ONESOURCE TRUST TAX

RELEASE NOTES

VERSION 23.00

Document Version 1

THOMSON REUTERS®

DOCUMENT HISTORY

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TABLE OF CONTENTS

ONESOURCE Trust Tax 23.00 Release Notes ... 1

Release Highlights ... 1

New Features ... 1

- E-Filing of Federal Form 5227 ... 1
- Options and Overrides ... 2
- Register Description Updates ... 3
- NRA Recipient Registers ... 3
- Beneficiary Address Registers ... 5
- 1099 Export Registers - FATCA Field Added to Base Registers and UltraTax Export File ... 6
- Related Field Replaces Related (Prior to 22.05) Field in Register Properties ... 7
- 5227 Type ... 8
- Amended Return Information ... 9
- 5227 ... 9
- Form 1042-S Payer Information Overrides ... 14
- Form 1042-S NQI and Filing Information ... 15
- All States ... 17
- Alabama ... 18
- California ... 19
- Idaho ... 19
- Minnesota ... 20
- Mississippi ... 22
- North Carolina ... 22
- New Jersey ... 23
- New Mexico ... 24
- Utah ... 26

Fixes ... 27

Known Issues ... 27

ONESOURCE Trust Tax Insight 23.00 Release Notes ... 29

Release Highlights ... 29

Fixes ... 29

Known Issues ... 29

ONESOURCE TRUST TAX 23.00 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 23.00 includes bug fixes and introduces the following features:

- E-filing capability for 5227 returns
- Other 5227 enhancements to accommodate e-filing
- Updates to payer details for 1042-S recipients holding publicly traded partnerships (PTPs)

NEW FEATURES

The topics below describe features added with this release.

E-Filing of Federal Form 5227

The IRS will offer e-filing of 5227 returns beginning with tax year 2022. This includes extensions and amendments. With this release, ONESOURCE Trust Tax supports e-filing for federal 5227 returns, extensions and amendments. This feature also supports e-filing of both 1041 and 5227 returns for accounts that process both types.

To e-file Form 5227:

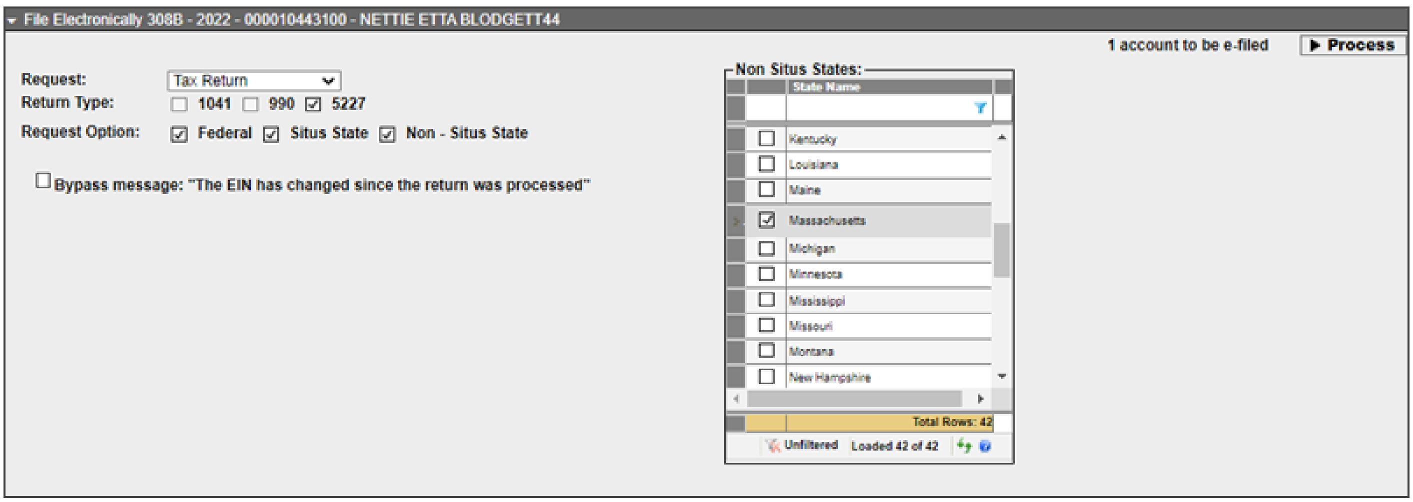
1. From the account binder or a register, access the File Electronically page. For the account binder, click **Account > File Electronically**. For registers, click the **File Electronically** subtopic.
2. Select **Tax Return**, **Tax Return Extension** or **Amended Return** from the **Request** drop-down list.
3. Select the **5227** check box for the **Return Type**.

4. Select the Request Option check boxes that correspond to the jurisdictions you want to include in the e-file request. You can select the **Federal**, **Situs State** and **Non-Situs State** check boxes individually or in any combination.

> Check boxes for all states are available, but only Massachusetts accepts e-filing of 5227 returns as of the 22.02 release. See the 22.02 Release Notes for details. See the [ONESOURCE Trust Tax 22.02 Release Notes](#) for details.

5. Click **Process** to submit the e-filing request.

The following graphic shows the File Electronically page:

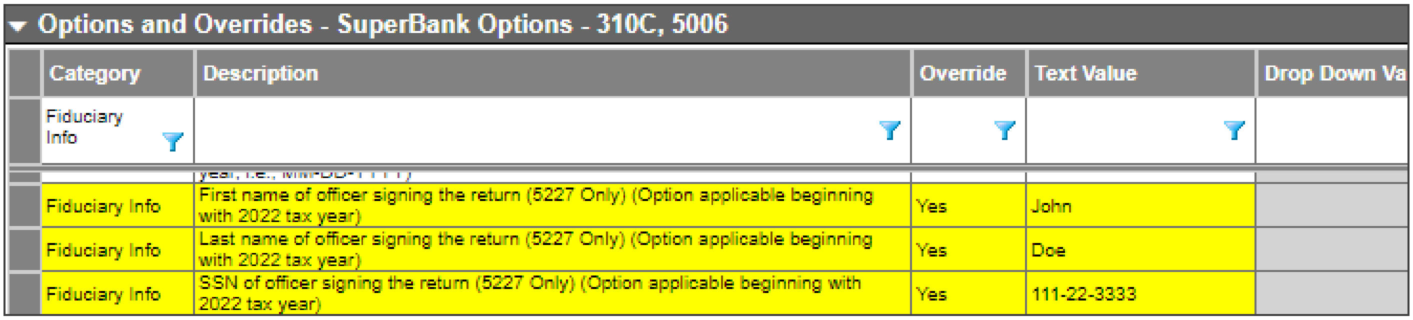


Options and Overrides

Beginning with tax year 2022, the following three 5227 return-specific options were added to the **Fiduciary Info** category on the Options and Overrides page:

- First name of officer signing the return (5227 Only) (Option applicable beginning with 2022 tax year)
- Last name of officer signing the return (5227 Only) (Option applicable beginning with 2022 tax year)
- SSN of officer signing the return (5227 Only) (Option applicable beginning with 2022 tax year)

The following graphic shows the new options:



Options and Overrides - SuperBank Options - 310C, 5006

Category	Description	Override	Text Value	Drop Down Va
Fiduciary Info				
Fiduciary Info	First name of officer signing the return (5227 Only) (Option applicable beginning with 2022 tax year)	Yes	John	
Fiduciary Info	Last name of officer signing the return (5227 Only) (Option applicable beginning with 2022 tax year)	Yes	Doe	
Fiduciary Info	SSN of officer signing the return (5227 Only) (Option applicable beginning with 2022 tax year)	Yes	111-22-3333	

Register Description Updates

The names and descriptions of some registers in the **Electronic Filing** base category were updated where necessary to remove 1041-specific references. For example, the description for the **Comprehensive Filing Status** was **Filing Status of all 1041 returns**. As of this release, the description is **Filing Status of all returns**. Also, the **1041 returns rejected by the IRS** register was renamed to **1041 and 5227 returns rejected by IRS**.

The updates apply to all tax years. You may want to update the names and descriptions of any custom registers created from these base registers that reference 1041 only.

NRA Recipient Registers

Beginning with tax year 2022, the 1042-S payer information was moved to the income level from the recipient level so that different payers can be provided for each income entry. Payer information is now included in the **NRA Detail** register. The following payer fields in the **NRA Recipient Listing** register were renamed to include **2021 & prior** as part of their titles because this register is not tax year specific:

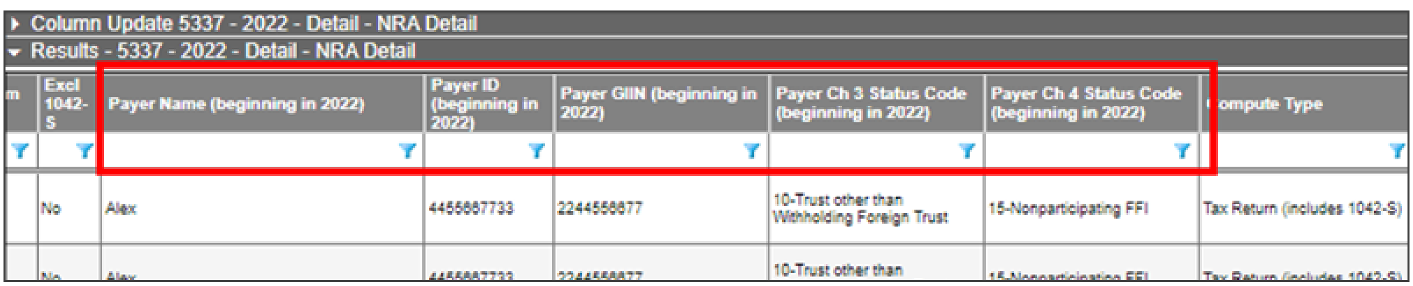
- Payer ID was renamed to Payer ID (2021 & prior)
- Payer Name was renamed to “Payer Name (2021 & prior)
- Payer GIIN was renamed to Payer GIIN (2021 & prior)
- Payer Ch 3 Status Code was renamed to Payer Ch 3 Status Code (2021 & prior)
- Payer Ch 4 Status Code was renamed to Payer Ch 4 Status Code (2021 & prior)

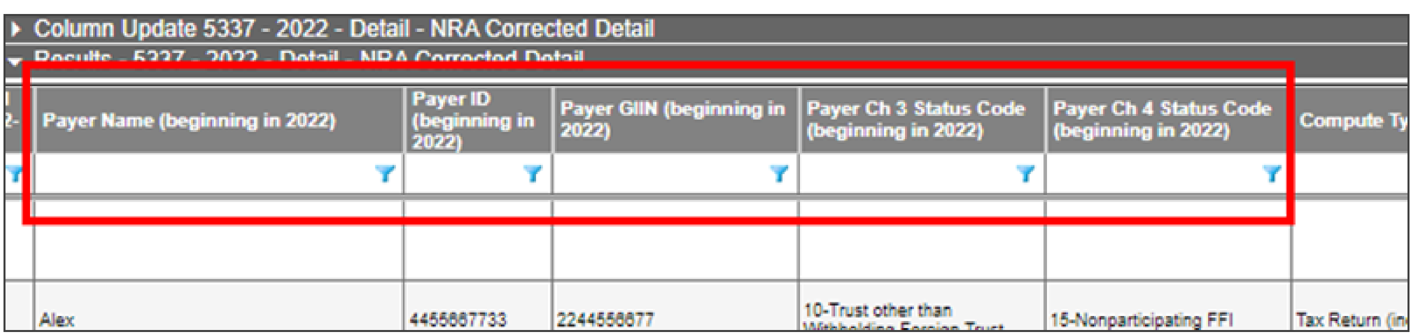
The following graphic shows the renamed fields:

The following payer fields were added to the **NRA Detail** and **NRA Corrected Detail** base registers. The fields have been available to add to custom registers but did not have **Beginning in 2022** as part of their titles:

- Payer ID (beginning in 2022)
- Payer Name (beginning in 2022)
- Payer GIIN (beginning in 2022)
- Payer Ch 3 Status Code (beginning in 2022)
- Payer Ch 4 Status Code (beginning in 2022)

The following two graphics show the new fields:





Beneficiary Address Registers

The **Foreign Addr-Before 2014** and **Foreign addr flag-Before 2014** fields were removed from the **Beneficiary Address List** and **Beneficiary Addresses - Foreign** base registers because they no longer apply to any active tax years. If these fields are used in any custom registers, they will continue to display; however, they are obsolete and should be removed.

