

ONE SOURCE

UTP App User Manual

4.0.0



THOMSON REUTERS

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UTP App Overview



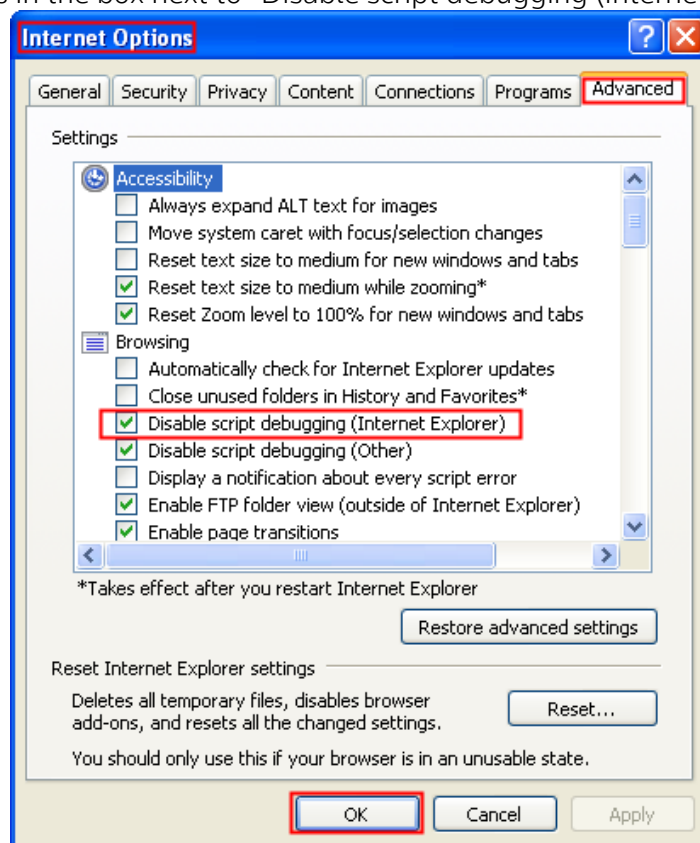
The App Menu and Navigation Bar will be referred to throughout the User Manual.

Web Address & Browsers

To access TaxStream Online and the Uncertain Tax Positions Application (UTP App) enter the following URL address in your browser: <https://www2.taxstreampro.com/corp/>

The recommended browsers for the UTP App are **Microsoft Internet Explorer® 7** or **Firefox® 3**.

- We *highly* recommend using Mozilla Firefox. If you are unable to install this browser, you should download the Desktop App from the My TaxStream page of the UTP App. To download the Desktop App, open up the last news item on the My TaxStream page ("Internet Explorer 6.0 Notice") and follow the instructions provided.
- In Internet Explorer, popups may come up regarding a script on the page. You should disable script debugging in Internet Explorer by going to the **Tools** menu and selecting **Internet Options**. Make sure a check is in the box next to "Disable script debugging (Internet Explorer)."

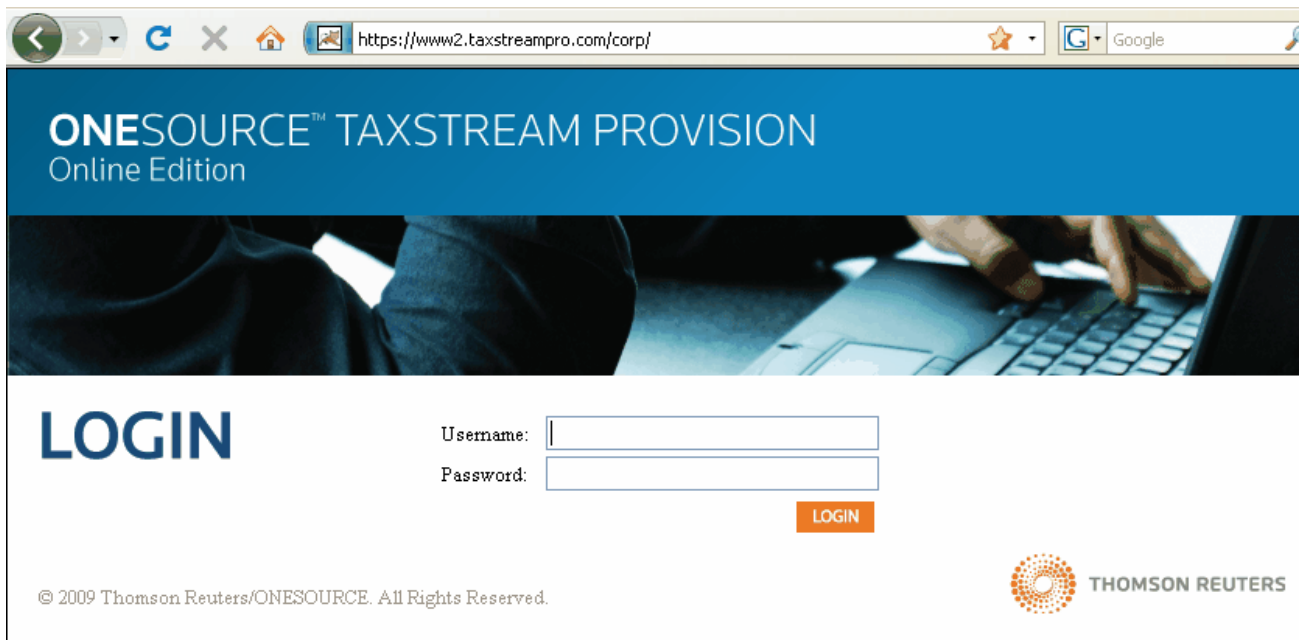


- If popups continue to appear, refresh the UTP App.

Log In

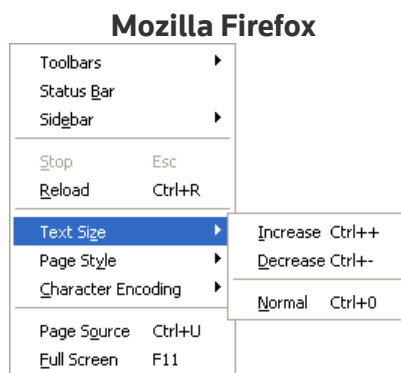
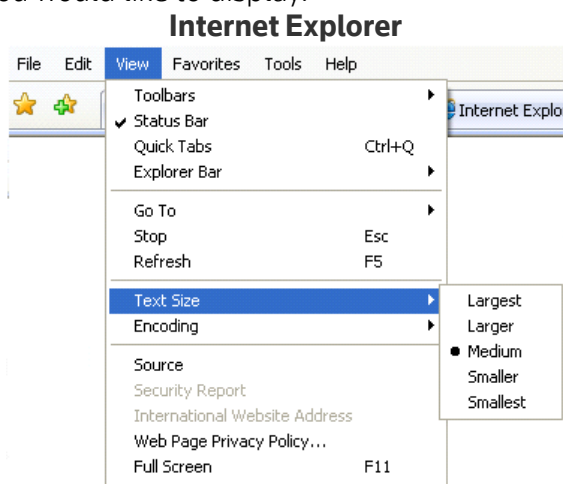
In the "LOGIN" dialog box enter your username and password.

- The username & password are case sensitive.
- Click **LOGIN** and you will be directed to the home page of TaxStream Online.



Text Size

The font on the screen can be adjusted to make the text larger or smaller. To adjust the text size, choose the View menu option in your web browser, choose "Text Size" and select the size of the font that you would like to display.



Category Setup - Provision Side

An Administrative user is able to define the codes and naming conventions for the Units, Permanent & Temporary Differences, Tax Adjustments and User Defined States/Jurisdictions needed for the

UTP App. Categories are also referred to as components.

Important Note about Categories: If a category is deleted in the Provision side (Perm Diff, Temp Diff, or Tax Adj) that is in use by the UTP App (i.e. a position with that code exists in one or more of your datasets), those associated positions will be deleted from your dataset. With no category to reference, the data in the system has nowhere to go. Please be cautious when deleting categories in the Provision side!

We highly recommend using the **Admin Center: Components in the UTP App to manage your categories.

TaxStream Enterprise Clients

If codes established in TaxStream Enterprise for FAS 109 can be used for your UTPs, they can be exported, converted and imported into the UTP App.

Export Categories from FAS 109

To export data into a file from TaxStream Enterprise:

- **ADMINISTRATION** tab > **Export Categories**
- Enter a file name
- Click **Save**

Convert the exported file

The export of categories from TaxStream Enterprise will include information that is not necessary for the UTP App. The sheets that are used are:

- #CU# Units
- #CPD# Permanent Differences
- #CTD# Temporary Differences
- #CTA# Tax Adjustments
- #CS# States

Import converted categories into the UTP App

- On the home screen: Click on **Provision** > **Import/Export Categories** > **Import Categories**
- Import the file into the UTP App:
 - Click on **Browse**
 - Select the converted exported file you created
 - Click **Open** & then **Submit**
 - Check for errors in the generated error log

TaxStream Online Clients

If you are a TaxStream Online Client for FAS 109, the permanent differences, temporary differences, and tax adjustments you have set up for your Provision can also be used in the UTP App. These categories will need to be assigned to the UTP App in order for them to appear there.

You can also set up new categories specific to your FIN 48 positions. See the next section for the options you have for setting up your categories.

Non TaxStream Enterprise Clients

If you are not using TaxStream Enterprise or TaxStream Online to complete your FAS 109 provision you will need to establish the codes and names for the Units, Permanent and Temporary Differences, Tax Adjustments and user defined States/Jurisdictions. This can be accomplished by manually entering the data or via a populated import spreadsheet.

Manual Entry

Categories can now be created and assigned in the Admin Center of the UTP App. Please refer to the [Components and Unit-Component Assignments](#) section for further information.

Alternately, categories can still be created and assigned in the Provision application of TaxStream Online. To access the screens to manually input the categories information click on **Provision** on the home page:

Units

- **Administration > General > Units > Add New:**
 - Enter in the required information (see below) and click **Save**

D1000	Domestic Co.	D:Domestic	US:UNITED STATES	USD:United State of America, Dollars	Save	Cancel
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Add New Delete Selected

- If you select USD, EUR or JPY as the currency for the unit (from the final dropdown box above), the corresponding symbol will display when viewing reports in the UTP App in *Local Currency*.

Sub-Consolidations

- **Administration > General > Sub-Consolidations > Add New:**
 - Enter a name for the subconsolidation and click **Save**
 - Click on the subconsolidation you just added
 - Select the Units you wish to add to the subconsolidation by putting a check in the checkbox to the left of the Unit code
 - Click **Save Assignment** after you have made your selections

To add all of the component categories click **Administration > Unit Attributes**

Permanent Differences

- **Permanent Differences > Add New**
- Click on Permanent Differences:
 - Enter a unique code and the name of the perm diff
 - Check the box if you want the permanent difference to be included in the state calculation. This designation cannot be updated once the unit is populated.
 - Click **Save**

Temporary Differences

- **Temporary Differences > Add New**
 - Enter a unique code and the name of the temp diff
 - Check the box if you want the temporary difference to be included in the state calculation.

This designation cannot be updated once the unit is populated.

- Click **Save**

Tax Adjustments

- Tax Adjustments > Add New
 - Enter a unique code and the name of the tax adj.
 - Click **Save**

Note: If you are managing your categories from the Provision side, make sure you do **not** delete the 4 default tax adjustments:

- UTP_I: UTP Interest
- UTP_P: UTP Penalties
- UTP_O1: UTP Other 1
- UTP_O2: UTP Other 2

If you delete any of these tax adjustments and then attempt to add a position in the UTP App (manually or by import), you will receive an error saying that a duplicate position already exists.

Assignment

After you have created your components, you will need to assign them to the units you have created.

On the home page click **Provision > Administration > Assignment > Component - > Unit**

- Select the Units you want to assign the components to by putting a check in the checkbox to the right of the unit Code
- To assign all components in the system to the Unit, put a check in the checkbox to the left of the **Components** header at the top of the list
- To assign select components in the system to the Unit, put a check in the checkbox to the left of the components
 - Click the "+" to the left of a component section to expand and see all the categories
 - The components relevant for the UTP App will say "FIN 48" and then the type of component
- After you have made your selections, scroll to the bottom of the page and click **Assign**

Import Spreadsheet

You can also use an import spreadsheet template to populate your UTP categories. If you do not have an Import Categories spreadsheet template, you can export one from the software.

- On the home page click **Provision > Import/Export Categories > Export Categories**
- Open the generated Excel file
 - The spreadsheet template will have multiple sheets each representing a category.
 - The sheets that should be populated for the UTP App are:
 - #CU# Units
 - #CPD# Permanent Differences
 - #CTD# Temporary Differences
 - #CTA# Tax Adjustments
 - #CS# States.
- When you are finished populating the file, be sure to save it.

- Once you have finished populating your Import Categories spreadsheet you can import it into TaxStream Online:
 - On the home screen: Click on **Provision > Import/Export Categories > Import Categories**
 - Import the file into the UTP App:
 - Click on **Browse**
 - Select the converted exported file you created
 - Click **Open** & then **Submit**
 - Check for errors in the generated error log

App Menu

The App Menu is in the upper left corner of your screen.

Home

Click **Home** > You will be returned to the home screen.

Contact

Click **Contact** > A blue popup box will appear with the contact information for the TaxStream Support Group and the UTP Committee.

- If you are having trouble with the software and aren't sure how to proceed, call or email the TaxStream Support Group for guidance.
- If you have suggestions, comments, constructive criticism or new feature/functionality requests, please feel free to email the UTP Committee. We will take your feedback into account when determining the future development of the UTP App.



Help

Click **Help** > The UTP App User Manual will display for your convenience.

Sign Out

Click **Sign Out** > You will be signed out of the UTP App and TaxStream Online.

*If you are idle for more than 30 minutes, you will be logged out of the UTP App. When you attempt to perform an action after you have been logged out, a warning message will appear letting you know that you have been logged out. You will be redirected to the Log In screen after clicking **OK**.

Admin Center

ONESOURCE TAXSTREAM PROVISION UNCERTAIN TAX POSITIONS

My TaxStream

Uncertain Positions

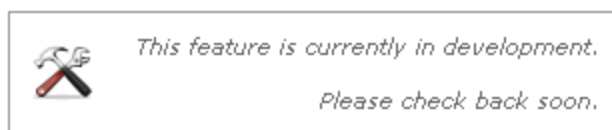
Reporting

Admin Center

Settings

The **Admin Center** section is where Administrator users can manage Users, Datasets, Components & Assignments, Documentation, Interest & Penalties, FX Rates and Labels.

Some areas of the Admin Center are not yet available. You will see the following in these areas:



Users & User Assignments

Click the **Users** tab.

User Admin

After clicking on **Users** make sure you have selected **Users** from the Manage drop down

Add a New User

- To create new users, you must contact the [TaxStream Support Group](#). You will be asked to provide a written request that states that the user should have the right to access your data. Included in the request, please provide the User's Name, Email Address, and what level of access they should have (Admin, Read/Write, Read Only).

Edit a User

- Double click on the field you wish to edit and make your changes.
 - All fields are editable except the User Login field
- Click **Save** when you are done making changes.

