yes	TRUE or FALSE …where TRUE = Member FALSE = Non-member

GroupFilings.csv

Column	Column Header	Description	Required?	Allowable Values
A	Time_Period	The tax year of the data set.	Yes	Integer not to exceed four characters (e.g., 2008, 2009)
B	Group_ID	Unique identifier for the filing group. Group ID must correlate to a Group ID in the Groups.csv file. A group with the same membership that files in multiple jurisdictions will have the same Group ID for each of the jurisdictions in which it files.	Yes	Alphanumeric string not to exceed 15 characters
C	Tax_Type	The tax base (e.g., Income, Capital, etc.) for which the OSA apportionment data relates. Currently, a Tax Type of Income is the only tax base supported.	No	INCOME

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
D	Jurisdiction_ID	The filing jurisdiction(s) for the Group ID. Jurisdiction ID must correlate to a Jurisdiction listed in the OSA ADMIN tab/Jurisdiction page. See page 326 for a list of jurisdictions loaded by default.	Yes	Alphanumeric string not to exceed 10 characters
E	Filing_Type	The filing type of the Group ID. The ―Nexus…‖ group types only include in calculations member entities with nexus. The ―…Separate Entity‖ types perform a by-entity calculation and display that way in Group reports (by showing Entity Numerator divided by Group Denominator to arrive at entity share of the total group).	Yes	Unitary *Includes all group members in calculation and calculation is at group level* Nexus Combined *Includes only group members with nexus in calculation and calculation is at group level* Nexus Consolidated *Includes only group members with nexus in calculation and calculation* is at entity level Nexus Combined Separate Entity *Same as Nexus Combined, except calculation is entity numerator over group denominator* Unitary Separate Entity *Same as Unitary, except calculation is entity numerator over group denominator*
F	Filing_Due_Date	The due date for the return to be filed.	No	Date in MM/DD/YYYY format
G	isWorldWideFiling	Whether the group is filing a Water‘s Edge or WorldWide return. Each entity is identified as either domestic or foreign in the EntityList.csv file.	Yes	TRUE or FALSE …where TRUE = WorldWide FALSE = Water‘s Edge

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
H	isEightyTwenty	Whether or not a group is filing an 80/20 return. This data element is used solely to track and report on 80/20 groups. It has no impact on calculations.	No	TRUE or FALSE …where TRUE = 80/20 FALSE = Not 80/20

OwnershipStructure.csv

Column	Column Header	Description	Required?	Allowable Values
A	Time_Period	The tax year for which the ownership structure is applicable.	Yes	Integer not to exceed four characters (e.g., 2008, 2009).
B	Entity_ID	Unique identifier of each owned entity. Entity ID must correlate to an Entity ID included in the EntityList.csv file. This file is for legal entity relationships only (e.g., Corp to Corp, Corp to partnership, Corp to LLC, Corp to SMLLC or partnership to partnership). Division ownership is not captured in this file (please see EntityList.csv file.)	Yes	Alphanumeric string not to exceed 15 characters.
C	Owner_ID	Unique identifier of each owner entity. Owner ID must correlate to an Entity ID included in the EntityList.csv file.	Yes	Alphanumeric string not to exceed 15 characters.
D	isUnitary	Whether or not each owned entity is in a Unitary business with the owner.	Yes, except for: SMLLCs as defined in the EntityList.csv file, and C-Corp to C-Corp ownership In these cases, this field should be left blank.	TRUE or FALSE …where TRUE = Unitary Partner FALSE = Non-Unitary Partner Upon export of the OSA dataset, this field defaults to FALSE for SMLLCs and C-Corp to C-Corp ownership.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
E	isLimited	Whether the partner is a General or Limited partner in the partnership.	Yes, except for: SMLLCs as defined in the EntityList.csv file, and C-Corp to C-Corp ownership In these cases, this field should be left blank.	TRUE or FALSE …where TRUE = Limited Partner FALSE = General Partner GPs do not allow a Limited Partner and LLCs do not allow a General Partner Upon export of the OSA dataset, this field will default to FALSE for SMLLCs and C-Corp to C-Corp ownership.

OwnershipPercentages.csv

Column	Column Header	Description	Required?	Allowable Values
A	Time_Period	The tax year of the rule being used.	Yes	Integer not to exceed four characters (e.g., 2008, 2009).
B	Entity_ID	Unique identifier of each owned entity. The ownership structure of each Entity ID must be pre-defined in the OwnershipStructure.cvs in order to define the associated ownership percentages in this file.	Yes	Alphanumeric string not to exceed 15 characters.
C	Owner_ID	Unique identifier of each owner entity. The ownership structure of each Owner ID must be pre-defined in the OwnershipStructure.cvs in order to define the associated ownership percentages in this file.	Yes	Alphanumeric string not to exceed 15 characters.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
D	Category	Category (i.e., Ownership, Income, Capital) by which the property, payroll, sales and user-defined factors flow from the owned entity to the owner entity. Each ownership category can have its own beginning and ending ownership percentages as defined by the user.	Yes	One possible default value: Ownership Or, any user-created categories. Categories are created via the OSA interface. See *Chapter 8, Updating the System Configuration.*
E	Percentage	Identifies the ownership percentage of each owner. Cumulative ownership of a given Entity ID should not exceed 100% but OSA does not prohibit this. OSA will warn you when this happens (in ADMIN tab/Ownership page).	Yes	Integers not to exceed six decimal places (e.g., 1, 0.75, 0.333333)
F	isEndingValue	Whether the Percentage relates to the beginning or ending value. Even if you do not differentiate between beginning and ending ownership percentages, two records are still required for each Entity ID (insert the same percentage for both beginning and ending values). When importing data after the initial data load, if you only specify the beginning or ending value, the opposite value will not be removed in OSA.	Yes	TRUE or FALSE …where TRUE = Ending Value FALSE = Beginning Value