The following graphic shows how to use filters to find the **Beneficiary Address List** and **Beneficiary Addresses - Foreign** base registers:

Scope	Register Type	Base Category	Custom Category	Register Name	Register Description	End of Life
		Beneficiaries		beneficiary add		
Base	Detail	Beneficiaries		Beneficiary Address List	List Beneficiary Addresses	N/A
Base	Detail	Beneficiaries		Beneficiary Addresses - Foreign	Beneficiaries with Foreign Add	N/A

Additionally, the **Foreign addr flag-Before 2014** field was removed from the **Detail Filter(s)** collapsible section on the Register Properties page for the **Beneficiary Addresses - Foreign** base register. The field was replaced with the **Country of Address** field. The graphics below show the **Detail Filter(s)** collapsible section before and after the 23.00 release:

- **Detail Filter(s)** collapsible section before 23.00 release:

Information - 310C - 2021 - Beneficiary Addresses - Foreign
Detail Columns
Detail Sort
Detail Filter(s)

Condition	(	Column	Operator	List Value	Text Value	)	Value Type	Filter Order
		Change Type-Year	Not equal to	Delete			User Value	1
And		Foreign addr flag-Before 2014	Equal to	Yes			User Value	2
And		Change Type-Year	Not equal to	Delete			User Value	3

- **Detail Filter(s)** collapsible section after 23.00 release:

Information - 5337 - 2022 - Beneficiary Addresses - Foreign
Detail Columns
Detail Sort
Detail Filter(s)

Condition	(	Column	Operator	List Value	Text Value	)	Value Type	Filter Order
		Change Type-Year	Not equal to	Delete			User Value	1
And		Change Type-Year	Not equal to	Delete			User Value	2
And		Country of Address	Not equal to	UNITED STATES OF AMERICA			User Value	3
And		Country of Address	Not equal to	NO COUNTRY SELECTED			User Value	4
And		Country of Address	Not equal to	UNKNOWN COUNTRY			User Value	5

Custom registers should be reviewed, and the filter updated, if necessary.

1099 Export Registers - FATCA Field Added to Base Registers and UltraTax Export File

The **FATCA** field was added to the following 1099 export base registers:

- 1099-DIV Export
- 1099-INT Export
- 1099-OID Export
- 1099-Misc Export

The following graphic shows the 1099 export registers:

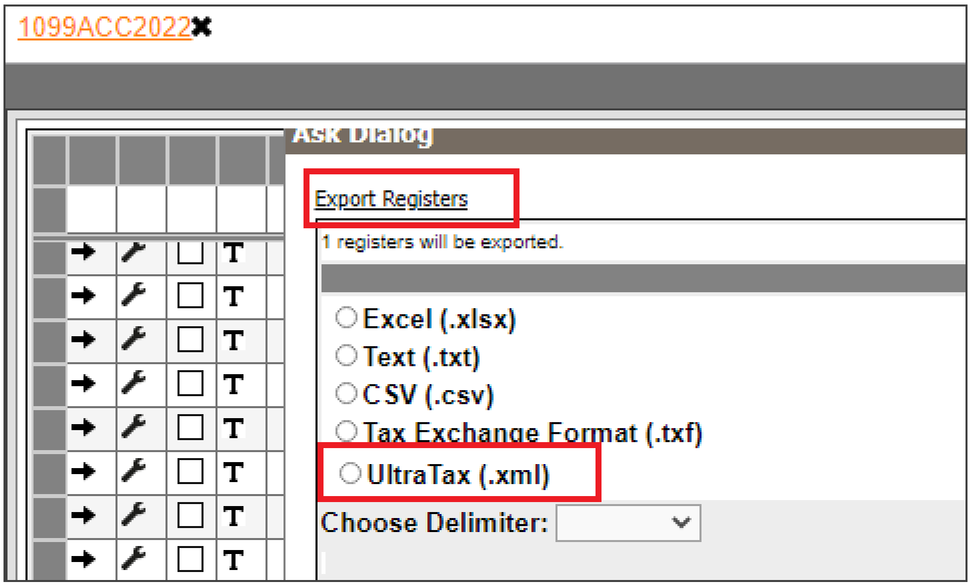
Data Type	Scope	Register Type	Base Category	Custom Category	Register Name	Register Description
					*export	
1099	Base	Detail	1099 Filing Review		1099-DIV Export	Recipient 1099-Div Information
1099	Base	Detail	1099 Filing Review		1099-INT Export	Recipient 1099-Int Information
1099	Base	Detail	1099 Filing Review		1099-Misc Export	Recipient 1099-Misc Information
1099	Base	Detail	1099 Filing Review		1099-OID Export	Recipient 1099-OID Information
1099	Base	Detail	1099 Filing Review		1099-NEC Export	Recipient 1099-NEC Information

On the Register Properties page, the **Visible** setting for the **FATCA** field is set to **No** by default, but custom registers can be created to modify the value to **Yes**, if needed. The following graphic shows **Visible** is set to **No** for the **FATCA** and **Corrected** fields:

Hide Detail Columns

Category	Column	Title	Visible	Updateable	Calculated Field
1099-DIV Detail	Exempt Interest on Div	Exempt Int Div	Yes	No	
1099-DIV Detail	Private Activity Bond	Private Activity Bond Int	Yes	No	
1099-DIV Detail	State where information is filed	Filing State	Yes	No	
1099-DIV Detail	State Payer ID	St Payer ID	Yes	No	
1099-DIV Detail	State tax withheld	St Tax WH	Yes	No	
Account Audit Information	Type of last change to this years account data	Change Type-Year	No	No	
1099-DIV Detail	Exclude this 1099-Div from filing	Excl DIV	No	Yes	
1099-DIV Detail	Indicator for Tax Return Projection	Projection	No	No	
1099-DIV Detail	1099-DIV filing diagnostic message	1099DIV Diagnostic	No	No	
1099-DIV Detail	Corrected	Corrected	No	No	
1099-DIV Detail	FATCA	FATCA	No	Yes	

As shown in the graphic below, when using the **UltraTax (.xml)** export register option, only the rows where the **FATCA** and **Corrected** values are **Yes** should be included. The default is to hide these fields because the fields are not commonly set to **Yes**. The UltraTax file import will fail if either the **FATCA** or **Corrected** fields are included without a value of **Yes**.



> Both the **Tax Exchange Format (.txf)** and the **UltraTax (.xml)** register export options are available only in the latest tax year. Now that they are available for tax year 2022, they are no longer available for tax year 2021.

Related Field Replaces Related (Prior to 22.05) Field in Register Properties

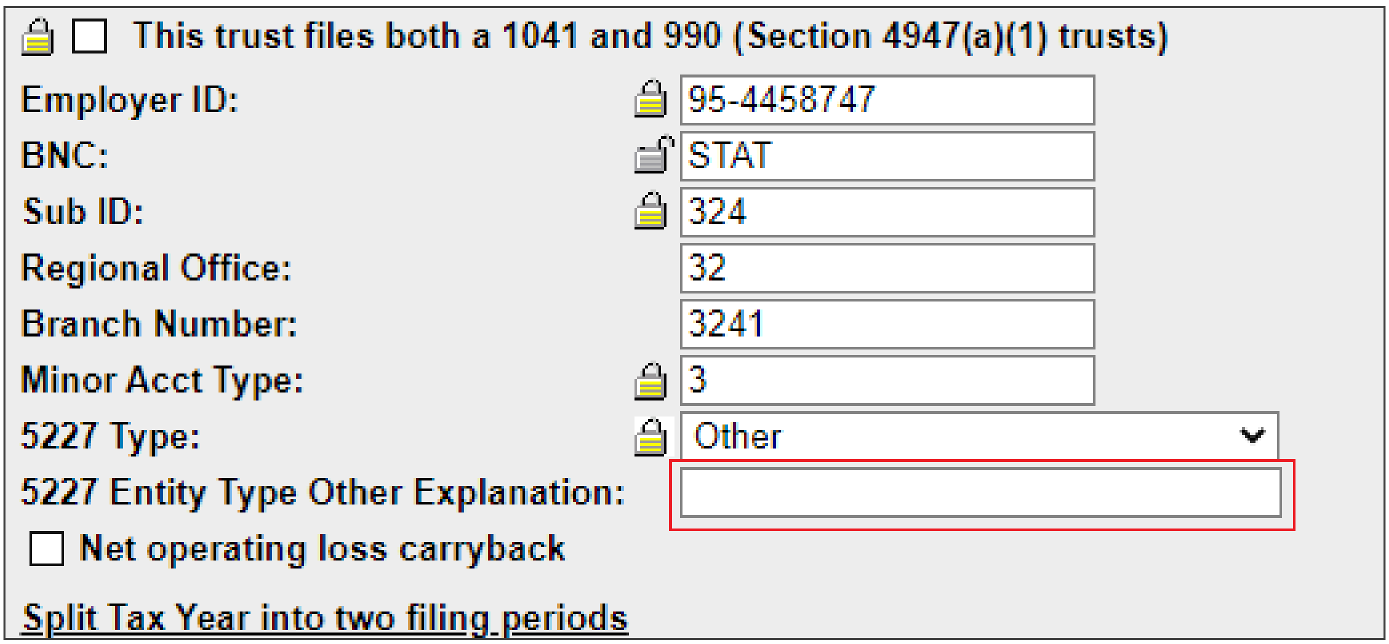
The 22.05 Release Notes referenced the new Related field and recommended any existing custom registers the Related (Prior to 22.05) field (the old field) be modified to include the new field.The ONESOURCE Trust Tax 22.05 Release Notes referenced the new **Related** field and recommended that any existing custom registers with the old **Related (Prior to 22.05)** field be modified to include the new field. The Thomson Reuters team will modify all existing custom registers to replace the old field with the new field. This modification also includes register property filter references to the **Related** field. This task will be completed by December 30, 2022.

The **Related (Prior to 22.05)** field will no longer be available for adding to any custom register.

