# ONESOURCE TAX INFORMATION REPORTING

## PRODUCT SPECIFICATIONS

Document Version 3

THOMSON REUTERS®

# DOCUMENT HISTORY

| VERSION NUMBER | VERSION DATE | SUMMARY |
|---|---|---|
| 1 | June 2017 | Initial publication. |
| 2 | January 5, 2018 | Initial publication of new document format. |
| 3 | October 7, 2020 | Updated system requirements to include Microsoft Edge and the Google Chrome browser. |

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# SIMPLIFY YOUR TAX WORKFLOW AND MANAGE TAX COMPLIANCE AND REPORTING OBLIGATIONS WITH ONESOURCE TAX INFORMATION REPORTING

Tax information reporting requires a substantial time commitment for corporations, mortgage companies, life and health insurance organizations and state health insurance marketplaces (or exchanges). Reporting obligations can be difficult to monitor since each information return has its own rules for what and when to report, and the potential for noncompliance can be costly. You can simplify your tax workflow and manage your tax compliance and reporting obligations with ONESOURCE Tax Information Reporting, a comprehensive tax information reporting and compliance solution from Thomson Reuters Tax & Accounting. With ONESOURCE Tax Information Reporting, you can:

- Review, print and file tax information with recipients and taxing authorities.
- Comply with information reporting requirements under the Affordable Care Act (ACA).
- Manage the TIN solicitation process and comply with IRS rules regarding B Notices and penalty notices.
- Collect and verify W-8/W-9 form information and prepare Form 1042-S.
- Process and print third-party sick pay packages for employers (if you are a third party administrator).
- Track tax liability due dates and reconcile liability and deposit records.

ONESOURCE Tax Information Reporting supports IRS, SSA, U.S. state, U.S. territory and U.S. city and locality information reporting requirements. This includes the 1095, 1098, 1099 and 5498 series of tax forms as well as Forms W-2, W-8 (W-8BEN and W-8BEN-E), W-9 and 1042-S. ONESOURCE Tax Information Reporting also supports selected Canada forms and most Commonwealth of Puerto Rico forms. See Forms and Filings (page 17) for the forms and filing formats and methods supported by ONESOURCE Tax Information Reporting.

# SYSTEM REQUIREMENTS

ONESOURCE Tax Information Reporting is an Internet-based application and is centralized in the multi-tier, secure Thomson Reuters Data Center. Client workstations access ONESOURCE Tax Information Reporting using Microsoft Edge, Microsoft® Internet Explorer® or the Google Chrome™ browser. The following table lists the minimum recommendations for client workstations:

| COMPONENT | REQUIREMENT |
|---|---|
| Hard Disk | Virtual memory with at least 100 MB available |
| Operating System | Microsoft Windows 7 (Professional or Enterprise Edition) or later |
| Internet Browser | Microsoft Edge, Microsoft Internet Explorer Version 11 or later, or Google Chrome |
| Video Driver | Must support scalable True-Type fonts<br>Minimum : SVGA 256 color (1080 x 760) with 4 MB RAM<br>Recommended: (1024 x 768) with 16 MB RAM |

# CYBERSECURITY OVERVIEW

The ONESOURCE Tax Information Reporting network in the Thomson Reuters Data Center is based on a multi-tiered architecture that isolates private connections from the corporate network. Application Service Provider (ASP) hosting for the applications and databases is provided by Thomson Reuters.

Thomson Reuters manages and maintains the hardware components and software in the Thomson Reuters Data Center. Hardware components are upgraded over a three to five year timeframe. Hardware is assembled in a farm format, which allows selected components to be added, replaced or upgraded as needed during non-peak processing times. Data storage can be increased by adding hard disk storage devices.

## Network Security

Network equipment in the Thomson Reuters Data Center separates Internet and private client connections from the corporate network and directs traffic to the ONESOURCE Tax Information Reporting service network. Firewalls limit inbound communications to the service network to only the TCP/IP protocols necessary for the services provided by ONESOURCE Tax Information Reporting. Firewalls perform Network Address Translation (NAT) to virtual IPs associated with ONESOURCE Tax Information Reporting. The clustered web servers on the ONESOURCE Tax Information Reporting Web Server subnet respond to internally designated traffic only.

The client firewall must be open on port 443.

## Internet Browser Security

To ensure the security and resiliency of the ONESOURCE Tax Information Reporting network, Thomson Reuters requires and enforces the use of TLS 2.0 sessions for the ONESOURCE Tax Information Reporting service.

Data transmissions from ONESOURCE Tax Information Reporting to client workstations are encrypted using HTTPS. To download files from ONESOURCE Tax Information Reporting, users must ensure that the Microsoft Internet Explorer security option, **Do not save encrypted pages to disk**, is not set.

To assist with protecting client workstations, users are required to set certain options in Internet Explorer. Some of these options also ensure that ONESOURCE Tax Information Reporting will work the way you want it to.

## IP Address Whitelists

Access to ONESOURCE Tax Information Reporting can be limited by providing a pre-defined list of the IP addresses that are approved for accessing ONESOURCE Tax Information Reporting. After an IP address whitelist is set up, only those users who attempt to access ONESOURCE Tax Information Reporting from an IP location that matches an IP address in the whitelist are allowed access. A user who attempts to access ONESOURCE Tax Information Reporting from a location that is not included in the whitelist is denied access.