TaxRuleOptions.csv

The user can create additional tax rules by adding a row for each additional tax rule in the TaxRuleOptions.csv file and populating columns A through P as appropriate.

For each additional tax rule, additional rows also need to be included in the TaxRuleRates.csv and TaxRuleInclusion.csv files and their columns populated as appropriate.

To add an additional tax rule, it is recommended to copy and paste the row(s) of an existing tax rule that closely resembles the tax rule to be added in each of the files and only revise the necessary fields.

Finally, the additional tax rule(s) needs to be assigned to the appropriate entity or entities in the TaxRuleAssignemnt.csv file.

Column	Column Header	Description	Required?	Allowable Values

Column	Column Header	Description	Required?	Allowable Values
A	Time_Period	The tax year of the data set.	Yes	Integer not to exceed four characters (e.g., 2008, 2009)
B	Tax_Type	Identifies the tax base (e.g., Income, Capital) to which the OSA apportionment data relates. Currently, only a Tax Type of Income is supported.	No	INCOME
C	Tax_Rule_Name	The name of the tax rule. The Tax Rule Name + Jurisdiction ID uniquely defines each tax rule. User may add additional tax rules as appropriate.	Yes	Alphanumeric string not to exceed 100 characters
D	Jurisdiction_ID	The Jurisdiction ID associated with the Tax Rule Name. Jurisdiction ID must correlate to a Jurisdiction listed in the ADMIN tab/Jurisdiction page of the user interface. See page 326 for a list of jurisdictions loaded by default.	Yes	Alphanumeric string not to exceed 10 characters (e.g., AK, NY, NY-NYC) **Field is case sensitive**
E	Tax_Method	Identifies how a state calculates its total tax liability. It is used for the purposes of OSX and OSA integration (optional).	No	One of the following five entries: INCOME GREATER OF INCOME AND AMT GREATER OF INCOME FRANCHISE AND AMT GREATER OF INCOME AND FRANCHISE TAX SUM OF INCOME AND FRANCHISE TAX

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
F	isNetCost	Whether or not the Tax Rule Name includes property at net cost. This data element is used solely for tracking and has no impact on calculations. To change a given tax rule between Net and Original cost the user must revise the depreciation account settings in the TaxRuleInclusion.csv file as appropriate.	No	TRUE or FALSE …where TRUE = Net Cost FALSE = Original Cost
G	isIgnoreZeroDenominator	Whether or not the associated Tax Rule Name includes zero denominator factors in the weighting of the apportionment factor calculation.	Yes	TRUE or FALSE …where TRUE = Exclude zero denominator factors from calculation FALSE = Include zero denominator factors in calculation
H	isRentAveraged	Whether or not the associated Tax Rule Name averages the beginning and ending rent balances (e.g., Delaware).	Yes	TRUE or FALSE …where TRUE = Rent is averaged FALSE = Only ending balance of rent included
I	Rent_Real_Cap_Factor	The multiplier applied to the Real Rent account balances. The multiplier is applicable to all Account Names associated with the Parent Account labeled ―Rent Real Property‖.	Yes	Integers (e.g., 0, 2, 4, 8)
J	Rent_Personal_Cap_Factor	The multiplier to be applied to the Personal Rent account balances. The multiplier is applicable to all Account Names associated with the Parent Account labeled ―Rent Personal Property‖.	Yes	Integers (e.g., 0, 2, 4, 8)
K	Decimal_Precision	The number of decimal places included in the calculated apportionment factor percentage.	Yes	Integers (e.g., 0, 2, 4, 8)

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
L	isUserDefinedAveraged	Whether to treat the User Defined Factor like a property factor (averaged), or like a payroll or sales factor (ending only).	Yes, when the user-defined factor is used	TRUE or FALSE …where TRUE = Factor is averaged FALSE = Ending balance only
M	Property	Property factor weight.	Yes	Integers (e.g. 0, 2, 4, 8 etc.)
N	Payroll	Payroll factor weight.	Yes	Integers (e.g. 0, 2, 4, 8 etc.)
O	Sales	Sales factor weight.	Yes	Integers (e.g. 0, 2, 4, 8 etc.)
P	User	User-defined factor weight.	Yes	Integers (e.g. 0, 2, 4, 8 etc.)