Deactivate a User

- Double click in the Active column for the User you would like to deactivate
- Select "No" from the drop down menu and click **Save**

****Note:** Users can not be deleted - only deactivated.

Cancel Changes

- After editing a user, you may wish to cancel the changes you have made. This option is available before clicking **Save**.
- Click **Cancel** > Click **OK**

User Rights

After your Users have been created, you may need to change their level of access to your client in the UTP App.

After clicking on **Users** make sure you have selected **User -> User Type Assignment** from the Manage drop down

User Rights

- Each User can have different rights in the application depending on what activities they will be required to perform.
 - *Non Administration – Read Only*
 - Allows a user to see the data and reports for assigned units and sub-consolidations.
 - *Non Administration – Read/Write*
 - Allows a user all the rights of Read Only Users
 - Allows a user to enter, modify or delete data in the system
 - *Administration – Read/Write*
 - Allows a user all the rights of a Non Administration - Read/Write user
 - Allows a user access to the Admin Center
 - Allows a user to assign users to units and subconsolidations
 - Allows a user to add, change or delete categories

Assign User Rights

- For one user:
 - Double click in the User Type column for the User and select the level of user rights the User should have from the drop down menu
 - Click **Save** when you are done making changes
- For multiple users:
 - Hold down Ctrl while selecting the Users you would like to assign user rights to
 - Double click in the User Type column for one of the Users you have selected and select the level of user rights the Users should have from the drop down menu
 - Click **Save** when you are done making changes

****Note:** To select all the Users in the table, hold down Shift while clicking on the first and then the last User in the table.

Edit User Rights

- Double click on the User Type column for the User you wish to edit and select the new level of user rights the User should have from the drop down menu
- Click **Save** when you are done making changes.

Cancel Changes

- After editing a User's rights, you may wish to cancel the changes you have made. This option is available before clicking **Save**.
- Click **Cancel** > Click **OK**

User Assignment

After your Users have been created, you may need to adjust their assignments to the Units and SubConsolidations they should have access to. When a new user is created it is assigned to all of your units, but none of your subconsolidations.

Units

After clicking on **Users** make sure you have selected **User -> Unit Assignment** from the Manage drop down

- Click on the magnifying glass for a User to open up the Unit Assignment box
- Select the User(s) you wish to assign to the Units
 - To select multiple Users, hold down Ctrl while selecting Users
 - To select all Users, hold down Shift while clicking on the first and then the last User in the table
- Select the units which the Users should have access to in the UTP App by holding down Ctrl while selecting the Units
 - To select all units, hold down Shift while clicking on the first and then the last unit in the box
- After you have made your selections, click **Save Assignments**
 - A success message will appear: "User successfully assigned" in a yellow box at the top of the page

Subconsolidations

After clicking on **Users** make sure you have selected **User -> SubConsolidation Assignment** from the Manage drop down

- Click on the magnifying glass for a User to open up the SubConsolidation Assignment box
- Select the User(s) you wish to assign to the Subconsolidations
 - To select multiple Users, hold down Ctrl while selecting Users
 - To select all Users, hold down Shift while clicking on the first and then the last User in the table
- Select the subconsolidations which the Users should have access to in the UTP App by holding down Ctrl while selecting the SubConsolidations
 - To select all subconsolidations, hold down Shift while clicking on the first and then the last unit in the box
- After you have made your selections, click **Save Assignments**
 - A success message will appear: "User successfully assigned" in a yellow box at the top of the page

View Assignments

- To see what units/subconsolidations are assigned to a User, click the magnifying glass for the User you are interested in
- The assigned units/subconsolidations will be highlighted in blue

Unassign Components from Users

- Hold down Ctrl while deselecting the units/subconsolidations and then click **Save Assignments**

Cancel Changes

- If you accidentally added units/subconsolidations to a user or accidentally removed units/subconsolidations from a user, you can click the blue **Refresh Assignment Selections** icon to revert back to the original assignments. This option is only available after changes have been made, but before clicking **Save Assignments**.

Import

- User assignments can be edited through an import spreadsheet. Please see [Import/Export Categories](#) for more information.

Components and Unit-Component Assignments

Click the **Components** tab

Components

Components are also referred to as Categories in the UTP and Provision Applications.

Important Note about Categories: If a category is deleted in the Provision side (Perm Diff, Temp Diff, or Tax Adj) that is in use by the UTP App (i.e. a position with that code exists in one or more of your datasets), those associated positions will be deleted from your dataset. With no category to reference, the data in the system has nowhere to go. Please be cautious when deleting categories in the Provision side!

We highly recommend using the **Admin Center:Components in the UTP App to manage your categories.

Units

- Choose **Units** from the Manage drop down menu
- Click **Add New**
 - Enter in the Unit Code & Name and select the Type, Country & Currency from the drop down menus
 - The Country and Currency drop down menus are sorted by Code
 - You can type in the country or currency you are looking for in the drop down box to easily find your selection
 - Click **Save**
 - A success message will appear: "Unit successfully created" in a yellow box at the top of the page
- If you select USD, CAD, EUR, GBP or JPY as the currency for the unit (from the final drop down box), the corresponding symbol will display when viewing reports in the UTP App in *Local Currency*.

States

- Choose **States** from the Manage drop down menu
- Click **Add New**
 - Enter a unique code and the name of the custom jurisdiction
- Click **Save**
 - A success message will appear: "State successfully created" in a yellow box at the top

of the page

****Note:** Many jurisdictions are in the system by default. You do not need to create these jurisdictions:

- United States: The 50 states, AO (All Other), BS (Blended State) and Federal.
- Canada: 13 Provinces (AB - Alberta, BC - British Columbia, MB - Manitoba, NB - New Brunswick, NL - Newfoundland and Labrador, NT - Northwest Territories, NS - Nova Scotia, NU - Nunavut, ON - Ontario, PE - Prince Edward Island, QC - Quebec, SK - Saskatchewan, YT - Yukon) and Canada.
- Other: National

Sub-Consolidations

- Choose **SubConsolidations** from the Manage drop down menu
- Click **Add New**
 - Enter a name for the subconsolidation and click **Save**
 - A success message will appear: "Subconsolidation successfully created" in a yellow box at the top of the page
- Click on the subconsolidation you just added and click **Assignment Mode**
 - Select the Units you wish to add to the subconsolidation by holding down Ctrl while selecting the units
 - Click **Save Assignments** after you have made your selections
 - A success message will appear: "Subconsolidation successfully updated" in a yellow box at the top of the page
- Unassign Units from Subconsolidation
 - Hold down Ctrl while deselecting the units and then click **Save Assignments**
- Cancel Changes
 - If you accidentally added a unit to a subconsolidation or accidentally removed units from a subconsolidation, you can click the blue **Refresh Assignment Selections** icon to revert back to the original assignments. This option is only available after changes have been made, but before clicking **Save Assignments**.
- Click on **Assignment Mode** again in order to leave assignment mode

Permanent Differences

- Choose **Permanent Differences** from the Manage drop down menu
- Click **Add New**
 - Enter a unique code and the name of the perm diff
 - Click **Save**
 - A success message will appear: "Permanent Difference successfully created" in a yellow box at the top of the page

Temporary Differences

- Choose **Temporary Differences** from the Manage drop down menu
- Click **Add New**
 - Enter a unique code and the name of the temp diff
 - Click **Save**

- A success message will appear: "Temporary Difference successfully created" in a yellow box at the top of the page

Tax Adjustments

- Choose **Tax Adjustments** from the Manage drop down menu
- Click **Add New**
 - Enter a unique code and the name of the tax adj.
 - Click **Save**
 - A success message will appear: "Tax Adjustment successfully created" in a yellow box at the top of the page

Edit a Component

- Choose the component you wish to edit from the Manage drop down menu
- Double click in the field you would like to edit and make your changes
 - All fields are editable except the Code field for Units, Permanent Differences, Temporary Differences and Tax Adjustments
 - Units which are associated with a dataset can not have changes made to the Unit Type, Country or Currency
 - A lock will appear to the left of the Code for these units.
- Click **Save** when you are done making changes.

Delete a Component

- Choose the component you wish to delete from the Manage drop down menu
 - Click on the Unit, SubConsolidation, Permanent Difference, Temporary Difference or Tax Adjustment you would like to delete and click **Delete**
 - Permanent Differences, Temporary Differences and Tax Adjustments which are in use in the UTP App can not be deleted
 - When you try to delete such a category, an error message will appear: "Could not delete: *Component Type* is associated with # UTPs"
- Click **OK** if you are sure you want to permanently delete the selected component

Cancel Changes

- After editing a component, you may wish to cancel the changes you have made. This option is available before clicking **Save**.
- Click **Cancel** > Click **OK**

Unit-Component Assignments

After you have created your components, you may need to make changes to the component-unit assignments. Permanent Differences, Temporary Differences and Tax Adjustments which are created are automatically assigned to all of your units.

Assign Components to Units

- Choose the component type you wish to assign to units from the Manage drop down menu
 - Permanent Differences, Temporary Differences or Tax Adjustments
- Click on **Assignment Mode**

- Click on the unit(s) you wish to assign components to
 - If you are assigning components to more than one unit, hold down Ctrl while selecting the Units
- Select the components you wish to assign to the unit(s) by holding down Ctrl while selecting the components
- Click **Save Assignments** after you have made your selections
 - A success message will appear: "Components successfully assigned" in a yellow box at the top of the page
- While in Assignment Mode, you can switch between Permanent Differences, Temporary Differences or Tax Adjustments to assign them all to your units
 - You can also switch to SubConsolidations in order to assign units to your Subconsolidations
- Click on **Assignment Mode** again in order to leave assignment mode
- While in Assignment Mode you can not Add, Edit or Delete components.

View Assignments

- To see what components are assigned to a unit, click the Unit you are interested in
- The assigned components will be highlighted in blue

Unassign Components from Units

- Hold down Ctrl while deselecting the components and then click **Save Assignments**

Cancel Changes

- If you accidentally added a component to a unit or accidentally removed components from a unit, you can click the blue **Refresh Assignment Selections** icon to revert back to the original assignments. This option is only available after changes have been made, but before clicking **Save Assignments**.

Import/Export Categories

You can also use an import spreadsheet template to populate your UTP categories. If you do not have an Import Categories spreadsheet template, you can export one from the software.

- In the Admin Center click the **Components** tab and then **Export Categories**
 - Click **OK** to export your categories with assignments (#CUC# and #CUNC# tabs populated)
 - Click **Cancel** to export your categories without assignments
- Open the generated Excel file
 - The spreadsheet template will have multiple sheets each representing a category.
 - All the sheets which are exported apply to the UTP App
- When you are finished populating the file, be sure to save it.

- Once you have finished populating your Import Categories spreadsheet you can import it into the UTP App:
 - In the Admin Center click the **Components** tab and then **Import Categories**
 - Browse for the file you wish to import, click **Open** and then **Import**.
 - If the import is successful you will see a yellow Import Status box
 - Click **Done** to return to the UTP App
 - If the import is not successful you will see a red Import Status and will be told where errors

occurred in the file

- Click **View Errors** to view more detail about the errors in your import file
 - Correct your import template and then click **Re-Import** to import the corrected file
- For detailed information about the columns in the spreadsheet go to the My TaxStream section in the UTP App. There is a UTP App Import Categories Guide.

Note: Users are not exported from the UTP App since users cannot be added or edited through the import spreadsheet at this time.

Datasets and Reporting Datasets

Click the **Datasets & Reporting Datasets** tab

Datasets

Datasets are the way scenarios are defined in the system. They can represent any period in time – month, quarters, year to date, annual, etc. Datasets can be copied to run multiple scenarios and rolled over from period to period.

Add a New Dataset

- Click **Add New**
- Enter a dataset name
- Click the radio button next to **No** for Read Only. You will be unable to add to this dataset if you select **Yes**.
- Select a fiscal year for the dataset
- Select a fiscal period (FY for full year, Q1 for the first quarter, M1 for January, etc.)
- Choose **Empty** as the Transaction
- Click **Save**

Edit a Dataset

- Double click on the field you wish to edit and make your changes.
- Click **Save** when you are done making changes.

****Editing** of datasets which are a part of *Sequential Reporting Datasets* is not allowed. These datasets have a lock to the left of their Dataset Name.

****Editing** of datasets which are marked as *Read Only* is not allowed. Datasets which are marked as Read Only have a lock to the left of their Dataset Name and their Read Only (RO?) column will say **Yes**.

Delete a Dataset

- Select the dataset you would like to delete
- Click **Delete**
- Click **OK** if you are sure you want to permanently delete the selected dataset

Cancel Changes

- After editing a dataset, you may wish to cancel the changes you have made. This option is available before clicking **Save**.
- Click **Cancel** > Click **OK**

Dataset Maintenance

Datasets can be marked as read only to ensure changes aren't made, they can be copied to create different scenarios and they can be rolled over to the next period.

Read Only Dataset

Lock any datasets that are final to ensure that the data is preserved and not accidentally adjusted. The data and related reports in a read only dataset can be viewed, but not modified. To modify the dataset, remove the read only designation.

- Double click in the Read Only column of the dataset you wish to mark as Read Only
- Put a check in the Read Only checkbox and click **Save**
- A lock will display to the left of the Dataset Name to indicate the Dataset is Read Only

Copy a Dataset

- Click **Add Dataset**
- Fill out the information for the dataset you are creating (refer to [Add a New Dataset](#) for help)
- Select **Copy** as the Transaction and choose the dataset you wish to copy from the drop down menu below
 - Only datasets which have the same fiscal year as your new dataset will be available from the drop down menu
- Click **Save**

Rollover a Dataset

- Click **Add Dataset**
- Fill out the information for the dataset you are creating (refer to [Add a New Dataset](#) for help)
- Select **Rollover** as the Transaction and choose the dataset you wish to rollover from the drop down menu below
 - Only datasets which are from the previous fiscal period will be available from the drop down menu
 - Example:

<i>New Dataset Fiscal Year & Period</i>	<i>Datasets available from drop down menu</i>
Full Year - 2007	Full Year - 2006
Quarter 2 - 2008	Quarter 1 - 2008
Month 1 - 2008	Month 12 - 2007

- Datasets with a fiscal period of Year to Date (YTD) can not be rolled over
- Click **Save**

Documentation Manager

Click the **Documentation Manager** tab

The Documentation Manager shows you the attachments you have on your positions in the UTP App for the current unit you are in, across datasets. This is a way to see how many items the

attachment is attached to, as well as how many times the same file appears in the database. The "# Items Attached To" and "Actual File Count" may not always be the same number because of the Create Copy option available when mass adding notes & attachments.

Reload

- If you've added a new attachment and it is not displaying in the Documentation Manager, click **Reload** to refresh the table.

Export Selected

- You can export the attachments you have in the UTP App into a zip file by clicking **Export Selected** after selecting which attachments you would like to export.

View Document-Position Assignments

- Select desired attachment > Click **View Assigned**
- The Document-Position Assignment box opens to the right of the Documentation Manager box. The box displays the selected attachment name and all positions which have the selected attachment in the current Unit you are in. The dataset is the first part of the position description given.
 - Position Description Format: Dataset Name / Position Code / Name / Jurisdiction / Year

Interest and Penalties

Click the **Interest & Penalties** tab

Interest

- Select **Interest** from the Manage dropdown
- The interest information for all the positions in the current Unit/Dataset you are looking at will be in the Interest table
- Positions with Custom Rate Tables
 - Positions with custom rate tables have a Calculator icon to the left of the Unit Code. The start date in the table is the start date from the first row of the custom table and the end date in the table is the end date from the last row of the custom table.
 - To view the full custom rate table for a position, click the Calculator icon.
 - A popup will appear with the full custom rate table including Compounding Option for the position.

