

ONESOURCE TRUST TAX

RELEASE NOTES

VERSION 21.04

Document Version 1

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DOCUMENT HISTORY

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ONESOURCE TRUST TAX 21.04 RELEASE NOTES

For documentation and other product information, access [Customer Community](#) then search Knowledge Center. To read a digital version of Release Notes, click [here](#).

RELEASE HIGHLIGHTS

ONESOURCE Trust Tax version 21.04 includes bug fixes and introduces the following features:

- E-filing availability for amended state 1041 returns
- Ability to submit projection returns through Mail Service
- Information regarding the annual archival process for tax year 2016

NEW FEATURES

The topics below describe features added with this release.

E-Filing of State 1041 Amended Returns

E-filing of state 1041 amended returns is now available beginning with tax year 2019. The following table lists the applicable states along with the details applicable to each state:

STATE	AMENDED RETURN E-FILING BEGINNING IN TAX YEAR	SEPARATE AMENDED FORM (GENERATED BY ONESOURCE TRUST TAX)	EXPLANATION REQUIRED (FIELDS PROVIDED IN ONESOURCE TRUST TAX)
Arizona	2019	No	No
Arkansas	2019	No	Yes
California	2019	No	No (unless paper filed)
Colorado	2019	No	No
DC	2019	No	No

STATE	AMENDED RETURN E-FILING BEGINNING IN TAX YEAR	SEPARATE AMENDED FORM (GENERATED BY ONESOURCE TRUST TAX)	EXPLANATION REQUIRED (FIELDS PROVIDED IN ONESOURCE TRUST TAX)
Georgia	2020	Yes	No
Idaho	2019	No	No
Iowa	2019	Yes	Yes
Kansas	2019	No	No
Kentucky	2019	No	Yes
Maine	2019	No	No
Massachusetts	2019	No	No
Michigan	2019	No	No
Mississippi	2019	No	No
Montana	2019	No	No
Nebraska	2019	No	No
New Hampshire	2019	No	No
New Jersey	2019	No	No
New Mexico	2020	No	No
New York	2019	No	No
North Carolina	2020	No	No
Ohio	2019	No	No
Oklahoma	2019	No	No
Oregon	2019	No	No
Pennsylvania	2019	Yes	No
Rhode Island	2019	No	No

STATE	AMENDED RETURN E-FILING BEGINNING IN TAX YEAR	SEPARATE AMENDED FORM (GENERATED BY ONESOURCE TRUST TAX)	EXPLANATION REQUIRED (FIELDS PROVIDED IN ONESOURCE TRUST TAX)
South Carolina	2019	No	No
Tennessee	2019	No	No
Utah	2019	No	No
Vermont	2019	No	No
Virginia	2019	No	Yes
West Virginia	2019	No	No
Wisconsin	2019	No	Yes

E-filing of amended returns is not currently available for the following states:

- Alabama
- Connecticut
- Delaware
- Hawaii (e-filing not offered for original filings)
- Illinois
- Indiana (e-filing not offered for original filings)
- Louisiana (e-filing not offered for original filings)
- Maryland (e-filing not offered for original filings)
- Minnesota
- Missouri
- North Dakota

Since no state currently allows e-filing of superseding returns, ONESOURCE Trust Tax does not allow processing or e-filing of state returns for accounts that have the **Superseding Return** check box selected. Submitting a **Federal and State** or **State Only** processing request for an account with the **Superseding Return** check box selected results in the error shown in the following graphic:

If a return is being revised within the superseding period (prior to the due date including extension), you must process the superseding federal return by selecting **Federal Only** and process the amended state return by selecting **State Only**. Another option is to wait until the superseding period ends then process amended federal and state returns. This will allow you to select **Federal and state** from the **Document Option** drop-down list.



The 21.03 Release Notes stated in error that a federal amended or superseding return could only be e-filed if the original return had been e-filed using ONESOURCE Trust Tax. This is not correct. A revised 21.03 Release Notes document will be available in [Customer Community](#) by August 27, 2021. There is no requirement to have e-filed the original return prior to e-filing superseding or amended federal returns or state amended returns.

The Electronic Filing option selections on the Options and Overrides page and the e-filing settings on the Admin Controls page, which are used for original filings, are used for amended returns. This also applies for any tax due on the amended return.

Additionally, like original return documents, e-filed amended returns are frozen with the **ES** designator and cannot be deleted. Use the **Comments** field to distinguish amended returns from original returns.



The tax due for amended state returns is not included in federal and state tax history back-end files.

Filing Amended Returns

To file an amended return:

1. Open the account you want to file an amended return for.
2. On the Account Information page, select the **Amended Return** check box. Do not select the **Superseding Return** check box because it does not apply to state processing.
3. Make the necessary changes that are the cause of the revised return to the account data.
4. Process the account.
5. After processing completes, access the File Electronically page in the account binder. To access this page, click **Account > File Electronically**.
6. Select **Amended Return** from the **Request** drop-down list.



Superseding returns cannot be filed for states. If **Superseding Return** is selected, the **Situs State** and **Non-Situs State** check boxes are unavailable for selection.

7. Select the **Situs State** and/or **Non-Situs State** check box(es). If you selected the **Non-Situs State** check box, select the check box(es) for the applicable states in the **Non Situs States** grid. The following graphic shows that the check boxes for California and Colorado are selected in the **Non Situs States** grid:

8. Click **Process**.

Registers

Now that state returns can have original and amended filings, some registers could result in multiple rows for the same account for the same state. As shown in the following graphic, each row now shows whether the return type is an original filing or an amended filing:

Column Update 310C - 2020 - Detail - State Comprehensive Filing Status20210819114219
Results - 310C - 2020 - Detail - State Comprehensive Filing Status20210819114219 - 13 applied records.