The IP address whitelist applies to only ONESOURCE Tax Information Reporting. Access to the ONESOURCE portal or to other ONESOURCE products you subscribe to is not affected by the whitelist.

## Password Security

The ONESOURCE portal provides single sign-on capabilities, which allow users to login one time to access all licensed Thomson Reuters applications without logging in to each application separately. ONESOURCE Tax Information Reporting users must be added to the ONESOURCE portal before they can access and use the ONESOURCE Tax Information Reporting application.

The ONESOURCE portal authenticates users with user name and password login credentials. A password policy can be established and maintained to conform to your organization's requirements. At a minimum, user passwords must be at least eight characters in length and must have at least one character from three of the following four character sets: uppercase characters, lowercase characters, numbers, and non-alphabetic (or special) characters.

## Application Security

The ONESOURCE Tax Information Reporting administrator at your organization controls access to the ONESOURCE Tax Information Reporting application. User profiles provide role-based security by limiting user access to payer, recipient and form data (including individual and employee coverage information for 1095 reporting under the ACA), B Notice and penalty information, and specific features in ONESOURCE Tax Information Reporting. Security groups limit access to recipient or individual records and form transactions. Group categories provide a way for adminstrators to organize security groups so that reports can be generated to include only the information that is needed.

## Business Continuity

The Thomson Reuters network resilience strategies address data security and availability of the ONESOURCE Tax Information Reporting application. Redundant hardware, communication lines and ISPs eliminate single points of failure. Web servers, application servers, database servers and firewalls are clustered for fault tolerance. ONESOURCE Tax Information Reporting data is replicated real-time off site, encrypted with the AES-256 encryption algorithm then backed up and sent to a commercial data storage facility on a weekly basis. Encryption keys are maintained by Thomson Reuters. Incremental backups are performed nightly. Cloned copies of the weekly backups are sent off site for disaster recovery purposes. Original backups remain on site for business continuity purposes.

# APPLICATION OVERVIEW

ONESOURCE Tax Information Reporting simplifies the tax workflow and manages tax compliance and reporting obligations by separating functionality into modules. Each module allows users to complete specific tasks to meet tax information reporting requirements. For example:

- The **Import** module allows users to prepare, transfer and import source files into ONESOURCE Tax Information Reporting. Users can reconcile amounts loaded into ONESOURCE Tax Information Reporting and, in specific circumstances, perform an import rollback (or reversal). Source files include payer, recipient and form data (or any combination thereof), including information required to be reported to the IRS and HHS under the ACA.

- The **Review & Maintenance** module allows users with the appropriate security rights to review, add update and delete payer, recipient, form and nonqualified intermediary (NQI) information as well as individual and employee coverage information for 1095 reporting under the ACA.

- The **Print/Filing** module allows users to print and distribute forms to recipients, employees and individuals, and file the forms with the appropriate taxing or regulatory authorities. This includes annual original and corrections filings files, replacement filings, periodic filings (including independent contractor reporting) and annual and monthly 1095 filings.

- The **Compliance** module allows users to complete activities that detail attempts to obtain accurate recipient names and TINs. These activities include submissions for Bulk TIN Matching through the IRS e-services TIN Matching Program, W-8/W-9 and ACA TIN solicitations, and B Notice and penalty notice processing.

- The **Options** module allows users to set the options that control how ONESOURCE Tax Information Reporting handles data imports, and how your data is printed and filed. Users can set and change field name options and compliance options.

- The **Security** module allows ONESOURCE Tax Information Reporting administrators to create and modify security settings for users, user profiles, security groups and group categories.

- The **eCviews** module allows users to access management views and reports for payers, recipients, forms, print/filing information, compliance information, withholding information and security information. Standard views and reports are supplied with ONESOURCE Tax Information Reporting and include common combinations of information. Custom views and reports can be created by users to include specific columns, filters, sort orders and properties.

- The **Withholding Management** module, which is an optional module, allows users to track tax liability due dates and review and reconcile liability and deposit records.

- The **SPS** module, which is an optional module, allows third party administrators to process and print third-party sick pay packages for employers.

# Transferring and Importing Data into ONESOURCE Tax Information Reporting

ONESOURCE Tax Information Reporting facilitates imports from multiple business process applications, regardless of whether the data is mainframe, minicomputer or microcomputer based. This includes such applications as:

| ACA HEALTH INSURANCE | ACCOUNTS PAYABLE | ANNUITIES | HUMAN RESOURCES | MORTGAGE |
|---|---|---|---|---|
| TIN Solicitations | Claims | Policyholders | ERPs | Loan/Lending |
| Insurance Coverage | Medical | Employee Benefits | | Trust |
| | Agents/Brokers | IRA | | |

You can transfer and import as many sources files as you require and you have the flexibility to import either detail (transaction level) or summary (form level) information.

ONESOURCE Tax Information Reporting accepts source system files that are ASCII formatted. Source files can be transmitted to the Thomson Reuters Data Center over a regular Internet connection with HTTPS or via SSH File Transfer Protocol (SFTP). Before the files can be transferred and imported into ONESOURCE Tax Information Reporting, they must be prepared for use by the application. Customizable mapping tools in the **Import** module are available to assist with this task. Details about the fields available for import and the complete record format are included in the *2020 Tax Year Mapping Specifications Guide*.