Penalties

- Select **Penalties** from the Manage dropdown
- The penalty information for all the positions in the current Unit/Dataset you are looking at will be in the Penalties table

Export Interest & Penalties

- You can export all of the information in the Interest & Penalties tables to Excel
 - Click **Export Interest & Penalties**
 - Click **OK** when prompted
- Your Interest and Penalties information will be on separate tabs in the same Excel workbook

- Positions which have custom rate tables will have * next to the Start & End dates.

Note: This information can not be imported back into the UTP App in this format. This export is for your records only.

Reload

- If you add a new position, or change any interest and/or penalties information, click Reload to refresh the table you are viewing

FX Rates

Click the **FX Rates** tab

Import FX Rates

- Click the **Import Rates** button
- Browse for the file you wish to import, click **Open** and then **Submit**.
- If the import is successful you will see a green flag
 - Click **Done** to return to the UTP App
- If the import is not successful you will see a red flag and will be told where errors occurred in the file
 - Click **View Errors** to view more detail about the errors in your import file
 - Correct your import template and then click **Submit** again to import the corrected file

If you attempt to import FX Rates for a dataset which is marked as Read Only you will see the red flag and the option to **View Errors. The error for this says "Dataset is Read-Only: Dataset Name". If this is the only error in your import click **Done** to return to the UTP App where you will see the other rates you imported in the FX Rates table.

Export FX Rates

- Click the **Export Rates** button
- This will export all the units in all datasets that have been created along with their associated FX Rates. You will easily be able to make changes in the exported Excel file and re-import the file to bring those changes into the UTP App.
- **Note:** Do **not** make any changes to the "Unit Code" or "Dataset Name" fields in each row of the Excel sheet. Changes here will **not** update the Units and Datasets in the UTP App and will cause the import to fail for that row.

Edit FX Rates

- Double click in the field you would like to edit and make your changes
 - A red comment marker will appear in the upper left corner of the field if a change has been made
- Click **Save** when you are finished making all of your changes
- "All rates successfully updated" message will appear at the top of the screen

**Read Only Datasets can not have their FX Rates edited. Datasets which are marked as Read Only will have a lock to the left of the Unit column and edits will not be allowed on those rows in the FX

Rates table.

Reload FX Rates Table

- Click **Reload**
- The FX Rates table will refresh

Cancel Changes

- After editing rates, you may wish to 'erase' the changes you have made. This option is available before clicking **Save**.
- Click **Cancel** > Click **OK**

Labels

Click the **Labels** tab

Label Admin

After clicking on **Labels** make sure you have selected **Labels** from the Manage drop down

Add New Label

- Click **Add** > Type in New Label Name > Click **Save**
- **Note:** The preferred format for Label Names is: Label_Name
 - Use the underscore "_" rather than create a label which contains a space.

Edit Label

- Double click on desired label name > Make changes > Click **Save**

Delete Label

- Select desired label > Click **Delete** > Click **OK**

Cancel Changes

- After adding or editing a label, you may wish to cancel the changes you have made. This option is available before clicking **Save**.
- Click **Cancel** > Click **OK**

View Label-Position Assignments

- Select desired label > Click **View Assigned**
- The Label-Position Assignment box opens to the right of the Label Manager box. The box displays the selected label name and all positions which have been assigned the selected label in the current Unit/Dataset you are in.

Label Groups

After clicking on **Labels** make sure you have selected **Label Groups** from the Manage drop down

Add New Label Group

- Click **Add Label Group** > Type in New Label Group Name > Click **Save**

- **Note:** The preferred format for Label Group Names is: Label_Group_Name
 - Use the underscore "_" rather than create a label group which contains a space.

Edit Label Group

- Double click on desired label group name > Make changes > Click **Save**

Delete Label Group

- Select desired label group > Click **Delete Label Group** > Click **OK**

Cancel Changes

- After adding or editing a label group, you may wish to cancel the changes you have made. This option is available before clicking **Save**.
- Click **Cancel** > Click **OK**

Assign Labels to Label Groups

- Click on the label group that you would like to assign labels to and click **Assignment Mode**
 - Select the Labels you wish to add to the Label Group by holding down Ctrl while selecting the labels
 - Click **Save Assignments** after you have made your selections
 - A success message will appear: "Label Group successfully updated" in a yellow box at the top of the page
 - Click on Assignment Mode again in order to leave assignment mode

View Assignments

- To see what labels are assigned to a label group, click the Label Group you are interested in and click **Assignment Mode**
- The assigned labels will be highlighted in blue

Unassign Labels from Label Groups

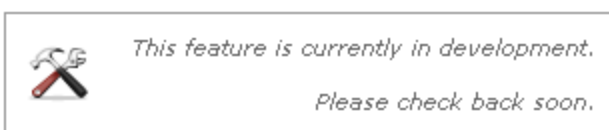
- Click on the label group that you would like to unassign labels from and click **Assignment Mode**
- Hold down Ctrl while deselecting the labels and then click **Save Assignments**

Cancel Changes

- If you accidentally added a label to a label group or accidentally removed labels from a label group, you can click the blue **Refresh Assignment Selections** icon to revert back to the original assignments. This option is only available after changes have been made, but before clicking **Save Assignments**.

Audit Trail

Click **Audit Trail**



Settings

ONESOURCE TAXSTREAM PROVISION UNCERTAIN TAX POSITIONS

My TaxStream

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Settings

Dataset/Unit Select

Once a dataset is created for the UTP App, you will need to set it as the current dataset for it to be available to be populated with data.

- After clicking on **Settings**, the box shown below will pop up in the middle of your screen.

- Select the Dataset and Unit from the drop down menus that you wish to work with.
- After you have made your selections, click **Save**
- The Dataset and Unit you have selected will display in the upper right hand corner underneath the Navigation Bar. The Dataset Year will also display in parentheses next to the name of the Dataset.

Settings

Client: Test 1 Unit: D1000 (Domestic Corporation) Dataset: New Dataset (2009)

My TaxStream

ONESOURCE TAXSTREAM PROVISION UNCERTAIN TAX POSITIONS

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News

This section provides you with important news and updates from TaxStream. New release notes as well as any scheduled downtime for software updates will be seen here. The new Import Template will also be available in this area as well as the "desktop" version of the UTP App for Internet Explorer 6.0 users.

The News section defaults to show the top 3 stories, but each news item can be hidden or shown by clicking the title or the green arrow to the left of the title.

Quick Links

Import

Import your UTPs into the application. For more information on importing, please see the [Import section](#).

Export

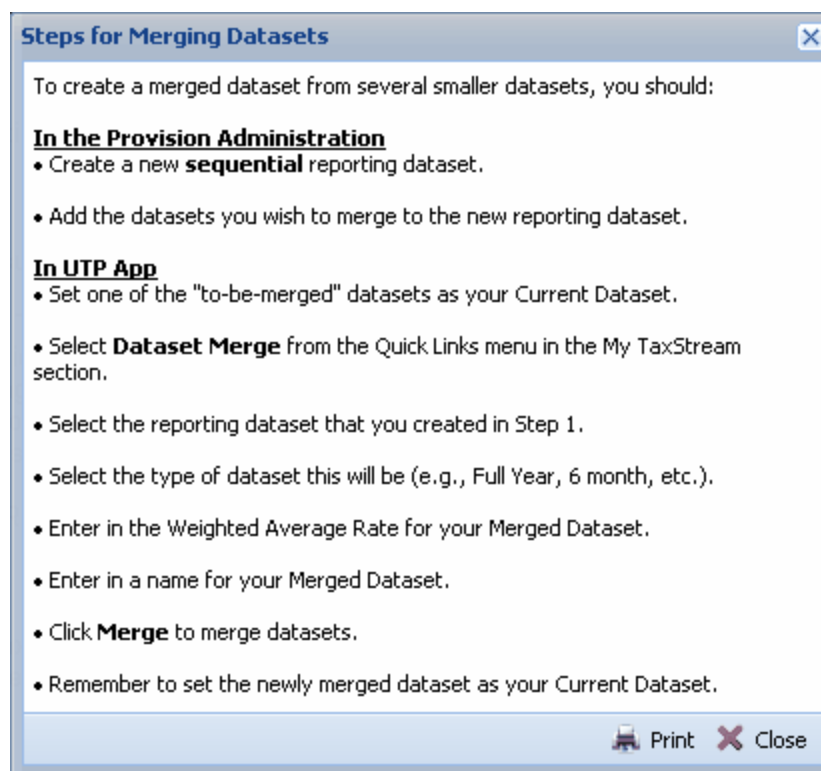
Export UTP items, UTP Categories or UTP Numbers from the application. For more information on exporting, please see the [Export section](#).

Batch Print

Batch Print the main reports from the application into PDF or XLS files. For more information on batch printing, please see the [Batch Print Reports section](#).

Dataset Merge

Merge multiple datasets to create a Full Year (or other time period) dataset. In order to create a merged dataset, you will need to create a sequential reporting dataset which includes the datasets you would like to include in the merged dataset. For further instructions regarding the dataset merge please click **Help** in the Dataset Merge window. See [Dataset Merge Approach](#) for more information regarding your merged dataset.



• Steps for "In the Provision Administration"

- On the Home Page, click **Provision**
- In the Navigator, click **Administration > General > Reporting Datasets**
- Click **Add New**
 - Enter in a name for your Reporting Dataset and choose **Sequential** as the Type Id from the dropdown menu
 - Click **Save**
- Click on the name of the new Reporting Dataset you just created
 - A list of all your datasets will appear under Assign Datasets
- Put a check in the box next to the datasets you wish to add to the Reporting Dataset and click **Save Assignment**
 - Sequential reporting datasets are used to combine datasets from continuous periods.
 - For Sequential Reporting Datasets, the ending balances from the first dataset must tie exactly to the beginning balances from the subsequent dataset.
 - ****Note:** The datasets must be added to the Sequential Reporting Dataset in the correct order or not all of the datasets will be properly added
 - Ex: Assign Q1 Dataset, **Save Assignment**; Assign Q2 Dataset, **Save Assignment**, etc.
 - If your datasets appear in the Assign Datasets list in the correct order (Q1, Q2, Q3, Q4) you can check them all off at once and click **Save Assignment**
- The datasets which are assigned to your Sequential Reporting Dataset will appear at the top of the Assign Datasets list and will be highlighted blue
- Return to the UTP App to continue the Dataset Merge process

Dataset Merge Approach

Dataset Merge allows you to take data from multiple single period datasets to create a year to date dataset for disclosure purposes.

- The beginning and ending balances of the single period dataset must flow from period to period. Datasets created using the rollover functionality (i.e. Q1 into Q2 into Q3, etc.) will ensure that the ending balances from the first period will agree to the beginning balances in the next sequential period.
- A Sequential Reporting Dataset is created and the single periods are associated with one another by sequentially adding each dataset to the reporting dataset.
 - Set one of the “to-be-merged” datasets as your current dataset in order for the Dataset Merge to be successful.

The Dataset Merge creates the year to date dataset when it is selected in the UTP App.

- Click on **My TaxStream** on the Navigation Bar. Click the **Dataset Merge** option under Quick Links.
- A dialog box will ask you to choose the reporting dataset and the period of the merged dataset. You will also be able to enter the Weighted Average Rate and a name for your Merged Dataset. Click **Merge**.
- Once the datasets have merged successfully, set the Merged Dataset as your current dataset.

Merged Dataset Results

- All positions entered in these single period datasets will be seen in the reports
- Beginning balances will come from the first dataset
 - Beginning (spot) FX Rates come from the first dataset
 - The NCS/EQ determination (prior) will come from the first dataset
- Ending balances will come from the last dataset in which a position was active
 - Ending (spot) FX Rates come from the last dataset
 - The NCS/EQ determination (current) will come from the last dataset in which a position was active
- No distinction is being made as to when a position was finalized - the reports will not display that a position was settled in Q2 as opposed to Q3
- All notes & attachments added throughout the position's life will be viewable in the merged dataset.
- Label assignments and the positions' status come from the last dataset in which a position was active
- Footnotes on reports come from the last dataset

Note regarding FX Rates: The Weighted Average rate which is entered when the merge is done is initially applied to all units in your merged dataset. After you have your merged dataset you will be able to make adjustments to your FX Rates across all your units. Please refer to [Admin Center: FX Rates](#) for more information on updating your FX rates across all your units.

Note regarding NCS/EQ Determination: If a position is NCS in the first dataset and EQ in the last dataset (or vice versa), the position's current designation will switch to the prior during the

merge. (i.e. If the position is NCS (prior) and EQ (current), the position will come into the merged dataset as NCS (prior) and NCS (current).) The UTP App does not support the movement from NCS to EQ or EQ to NCS.

Note: If there is a subsequent change to any of the underlying datasets in the original reporting dataset, then the Dataset Merge needs to be redone in order to view the effect of the change in a new Merged Dataset.

Guides

Documentation regarding the functionality of the UTP App can be found in this area.

- **Quick Start Guide**
 - Initial set up of and navigation through the UTP App.
- **Calc Functionality Guide**
 - Examples of entering positions into the UTP App.
 - Perm Diff Example
 - Temp Diff Example
 - State Nexus Example
- **Import Template Guide**
 - Detail about the Import Template columns and how to import into the UTP App.
- **Import Categories Guide**
 - Detail about the Import Categories columns and how to import into the UTP App.
- **Settlement Guide**
 - Detail about the Full & Partial Settlement workflows and examples.

Calcs

Explanations of the calculations in the UTP App can be found in this area. We will be adding more to this section as it becomes necessary.

- **Item Inventory Calculations**
 - All of the calculations on the item inventory report are listed here for the various views.
- **Currency Translation Adjustment (CTA) Explanation**
 - An explanation of the CTA calculations used in the UTP App.

Known Issues

A list of known issues in the UTP App along with suggested alternative solutions (if available) and expected resolution dates (if available).

Uncertain Positions

ONESOURCE TAXSTREAM PROVISION UNCERTAIN TAX POSITIONS

My TaxStream

Uncertain Positions

Reporting

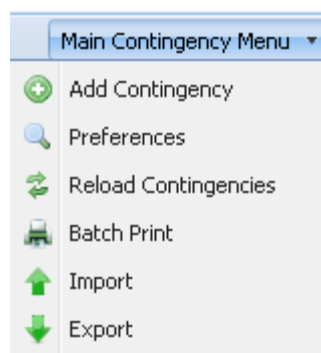
Admin Center

Settings

The **Uncertain Positions** section is a unit level summary of all the positions entered for that unit in the current dataset. From the Contingencies Table a user can view and manage all the positions for a unit. This section allows a user to enter or modify positions and add or view supporting documentation for a position.

Note: The number of rows in the Contingencies Table is displayed in the lower left of the table.

The dropdown menu to the right of your screen in the Uncertain Positions section constitutes the Main Contingency Menu in this area.