	Account	Name	Situs	State	Fed/State	Exclude state from EF?	EF Status	St Compute Date	Date Sent	Return Type
		leamy								
☐	300023017	LEAMY JOSEPH	MO	MO		No		6/22/2021 7:22:55 PM		
☐	300023017	LEAMY JOSEPH	MO	MI	Michigan	No	Not qualified	8/19/2021 10:27:17 AM		Amended Return
☐	300023017	LEAMY JOSEPH	MO	ME	Maine	No	Not qualified	8/19/2021 10:27:17 AM		Amended Return
☐	300023017	LEAMY JOSEPH	MO	AL	Alabama	No	Not qualified	8/19/2021 10:27:17 AM		Amended Return
☐								8/19/2021 10:27:17 AM		

Account Information Page

Beginning in tax year 2020, the **Superseding Return** check box on the Account Information page was renamed to **Superseding Return (Applies to federal only)**.

Account - L577 - 2020 - 1044179 - 1042-S Test

☐ Change in Trust's Name

Name of Estate or Trust:

Begin Tax Year:

End Tax Year:

Type of Entity:

Situs State:

Date Created:

☐ Initial Return

☐ Final Return

☐ Has agent for trustee

☐ Amended Return

☐ **Superseding Return (Applies to federal only)**

Specific changes to the state pages for amended returns are detailed in subsequent sections of these Release Notes.

Submit Projection Returns through Mail Service

For all tax years, recipient packages for projection returns can be submitted to Mail Service. The process is similar to submitting a tax return to Mail Service from an account binder or a register.

To submit a tax return projection through Mail Service as part of a processing request:

1. Open the account binder or run the register that lists the accounts you want to include in the Mail Service request, then access the Process page.
2. Select **Tax Return Projection** or **Tax Return Projection and Worksheet** from the **Request** drop-down list.
3. Select **Federal and state**, **Federal Only**, **5227**, **1099/FMV**, **5498/5498-ESA**, **1098** or **1099MISC/NEC** from the **Document Option** drop down list.
4. In the **Shipping** collapsible section, select the **Mailing Service-Recipient packages** option.

Process

Request: **Tax Return Projection** Document Option: **Federal and state**

☐ Bypass SmartBridge probes

☐ Bypass message "Today's date is more than 9 months after tax year-end date for the trust"

1 of 1 Requests Processed.

> Worksheet Options
 > Projection Options
 > Extension Options
 > **Shipping**

☐ Do not ship
☐ Bulk Ship - All pages

☐ Do not print worksheet

Shipping Mode: 86....First Class mail
 Shipping Address: Shipment554L
 Staple completed tax returns: Staple

Mailing Service - Recipient packages

5. Click **Process**.



Mail Service submission requests for projections are only available as of January 1 of the next year. For example, a projection for tax year 2021 cannot be submitted to Mail Service until January 1, 2022. Projections for tax year 2020 are eligible for Mail Service now because it is after January 1, 2021. As shown in the following graphic, submission requests made prior to January 1 of the next year will result in an error:



There is no automated process for setting a status or milestone for Mail Service submissions that include projections.

Unlike Mail Service submissions for tax returns, a status and/or milestone that uses the **Set this Status when Letter is mailed** check box will not be automatically set by a Mail Service submission for projections. You may want to create a new status and/or milestone that can be manually set when projections are submitted to Mail Service. The following graphic shows the **Set this Status when Letter is mailed** check box:

Customize Status : 5006, 308B, 310C

Section: Account (Federal Return) ▼ Q Search

If there has been no status entered, then show status as 308b account default tracking

	Status	Set this Status after each compute	Set this Status when Electronically Filed	Set this Status when Letter is mailed	List Order	Value
		☐	☐	☐		
Please click here to add new row...						
✖	Test 2 5006 Acct	☐	☐	☐	22	22
> ✖	Sent to Mail Service	☐	☐	☒	23	23
✖	Test 1 308B Acct	☐	☐	☐	24	24

Annual Archival Process (Tax Year 2016)

Archive data for tax year 2016 is available for download. See the *Downloading Archive Data* guide, which is available in [Customer Community](#), for details on downloading Archive data files.

2016 was removed as a selection from the **Tax Year** drop-down list on the Login page and in the Main Navigation Area.

All references to tax year 2016 and prior tax years were removed from the Options and Overrides page. The following table lists the category, shows the deleted text in **bold**, and includes the new text (if applicable):

CATEGORY	OLD TEXT	NEW TEXT
Print	Enter the number of characters of the account number to display for 1041 returns. (Option applicable beginning with 2016 tax year)	Enter the number of characters of the account number to display for 1041 returns.
Print	Enter the number of characters of the account number to display for 990 and 5227 returns. (Option applicable beginning with 2016 tax year)	Enter the number of characters of the account number to display for 990 and 5227 returns.
Print	Apply the masking selection above to a SSN, but not to an EIN (Applies to tax year 2013 and prior)	