After the source files are successfully prepared, they are ready for transfer and import into ONESOURCE Tax Information Reporting. Import parameters include such options as sort sequences, master recipient identification and static data selection for the data that should not be overridden during import.

ONESOURCE Tax Information Reporting employs 250 standard and optional validations to verify the data as it is imported. These validations check for such things as:

- Valid TIN formats (for example, the TIN has nine numeric or non-blank characters)
- Non-blank recipient names
- Numeric amount fields
- Valid zip code formats
- Valid postal abbreviations for states (unless a foreign address is indicated)

Standard validations are supplied with ONESOURCE Tax Information Reporting. Optional validations are added to your ONESOURCE Tax Information Reporting account at your direction. Contact your Client Service Manager (CSM) if you want to learn more about optional validations or add them to your account.

Users can monitor the import process while the data is imported. Records that contain errors can be viewed and the errors cleared. After the import process completes, reconciliation reports and reports are available to assist with reconciling the data and identifying discrepancies. In specific circumstances, data that was erroneously imported can be rolled back.

## Reviewing, Printing and Filing Information Returns

The **Review & Maintenance** module is used to search for, review, add, update and delete tax data. This includes payer, recipient and form data as well as individual and employee coverage information for 1095 reporting under the ACA. User access to this data is controlled by the security rights set by the ONESOURCE Tax Information Reporting administrator at your site. An audit trail identifies who updated the information and when the update occurred.

Statements can be distributed to recipients, individuals or employees using the eStatement Service or by submitting print jobs. The eStatement Service allows recipients, individuals or employees who have consented to receive an electronic statement to access your organization's web portal directly to view and print copies of their information returns.

Multiple options are available for printing. For example, users can single print using the **Review & Maintenance** module or batch print large volumes using the **Print/Filing** module. When batch printing, users can print forms for selected or all payers, indicate the criteria to be met before the forms are included in the batch job, and select a message that can be printed on each form. Users can also:

- Combine multiple forms of the same form type for the same payer and recipient combination into a single printed statement or combine multiple forms for the same recipient in the same envelope for mailing.
- Submit the print job for printing immediately or schedule print jobs for printing at a later time or at periodic intervals. Scheduling print jobs can save valuable time because the processing can occur during non-peak times and can be rolled from one year to the next.
- Download the print file at your site for printing or submit the batch print job to ONESOURCE Tax Information Reporting Print Services. Print Services is a full-featured service that prints, inserts and mails the information return directly to the recipient. Users have the option to review the print job before it is submitted to Print Services and can track the progress of the Print Services request from the time it is received by the print vendor until the time the statement is mailed by the print vendor.

Statements are printed on standard 8 1/2 by 11 inch plain paper stock or, where required, perforated multi-part forms. Transactional level detail may be printed on the back of the form.

The **Print/Filing** module is also used to prepare and submit annual original and corrections filings files, replacement filings, periodic filings (including independent contractor reporting), and 1095 annual and monthly filings in the filing format required by the taxing or regulatory authority. This includes:

- The 1220 format for information returns submitted to the IRS and the applicable states.
- The EFW2 format for W-2 filings submitted to the SSA and the applicable states.
- The Affordable Care Act Information Return (AIR) XML format for 1095 filings submitted to the IRS and, if applicable, the HHS.

See Forms and Filings (page 17) for details of the U.S. federal and state forms, Canada forms, Puerto Rico forms, U.S. state and territory filing formats and methods, and the U.S. locality and city filings support by ONESOURCE Tax Information Reporting.

Filing requests can be made at any time, and multiple original filings can be included in an original filings file. After a filing request is submitted, ONESOURCE Tax Information Reporting determines whether the form for a recipient has already been reported. If the form has not been reported, it is reported as an original. Otherwise, it is reported as a correction.

Users can file federal information returns with the IRS using the IRS' Filing Information Returns Electronically (FIRE) system. For state information returns, ONESOURCE Tax Information Reporting supports the IRS' Combined Federal/State (CF/SF) Program and direct state filing. This includes states that participate in the CF/SF Program but also require direct filing in specific circumstances. For states that do not participate in the CF/SF Progam, ONESOURCE Tax Information Reporting generates paper filings or electronic files in accordance with the state-specific format. State dollar criteria is used when a state amount differs from a federal amount.

For forms that changed since they were printed or filed, the **Print/Filing** module can be used to generate the corrected form and, if required, create the corrections file for filing with the applicable taxing or regulatory agency. When forms are corrected in ONESOURCE Tax Information Reporting, they are marked as Corrected, and the Corrected box on the form is checked.

The **Views & Reports** module includes a number of views and reports to assist with managing the review, print and file processes. Views can be accessed online in the **Views & Reports** module. Custom reports can be printed or exported from ONESOURCE Tax Information Reporting and can be modified for your specific needs.

# Complying with Tax Laws, Rules and Regulations

The tax information reporting landscape is complex. The time and costs associated with compliance continue to rise as Congress works to close the U.S. tax gap, international organizations and foreign and domestic governments work to improve the exchange of tax information between countries, and the ACA undergoes full implementation in the U.S. To reduce costs and maintain compliance with the increasing number of tax laws, rules and regulations, you need a solution that facilitates gathering and verifying information for a multitude of taxing and regulatory authorities. ONESOURCE Tax Information Reporting offers a complete compliance solution with all activities tracked at the recipient level. In the **Compliance** module, users with the appropriate security rights can:

- Perform IRS Bulk TIN Matching through the IRS e-services TIN Matching Program. The results received from the IRS are stored and the recipient name and TIN combinations for recipients with a valid match are locked.