Add a New Position

- Click on the Main Contingency Menu dropdown
- Click **Add New Position**
- The work flow to add a new position will begin.
- **Step 1:** Select the Type of Issue you are entering. The selection you make here will determine the information required during the work flow. Click **Next** after you have made your selection.

- **Step 2:** You will be identifying the position you are adding.

- Select the Code + Name of the UTP you are adding from the first drop down menu.
- Select the Year in which the issue arose.
- Select the Jurisdiction the position falls into. The selection you make here will also determine the information required during the work flow.
 - If the Jurisdiction menu is not loading when you click on the dropdown, click the green refresh icon to the left of the menu.
 - **Note:** The country of the unit you are in will determine the Federal/National jurisdiction option available.
 - i.e.: United States - Federal; Canada - Canada; Other (including Undetermined) - National
- Select the Classification (STAT to TAX or GAAP to TAX) - This selection will have no impact on any calculations or reports.
 - We recommend using this as a way to create a [duplicate position](#).
- Select whether the position should be marked as Non-Cash, Equity or None. For more information on this please see the [Non-Cash and Equity](#) section.
- If you have selected Temporary Difference as the Type of Issue you will also choose the Deferred Category (C or NC) the position should be in on this screen.
- Click **Next** when you have finished making your selections on this screen.

Add a New Uncertain Tax Position

Identify The Issue

Uncertain Tax Position: P1000: Meals & Entertainment

Year: 2008
Year in which issue arose

Jurisdiction: Fed: Federal

Classification: STAT to TAX
GAAP to STAT or STAT to TAX

Equity/Non-cash: None

Cancel Next

- **Step 3:** You will be inputting the As Filed information pertaining to the Amount in Question (AIQ).
 - Choose the Resolved In Quarter & Year from the drop down menus.
 - The Resolved in Quarter & Year will be used to determine whether the related Taxes Payable should be classified as Current or Non-Current. UTP App compares the dataset year with the resolved in year and if that is 12 months or less, the Taxes Payable will be Current.
 - You now have the option of choosing N/A for the Resolved in Year. Positions with a Resolved in Year of N/A will display as Non-Current on the Payable Report and in the Payable sections of the Journal Entry Report.
 - Choose the Statute of Limitations Quarter & Year from the drop down menus.
 - You now have the option of choosing N/A for the Statute of Limitations Year.
 - Enter in the AIQ as a negative number if it was a decrease to taxable income when it was

originally taken on the return/provision.

- Depending on the Type of Issue and the Jurisdiction you have selected, different Tax Rate fields will display. Enter in the requested rates.
 - The rates you enter here, on the Issue Details - As Filed screen, will default to the Issue Details - Unrecognized Position screen.
- Click **Next** when you are done.

Add a New Uncertain Tax Position

Issue Details - As Filed

Current Period

Resolved In: Q1 2007
Enter the year and period at which time the issue is expected to be resolved

Statute of Limitations: Q1 2007
Enter the period and year of the statute under local law

Amount In Question: (100,000)
Enter a decrease to taxable income as a negative number

Current Tax Rate: .35
Enter up to 4 decimal places

Cancel Back Next

- **Step 4a:** For Permanent Differences and Tax Adjustments, you have to make the More Likely than Not determination.
 - Make a selection and click **Next**
 - If you choose **No** - The Amount Expected to be Sustained (AETBS) will be set to zero and the probability table will not display.
 - If you choose **Yes** - The Probability Table screen will display.

Add a New Uncertain Tax Position

Upon ultimate audit resolution, is it more likely than not (greater than 50% chance) that the position will be sustained?

Yes No

Cancel Back Next

- **Step 4b:** After selecting Yes, the following screen will display.
 - Clicking **recalculate** will populate the Amount Sustained Current column with 1/8th increments of the total Amount in Question.
 - The incremental amounts in buckets 2 - 8 can be edited as needed, as long as they are in descending order!
 - Assign a percentage, not to exceed 100% cumulatively, for each threshold level of the Amount

Sustained Current.

- When the cumulative probability is 51% or greater, the corresponding amount in the Amount Sustained Current column will be the AETBS.
- Click **Next** when your cumulative probability equals 100%

Add a New Uncertain Tax Position

Cumulative Probability must total 100%

	<u>Amount Sustained Current</u> <small>(recalculate)</small>	<u>Probability Current%</u>	<u>Cumulative Probability</u>
1	(100,000)	0	0%
2	(87,500)	20	20%
3	(75,000)	25	45%
4	(62,500)	10	55%
5	(50,000)	45	100%
6	(37,500)	0	100%
7	(25,000)	0	100%
8	(12,500)	0	100%
9	0	0	100%

- **Step 5:** You will be inputting the information for the Amount Expected to be Sustained.
 - For Permanent Differences and Tax Adjustments the AETBS will be populated by what you entered in the Probability Table. You will not be able to edit this amount on this screen. If you want to make a change to the AETBS click the **Back** button to return to the Probability Table.
 - For Temporary Differences the AETBS will need to be entered into this field.
 - Depending on the Type of Issue and the Jurisdiction you have selected, different Tax Rate fields will display. Enter in the requested rates.
 - These rate fields will be filled in with the rates you entered on the Issue Details - As Filed screen. They are editable fields.
 - Click **Next** when you are done.

Add a New Uncertain Tax Position

Issue Details - Unrecognized Position

Current Period

Amount Expected to be Sustained:
Enter amount expected to pay as a positive number

Current Tax Rate:
Enter up to 4 decimal places

- **Step 6:** You will be inputting additional information about the position.
 - Interest & Penalties
 - Interest and Penalties can be calculated offline or can be calculated using TimeValue TaxInterest. For more information, please see the [Interest & Penalties](#) section.
 - Enter in the Fed and State Tax Rates for the interest amount to ensure that the benefit is calculated correctly if you follow a Below the Line treatment of interest and penalties.
 - Other Tax Adjustments
 - Tax Adjustments can be added to issues to increase or decrease the total amount to be provided. For instance, if the issue was providing for recognition of income and there would be an offsetting tax credit associated with recognizing that income, then the credit would be entered here.

Add a New Uncertain Tax Position

Current Period

Interest:
Enter amount expected to pay as a positive number

Fed Tax Rate - Interest:
Enter up to 4 decimal places

State Tax Rate - Interest:
Enter up to 4 decimal places

Penalties:
Enter amount expected to pay as a positive number

Other Tax Adjustment 1:

Other Tax Adjustment 2:

Non-Cash and Equity

For Permanent Differences and Tax Adjustments, the first data entry screen in the work flow will look like the following.

- You will have the option of marking the position as Equity, Non-Cash, or None (if neither applies) from the drop down.

- Positions marked as Non-Cash will always display as Non-Current on the Payable and Journal Entry reports.
- Positions marked as None or Equity will display as Current or Non-Current depending on the Resolved Quarter/Year and Dataset Period/Year.

Add a New Uncertain Tax Position

Identify The Issue

Uncertain Tax Position: P10000: Meals and Entertainment

Year: 2006
Year in which issue arose

Jurisdiction: Fed: Federal

Classification: STAT to TAX
GAAP to STAT or STAT to TAX

Equity/Non-cash Option: None

None
Equity
Non-Cash

Cancel Next

For Temporary Differences, the first data entry screen in the work flow will look like the following.

- You will have the option of marking the position as Equity, Non-Cash, or None (if neither applies) from the drop down.
- You also must select for all temporary differences, the Deferred Category the position falls into > Current or Non-Current.
- This category will display on the Deferred Report regardless of whether Equity or Non-Cash is chosen.
- Positions marked as Non-Cash will display as Non-Current on the Payable and Journal Entry reports.
- Positions marked as None or Equity will display as Current or Non-Current depending on the Resolved Quarter/Year and Dataset Period/Year.

Add a New Uncertain Tax Position

Identify The Issue

Uncertain Tax Position: T1000: Bad Debt Reserve

Year: 2007
Year in which issue arose

Jurisdiction: NJ: New Jersey

Classification: STAT to TAX
GAAP to STAT or STAT to TAX

Equity/Non-cash Option: None

Deferred Category: select...

select...
Current
Non-Current

Cancel Next

Once a position has been rolled over, you have the option to change the Equity/Non-Cash option, if necessary.

- Positions cannot be changed from EQ to NCS or NCS to EQ.
- The Calculation Support Schedule and the Uncertain Journal Entry & Uncertain Expense Reports show the reclassification of amounts.

Interest & Penalties

Interest and Penalties can be calculated using TimeValue's TaxInterest software which is embedded into the UTP App. Interest can now be calculated for both payments and refunds. Interest and Penalties can also be calculated offline and entered into the final data entry screen shown below. If you calculate interest and penalties offline, the Report button on this screen will not work and you will not be able to view the Interest & Penalties schedule for individual items.

- Click **I & P Calculator** to use TimeValue TaxInterest to calculate your interest and/or penalties.

Add a New Uncertain Tax Position

Current Period

Interest:
Enter amount expected to pay as a positive number

Fed Tax Rate - Interest:
Enter up to 4 decimal places

State Tax Rate - Interest:
Enter up to 4 decimal places

Penalties:
Enter amount expected to pay as a positive number

Other Tax Adjustment 1:

Other Tax Adjustment 2:

- After you calculate your interest and/or penalties you will be returned to this screen.
- Remember to enter in rates for interest to ensure the benefit is correctly calculated if you follow a Below the Line treatment of interest.

Notes regarding Hot Interest:

- Hot Interest can not be computed on refunds.
- If you are using the Overpayment rate, Hot Interest will not be calculated if you enter in a date.
- When mousing over "Hot Interest" on the I&P Calculator screen:
 - "For Large Corporate Underpayments" will display to offer further clarification regarding what this can be used for.

Note regarding Penalties:

- Penalties can not be computed on refunds.

Federal and International Federal Positions

Federal Positions (Domestic & International)

- Federal Positions will show the following screen when you click **I & P Calculator** on the final data entry screen.

Note: After you select Federal or International and click **Calculate**, the designation you did not pick will be grayed out. Please be sure to choose the type of interest you would like to calculate for the life of the position.

Add a New Uncertain Tax Position

Interest & Penalties Calculator

Designation: Federal: International:

Interest: Interest Calc on: 87500

Interest Start Date: 03/15/2007

Interest End Date: 03/31/2009

Jurisdiction: Fed

Use Overpayment:

Hot Interest: Hot Interest Date:

Penalty 6662: Amount Subject to penalty:

Date return Due:

Penalty 6651: Amount Subject to penalty:

Date return Due:

Date Received:

Back Calculate

Select the radio button to the right of Federal if you are calculating Interest and/or Penalties for the Domestic Federal jurisdiction or Canadian jurisdiction that is pre-defined in the system. The Federal entry fields are shown above.

- Put a check in the checkbox to the left of the area(s) you would like to calculate.
- Use the calendar feature to select dates to ensure dates are entered in the correct format (MM/DD/YYYY)
- After you have entered in the required information, click **Calculate** to calculate the areas you have completed.
- You will be brought back to the previous data entry screen and your interest and/or penalties amounts will be filled in.

Federal Penalties

Penalty 6662: Substantial Understatement of Income Tax

Penalty 6651: Failure to File Return when Due

See [Custom Rate Tables](#) for information on the International designation.

State and International Positions

State Positions (Domestic or Canada) and Custom Jurisdictions (Domestic & International)

State Positions and Custom Jurisdictions will show the following screen when you click **I & P Calculator** on the final data entry screen.

Note: After you select Domestic or International and click Calculate, the designation you did not pick will be grayed out. Please be sure to choose the type of interest you would like to calculate for the life of the position.

Select the radio button to the right of Domestic if you are calculating Interest and/or Penalties for a Domestic State or Canadian Province that is pre-defined in the system. The Domestic entry fields are shown below.

- If you use this screen to calculate Interest for a custom jurisdiction, the rate table will default to Federal and your interest amount may not be what you expected. We recommend building a custom rate table for custom jurisdictions. Please see below!
- States/Provinces without their own rate tables are defaulted to Federal/Canada.
 - States: Maine, Montana, Nevada, South Dakota, Washington and Wyoming
 - Provinces: British Columbia, Manitoba, New Brunswick, Newfoundland and Labrador, Northwest Territories, Nova Scotia, Nunavut, Prince Edward Island, Saskatchewan, Yukon
- Put a check in the checkbox to the left of the area(s) you would like to calculate.
- Use the calendar feature to select dates to ensure dates are entered in the correct format (MM/DD/YYYY)
- After you have entered in the required information, click **Calculate** to calculate the areas you have completed.
- You will be brought back to the previous data entry screen and your interest and/or penalties amounts will be filled in.

Add a New Uncertain Tax Position

Interest & Penalties Calculator

Designation: Domestic: International:

Interest: Interest Calc on:

Interest Start Date:

Interest End Date:

Jurisdiction:

Use Overpayment:

Hot Interest: Hot Interest Date:

Penalties: Penalty Rate:

See [Custom Rate Tables](#) for information on the International designation.

Custom Rate Tables

Select the radio button to the right of International if you are calculating Interest and/or Penalties for an International Federal jurisdiction or a Custom Jurisdiction (a custom state or an international jurisdiction other than Canada). The International entry fields are shown below. Since these custom jurisdictions do not have a rate table in TimeValue's TaxInterest, you are able to build your

own rate table for the position and choose the type of compounding (Daily, Monthly or Simple) which should be used to compute interest.

- Put a check in the checkbox to the left of the area(s) you would like to calculate.
- After you have entered in the required information, click **Calculate** to calculate the areas you have completed.
- You will be brought back to the previous data entry screen and your interest and/or penalties amounts will be filled in.

Add a New Uncertain Tax Position

Interest & Penalties Calculator

Designation: Domestic: International:

Interest: **Interest Calc on:**

Compounding:

Start Date:	End Date:	Rate:
<input type="text" value="03/15/2006"/>	<input type="text" value="03/15/2007"/>	<input type="text" value="8.50"/>
<input type="text" value="03/16/2007"/>	<input type="text" value="03/15/2008"/>	<input type="text" value="15.75"/>
<input type="text" value="03/16/2008"/>	<input type="text" value="12/31/2008"/>	<input type="text" value="25.50"/>
<input checked="" type="checkbox"/> <input type="text" value="01/01/2009"/>	<input type="text" value="03/31/2009"/>	<input type="text" value="34.00"/>

Penalties: **Penalty Rate:**

Build a Custom Rate Table

- Enter in start and end dates and enter in the applicable rate for the period you have entered. Only valid rates will be accepted:
 - Rates are available in .25% increments from 1% up to 25%.
 - Rates are available in .50% increments from 25% up to 100%.
- Click **Add Another Rate** to continue building the rate table over time.
 - The start date will be one day after the end date from the previous line and can not be modified.
 - You can enter up to five rows of rates!
- If you would like to remove a row from the rate table, click the X to the right of the line you have entered.
 - Only the last line in the rate table can be removed.

Above/Below the Line

Interest and Penalties on UTP balances can be treated as either Above the Line or Below the Line depending on the determined accounting method.

Above the Line

- The interest and penalties calculated on the UTP balances are treated as accrued interest and accrued penalties.

Below the Line

- The interest and penalties calculated on the UTP balances are treated as an additional tax expense.
- If you expect to deduct the interest when it is paid, you can provide for the interest net of federal or state benefit by entering the tax rates in the Fed and State Tax Rate - Interest fields.