CATEGORY	OLD TEXT	NEW TEXT
Compute-Federal	Include as interest income any market discount reported on Form 8949 (Code D) as a negative adjustment (Option applicable beginning with 2015 tax year)	Include as interest income any market discount reported on Form 8949 (Code D) as a negative adjustment
Compute-Federal	For 5227 pooled income funds and lead trusts – Do not include loss carryovers in total gains. (Option applicable beginning with 2015 tax year)	For 5227 pooled income funds and lead trusts-Do not include loss carryovers in total gains.
Compute-States	Retain a portion of state taxes (equal to loss) in trust, with remainder of adjustments to be distributed (IL, MI, MN, WI) (Option applicable beginning tax year 2016)	Retain a portion of state taxes (equal to loss) in trust, with remainder of adjustments to be distributed (IL, MI, MN, WI)
Compute-States	Massachusetts-Treat 2% Trustee fees as deductible (Option applicable beginning with 2016 tax year)	Massachusetts-Treat 2% Trustee fees as deductible
Compute-States	New Jersey-Treat 2% Trustee fees as deductible (Option applicable beginning with 2016 tax year)	New Jersey-Treat 2% Trustee fees as deductible
Compute-States	Authorize GA Department of Revenue to electronically notify fiduciary at my email address regarding my updates to my accounts (Option not applicable beginning with 2017 tax year)	
Compute-States	By selecting the check box you acknowledge the Oregon Efile statement from Oregon General Information (Option not available after Tax Year 2015)	
Compute-States	Preparer License Number (Option not available before Tax Year 2016)	Preparer License Number
Capital Sales	Calculate Return of Capital Cost Basis Adjustment (option applicable beginning with tax year 2017)	Calculate Return of Capital Cost Basis Adjustment

CATEGORY	OLD TEXT	NEW TEXT
Enhanced 1099	Apply the masking selection above to a SSN but not to an EIN (Applies to tax year 2015 and prior)	
Enhanced 1099	Enter the number of characters of the account number to display. (Option applicable beginning with 2016 tax year)	Enter the number of characters of the account number to display.
Enhanced 1099	Calculate Return of Capital Cost Basis Adjustment (option applicable beginning with tax year 2017)	Calculate Return of Capital Cost Basis Adjustment
Estimate and Underpayment	Limit federal overpayment application of tax to a maximum of ... (Option applicable beginning with 2017 tax year)	Limit federal overpayment application of tax to a maximum of ...
Estimate and Underpayment	Limit state overpayment application of tax to a maximum of ... (Option applicable beginning with 2017 tax year)	Limit state overpayment application of tax to a maximum of ...
Electronic Filing	Consider 1041 non-situs state returns for electronic filing qualification for tax year 2017 forward (Refer to product assistance for the complete list of available states)	Consider 1041 non-situs state returns for electronic filing qualification (Refer to product assistance for the complete list of available states)
Fiduciary Info	Street Address Line 1 (Option applicable beginning with 2015 tax year)	Street Address Line 1
Fiduciary Info	Street Address Line 2 (Option applicable beginning with 2015 tax year)	Street Address Line 2
Vendor Info	Modify Tax Effective Date for MBS transactions and buy downs based on the Payment Delay provided by Wall Street Concepts (MBS transactions with a Posting Date after 12/31/2010)	Modify Tax Effective Date for MBS transactions and buy downs based on the Payment Delay provided by Wall Street Concepts

Options&Overrides		Options and Overrides - PAN Level Options - 559F					
PAN Level Account Group Level		Category	Description	Override	Text Value	Drop Down Value	Updated By
		Compute - Fe...					
		Compute - Fe...	2001	No		No	
		Compute - Fe...	2002	No		No	
		Compute - Fe...	2003	No		No	
		Compute - Fe...	2004	No		No	
		Compute - Fe...	2008	No		No	
		Compute - Fe...	2009	No		No	
		Compute - Fe...	2010	No		No	
		Compute - Fe...	2011	No		No	
		Compute - Fe...	2012	No		No	
		Compute - Fe...	2013	No		No	
		Compute - Fe...	2014	No		No	
		Compute - Fe...	2015	No		No	
		Compute - Fe...	2016	No		No	
		Compute - Fe...	2017	No		No	
		Compute - Fe...	2018	No		No	
		Compute - Fe...	2019	No		No	
		Compute - Fe...	2020	No		No	
		Compute - Fe...	2021	No		No	
		Treat Foreign taxes as a deduction against income in lieu of a foreign tax credit					

REVIEW Menu (Compare Projection to Return)

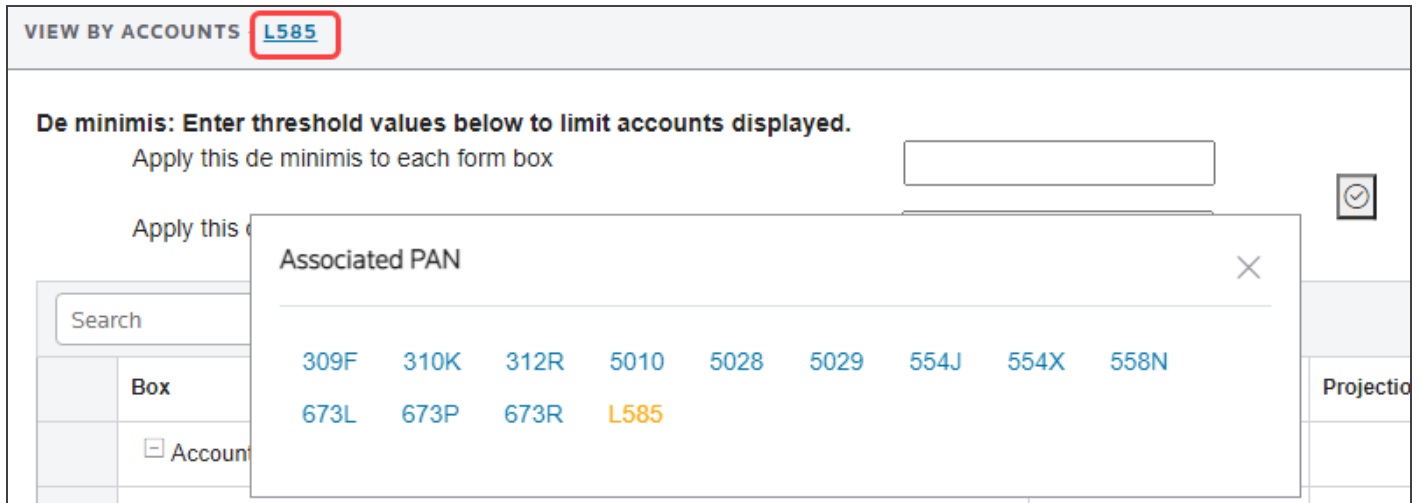
The **Compare Projection to Return** topic now supports Form 1099-R.