  > IRS Interactive TIN Matching for up to 25 recipients is available in the **Review & Maintenance** module.

- Solicit TINs. Both W-8/W-9 TIN solicitations and ACA TIN solicitations can be handled online or by submitting a print job. For online W-8/W-9 TIN solicitations, eW8/W9 Collection Service allows recipients to enter their TIN information through your web portal without logging in to ONESOURCE Tax Information Reporting. After the TIN information is saved, the information is updated in ONESOURCE Tax Information Reporting and is stored in the **Compliance** module.

- ACA TIN solicitation print packages are available for sending to policy holders or covered individuals to obtain their TINs and the TINs of their dependents. Each ACA TIN solicitation print package includes an address page, a cover letter, an ACA SSN solicitation form, and a business reply envelope. Options are available for customizing the cover letter and the ACA SSN solicitation form. Each ACA TIN solicitation print package is printed and distributed to policy holders or covered individuals using Print Services. See the *Collecting and Soliciting TINs for Affordable Care Act (ACA) Reporting* guide for details.

- TIN collection for policy holders and covered individuals and their dependents can be handled online using the ACA Hosted Site Web Page, or through completion and mailing of the ACA SSN solicitation form. To assist with managing the ACA TIN solicitation process, ONESOURCE Tax Information Reporting includes an ad hoc report and Compliance views. The ad hoc report can be exported from ONESOURCE Tax Information Reporting as a pipe delimited text file or Microsoft Excel(R) file. The Compliance views help identify the policy holders or covered individuals who were sent ACA TIN solicitation packages and the forms that have missing TIN information.

- Import compliance data, including primary and dependent information for ACA reporting purposes.

- Process B Notices and penalty notices. ONESOURCE Tax Information Reporting includes the defined mapping for CP 2100 (B Notice) file and determines the type of B Notice to send to each recipient to produce print files with the notices. All responses are tracked by recipient, which allows for a detailed response to your penalty notice.

## Review, Process and Print Third-Party Sick Pay Packages

The **SPS** module is an optional module for use by third party administrators who handle sick pay for employers. Subscribed users can process and print third-party sick pay packages. Users have the option to prepare test files before submitting the files through Print Services.

Contact your CSM if you are interested in using the **SPS** module.

## Tracking Tax Liability Due Dates and Reconciling Liability and Deposit Records

The **Withholding Management** module is an optional module that provides the information you need to meet deposit and filing responsibilities. In the **Withholding Management** module, users can set up payer deposit frequencies, create liability and deposit records, reconcile liabilities and deposits and generate withholding forms to file with the appropriate federal and state agencies. The following types of tax withholding are supported:

- Form 941 (wage withholding)
- Form 945 (non-wage withholding, including elective and backup withholding)
- Form 1042 (withholding on payments to foreign persons)

Contact your CSM if you are interested in using the **Withholding Management** module.

# INTEGRATE YOUR SOURCE SYSTEMS AND WEB PORTALS WITH SECURE WEB SERVICES

Secure Web Services is an add-on option that allows you to further integrate ONESOURCE Tax Information Reporting with your source systems and web portals. The functions available in Secure Web Services include:

- eConsent Service
- eStatement Service

- eForm Details Service
- eRecipient Support Service
- eW8/W9 Collection Service
- ACA Hosted Site Web Page
- eTIN Matching Service

There are two methods available for using Secure Web Services: the Services Model and the Hosted Model. Both methods provide direct access to certain functions within ONESOURCE Tax Information Reporting without having to lauch the application. The Services Model is intended for server-to-server connections between ONESOURCE Tax Information Reporting and client systems. The Hosted Model is a hosted site for server-to-user connections between ONESOURCE Tax Information Reporting and your recipients, individuals or employees. The hosted site can be configured with your logo, and can be customized so that the hosted site has the same appearance as your web portal.

Contact your CSM if you are interested in using Secure Web Services.

## eConsent Service

eConsent Service allows recipients, individuals and/or employees to login to your web portal and, after authentication, be directed to a hosted site where they can provide consent to receive their information returns electronically. The necessary Opt in/Opt out explanations and options required by the IRS are included. The text displayed to the recipient, individual or employee can be customized to fit your needs.

## eStatement Service

eStatement Service allows recipients, individuals and/or employees who consented to receive an electronic statement to access your organization's web portal directly to retrieve their information return forms in PDF format. Since access is online, there is no need mail the forms.

## eForm Details Service

eForm Details Service allows a representative in your call center to update form status information. This includes ordering a reprint or indicating that a form should not be printed, mailed or filed. When a call center representative updates the form status information via eForm Details, the corresponding status information in ONESOURCE Tax Information Reporting is also updated.

## eRecipient Support Service

eRecipient Support Service allows a representative in your call center to create or update recipient, individual or employee name and address information. When a call center representative creates or updates recipient, individual or employee information via eRecipient Support Service, the corresponding information in ONESOURCE Tax Information Reporting is also updated.