Underpayment & Overpayment Rates

Interest can be calculated using either the underpayment rates or the overpayment rates for Federal and Domestic States. Underpayment rates are typically higher than overpayment rates.

Underpayment Rates (Default)

- To calculate interest using the underpayment rates:
 - Enter in the Interest Start and End Dates and click **Calculate**.

Overpayment Rates

- To calculate interest using the overpayment rates:
 - Enter in the Interest Start and End Dates, put a check in the Use Overpayment box, and click **Calculate**.

Interest and Penalties Calculation Support Schedule

- This schedule will show the wrong signs for the calculated interest amount if:
 - You choose to use the Underpayment rate and your Interest Calc On amount is negative
 - You choose to use the Overpayment rate and your Interest Calc On amount is positive
- This occurs because in these 2 scenarios, the interest amount TimeValue TaxInterest generates is the opposite sign of what the interest amount needs to be in the UTP App.

Removing Interest Dates

If you have entered in Interest dates for a position, but would now like to remove them:

- Edit the position to open the position's workflow
- On the I & P Calculator tab delete the Start & End Dates and uncheck the Interest box.
- On the Interest and Penalties tab click **Save**

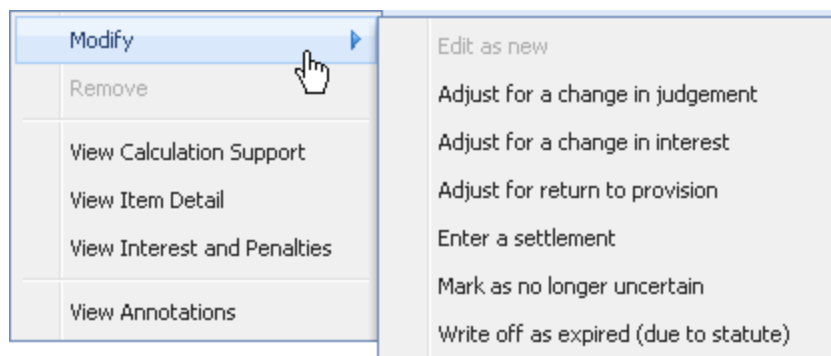
Modify a Position

New positions can be modified by choosing **Edit as New** or you can **Remove** the position if it was added incorrectly. Once a position is added or rolled over from a prior period you will be able to Modify that item in one of seven ways. The type of modification you choose will determine if the issue is final and should not be rolled over to the subsequent period.

Note: Only current period amounts and dates can be modified in the work flow.

To Modify a position:

- Click on the position's Code (blue hyperlink) > click **Modify** > choose desired Modification option



Non-Final Modifications

Positions which are modified in a non-final way will be rolled over to the subsequent period's dataset.

Adjust for a change in judgment (CIJ)

- Issue existed in a prior period, but in the current period the outlook for the amount or the rate differs from the prior period or there is an update to penalties.

Adjust for a change in interest (CII)

- Update to an existing position for a change in accrued interest.

Adjust for return to provision (RTP)

- Issue existed in a prior period, but the amount differs from the prior period because of the impact of a true-up item or there is an update to interest or penalties.

Enter a Settlement - Partial (SET-NF)

- Partial settlements allow for a portion of a position to be settled, while the remaining balance continues to be uncertain.
- Select **Enter a Settlement** from the Modify menu and then click **Non-Final** when prompted.
- A warning message will come up informing you that positions modified in this way can **not** be modified again in the *current* dataset
 - This position can be rolled over to a subsequent period's dataset and you will be able to modify the position in that dataset.
- Click **OK** to continue
- Click **Next** on the Identify the Issue screen
 - The Issue Details - As Settled screen will appear
 - If you click **Save** without filling in any of the fields, all the amounts will be marked as NLU and will display in the appropriate Change column on the reports. A warning will popup if this is the case - click **OK** to continue or **Cancel** to return to the workflow to make changes.
 - Amounts which are entered in the Settlement Outlook column will display in the Settlement column/row on reports when the appropriate Gross/Benefit Option is chosen
 - Amounts which are entered in the Remaining Balance column will display in the Ending

Balance column/row on reports when the appropriate Gross/Benefit Option is chosen

- Rollover of Partial SET Positions:
 - Once the position is rolled over, the workflow will be as populated as possible based on last known values and the applicable amounts from the Remaining Balance column.

Final Modifications

Positions which are modified in a final way will not be rolled over to the subsequent period's dataset.

Enter a settlement - Full (SET-F)

- An agreement has been reached on the issue and a settlement has been reached.
- Select **Enter a Settlement** from the Modify menu and then click **Final** when prompted.
- A warning message will come up informing you that positions modified in this way can **not** be modified again
- Click **OK to continue**
 - Click **Next** on the Identify the Issue screen
 - The Issue Details - As Settled screen will appear
 - If you click **Save** without filling in any of the fields, all the amounts will be marked as NLU and will display in the appropriate Change column on the reports. A warning will popup if this is the case - click **OK to continue** or **Cancel** to return to the workflow to make changes.
 - Amounts which are entered in the Settlement Outlook column will display in the Settlement column/row on reports when the appropriate Gross/Benefit Option is chosen

Mark as no longer uncertain (NLU)

- Issue existed in a prior period, however, in the current period it is determined that the UTP is no longer necessary. The entire amount provided in the prior period will be reversed in the Change column to bring the taxes payable to zero.

Write off as expired due to statute (EXP)

- Issue existed in a prior period, however, in the current period it is determined that the UTP is no longer necessary since the statute of limitations has expired. The entire amount provided in the prior period will be reversed in the Statute column to bring the taxes payable to zero.



****Note:** After a position is marked as **SET-F, NLU or EXP** you will no longer be able to modify the position!

Reload Contingencies

- Click on the Main Contingency Menu dropdown
- Click **Reload Contingencies**
- The contingencies table, containing a list of all your uncertain positions, will refresh.

Note: If the contingencies table is displaying without scroll bars (if there are more than 13 positions in the table), reloading the table, sorting or reordering the columns will cause the scroll bars to appear.

FX Rates

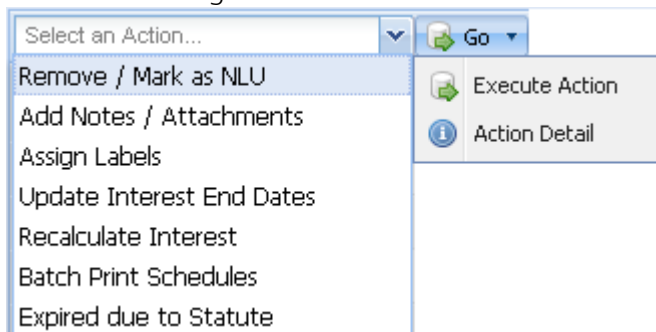
Beginning (spot): 1.200000 Ending (spot): 1.300000 Weighted Avg: 1.250000  

- The FX Rates for the Unit/Dataset you are in are displayed to the right of your screen, above the Main Contingency Menu
- To edit the FX Rates, mouse over the rate you wish to modify and type the new rate in
- Once you have finished making your changes, click the **Save** icon (the blue disk) to the right of the FX Rates
- If you accidentally changed your rates and would like to revert them back to before you made changes, click the green **Revert Changes** arrow to the right of the **Save** icon
 - This option is available before clicking the **Save** icon.

Action Menu

The Action Menu allows you to manage/edit multiple positions at the same time.

- To view information about each of the Action Menu options:
 - Choose an option from the Select an Action dropdown
 - Click the arrow to the right of **Go** to select the **Action Detail** option
- To perform an action:
 - Select the positions you wish to work with in the Contingencies Table by checking the boxes next to the position Code
 - Choose the action from the Select an Action drop down menu
 - Click **Go** or click the arrow to the right of **Go** to select the **Execute Action** option



- You can select all the positions in the Contingencies table by clicking the **Select All** button at the bottom left of the table
- You can deselect all the selected positions in the Contingencies table by clicking the **Clear Selected** button at the bottom left of the table

Remove/Mark as NLU



Add Notes/Attachments

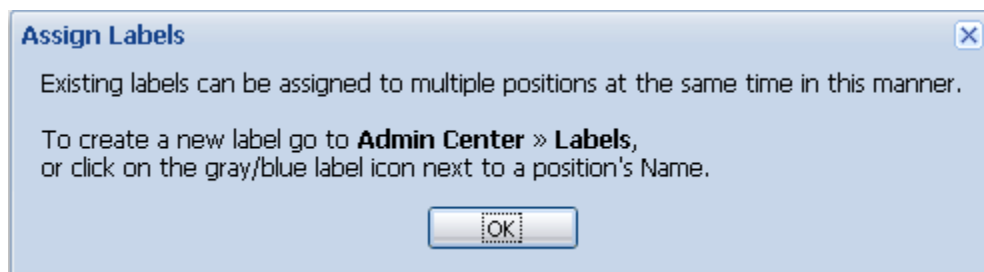


The Documentation box will come up if you select this option. Enter in your note and add your attachments for the positions you have selected and click **Save**.

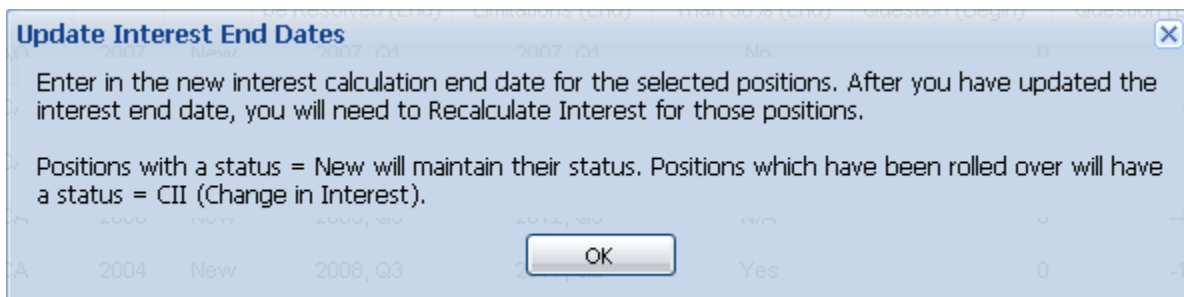
- **Create Copy**

- If this option is not selected, a single post will be created and attached to each position. A reply to this post on one item will be visible on all other items.
- If this option is selected, a new post will be created for each item. Replying to a post on one item will not be added to the post on any other item.
 - This is equivalent to adding documentation to positions on an individual basis from the item's menu.

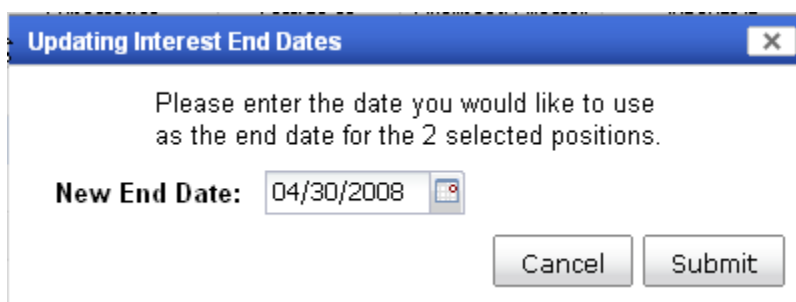
Assign Labels



Update Interest End Dates



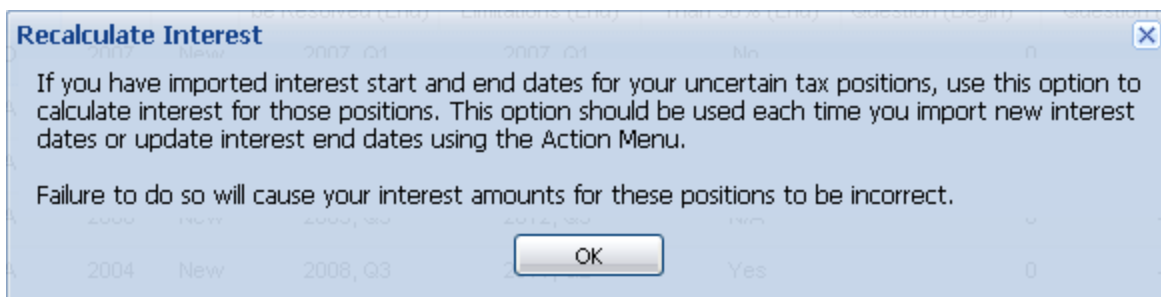
The Updating Interest End Dates box will come up if you choose this option. Select the new interest end date from the calendar for the positions you have selected and click **Submit**.



Note: After you have updated your Interest End Dates, you will need to [Recalculate Interest](#) for those positions.

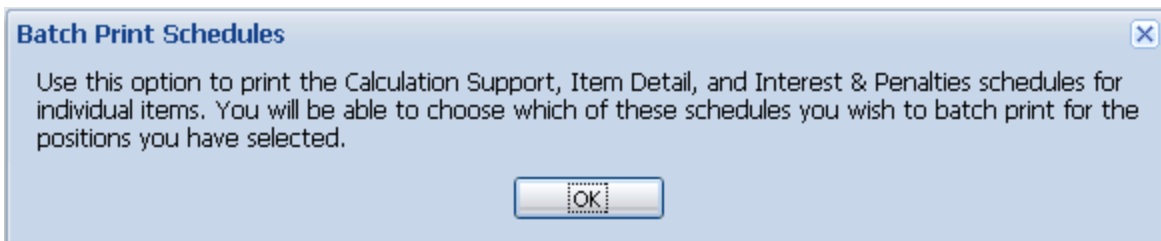
Note: Since the status for positions which have been rolled over will change to CII after you update interest end dates, we recommend updating interest end dates before making any other modifications to your positions to ensure the correct status displays for all of your positions.

Recalculate Interest

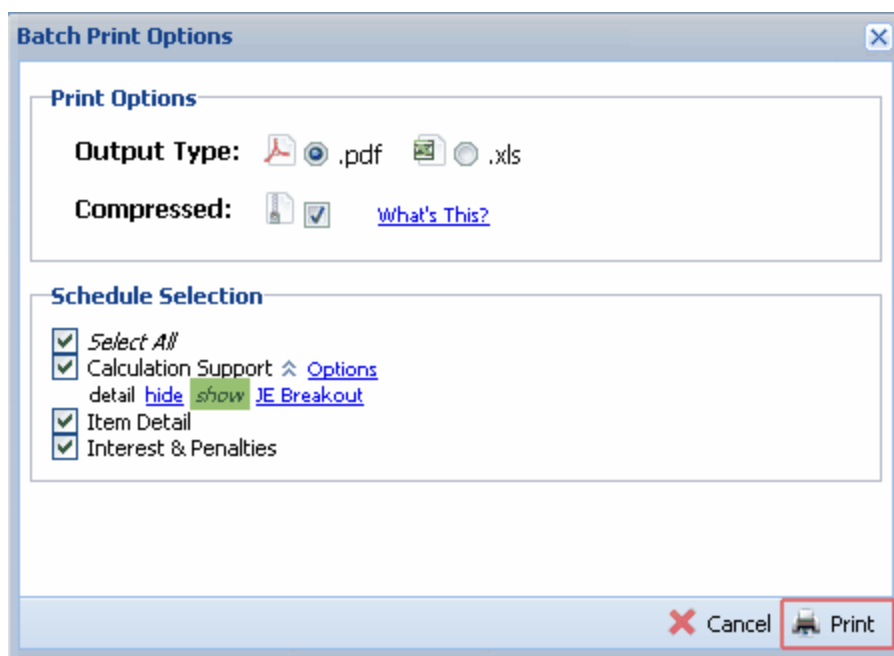


Note: Since the status for positions which have been rolled over will change to CII after you recalculate interest, we recommend recalculating interest before making any other modifications to your positions to ensure the correct status displays for all of your positions.