TaxRuleRates.csv

Column	Column Header	Description	Required?	Allowable Values
A	Time_Period	The tax year of the data set.	Yes	Integer not to exceed four characters (e.g., 2008, 2009)
B	Tax_Type	The tax base (e.g., Income, Capital) to which the OSA apportionment data relates. Currently, only a Tax Type of Income is supported.	No	INCOME
C	Tax_Rule_Name	The Tax Rule Name for which the Tax Rate(s) apply. Tax Rule Name must correlate to a Tax Rule Name included in the TaxRuleOptions.csv file.	Yes	Alphanumeric string not to exceed 100 characters
D	Jurisdiction_ID	The Jurisdiction ID associated with the Tax Rule Name. Jurisdiction ID must correlate to a Jurisdiction listed in the Admin screen of the user interface. See page 326 for a list of jurisdictions loaded by default.	Yes	Alphanumeric string not to exceed 10 characters (e.g., AK, NY, NY-NYC)

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
E	isFinancialRate	Whether the Tax Rate represents a Financial Entity rate (e.g. CA applies a different tax rate to financial entities). This field works in conjunction with the isFinancialEntity flag in the EntityList.csv file.	Yes	TRUE or FALSE …where TRUE = Is Financial tax rate FALSE = Is not Financial tax rate
F	Tax_Bracket	The starting dollar amount of a particular tax tier. For states with non-tiered tax rates, this field should be set to zero.	Yes	Integers (e.g., 0, 10000, 20001)
G	Tax_Rate	The Tax Rate of the associated Tax Bracket.	Yes	Numbers not to exceed 6 decimal places (e.g., 0.045, 0.06, 0.000085)

TaxRuleInclusion.csv

Column	Column Header	Description	Required?	Allowable Values
A	Time_Period	The tax year of the data set.	Yes	Integer not to exceed four characters (e.g., 2008, 2009)
B	Tax_Type	The tax base (e.g., Income, Capital) to which the OSA apportionment data relates. Currently, only a Tax Type of Income is supported.	No	INCOME
C	Tax_Rule_Name	The Tax Rule Name for which the Account Name Inclusion/Exclusion is to apply. Tax Rule Name must correlate to a Tax Rule Name included in the TaxRuleOptions.csv file.	Yes	Alphanumeric string not to exceed 100 characters
D	Jurisdiction_ID	The Jurisdiction ID associated with the Tax Rule Name. Jurisdiction ID must correlate to a Jurisdiction listed in the OSA ADMIN tab/Jurisdiction page. See page 326 for a list of jurisdictions loaded by default.	Yes	Alphanumeric string not to exceed 10 characters (e.g. AK, NY, NY-NYC) **Field is case sensitive**

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
E	Account_Name	The Account Name to be Included or Excluded from the associated Tax Rule Name in the isIncluded field in column H. Account Name must correlate to an Account Name in the AccountStructure.csv file.	Yes	Alphanumeric string not to exceed 255 characters
F	Parent_Account	The Parent Account associated with the Account Name as defined in the AccountStructure.csv file.	Yes	Alphanumeric string not to exceed 100 characters
G	Factor	The apportionment factor to which the Account Name pertains as defined in the AccountStructure.csv file.	Yes	Four possible values: PROPERTY PAYROLL SALES USER DEFINED
H	isIncluded	Whether the Account Name is included in the Tax Rule Name of the associated Jurisdiction ID.	Yes	TRUE or FALSE …where TRUE = Included FALSE = Excluded

TaxRuleAssignment.csv

Column	Column Header	Description	Required?	Allowable Values
A	Time_Period	The tax year of the data set.	Yes	Integer not to exceed four characters (e.g., 2008, 2009)
B	Tax_Type	The tax base (e.g., Income, Capital) to which the OSA apportionment data relates. Currently, only a Tax Type of Income is supported.	No	INCOME
C	Tax_Rule_Name	The Tax Rule Name to be assigned to the Entity ID in the associated Jurisdiction ID. Tax Rule Name must correlate to a Tax Rule Name included in the TaxRuleOptions.csv file.	Yes	Alphanumeric string not to exceed 100 characters

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
D	Jurisdiction_ID	The Jurisdiction ID associated with the Tax Rule Name. Jurisdiction ID must correlate to a Jurisdiction listed in the Admin screen of the user interface. See page 326 for a list of jurisdictions loaded by default.	Yes	Alphanumeric string not to exceed 10 characters (e.g., AK, NY, NY-NYC) **Field is case sensitive**
E	Entity_ID	The Entity ID to be assigned to the Tax Rule Name in the associated Jurisdiction ID. Entity ID must correlate to an Entity ID included in the EntityList.csv file.	Yes	Alphanumeric string not to exceed 15 characters