VIEW BY FORMS - 558N				
De minimis: Enter threshold values below to limit accounts displayed.				
Apply this de minimis to each form box				
Apply this de minimis to Qualified Dividends (Form 1099-DIV, box 1b)				
Search	×	Accounts with Differences: 29	Recipients with Differences: 58	Show/Hide Columns
PAN	Box	Return Amount	Projection Amount	Difference
PAN: 558N				
Form: 1099B (13 items)		24,678.10	48,985.00	24,306.90
Form: 1099BRFC (2 items)		2,002.00	2,004.00	2.00
Form: 1099Div (67 items)		43,668.00	62,893.10	19,225.10
Form: 1099Int (14 items)		168.80	274.82	106.02
Form: 1099OID (20 items)		8,987.00	11,074.90	2,087.90
Form: 1099R (65 items)		111,409.69	135,346.37	23,936.68

The **Distribution Code** row was added to the grid for Form 1099-R. As shown in the following graphic, **Not Applicable** shows for 1099 DIOB forms:

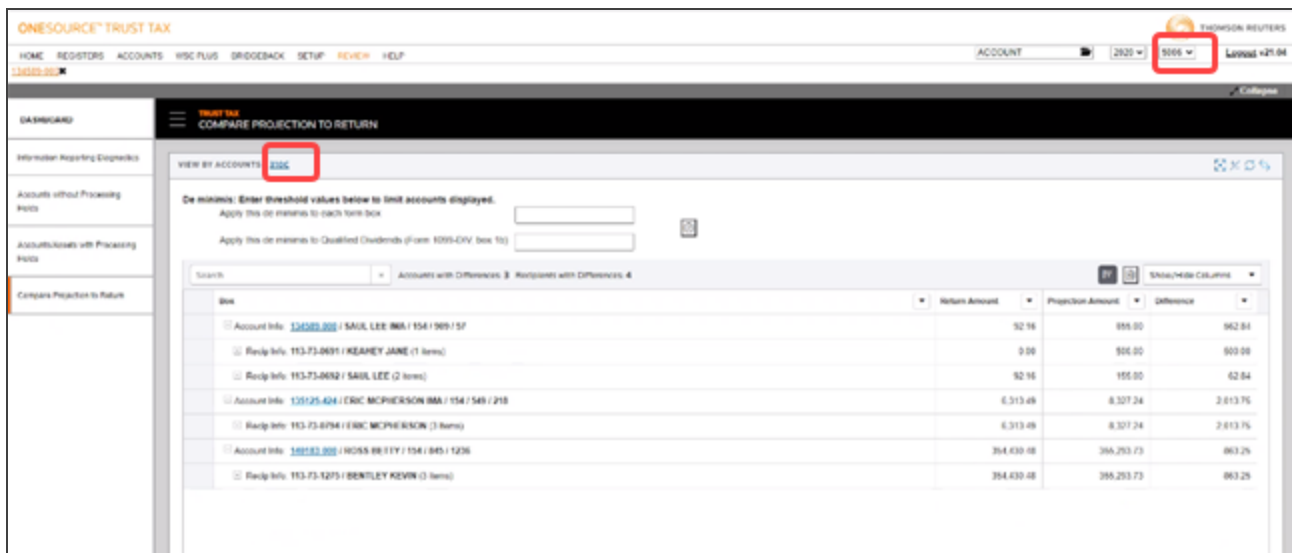
☐ Account Info: 01TESTREVIEW / 01TestReviewName
☐ Recip Info: 52-3693301 / PaidTo_TestReview (16 items)
☐ Form: 1099R (16 items)
☒ Distribution Code: 2
☐ Account Info: 01TESTSWAT(1) / 01TestSwat-Part2
☐ Recip Info: 87-6320154 / 01TSBene01 (2 items)
☐ Form: 1099Div (1 items)
☒ Distribution Code: Not Applicable
☐ Form: 1099B (1 items)
☒ Distribution Code: Not Applicable

The View By Accounts view in the **Compare Projection to Return** topic now provides the ability to navigate to other PANs in a SuperBank association that is associated for register data. The graphic below shows that, when logged into a PAN that is in a SuperBank association, a hyperlink is available for you to click to access associated PANs:

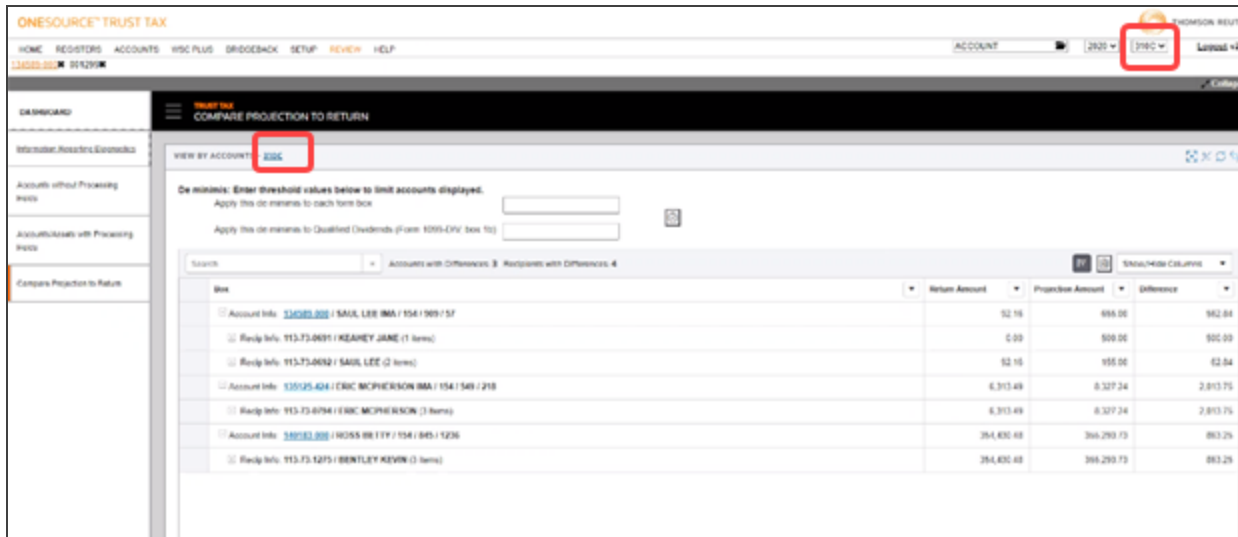


Clicking a PAN in the Associated PAN pop-up window refreshes the grid with the data from the selected PAN only (the data is not consolidated from multiple PANs). As with SuperBank registers, when a user navigates to an account binder in the selected PAN, the logged in PAN will be updated.

The following graphic shows the View By Accounts view before navigating:



The following graphic shows the View By Accounts view after navigating:



Entity Type

The value for **Entity Type** was updated in all topics of the **REVIEW** menu to user-friendly text. The following graphic shows the **Entity Type** value before the text was changed:



The following graphic shows the **Entity Type** value after the text was changed:

Entity Type ▼
Tax Deferred Account
Complex(\$300)
Simple Trust
Simple Trust
Simple Trust
Agent/Custodian
Agent/Custodian
Tax Deferred Account
Tax Deferred Account
Simple Trust

Form 990-T

For all tax years, the **Income (loss) from partnerships (Override)** field was renamed to **Income (loss) from partnerships S Corporations (Override)**. This field is in the **Schedule A (Other than Supplemental Information)** collapsible section on the Form 990-T page. The following graphic shows the renamed field:

Tax Review-990		xyz		
Form 990-PF	▼	Schedule A (Other than Supplemental Information)		
Form 990-T		Unrelated Trade or Business Income		
Schedule B		Description	Income	Detail
General Explanation Attachment (For E-Filing Only)				
Capital Gain/Loss - Other		Gross receipts or sales		
CTF Gains/Losses		Returns and allowances		
Capital Gain Dividends		Cost of goods sold (Part III) (Override)		Detail
Capital Gain/Loss - Contracts and Straddles	▼	Gross profit (Override)		
Account		Capital gain net income (Override)		
Recipients		Net gain (loss) from Form 4797 (Override)		
Additional Information and Tax Forms		Capital loss deduction for trusts (Override)		
Transactions and Funds		Income (loss) from partnerships and S corporations (Override)	\$87.00	Detail
Sales		Rent income (Part IV) (Override)		Detail
Tax Review-Income		Unrelated debt-financed income (Part V) (Override)		Detail
Tax Review-Deductions		Investment income from controlled organizations (Part VI) (Override)		Detail
Tax Review-Tax and Credits		Investment income of a 501(c)(7), (9), or (17) organization (Part VII) (Override)		Detail
		Exploited exempt activity income (Part VIII) (Override)		Detail
		Advertising income (Part IX) (Override)		Detail
		Other income (Override)	\$0.00	Detail
		Qualified Dividends (Override)		
		Long-Term Sales (Gain or Loss) (Override)		

The following graphic shows the change on the associated detail page:

Income (Loss) from partnerships and S corporations ☒ Save ☒ Close									
Description	Gross Income	Share of Deductions Directly Connected	Amount	Added Date	Added By	Changed Date	Changed By		
Please click here to add new row...									

Alabama

Beginning in tax year 2021, the following changes were made to the **Payments and Credits** collapsible section:

- In the **Career-Technical Dual Enrollment Credit** section, the **Carryforward from prior year** field was replaced with a grid that includes the **Tax Year** and **Credit Carryforward Available** columns.

Alabama

Alabama General Information - L577 - 2021 - 0199700X - T002

Income and Deductions

Nonresident Returns

Payments and Credits

Payments and Credits

Category	Description	Amount	Selection
Credit	Credit for income tax paid to other jurisdictions		

Career - Technical Dual Enrollment Credit

☒ This credit has been pre-certified in MAT (My Alabama Taxes)

Credit allocated to beneficiaries (Override)

FEIN	Credit Amount

Please click here to add new row...