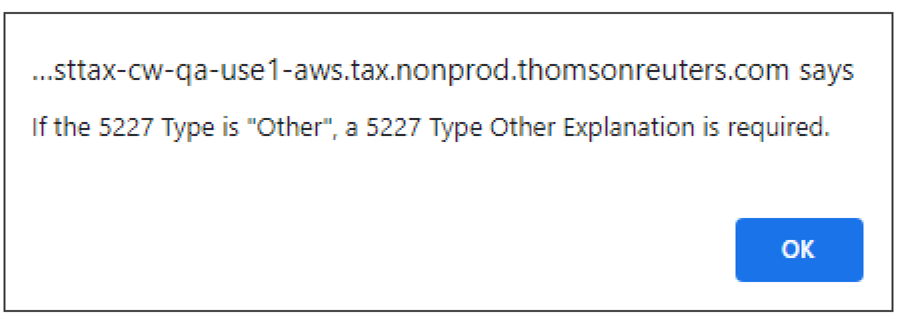
5227 Type

Beginning in tax year 2022, the **5227 Entity Type Other Explanation** field was added and displays when the **5227 Type** is set to **Other**. The **5227 Entity Type Other Explanation** field must be populated if the **5227 Type** is changed to **Other**. If not populated, an error message displays. Accounts that currently have the **5227 Type** set to **Other** should be reviewed and an explanation added to the **5227 Entity Type Other Explanation** field; however, this will not prevent the account from processing in tax year 2022 nor will the account be rejected from e-filing.

The following graphic shows the **5227 Entity Type Other Explanation** field:



The following graphic shows the error message that displays if the **5227 Entity Type Other Explanation** field is not populated when the **5227 Type** is changed to **Other**:

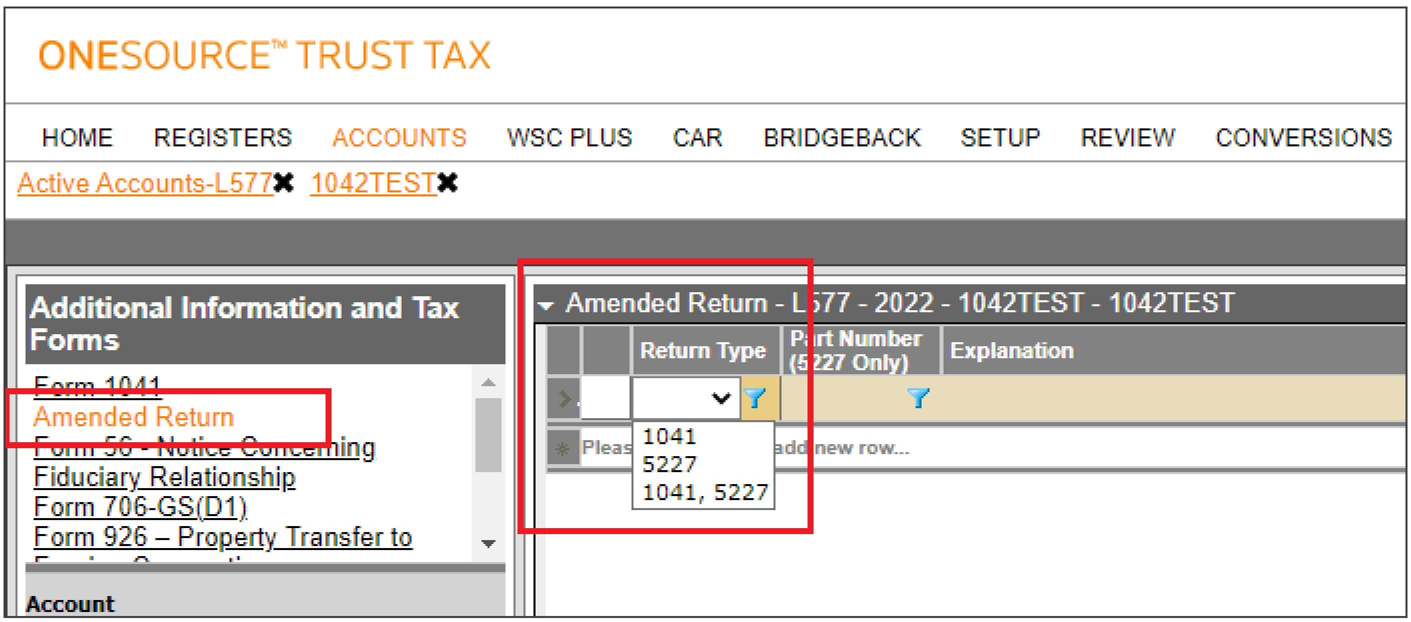


Amended Return Information

Beginning with tax year 2022, the **Amended Return** subtopic was added to the **Additional Information and Tax Forms** topic, and replaces the **Amended Return** collapsible section in the **Form 1041** subtopic. This is to accommodate amended return details for both 1041 and 5227 return types. On the Amended Return page, the following columns were added to the grid:

- **Return Type** - A drop-down list that includes the **1041**, **5227** and **1041, 5227** selections.
- **Part Number (5227 Only)** - A field that allows alphanumeric entries with a maximum of five characters.

The following graphic shows the new columns:



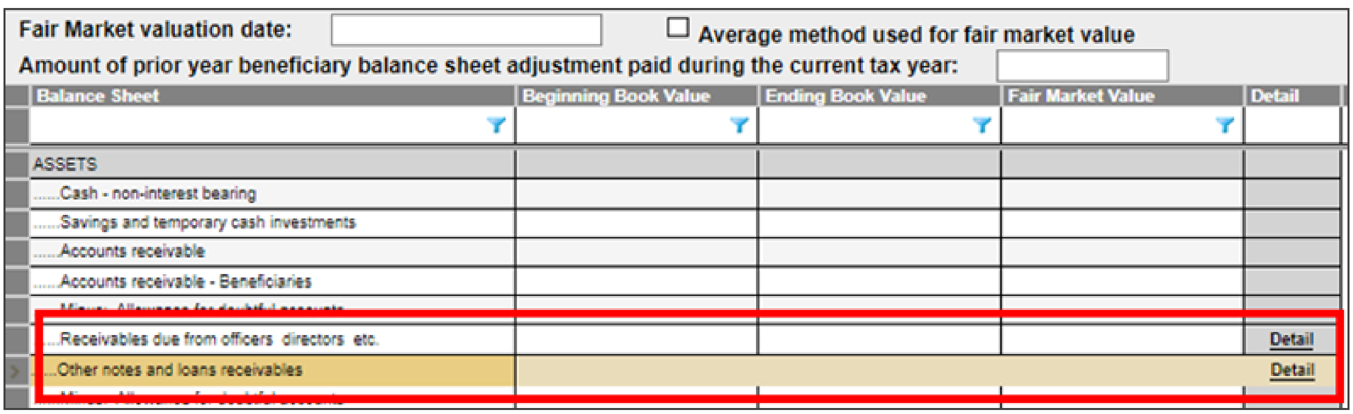
5227

Beginning in tax year 2022, the following changes were made to the Form 5227 page in the account binder:

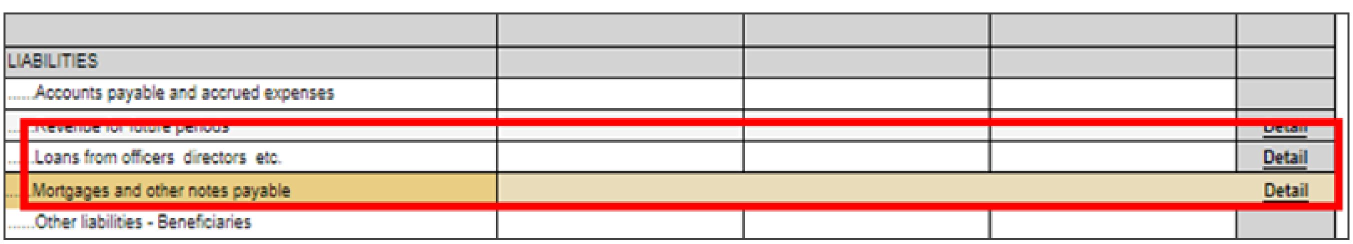
- **Balance Sheet** collapsible section - The following changes were made to the pages that display when the **Detail** links are clicked for the **Receivables due from officers, directors etc.** and **Other notes and loans receivables** ASSETS line items and the **Loans from officers directors etc.** and **Mortgages and other notes payable** LIABILITIES line items:

- The **Borrower/Lender Name and Title** column was changed to **Borrower/Lender Name**.
- The **Borrower/Lender Title** column was added.
- The **FMV of consideration furnished by lender** column was added.
- The **Description and FMV of consideration furnished by lender** column was changed to **Description of consideration furnished by lender**.
- The **Description and FMV of consideration (continued)** column was changed to **Description of consideration (continued)**.
- The **Relationship of Borrower/Lender to any officer, director, trustee, etc.** column was added.

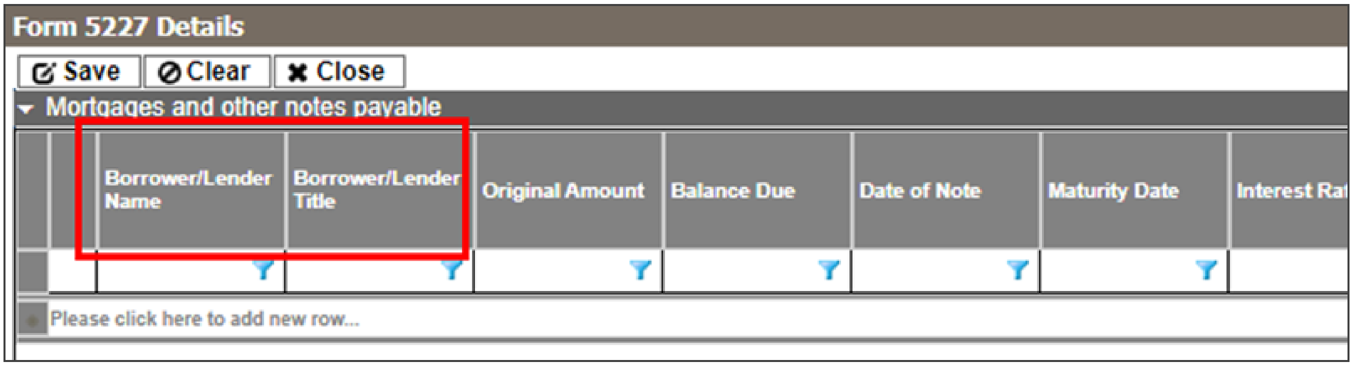
The following graphic shows the **Detail** links for the ASSETS line items:



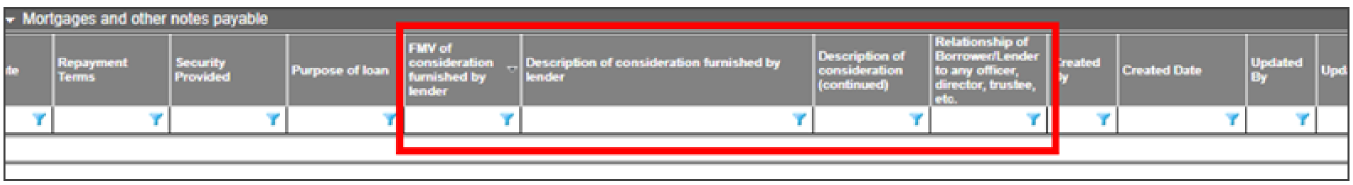
The following graphic shows the **Detail** links for the LIABILITIES line items:



The following graphic shows the **Borrower/Lender Name** and **Borrower/Lender Title** columns:

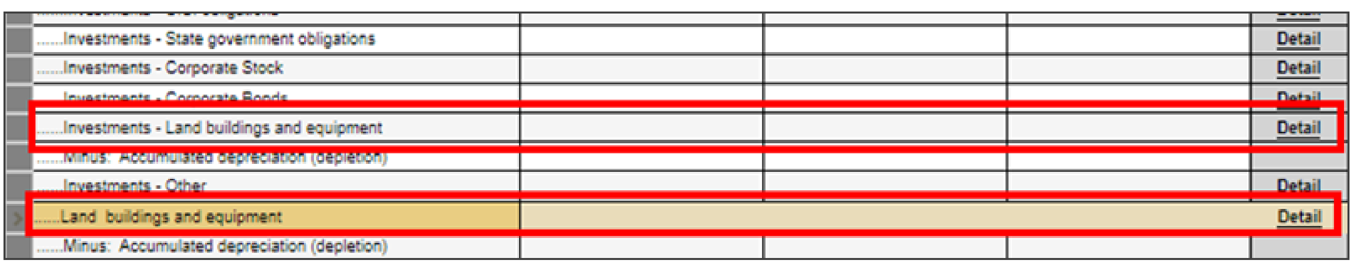


The following graphic shows the **FMV of consideration furnished by lender**, **Description of consideration furnished by lender**, **Description of consideration (continued)** and Relationship of **Borrower/Lender to any officer, director, trustee, etc.** columns:

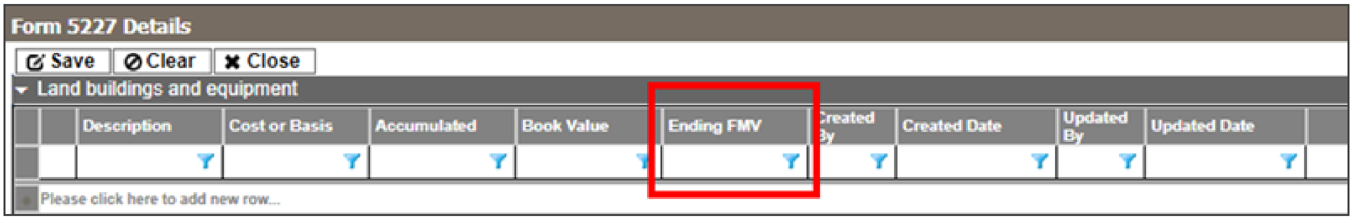


- **Balance Sheet** collapsible section - The **Ending FMV** column was added to the pages that display when the **Detail** links are clicked for the **Investments - Land buildings and equipment** and **Land buildings and equipment** line items.

  The following graphic shows the **Detail** links for the **Investments - Land buildings and equipment** and **Land buildings and equipment** line items:

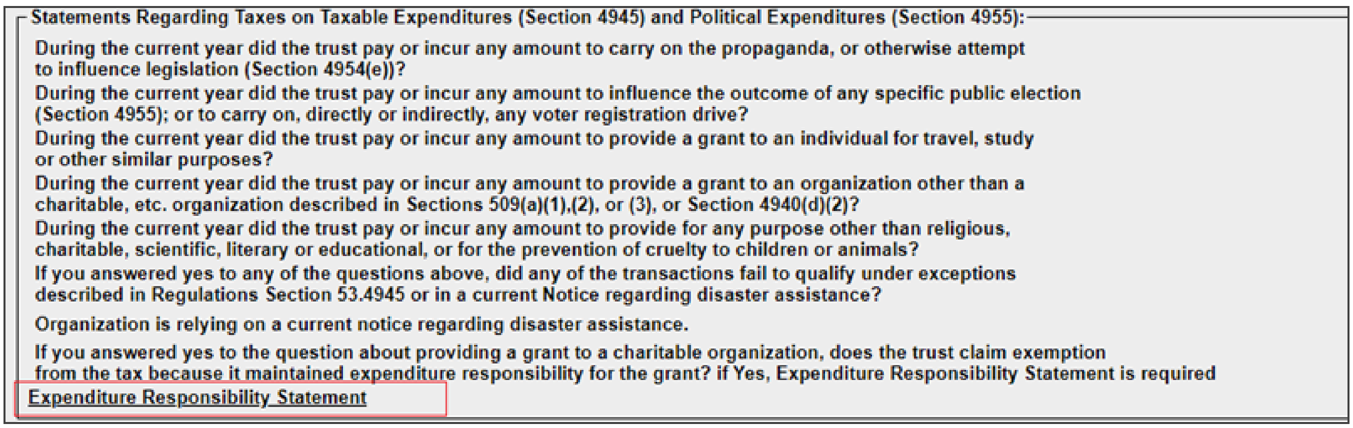


The following graphic shows the **Ending FMV** column:

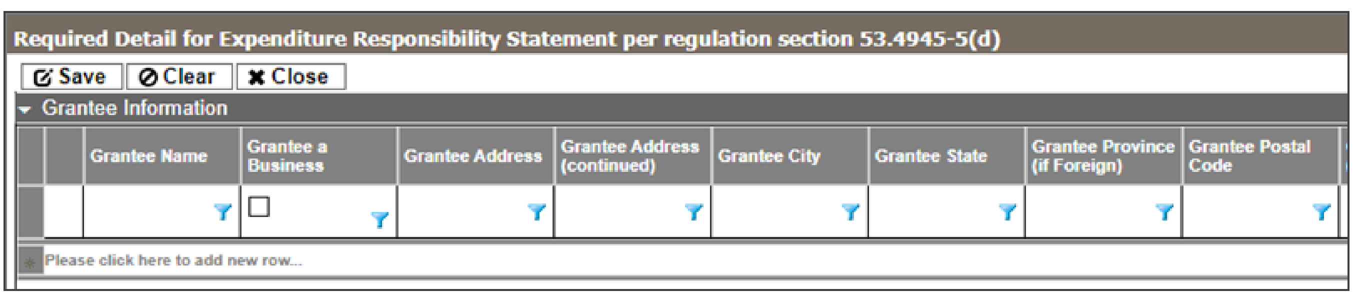


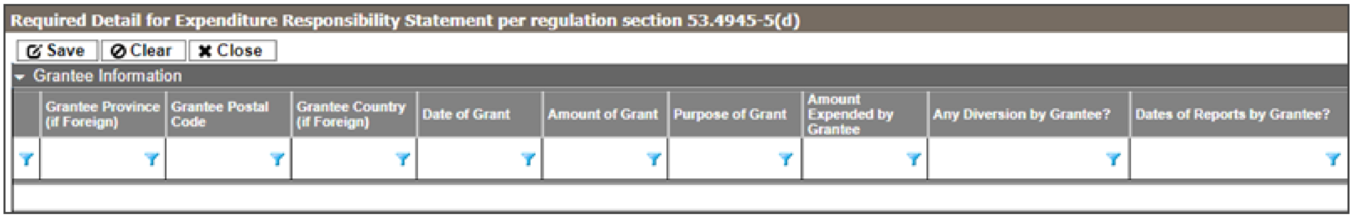
- **Statements Regarding Activities** collapsible section - In the **Statements Regarding Taxes on Taxable Expenditures (Section 4945) and Political Expenditures (Section 4955)** group box, the **Expenditure Responsibility Statement** detail link was added for entering grantee information. The link displays after **Yes** is selected as the answer for the question above it.

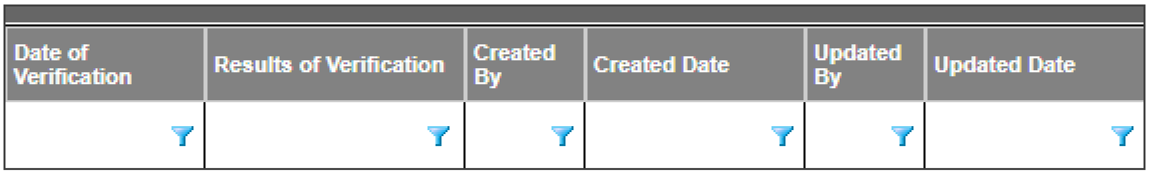
  The following graphic shows the **Expenditure Responsibility Statement** detail link:



  The following graphics show the columns to use for entering grantee information after the **Expenditure Responsibility Statement** detail link is clicked:

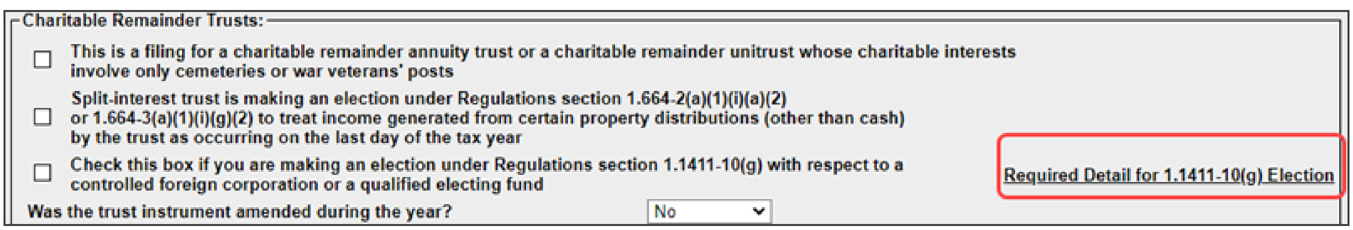




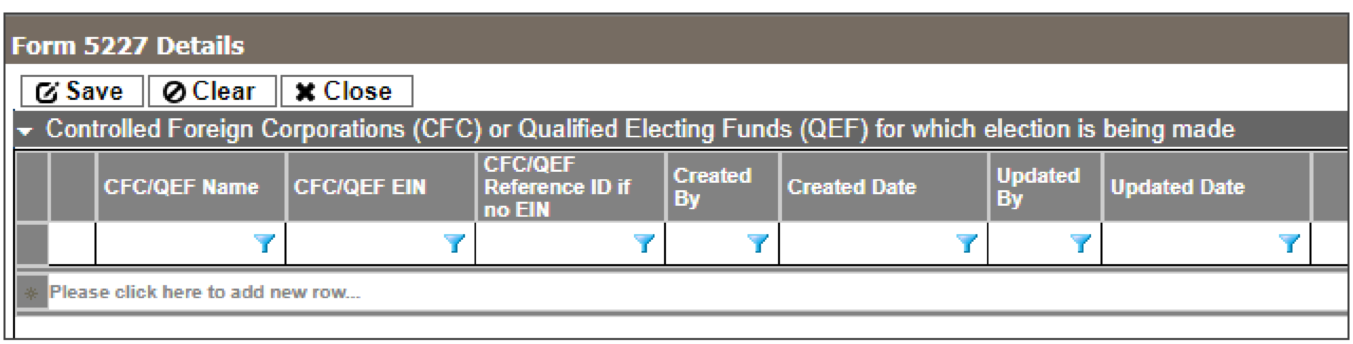


- **Charitable Lead, Pooled Income and Charitable Remainder Trusts** collapsible section - In the **Charitable Remainder Trusts** group box, the **Required Detail for 1.1411-10(g) Election** detail link was added for entering Controlled Foreign Corporations (CFC) or Qualified Electing Funds (QEF) information. This link is located next to the **Check this box if you are making an election under Regulations section 1.1411-10(g) with respect to a controlled foreign corporation or a qualified electing fund** check box question.