Batch Print Schedules



The Batch Print Schedules box will come up if you choose this option. Make your selections (similar to the [Batch Print Reports](#) box) and click **Submit** when done.



The naming convention for the Item Schedules when batch printed using the Compressed option is as follows:

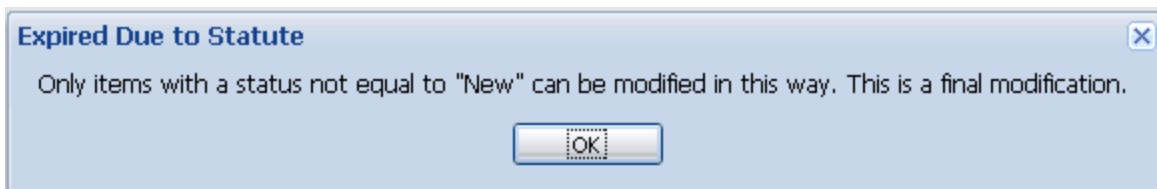
- Report Name_UTP Code_Year Issue Arose_Jurisdiction_Random Number
- Example: CalcSupport_T1000_2001_MA_100916
- The random number is included to ensure no two item schedules are identical.

When the Item Schedules are batch printed to Excel and the Compressed option is not selected, the report names are shortened, but the rest of the naming convention from above is the same.

- IP = Interest & Penalties Schedule
- DT = Item Detail Schedule
- CT = Calculation Support Schedule

If you choose to batch print the Item Schedules for a large number of positions to Excel and the Compressed option is not selected, the batch printing will automatically switch to Compressed. (No more than 50 tabs will be put into 1 Excel workbook.)

Expired due to Statute



Individual Item Schedules

Schedules for individual positions can be seen by clicking on the Item's code and choosing which of the three schedules you wish to view.

Calculation Support

The Calculation Support report displays the components of the calculation to support the UTP in Local Currency. The report compares the Expected to be Sustained amount with the Amount in Question amounts and shows the change in the position for the period.

The Calculation Support report can be accessed from the Contingencies Table or by drilling down from the Uncertain Deferred Rollforward report, the Uncertain Payable Rollforward report or the Uncertain Expense Report when those reports are displayed in Local Currency. When selected, the report displays in a popup box in the center of the screen.

Note: If the popup box comes up, but the report is not displaying, please refresh the UTP App by clicking the Refresh or Reload icon in your browser.

Item Detail

Item Detail shows all the entries made for each item entered in the system. The report details the entry for amounts; interest, apportionment & tax rates; more likely than not response and other adjustments on a Prior and Current period basis. The Deferred Category, for temporary differences, as well as whether the position is Non-Cash or Equity also displays.

Interest and Penalties

Interest & Penalties Calculation Support displays the TaxInterest report supporting the computation of interest & penalties that was generated using the TimeValue software in the UTP App. The report can also be viewed by clicking the **Report** button on the final screen of the item entry manual entry process after you calculate your interest &/or penalties.

Note: This report will only be available if you have used TimeValue TaxInterest in the UTP App to calculate your interest &/or penalties!

Documentation

Documentation (Notes &/or Attachments) can be added to positions in the UTP App.

Add Documentation

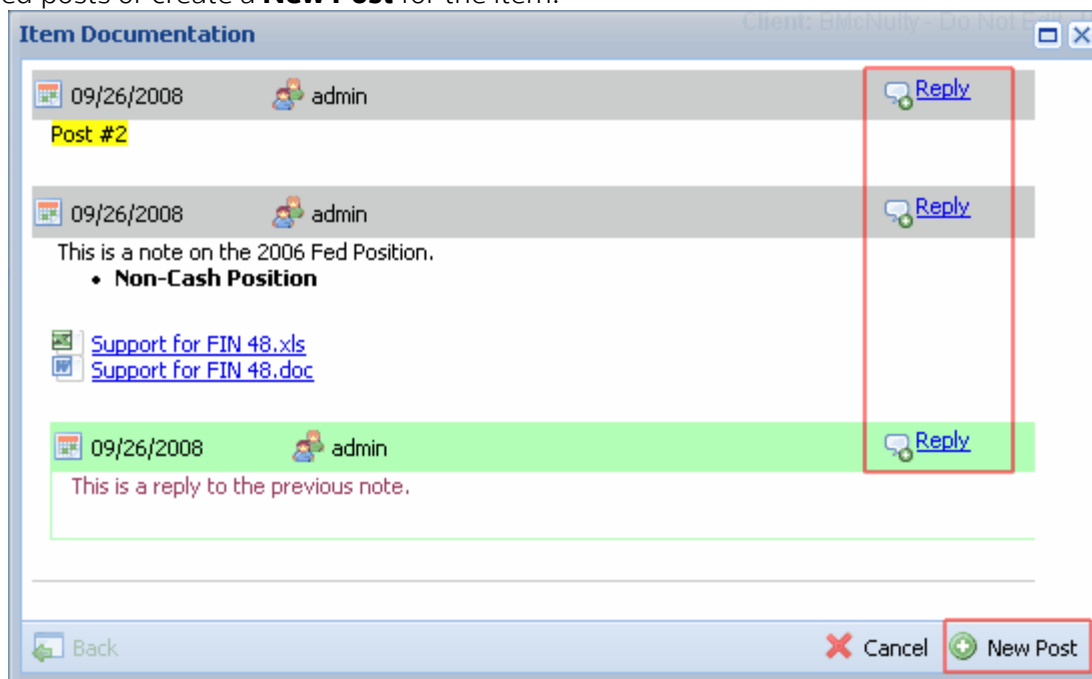
- Click the gray/yellow note icon or choose **Documentation** from an item's menu to add notes &/or

attachments to a position.

- Type your note in the note area and browse to add attachments to the position.
- Click **Save** when you are done.
- Adding Attachments
 - If you add an attachment to a position and do not enter a note, a default note will be added to the position - "Added Attachment".
 - Attachment file names should be unique
 - The UTP App does not distinguish between different files with the same name
 - This only applies for different files of the same type - i.e. multiple excel files containing different information called "Support for FIN 48.xls" will cause the Export Attachment functionality available in the UTP App to not function properly since this functionality is based on the name of the file

Reply to Posts

- Click the yellow note icon or choose **Documentation** from an item's menu to **Reply** to previously created posts or create a **New Post** for the item.



Edit/Delete Documentation

- Documentation added to a position can not be edited or deleted.
- Any changes which need to be made should be appended as a reply to a previous post.

View Documentation

- Click the yellow note icon or choose **Documentation** from an item's menu to view the notes &/or attachments on a position.
- Posts are listed by *Post Date* with the most recent posts or replies at the top of the list.

Labels

For single position assignments, click the gray or blue symbol next to the Item's name. The symbol next to the Item's name will be gray if no labels have been assigned to it. A blue symbol indicates that the Item has labels assigned to it. Mouse over the blue symbol to view the labels which have been assigned to the position.

Create New Label

- Enter new label name next to "Create New Label" > click **Create**
- **Note:** The preferred format for Label Names is: Label_Name
 - Use the underscore "_" rather than create a label which contains a space.

Assign Labels

- Select the labels you wish to assign to the position while holding down CTRL and click **Submit Label Assignment**

Unassign Labels

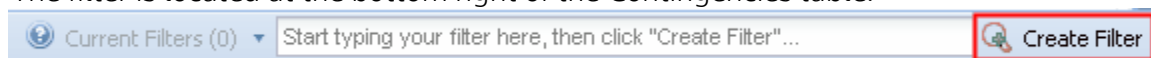
- Hold down CTRL while clicking on the labels you wish to unassign and click **Submit Label Assignment**.

View Options

Positions in the Contingencies Table can be viewed in multiple ways depending on what you are trying to achieve.

Filter

The positions in the Contingencies Table can be filtered to view only the positions you wish to work with. The filter is located at the bottom right of the Contingencies table.



Create a Filter

- Begin typing your filter in the box
 - The filter should begin with the name of the column header you wish to filter by
 - Available options: Code, Name, Jurisdiction, Year, Classification, Status, Resolution Year, Expiration Year and Label
 - As you type, filter options will appear for you to choose
 - Equal to, Not equal to, Less than, Greater than
 - Click on the filter option you want and possible values to filter on will now appear for you to choose
 - Click on the completed filter you want
- Click **Create Filter**

*To view all available filter options (without possible values):

- In Firefox: Click in the filter box and press the down arrow or the Backspace key.
- In Internet Explorer: Click on the dropdown menu arrow in the filter box

You can then click the filter option you want from the dropdown which appears and choose the

value for the filter.

Current Filters

- After you add a filter, it will be added to the Current Filters dropdown
 - A number displays next to Current Filters to show how many filters are currently active

Remove a Filter

- Click on the arrow to the right of Current Filters
- Click on the filter you wish to remove
- To remove all filters click **Clear All**

Note: The number of rows in the table (lower left corner) updates based on your filter(s).

Sort

Any of the columns in the Contingencies Table can be sorted ascending or descending by clicking on the Column heading. The column will sort ascending if the heading is clicked once and descending if the heading is clicked twice.

Preferences

- Click on the Main Contingency Menu dropdown
- Click **Preferences**

You can highlight positions in the Contingencies Table which are expiring within the dataset year.

- Check the box to highlight the positions, choose a color to highlight the positions in and click **Save**

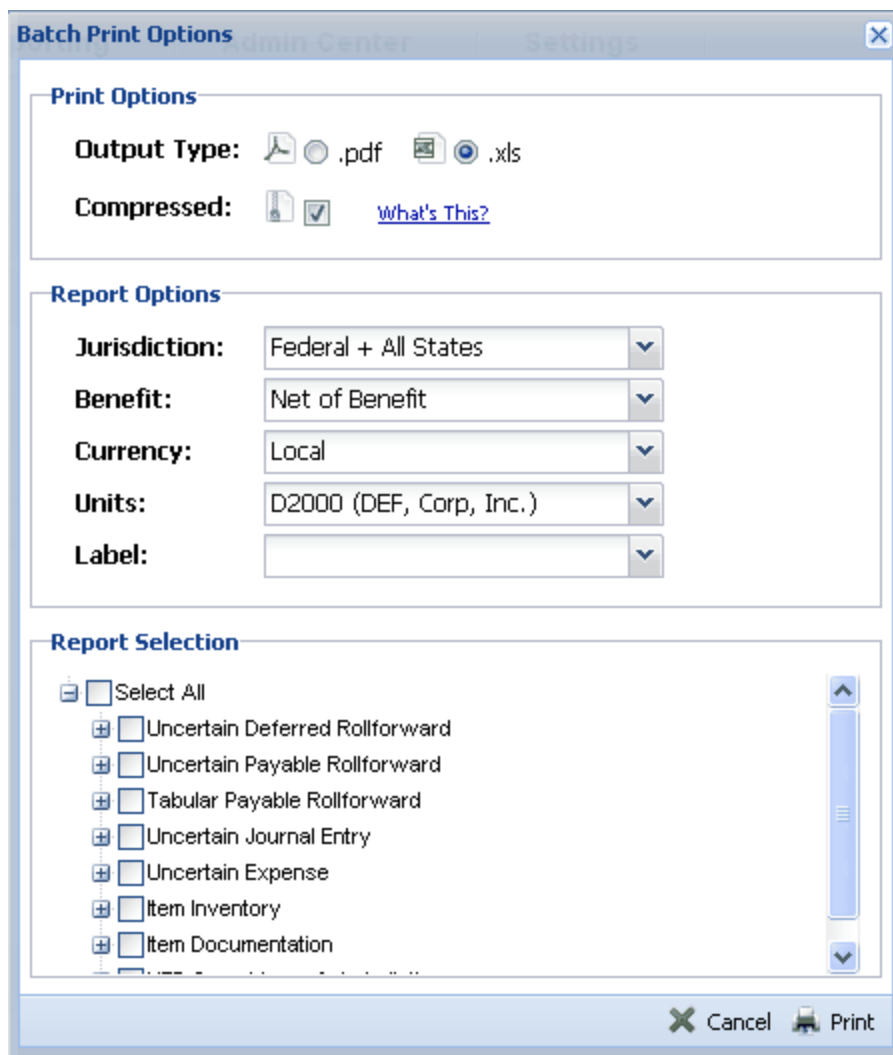
Your preferences are stored in a cookie, so if you clear your browser's cookies your settings will revert to the default. (No highlighting)

Reorder Columns

The order of the columns in the Contingencies Table can be changed depending on your preferences. Click on the column heading for the column you wish to move and drag and drop the column to a new location along the heading bar. The column you have selected will be moved to your newly selected destination.

Batch Print Reports

- Click on the Main Contingency Menu dropdown
- Click **Batch Print**. The Batch Print Reports popup box will appear in the center of the screen.



- Select:
 - Print Options:
 - The desired *output* (PDF or XLS)
 - If the files should be *compressed*
 - Selecting this option will generate a separate file for each report selected, and return them in a compressed zip file.
 - If not selected, a single report file will be returned, with each report on a separate page (or pages).
 - Report Options
 - Filters for the reports you will be printing (same filters as when you choose to view a report in the Reporting section)
 - Report Selection
 - Select the report(s) you wish to print
 - After selecting the report(s) you want to print, click the + to the left of the report name to see the available options for each report
 - Make your selections about each of the reports you want to print (**ex:** Payable Report options below)



- Once you have made your selections, click **Print**

Import

- Click on the Main Contingency Menu dropdown
- Click **Import**
- Browse for the file you wish to import, click **Open** and then **Import**.
- If the import is successful you will see a yellow Import Status box
 - Click **Done** to return to the UTP App
- If the import is not successful you will see a red Import Status and will be told where errors occurred in the file
 - Click **View Errors** to view more detail about the errors in your import file
 - Correct your import template and then click **Re-Import** to import the corrected file

Note: [Component > Unit assignment](#) is now being enforced on import. Make sure you have assigned your components (categories) to your units in order to avoid errors on import.

Import Template

The UTP App Import Template spreadsheet allows the user to use an Excel spreadsheet template to populate or update multiple entries in the UTP App.

Note: A new Import Template is being used in UTP App version 4.0! Go to the My TaxStream page in the UTP App to download the new Import Template.