Ready. 0 pending change(s). Unfiltered Page 1 of 1

Tax Year	Credit Carryforward Available
2020	\$123,123.00

Please click here to add new row...

- The **Growing Alabama Credit** section, which includes the **This credit has been pre-certified in MAT (My Alabama Taxes)** check box, was added. Selecting the check box displays the fields and grid shown in the following graphic:

Growing Alabama Credit

☒ This credit has been pre-certified in MAT (My Alabama Taxes)

Name of Economic Development Organization

Project Name

Credit Allowable

Credit allocated to beneficiaries (Override)

Tax Year	Credit Carryforward Available
2020	\$3,232.00

Please click here to add new row...

- In the **Rehabilitation, Preservation and Development of History Structures Credit of 2017** section, the **Received Historic Tax Commission Tax Credit Certificate** and **Received Transfer Credit Certificate** fields were removed.

Arkansas

Beginning in tax year 2019, the **Explanation of Changes for Amended returns-E-File Only** field was added to the **Arkansas General Information** collapsible section. This field is required for all amended e-filed returns and will be included in the data filed.

Arkansas

Arkansas General Information - L599 - 2019 - GEN04 - NON OVERRIDE VS OVERRIDE TEST

Print and Compute Options

☐ Suppress print of "A statement of income and deductions is attached hereto" at the end of the grantor statement (GRANTORS ONLY)

☐ Final year filing state return on 'Income Tax Return'

Override total tax amount for tax computation

Extension Information

☐ Filed a State Extension or automatic Federal extension

Contact telephone number

Consent to Disclosure Agreement

☒ By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to the preparation and transmission of my client's tax return to the State of Arkansas and Department of Finance and Administration, as applicable by law.

Explanation of Changes for Amended returns - E-File Only

California

Beginning in tax year 2019, the **Amended Return Explanation** grid was added to the **California General Information** collapsible section. This grid allows for multiple amended items.

California

California General Information - L599 - 2019 - GEN04 - NON OVERRIDE VS OVERRIDE TEST

Number of trustees who are NOT residents of California (override)

Number of noncontingent beneficiaries who are residents of California (override)

Number of noncontingent beneficiaries NOT residents of California (override)

Amended Return Explanation

Explanation	Line Number	Previous Return Amount	Amended Return Amount
Please click here to add new row...			

Georgia

Beginning in tax year 2019, the **Amended Return** collapsible section was added.

States	Georgia
States Summary	Georgia General Information - L599 - 2019 - GEN04 - NON OVERRIDE VS OVERRIDE TEST
General Beneficiary State Information	- Income and Deductions - Nonresident Returns - Payments and Credits - Penalty and Interest Amended Return ☐ Federal amended return filed ☐ Amended due to IRS audit - Amount paid with original return and any additional payments made after it was filed - Previous refund(s) shown on previous return(s) - Amount of overpayment to be applied to the next year's estimated tax (override) - Explanation of changes – Line 1 - Explanation of changes – Line 2

Idaho

Beginning in tax year 2019, the **Federal Amended (Applicable for 2019 forward)** selection was added to the **Reason for Amended ID return** drop-down list. This drop-down list is in the **Amended Return** collapsible section.

Idaho
Idaho General Information - L599 - 2020 - GEN15 - STATE TAX STATS
Income and Deductions
Nonresident Returns
Payments and Credits
Penalty and Interest
Amended Return - Tax paid with original return plus additional tax paid - Refund from original return plus additional refunds - Reason for Amended ID return - Federal Audit - NOL Carryback-Attach Schedule - Other-Attach Explanation Federal Amended (Applicable for 2019 forward)

Illinois

Beginning in tax year 2021, the following changes were made for 5227 and 990 type accounts:

- **Copy of IRS Return?** was renamed to **Do not check 'Copy of IRS Return' box (system automatically checks otherwise)**.
- **\$15 Annual Report Filing Fee?** was renamed to **Force '\$15 Annual Report Filing Fee' box to be checked even if no filing fee required.**

The following graphic shows the changes:

States	Illinois
States Summary	AG990IL - Illinois L605 - 2021 - 011403037 - RUT-5227/1041A CA541AB-SEYFERTH UNITRUST XXX
General Beneficiary State Information	☐ Suppress print of Form AG990-IL Name of Organization Address City State Unknown Zip ATTACHED ITEMS ☐ Do not check 'Copy of IRS Return' box (system automatically checks otherwise) ☐ Audited Financial Statements? ☐ Copy of Form IEC? ☐ Force '\$15 Annual Report Filing Fee' box to be checked even if no filing fee required. ☐ \$100 Late Report Filing Fee?

Iowa

Beginning in tax year 2020, the **Amended Return** collapsible section was added.

States
[States Summary](#)
[General Beneficiary State Information](#)

Iowa

Iowa General Information - L605 - 2020 - 31P036002 - RUT - IA
Income and Deductions
Nonresident Returns
Payments and Credits
Penalty and Interest
Alternative Minimum Tax
Amended Return

Reason for amendment N/A
Amounts Reported on Original Return
Tax before credits
Credits
Tax amount previously paid on original return including estimates or withholding
Pass-through Owners (If amending due to changes from a pass-through entity in which this trust/estate is an owner or beneficiary)
☒ Was IA return amended due to change in entity listed below?
☒ Was amended IA Schedule K-1 received?
Federal Employer Identification Number
Name
Address
City
State Unknown
Zip Code
Explanation of Changes to Income, Deductions, or Credits

Line Reference of Change	Reason for Change
Please click here to add new row...	