  The following graphic shows the **Required Detail for 1.1411-10(g) Election** detail link:



  The following graphic shows the columns to use for entering CFC or QEF information:



Form 1042-S Payer Information Overrides

Beginning in tax year 2022, the following changes were made for Form 1042-S processing:

- NRA recipients will receive a separate Form 1042-S from each publicly traded partnership (PTP). For example, if a recipient receives income of $100 from PTP ABC and $200 from PTP XYX, two separate Form 1042-S will be generated: one reporting $100 (income code 27) and another reporting $200 (income code 27). In prior years, only one Form 1042-S would have been generated, and the form would have reported $300 (income code 27).

- ONESOURCE Trust Tax will automatically include the PTP's payer information (from the partnership activity record) in boxes 16a through 16e of Form 1042-S. In conjunction with this change, new payer columns were added to the **1042-S Income Overrides** and **1042-S Additional Income** grids for each NRA recipient. The following graphic shows the new payer columns:

	Payer's Name (Override)	Payer's TIN (Override)	Payer's GIIN (Override)	Payer's Chapter 3 Status Code (Override)	Payer's Chapter 4 Status Code (Override)
				Select a Chapter 3...	Select a Chapter 4...
				Select a Chapter 3...	Select a Chapter 4...

There are no changes from prior years to the following:

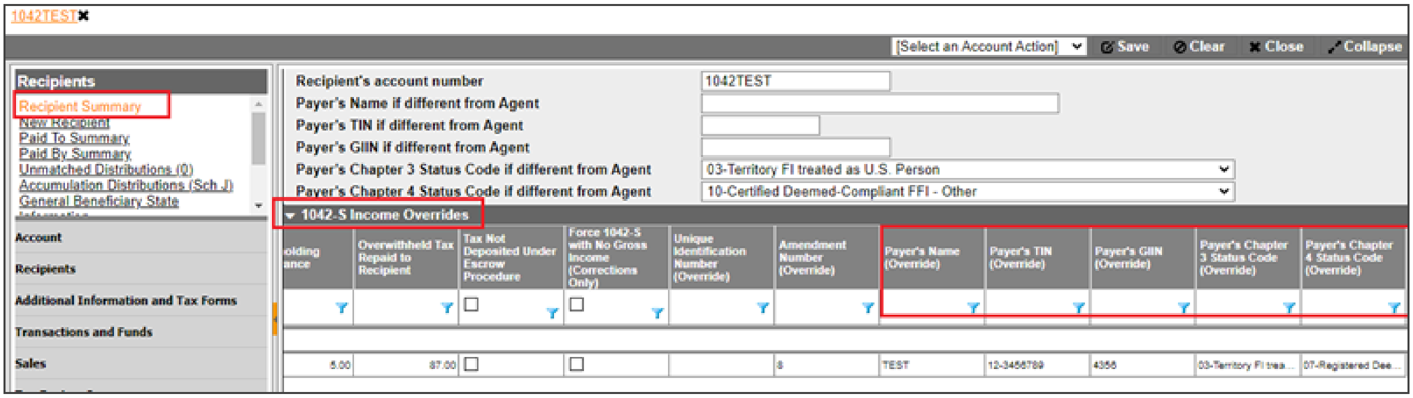
- Automatic computation applies only if a partnership activity (Other Schedule E record) exists for the account.

- A 37 percent withholding rate is automatically applied.

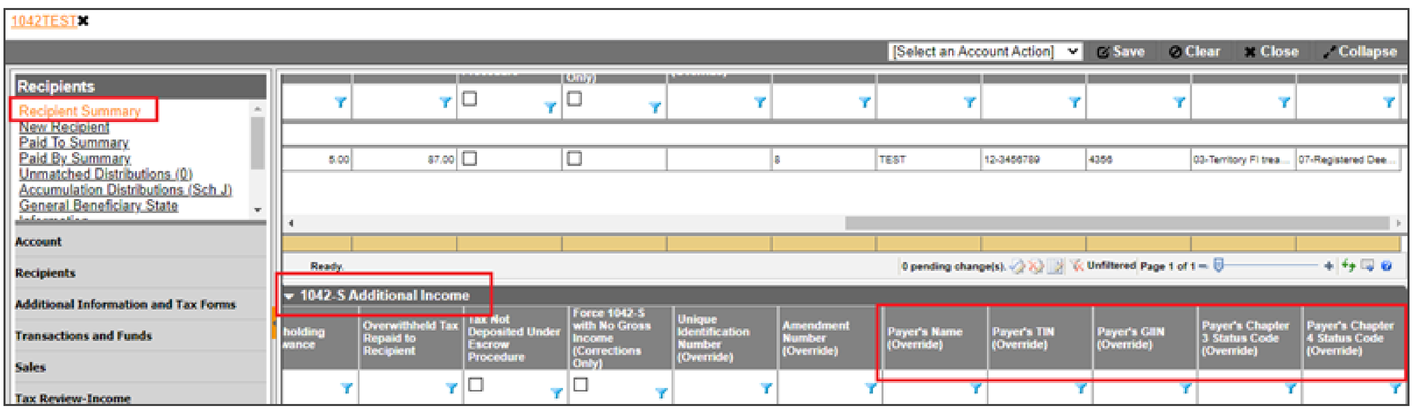
Beginning in tax year 2022, the following columns were added to the **1042-S Income Overrides** and **1042-S Additional Income** collapsible sections on the Recipient Detail page:

- Payer's Name
- Payer's TIN
- Payer's GIIN
- Payer's Chapter 3 Status Code
- Payer's Chapter 4 Status Code

The following graphic shows the **1042-S Income Overrides** collapsible section:



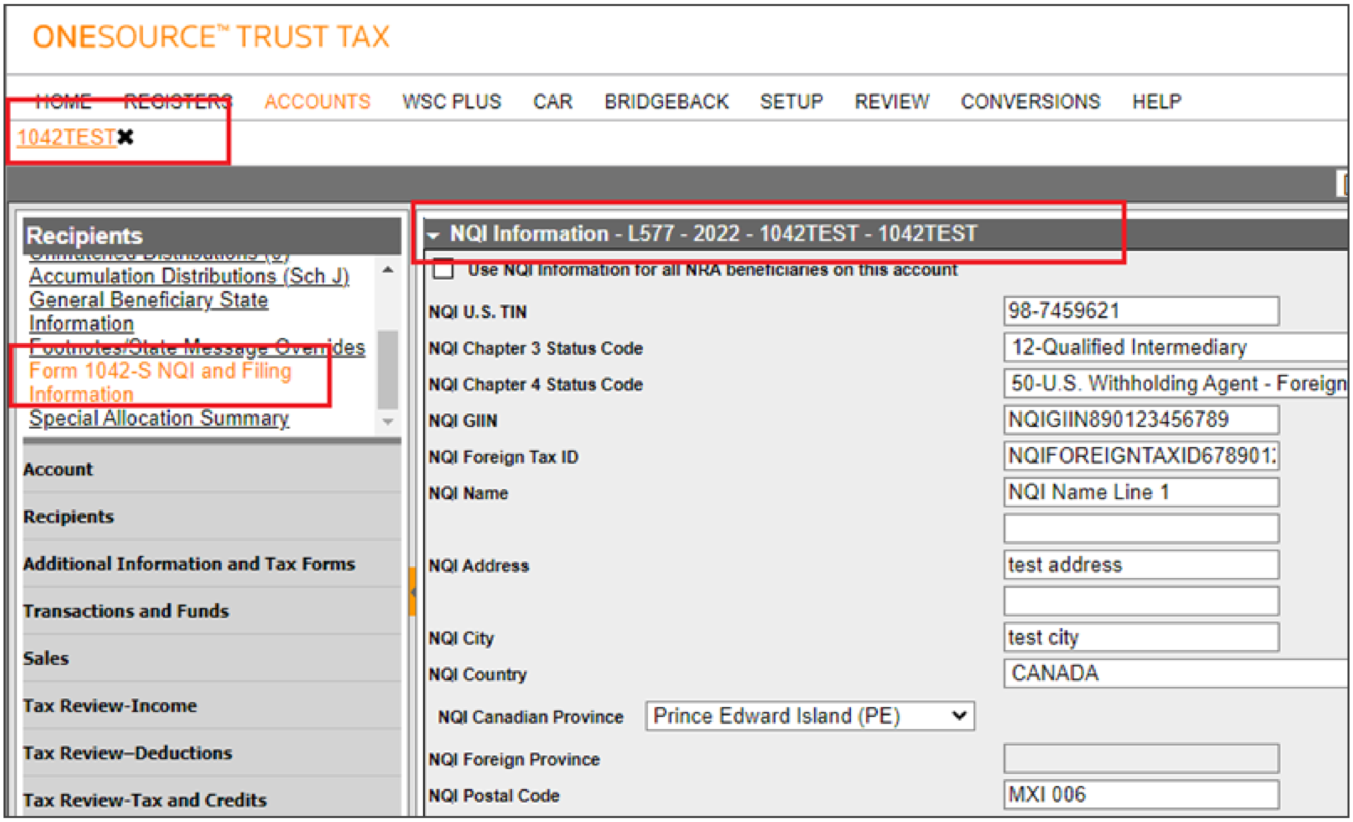
The following graphic shows the **1042-S Additional Income** collapsible section:



Form 1042-S NQI and Filing Information

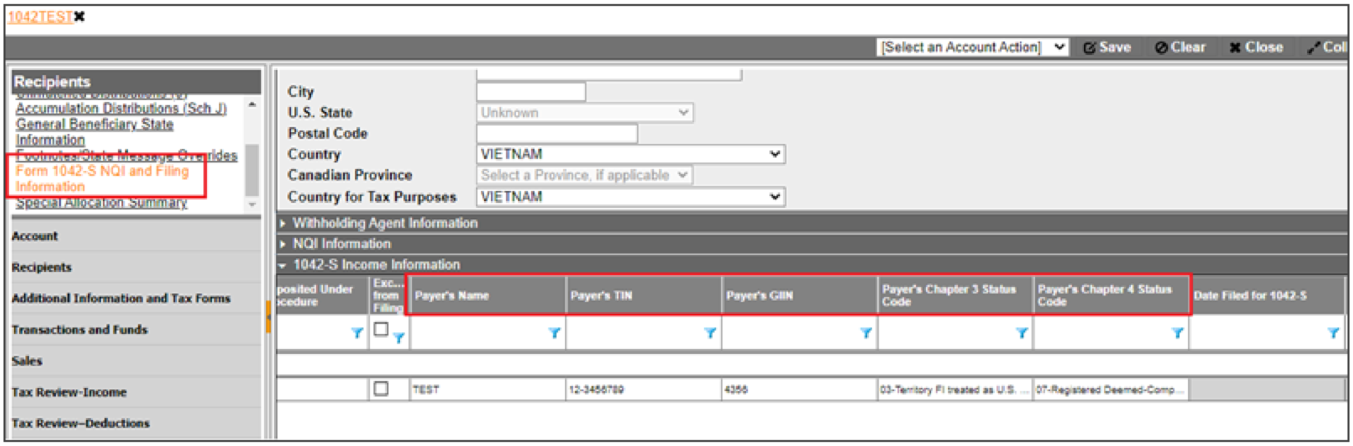
Beginning with tax year 2022, the following changes were made to the **Form 1042-S NQI and Filing Information** page:

- The **NQI and Payer Information** collapsible section was renamed to **NQI Information**.