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

FlowThroughRules.csv

Column	Column Header	Description	Required?	Allowable Values
A	Time_Period	The tax year of the data set.	Yes	Integers not to exceed four characters (e.g., 2008, 2009)
B	Tax_Type	The tax base (e.g., Income, Capital) to which the OSA apportionment data relates. Currently, only a Tax Type of Income is supported.	No	INCOME
C	Jurisdiction_ID	The Jurisdiction ID associated with the Entity Type. Jurisdiction ID must correlate to a Jurisdiction listed in the Admin screen of the user interface. See page 326 for a list of jurisdictions loaded by default.	Yes	Alphanumeric string not to exceed 10 characters (e.g. AK, NY, NY-NYC) **Field is case sensitive**
D	Entity_Type	The Entity Type for which the Flow Through Rules are applicable.	Yes	GP LLC LLP LP SMLLC
E	State_Treatment	Defines how the particular Entity Type is treated in the associated Jurisdiction ID, with regards to filing status.	Yes	Four allowable values include: SAME (same as Federal) DISREGARDED ENTITY (allowed for SMLLCs only) CCORP PARTNERSHIP (allowed for all entity types except SMLLCs)
F	Unitary_General_ Method	Defines the flow calculation method (Apportion vs. Allocation) for General Partner treatment of Unitary Partnerships of the particular Entity Type in the associated Jurisdiction ID.	Yes, except for LLC and SMLLC, in which case the field should be left blank	Allowable values are: APPORTIONMENT ALLOCATION

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
G	Unitary_Limited_ Method	Defines the flow calculation method (Apportion vs. Allocation) for Limited Partner treatment of Unitary Partnerships of the particular Entity Type in the associated Jurisdiction ID.	Yes, except for GP and SMLLC for which the field should be left blank	Allowable values are: APPORTIONMENT ALLOCATION
H	Non_Unitary_General_Method	Defines the flow calculation method (Apportion vs. Allocation) for General Partner treatment of Non-Unitary Partnerships of the particular Entity Type in the associated Jurisdiction ID.	Yes, except for LLC and SMLLC for which the field should be left blank	Allowable values are: APPORTIONMENT ALLOCATION
I	Non_Unitary_Limited_Method	Defines the flow calculation method (Apportion vs. Allocation) for Limited Partner treatment of Non-Unitary Partnerships of the particular Entity Type in the associated Jurisdiction ID.	Yes, except for GP and SMLLC for which the field should be left blank	Allowable values are: APPORTIONMENT ALLOCATION

Users.csv

The data included in the Users.csv file applies to all Time Periods (tax years) present in the OSA instance. Some data in this file, the fields First_Name, Last_Name, and Email, is overwritten by the information in the authentication server. See *Chapter 9, Updating Users and Permissions*.

Column	Column Header	Description	Required?	Allowable Values
A	User_Name	Unique ID assigned to each OSA User.	Yes	Alphanumeric string not to exceed 255 characters
B	First_Name	First name associated with User ID.	No	Alphanumeric string not to exceed 255 characters
C	Last_Name	Last name associated with User ID.	No	Alphanumeric string not to exceed 255 characters
D	Email	Email address associated with User ID	No	Alphanumeric string not to exceed 255 characters
E	isActive	Whether the User ID is active or inactive.	Yes	TRUE or FALSE …where TRUE = Active FALSE = Inactive

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
F	hasHomeTab	Whether the User ID has access to the HOME tab in the user interface. For columns F through Q (except column J, ADMIN tab Access), access for each user is limited to the Entity IDs defined in the UserEntityAcess.csv file.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access
G	hasReportsTab	Whether the User ID has access to the REPORTS tab and its features in the user interface.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access
H	hasImportTab	Whether the User ID has access to the IMPORT tab and its features in the user interface.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access
I	hasExportTab	Whether the User ID has access to the EXPORT tab and its features in the user interface.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access
J	hasAdminTab	Whether the User ID has access to the ADMIN tab and its features in the user interface. Any user with Admin access to a data type (e.g., hasEntities = TRUE) has access to all objects for that data type within the ADMIN tab. For the above example, if a user has hasAdminTab = TRUE and hasEntities = TRUE then they can add entities and edit entity properties.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
K	hasAccountData	Whether or not the User ID can edit account data in the HOME tab. A value of TRUE indicates he or she can edit account data, a value of FALSE indicates he or she can view the data but not edit it, and the ability to import or export account data itself is also prohibited.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access
L	hasHistoricData	For future use. Will control whether the User ID has access to non-current years via the OSA login page.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access
M	hasEntities	Whether or not the User ID has ability to add entities or edit entity properties.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access
N	hasOwnership	Whether the User ID has access to functions and the ability to edit in the user interface. This primarily impacts selectable options and/or allowable functions in the Reports, Import, Export, and Admin tabs.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access
O	hasGroups	Whether the User ID has ability to add groups and edit group properties.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access
P	hasTaxRules	Whether the User ID has access to Tax Rules functions and ability to edit them in the user interface.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
Q	hasSystemConfig	Whether the User ID has access to System Configurations functions and ability to edit in the user interface.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access
R	isSuper	Whether the User ID is a full access user.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access
S	hasPlanningTab	Whether the User ID has access to the (optional) PLANNING tab and its features in the user interface.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access
T	hasStateData	Whether the User ID has access to State Data and ability to edit in the user interface.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access
U	hasScenarios	Whether the User ID has access to Scenarios and ability to edit in the user interface.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access

UserEntityAccess.csv

The data included in the UserEntityAcces.csv file applies to all Time Periods (tax years) present in the OSA instance.