Import Spreadsheet Overview

- The import will begin reading the sheets in the workbook starting on row 3 and proceeding downward and will stop once it reaches a blank cell in column A.
 - Rows 1 & 2 are reserved for headings and descriptions.
- For each row entered, be sure all the corresponding columns with a header are completed to ensure the spreadsheet is imported correctly.
- If a duplicate row is found, all matching rows will fail on the import. View Errors will provide you with more information regarding which position was duplicated so you can easily fix the issue.
- Keep in mind that the codes and other entries are case sensitive!
- Enter all tax rates as decimals - up to 4 decimal places
- Enter probability percentages as whole numbers without the % sign
- Make sure all cells in Excel are formatted as **Text**
- The Import Template is an Excel file with four sheets that populate the following areas of the software:
 - **#FIN48#:** Core Data about the issue
 - **#FIN48_OTHER#:** Other Data about the issue

- **#FIN48_LIKELIHOOD#**: *Probability Table* for issues
- **#FIN48_CUSTOM#**: *Custom Rate Table* for issues
- Once your information is entered into the Spreadsheet, you are ready to import the Template into the UTP App
- For detailed information about the columns in the spreadsheet go to the My TaxStream page in the UTP App. There is a UTP App Import Template Guide. The guide includes a macro which can convert your existing spreadsheets to the new spreadsheet needed for use in Version 4.0 of the UTP App.

Import Tips

Creating a "Duplicate" Position

The first seven columns of each sheet of the Import Template represent the defining characteristics of a position.

- **Dataset Year**
 - This column does not impact any calculations or determinations of Current/Non-Current status in the UTP App. You can use this column to create duplicate positions. (blue lines in below screenshot)
- **Classification**
 - This column does not impact any calculations in the UTP App. You can use this column to create duplicate positions. (purple lines in below screenshot)

	A	B	C	D	E	F	G
1	Unit Code	Jurisdiction	Year Issue Arose	Dataset Year	Type of UTP	UTP Code	Classification
2					Perm Diff = FIN48PD, Temp Diff = FIN48TD, Tax Adj = FIN48TA		S: Stat to Tax, G: GAAP to STAT
3	D1000	FED	2006	2007	FIN48PD	P1000	S
4	D1000	FED	2006	2007	FIN48PD	P1000	G
5	D1000	NY	2007	2007	FIN48TA	TA2000	S
6	D1000	NY	2007	2006	FIN48TA	TA2000	S
7	D1000	NY	2007	2005	FIN48TA	TA2000	S
8							
9							

#FIN48# / #FIN48_LIKELIHOOD# / #FIN48_OTHER# / #FIN48_CUSTOM#

Export

- Click on the Main Contingency Menu dropdown
- Click **Export**
 - Click **Export UTP Items**
 - This will export all the UTP items in the dataset for which the current user has access to (i.e. Only items in units assigned to the user will export.)
 - The items will export in the [Import Template](#) format.
 - When you need to update several different positions, using this feature is a helpful and manageable way to accomplish this.
 - Once you have made your changes, you will need to re-[import](#) the spreadsheet into the UTP App.

- Click **Summary** under Export Categories to [Enterprise](#)
 - This will export the categories needed in Enterprise for the Summary Numbers export. This categories export is not dataset or unit specific.
- Click **Summary** under Export Numbers to [Enterprise](#)
 - This will export the after-tax & after-benefit amounts you will need to represent FIN 48 in your Provision. Amounts are exported for all active units in the current dataset you are in.

Reporting

ONESOURCE TAXSTREAM PROVISION UNCERTAIN TAX POSITIONS

[My TaxStream](#)[Uncertain Positions](#)[Reporting](#)[Admin Center](#)[Settings](#)

Main Reports

Uncertain Deferred Rollforward

- Displays the Deferred Tax Asset/Liability balances on an item by Item basis at the beginning and ending of the period for all the FIN 48 temporary difference items entered. It can be expanded to show the various components that increased or decreased the balances during the period.

Deferred with Future Benefit*

- Displays the Deferred Tax Asset/Liability balances (for temporary differences) along with the Benefit amounts accrued on Current Tax and Interest at the beginning and ending of the period for all the FIN 48 items entered. It can be expanded to show the various components that increased or decreased the balances during the period.

Uncertain Payable Rollforward

- Displays the Taxes Payable balances on an item by item basis at the beginning and ending of the period for all the FIN 48 items entered. It can be expanded to show the various components that increased or decreased the balances during the period.

Tabular Payable Rollforward

- Displays the ¶ 21(a) Disclosure report required that summarizes the Uncertain Tax Benefit beginning balance, additions based on tax positions related to the current year, additions for tax positions of prior years, reductions for tax positions of prior years, settlements and the ending balance.

Uncertain Journal Entry

- Displays a summary of the journal entries required to be booked for activity during the period. The report is broken out by Federal and State entries.

Uncertain Expense Report

- Displays the Current & Deferred Tax Expense generated on an item by item basis during the period for all the FIN 48 items entered. It can be expanded to show the various components that increased or decreased the balances during the period.

Item Inventory Report

- Displays the summary of key data for the issues at the end of the period. It will list the pre-tax amount in question, the amount expected to be sustained and all the other tax components to arrive at the ending Uncertain Tax Benefit as well as the other tax adjustments, interest & penalties.

Item Documentation Report

- Displays items along with their notes &/or attachments.

UTP Open Years & Jurisdictions

- Displays the ¶ 21(e) Disclosure report required that summarizes the open positions by year by major jurisdiction. When Expanded it shows the issues for the given year and jurisdiction with a count and the ending payable balance.

*Will be available in the next release - Version 4.1

Explanations

Current/Non-Current Designation

- Uncertain Payable Rollforward & Payable Sections of Uncertain Journal Entry
 - Current/Non-Current designation is determined by comparing the Dataset Period/Year with the Resolved Quarter/Year of the position.
 - If the difference of these time periods is within 12 months: *Current*
 - If the difference of these time periods is greater than 12 months: *Non-Current*
 - Non-Cash Positions are always *Non-Current*, regardless of the Resolved Quarter/Year.
- Uncertain Deferred Rollforward & Deferred Sections of Uncertain Journal Entry
 - Current/Non-Current designation is determined by the Deferred Category selected when creating the position.

Current Year & Prior Year Columns/Rows

- Deferred (+change), Payable (+change), Tabular Payable, Expense (expanded)
 - Compare the Dataset Year with the Position's Year to determine if it will fall into the Current Year or one of the Prior Year columns.

CTA Calculations

- For information regarding how CTA (Currency Translation Adjustment) is calculated in the UTP App, please refer to the UTP App CTA Explanation Guide which is located on the My TaxStream page of the UTP App under UTP Calculations.



Deferred Benefit



- Payable, Tabular Payable, UTP Open Years & Jurisdictions
 - Choose Gross/Benefit Option = Gross

View Options

The filters in the Reporting section allow the user to choose how they would like to view each of the main reports. If your screen resolution is making it difficult to see the entire filter menu, click the second icon next to "Reporting" to view the filters vertically, instead of horizontally.

After making your selections (all filters except Label must have a selection in them) click **Get Report** to the left of the filters (or below the filters if viewing them vertically) to view the report.

Reporting  

Report: Uncertain Payable Rollforward Uncertain Deferred Rollforward Deferred with Future Benefit Uncertain Payable Rollforward Tabular Payable Rollforward Uncertain Journal Entry Uncertain Expense Item Inventory Item Documentation UTP Open Years & Jurisdictions	Jurisdiction: Federal + All States Federal + All States Federal Only All States Only State Specific	Gross / Benefit Option: Net of Benefit Net of Benefit Benefit Gross	Currency: Local Local Reporting	Unit / Subconsolidation: D2000 (DEF Corporation) D2000 (DEF Corporation) ----- Consolidated Domestic SubCon Foreign SubCon	Label / Label Group: Select one... 	
---	---	--	---	---	--	---

Currency drop down: If you select USD, CAD, EUR, GBP or JPY as the currency for the unit, the corresponding symbol will display when viewing reports in the UTP App in *Local Currency*.

Jurisdiction drop down: If you choose **State Specific**, the list of States will populate in the same drop down. To return to the original drop down, click the top choice in the drop down menu (Non-State Specific).

Label drop down:

- To reset the label selection, click on the green Refresh icon in the drop down menu.
- Label groups are below the dotted line, just as Subconsolidations are below the dotted line in the Unit / Subconsolidation dropdown menu.

*Deferred with Future Benefit report will be available in the next release - Version 4.1

Report Specific Views

Show (*Payable, Expense, Journal Entry - partial*)

- Defaults to all, but if you want to isolate a specific component (tax, other tax adjustment, interest, penalties, above the line, above the line – interest only, interest + penalties), you can choose to display a single component.
- On the Payable and Expense reports, the show options are in a dropdown menu.

Detail (*Payable, Expense*)

- Defaults to hide the detail for each line item, but by clicking show it will display the breakout of tax, other tax adjustments, interest and penalties and deferred (where applicable).

Group By (*Deferred, Payable, Expense, Item Inventory*)

- Defaults to none, allows you to format the data to group in numerous ways. Select your choice from the dropdown menu.
- Item Inventory defaults to a unit basis.

View (*Deferred, Payable*)

- Defaults to contracted view showing only Beginning and Ending balances. The data can show additional breakout.
- Expand will show the activity during the period summarized by event (change, settlement, statute expiration, CTA).
- +change will display additional details about the increases and decrease of the change column.

- [+cta](#) will display additional details about how the currency translation adjustment effected each of the events.
- [+ both](#) will display the +change and +cta details.

*The selections you are viewing on each report will turn green so you can easily identify the choices which you have made.

Report View Differences

Certain reports have view options seen only on that report. These are explained below.

Tabular Payable Rollforward

Show

- When mousing over the [above the line](#) and [above the line - interest only](#) blue hyperlinks:
 - "Without Interest and Penalties" and "Without Interest" will display to offer further clarification regarding what these views do to the report.

View

- Defaults to [contract](#) showing only one column of amounts
- [Expand](#) breaks out Tax, Other Tax, Interest, Penalties and CTA all adding up to the Total column (which is the only column shown in the [contract](#) view)
 - The CTA column will only have values if **Reporting Currency** is selected from the *Currency drop down* menu.
 - Additional rows have been added to further break out CTA on the Tabular Payable Rollforward.

Uncertain Journal Entry

Show

- [Above the Line](#) and [Above the Line - Interest Only](#)
 - When mousing over these blue hyperlinks:
 - "Without Interest and Penalties" and "Without Interest" will display to offer further clarification regarding what these views do to the report.
 - Accrued Interest and Penalties section shows interest and penalties for positions.
- [NCS/EQ Detail](#)
 - Breaks out Non-Cash and Equity on a Current/Non-Current basis.
- [JE Breakout](#)
 - Breaks out UTP Payable and Expense into its components: Tax, Interest and Penalties on a Current/Non-Current basis.

Uncertain Expense

View

- Defaults to [contracted](#) view showing only Current and Deferred Columns adding up to the Total column. The data can show additional breakout.
- [Expanded](#) view shows the detail behind the Current and Deferred sections
 - Current Year, PY Increases & Decreases and Statute adding up to Current and Deferred Totals

*This report will not tie back to the Uncertain Deferred Rollforward and Uncertain Payable Rollforward reports if you have Equity and/or Non-Cash positions. This report *will* tie to the P/L lines on the Journal Entry report.

- For positions tagged as **Equity**
 - Only the Interest and Penalties amounts for these positions will be seen on the Expense report
- For positions tagged as **Non-Cash**
 - None of the amounts for these positions will be seen on the Expense report

Item Inventory

Gross/Benefit Option

- Changing the Gross/Benefit Option will not change any of the amounts on this report.

View

- Defaults to contracted view showing only the position, year, jurisdiction, and associated amounts for the position.
- Expanded view provides additional information about the position including resolution and expiration dates and MLTN response.
- Audit view provides additional information including Current & Deferred Tax Benefit and Gross Interest amounts for positions.
- Audit Detail view provides the interest start and end dates (if entered) for the position as well as the AIQ current & deferred tax and apportionment rates for the issue.
- Offset view only displays positions which have been marked NCS or EQ and shows the related information for these positions.

Subtotal

- Defaults to show the subtotals for each of the columns on the report. Hide will remove the calculated subtotals for each of the amount columns.

Item Documentation

The Item Documentation report only displays positions which have notes &/or attachments.

Show

- Defaults to notes + attachments showing the positions along with all of their notes and attachments.
 - When *Posted By* is indented it indicates the note is a reply to a previous note.
- Attachments only shows the position along with a list of the position's attachments.
 - You can click on a filename to open the attachment in the appropriate program.
 - You can also batch print all or some of the attachments to a zip file.
 - To batch print all of the attachments:
 - Put a check in the "select all attachments" box and click **Print Selected**
 - To batch print some of the attachments:
 - Put a check next to the attachments you wish to print and click the **Print Selected**
 - If there are duplicate attachments, only 1 copy will print to the zip file
- Notes only shows the position along with all of the position's notes.

UTP Open Years & Jurisdictions

Group by

- Defaults to jurisdiction, also allows you to format the data to group on a year basis, a unit/jurisdiction basis, or a unit/year basis.

View

- Defaults to contracted view showing only the jurisdiction and the year for open positions.
 - *Open positions*: positions which have a status of anything other than *SET-F*, *NLU* or *EXP*.
- Expanded view provides additional information about the position including what the position is and its ending payable. A subtotal of the number of UTPs and ending payable are also given based on the 'group by' selection.

FIN 48 Disclosure Statements

Classification of Interest & Penalties - ¶ 20

- Annual Disclosure:
 - Disclose the policy on classification of interest & penalties relying on in FIN 48 paragraph 19.
 - Above or Below the Line
- TaxStream Solution:
 - Report views to view effect of classification
 - Below the Line -- All or Interest + Penalties
 - Above the Line -- Above the Line or Above the Line - Interest Only

Tabular Payable Rollforward - ¶ 21(a)

- Annual Disclosure:
 - Tabular Rollforward of unrecognized tax benefits ("UTBs") at beginning and end of period
- TaxStream Solution:
 - Tabular Payable Rollforward Report using the Gross/Benefit Option = "Gross" view
 - Can view Above or Below the line

Effect of Issues on the Effective Tax Rate - ¶ 21(b)

- Annual Disclosure:
 - Total amount of UTBs that, if recognized, would affect the effective tax rate
- TaxStream Solution:
 - Uncertain Journal Entry Report - Change column for the Current and Deferred Provision OR Uncertain Expense Report "Total Impact to ETR" column
 - Export these amounts to FAS 109 to view effect on the overall Effective Tax Rate.

Interest & Penalties - ¶ 21(c)

- Annual Disclosure:
 - Total amount of interest and penalties recognized in the income statement and balance sheet
- TaxStream Solution:
 - Uncertain Payable Report using the Show = "interest + penalties" view

Issues expected to significantly change in 12 months - ¶ 21(d)

- Annual Disclosure:
 - Positions where it is reasonably possible that the total amounts of the UTBs will significantly increase or decrease within 1 year of reporting date (¶ 21(d))
- TaxStream Solution:
 - Contingencies Table with additional analysis by user to determine nature of uncertainty, nature of events that would cause a change and estimate of range of change
 - Can label items "21d" and filter on them in Contingencies Table or Main Reports to view total impact

Years with issues remaining open by Jurisdiction - ¶ 21(e)

- Annual Disclosure:
 - Description of tax years that remain subject to examination by major jurisdiction
- TaxStream Solution:
 - UTP Open Years and Jurisdiction Report

Report Footnotes

Seven of the main reports now contain a Report Footnote section in order to allow you to complete your entire disclosure in one place. Report Footnotes are dataset/unit specific and do not rollover at this time. If you print out a report that contains a footnote to PDF, the footnote will print on the page after the report.