- The following payer fields were removed from the **NQI Information** collapsible section and added to the grid in the **1042-S Income Information** collapsible section:
  - Payer's Name
  - Payer's TIN
  - Payer's GIIN
  - Payer's Chapter 3 Status Code
  - Payer's Chapter 4 Status Code

The following graphic shows the payer fields in the **1042-S Income Information** collapsible section:



All States

Beginning tax year 2022, if the **Final year filing state return on 'Income Tax Return'** check box is selected, a statement page is included in both the e-filed data and the return document (all states currently accept attachments). Additionally, any **Final Return** check box (or similar reference) is not marked on the printed state return or in the e-filed data (this will only occur when the account is flagged as final).

The following graphic shows an example of the statement page:

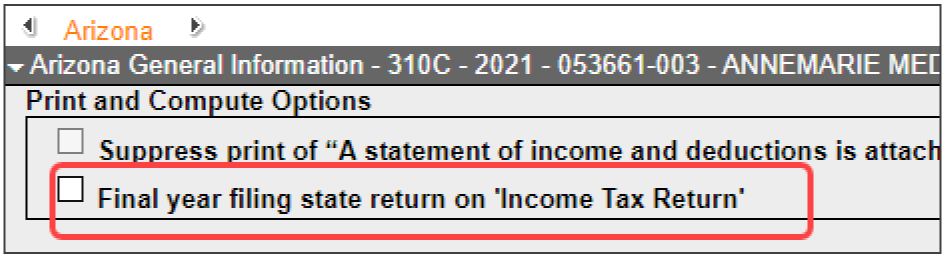
```
FINAL STATE RETURN FILED STATEMENT
----------------------------------

FILING REQUIREMENTS HAVE CHANGED FOR THIS TRUST DUE
TO DISPOSAL OF SOURCE INCOME, TRUSTEE MOVE, AND/OR
BENEFICIARY MOVE, AND THEREFORE NO LONGER REQUIRE A
TAX RETURN FILING FOR THE STATE OF IOWA.
```

ONESOURCE Trust Tax logic does not create state record in the subsequent tax year when the **Final year filing state return on 'Income Tax Return'** check box is selected on the state's General Information collapsible section.

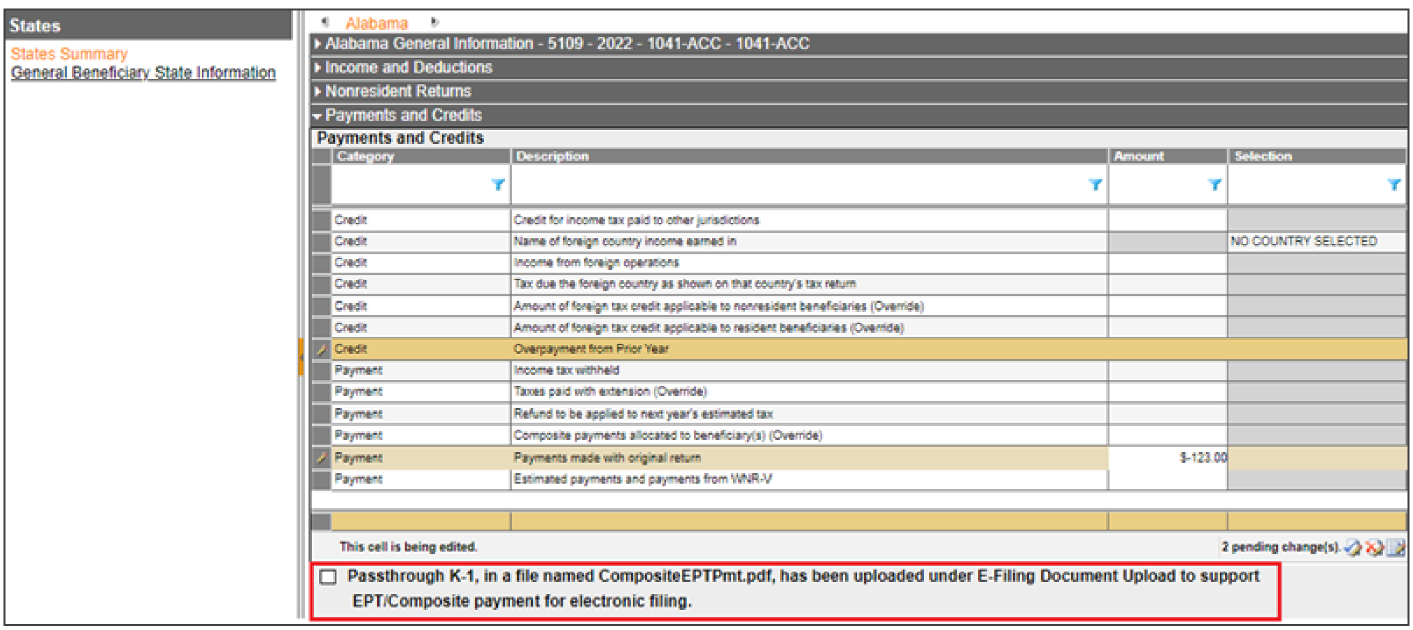
This logic also deletes the subsequent year state record upon reprocessing if the current year return was processed before the check box was selected.

The following graphic shows the **Final year filing state return on 'Income Tax Return'** check box in the **Arizona General Information** collapsible section:



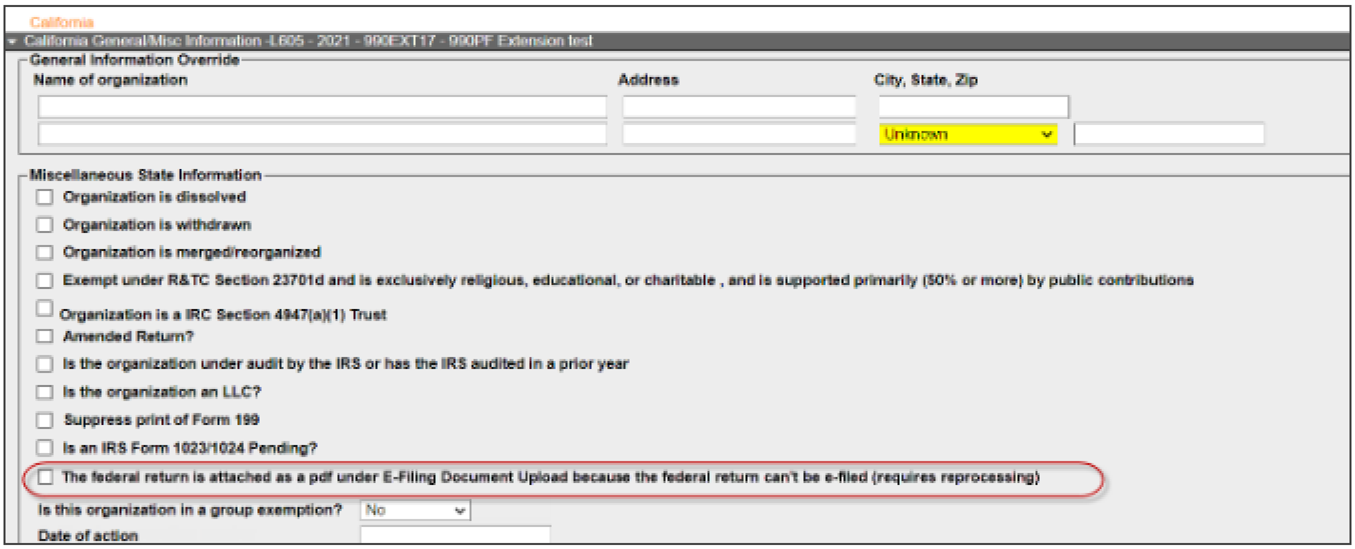
Alabama

Beginning with tax year 2022, the **Passthrough K-1, in a file named CompositeEPTPmt.pdf, has been uploaded under E-Filing Document Upload to support EPT/Composite payment for electronic filing** check box was added to the grid in the **Payments and Credits** collapsible section.



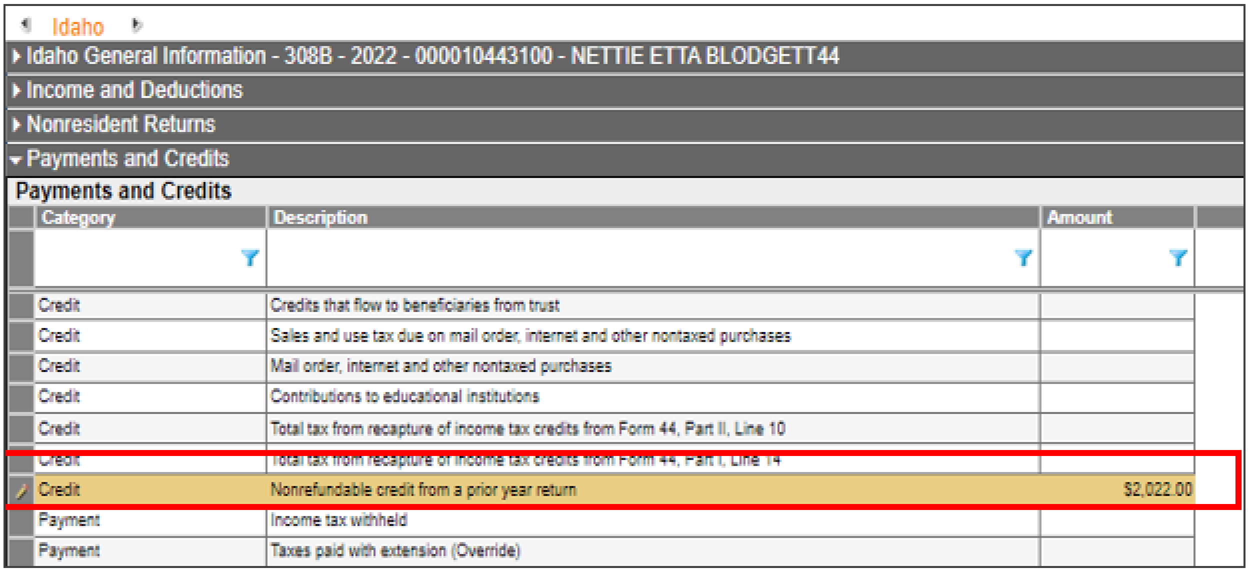
California

Beginning in tax year 2022, the **The federal return is attached as a pdf under E-Filing Document Upload because the federal return can't be e-filed (requires reprocessing)** check box was added to the **Miscellaneous State Information** group box, which is located in the **California General/Misc Information** collapsible section.



Idaho

Beginning in tax year 2022, the **Nonrefundable credit from a prior year return** field was added to the **Credit** category of the grid in the **Payments and Credits** collapsible section.



Minnesota

Beginning in tax year 2022:

- The following credit items in the grid in the **Payments and Credits** collapsible section are now referenced as override fields and accept zero as a valid entry:
  - Credit for increasing research activities (Override)
  - Pass-through entity tax credit (Override)

Minnesota

- Minnesota General Information - 310C - 2022 - 056324-502 - DONALD VILLANUEVA
- Resident Trust Questionnaire
- Income and Deductions
- Nonresident Returns
- Payments and Credits

Payments and Credits

Category	Description	Amount
Credit	Unused credit for owners of agricultural assets from a prior year	
Credit	Certificate number received from the Rural Finance Authority	
Credit	Historic structure rehabilitation tax credit	
Credit	National Park Service (NPS) project number	
Credit	Credit for taxes paid (override)	
Credit	Film Production Tax Credit	
Credit	Certificate number for film production tax credit	
Credit	Credit for increasing research activities (Override)	$63.00
Credit	Pass-through entity tax credit (Override)	$798.00
Payment	Taxes paid with extension (Override)	
Payment	Payments made with original return (Override)	
Payment	Composite Income Tax (Override)	
Tax	Tax on lump sum distributions	
Tax	Minimum tax on items of tax preference (Override)	

All changes have been successfully updated to server.