Column	Column Header	Description	Required?	Allowable Values
A	User_Name	The unique User ID of each OSA user. User ID must correlate to a User ID in the Users.csv file.	Yes	Alphanumeric string not to exceed 255 characters
B	Entity_ID	Unique identifier of each entity. Entity ID must correlate to an Entity ID included in the EntityList.csv file.	Yes	Alphanumeric string not to exceed 15 characters

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
C	hasAccess	Whether or not the User ID has access to the associated Entity ID.	Yes	TRUE or FALSE …where TRUE = Has Access FALSE = Does Not Have Access

EntityAccountFilters.csv

The data included in the EntityAccountFilters.csv file applies to all Time Periods (tax years) present in the OSA instance.

Column	Column Header	Description	Required?	Allowable Values
A	Entity_ID	Unique identifier of each entity and division. Entity ID must correlate to an Entity ID included in the EntityList.csv file.	Yes	Alphanumeric string not to exceed 15 characters
B	Factor	The apportionment factor to which the Account Name pertains (as defined in the AccountStructure.csv file).	Yes	PROPERTY PAYROLL SALES USER DEFINED
C	Parent_Account	The Parent Account associated with the Account Name (as defined in the AccountStructure.csv file).	Yes	Alphanumeric string not to exceed 100 characters
D	Account_Name	The Account Name to be Allowed or Disallowed in the IsAllowed field in column E. Account Name must correlate to Account Name in the AccountStructure.csv file.	Yes	Alphanumeric string not to exceed 255 characters
E	isAllowed	Whether or not account is displayed and available for data entry for the Entity ID.	Yes	TRUE or FALSE …where TRUE = Allowed FALSE = Not Allowed

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Jurisdiction.csv

Column	Column Header	Description	Required?	Allowable Values
A	Jurisdiction_ID	ID the jurisdiction will be referenced by.	Yes	Alphanumeric string not to exceed 10 characters (e.g. AK, NY, NY-NYC) **Field is case sensitive**
B	Name	Name of the jurisdiction.	Yes	Alphanumeric string not to exceed 255 characters
C	Parent_ID	For municipalities, the ID of the parent jurisdiction.	No	Alphanumeric string not to exceed 10 characters (e.g. AK, NY, NY-NYC) **Field is case sensitive**
D	IsExcludedFromNexusCount	Whether the jurisdiction is excluded from nexus count.	Yes	TRUE or FALSE …where TRUE = Excluded FALSE = Included
E	IsUsed	Whether the jurisdiction is active.	Yes	TRUE or FALSE …where TRUE = Active FALSE = Not Active

ApportionmentMethodRules.csv

Column	Column Header	Description	Required?	Allowable Values
A	Year	The tax year of the data set.	Yes	Integer not to exceed four characters (e.g., 2008, 2009)
B	Jurisdiction_ID	The Jurisdiction ID associated with the Apportionment Method Rule.	Yes	Alphanumeric string not to exceed 10 characters (e.g. AK, NY, NY-NYC) **Field is case sensitive**
C	PropertyCategory	Ownership Category to use to flow property amounts for the given jurisdiction and tax year.	Yes	One possible default value: Ownership Or, any user-created categories.

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
D	PayrollCategory	Ownership Category to use to flow payroll amounts for the given jurisdiction and tax year.	Yes	One possible default value: Ownership Or, any user-created categories.
E	SalesCategory	Ownership Category to use to flow sales amounts for the given jurisdiction and tax year.	Yes	One possible default value: Ownership Or, any user-created categories.
F	UserCategory	Ownership Category to use to flow user defined amounts for the given jurisdiction and tax year.	Yes	One possible default value: Ownership Or, any user-created categories.

OwnershipCategories.csv

Column	Column Header	Description	Required?	Allowable Values
A	Ownership_Category	Ownership category to add.	Yes	Alphanumeric string not to exceed 255 characters

ParentTaxRuleInclusion.csv

Column	Column Header	Description	Required?	Allowable Values
A	Year	The tax year of the data set.	Yes	Integers not to exceed four characters (e.g., 2008, 2009)
B	TaxType	The tax base (e.g., Income, Capital) to which the OSA apportionment data relates. Currently, only a Tax Type of Income is supported.	Yes	INCOME
C	Jurisdiction_ID	The Jurisdiction ID associated with the Tax Rule Name. Jurisdiction ID must correlate to a Jurisdiction listed in the OSA ADMIN tab/Jurisdiction page. See page 326 for a list of jurisdictions loaded by default.	Yes	Alphanumeric string not to exceed 10 characters (e.g. AK, NY, NY-NYC) **Field is case sensitive**

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
D	TaxRuleName	The Tax Rule Name for which the Account Name Inclusion/Exclusion is to apply. Tax Rule Name must correlate to a Tax Rule Name included in the TaxRuleOptions.csv file.	Yes	Alphanumeric string not to exceed 100 characters
E	Parent_Name	The Parent Account Name to be Included or Excluded from the associated Tax Rule Name in the Included field in column G.	Yes	Alphanumeric string not to exceed 255 characters
F	Factor	The apportionment factor to which the Parent Account Name pertains as defined in the AccountStructure.csv file.	Yes	Four possible values: PROPERTY PAYROLL SALES USER DEFINED
G	Included	Whether the Account Name is included in the Tax Rule Name of the associated Jurisdiction ID.	Yes	TRUE or FALSE …where TRUE = Included FALSE = Excluded