Kentucky

Beginning in tax year 2019, the **Reason for filing Amended returns** field was added to the **General Information** group box in the **Kentucky General Information** collapsible section. This field is required for all amended e-filed returns and will be included in the data filed.

General Information
☐ This return has passive income (loss)
☐ Credit refund forward to next year
☐ Include in taxable income the nonresident beneficiary's percentage
☐ Return is an amended return
Fiduciary Telephone Number
Nonresident estates and trusts: Net income from property located in Kentucky
Reason for return not being filed last year (if applicable)
Reason for filing Amended return
Portion of taxable income attributable to nonresident beneficiaries (Override)

Maine

Beginning in tax year 2019, the **Certain gains on installment sales of real or tangible property-nonresident returns only** field was added to the **Additions** category in the **Income and Deductions** collapsible section.

Maine			
Maine General Information - L599 - 2019 - GEN04 - NON OVERRIDE VS OVERRIDE TEST			
Income and Deductions			
Additions and Subtractions			
Category	Description	Amount	
Additions	Interest from other state and municipal obligations (Override)		
Additions	Addition for bonus depreciation (Override)		
Additions	Net operating loss recovery adjustment		
Additions	State retirement contributions		
Additions	Maine capital investment credit bonus depreciation add-back		
Additions	Certain gains on installment sales of real or tangible property - nonresident returns only	\$2,019.00	

For all years:

- The **Minimum tax Credit (Override)** field in the **Subtractions** category was removed.
- The **Name of other jurisdiction taxing income** field was moved from the **Additions** category in the **Income and Deductions** collapsible section to the **Credit** category in the **Payments and Credits** collapsible section.
- The **Selection** column was moved from the **Income and Deductions** collapsible section to the **Payments and Credits** collapsible section.

Maine			
Maine General Information - L599 - 2019 - GEN04 - NON OVERRIDE VS OVERRIDE TEST			
Income and Deductions			
Nonresident Returns			
Payments and Credits			
Payments and Credits			
Category	Description	Amount	Selection
Credit	Maine Seed Capital Credit		
Credit	Credit for educational opportunity		
Credit	Capital Investment Credit		
Credit	Research expense tax credit		
Credit	Wellness programs credit		
Credit	High technology credit		
Credit	Carryforward of certain credit amounts		
Credit	Media production credit		
Credit	Pine tree development zone credit		
Credit	Employer credit for family and medical leave act		
Credit	Name of other jurisdiction taxing income		Maine
Income	Income taxed by other jurisdictions		

Beginning in tax year 2021, the **Other tax credits** field was added to the **Credit** category in the **Payments and Credits** collapsible section.

Maine

► Maine General Information - L599 - 2021 - GEN04 - NON OVERRIDE VS OVERRIDE TEST

► Income and Deductions

► Nonresident Returns

▼ Payments and Credits

Payments and Credits

Category	Description	Amount	Selection
Credit	Capital investment credit		
Credit	Research expense tax credit		
Credit	Wellness programs credit		
Credit	High technology credit		
Credit	Carryforward of certain credit amounts		
Credit	Media production credit		
Credit	Pine tree development zone credit		
Credit	Employer credit for family and medical leave act		
Credit	Other tax credits	\$5,524.00	

Michigan

Beginning in tax year 2021, the **Capital gain (loss) (Override)** field in the **Source Income** category in the **Nonresident Returns** collapsible section was split into the **Short term gains (loss) (Override)** and **Long term gains (loss) (Override)** fields.

States

States Summary

General Beneficiary State Information

Michigan

► Michigan General Information - L599 - 2021 - MICHIGAN - MICHIGAN 2021 FORWARD

► Income and Deductions

▼ Nonresident Returns

Schedule NR

☐ Generate a nonresident return using income from Michigan sources

Taxes imposed on or measured by Michigan income

Nonresident Returns

Category	Description	Amount
Source Deductions	Fiduciary fees (Override)	
Source Deductions	Income distribution deduction (Override)	
Source Deductions	Exemption	
Source Income	Dividends (Override)	
Source Income	Interest (Override)	
Source Income	Rent, royalty, partnership, and other estate/trust income	
Source Income	Short term gains (loss) (Override)	\$100.00
Source Income	Long term gains (loss) (Override)	\$200.00
Source Income	Business income or (loss) (Override)	

New Mexico

For all tax years, the **Net interest from U.S. government obligations (Override)** field was moved to the **Subtractions** category in the **Income and Deductions** collapsible section.

New Mexico		
New Mexico General Information - L577 - 2021 - 0199700X - T002		
Income and Deductions		
Additions and Subtractions		
Category	Description	Amount
Additions	Interest from other state and municipal obligations (Override)	
Additions	Federal net operating loss (Override)	
Subtractions	New Mexico net operating loss (Override)	
Subtractions	Net interest from U.S. government obligations (Override)	
Subtractions	Net Capital Gain Deduction (Override)	
Subtractions	Income set aside for future distribution to a nonresident individual (Override)	

For all years, the **Capital gain (loss) (Override)** field was renamed to **New Mexico net operating loss (Override)** and moved to the **Subtractions** category in the **Income and Deductions** collapsible section.

New York

Beginning in tax year 2019, the **Amended Return Explanation** grid was added to the **New York General Information** collapsible section. This grid allows for multiple amended items.