## eW8/W9 Collection Service

eW8/W9 Collection Service allows recipients to login to your web portal and, after authentication, be directed to a hosted site where they can enter their W-8BEN, W-8BEN-E or W-9 information. After the information is entered, it is stored in the Compliance module.

## ACA Hosted Site Web Page

The ACA Hosted Site Web Page is used for collecting the TINs of policy holders or covered individuals and their dependents. After the information entered, it is stored in the Compliance module.

## eTIN Matching Service

eTIN Matching Service sends name/TIN combinations entered by recipients to the IRS eServices site for validation. After the IRS completes its validation, the results are passed back to you. If one name/TIN combination was sent to the IRS, a compliance event is created for the recipient. No compliance event is created when multiple name/TIN combinations are sent to the IRS.

# OPTIMIZE YOUR TAX COMPLIANCE AND REPORTING OBLIGATIONS WITH CLIENT ENGAGEMENT SERVICES

ONESOURCE Tax Information Reporting Client Engagement Services is an option available to you for optimizing your tax compliance and reporting obligations. When you use Client Engagement Services, a Client Engagement Specialist (CES) is assigned to you to assist with importing your source files into ONESOURCE Tax Information Reporting, creating print files, transmitting filings files and processing B Notices and penalty notices. The following table details the services available to you when you use Client Engagement Services:

| CLIENT ENGAGEMENT SERVICES | DESCRIPTION |
|---|---|
| Import Source Data | Your CES prepares and imports your source files into ONESOURCE Tax Information Reporting. After your files are imported, your CES generates a reconciliation report for you to review. |
| Prepare Management Reports | Your CES prepares custom reports and views based on your needs and distributes those reports to you. |
| Create Print Files | Your CES sets up various print options for you and generates your print files when you are ready to print. |
| Prepare and Transmit Filings Files | Your CES prepares the forms that are applicable to you. This can include U.S. federal, state, territory forms, U.S. locality and city filings, select Canada forms, and most Puerto Rico forms.<br><br>Your CES files your forms using your TCC code with the applicable taxing or regulatory authority in accordance with their filing requirements. This includes electronic transmission, file uploads, or paper filing for those forms that are required to be filed on paper. |
| Process B Notices | If the IRS issues CP2100 or CP2100A Notices to you, your CES loads or enters the information into ONESOURCE Tax Information Reporting. After the information is loaded or entered, your CES generates management reports for you to review.<br><br>Your CES prepares and mails first and second B Notices (including the notice letter and the substitute W-8 or W-9) for you. |
| Process Penalty Notices | If you receive penalty notices, your CES loads or enters the 972CG information into ONESOURCE Tax Information Reporting. After the information is loaded or entered, your CES generates management reports for you to review. |

# GET STARTED WITH ONESOURCE TAX INFORMATION REPORTING

## Availability

The ONESOURCE Tax Information Reporting network and application were designed for high availability. Throughout the year, application releases and system downtimes are scheduled to occur during non-peak processing times. The *ONESOURCE Tax Information Reporting Combined Release and System Maintenance Schedule* is posted each year to the Customer Center. Client communications notify ONESOURCE Tax Information Reporting users in the event of an unscheduled downtime.

## Licensing and Ordering

ONESOURCE Tax Information Reporting is licensed by Thomson Reuters for each tax year. The Tax License Agreement for each year includes access to the ONESOURCE Tax Information Reporting application via the Internet, telephone support for up to two years and application releases that occur throughout the year. Your Tax License Agreement may include entitlement days for services performed at your location. The costs associated with travel and lodging are additional and are invoiced separately at the time the services are performed.

Your CSM will assist with ordering your Thomson Reuters products and services. You should allow 30 days from the receipt of your order for processing.

## Implementation Services

ONESOURCE Tax Information Reporting offers a range of implementation services to align your use of ONESOURCE Tax Information Reporting with your business processes and best practices. The implementation services include:

- **Pre-implementation services**-ONESOURCE Tax Information Reporting works with you to analyze your specific processing requirements and existing automation processes. Based on this analysis, an implementation plan is developed to successfully deploy ONESOURCE Tax Information Reporting in your organization.

- **System design**-ONESOURCE Tax Information Reporting works with you to analyze your needs and provide recommendations.

- **Data integration**-ONESOURCE Tax Information Reporting assists you with the integrating tax data from your source systems to the ONESOURCE Tax Information Reporting application.
- **Post-implementation**-ONESOURCE Tax Information Reporting performs follow-up assessments to ensure optimal system efficiencies.

Initial implementation and training at your organization are arranged by your CSM and are customized to fit your needs. Training ensures that your staff understands the data element options needed for importing information. The ONESOURCE Tax Information Reporting administrator at your organization is trained to use each module of the application, including how to create print files and IRS filings, and process B Notices.

Expert services, which include mapping data, running print jobs, creating management reports and creating and submitting files to the IRS, are also available. You can arrange additional, periodic training at your organization.

## Product Support

Thomson Reuters provides three primary channels of support for ONESOURCE Tax Information Reporting: a toll-free product support call center, the Customer Center, and your CSM.

The toll-free product support call center is located in Carrollton, Texas. ONESOURCE Tax Information Reporting Support Representatives are available to assist you during tax season from 7:30 A.M. to 7:00 P.M. (Central Time) Monday through Friday and 9:00 A.M. to 4:00 P.M. Saturday and Sunday. After tax season, the hours of operation are from 8:00 A.M. to 6:00 P.M. Monday through Friday.