StateData.csv

Column	Column Header	Description	Required?	Allowable Values
A	Time_Period	The tax year of the data set.	Yes	Integers not to exceed four characters (e.g., 2008, 2009)
B	Entity_ID	Unique identifier of each entity and division. Entity ID must correlate to an Entity ID included in the EntityList.csv file.	Yes	Alphanumeric string not to exceed 15 characters
C	Jurisdiction_ID	The Jurisdiction ID of the jurisdiction associated with this data value.	Yes	Alphanumeric string not to exceed 10 characters (e.g., AK, NY, NY-NYC) **Field is case sensitive**

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Column	Column Header	Description	Required?	Allowable Values
D	Amount	Amount to be populated into the state form line.	Yes	Negative or positive numbers, including decimals (e.g., 50000, 9850, 65.50). While you can enter any number of decimal places, the OSA interface rounds decimal places to six.
E	Formline_Name	State form line to be populated.	Yes	One of the default State Form lines: • Fed Tax Inc on State Basis • Federal Adjustments • Pre-Modifications NOL • State Adds • State Deducts • Total Non-Apport. (Income)/Loss • Pre-Apportionment NOL • Income Allocated From Partnerships • Non-Apport. Inc. Allocated to State • Other Adj. • Post-Apportionment NOL • Non-Income Based Taxes • Other Taxes • Credits (User Entered) • Other Taxes (Non-Creditable) • Alternative Minimum Tax • Franchise Tax • Gross Receipts • Returns and Allowances • Cost of Goods Sold

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

D.4.1 Supporting Data

The following default data is referenced by one or more CSV files during import, and is loaded during the initial OSA setup.

Default Parent Accounts

These default parent account names are referenced in AccountStructure.csv.

Display Order	Account Name	Factor	Multiplier Type
1	Inventory	Property Factor	
2	Land	Property Factor	
3	Bldg at Orig. Cost	Property Factor	
4	Less Accum. Deprec. Bldg	Property Factor	CONTRA
5	Lease Imp. at Orig. Cost	Property Factor	
6	Less Accum. Deprec. Lease Imp.	Property Factor	CONTRA
7	Mach. and Equip. at Orig. Cost	Property Factor	
8	Less Accum. Deprec. Mach. and Equip.	Property Factor	CONTRA
9	Transportation Equipment	Property Factor	
10	Less Accum. Deprec. Transportation Equipment	Property Factor	CONTRA
11	Furniture at Orig. Cost	Property Factor	
12	Less Accum. Deprec. Furniture	Property Factor	CONTRA
13	Other Property at Orig. Cost	Property Factor	
14	Less Accum. Deprec. Other Property	Property Factor	CONTRA
15	Other Non-Depreciable Assets	Property Factor	
16	Depletable Assets	Property Factor	
17	Less Accum. Depletion	Property Factor	CONTRA
18	Intangible Assets	Property Factor	
19	Less Accum. Amortization Intangible Assets	Property Factor	CONTRA
20	Construction in Progress	Property Factor	
21	Rent Real Property	Property Factor	Rent Real Property
22	Rent Personal Property	Property Factor	Rent Personal Property

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Display Order	Account Name	Factor	Multiplier Type
1	Salaries and Wages	Payroll Factor	
2	Officers Compensation	Payroll Factor	
1	Sales Income	Sales Factor	
2	Service Income	Sales Factor	
3	Rental Income	Sales Factor	
4	Royalty Income	Sales Factor	
5	Dividends Income	Sales Factor	
6	Interest Income	Sales Factor	
7	Gross Proceeds from Sales of Prop.	Sales Factor	
8	Net Gains from Sales of Prop.	Sales Factor	
9	Other Business Receipts	Sales Factor	
1	Miscellaneous Accounts	User Defined Factor	

Jurisdictions

Jurisdictions are referenced by several CSV files. This table lists the jurisdictions loaded by default during initial OSA setup. Users with appropriate permissions may also add jurisdictions to OSA. See *Chapter 8, Updating the System Configuration* on page 159 for instructions on how to add jurisdictions using the OSA interface. See the section above for instructions on importing additional jurisdictions.