Add a Report Footnote

- Click in the Report Footnote box and type your message
- When you are done click **Save Footnote**

Edit a Report Footnote

- Click in the Report Footnote box and make your changes
- When you are done click **Save Footnote**

Delete a Report Footnote

- Select all the text in the Report Footnote box and delete it
 - It should say "Using 0 of 4,000 characters." under the Report Footnote box
- Click **Save Footnote**
- Click **OK** when asked "Are you sure you want to delete this footnote?"

Printing

On each of the Main Reports there is the ability to export the report to a PDF or XLS file. To choose where to print your report to, right click by the report heading:

- Click **Export to PDF** to export the current report to Adobe. Click **Open** or **OK** when prompted.
- Click **Export to XLS** to export the current report to Excel. Click **Open** or **OK** when prompted.

We highly recommend **not** printing any of the reports from your browser's **Print** menu. All of the reports have been formatted to print to PDF and XLS, and this formatting may not always carry over when the report is printed directly from the browser. If you wish to print a report out, choose the

Export to PDF or **XLS** option on the report.

Note: This functionality is not available in Internet Explorer 6.0. In order to use this functionality, you will need to upgrade your browser to Internet Explorer 7.0 or Mozilla Firefox 2.0+. If you are unable to install one of these browsers, simply use the Batch Print Reports option in the Uncertain Positions section to print out the reports to PDF or XLS or download the executable desktop application from the [My TaxStream](#) section of the UTP App.

Interim Reporting and FIN 48

Best practices for Interim Reporting and FIN 48.

Best Practice

Dataset Structure

- Quarterly datasets are the recommended dataset structure for your Interim Reporting requirements. This will allow for each quarter of discrete activity to be isolated.
- To view your entire year (or year to date) of FIN 48 activity, use the [Dataset Merge](#) functionality.

Interest as part of Effective Tax Rate

- If you view interest as being part of your Effective Tax Rate, rather than as a Discrete Item, you can use the "Above the Line - Interest Only" show option on reports to arrive at the total Discrete impact of your FIN 48 items.

Enterprise Interim Tab

- If you view all FIN 48 activity as Discrete, you can use the Export Numbers to Enterprise feature to extract your FIN 48 data from the UTP App.
- Import this file into the Actual section of the Interim tab for the appropriate time period.

Terminology

Tax Position

- Income or expense item where the book treatment differs from the treatment by the taxing authorities.

Recognition (FIN 48 Step 1)

- Identification of potential tax positions that are not expected to be provided for on the return/provision. Once identified, the tax position is subjected to the more likely than not threshold standard. Positions with a greater than 50% likelihood of being sustained under audit should then move to FIN 48's second step: Measurement.

Measurement (FIN 48 Step 2)

- Once a tax position is determined to be Recognized from Step 1, then the appropriate amount is determined using a probability analysis.

Probability Analysis

- Analysis on all non-highly certain issues (e.g. permanent or tax adjustments) to quantify the amount that is expected not to be sustained if the position was lost on audit.

Highly Certain Tax Positions

- Tax positions where the law is clear and unambiguous as to the deduction that would be sustained, but where the timing of the item might have some room for interpretation. Highly certain positions are considered to be 100% probable for recognition purposes.

Uncertain Tax Position "UTP"

- The difference between the position taken, or expected to be taken, on a tax return and the potential amount that is expected to be sustained after audit or through litigation.

As Filed Basis

- The position as it was or as it is expected to be on a tax return.

FIN 48 Basis

- The additional exposure on potentially auditable issues or the UTP, that would exceed the amount provided on an *As Filed Basis*.

Financial Basis

- The combination of the *As Filed Basis* positions and the *FIN 48* positions ensuring that all issues are fully accrued for in the payable account.

Interest & Penalties

- Accrual for the potential exposure of interest and penalties for an Uncertain Tax Position.
- An accounting policy election determines whether the expense for the interest & penalties should be treated as an interest expense or penalties expense (above the line) or both should be treated as income tax expense (below the line).

Hot Interest

- Underpayments of over \$100,000 are subjected to a "hot" interest rate that is 2% higher than the normal underpayment rate.

Overpayment

- C Corporations which have refunds in excess of \$10,000 are subjected to "GATT" refund rates. The "GATT" refund rate applies to the portion of the refund in excess of \$10,000.

Change in Judgment/Return to Provision Adjustment

- Previously provided FIN 48 item can change in future periods. Items often need to be adjusted if there is an announcement of a change in statutory rate, if there is a legislation release or once the return to provision adjustments are finalized for a year.

Expiration of Statute

- Once the Statute of Limitations on the issue expires and the position is determined unavailable for audit, the position no longer needs to be provided for under FIN 48.

No Longer Uncertain

- When it is determined that you no longer need to provide for a tax position on a FIN 48 basis since it is no longer uncertain.

Full Settlement

- When an issue has gone through the auditing process and a settlement is reached, the amount of the settlement is recorded and any remaining balances are considered no longer necessary.

Partial Settlement

- When an issue has gone through the auditing process and a settlement is reached on a portion of a position, the amount of the settlement is recorded and the remaining balance continues to be uncertain.

Deferred Benefit

- Tax and Interest benefit is viewed as being a component of Deferred Expense and Deferred Tax Assets, rather than Current Expense and Current Payable.

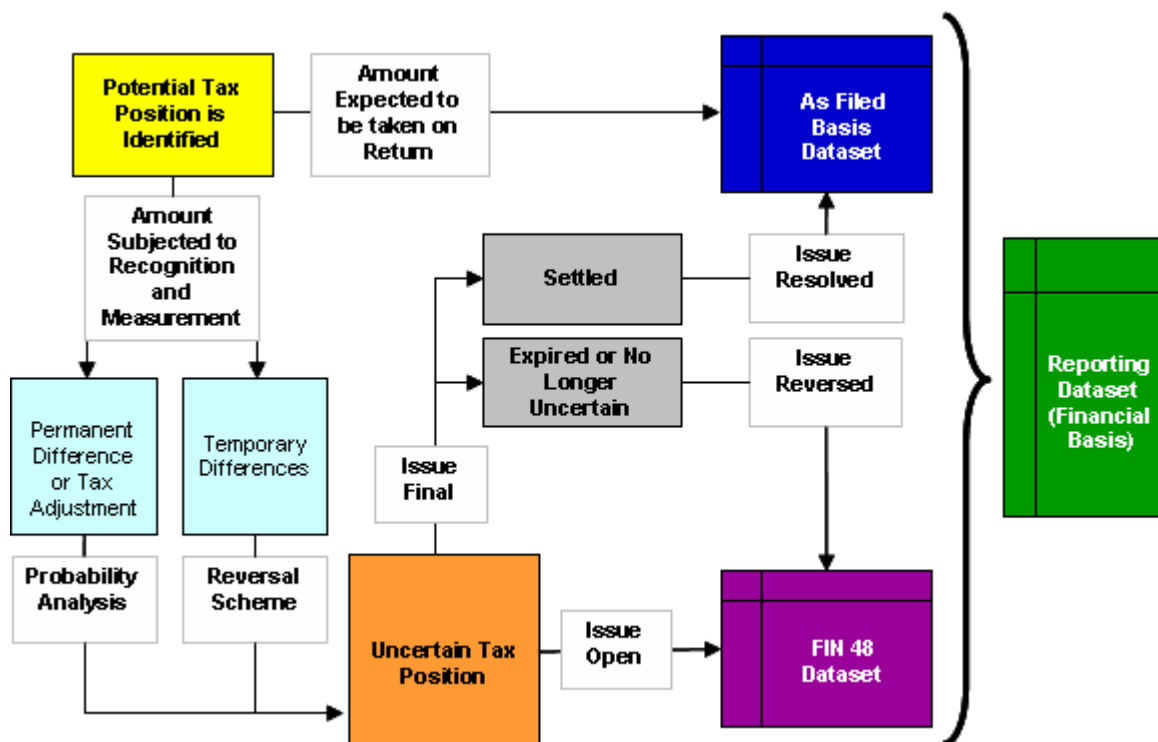
CTA (Currency Translation Adjustment)

- The interplay of the Weighted Average and Spot rates may require that a currency translation adjustment be posted to account for the difference in the rates.

FIN 48 in the Provision

The following is an overview of how the FIN 48 Uncertain Tax Positions and the FAS 109 Tax Provision interact.

FIN 48 in FAS 109



“As Filed” (FAS 109) Data

The As Filed Basis datasets should be populated with the provision information that is expected to be ultimately reported on a tax return.

- Pre tax book income
- Current & deferred tax rates
- Permanent differences
- Temporary differences
- After tax temporary differences
- Tax adjustments
- State information

FIN 48 Data

The FIN 48 datasets should be populated with the effect of the uncertain tax positions populated in the UTP App. The FIN 48 amounts are entered on an after tax basis for both Federal and State UTP amounts.

TaxStream Enterprise Provision

Typically, a summary approach is used when viewing your FIN 48 information in TaxStream Enterprise. There are 2 different options you can use to migrate your FIN 48 information from the UTP App to TaxStream Enterprise.

Manual Approach

In the UTP App, go to the Uncertain Journal Entry report and record the following amounts from the Change column. (Be sure to choose the correct show option based on your treatment of interest and penalties!)

- **Federal:**
 - Payable
 - P/L: Provision for Current Income Taxes
 - B/S: Non-Cash Offset
 - EQ: Equity Offset
 - Deferred
 - P/L: Provision for Deferred Income Taxes
 - B/S: Non-Cash Offset
 - EQ: Equity Offset
- **States:**
 - Payable
 - P/L: Provision for Current Income Taxes
 - B/S: Non-Cash Offset
 - EQ: Equity Offset
 - Deferred
 - P/L: Provision for Deferred Income Taxes
 - B/S: Non-Cash Offset
 - EQ: Equity Offset

In Enterprise or Online, in your Provision dataset or a copy of your Provision dataset, create line items for these amounts to determine the impact of your UTPs on your provision and your effective tax rate.

- **Provision for Current Tax Amounts:**
 - Non Cash Federal Tax Adjustment (NC_)
 - Non Cash State Tax Adjustment (NC_)
- **Provision for Deferred Tax Amounts:**
 - Federal After Tax Temporary Difference – Deferred Only Adjustment
 - State After Tax Temporary Difference – Deferred Only Adjustment
- **Non-Cash Offset & Equity Offset Amounts:**
 - Federal After Tax Temporary Difference - Balance Sheet Only Adjustments
 - State After Tax Temporary Difference - Balance Sheet Only Adjustments

Export Approach

In the UTP App:

- [Export](#) Summary Categories and Numbers for the dataset you are working with. The Numbers export will tie directly back to the Uncertain Journal Entry report.
- Import the Summary Categories into Enterprise.
- Import the Summary Numbers into Enterprise.
 - The dataset you import this into depends upon your process for FIN 48. You may be using your Provision Dataset, a copy of your Provision Dataset, or a dataset designated specifically for your FIN 48 items.
- If you are using a dataset designated specifically for your FIN 48 items, create a Reporting Dataset containing your Provision Dataset and your FIN 48 Dataset.
- View your Federal & State Tax Provision Reports, the Effective Tax Report, and Deferred Balances Report to see the affect of FIN 48 on your provision.

Frequently Asked Questions

Frequently Asked Questions about the UTP App.

General Usage

1. What do I do if I'm trying to add a new position and the Uncertain Tax Position dropdown just keeps displaying "Loading?"

Answer: You have probably not assigned your categories to the unit you are in. See [Unit-Component Assignments](#).

2. I use Internet Explorer 6.0 and I tried to export a report to PDF/XLS and it's not working. What can I do?

Answer: This functionality is not available in Internet Explorer 6.0. We highly recommend that you use Mozilla Firefox 3 when using the UTP App. Downloading the [Desktop App](#) or Internet Explorer 7.0 are other viable options.

3. When I click Dataset Merge, I get the message: "The current dataset is not a member of any reporting datasets eligible for merging."

Answer: There are two different reasons you may receive this error message.

- You may not have created a sequential reporting dataset which is required for the dataset merge. This is done on the Provision side. Please refer to the instructions on the bottom of the [Quick Links](#) page for more information.
- If you have already created a sequential reporting dataset, you are receiving this message because the dataset you are in is not a member of the reporting dataset. Click **Settings**, choose a dataset which is a part of the reporting dataset, and click **Save**.

4. Some of the positions on my reports are displaying without an Item Description and I can't delete them. What happened?

Answer: A user deleted one or more categories (perm, temp, tax adj) which were associated with a UTP. Please contact [Support](#) to have this issue resolved. (Deleting categories which are in use will not be possible when using the Admin Center: Components to manage your categories instead of the Provision side.)

5. How do I enter a Partial Settlement?

Answer: Built in functionality for [Partial Settlements](#) is now available. For how the new Settlement workflow works please refer to the UTP App Settlement Guide which is located on the My TaxStream page of the UTP App under UTP Guides. The guide should be reviewed before attempting to settle positions using the workflow. If a mistake is made, see question 7 below.

6. Where can I get a breakdown of the interest calculation by year? (Only applicable when using TimeValue TaxInterest to calculate interest)

Answer: The [Interest & Penalties schedule](#) breaks down the interest calculation by quarter. You can export this schedule to Excel and modify it to achieve the breakdown you are looking for. (You will need to Convert Text to Columns to isolate the Interest amount.

- Select the rows the interest information is in and remove the "Merge and Center" option.

- Select the interest information.
- **Data > Text to Columns > choose Delimited > click Next > put a check in Space > click Finish)**

7. What do I do if I made a final modification (EXP, NLU or SET-F) on a position by mistake? What do I do if I partially settled (SET-NF) a position incorrectly/by mistake?

Answer: A new dataset will need to be created to fix the position(s). If you have already made several changes in the current dataset, you can:

- Export out the current dataset (**Export UTP Items**) and save the file
- Re-roll the previous dataset to a new dataset
- Make necessary modifications to the exported file (change the incorrectly modified position(s)!)
- **Import** the file into the new dataset you created

8. Which states/provinces do not have their own rate tables?

Answer: States/Provinces without their own rate table are defaulted to Federal/Canada. For a complete list, please refer to [State and International Positions](#).

Import

1. If I make a change to one of the first 7 columns of data (columns A through G) and import it into the UTP App a new position is added. Why?

Answer: Making a change to one of the first 7 columns creates a new position because you are changing one of the defining characteristics of the position. If you wish to create a duplicate position (same code, jurisdiction, year) please refer to [Import Tips](#).

2. Can custom interest tables be imported into the UTP App?

Answer: The ability to import custom interest tables is now available. For more information, please refer to the Import Template Guide (slides 14-15) which is located on the My TaxStream page of the UTP App under UTP Guides.

3. Can settlements (Full or Partial) be imported into the UTP App?

Answer: No. The workflow must be used to enter Full and Partial Settlements.

Technical

1. What is the preferred browser for using the UTP App?

Answer: We highly recommend that you use Mozilla Firefox 3 (or download the "[Desktop App](#)"). Internet Explorer 7.0 is also a viable option.

2. What do I need to do to get the latest version of the UTP App?

Answer: If you use www2.taxstreampro.com/corp to access the UTP App, you have the latest version of the UTP App. If this is not how you access the UTP App, please contact your Administrator for more information on your update schedule.

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