States	Zip	
	City	
States Summary	State	Unknown
General Beneficiary State Information	New York State Resident Trust Nontaxable Certification	
	☐ All of the trustees are domiciled in a state other than New York State ☐ The entire corpus of the trust, including real and tangible personal property, is located outside of New York State ☐ All income and gains of the trust are derived from, or connected with, sources outside of New York State ☐ Trust is an incomplete gift non-grantor trust	
Account	Amended Return Explanation	
Recipients	Explanation	Line Number
Additional Information and Tax Forms	Description	Previous Return Amount
Transactions and Funds		Amended Return Amount
Sales		
Tax Review-Income		
Tax Review-Deductions		
Tax Review-Tax and Credits		
Tax Review-Tax Payments		

North Carolina

For all years, the **Federal taxable income received from Non-state sources and intangible property for nonresident beneficiaries** field was removed from the **Source Income** category in the grid under the **Nonresident Returns** collapsible section. The field was removed because it already exists under **Schedule NR** group box. The following graphic shows where the field is located in the **Schedule NR** group box:

North Carolina

North Carolina General Information - L577 - 2020 - 1010003693 - bookmarktest

Income and Deductions

Nonresident Returns

Schedule NR

☐ Generate a nonresident return using income from North Carolina sources

☐ Use prorated portion of federal deductions for computation of nonresident return

Federal taxable income received from Non-North Carolina sources and intangible property for nonresident beneficiaries (Override) 100.00

Nonresident Returns

Category	Description	Amount
Source Deductions	Income distribution deduction (Override)	
Source Income	Dividends (Override)	
Source Income	Interest (Override)	
Source Income	Net rents and royalties	
Source Income	Net business profit (loss)	
Source Income	Capital gain (loss) (Override)	
Source Income	Farm income or (loss) (Override)	
Source Income	Ordinary gain or (loss) (Override)	
Source Income	Other income (Override)	
Source Income	Out of state income adjustment (Override)	

Beginning in tax year 2021, the **Adjustment for bonus depreciation added back in 2020 (Override)** field was added to the **Subtractions** category in the **Income and Deductions** collapsible section.

North Carolina		
North Carolina General Information - L577 - 2021 - 0199700X - T002		
Income and Deductions		
Additions and Subtractions		
Category	Description	Amount
Other	Subtractions allocated to industry. Enter dollar or decimal.	
Other	Additions allocated to charity. Enter dollar or decimal.	
Other	Subtractions allocated to charity. Enter dollar or decimal.	
Other	Decimal fraction of additions from this states sources.	
Other	Decimal fraction of subtractions from states sources.	
Subtractions	Income from USGI and NC tax-exempt federally taxable interest (Override)	
Subtractions	Social Security and Railroad Retirement benefits	
Subtractions	State, local or federal government retirement exclusion	
Subtractions	Private retirement exclusion	
Subtractions	State, local or foreign tax refund	
Subtractions	Adjustment for bonus depreciation added back in 2016 (Override)	\$160.00
Subtractions	Adjustment for bonus depreciation added back in 2017 (Override)	\$170.00
Subtractions	Adjustment for bonus depreciation added back in 2018 (Override)	\$160.00
Subtractions	Adjustment for bonus depreciation added back in 2019 (Override)	\$190.00
Subtractions	Adjustment for bonus depreciation added back in 2020 (Override)	\$1,000.00

Oregon

Beginning in tax year 2021, the **Number of months the return/payment is late** field was replaced with the **Date return will be received by ORS (Required for Computation)** field in the **Penalty and Interest** collapsible section.

States States Summary General Beneficiary State Information	Oregon	
	Oregon General Information - 5335 - 2021 - NMWI - NMWI	
	Income and Deductions	
	Nonresident Returns	
	Payments and Credits	
Account	Penalty and Interest	
	Computation of penalty and interest	Compute penalty and interest ▼
	Date return will be received by ORS (Required for Computation)	mm/dd/yyyy
	Penalty amount (Override)	
	Interest amount (Override)	

Virginia

The **Amended Return** collapsible section was added for tax year 2019. The **Amended Return** collapsible section already existed for tax years 2020 forward.

States States Summary General Beneficiary State Information	Virginia
	▶ Virginia General Information - L599 - 2019 - GEN04 - NON OVERRIDE VS OVERRIDE TEST
	▶ Income and Deductions
	▶ Nonresident Returns
	▶ Payments and Credits
	▶ Penalty and Interest
	▼ Amended Return
	Explanation of Change

FIXES

For a list of ONESOURCE Trust Tax fixes (closed issues), search [Trust Tax Known Issues](#).

KNOWN ISSUES

For a list of ONESOURCE Trust Tax known (open) issues, search [Trust Tax Known Issues](#).

ONESOURCE TRUST TAX INSIGHT 21.04 RELEASE NOTES

For documentation and other product information, access [Customer Community](#) then search Knowledge Center. To read a digital version of Release Notes, click [here](#).

RELEASE HIGHLIGHTS

ONESOURCE Trust Tax Insight version 21.04 includes a version change and a change to the tax years available in the **Tax Year** drop-down list on the Login page and in the Main Navigation Area.

NEW FEATURES

2016 Tax Year

2016 was removed as a selection from the **Tax Year** drop-down list on the Login page and in the Main Navigation Area.

FIXES

For a list of ONESOURCE Trust Tax Insight fixes (closed issues), search [Trust Tax Known Issues](#).

KNOWN ISSUES

For a list of ONESOURCE Trust Tax Insight known (open) issues, search [Trust Tax Known Issues](#).