ID	Name	Parent ID
AK	Alaska	
AL	Alabama	
AR	Arkansas	
AZ	Arizona	
CA	California	
CO	Colorado	
CT	Connecticut	
DC	District of Columbia	
DE	Delaware	
FED	Federal	
FL	Florida	

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

ID	Name	Parent ID
FR	Foreign	
GA	Georgia	
HI	Hawaii	
IA	Iowa	
ID	Idaho	
IL	Illinois	
IN	Indiana	
KS	Kansas	
KY	Kentucky	
KY-BOWLING	Bowling Green	KY
KY-CAMPB	Campbell County	KY
KY-CUMBER	Cumberland County	KY
KY-LOUISV	Louisville	KY
KY-LEXNGTN	Lexington	KY
LA	Louisiana	
MA	Massachusetts	
MD	Maryland	
ME	Maine	
MI	Michigan	
MI-GRNDRPD	Grand Rapids	MI
MI-BATLCRK	Battle Creek	MI
MI-DETROIT	Detroit	MI
MI-FLINT	Flint	MI
MI-JACKSON	Jackson	MI
MN	Minnesota	
MO	Missouri	
MO-KC	Kansas City	MO
MO-STL	St. Louis	MO
MS	Mississippi	

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

ID	Name	Parent ID
MT	Montana	
NC	North Carolina	
ND	North Dakota	
NE	Nebraska	
NH	New Hampshire	
NJ	New Jersey	
NM	New Mexico	
NV	Nevada	
NY	New York	
NY-NYC	New York City	NY
NY-MTA	New York MTA	NY
NY-MCTD	New York MCTD	NY
OH	Ohio	
OH-BDFRD	Bedford Heights	OH
OH-CINCI	Cincinnati	OH
OH-CLEVE	Cleveland	OH
OH-COLUM	Columbus	OH
OH-DBLN	Dublin	OH
OH-MYFLD	Mayfield Heights	OH
OH-RITA	Rita	OH
OH-WRNSVLE	Warensville	OH
OK	Oklahoma	
OR	Oregon	
OR-PORT	Portland	OR
OR-MLTNOMA	Multnomah	OR
PA	Pennsylvania	
PA-PHI	Philadelphia	PA
PR	Puerto Rico	
RI	Rhode Island	

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

ID	Name	Parent ID
SC	South Carolina	
SD	South Dakota	
TN	Tennessee	
TX	Texas	
UT	Utah	
VA	Virginia	
VT	Vermont	
WA	Washington	
WI	Wisconsin	
WV	West Virginia	
WY	Wyoming	
XX	Miscellaneous	

® 2022 Thomson Reuters/ONESOURCE
All Rights Reserved

Index

Account Structure. See Accounts
AccountData.csv, 301
Accounts
  Account structure, editing, 164
  Adding, 164
  Calculation behavior, specifying, 164
  Contra Accounts, 30
  Data Types, 29
  Deleting, 164
  Elimination Accounts, 30
  Entity Account Filters, creating/editing, 171
  Everywhere Only Accounts, 30
  ID, adding Account ID, 164
  Inactivating/activating, 164
  In-State Only Accounts, 30
  Normal Accounts, 29
  Rent Multiplier Accounts, 30
  Reordering, 164
Active User Sessions, terminating, 240
Annual Review, 20
Apportionment Calculations
  Display options, 64
  Excel, exporting to, 65
  Page, displaying, 61
  Reports for reviewing, 60
  Reviewing, 60
Attachments
  Adding to Data Entry Log, 44
  Adding to Properties Page Logs, 50
Audit Trail
  Adding attachments/comments, 44, 50
  Data Entry Page Event History Log, 31, 195
  Event History Logs, using, 41, 200, 230, 242
  Properties Page Event History Logs, 48, 200
Calculation Behavior, specifying, 164
Categories of Ownership. See Ownership
Comma-delimited Files. See CSV Files
Comments
  Adding to Data Entry Log, 44
  Adding to Properties Page Logs, 50
Contra Accounts, 30
CSV Files
  AccountData.csv, 301
  DataSet.zip File, creating, 293
  Default Parent Accounts, 325
  Downloading, 285
  Downloads, allowing, 290
  Editing, 284
  EntityAccountFilters.csv, 320
  EntityFilings.csv, 299
  EntityList.csv, 297
  Exporting, 287
  File association, changing, 285
  FlowThroughRules.csv, 315
  GroupFilings.csv, 304
  GroupMembership.csv, 304
  Groups.csv, 303
  Import Errors, 294
  Importing, 287
  Instructions for populating, 294
  Jurisdictions, 326
  Overview, 283
  OwnershipPercentages.csv, 307
  OwnershipStructure.csv, 306
  Pop-ups, allowing, 290
  Supporting Data, 325
  TaxRuleAssignment.csv, 313
  TaxRuleInclusion.csv, 312
  TaxRuleOptions.csv, 308
  TaxRuleRates.csv, 311
  UserEntityAccess.csv, 319
  Users.csv, 316
Current Year, preparing for, 20
Custom Data Exports
  Data Maps, managing, 252, 271
  Export template, using, 259, 280
  Export templates, managing, 256, 262
  Overview, 248, 261
Data Entry
  Account Data Types, 29
  Account Totals, match to source documents, 53
  Audit Trail, 31, 195
  Data Flow, 29, 195
  Elimination data, entering, 38
  Entity, Division, or Group, selecting, 32, 196
  Error, recovering from, 39, 199
  Excel, export to, 58, 203
  History Mode Log, adding comments, 44
  History Mode Logs, 42
  Ownership, 29, 195
  Page Display, changing, 36, 198
  Permissions for, 28, 194
  Process, 32, 195
  Reviewing, 54
  Troubleshooting, 40
  Understanding, 27, 193
Data Exports. See Custom Data Exports
Data Maps. See Custom Data Exports, See Custom Data Exports
Data, Entering. See Data Entry
DataSet.zip File, creating, 293
Default Parent Accounts, 153, 325
Diagnostics, running, 243
Divisions
  About, 119
  Adding to entity, 122
  Data flow, 119
  Removing, 124
  Selecting for data entry, 32, 196
Downloads, allowing, 290
Effective Rate Report, 69, 70
Elimination Accounts