The Customer Center can be accessed through the ONESOURCE portal at anytime during the day or night. The Customer Center includes useful information and services for ONESOURCE Tax Information Reporting. If you encounter an issue with ONESOURCE Tax Information Reporting while the toll-free product support call center is closed, you can log your issue using the Customer Center.

Your CSM brings together the expertise, services and solutions your organization needs to meet your tax information reporting requirements. From initial consultation to account management to standard and custom training solutions, your CSM is with you to ensure that ONESOURCE Tax Information Reporting meets your needs and exceeds your expectations.

# FORMS AND FILINGS

See the following for the forms supported by ONESOURCE Tax Information Reporting:


- U.S. Federal and State Forms (page 17)
- Canada Forms (page 19)
- Puerto Rico Forms (page 20)


See the following for the filings supported by ONESOURCE Tax Information Reporting:


- U.S. State and Territory Filing Formats and Methods (page 20)
- U.S. Locality and City Filings (page 23)


## U.S. FEDERAL AND STATE FORMS

- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
- Form 1095-A, Health Insurance Marketplace Statement
- Form 1095-B, Health Coverage
- Form 1095-C, Employer-Provided Health Insurance Offer and Coverage
- Form 1098, Mortgage Interest Statement
- Form 1098-E, Student Loan Interest Statement
- Form 1098-T, Tuition Payments Statement
- Form 1099-A, Acquisition or Abandonment of Secured Property
- Form 1099-B, Proceeds From Broker and Barter Exchange Transactions
- Form 1099-C, Cancellation of Debt
- Form 1099-CAP, Changes in Corporate Control and Capital Structure
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Program Qualified Payments

- Form 1099-INT, Interest Income
- Form 1099-K, Merchant Card and Third-Party Payments
- Form 1099-LTC, Long-Term Care and Accelerated Death Benefits
- Form 1099-MISC, Miscellaneous Income
- Form 1099-OID, Original Issue Discount
- Form 1099-PATR, Taxable Distributions Received From Cooperatives
- Form 1099-Q, Payments From Qualified Education Programs (Under Sections 529 and 530)
- Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- Form 1099-S, Proceeds From Real Estate Transactions
- Form 1099-SA, Distributions From an Archer MSA or Medicare+Choice MSA
- Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)
- Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)
- Form 5498, IRA Contribution Information
- Form 5498-ESA, Coverdell ESA Contribution Information
- Form 5498-SA, Archer MSA or Medicare+Choice MSA Information
- Form 8922, Third-Party Sick Pay Recap
- Form W-2, Wage and Tax Statement
- Form W-2CM, Commonwealth of the Northern Mariana Islands
- Form W-2G, Certain Gambling Winnings
- Form W-2GU, Guam Wage and Tax Statement
- Form W-2VI, U.S. Virgin Islands Wage and Tax Statement
- Colorado Form DR-21W, Oil & Gas Withholding Statement
- Massachusetts Form MA 1099-HC, Individual Mandate Massachusetts Health Care Coverage

- Utah Form TC-675R, Statement of Utah Tax Withheld on Mineral Production

## State Independent Contractor/New Hire Reporting

Independent Contractor/New Hire reporting is available for the following states:

- Alabama
- Alaska
- California
- Connecticut
- Iowa
- Massachusetts
- Minnesota
- Nebraska
- New Hampshire
- New Jersey
- New York
- Ohio
- Texas
- West Virginia

# CANADA FORMS

- Canada Form NR4, Statement of Amounts Paid or Credited to Non-Residents of Canada
- Canada Form T4A, Statement of Pension, Retirement, Annuity, & Other Income
- Canada Form T5, Return of Investment Income
- Canada Form T5008, Return of Securities Transactions

- Canada Form T5018, Statement of Contract Payments

## PUERTO RICO FORMS

- Form 480.6A, Informative Return-Income Not Subject to Withholding
- Form 480.6B, Informative Return-Income Subject to Withholding
- Form 480.6C, Informative Return-Income Subject to Withholding-NonResidents
- Form 480.6D, Informative Return-Exempt Income
- Form 480.7, Informative Return-Individual Retirement Account
- Form 480.7A, Informative Return-Mortgage Interest
- Form 480.7C, Informative Return-Retirement Plan and Annuities
- Form 499R-2/W-2PR, Withholding Statement

## U.S. STATE AND TERRITORY FILING FORMATS AND METHODS

| STATE | CF/SF | 1098, 1099, 5498 SERIES | W-2 SERIES |
|---|---|---|---|
| Alabama | Yes | Electronic upload in modified EFW2 format for all annual filings | Electronic upload in modified EFW2 format for all annual filings |
| Alaska | N/A | No state reporting required | No state reporting required |
| Arizona | Yes | Magnetic media (CD/DVD) in IRS 1220 format | Magnetic media (CD/DVD) in SSA EFW2 format |
| Arkansas | Yes | Magnetic media (CD/DVD) in IRS 1220 format | Electronic upload in SSA EFW2 format |
| California | Yes | Electronic upload in IRS 1220 format | Electronic upload in CA quarterly filing format |
| Colorado | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |

| STATE | CF/SF | 1098, 1099, 5498 SERIES | W-2 SERIES |
|---|---|---|---|
| Connecticut | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Delaware | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| District of Columbia | No | Magnetic media (CD/DVD) in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Florida | N/A | No state reporting required | No state reporting required |
| Georgia | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Guam | No | Paper forms | Electronic upload in SSA EFW2 format |
| Hawaii | Yes | Paper forms | Paper forms |
| Idaho | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Illinois | No | No state reporting required-retain records for four years | Electronic upload in SSA EFW2 format |
| Indiana | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Iowa | No | Upon request only, magentic media (CD/DVD) in IRS 1220 format | Upon request only, magnetic media (CD/DVD) in SSA EFW2 format |
| Kansas | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Kentucky | No | Magnetic media (CD/DVD) in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Louisiana | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Maine | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Maryland | Yes | Magnetic media (CD/DVD) in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Massachusetts | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Michigan | Yes | Magnetic media (CD/DVD) in IRS 1220 format | Magnetic media (CD/DVD) in SSA EFW2 format |

| STATE | CF/SF | 1098, 1099, 5498 SERIES | W-2 SERIES |
|---|---|---|---|
| Minnesota | Yes | Magnetic media (CD/DVD) in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Mississippi | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Missouri | Yes | Magnetic media (CD/DVD) in IRS 1220 format | Magnetic media (CD/DVD) in SSA EFW2 format |
| Montana | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Nebraska | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Nevada | N/A | No state reporting required | No state reporting required |
| New Hampshire | N/A | No state reporting required | No state reporting required |
| New Jersey | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| New Mexico | Yes | Magnetic media (CD/DVD) in IRS 1220 format | Magnetic media (CD/DVD) in SSA EFW2 format |
| New York | No | Electronic upload in IRS 1220 format (1099K only) | Electronic upload NY quarterly filing format |
| North Carolina | Yes | Magnetic media (CD/DVD) in IRS 1220 format | Magnetic media (CD/DVD) in SSA EFW2 format |
| North Dakota | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Northern Mariana Islands | N/A | Magnetic media (CD/DVD) in IRS 1220 format | Magnetic media (CD/DVD) in SSA EFW2 format |
| Ohio | Yes | Magnetic media (CD/DVD) in IRS 1220 format | Magnetic media (CD/DVD) in SSA EFW2 format |
| Oklahoma | No | Magnetic media (CD/DVD) in IRS 1220 format | Magnetic media (CD/DVD) in SSA EFW2 format |
| Oregon | No | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |

| STATE | CF/SF | 1098, 1099, 5498 SERIES | W-2 SERIES |
|---|---|---|---|
| Pennsylvania | No | Electronic upload PA CSV format | Electronic upload PA CSV format |
| Rhode Island | No | Paper forms | Magnetic media (CD/DVD) in SSA EFW2 format |
| South Carolina | Yes | Magnetic media (CD/DVD) in IRS 1220 format | Electronic upload in SSA EFW2 format |
| South Dakota | N/A | No state reporting required | No state reporting required |
| Tennessee | N/A | No state reporting required | No state reporting required |
| Texas | N/A | No state reporting required | No state reporting required |
| Utah | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Vermont | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Virginia | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSAEFW2 format |
| Virgin Islands | No | Magnetic media (CD/DVD) in IRS 1220 format | Magnetic media (CD/DVD) in SSA EFW2 format |
| Washington | N/A | No state reporting required | No state reporting required |
| West Virginia | No | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Wisconsin | Yes | Electronic upload in IRS 1220 format | Electronic upload in SSA EFW2 format |
| Wyoming | N/A | No state reporting required | No state reporting required |

# U.S. LOCALITY AND CITY FILINGS

ONESOURCE Tax Information Reporting supports the following locality and city filings:

- Alabama
- Colorado
- Delaware
- Indiana

- Kentucky
- Maryland
- Michigan
- Missouri
- Montana
- New Jersey
- New Mexico
- Ohio
- Oregon
- Pennsylvania
- West Virginia

# ONESOURCE TAX INFORMATION REPORTING CALENDAR

| MONTH | ACTIVITY | ONESOURCE TAX INFORMATION REPORTING FEATURE OR FUNCTION |
|---|---|---|
| January | • Import year-end tax data into ONESOURCE Tax Information Reporting<br>• Review reconciliation and management reports<br>• Send recipient statements by January 31<br>• Send recipient copies of Forms 1095-A, 1095-B or 1095-C to individuals or recipients by January 31<br>• Print and file Puerto Rico 480.7A and Puerto Rico 499R-2 by January 31<br>• File state annual 1099 filings for District of Columbia, Kentucky, Maine, Pennsylvania and Wisconsin as required by January 31<br>• File Massachusetts 1099-HC forms by January 31<br>• File prior year fourth quarter state reporting as required<br>• File state independent contractor reports as required<br>• State health insurance marketplaces: File ACA monthly coverage information | • Supports user-definable ASCII import files<br>• Provides import report by form and box number for reconciliation<br>• Writes failed records to a separate file or error log for review and edit<br>• Printing, inserting and mailing may be outsourced to Thomson Reuters<br>• Allows multiple or partial batch prints for a single year<br>• Supports Xerox or HP printers (and printers that support Adobe(R) PDF format) |