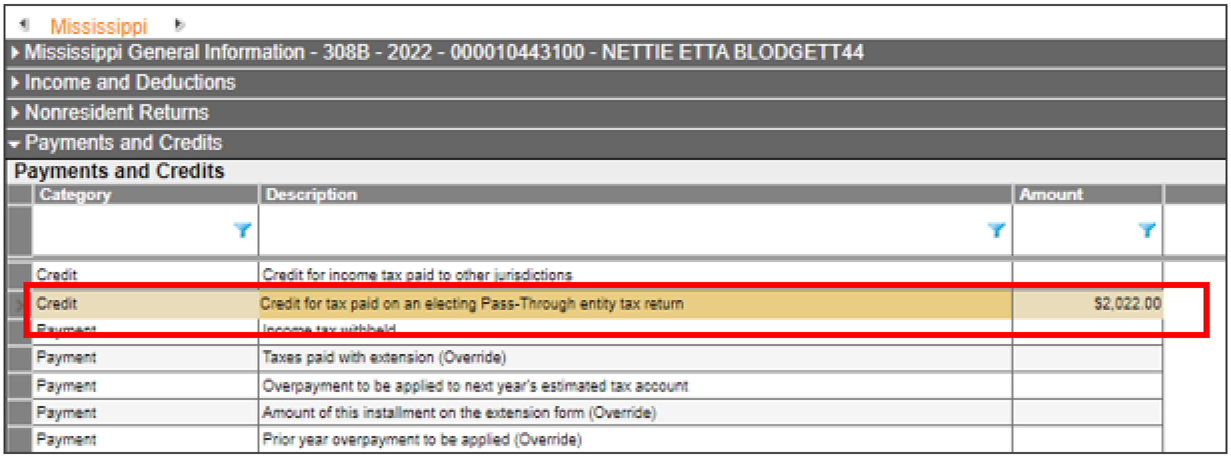
- The **Schedule M2NM Income and Deductions** grid was added to the **ESBT** collapsible section. Zero is an acceptable override value for the fields in this grid.

Schedule M2NM
Income and Deductions

Category	Description	Total	MN Portion
Income	Interest (Override)		
Income	Dividends (Override)		
Income	Partnership/Fiduciary/S-Corp income (Override)		
Income	Rental/Royalty Income or Loss (Override)		
Income	Business Income/Loss (Override)		
Income	Farm Income/Loss (Override)		
Income	Short-Term Capital Gain (loss) (Override)		
Income	Long-Term Capital Gain (loss) (Override)		
Income	Ordinary Gain (loss) (Override)		
Income	Other Income (Override)		
Deductions	Interest Paid (Override)		
Deductions	Total taxes paid (Override)		
Deductions	Amount of charity deductions (Override)		
Deductions	Other deductions (Override)		
Deductions	Fiduciary fees (Override)		

Mississippi

Beginning tax year 2022, the **Credit for tax paid on an electing Pass-Through entity tax return** field was added to the **Payments and Credits** collapsible section.



North Carolina

Beginning in tax year 2022, the following changes were made to the **Income and Deductions** collapsible section:

- In the **Additions** category, the **Expenses related to Income not taxed by N.C.** field was renamed to **Taxed Pass-through Entity Loss**.
- In the **Subtractions** category the following fields were added:
  - Adjustment for bonus depreciation added back in 2021 (Override)
  - Taxed Pass-through Entity Income
  - Taxed N.C Net Operating Loss

The following graphic shows the **Taxed Pass-through Entity Loss** field in the **Additions** category and the **Adjustment for bonus depreciation added back in 2021 (Override)** field in the **Subtractions** category:

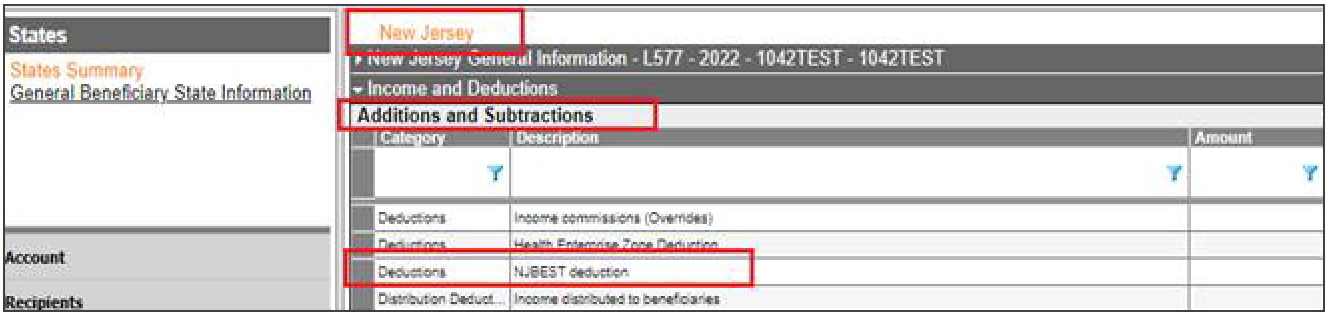
Additions	Discharge of Certain Student Loan Debt	
Additions	Taxed Pass-through Entity Loss	$1,000.00
Other	Additions allocated to fiduciary. Enter dollar or decimal.	
Other	Subtractions allocated to fiduciary. Enter dollar or decimal.	
Other	Additions allocated to charity. Enter dollar or decimal.	
Other	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 2017 (Override)	
Subtractions	Adjustment for bonus depreciation added back in 2018 (Override)	
Subtractions	Adjustment for bonus depreciation added back in 2019 (Override)	
Subtractions	Adjustment for bonus depreciation added back in 2020 (Override)	
Subtractions	Adjustment for bonus depreciation added back in 2021 (Override)	$2,021.00
Subtractions	Bonus Asset Basis	

The following graphic shows the **Taxed Pass-through Entity Income** and **Taxed N.C Net Operating Loss** in the **Subtractions** category:

Subtractions	Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	
Subtractions	Business Interest Loss Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	
Subtractions	Taxed Pass-through Entity Income	$2,022.00
Subtractions	Taxed N.C. Net Operating Loss	$2,022.00

New Jersey

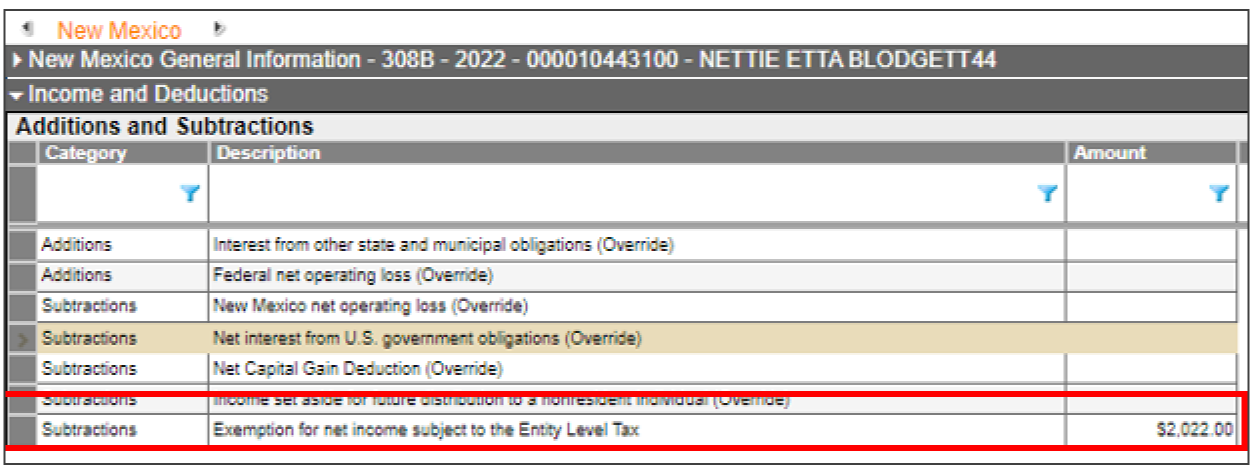
Beginning in tax year 2022, the **NJBEST deduction** field was added to the **Deductions** category in the **Additions and Subtractions** grid in the **Income and Deductions** collapsible section.



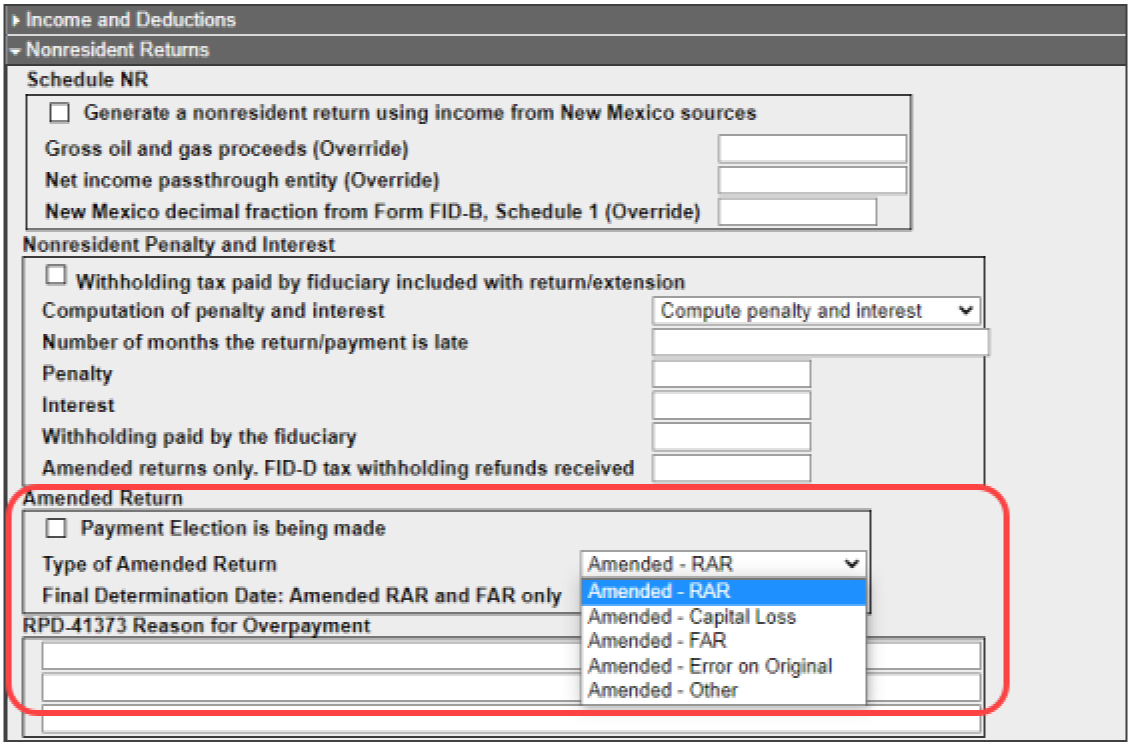
New Mexico

Beginning in tax year 2022, the following changes were made:

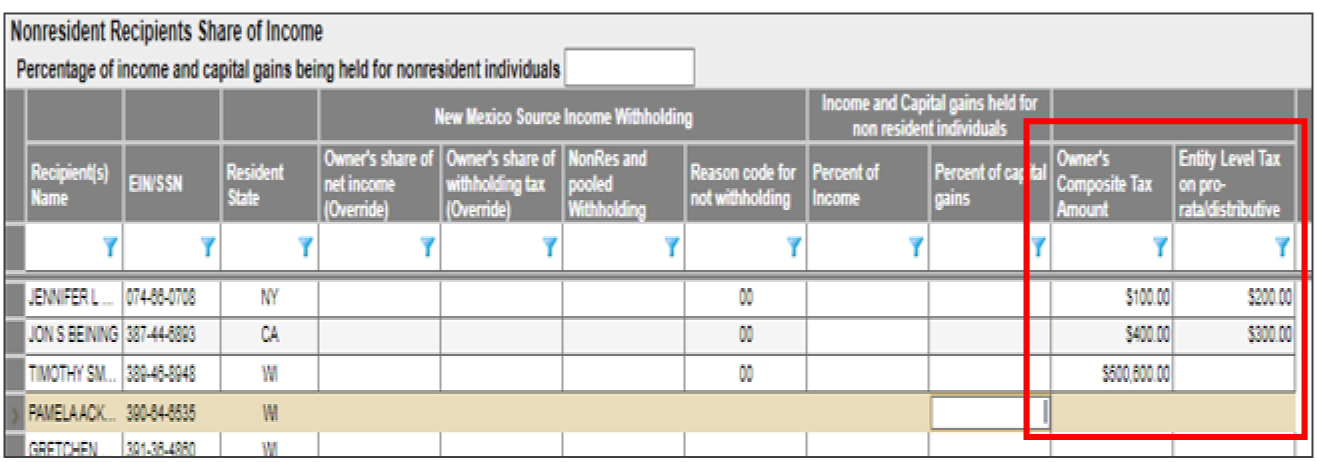
- The **Exemption for net income subject to the Entity Level Tax** field was added to the **Subtractions** category in the **Additions and Subtractions** grid in the **Income and Deductions** collapsible section.



- The **Amended Return** group box was added to the **Nonresident Returns** collapsible section. The group box includes the following:
  - **Payment Election is being made** check box
  - **Type of Amended Return** drop-down list
  - **Final Determination Date: Amended RAR and FAR only** drop-down list



- The following columns were added to the **Nonresident Recipients Share of Income** grid in the **Nonresident Returns** collapsible section:
  - Owners composite tax amount
  - Entity Level tax on pro-rata/distributive



Nonresident Recipients Share of Income

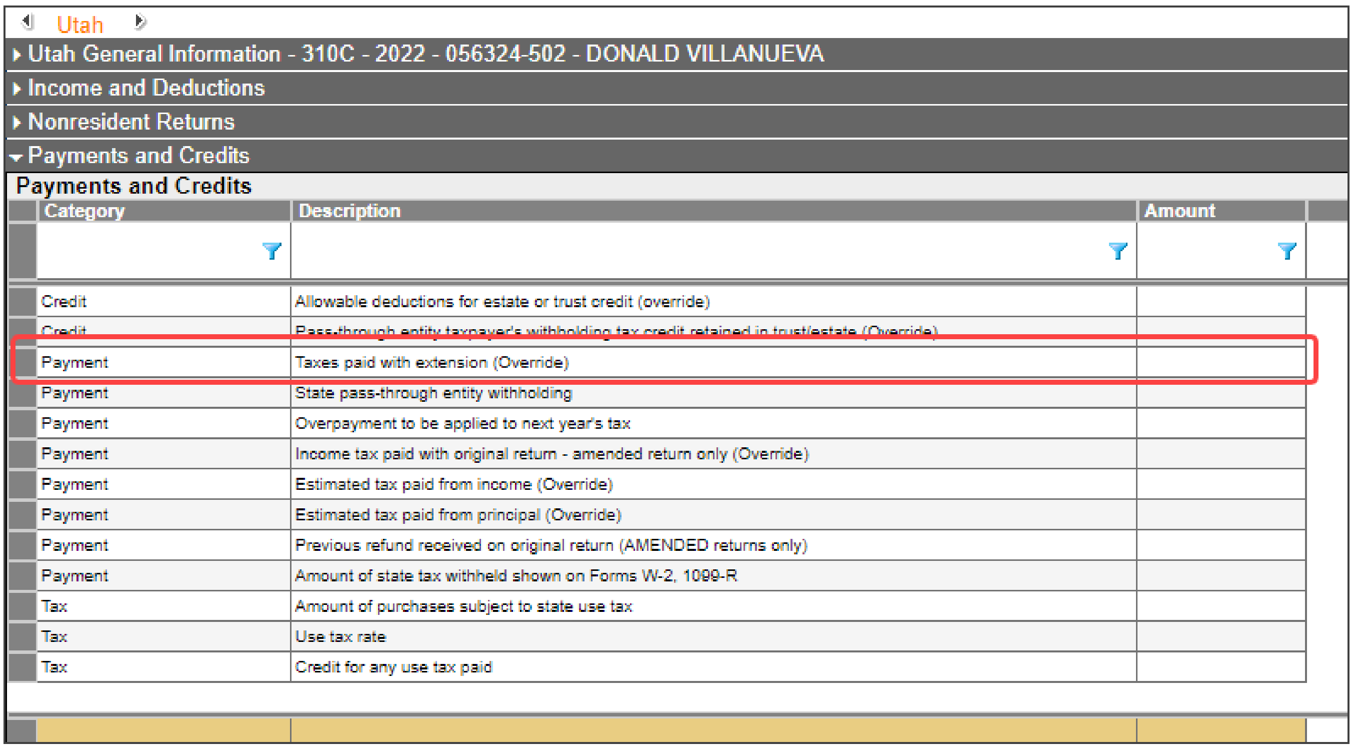
Percentage of income and capital gains being held for nonresident individuals

			New Mexico Source Income Withholding				Income and Capital gains held for non resident individuals			
Recipient(s) Name	EIN/SSN	Resident State	Owner's share of net income (Override)	Owner's share of withholding tax (Override)	NonRes and pooled Withholding	Reason code for not withholding	Percent of Income	Percent of capital gains	Owner's Composite Tax Amount	Entity Level Tax on pro-rata/distributive
JENNIFER L ...	074-68-0708	NY				00			$100.00	$200.00
JON S BEINING	387-44-6893	CA				00			$400.00	$300.00
TIMOTHY SM...	389-48-8948	WI				00			$500,600.00	
PAMELA ACK...	390-84-6535	WI								
GRETCHEN	391-38-4980	WI								

Utah

Beginning in tax year 2022, the following changes were made to the **Payments and Credits** collapsible section:

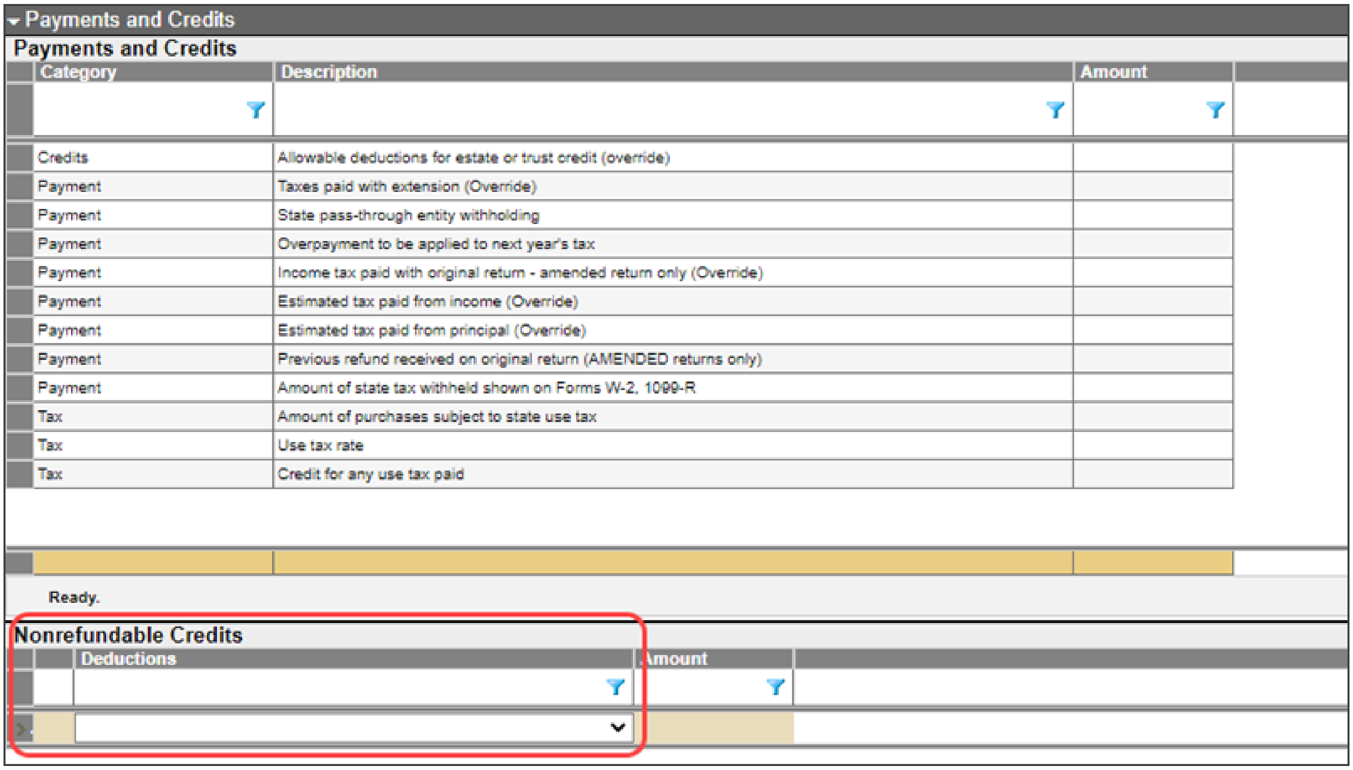
- The **Pass-through entity taxpayer's withholding tax credit retained in trust/estate (Override)** field was added to the **Credits** category in the **Payments and Credits** grid. A value of zero is an acceptable override value for this field.



Utah
Utah General Information - 310C - 2022 - 056324-502 - DONALD VILLANUEVA
Income and Deductions
Nonresident Returns
Payments and Credits
Payments and Credits

Category	Description	Amount
Credit	Allowable deductions for estate or trust credit (override)	
Credit	Pass-through entity taxpayer's withholding tax credit retained in trust/estate (Override)	
Payment	Taxes paid with extension (Override)	
Payment	State pass-through entity withholding	
Payment	Overpayment to be applied to next year's tax	
Payment	Income tax paid with original return - amended return only (Override)	
Payment	Estimated tax paid from income (Override)	
Payment	Estimated tax paid from principal (Override)	
Payment	Previous refund received on original return (AMENDED returns only)	
Payment	Amount of state tax withheld shown on Forms W-2, 1099-R	
Tax	Amount of purchases subject to state use tax	
Tax	Use tax rate	
Tax	Credit for any use tax paid	

- The **05 - Clean fuel vehicle credit** selection in the **Deductions** drop-down list in the **Refundable Credits** grid was removed.



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 23.00 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 23.00 includes only an update to the version number.

FIXES

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

KNOWN ISSUES

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