® 2010 Thomson Reuters/ONESOURCE
All Rights Reserved

About, 30
Entering data, 38
Entities
About, 99
Adding, 101
Editing, 104
Jurisdictions, aligning, 118
Ownership structure, 100
Ownership, defining, 122
Ownership, removing, 124
Properties, 99
Selecting for data entry, 32, 196
Entity Account Filters
Creating/editing, 171
Settings, applying to other entities, 173, 175
Entity Calculations Report, 72
Entity Detail Report, 74
Entity Properties
Editing, 40, 199
Event History Log, 48, 200
EntityAccountFilters.csv, 320
EntityFilings.csv, 299
EntityList.csv, 297
Errors
CSV File import, during, 294
Data Entry, recovering from, 39, 199
Event History
Details, viewing, 237
Excel, exporting to, 239
Filtering, 233
Logs, Data Entry page, 42, 200
Logs, Properties Pages, 48, 200
Logs, using, 41, 200
Viewing, 230, 242
Everywhere Only Accounts, 30
Excel
Export to, 58, 203
Exporting apportionment calculations to, 65
Row limitation, 285
Export Templates. See Custom Data Exports, See Custom Data Exports
Exporting
Apportionment Calculations to Excel, 65
Custom data exports. See Custom Data Exports
Data to Excel, 58, 203
Features Overview, 9
File Type Association, changing, 286
Filing Types, 100, 126
Filters
Entity Account Filters, creating/editing, 171
Entity/group list, 33, 196
User permissions, 176
Flow-Through Rules
Apportionment Method Rule, 156
Defining for Tax Rules, 155
Editing, 157
Flow Calculation Method, 156
State Treatment values, 155
FlowThroughRules.csv, 315
Group Calculations Report, 76
Group Detail Report, 78
Group Membership Report, 80
Group Properties
Editing, 40, 199
Event History Log, 48, 200
GroupFilings.csv, 304
GroupMembership.csv, 304
Groups
About, 99
Activating/inactivating, 134
Adding/editing, 126
Filing Types, 100, 126
Jurisdictions, adding/editing, 137
Members, adding/removing, 131
Properties, 100
Properties, editing, 135
Selecting for data entry, 32, 196
Groups.csv, 303
History Mode, data entry, 42, 200
Included/Excluded Accounts
Parent Accounts, specifying for Tax Rules, 153
Specifying for Tax Rules, 152
In-State Only Accounts, 30
Jurisdictions
Aligning for entities, 118
Groups, adding/editing jurisdictions, 137
Master list, adding/editing, 159
Logging In, 22
Maps, for custom export templates, 252, 271
Membership in Groups. See Groups
Monitoring, System, 230
Nexus and Filing Obligation Report, 82
Nexus Threshold Report, 83
Normal Accounts, 29
Numerator and Denominator Report, 85
Options and Rates, editing, 145, 204
Ownership
About, 99
Categories, adding, 162
Data Entry for, 29, 195
Defining, 119
Percentage, defining, 124
Relationships, 119
Removing, 124
Report, 87
OwnershipPercentages.csv, 307
OwnershipStructure.csv, 306
Parent Accounts, 30, 153
Password, changing, 26
Percentage Ownership, defining, 124
Permissions
Copying to other users, 191
Data Type Access, 177
Entity/Group Access, 178, 180
Specifying, 187
Tab Type Access, 177
Updating, 176
Pop-ups, allowing, 290
Process for Data Entry, 32, 195
Product

® 2010 Thomson Reuters/ONESOURCE
All Rights Reserved

Description, 9
Updates, 8
Workflow, 11
Profile. See User Profile
Properties
Entities, 99
Groups, 100
Rates and Options, editing, 145, 204
Releases, updating, 8
Rent Multiplier Accounts, 30
Reporting
Descriptions, 67
Effective Rate report, 69, 70
Entity Calculations report, 72
Entity Detail report, 74
Group Calculations report, 76
Group Detail report, 78
Group Membership report, 80
Nexus and Filing Obligation report, 82
Nexus Threshold report, 83
Numerator and Denominator report, 85
Overview, 66
Ownership Detail report, 87
Permissions for, 67
Running reports, 93
Tax Rules Matrix report, 89
Reports
Diagnostic reports, descriptions, 245
Diagnostics, running, 243
Review, Annual, 20
Security. See Permissions
System Monitoring, 230
Tax Rule Matrix Report, 89
Tax Rules
About, 143
Adding/editing, 144
Flow-Through Rules, defining, 155

® 2010 Thomson Reuters/ONESOURCE
All Rights Reserved