| MONTH | ACTIVITY | ONESOURCE TAX INFORMATION REPORTING FEATURE OR FUNCTION |
|---|---|---|
| February | • Receive recipient inquiries and enter corrections<br>• Send corrected recipient statements<br>• State health insurance marketplaces: File paper Forms 1095-A with IRS and Health and Human Services Department by February 28<br>• Employers and health insurance companies: File paper Forms 1095-B or 1095-C with IRS by February 28<br>• Print and file all other Puerto Rico forms by February 28<br>• Print and file Canada T4A, T5 and T5008 forms by February 28<br>• File all other state annual filings as required<br>• File state independent contractor reports as required<br>• State health insurance marketplaces: File ACA monthly coverage information | • Tracks and prints corrections pre- and post-IRS filing<br>• Allows immediate or batch printing of corrections<br>• Prints required statements for a name or TIN correction<br>• Creates IRS original, correction test and replacement files<br>• Creates IRS files by payer and by form<br>• Prints transmittal Forms 4804<br>• On-screen review of statement and transaction detail |

| MONTH | ACTIVITY | ONESOURCE TAX INFORMATION REPORTING FEATURE OR FUNCTION |
|---|---|---|
| March | • File 1042-S statements by March 15<br>• Send recipient 1042-S statements by March 15<br>• Print and file Canada NR-4 statements<br>• File forms 1099 and W-2 electronically by March 28 if no extension<br>• Electronically file Forms 1095-A, 1095-B or 1095-C by March 31<br>• File state independent contractor reports as required<br>• State health insurance marketplaces: File ACA monthly coverage information | • Prints 1042-S<br>• Printing, inserting and mailing may be outsourced to Thomson Reuters<br>• Allows multiple or partial batch prints for a single year<br>• Supports Xerox or HP printers (and printers that support Adobe PDF format) |
| April | • Receive and load B Notice tape for prior year<br>• File current year first quarter state reporting as required<br>• File state independent contractor reports as required<br>• File 1099 forms on extension by April 30<br>• State health insurance marketplaces: File ACA monthly coverage information | • Allows import of B Notice tape (CP-2100)<br>• Allows ten-key entry of notices received on paper<br>• Automatically tracks 2-in-3 tax year rule for 2nd B Notice letter<br>• Automatically tracks corrections and creates correction files<br>• User may run multiple correction files and recipient statement prints for a single payer |

| MONTH | ACTIVITY | ONESOURCE TAX INFORMATION REPORTING FEATURE OR FUNCTION |
|---|---|---|
| May | • File Forms 5498, 5498-ESA and 5498-SA<br>• Send Forms 5498, 5498-ESA and 5498-SA to recipients<br>• File state independent contractor reports as required<br>• File corrected 1099 forms (that were on extension) by May 31 to minimize penalty assessments<br>• State health insurance marketplaces: File ACA monthly coverage information | • Prints transmittal Forms 4804<br>• Creates IRS files by payer and form |
| June | • File state independent contractor reports as required<br>• State health insurance marketplaces: File ACA monthly coverage information | |
| July | • File current year second quarter state reporting as required<br>• File state independent contractor reports as required<br>• File corrected 1099 forms (that were on extension) before August 1 to avoid maximum penalty<br>• State health insurance marketplaces: File ACA monthly coverage information | |

| MONTH | ACTIVITY | ONESOURCE TAX INFORMATION REPORTING FEATURE OR FUNCTION |
|---|---|---|
| August | • Receive and load TIN penalty notices (972-CG)<br>• File state independent contractor reports as required<br>• State health insurance marketplaces: File ACA monthly coverage information | • Allows import of penalty notice tape (972-CG)<br>• Ten-key entry of notices received on paper<br>• Automatically reconciles tax year B Notice information<br>• Automatically counts penalty notice response groupings by payer<br>• Automatically tracks corrections and creates correction files<br>• Generates support for penalty abatement letter |
| September | • File state independent contractor reports as required<br>• State health insurance marketplaces: File ACA monthly coverage information | |
| October | • Receive and load B Notice tape for prior year<br>• File current year third quarter state reporting as required<br>• File state independent contractor reports as required<br>• State health insurance marketplaces: File ACA monthly coverage information | • Allows import of B Notice tape (CP-2100)<br>• Allows ten-key entry of notices received on paper<br>• Automatically calculates return deadlines for all B Notices, both imported and manually entered<br>• Automatically tracks 2-in-3 tax year rule for second B Notice letter |
| November | • Mail B Notice letters and W-9s to recipients<br>• State health insurance marketplaces: File ACA monthly coverage information | • Prints B Notice letters and W-9s in batches sorted by payer<br>• Printing, inserting and mailing may be outsourced to Thomson Reuters<br>• Users may submit test filing to obtain IRS approval for electronic filing |

| MONTH | ACTIVITY | ONESOURCE TAX INFORMATION REPORTING FEATURE OR FUNCTION |
|---|---|---|
| December | • Receive and load W-9s from recipients<br>• Begin backup withholding as appropriate<br>• File state independent contractor reports as required<br>• State health insurance marketplaces: File ACA monthly coverage information | • Reports W-9s that have not been returned<br>• User may classify recipient records for responding to penalty notices<br>• Use the B Notice update feature to identify bad name/TIN combinations and update them to W-9 certified name/TIN information before next year's filing |